

BE IT REMEMBERED that the Board of Supervisors of Clay County, Mississippi, met at the Courthouse in West Point, Mississippi, on the 13th day of September, 2012, at 9 00 o'clock A M and present were Lynn Horton, Luke Lummus, President, R B Davis, and Shelton Deanes Also present were Amy G Berry, Clerk of the Board, Bob Marshall, Board Attorney, and Eddie Scott, Sheriff, when and where the following proceedings were had and determined, to-wit

NO _____

**IN THE MATTER OF ADOPTING AND AMENDING THE AGENDA FOR THE
BOARD OF SUPERVISORS MEETING HELD ON SEPTEMBER 13, 2012**

There came on this day for consideration the matter of adopting and amending the agenda for the Board of Supervisors meeting held on September 13, 2012

It appears to this Board the following items listed below need to be added to the agenda for further consideration and discussion

- Request for an extension on the Chester McLemore Road Debris Removal Project by the Tombigbee River Valley Water Management District

After motion by Shelton Deanes and second by R B Davis, this Board doth vote unanimously for the agenda to be adopted as presented and for the amendments referenced above to be considered by this Board and that such agenda be approved

SO ORDERED, this the 13th day of September, 2012



President

NO _____

**IN THE MATTER OF REQUESTING AN EXTENSION ON THE
CHESTER MCLEMORE ROAD DEBRIS REMOVAL PROJECT**

There came on this day for consideration the matter of an extension on the Chester McLemore Road Debris Removal Project

It appears to this Board that Supervisor Shelton Deanes offered and moved for the adoption of the following Resolution

RESOLUTION

WHEREAS, there is an urgent need for an extension on the Chester McLemore Road Debris Removal Project, and

WHEREAS, it appears debris has backed up and a drift is in need of clean-out north of Houlika Creek back a quarter of a mile to Bill Dexter Road toward Lake Grove Road of the Chester McLemore Road, and

WHEREAS, Clay County, Mississippi is without sufficient resources with which to cover the cost of the said project

NOW THEREFORE, BE IT RESOLVED, by the Board of Supervisors of Clay County, Mississippi that the Board hereby requests Tombigbee River Valley Water Management District to extend the current Chester McLemore Road Debris Removal Project to extend north of the Houlika back a quarter of a mile to Bill Dexter Road toward Lake Grove Road of Chester McLemore Road Debris Removal Project to clean out the drift and back up debris which has accumulated in said creek

Supervisor Lynn Horton seconded the motion and with all members present voting "aye," the President declared the motion carried and the Resolution adopted

SO ORDERED, this the 13th day of September, 2012



President

TAX LEVY FOR CLAY COUNTY, MISSISSIPPI FISCAL YEAR 2012-2013

IN THE MATTER OF LEVYING COUNTY AD VALOREM TAXES FOR THE
CURRENT YEAR 2012-2013, INCLUDING ROAD DISTRICTS, SCHOOL DISTRICTS,
AND ANY OTHER TAXING DISTRICTS IN CLAY COUNTY, MISSISSIPPI

There came on for hearing and determination by the Board of Supervisors of Clay County, Mississippi, the matter of levying the ad valorem taxes for the fiscal year 2012 - 2013, beginning October 1, 2012, on assessments on property as of January 1, 2012, for the County, for the road districts, for the school districts, and for all other taxing districts as stated, in accordance with the provisions of Section 27-39-317 of the *Mississippi Code of 1972*, and other laws relative to said matters, and the Board, having fully and carefully considered the needs and requirements of the various funds of the County and of said district and the rates or levies which are required to produce the revenue necessary to meet the budget as made, fixed and heretofore approved by the Board, as required by law, and it having been ascertained that the maintenance levy for the Clay County School District is supported by certified copy of an order of the Board of Education of Clay County, Mississippi, and the county-wide school maintenance levy is supported by certificate of the Mississippi State Board of Education as required by law, and it appearing that the tax rates of levies for the County and the several County purposes, the road levies for the County and the several County purposes, the road districts, the school districts and other taxing districts, are necessary in order to raise the funds required to meet the expenses of the County and of said taxing districts for said fiscal year

IT IS THEREFORE ORDERED AND ADJUDGED by the Board of Supervisors of Clay County, Mississippi, that the following ad valorem tax rates and levies be and the same are hereby imposed and levied for the fiscal year 2012-2013, upon the assessed value of all taxable property in Clay County, State of Mississippi, and in the respective road districts, school districts, and other taxing districts in said Clay County, as the property is now assessed and listed, or as may hereafter be assessed and listed, upon the assessment rolls of said County as of January 1, 2012, except property subject to State taxes only, and except the exempted assessed value of homes to the extent exempted by the homestead exemption laws of the State of Mississippi, as provided by law, the said rates, expressed in mills or decimal fraction of a mill, being levied and imposed upon the dollar of assessed valuation appearing upon the assessments rolls of said County as aforesaid or the following funds or purposes, and when the money is collected, it shall be credited to the respective funds as provided by law

Section 1 There is hereby levied upon each dollar of assessed valuation in the County for countywide purposes as follows

For General County purposes (current expenses and
maintenance) mills as authorized by Section 27-39-303
of the *Mississippi Code of 1972*

33 50

The levy of 33 50 mills for General County purposes is for the
following items

Office and Administration, Judicial and Law Enforcement, Charity,
Health and Welfare, Conservation of Natural Resources, Operation
and Maintenance of buildings and grounds and sundry, Clay County
Association for Retarded Children, as shown by the budget hereto-

fore adopted by this Board, and in accordance with the regulations of the State Auditing Department

For the maintenance and construction of bridges and culverts throughout the County as authorized by Section 65-15-7 and 27-39-305 of the *Mississippi Code of 1972* 7 0

Section 2 There is hereby levied upon each dollar of assessed valuation of taxable property in the Clay County School District for the maintenance of schools and all incidental expenses thereof, as authorized by Section 37-57-105, *et seq.*, of the *Mississippi Code of 1972*, as follows

Clay County School District 55 00

Section 3 There is hereby levied upon each dollar of assessed valuation of taxable property in Clay County, Mississippi, in accordance with House Bill #_____, and in lieu of former State Ad Valorem Tax, and in accordance with Sections 27-39-329(2)(a) and (2)(b) of the *Mississippi Code of 1972*, as amended

A	For the Tombigbee River Valley Water Management District	75
B	For the Clay County Utilization Fund	1 00

Section 4 There is hereby levied upon each dollar of assessed valuation of taxable property in the Tombigbee River Watershed Area of said Clay County, for support of the Tombigbee River Water Management District as authorized by Section 51-13-131 of the *Mississippi Code of 1972* 25

Section 5 There is hereby levied and imposed upon all timbered and uncultivable land in Clay County, Mississippi, as authorized by Section 49-19-115 of the *Mississippi Code of 1972*, a special tax known as the forest acreage tax of nine (9) cents per acre

Section 6 There is hereby levied upon each dollar of assessed valuation in the County for the support and maintenance of East Mississippi Community College and Vocational Training School as authorized by Sections 37-29-141 and 37-29-143 of the *Mississippi Code of 1972*, as follows

A	For maintenance of East Mississippi Community College	1 60
B	For maintenance of Vocational Training School	90
C	Capital outlay for Vocational Training School	75

Section 7 There is hereby levied upon each dollar of assessed valuation of taxable property in Clay County, Mississippi, for support of the Tombigbee Regional Library System in accordance with Section 39-3-5 of the *Mississippi Code of 1972* 64

Section 8 There is hereby levied upon each dollar of assessed valuation of taxable property in Clay County, Mississippi, for bonds and interest as follows

A	Reappraisal 2008 notes as authorized by Section 27-39-325 of the <i>Mississippi Code of 1972</i>	31
B	DHS Building Bonds 1999 as authorized by Section 19-9-1 of the <i>Mississippi Code of 1972</i>	31
C	Daily Times Leader Building Renovation Notes 2011 as Authorized by Section 17-21-51 of the <i>Mississippi Code of 1972</i>	43

Section 9 There is hereby levied upon each dollar of assessed valuation of taxable property within Clay County, Mississippi, and outside the corporate limits of West Point, Mississippi, for the purpose of fire protection as authorized by Sections 83-1-39 and 19-9-1 of the *Mississippi Code of 1972* 85

Section 10 There is hereby levied upon each dollar of assessed valuation of taxable property in Supervisor's District One, Clay County, Mississippi, for bonds and interest as follows

- A District One Road Bonds 1997, as authorized by
Section 19-9-9 of the *Mississippi Code of 1972* 1 74

Section 11 There is hereby levied upon each dollar of assessed valuation of taxable property in Supervisor's District Two, Clay County, Mississippi, for bonds and interest as follows

- A District Two Road Bonds and Interest, 2001, as authorized
by Section 19-9-9 of the *Mississippi Code of 1972* 91

Section 12 There is hereby levied upon each dollar of assessed valuation of taxable property in Supervisor's District Three, Clay County, Mississippi, for bonds and interest as follows

- A District Three 2000 Bonds and Interest as authorized
by Section 19-9-9 of the *Mississippi Code of 1972*,
as amended 1 08

Section 13 There is hereby levied upon each dollar of assessed valuation of taxable property in Supervisor's District Four, Clay County, Mississippi, for bonds and interest as follows

- A District Four Road Bonds 2008 as authorized by
Section 19-9-9 of the *Mississippi Code of 1972*,
as amended 1 75

Section 14 There is hereby levied upon each dollar of assessed valuation of taxable property in Supervisor's District Five, Clay County, Mississippi, for bonds and interest as follows

- A District Five Bonds 2000 as authorized by
Section 19-9-9 of the *Mississippi Code of 1972*,
as amended 80

Section 15 It is further ordered by this Board of Supervisors that all ad valorem taxes hereby levied and imposed are fixed within the limits as stated in Section 27-39-301 to Section 27-39-305, inclusive, 39-3-5, 65-15-7, 43-31-15, 19-9-9, 19-9-97, 49-19-115, 37-29-141, 37-29-143, 51-13-107 and 51-13-109, 27-39-309 to 27-39-321, both inclusive, 27-39-325, 19-9-1, 17-21-51, 27-39-329(2)(a) and (2)(b), 37-57-1 and 37-57-105, *et seq*, of the *Mississippi Code of 1972*, and 39-3-5 of the *Mississippi Code of 1972*, the General County taxes being governed by Section 27-39-303, bridge taxes by Section 65-15-7 and 27-39-305 and school taxes by Section 37-57-1, 37-57-105, *et seq*, and 27-39-315, all being Sections of the *Mississippi Code of 1972*, and in the event of the total levy for bridges exceeding the limit fixed by said Section 27-39-305, the county-wide levy shall have precedence in the order as stated in Section 27-39-305, and in the event that the total levy for any school district shall exceed the limits fixed by law, the county-wide levy

shall have precedence over any levy for a district as stated in Section 37-57-121 of the Mississippi Code of 1972

Section 16 It is further ordered that the above rates and levies in mills or decimal fraction thereof shall be applied to each dollar of assessed value as shown upon the 2012 assessment rolls of Clay County, Mississippi, and in the respective districts upon which said rates or levies are respectively fixed, except as to such values as may be exempt by law, the intention and purpose of this Board of Supervisors of Clay County, Mississippi, being to fully and in detail comply with all requirements of law relating thereto, and especially Sections 27-39-303 and 27-39-317 of the Mississippi Code of 1972

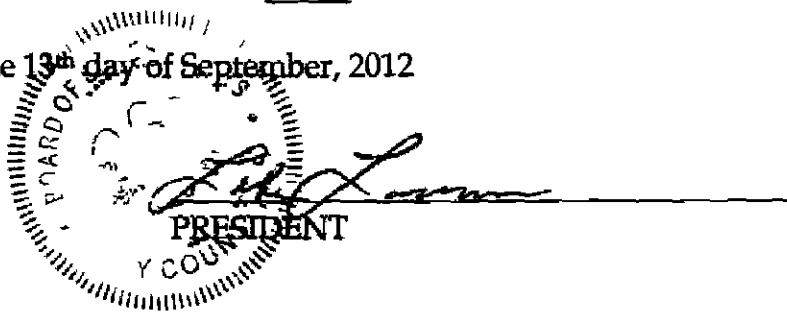
Section 17 It is further ordered that all monies received and collected by the Tax Collector and paid by her to the proper fund, according to the provisions of this Order, shall be credited to the designated funds by the County Auditor, in accordance with the budget as heretofore adopted by this Board and shall be expended in the manner and for the purpose set forth in said budget and for no other purpose

Section 18 It is further ordered that the Clerk of this Board be and she is expressly directed to comply with the requirements of law prescribed by Section 27-39-319 of the Mississippi Code of 1972, relating to the certification and publication of the ad valorem rates of levies herein made and fixed

THE FOREGOING ORDER having been introduced in writing at this September, 2012, meeting of the Board of Supervisors of Clay County, Mississippi, on this the 13th day of September, 2012, was at said meeting and day read, considered, passed and adopted, paragraph by paragraph, section by section, and then as a whole, without change in the form in which it was introduced and passed by the following vote

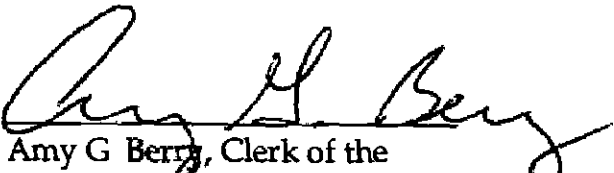
Supervisor Lynn Horton voted	<u>Yea</u>
Supervisor Luke Lummus voted	<u>Yea</u>
Supervisor R B Davis voted	<u>Yea</u>
Supervisor Shelton Deanes voted	<u>Yea</u>
Supervisor Floyd McKee voted	<u>Yea</u>

SO ORDERED, this the 13th day of September, 2012



PRESIDENT

ATTEST



Amy G Berry, Clerk of the
Board of Supervisors of
Clay County, Mississippi

NO _____

IN THE MATTER OF ADOPTING THE BUDGET FOR FISCAL YEAR 2012-2013

There came on this day for consideration the matter of adopting the budget for the Fiscal Year 2012-2013

After motion by R B Davis and second by Shelton Deanes, this Board doth vote unanimously to adopt the attached budget for Fiscal Year 2012-2013 for Clay County, Mississippi, the said budget being adopted and approved by expense category, *i e*, personal services, contractual services, consumable services and capital outlay, also to have the Clerk of the Board publish Capital Outlay

SO ORDERED, on this the 13th day of September, 2012



President

Affidavit of Publication

STATE OF MISSISSIPPI} SS
COUNTY OF CLAY}

Natasha Watson, being duly sworn, says

That she is bookkeeper of the Daily Times Leader a daily newspaper of general circulation printed and published in West Point, Clay County Mississippi that the publication, a copy of which is attached hereto, was published in the said newspaper on the following dates

August 29 2012, September 5 2012

That said newspaper was regularly issued and circulated on those dates

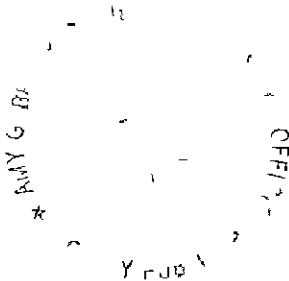
SIGNED

Natasha Watson
bookkeeper

Subscribed to and sworn to me this 13th day of
September 2012

Angela B. Bennett
Notary Public

Chancery Clerk & Ex Officio Notary Public
My Commission Expires Jan 4 2016



NOTICE OF BUDGET HEARING

The Clay County Board of Supervisors will hold a public hearing on its proposed budget for Fiscal Year 2012 - 2013 on Thursday, September 13, 2012, at 9:00 a.m. at the Clay County Courthouse. At this meeting, a proposed ad valorem tax revenue increase in the proposed budget will be considered.

The Clay County Board of Supervisors is now operating with projected total budget revenues of \$ 8,776,159 and \$ 4,612,871 of such revenue is obtained through ad valorem taxes. For the next fiscal year, the proposed budget has total projected revenues of \$8,851,138. Of that amount, \$5,041,481 is proposed to be financed through a total ad valorem tax levy. Any citizen of Clay County, Mississippi is invited to attend this public hearing on the proposed ad valorem tax revenue in the budget and will be allowed to speak for a reasonable amount of time and offer tangible evidence before any vote is taken.

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ACCOUNT			
NUMBER	DESCRIPTION	BUDGET	TOTAL
1 001-000-200	REVENUES		
2 001-000-200	REAL/PERSONAL PROP-TAX	1200842-00	
3 001-000-201	AUTOMOBILES-ADVALOREM	528416-00	
4 001-000-202	MOBILE-HOMES-ADVALOREM	37744-00	
5 001-000-203	PRIOR-YEAR-PROPERTY-TX		
6 001-000-204	LAND-REDEMPTION	15000-00	
7 001-000-205	PENAL & INT/DLNM-TAXES	24000-00	
8 001-000-206	MINERAL LEASE-STAMP TX	400-00	
9 001-000-208	JURY & STENO TAX	3000-00	
10 001-000-211	PRIVILEGE LICENSE	2000-00	
11 001-000-212	CHANCERY-CLERK-FEES	200-00	
12 001-000-213	CIRCUIT-CLERK-FEES	100-00	
13 001-000-214	TAX-COLLECTOR'S-COMM/FEE	80000-00	
14 001-000-215	SHERIFF'S-COMM & FEES	22000-00	
15 001-000-216	JUSTICE-COURT-CLERK-FEES	40000-00	
16 001-000-217	PRINTING-REGISTRATION-FEE		
17 001-000-218	MAILING-FEE	1500-00	
18 001-000-219	HAULING-PERMIT-HEAVY LD		
19 001-000-220	AIRPLANE-LICENSE-FEES	1000-00	
20 001-000-221	MOBILE-HOME-REGISTRATION		
21 001-000-222	COUNTY-PROS-ATTY-FEES	1200-00	
22 001-000-223	CONSTABLE-FEES	40000-00	
23 001-000-224	COURT-ADMIN/ASSISTANT	8000-00	
24 001-000-225	ARCHIVES-FEE	2000-00	
25 001-000-227	OVERBIDS		
26 001-000-228	FEES-FROM-TAX-DEBTS		
27 001-000-229	RECORDS-CHECK/COPY/NOTARY	300-00	
28 001-000-230	JUSTICE-COURT-FINES	170000-00	
29 001-000-231	CHANCERY-COURT-FINES		
30 001-000-232	CIRCUIT-COURT-FINES	25000-00	
31 001-000-234	YOUTH-COURT-FINES		
32 001-000-236	OTHER-COURT-FINES		
33 001-000-237	BOND-FULFILLMENT		
34 001-000-240	FLOOD-CONTROL	5400-00	
35 001-000-241	PUBLIC-SAFETY-FED-GRANT		
36 001-000-242	REIMB-FROM-FEMA		
37 001-000-243	REIMB-FROM-ARC-CHAIN-SAW		
38 001-000-250	GRANT-DEPT-OF-HEALTH/EMER		
39 001-000-261	ST-REIMB-FOR-DHS	32000-00	
40 001-000-262	ST-REIMB-HOMESTEAD-EXEMP	200000-00	
41 001-000-263	ST-REIMB-STATE-AID-ROADS		
42 001-000-265	ST-REIMB-FOR-EMERSONIST		
43 001-000-267	RAIL-CAN-TAX	20000-00	
44 001-000-268	ST-REIMB-LAW-ENFORCE-TRAIN	7000-00	
45 001-000-269	ST-REIMB-FOR-PRISONERS	285000-00	
46 001-000-270	ST-REIMB-FOR-NIC-OFFICER	20800-00	
47 001-000-271	ST-REIMB-FOR-HEALTH-DEPT	800-00	
48 001-000-272	ST-REIMB-YOUTH-CF-GRANT	12280-00	
49 001-000-273	ST-REIMB-FROM-MEMA		
50 001-000-274	ST-REIMB-FOR-MERC		
51 001-000-276	GRANT-DEPT-OF-PUBLIC-SAF		

ACCOUNT -

NUMBER	DESCRIPTION	BUDGET	TOTAL
001-000-281	ST REIMB ANTIX LOT PAVING		
001-000-282	ST REIMB FOR ELECTIONS		
001-000-283	MOTOR VEHICLE LICENSE	45000 00	
001-000-284	CHL SEVERANCE	5000 00	
001-000-285	GAS SEVERANCE	30000 00	
001-000-286	TIMBER SEVERANCE	7500 00	
001-000-288	LIQUOR PRIVILEGE TAX	800 00	
001-000-289	MOTOR VEHICLE RENTAL TAX		
001-000-290	NATIONAL FOREST DISTRIBU		
001-000-304	WALMART GRANT PROCEEDS		
001-000-305	REIMB CITY YOUTH SUPPORT	1200 00	
001-000-306	REIMB COMMUNITY COUNSELIN	480 00	
001-000-313	REIMB FROM CITY F HAWKIN	18312 00	
001-000-321	REIMB HOUSING OF JUVENILE		
001-000-322	REIMB FOR JAIL STARKVILLE	164000 00	
001-000-323	REIMB FROM CITY WP JAIL	83600 00	
001-000-324	REIMB FROM NALS		
001-000-325	EXTRADITION FEES		
001-000-330	INTEREST EARNED	3500 00	
001-000-332	RENT		
001-000-333	ROYALTIES		
001-000-334	DTL AND MINERAL LEASES		
001-000-335	GAIN ON SALE OF CAP ASSET		
001-000-336	SALES INCOME		
001-000-337	COPYING & REPRODUCTION		
001-000-338	REFUND OF PRIOR YR EXP		
001-000-339	JUDGMENTS RECOVERED		
001-000-340	REFUND/REIMBURSEMENT		
001-000-341	CANCELLED WARRANTS		
001-000-342	ADMINISTR FEE CAPT HOUSE		
001-000-343	SALE OF SCRAP METAL	500 00	
001-000-344	LEASE PROCEEDS		
001-000-347	VENDING MACHINE REVENUE	100 00	
001-000-349	CRIMINAL HISTORY CHECK	3000 00	
001-000-350	REIMB FROM CIRCUIT CLERK		
001-000-351	ACCIDENT REPORTS		
001-000-352	REIMB FROM CHANCERY CLERK		
001-000-353	REIMB CELL/PHONE BILLS	500 00	
001-000-357	INS PROCEEDS SHERIFF		
001-000-359	DRUG SCREENING YOUTH CL		
001-000-360	TAX FEES		
001-000-365	REIMB PASSPORT MAILING FEE		
001-000-368	REIMB FROM ACA		
001-000-370	MISCELLANEOUS INCOME		
001-000-372	REIMB FROM PERS CONSTAB		
001-000-375	INSURANCE PROCEEDS		
001-000-378	PRIOR PERIOD ADJUSTMENTS		
001-000-380	PROCEEDS LYT CAP DEPT		
001-000-381	PROCEEDS LYT NON-CAP DEPT		
001-000-383	SALE OF CAPITAL ASSET		
001-000-385	COMPENSA/LOSS CAP ASSETS		
001-000-386	INDIRECT COST REIMBURS		
001-000-387	TRANSFER IN- GUV F FUNDS		

ACCOUNT	NUMBER	DESCRIPTION	BUDGET	TOTAL
	001-000-389	TRANSFER IN - PROP FUND		
	001-000-398	TOTAL REVENUE		5183274 00
	001-100-40A	BOARD OF SUPERVISORS		
	001-100-400	SUPERVISORS SALARIES	202000 00	
	001-100-404	PERSONNEL MAN/SYSTEM ADMI	20751 00	
	001-100-405	ATTORNEYS	40400 00	
	001-100-465	STATE RET MATCHING	37555 00	
	001-100-466	SOC SEC MATCHING	20147 00	
	001-100-467	WORKMEN'S COMP-ING	80000 00	
	001-100-468	GROUP-ING MATCHING	48854 00	
	001-100-469	UNEMPLOYMENT		
	001-100-470	DENTAL INS COST OVFRRUN		
	001-100-476	MEALS AND LODGING	6000 00	
	001-100-477	PRIVATE VEHICLE TRAVEL	7000 00	
	001-100-479	TRAVEL BY PUBLIC CARRIER		
	001-100-480	OTHER TRAVEL COSTS		
	001-100-499	TOTAL PERSONAL SERVICE		493927 00
	001-100-501	POSTAGE & BOX RENT	3000 00	
	001-100-502	TELEPHONE SERVICE	300 00	
	001-100-503	COMM LINE - EMER MNGT	500 00	
	001-100-521	LEG ADV & PUB	4500 00	
	001-100-522	ADVERTISING RESOURCES	1000 00	
	001-100-530	RENTAL/LEASE OF REAL PROP	1500 00	
	001-100-533	RENTAL OF OTHER EQUIP		
	001-100-543	REPAIR TO OFF FURN/EQUIP		
	001-100-544	SERVICE & MAINT AGREEMENT		
	001-100-550	LEGAL FEES	3000 00	
	001-100-551	ACCOUNTING & AUDITING	30000 00	
	001-100-552	MEDICAL FEES		
	001-100-554	CONSULTANT FEES		
	001-100-555	ENGINEERING FEES		
	001-100-556	BRIDGE INSPECTION/RATIN		
	001-100-557	SURVEYOR FEES		
	001-100-558	DRUG SCREEN/RANDOM TESTS	7000 00	
	001-100-559	REDISTRICTING FEES		
	001-100-560	APPRAISAL FEES		
	001-100-561	MAP PRINTING SERVICES		
	001-100-562	DEBRIS BURNING & DISPOSAL		
	001-100-563	MITIGATION FEES		
	001-100-570	INS & FIDELITY BONDS	141500 00	
	001-100-571	DUES & SUBSCRIPTIONS	2200 00	
	001-100-572	DELINEATION STUDY		
	001-100-581	LAW ENFORCE-ING DEDUCTIBLE	2000 00	
	001-100-582	MISCELLANEOUS EXPENSE		
	001-100-583	SHIPPING CHARGES	150 00	
	001-100-584	RECORD DEEDS/OATHS/NOTARY	2000 00	
	001-100-585	SEMINARS/REGISTRATION FEE	3500 00	
	001-100-586	BINDING OF NEWSPAPERS	150 00	
	001-100-587	LEASE AGREEMENT TVA BUIL	5000 00	
	001-100-588	FCC RADIO LICENSE		
	001-100-589	BANKING CHARGES/FEES		
	001-100-599	TOTAL CONTRACTUAL SERVICE		207300 00
	001-100-600	RECORD BOOKS/BINDERS/DOCK	350 00	

ACCOUNT				
TYP	NUMBER	DESCRIPTION	BUDGET	TOTAL
P	001-100-602	DUPLICATION & REPRODUCTION		
P	001-100-603	OFF SUPPLIES & MATERIALS	1400 00-	
P	001-100-608	COMPUTER SOFTWARE		
P	001-100-637	SIGN-RIF GRANT/ULTRA LIFE		
P	001-100-671	GASOLINE		
P	001-100-678	ELECTR SUPP & REP PARTS		
P	001-100-693	FOOD FOR PERSONS		
T	001-100-699	TOTAL CONSUMABLE SERV		1750 00-
P	001-100-705	HUD INSPECTION FEE		
P	001-100-708	HAZARD MITIGATION PLAN		
P	001-100-750	APPROPRIATION LIBRARY		
P	001-100-751	HAZ-MAT GRANT	2500 00-	
P	001-100-760	RAIL AUTHORITY GRANT		
T	001-100-799	TOTAL GRANTS		2500 00-
T	001-100-899	TOTAL DEBT SERVICE		
P	001-100-900	LAND		
P	001-100-901	BUILDINGS COST < \$50,000		
P	001-100-902	BUILDINGS COST > \$50,000		
P	001-100-912	ROADS		
P	001-100-913	BRIDGES		
P	001-100-917	FURN/OFF EQUIP < \$5000		
P	001-100-920	FURN/OFF EQUIP > \$5000		
P	001-100-921	OTHER CAP OUTLAY < \$5000		
P	001-100-922	OTHER CAP OUTLAY > \$5000		
P	001-100-923	NON-CAP PRDP NO EXCEP<500		
T	001-100-940	TOTAL CAPITAL OUTLAY		
T	001-100-989	TOTAL OFFINANCIAL USES		
T	001-100-990	TOTAL SUPERVISORS		670477 00-
H	001-101-40A	CHANCERY CLERK		
P	001-101-404	OFFICE CLERICAL	20488 00	
P	001-101-407	COMPTROLLER	44745 00	
P	001-101-446	CLERK OF BOARD	3000 00	
P	001-101-447	ATTENDING BRD MEETINGS	1520 00	
P	001-101-448	COUNTY AUDITOR	5300 00	
P	001-101-449	COUNTY TREASURER	2500 00	
P	001-101-450	COPYING TAX ROLLS	1000 00	
P	001-101-451	HMSTD EXEMP SERV	340 00	
P	001-101-452	RECORDING DISCHARGES		
P	001-101-453	PUBLIC SVC NOT PROV FOR	5000 00	
P	001-101-454	ATTENDING COURT		
P	001-101-445	STATE RET MATCHING	12000 00	
P	001-101-446	BOB SER MATCHING	6480 00	
P	001-101-457	WORKERS COMPENSATION		
P	001-101-458	GROUP INS MATCHING	40570 00	
P	001-101-459	UNEMPLOYMENT INS		
P	001-101-474	OVERPMT OF PERB BENEFITS		
P	001-101-475	MEALS & LODGING	250 00	
P	001-101-477	PRIVATE VEHICLE TRAVEL	850 00	
T	001-101-478	TOTAL PERSONAL SERVICE		144973 00
P	001-101-501	POSTAGE & BOX RENT	6500 00	
P	001-101-502	TELEPHONE SERVICE	920 00	
P	001-101-520	CONTRACTUAL PRINTING		
P	001-101-521	LEG PUBLICATION & ADV	800 00	

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CLAY COUNTY BOARD OF SUPERVISORS
FINAL BUDGET FOR YEAR ENDING SEPTEMBER 30 2013

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ACCOUNT

LINE	NUMBER	DESCRIPTION	BUDGET	TOTAL
1	P 001-101-533	RENTAL OF OTHER EQUIPMENT		
2	P 001-101-543	REF TO OFF FURN/EQUIPMENT	400 00	
3	P 001-101-544	SERVICE & MAINT AGREEMENT	7480 00	
4	P 001-101-553	COMPUTER SERVICES		
5	P 001-101-558	PRESERVATION SERVICES	2000 00	
6	P 001-101-565	SHREDDING SERVICES	100 00	
7	P 001-101-570	INS & FIDELITY BONDS		
8	P 001-101-571	DUES & SUBSCRIPTIONS	100 00	
9	P 001-101-581	EXCESS COPIES PER CONTRAC		
10	P 001-101-582	RECEIPT/BOOK BINDING	400 00	
11	P 001-101-583	SHIPPING CHARGES	500 00	
12	P 001-101-584	CONTRACTUAL LABOR		
13	P 001-101-585	SEMINARS/REGISTRATION FEE	750 00	
14	P 001-101-586	BANKING CHARGES		
15	P 001-101-598	MICROFILM & STORE DATA		
16	P 001-101-599	TOTAL CONTRACT SERVICE		19460 00
17	P 001-101-600	REG BOOKS/BINDERS/BOOKETS	2500 00	
18	P 001-101-601	LAW MATERIALS		
19	P 001-101-602	DUPLICATION & REPRODUCTIO	3200 00	
20	P 001-101-603	OFFICE SUPPLIES & MATERIA	6100 00	
21	P 001-101-604	MINERAL STAMPS		
22	P 001-101-606	ARCHIVAL SUPPLIES		
23	P 001-101-608	COMPUTER SOFTWARE		
24	P 001-101-601	REPAIR & REPLACEMENT PART		
25	P 001-101-690	ELECTR SUPP & REP PARTS	50 00	
26	P 001-101-698	FIRST AID/STC SUPPLIES		
27	P 001-101-699	TOTAL CONSUMABLE SERV		11850 00
28	P 001-101-719	FURN/OFF EQUIP < \$5000	18700 00	
29	P 001-101-720	FURN/OFF EQUIP > \$5000		
30	P 001-101-721	OTHER CAP OUTLAY < \$5000		
31	P 001-101-722	OTHER CAP OUTLAY > \$5000		
32	P 001-101-723	NON CAP PROP NO EXCEP 500		
33	P 001-101-740	TOTAL CAPITAL OUTLAY		18700 00
34	P 001-101-790	TOTAL CHANCERY CLERK		194533 00
35	P 001-102-400	CIRCUIT CLERK		
36	P 001-102-402	DEPUTIES	45065 00	
37	P 001-102-403	OFFICE CLERICAL	10000 00	
38	P 001-102-453	PUBLIC SVCS NOT PROVIDED	5000 00	
39	P 001-102-454	ATTENDING COURT		
40	P 001-102-455	COUNTY REGISTRAR	16100 00	
41	P 001-102-457	STATE FAILURES	400 00	
42	P 001-102-458	VITAL STATISTICS	150 00	
43	P 001-102-459	ELECTION FEES	2500 00	
44	P 001-102-463	MARRIAGE LICENSE FEES	150 00	
45	P 001-102-465	STATE RET MATCHING	9891 00	
46	P 001-102-466	SGS REG MATCHING	6071 00	
47	P 001-102-467	WORKER'S COMPENSATION		
48	P 001-102-468	GROUP INS MATCHING	21525 00	
49	P 001-102-469	UNEMPLOYMENT INS	100 00	
50	P 001-102-476	MEALS AND LODGING	100 00	
51	P 001-102-477	PRIVATE VEHICLE TRAVEL	150 00	
52	P 001-102-499	TOTAL PERSONAL SERVICE		117202 00
53	P 001-102-501	POSTAGE & BOX RENT	3006 00	

ACCOUNT

TYPE	NUMBER	DESCRIPTION	BUDGET	TOTAL
P	001-102-502	TELEPHONE SERVICE	750 00	
P	001-102-520	CONTRACTUAL PRINTING		
P	001-102-521	LEG ADV & PUBLICATION		
P	001-102-530	RENTAL OF REAL PROP		
P	001-102-533	EQUIPMENT RENTAL		
P	001-102-543	REP TO OFF FURN/EQUIPMENT		
P	001-102-544	SERVICE & MAINT AGREEMENT	400 00	
P	001-102-570	INS & FIDELITY BONDS		
P	001-102-571	DUES & SUBSCRIPTIONS	250 00	
P	001-102-581	EXCESS COPIES PER CONTRAL	750 00	
P	001-102-582	BANKING CHARGES/FEES		
P	001-102-583	SHIPPING CHARGES	100 00	
P	001-102-585	SEMINARS/REGISTRATION FEE	250 00	
T	001-102-599	TOTAL CONTRACT SERVICE		5700 00
P	001-102-600	REG BOOKS/BINDERS/DOCKETS	1000 00	
P	001-102-602	DUPLICATION & REPRODUCTION	500 00	
P	001-102-603	OFF SUPPLIES & MATERIALS	1800 00	
P	001-102-601	REPAIR & REPLACEMENT PART		
P	001-102-690	ELECTR SUPPLY/REP PARTS	50 00	
T	001-102-699	TOTAL CONSUMABLE SERV		3350 00
T	001-102-899	TOTAL DEBT SERVICE		
P	001-102-919	OFF FURN & EQUIP < \$5000		
P	001-102-920	OFF FURN & EQUIP > \$5000		
P	001-102-921	OTHER CAP OUTLAY < \$5000		
P	001-102-922	OTHER CAP OUTLAY > \$5000		
P	001-102-923	NON CAP PROP NO EXCEP<500		
T	001-102-940	TOTAL CAPITAL OUTLAY		
T	001-102-990	TOTAL CIRCUIT CLERK		126252 00
H	001-105-40A	TAX ASSESSOR/COLLECT		
P	001-105-400	TAX ASSESSOR SALARY	97500 00	
P	001-105-402	DEPUTIES	86392 00	
P	001-105-404	PART-TIME HELP	3500 00	
P	001-105-465	STATE RET MATCHING	20548 00	
P	001-105-466	LOC SEC MATCHING	11291 00	
P	001-105-467	WORKERS COMPENSATION		
P	001-105-468	GROUP INS MATCHING	34990 00	
P	001-105-469	UNEMPLOYMENT INS		
P	001-105-476	MEALS & LODGING	550 00	
P	001-105-477	PRIVATE VEHICLE TRAVEL	800 00	
T	001-105-499	TOTAL PERSONAL SERVICE		215771 00
T	001-105-501	POSTAGE & BOX RENT	11000 00	
T	001-105-502	TELEPHONE SERVICE	1700 00	
T	001-105-520	CONTRACTUAL PRINTING		
P	001-105-521	LEG ADV & PUB	3500 00	
P	001-105-533	EQUIPMENT RENTAL		
P	001-105-543	REP TO OFF FURN/EQUIPMENT	100 00	
P	001-105-544	SERVICE & MAINT AGREEMENT	600 00	
T	001-105-550	LEGAL FEES		
P	001-105-551	ACCOUNTING SERVICES		
P	001-105-553	DSM COMPUTER SERVICES		
P	001-105-556	NOTARY CERTIFICATION		
P	001-105-560	SECURITY SYSTEM	240 00	
P	001-105-564	SHREDDING SERVICES		

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ACCOUNT	NUMBER	DESCRIPTION	BUDGET	TOTAL
001-105-565	INFORMATION SERVICES			
001-105-566	COLLECTION CHARGES			
001-105-570	INS & FIDELITY BONDS			
001-105-571	DUES & SUBSCRIPTIONS	750 00		
001-105-582	RECEIPT/BOOK BINDING	2200 00		
001-105-583	SHIPPING CHARGES	400 00		
001-105-585	SEMINAR/REGISTRATION FEES	800 00		
001-105-599	TOTAL CONTRACT SERVICE		21290 00	
001-105-600	REG BOOKS/BINDERS/BOOKETS			
001-105-602	DUPLICATION & REPRODUCTION	500 00		
001-105-603	OFFICE SUPPLIES & MAT	5000 00		
001-105-605	MOBILE HOME REGISTRATIONS			
001-105-643	HARDW/PLUMB/ELECT SUPPLI			
001-105-690	ELECTR SUPPL/REP PARTS			
001-105-699	TOTAL CONSUMABLE SERV		5900 00	
001-105-719	OFF FURN & EQUIP < \$5000	100 00		
001-105-720	OFF FURN & EQUIP > \$5000			
001-105-721	OTHER CAP OUTLAY < \$5000			
001-105-722	OTHER CAP OUTLAY > \$5000			
001-105-723	NON CAP PROP NO EXCEP \$500			
001-105-740	TOTAL CAPITAL OUTLAY		300 00	
001-105-790	TOTAL TAX ABSESS/COLL		242861 00	
001-122-400	PURCHASING DEPT			
001-122-401	PURCHASE CLERK SALARY	14331 00		
001-122-402	ASST PURCHASE CLERK SALAR	5000 00		
001-122-465	STATE RET MATCHING	713 00		
001-122-466	SOC SEC MATCHING	1477 00		
001-122-467	WORKERS COMPENSATION			
001-122-468	GROUP INS MATCHING			
001-122-469	UNEMPLOYMENT INS			
001-122-476	MEALS & LODGING			
001-122-477	PRIVATE VEHICLE TRAVEL			
001-122-499	TOTAL PERSONAL SERVICE		21523 00	
001-122-501	POSTAGE			
001-122-502	TELEPHONE SERVICE	500 00		
001-122-533	EQUIPMENT RENTAL			
001-122-543	REP TO OFF FURN/EQUIPMENT			
001-122-544	SERVICE & MAINT AGREEMENT			
001-122-570	INS & FIDELITY BOND			
001-122-571	DUES & SUBSCRIPTIONS			
001-122-583	SHIPPING CHARGES			
001-122-585	SEMINAR/REGISTRATION FEE			
001-122-599	TOTAL CONTRACT SERVICE		500 00	
001-122-600	REGORD BOOK/BINDERS/BOOKS			
001-122-602	DUPLICATION & REPRODUCTION	100 00		
001-122-603	OFFICE SUPPLIES & MAT	600 00		
001-122-690	ELECTR SUPP & REP PARTS			
001-122-699	TOTAL CONSUMABLE SERV		700 00	
001-122-719	OFF FURN & EQUIP < \$5000			
001-122-720	OFF FURN & EQUIP > \$5000			
001-122-721	OTHER CAP OUTLAY < \$5000			
001-122-722	OTHER CAP OUTLAY > \$5000			
001-122-723	NON CAP PROP NO EXCEP \$500			

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TYPE	NUMBER	DESCRIPTION	BUDGET	TOTAL
F	001-122-240	TOTAL CAPITAL OUTLAY		
F	001-122-290	TOTAL PURCHASING DEPT		22725 00
H	001-123-400	INVENTORY CLERK		
P	001-123-401	INVENTORY CLERK	24818 00	
P	001-123-465	STATE RET MATCHING	3540 00	
P	001-123-466	SSG SEC MATCHING	1900 00	
P	001-123-467	WORKERS COMPENSATION		
P	001-123-468	INSURANCE MATCHING		
P	001-123-469	UNEMPLOYMENT INS		
P	001-123-476	MEALS & LODGING		
P	001-123-477	PRIVATE VEHICLE TRAVEL		
T	001-123-499	TOTAL PERSONAL SERVICE		30256 00
P	001-123-520	EQUIPMENT RENTAL		
P	001-123-543	REP TO OFF FURN/EQUIPMENT		
P	001-123-570	INS & FIDELITY BONDS		
P	001-123-583	SHIPPING CHARGES		
P	001-123-585	SEMINAR/REGISTRATION FEE		
P	001-123-599	TOTAL CONTRACT SERVICE		
P	001-123-600	RECORD BOOKS/BINDERS/BOOK		
P	001-123-602	DUPLICATION & REPRODUCTION		
P	001-123-603	OFFICE SUPPLIES	125 00	
T	001-123-699	TOTAL CONSUM SUPPLIES		125 00
P	001-123-919	OFF FURN & EQUIP < \$5000		
P	001-123-920	OFF FURN & EQUIP > \$5000		
P	001-123-921	OTHER CAP OUTLAY < \$5000		
P	001-123-922	OTHER CAP OUTLAY > \$5000		
P	001-123-923	NON-CAP PROP NO EXCEPT 500		
T	001-123-940	TOTAL CAPITAL OUTLAY		
T	001-123-990	TOTAL INVENTORY CLERK		30383 00
H	001-124-400	RECEIVING DEPARTMENT		
P	001-124-401	RECEIVING CLERK	7155 00	
P	001-124-404	ASST DEPUTY RECEIVING CLERK		
P	001-124-465	STATE RET MATCHING	1305 00	
P	001-124-466	SSG SEC MATCHING	701 00	
P	001-124-467	WORKERS COMPENSATION		
P	001-124-468	GROUP INS MATCHING		
P	001-124-469	UNEMPLOYMENT INS		
P	001-124-476	MEALS & LODGING		
P	001-124-477	PRIVATE VEHICLE TRAVEL		
T	001-124-499	TOTAL PERSONAL SERVICE		11161 00
P	001-124-570	INS & FIDELITY BONDS		
P	001-124-571	DUES & SUBSCRIPTIONS		
P	001-124-583	SHIPPING CHARGES		
P	001-124-585	SEMINAR/REGISTRATION FEE		
P	001-124-599	TOTAL CONTRACT SERVICE		
P	001-124-600	RECORD BOOKS/BINDERS/BOOK		
P	001-124-602	DUPLICATION & REPRODUCTION		
P	001-124-603	OFFICE SUPPLIES & MATERIAL	800 00	
T	001-124-699	TOTAL CONSUMABLE SUPPLIES		800 00
P	001-124-919	OFF FURN & EQUIP < \$5000		
P	001-124-920	OFF FURN & EQUIP > \$5000		
P	001-124-921	OTHER CAP OUTLAY < \$5000		
P	001-124-922	OTHER CAP OUTLAY > \$5000		

LINE	NUMBER	DESCRIPTION	BUDGET	TOTAL
1	001-124-920	NON-CAP PROP MD-EXCEPT 500		
2	001-124-940	TOTAL CAPITAL OUTLAY		
3	001-124-990	TOTAL RECEIVING DEPT		11961 00
4	001-150-400	SUPT OF EDUCATION		
5	001-150-502	TELEPHONE SERVICE	1100 00	
6	001-150-503	EQUIPMENT RENTAL		
7	001-150-543	REPAIR TO OFF FURN/EQUIP		
8	001-150-599	TOTAL CONTRACT SERVICE		1100 00
9	001-150-699	TOTAL CONSULTABLE SERV		
10	001-150-940	TOTAL CAPITAL OUTLAY		
11	001-150-990	TOTAL SUPT OF EDUC		1100 00
12	001-151-400	BUILD/MAINT GROUND		
13	001-151-430	MAINTENANCE SALARY	59820 00	
14	001-151-436	PART TIME HELP	17452 00	
15	001-151-440	MAINTENANCE FIVERTIME	2000 00	
16	001-151-445	STATE NET MATCHING	8815 00	
17	001-151-465	SGC SFC MATCHING	6064 00	
18	001-151-467	WORKERS COMPENSATION		
19	001-151-468	GROUP INS MATCHING	17761 00	
20	001-151-469	UNEMPLOYMENT INS		
21	001-151-476	MEALS & LODGING		
22	001-151-477	PRIVATE VEHICLE TRAVEL		
23	001-151-499	TOTAL PERSONAL SERVICE		108113 00
24	001-151-502	TELEPHONE SERVICES		
25	001-151-503	CELLULAR PHONE	1300 00	
26	001-151-510	UTILITIES	12500 00	
27	001-151-511	COURTHOUSE UTILITIES	22000 00	
28	001-151-512	CLINTS UTILITIES	7000 00	
29	001-151-513	OFFICE COMPLEX BUILDING	158000 00	
30	001-151-514	SHERIFF'S DEPT UTILITIES	20000 00	
31	001-151-515	DHS BUILDING UTILITIES	16000 00	
32	001-151-516	COURTROOM #2 UTILITIES	1100 00	
33	001-151-517	PRATHER BUILDING UTILITI	2400 00	
34	001-151-518	ARTEX BUILDING UTILITIES		
35	001-151-519	E911 BUILDING UTILITIES	7500 00	
36	001-151-520	DTL UTILITIES	1800 00	
37	001-151-530	RENTAL OF REAL PROPERTY	4200 00	
38	001-151-533	RENTAL OF EQUIPMENT	600 00	
39	001-151-540	MAINT TO BUILDINGS	7000 00	
40	001-151-542	REPAIR TO VEHICLES	900 00	
41	001-151-543	REPR/MAINT OFF FURN/EQUIP		
42	001-151-544	SERVICE & MAINT AGREEMENT	3200 00	
43	001-151-546	REPAIR/MAINT TO RADIO		
44	001-151-547	REPAIR/MAINT TO APPLIANCE		
45	001-151-548	REPAIR/MAINT TO MACH/EQUI		
46	001-151-549	REPR/MAINT HEAT/COOL UNIT	900 00	
47	001-151-556	CLEANING/JANITORIAL SVC	350 00	
48	001-151-557	ARCHITECTURAL SERVICES		
49	001-151-558	ENGINEERING SERVICES		
50	001-151-560	DEMOLITION SERVICES--DTL		
51	001-151-568	INSPECTIONS & INSPEC FEES	950 00	
52	001-151-570	INS & FIDELITY BOND9		
53	001-151-575	BACKLON PRESSURE TESTING	100 00	

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ACCOUNT

NUMBER	DESCRIPTION	BUDGET	TOTAL
001-151-580	MOUSE/ITB AND PEST CONTROL	500 00	
001-151-581	LICENSE/CERTIFICATION FEE		
001-151-582	BOTTLED WATER		
001-151-583	SHIPPING CHARGES	500 00	
001-151-584	GARBAGE/DUMPSTER FEE		
001-151-590	FLAG SERVICE		
001-151-599	TOTAL CONTRACT SERVICE		269900 00
001-151-603	OFFICE SUPPLIES		
001-151-631	GRAVEL OR SHEL		
001-151-632	ASPHALT		
001-151-633	CONCRETE		
001-151-637	SIGNS	400 00	
001-151-640	FENCING		
001-151-641	BUILDING REPAIR & SUPPLIE	5000 00	
001-151-642	PAINT & PRESERVATIVES	5000 00	
001-151-643	HARDW/PLUMB/ELECT SUPPLIE	3500 00	
001-151-644	CHALK TBOLS		
001-151-645	GUEST SUPP/CLEANING AGENTS	10000 00	
001-151-646	REFRIGERANT/FREON SUPPLIE	850 00	
001-151-647	WELDING SUPPLIES & MATER	800 00	
001-151-648	CHEMICALS/H2O BOT FENER		
001-151-649	MAINT SUPPLIES & MATERIAL	8000 00	
001-151-650	A/C MAINT SUPP/MATERIALS	6000 00	
001-151-662	PEST CONTROL SUPPLIES	50 00	
001-151-671	GASOLINE		
001-151-672	DIESEL FUEL	250 00	
001-151-673	LIQUIFIED GAS	3000 00	
001-151-674	LUBRICATING OIL & GREASE	150 00	
001-151-675	ANTIFREEZE/STARTER FLUID	100 00	
001-151-681	REPAIR & REPLACEMENT PART	4500 00	
001-151-690	ELECTRONIC SUPP & REP PRI		
001-151-692	VEHICLE TITLE/TABS		
001-151-694	FOOD FOR PERSONS		
001-151-695	SEEDS AND PLANTS		
001-151-696	FERTILIZER AND CHEMICALS	650 00	
001-151-699	TOTAL CONSUMABLE SERV		48750 00
001-151-899	TOTAL DEBT SERVICE		
001-151-901	BUILDINGS COST	\$50000	
001-151-902	BUILDINGS COST	\$50000	
001-151-903	PRKNG LOT SIDEWALK	25000	
001-151-904	PRKNG LOT SIDEWALK	25000	
001-151-905	LIGHTING	\$25000	
001-151-906	LIGHTING	\$25000	
001-151-907	IMPROV TO BUILDINGS	25000	
001-151-908	IMPROV TO BUILDINGS	25000	
001-151-917	OTHER MOBILE EQUIP	5000	
001-151-918	FURN & OFF EQUIP	\$5000	
001-151-920	FURN & OFF EQUIP	\$5000	
001-151-921	OTHER CAP OUTLAY	\$5000	
001-151-922	OTHER CAP OUTLAY	\$5000	
001-151-923	NON-CAP PRP NO EXCEP	500	
001-151-940	TOTAL CAPITAL OUTLAY		
001-151-990	TOTAL MAINT BLDG/GRND		426263 00

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ACCOUNT					
APP	NUMBER	DESCRIPTION	BUDGET	TOTAL	
	001-152-406	DATA PROCESSING			1
	001-152-408	INFORMATION TECHNOLOGIES	10400 00		2
	001-152-465	STATE RET-MATCHING	1495 00		3
	001-152-466	SSC-MATCHING	802 00		4
	001-152-468	GROUP INS-MATCHING			5
	001-152-469	UNEMPLOYMENT INS			6
	001-152-476	MEALS & LODGING			7
	001-152-477	PRIVATE VEHICLE TRAVEL			8
	001-152-499	TOTAL PERSONAL SERVICE		12777 00	9
	001-152-502	TELEPHONE	400 00		10
	001-152-504	INTERNET SERVICE	1250 00		11
	001-152-531	RENTAL OF COMPUTER EQUIPM			12
	001-152-542	REPAIR TO VEHICLES			13
	001-152-543	REPAIR/MAINT-OFF FURN/EQUIP	500 00		14
	001-152-544	SERVICE & MAINT AGREEMENT	2250 00		15
	001-152-551	CYBER SECURITY-AUDIT			16
	001-152-552	DSM COMPUTER SERVICES	25000 00		17
	001-152-554	OTHER COMPUTER SERVICES			18
	001-152-583	SHIPPING CHARGES	50 00		19
	001-152-584	INTERNET SERVICES	2400 00		20
	001-152-586	CONTRACTUAL LABOR			21
	001-152-599	TOTAL CONTRACT SERVICE		32190 00	22
	001-152-602	DUPLICATION & REPRODUCTION			23
	001-152-603	OFFICE SUPPLIES & MATER	3000 00		24
	001-152-606	SOFTWARE	1000 00		25
	001-152-690	ELECTRONIC SUPP & REP-PRT	800 00		26
	001-152-699	TOTAL CONSUM SUPPLIES		4800 00	27
	001-152-899	TOTAL DEBT SERVICE			28
	001-152-919	FURN & OFF EQUIP - \$5000	3500 00		29
	001-152-920	OFF FURN & EQUIP - \$5000			30
	001-152-921	OTHER CAP OUTLAY - \$5000			31
	001-152-922	OTHER CAP OUTLAY - \$5000			32
	001-152-923	NON-CAP PRDP NO-EXCEP<500			33
	001-152-935	OTHER MACHINERY & EQUIP			34
	001-152-939	TOTAL CAPITAL OUTLAY		3500 00	35
	001-152-990	TOTAL DATA PROCESSING		59227 00	36
	001-154-400	VETERANS ASSISTANCE			37
	001-154-404	OFFICE/CLERICAL	774 00		38
	001-154-465	STATE RET-MATCHING			39
	001-154-466	SSC-SEL-MATCHING	595 00		40
	001-154-467	WORKERS COMPENSATION			41
	001-154-468	GROUP INS-MATCHING			42
	001-154-469	UNEMPLOYMENT INS			43
	001-154-476	MEALS & LODGING	300 00		44
	001-154-477	PRIVATE VEHICLE TRAVEL	100 00		45
	001-154-499	TOTAL PERSONAL SERVICE		8969 00	46
	001-154-501	POSTAGE & BOX RENT	125 00		47
	001-154-502	TELEPHONE SERVICE	200 00		48
	001-154-533	EQUIPMENT RENTAL			49
	001-154-543	REP TO OFFICE FURN & EQUI			50
	001-154-544	SERVICE & MAINT AGREEMENT			51
	001-154-554	OTHER COMPUTER SERVICES			52
	001-154-570	INS & FIDELITY			53

ACCOUNT	NUMBER	DESCRIPTION	BUDGET	TOTAL
	001 154 571	BOOKS & SUBSCRIPTIONS		
	001 154 583	SHIPPING CHARGES		
	001 154 585	SEMINARS/REGISTRATION FEE	150 00	
	001 154 597	TOTAL CONTRACTUAL SERVICE		475 00
	001 154 602	DUPLICATION & REPRODUCTION		
	001 154 603	OFF SUPPLIES & MATERIALS	130 00	
	001 154 697	TOTAL CONSUMABLE SUPPLIES		130 00
	001 154 740	VETERANS ASST APPR		
	001 154 755	VETERAN'S ASSN		
	001 154 799	TOTAL GRANTS		
	001 154 919	OFF FURN & EQUIP - <\$5000		
	001 154 920	OFF FURN & EQUIP - >\$5000		
	001 154 921	OTHER CAP OUTLAY - <\$5000		
	001 154 922	OTHER CAP OUTLAY - >\$5000		
	001 154 928	NON-CAP PREP NG EXCEP<500		
	001 154 989	TOTAL CAPITAL OUTLAY		
	001 154 990	TOTAL VETERANS ASSISTANCE		9574 00
	001 160 400	CHANCERY COURT		
	001 160 412	BAILIFF	3000 00	
	001 160 454	ATTENDING COURT	8500 00	
	001 160 462	URESIA FILING FEES	1000 00	
	001 160 465	STATE RET MATCHING	1285 00	
	001 160 466	SGC SEC MATCHING	805 00	
	001 160 467	WORKER'S COMP INS		
	001 160 469	UNEMPLOYMENT		
	001 160 476	SUBSISTENCE MEALS/LDO		
	001 160 477	PRIVATE VEHICLE TRAVEL	1200 00	
	001 160 495	TOTAL PERSONAL SERVICE		13790 00
	001 160 501	POSTAGE		
	001 160 502	TELEPHONE SERVICE	150 00	
	001 160 523	EQUIPMENT RENTAL		
	001 160 543	REPAIR OFF FURN & EQUIPM		
	001 160 544	SERVICE & MAINT CONTRACT		
	001 160 556	COURT REPORTER	16000 00	
	001 160 558	TRANSCRIBING FEE		
	001 160 559	ALCOHOL/DRUG REHAB		
	001 160 570	INS AND FIDELITY BOND		
	001 160 582	SERVING SUBPOENA		
	001 160 583	SHIPPING CHARGES	100 00	
	001 160 597	TOTAL CONTRACT SERVICE		16250 00
	001 160 600	RECORD BOOKS/BINDERS/DOCK	800 00	
	001 160 601	LAW MATERIALS		
	001 160 602	DUPLICATION & REPRODUCTION		
	001 160 603	OFFICE SUPPLIES & MATERIA	800 00	
	001 160 629	STAMP		
	001 160 690	ELECTRONIC SUPP & REP PRI		
	001 160 697	TOTAL CONSUMABLE SERV		1600 00
	001 160 919	OFF FURN & EQUIP - <\$5,000		
	001 160 940	TOTAL CAPITAL OUTLAY		
	001 160 990	TOTAL CHANCERY COURT		31640 00
	001 161 400	CIRCUIT COURT		
	001 161 402	DEPUTY FEE	1545 00	
	001 161 403	COURTHOUSE SECURITY		

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ACCOUNT			
LINE	NUMBER	DESCRIPTION	TOTAL
1			
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3	001-161-412	BAILIFF	8500 00
4	001-161-454	ATTENDING COURT	25000 00
5	001-161-460	COPY APPEAL FEES	100 00
6	001-161-462	ASSIST JURY-PUNY/GRAND JURY	50 00
7	001-161-465	STAFF RET MATCHING	4548 00
8	001-161-466	SBP-GRAND MATCHING	2440 00
9	001-161-467	WORKER'S COMP INS	
10	001-161-469	UNEMPLOYMENT	
11	001-161-476	HEALTH & LODGING	
12	001-161-477	PRIVATE VEHICLE TRAVEL	1000 00
13	001-161-479	TRAVEL BY PUBLIC CARRIER	
14	001-161-499	TOTAL PERSONAL SERVICE	44483 00
15	001-161-501	POSTAGE	600 00
16	001-161-502	TELEPHONE SERVICE	500 00
17	001-161-533	EQUIPMENT RENTAL	
18	001-161-543	REPAIR OF FURN & EQUIPME	50 00
19	001-161-544	SUPPORT & SERVICE AGREEMN	
20	001-161-550	LEGAL FEES	1000 00
21	001-161-552	MEDICAL FEES	
22	001-161-556	COURT REPORTER	35000 00
23	001-161-557	APPRAISER FEES	
24	001-161-558	TRANSCRIBING FEES	2000 00
25	001-161-559	PAUPER APPEAL FEE	200 00
26	001-161-560	TESTING OF EVIDENCE	500 00
27	001-161-562	ANIMAL EUTHANASIA/BURIAL	
28	001-161-563	VIDEO/CD SERVICES	
29	001-161-565	CERTIFICA OF COURT REPORT	
30	001-161-570	INS & FIDELITY BONDS	
31	001-161-574	JURY COMMISSIONERS	200 00
32	001-161-575	JURORS & WITNESSES FEE	90000 00
33	001-161-576	ROOM & BOARD FOR JURORS	
34	001-161-581	POLYGRAPH TESTING	200 00
35	001-161-582	EXPERT WITNESS	2000 00
36	001-161-583	SHIPPING CHARGES	60 00
37	001-161-584	COPIES OF EVIDENCE	
38	001-161-585	TRAVEL FOR EXPERT WITNESS	500 00
39	001-161-586	INVESTIGATOR	
40	001-161-587	INTERPRETER SERVICES	100 00
41	001-161-588	TRAVEL FOR JURORS	
42	001-161-599	TOTAL CONTRACT SERVICE	72710 00
43	001-161-600	REG BOOKS/BINDERS/FORM	400 00
44	001-161-601	LAW MATERIALS	
45	001-161-602	DUPLICATION & REPRODUCTION	500 00
46	001-161-603	OFFICE SUPPLIES & MAT	1700 00
47	001-161-614	PHOTO & REPROD SUPPLIES	
48	001-161-615	PURCHASE OF EVIDENCE	
49	001-161-639	SIGNS	
50	001-161-690	ELECTRONIC REPAIR/SUPPLI	
51	001-161-693	FOOD FOR JURORS	600 00
52	001-161-699	TOTAL CONSUMABLE SERV	2800 00
53	001-161-750	REST/BOND TO INDIVIDUALS	
54	001-161-799	TOTAL GRANTS	
55	001-161-919	OFF FURN & EQUIP \$5,000	

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CLAY COUNTY BOARD OF SUPERVISORS
FINAL BUDGET FOR YEAR ENDING SEPTEMBER 30, 2013

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VP	ACCOUNT	NUMBER	DESCRIPTION	BUDGET	TOTAL
		001-161-940	TOTAL CAPITAL OUTLAY		
		001-161-955	RESTITUTION PRFV CIR-CLK		
		001-161-954	TOTAL RESTIT PRFV CIR-CLK		
		001-161-950	TOTAL CIRCUIT COURT		119993 00
		001-163-400	YOUTH COURT		
		001-163-401	CASE MANAGER GRANT	12000 00	
		001-163-402	WORK PROGRAM DEPUTY		
		001-163-404	OFFICE/CLERICAL		
		001-163-405	ATTORNEY FEES		
		001-163-412	RAILIFF/DEPUTY		
		001-163-413	JUDGE/REFEREE	7528 00	
		001-163-414	CASE MANAGER ASSIST- GRAN		
		001-163-460	FILING FEES	6000 00	
		001-163-462	SERVING SUPERDAS/SUMMONS		
		001-163-465	STATE RET MATCHING	2638 00	
		001-163-466	SSC-SSC MATCHING	2144 00	
		001-163-468	GROUP INS MATCHING	5060 00	
		001-163-469	UNEMPLOYMENT		
		001-163-476	MEALS & LODGING		
		001-163-477	PRIVATE VEHICLE TRAVEL		
		001-163-494	TOTAL PERSONAL SERVICE		57370 00
		001-163-501	POSTAGE & BOX RENT	150 00	
		001-163-502	TELEPHONE SERVICE	1500 00	
		001-163-533	EQUIPMENT RENTAL		
		001-163-543	REPAIR TO OFF FURN & EQUI		
		001-163-544	MAINTENANCE AGREEMENT	900 00	
		001-163-550	LEGAL FEES	13000 00	
		001-163-552	MEDICAL FEES		
		001-163-556	SPECIAL PROSECUTOR		
		001-163-557	SPECIAL JUDGE APPOINTMENT		
		001-163-558	DRUG SCREENING	100 00	
		001-163-565	SHREDDING SERVICES		
		001-163-571	DUES & SUBSCRIPTIONS	175 00	
		001-163-575	SERVING SUMMONS		
		001-163-581	HOUSING JUVENILES	15000 00	
		001-163-582	HOME MONITORING SVL	9400 00	
		001-163-583	SHIPPING CHARGES	70 00	
		001-163-584	EXCESS COPIES PER CONTRA		
		001-163-586	TRANSPORT SERVICES		
		001-163-587	INTERPRETER SERVICES		
		001-163-594	TOTAL CONTRACT SERVICE		34415 00
		001-163-600	REG BOOKS/PRINTERS/FORM	500 00	
		001-163-601	LAW MATERIALS		
		001-163-602	DUPLICATION & REPRODUCTION	200 00	
		001-163-603	OFFICE SUPPLIES & MAT	300 00	
		001-163-605	MONITORING SUPPLIES		
		001-163-608	DRUG SCREENING SUPPLIES	200 00	
		001-163-690	ELECTRONIC SUPP & RIP PRF	100 00	
		001-163-694	TOTAL CONSUMABLE SERV		1100 00
		001-163-795	TOTAL GRANTS		
		001-163-917	FURNITURE/OFF EQUIP - 5000		
		001-163-940	TOTAL CAPITAL OUTLAY		
		001-163-990	TOTAL YOUTH COURT		72885 00

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ACCOUNT				
NUMBER	DESCRIPTION	BUDGET	TOTAL	
001-165-400	LUNACIES			1
001-165-413	LUNACY ADJPF	3500 00		2
001-165-460	FILING FEES	2000 00		3
001-165-465	RETIREMENT MATCH	285 00		4
001-165-466	FICA MATCH	175 00		5
001-165-468	INSURANCE MATCH	1525 00		6
001-165-469	UNEMPLOYMENT INS			7
001-165-499	TOTAL PERSONAL SERVICE		7785 00	8
001-165-544	SERVICE MAINT AGREEMENT	550 00		9
001-165-550	LEGAL FEES	12000 00		10
001-165-552	MEDICAL FEES	7500 00		11
001-165-599	TOTAL CONTRACT SERVICE		19850 00	12
001-165-698	RX DRUGS/OTC MEDICINE			13
001-165-719	FURN/OFF EQUIP \$5000			14
001-165-790	TOTAL LUNACIES		27435 00	15
001-166-400	JUSTICE COURT			16
001-166-402	DEPUTIES	72090 00		17
001-166-412	BAILIFF	2000 00		18
001-166-418	COUNTY JUDGES	80800 00		19
001-166-465	STATE RET MATCHING	72087 00		20
001-166-466	SEC SEC MATCHING	11850 00		21
001-166-468	PROCP INS MATCHING	35280 00		22
001-166-469	UNEMPLOYMENT			23
001-166-476	MEALS & LODGING	1200 00		24
001-166-477	PRIVATE VEHICLE TRAVEL	550 00		25
001-166-499	TOTAL PERSONAL SERVICE		225857 00	26
001-166-501	POSTAGE AND BOX RENT	1400 00		27
001-166-502	TELEPHONE SERVICE	1100 00		28
001-166-520	CONTRACTUAL PRINTING			29
001-166-533	EQUIPMENT RENTAL			30
001-166-540	REPAIR TO OFF FURN/EQUIP	50 00		31
001-166-544	SERVICE & MAINT CONTRACT	300 00		32
001-166-550	LEGAL FEES			33
001-166-553	COMPUTER SERVICES			34
001-166-556	SPECIAL PROSECUTOR			35
001-166-557	CERTIFICATION FEE			36
001-166-566	COLLECTION CHARGES	10000 00		37
001-166-570	INS & FIDELITY BONDS			38
001-166-571	DUES AND SUBSCRIPTIONS	400 00		39
001-166-574	REFUND OF JUSTICE CT FINE			40
001-166-576	REFUND JUST CT FILING FEE			41
001-166-583	SHIPPING CHARGES	60 00		42
001-166-585	SEMINARS/REGISTRATION FEE	850 00		43
001-166-599	TOTAL CONTRACT SERVICE		14160 00	44
001-166-600	REG BOOKS BINDERS/FORMS	50 00		45
001-166-601	LAW MATERIALS	25 00		46
001-166-602	DUPLICATION & REPRODUCTION	250 00		47
001-166-603	OFF SUPPLIES & MATERIALS	2500 00		48
001-166-606	COMPUTER SOFTWARE			49
001-166-690	ELECTRONIC SUPP & REP PRT	60 00		50
001-166-699	TOTAL CONSUMABLE SERV		2785 00	51
001-166-719	OFF FURN & EQUIP \$5000			52
001-166-720	OFF FURN & EQUIP \$5000			53

ACCOUNT			
TYPE	NUMBER	DESCRIPTION	BUDGET TOTAL
P	001-166-721	OTHER CAP OUTLAY < \$5000	
P	001-166-722	OTHER CAP OUTLAY > \$5000	
T	001-166-740	TOTAL CAPITAL OUTLAY	
T	001-166-790	TOTAL JUSTICE COURT	242802 00
H	001-167-400	CORONER	
P	001-167-436	CORONER'S FEE	10800 00
P	001-167-440	MEDICAL EXAMINERS FEES	16000 00
P	001-167-465	STATE RET MATCHING	3000 00
P	001-167-466	SSG-SEL MATCHING	2100 00
P	001-167-468	GROUP INS MATCHING	144 00
P	001-167-469	UNEMPLOYMENT INS	
P	001-167-476	SUBSISTENCE MEALS & LODG	1000 00
P	001-167-477	PRIVATE VEHICLE TRAVEL	750 00
T	001-167-499	TOTAL PERSONAL SERVICE	39994 00
P	001-167-501	POSTAGE	
P	001-167-502	TELEPHONE	
P	001-167-504	PAGER SERVICE	250 00
P	001-167-533	EQUIPMENT RENTAL	
P	001-167-543	REPAIR OFF FURN & EQUIPME	
P	001-167-546	REPAIR TO RADIO	
P	001-167-557	AUTOMOBILES	13000 00
P	001-167-559	TRANSPORTATION SERVICES	7500 00
P	001-167-560	TOXICOLOGY TESTING	3000 00
P	001-167-570	INS & FIDELITY BONDS	
P	001-167-571	DUES & SUBSCRIPTIONS	200 00
P	001-167-583	SHIPPING CHARGES	100 00
P	001-167-585	SEMINARS/REGISTRATION FEE	1000 00
P	001-167-586	CONTRACTUAL SERVICES	500 00
T	001-167-599	TOTAL CONTRACT SERVICE	25520 00
P	001-167-602	DUPLICATION & REPRODUCTION	
P	001-167-603	OFFICE SUPPLIES & MATERIAL	
P	001-167-610	PROFESSIONAL SUPPLIES	1000 00
P	001-167-614	PHOTO & REPROD SUPPLIES	
P	001-167-649	MAINT SUPPLIES & MATERIAL	
P	001-167-690	ELECTR SUPP & REPAIR PART	
T	001-167-699	TOTAL CONSUMABLE SERV	1000 00
P	001-167-700	ASSISTANCE PAUPER BURIAL	
T	001-167-799	TOTAL GRANTS & SUBSIDIES	
P	001-167-917	OTHER MOBILE EQUIP < 5000	
P	001-167-918	OTHER MOBILE EQUIP > 5000	
P	001-167-919	OFF FURN/EQUIP < \$5000	500 00
P	001-167-921	OTHER CAP OUTLAY < 5000	
P	001-167-922	OTHER CAP OUTLAY > 5000	
T	001-167-940	TOTAL CAPITAL OUTLAY	500 00
T	001-167-990	TOTAL CORONER	61054 00
H	001-168-400	DEPT ATTORNEY	
P	001-168-476	MEALS/LODGING	
P	001-168-477	PRIVATE VEHICLE TRAVEL	300 00
T	001-168-499	TOTAL PERSONAL SERVICE	300 00
P	001-168-502	TELEPHONE	350 00
P	001-168-581	COPIES MADE FOR DISCOVERY	
T	001-168-599	TOTAL CONTRACT SERVICE	350 00
T	001-168-699	TOTAL CONSUM SUPPLIES	

ACCOUNT			
LINE	NUMBER	DESCRIPTION	TOTAL
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ACCOUNT			
TYPE	NUMBER	DESCRIPTION	BUDGET TOTAL
F	001-180-459	ELECTION COMMISSIONERS	30000 00
F	001-180-465	STATE RET MATCHING	1425 00
F	001-180-466	SOC SEC MATCHING	2677 00
F	001-180-468	GROUP INS MATCHING	
F	001-180-469	UNEMPLOYMENT	
F	001-180-476	MEALS & LODGING	100 00
F	001-180-477	PRIVATE VEHICLE TRAVEL	200 00
F	001-180-499	TOTAL PERSONAL SERVICE	39403 00
F	001-180-501	POSTAGE	500 00
F	001-180-521	LEGAL ADVERTISING/PUBLICITY	50 00
F	001-180-530	RENTAL OF REAL PROP	500 00
F	001-180-533	OTHER EQUIPMENT RENTAL	
F	001-180-544	SERVICE AGREEMENTS	
F	001-180-553	COMPUTER SERVICES - ACCURN	
F	001-180-571	DUES & SUBSCRIPTIONS	200 00
F	001-180-574	POLL WORKERS	25000 00
F	001-180-582	CONTRACTUAL LABOR	250 00
F	001-180-583	SHIPPING & HANDLING	300 00
F	001-180-584	PRINTING & STOCK BALLOTS	1000 00
F	001-180-585	SEMINARS/REGISTRATION FEE	1350 00
F	001-180-587	BANKING CHARGES/FEEs	
F	001-180-599	TOTAL CONTRACT SERVICE	29190 00
F	001-180-600	REF BOOKS/BINDERS/DOCKETs	200 00
F	001-180-602	DUPLICATION & REPRODUCTION	200 00
F	001-180-603	OFFICE SUPPLIES & MATERIALS	4500 00
F	001-180-643	HARDWARE/PLUMB/ELECT SUPPLIES	
F	001-180-644	SMALL TOOLS	
F	001-180-671	GASOLINE	
F	001-180-690	ELECTRONIC SUPP & REP PRI	250 00
F	001-180-693	FOOD FOR POLL WORKERS	
F	001-180-699	TOTAL CONSUMABLE SERV	5150 00
F	001-180-919	FURN/OFF EQUIP - \$5000	
F	001-180-940	TOTAL CAPITAL OUTLAY	
F	001-180-990	TOTAL ELECTION EXPENSE	73703 00
F	001-200-404	SHERIFF	
F	001-200-400	SHERIFF SALARY	70000 00
F	001-200-402	DEPUTIES	275000 00
F	001-200-404	OFFICE/CLERICAL	140000 00
F	001-200-409	DEPUTIES OVERTIME	20000 00
F	001-200-410	OFFICE CLERICAL OVERTIME	
F	001-200-430	MECHANIC SALARY	27720 00
F	001-200-465	STATE RET MATCHING	78275 00
F	001-200-466	SOC SEC MATCHING	11992 00
F	001-200-467	WORKERS COMPENSATION	
F	001-200-468	GROUP INS MATCHING	113012 00
F	001-200-469	UNEMPLOYMENT INSURANCE	750 00
F	001-200-476	MEALS & LODGING	2000 00
F	001-200-477	PRIVATE VEHICLE TRAVEL	100 00
F	001-200-480	OTHER TRAVEL COSTS	
F	001-200-499	TOTAL PERSONAL SERVICE	785050 00
F	001-200-501	POSTAGE & BOX RENT	100 00
F	001-200-502	TELEPHONE SERVICE	1200 00
F	001-200-503	CELLULAR PHONES	4200 00

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CLAY COUNTY BOARD OF SUPERVISORS
FINAL BUDGET FOR YEAR ENDING SEPTEMBER 30 2013

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ACCOUNT

TYPE	NUMBER	DESCRIPTION	BUDGET	TOTAL
P	001-200-504	NGIC LINES	2700 00	
P	001-200-505	PAGER/PAGER SERVICES		
P	001-200-520	CONTRACTUAL PRINTING		
P	001-200-521	LEO ADV & PUB		
P	001-200-533	EQUIPMENT RENTAL		
P	001-200-542	REPAIR TO VEHICLES	10000 00	
P	001-200-543	REPAIR TO OFF FURN/EQUIP	800 00	
P	001-200-544	SERVICE/MAINT AGREEMENT	2000 00	
P	001-200-546	REPAIR TO RADIO EQUIPMENT	2000 00	
P	001-200-547	REPAIR TO APPLIANCES		
P	001-200-550	LEGAL FEES		
P	001-200-552	MEDICAL FEES	200 00	
P	001-200-553	COMPUTER SERVICES	100 00	
P	001-200-555	NOTARY CERTIFICATION		
P	001-200-556	INSPECTION FEE	75 00	
P	001-200-557	CONTRACT DEPUTIES		
P	001-200-558	TESTING OF EVIDENCE	2250 00	
P	001-200-559	POLYGRAPH TESTING SERVICE		
P	001-200-565	INFORMATION SERVICES		
P	001-200-569	TOWING VEHICLES	1000 00	
P	001-200-570	INS & FIDELITY BONDS		
P	001-200-571	DUES & SUBSCRIPTIONS	1000 00	
P	001-200-575	INFORMANT FEES		
P	001-200-581	LAW ENFORCEMENT TRNG	8050 00	
P	001-200-582	MISCELLANEOUS EXPENSE		
P	001-200-583	SHIPPING CHARGES	800 00	
P	001-200-584	EXCESS COPIES PER CONTRAC		
P	001-200-585	SEMINAR/REGISTRATION FEE	1500 00	
P	001-200-588	FGC RADIO LICENSE		
P	001-200-599	TOTAL CONTRACT SERVICE		37475 00
P	001-200-600	REG BOOKS/BINDERS/BOOKETS		
P	001-200-602	DUPLICATION & REPRODUCTI	700 00	
P	001-200-603	OFF SUPPLIES & MATERIALS	5500 00	
P	001-200-608	COMPUTER SOFTWARE	350 00	
P	001-200-613	LAW ENFORCEMENT SUPPLIES	1200 00	
P	001-200-614	PHOTO/REP SUPPLIES	100 00	
P	001-200-615	PURCHASE OF EVIDENCE	250 00	
P	001-200-639	STONS		
P	001-200-642	PAINT & PRESERVATIVES	100 00	
P	001-200-643	HARDWARE/PLUMB/ELECT SUPP	50 00	
P	001-200-644	SMALL TOOLS	50 00	
P	001-200-645	CUST SUPP/CLEAN AGEN SHOP	450 00	
P	001-200-646	REFRIGERANT/FREON SUPPLS	200 00	
P	001-200-649	MAINT SUPPLIES & MATERIAL	50 00	
P	001-200-671	GASOLINE	85000 00	
P	001-200-674	LUBRICATING OILS & GREASE	1500 00	
P	001-200-675	ANTIFREEZE/STARTER FLUID	500 00	
P	001-200-680	TIRES & TUBES		
P	001-200-681	REPAIR & REPLACEMENT PART	5000 00	
P	001-200-690	ELECTR SUPP & REP PARTS	150 00	
P	001-200-691	UNIFORMS	1500 00	
P	001-200-693	MISCELLANEOUS EXPENSE		
P	001-200-695	CAR TITLES/TAGS	100 00	

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ACCOUNT			
TYPE	NUMBER	DESCRIPTION	TOTAL
P	001-200-698	FIRST AID/OTC SUPPLIES	
T	001-200-699	TOTAL CONSUMABLE SERV	102750 00
T	001-200-799	TOTAL GRANTS	
P	001-200-915	VEHICLES	
P	001-200-919	FURN & OFF EQUIP < 5000	36941 00
P	001-200-920	FURN & OFF EQUIP > 5000	
P	001-200-921	OTHER CAP OUTLAY < 5000	
P	001-200-922	OTHER CAP OUTLAY > 5000	
P	001-200-923	NON-CAP PRGP NO EXCEP<500	
T	001-200-940	TOTAL CAPITAL OUTLAY	36941 00
T	001-200-990	TOTAL SHERIFF	962216 00
H	001-210-400	MTC TRANSPORT OFFICER	
P	001-210-402	MTC TRANSPORT OFFICER	18720 00
P	001-210-465	STATE RET MATCHING	2669 00
P	001-210-466	SSG SEC MATCHING	1432 00
P	001-210-467	WORKERS COMPENSATION	
P	001-210-468	GROUP INS MATCHING	6980 00
P	001-210-469	UNEMPLOYMENT INS	
T	001-210-499	TOTAL PERSONAL SERVICE	29801 00
T	001-210-590	TOTAL MTC OFFICER	29801 00
H	001-219-400	SECURITY OFFICER WPHA	
P	001-219-402	SECURITY OFFICER WPHA	
P	001-219-465	STATE RET MATCHING	
P	001-219-466	SSG SEC MATCHING	
P	001-219-467	WORKERS COMPENSATION	
P	001-219-468	GROUP INS MATCHING	
P	001-219-469	UNEMPLOYMENT INS	
T	001-219-499	TOTAL PERSONAL SERVICE	
P	001-219-500	SHIPPING CHARGES	
T	001-219-599	TOTAL CONTRACTUAL SERVICE	
P	001-219-613	ENFORCEMENT SUPPLIES	
T	001-219-699	TOTAL CONSUMABLE SUPPLIES	
T	001-219-990	TOTAL SECURITY OFFICER	
H	001-220-400	JAIL	
P	001-220-402	JAIL ADMINISTRATOR	30000 00
P	001-220-430	JAIL RECORDS CLERK	27867 00
P	001-220-431	ASST JAIL ADMINISTRATOR	
P	001-220-432	JAILORS SALARIES	290000 00
P	001-220-433	MECHANIC SALARY	
P	001-220-434	KITCHEN MANAGER	
P	001-220-436	JAILORS OVERTIME	26000 00
P	001-220-465	STATE RET MATCHING	59319 00
P	001-220-466	SSG SEC MATCHING	28600 00
P	001-220-467	WORKERS COMPENSATION	
P	001-220-468	GROUP INS MATCHING	97980 00
P	001-220-469	UNEMPLOYMENT INSURANCE	
P	001-220-476	MEALS & LODGING	500 00
P	001-220-477	PRIVATE VEHICLE TRAVEL	100 00
P	001-220-480	OTHER TRAVEL COSTS	
T	001-220-499	TOTAL PERSONAL SERVICE	554360 00
P	001-220-502	TELEPHONE SERVICES	2000 00
P	001-220-503	CELLULAR PHONES	1500 00
P	001-220-533	RENTAL OF EQUIPMENT	2200 00

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ACCOUNT

LINE	TYPE	NUMBER	DESCRIPTION	BUDGET	TOTAL	LINE
2	P	001-220-543	REPAIR TO OFF FURN/EQUIP	300 00-		2
3	P	001-220-544	SERVICE & MAINT CONTRACTS	7220 00-		3
4	P	001-220-546	REPAIR TO RADIO	200 00-		4
5	P	001-220-547	REPAIR TO APPLIANCES			5
6	P	001-220-548	REPAIR TO VENDING MACHINE			6
7	P	001-220-549	MAINT SUPPLIES & MATERIAL			7
8	P	001-220-552	MEDICAL FEES	40000 00-		8
9	P	001-220-555	POLYGRAPH TESTING			9
10	P	001-220-556	INSPECTION FEE	3500 00-		10
11	P	001-220-557	GED INSTRUCTOR FEE			11
12	P	001-220-558	ALCOHOL/DRUG REHAB			12
13	P	001-220-559	JAILOR TRAINING SCHOOL	1000 00-		13
14	P	001-220-560	TRANSPORTING PRISONERS			14
15	P	001-220-561	GED TESTING			15
16	P	001-220-571	DUES & SUBSCRIPTIONS			16
17	P	001-220-581	HOUSING PRISONERS			17
18	P	001-220-582	MISCELLANEOUS EXPENSE			18
19	P	001-220-583	SHIPPING CHARGES	100 00-		19
20	P	001-220-585	SEMINAR/REGISTRATION FEES	260 00-		20
21	T	001-220-599	TOTAL CONTRACT SERVICE		58280 00-	21
22	P	001-220-600	RECORD BOOKS/BINDERS/BOOK			22
23	P	001-220-602	DUPLICATION & REPRODUCTION	100 00		23
24	P	001-220-603	OFFICE SUPPLIES & MAT	1200 00-		24
25	P	001-220-610	ENFORCEMENT SUPPLIES	500 00-		25
26	P	001-220-614	PHOTO/REP SUPPLIES			26
27	P	001-220-615	CANTEEN SUPPLIES			27
28	P	001-220-642	PAINT & PRESERVATIVES	250 00-		28
29	P	001-220-643	HARDW/PUMPS/ELECT SUPPLIE	1200 00-		29
30	P	001-220-645	GUST SUPP/CLEAN SUPPLIES	7500 00-		30
31	P	001-220-646	REFRIGERANT/FREON SUPPLIE			31
32	P	001-220-647	OXYGEN & OXYGEN SUPPLIES			32
33	P	001-220-648	CHEMICALS/H2O SOFTENER			33
34	P	001-220-649	STRUCTURAL STEEL/CABLE			34
35	P	001-220-650	MAINT SUPPLIES & MATERIAL	250 00-		35
36	P	001-220-671	GASOLINE	1200 00-		36
37	P	001-220-674	LUBRICATING OILS & GREASE	50 00-		37
38	P	001-220-681	REPAIR & REPLACEMENT PART	500 00-		38
39	P	001-220-688	VACCINATION SERUM EMPLOY			39
40	P	001-220-689	VENDING MACHINE SUPPLIES			40
41	P	001-220-690	ELECTRONIC SUPP & REP PTA			41
42	P	001-220-691	UNIFORMS FOR JAILORS	1000 00-		42
43	P	001-220-692	CLOTHES/DRY GOODS PRISON	1000 00-		43
44	P	001-220-693	TOILETRY ITEMS FOR JAIL	1000 00-		44
45	P	001-220-694	FOOD FOR PRISONERS	49000 00-		45
46	P	001-220-695	DRUG SCREENING KITS	100 00-		46
47	P	001-220-696	KITCHEN/NOON FOOD ITEMS	1200 00-		47
48	P	001-220-697	BOTTLED WATER			48
49	P	001-220-698	RX DRUGS/OTC MEDICINE	19000 00-		49
50	T	001-220-699	TOTAL CONSUMABLE SERV		77050 00-	50
51	P	001-220-919	FURN & OFF EQUIP < 5000			51
52	P	001-220-920	FURN & OFF EQUIP > 5000			52
53	P	001-220-921	OTHER CAP OUTLAY < 5000			53
54	P	001-220-922	OTHER CAP OUTLAY > 5000			54

ACCOUNT	NUMBER	DESCRIPTION	BUDGET	TOTAL
001-220-940	TOTAL CAPITAL OUTLAY			
001-220-990	TOTAL DAIL			711690 00-
001-240-400	AMBULANCE SERVICE			
001-240-500	AMBULANCE SERVICE	260000 00-		
001-240-504	SHIPPING CHARGES			
001-240-599	TOTAL CONTRACTUAL			260000 00-
001-240-920	FURN & OFF EQUIP - > \$5000			
001-240-921	OTHER CAPITAL OUT - < 5000			
001-240-922	OTHER CAPITAL OUT - > 5000			
001-240-970	TOTAL CAPITAL EXPENSES			
001-240-990	TOTAL AMBULANCE			260000 00-
001-261-440	OTHER PROTECTION			
001-261-709	NAT'L GUARD	2400 00		
001-261-799	TOTAL GRANTS			2400 00-
001-261-990	TOTAL O/PROTECTION			2400 00-
001-262-400	CONSTABLES			
001-262-436	CONSTABLES SALARY	3500 00-		
001-262-460	MOBILE HOME SUMMON FEES	2000 00		
001-262-461	CONSTABLE FEES	50000 00		
001-262-462	SERVING DELINQ TAX BILLS			
001-262-465	STATE RET MATCHING	513 00		
001-262-466	SOC SEC MATCHING	275 00		
001-262-467	WORKERS COMPENSATION			
001-262-468	GROUP INSURANCE MATCH	14022 00		
001-262-469	UNEMPLOYMENT			
001-262-470	RET W/HOLD & MATCHED FEES	6000 00		
001-262-474	REFUND OF PERS CONTRIBUT			
001-262-476	MEALS & LODGING	1500 00-		
001-262-477	PRIVATE VEHICLE TRAVEL	1200 00		
001-262-479	TRAVEL BY PUBLIC CARRIER			
001-262-480	OTHER TRAVEL COSTS			
001-262-499	TOTAL PERSONAL SERVICE			79110 00-
001-262-502	TELEPHONE SERVICES			
001-262-542	REPAIR TO VEHICLES			
001-262-543	REPAIR TO OFF + FURN/EQUIP			
001-262-546	RADIO EQUIPMENT REPAIR			
001-262-557	CONSTABLE FEES			
001-262-567	SERVING DEL TAX BILLS			
001-262-570	INS & FIDELITY BOND			
001-262-571	DUES & SUBSCRIPTIONS	250 00		
001-262-578	ALLOWANCE FOR LOST (CONST)			
001-262-583	SHIPPING CHARGES			
001-262-585	SEMINAR/REGISTRATION FEE	600 00		
001-262-599	TOTAL CONTRACT SERVICE			1050 00-
001-262-603	OFF SUPPLIES & MATERIALS			
001-262-610	PROFESSIONAL SUPPLIES	100 00		
001-262-690	ELECT SUPP & REP PARTS			
001-262-691	UNIFORMS	350 00		
001-262-699	TOTAL CONSUMABLE SERV			450 00-
001-262-917	MOBILE EQUIPMENT - < 5000			
001-262-919	FURN & OFF EQUIP - < 5000			
001-262-921	OTHER CAP OUTLAY - < \$5000			
001-262-922	OTHER CAP OUTLAY - > \$5000			

ACCOUNT	NUMBER	DESCRIPTION	BUDGET	TOTAL
	001-262-740	TOTAL CAPITAL OUTLAY		
	001-262-790	TOTAL COMSTABLES		30410-00
	001-270-400	FLOOD CONTROL		
	001-270-476	MEALS & LODGING	450-00	
	001-270-477	PRIVATE VEHICLE TRAVEL	550-00	
	001-270-499	TOTAL PERSONAL SERVICE		1000-00
	001-270-501	POSTAGE & BOX RENT		
	001-270-521	LEGAL ADV & PUBLICATION		
	001-270-554	FLOOD-PLAIN CONSULTANT	15000-00	
	001-270-571	DUES & SUBSCRIPTIONS		
	001-270-595	SEMINAR/REGISTRATION FEE	100-00	
	001-270-599	TOTAL CONTRACTUAL SERVICE		15200-00
	001-270-603	OFFICE SUPPLIES & MATERIAL		
	001-270-639	SIGNS FOR FLOOD COORDINAT		
	001-270-699	TOTAL CONSUMABLE SERV		
	001-270-717	FURN & OFF EQUIP < 5000		
	001-270-740	TOTAL CAPITAL OUTLAY		
	001-270-790	TOTAL FLOOD CONTROL		16400-00
	001-411-400	ANIMAL CONTROL		
	001-411-591	ANIMAL CONTROL SERVICES	5000-00	
	001-411-599	TOTAL CONTRACTUAL SERVICE		5000-00
	001-411-790	TOTAL ANIMAL CONTROL		5000-00
	001-420-400	PUBLIC HEALTH ADMIN		
	001-420-554	VITAL STATISTICS	800-00	
	001-420-599	TOTAL CONTRACT SERVICE		800-00
	001-420-740	HEALTH DEPARTMENT	45500-00	
	001-420-755	MS FIREFIGHT BURN CTR		
	001-420-799	TOTAL GRANTS		45500-00
	001-420-990	TOTAL PUBLIC HEALTH		46300-00
	001-440-400	MENTAL HEALTH		
	001-440-752	CARC APPROPRIATION	17000-00	
	001-440-753	REG 7-MENT HEALTH	24000-00	
	001-440-799	TOTAL GRANTS		41000-00
	001-440-990	TOTAL MENTAL HEALTH		41000-00
	001-445-400	OTHER HEALTH		
	001-445-799	TOTAL GRANTS		
	001-445-990	TOTAL OTHER HEALTH		
	001-450-400	DEPT HUMAN SERVICES		
	001-450-402	SALARIES		
	001-450-465	STATE RFT MATCHING		
	001-450-466	SGG GEG MATCHING		
	001-450-499	TOTAL PERSONAL SERVICE		
	001-450-501	POSTAGE & BOX RENT	8000-00	
	001-450-502	TELEPHONE SERVICE	11000-00	
	001-450-503	CELLULAR PHONE		
	001-450-533	EQUIPMENT RENTAL		
	001-450-540	MAINT TO BUILDINGS	1500-00	
	001-450-541	REPAIR TO EQUIPMENT		
	001-450-543	REPAIR TO OFF FURN/EQUIP	50-00	
	001-450-544	SERVICE & MAINT AGREEMENT	750-00	
	001-450-549	REPR/MAINT HEAT/COOL UNIT		
	001-450-546	NOTARY CERTIFICATION	150-00	
	001-450-571	DUES AND SUBSCRIPTIONS		

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ACCOUNT			
NUMBER	DESCRIPTION	BUDGET	TOTAL
001 450 580	MOSQUITO AND PEST CONTROL	800 00	
001 450 582	BOTTLED WATER	500 00	
001 450 583	SHIPPING CHARGES	50 00	
001 450 584	GARBAGE/DUMPSTER FEE		
001 450 599	TOTAL CONTRACT SERVICE		22800 00
001 450 602	DUPLICATION & REPRODUCTION	2400 00	
001 450 603	OFFICE SUPPLIES & MATERIALS	9500 00	
001 450 608	DRUG SCREENING SUPPLIES		
001 450 614	PHOTO AND REPROD SUPPLIES	100 00	
001 450 630	LAND IMPROVEMENT SUPPLIES		
001 450 637	PARKING STONS		
001 450 643	HARDWARE/PLUMB/ELECT SUPP	50 00	
001 450 644	SMALL TOOLS		
001 450 645	CUSTOM SUPP & CLEAN AGENT	1800 00	
001 450 650	A/G MAINT SUPP/MATERIALS	500 00	
001 450 674	LUBRICATING OILS & OILS		
001 450 675	ANTIFREEZE/STARTER FLUID		
001 450 690	ELECTRONIC SUPP & REP PRT	50 00	
001 450 695	SEEDS AND PLANTS		
001 450 696	FERTILIZER AND CHEMICALS	50 00	
001 450 697	BOTTLED WATER		
001 450 698	FIRST AID/STC SUPPLIES	50 00	
001 450 699	TOTAL CONSUMABLE SERV		14500 00
001 450 710	CHILD/ADULT SERV FUND	3800 00	
001 450 799	TOTAL GRANTS/SUBSIDIES		3800 00
001 450 899	TOTAL DEBT SERVICE		
001 450 919	FURN & OFF EQUIP < 5000		
001 450 920	FURN & OFF EQUIP > 5000		
001 450 921	OTHER CAP OUTLAY < 5000		
001 450 922	OTHER CAP OUTLAY > 5000		
001 450 928	NON-CAP PROJ NO EXCEP 500		
001 450 940	TOTAL CAPITAL OUTLAY		
001 450 990	TOTAL WELFARE ADMIN		41100 00
001 451 400	OTHER WELFARE ASSIST		
001 451 599	TOTAL CONTRACT SERVICE		
001 451 700	ASSISTANCE TO INDIVIDUALS		
001 451 754	HOMEOWNERS PROGRAM	15500 00	
001 451 799	TOTAL GRANTS & ASSIST		15500 00
001 451 990	TOTAL O/WELFARE ASSIST		15300 00
001 458 40A	SALLY KATE WINTERS		
001 458 750	APPROPR SALLY KATE HUMF	5000 00	
001 458 990	TOTAL SALLY KATE WINTERS		5000 00
001 460 400	RED CROSS		
001 460 750	RED CROSS APPROPRIATION		
001 460 990	TOTAL RED CROSS		
001 631 400	EXTENSION OFFICE		
001 631 401	CO DIRECTOR/4H-YOUTH AGEN	12527 00	
001 631 404	OFFICE/CLERICAL	9584 00	
001 631 465	STATE REL MATCHING	2297 00	
001 631 466	SOC SEC MATCHING	1273 00	
001 631 467	WORKERS COMPENSATION		
001 631 469	UNEMPLOYMENT INSURANCE		
001 631 499	TOTAL PERSONAL SERVICE		19641 00

ACCOUNT		BUDGET		TOTAL	
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CLAY COUNTY BOARD OF SUPERVISORS
FINAL BUDGET FOR YEAR ENDING SEPTEMBER 30, 2013

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ACCOUNT -	NUMBER	DESCRIPTION	BUDGET	TOTAL
001-800-802	INTEREST EXPENSE	970 00		
001-800-803	FISCAL AGENT'S FEE			
001-800-899	TOTAL DEBT SERVICE		17296 00	
001-900-751	TRANSFER OUT TO GOV'T FUN	200000 00		
001-900-752	TRANSFER OUT-PROPR FUND			
001-900-760	PRIOR PERIOD ADJUSTMENT			
001-900-970	REFUND-TXS CASE#2000-331			
001-900-975	REFUND 90 CASE V BECKER			
001-900-989	TOTAL B/FINANCIAL USES		200000 00	
001-999-998	TOTAL GENERAL CR EXP		9092254 00	
001-999-999	TOTAL SURPLUS OR DEF		91020 00	

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ACCOUNT

NUMBER	DESCRIPTION	BUDGET	TOTAL
012-000-200	REVENUES		
012-000-230	SALE OF CONFISCATED PROP		
012-000-234	CASH FORFEITURES		
012-000-247	BULLF PROOF VEST GRANT		
012-000-248	FINGERPRINT MATCH GRANT		
012-000-330	INTEREST EARNED		
012-000-336	SALE OF SEIZED WEAPONS		
012-000-355	CONFISCATED FUNDS		
012-000-375	INSURANCE PROCEEDS		
012-000-383	SALE OF CAPITAL ASSET		
012-000-387	TRANSFER IN - (OV T-FUNDS)		
012-000-388	TRANSFER IN - PROP FUNDS		
012-000-390	TOTAL REVENUE		
012-219-400	EXPENSES		
012-219-502	TELEPHONE SERVICE		
012-219-521	LEG ADVERTISING & PUBLICA		
012-219-530	EQUIPMENT RENTAL		
012-219-540	REPAIR TO VEHICLES		
012-219-540	REP TO OFF FURN & EQUIP		
012-219-544	SERVICE & MAINT CONTRACT		
012-219-546	REPAIR TO RADIOS		
012-219-550	LEGAL FEES		
012-219-553	COMPUTER SERVICES		
012-219-569	TOWING VEHICLE		
012-219-580	SHIPPING CHARGES		
012-219-599	TOTAL CONTRACTUAL SERVICE		
012-219-603	OFF SUPPLIES & MATERIALS		
012-219-613	LAW ENFORCEMENT SUPP EQUIP		
012-219-614	PHOTO & REPROD SUPPLIES		
012-219-640	HARDWARE/PLUMB/ELEC SUPPL		
012-219-644	SMALL TOOLS		
012-219-671	GASOLINE		
012-219-681	REPAIR & REPLACEMENT PART		
012-219-690	ELECTRONIC SUPP & REP PRT		
012-219-691	UNIFORMS		
012-219-695	CAR TITLES/TAGS		
012-219-699	TOTAL CONSUMABLE		
012-219-701	SEIZED FUNDS TO C/GOV'T		
012-219-710	LOCAL MATCH LAW ENF GRNT		
012-219-799	TOTAL GRANTS		
012-219-899	TOTAL DEBT SERVICE		
012-219-915	VEHICLES		
012-219-917	OTHER MOBIL EQUIP < \$5000		
012-219-918	OTHER MOBIL EQUIP > \$5000		
012-219-919	FURN & OFF EQUIP < 5000		
012-219-920	FURN & OFF EQUIP > 5000		
012-219-921	OTHER CAP OUTLAY < \$5000		
012-219-922	OTHER CAP OUTLAY > \$5000		
012-219-923	NON-CAP PROP NO EXCEP<500		
012-219-940	TOTAL CAPITAL OUTLAY		
012-219-949	TOTAL OTHER EXPENSES		
012-900-951	TRANSFER OUT TO GOV T-FUN		
012-900-989	TOTAL O/FINANCIAL USES		

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CLAY COUNTY BOARD OF SUPERVISORS
FINAL BUDGET FOR YEAR ENDING SEPTEMBER 30 2013

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CLAY COUNTY BOARD OF SUPERVISORS
FINAL BUDGET FOR YEAR ENDING SEPTEMBER 30 2013
013 UTILIZATION

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ACCOUNT				
77.0	NUMBER	DESCRIPTION	BUDGET	TOTAL
1	N 013-000-200	REVENUE		
2	R 013-000-200	REAL/PERSONAL PROP TAX	79769 00	
3	R 013-000-201	AUTOMOBILE ADVALOREM	15774 00	
4	R 013-000-202	MOBILE HOMES ADVALOREM	1125 00	
5	R 013-000-203	PRIOR YEAR PROPERTY TAXES		
6	R 013-000-300	INTEREST EARNED	100 00	
7	R 013-000-301	L/T NON-CAPITAL NOTE PROG		
8	R 013-000-307	TRANSFER IN GOV T FUNDS		
9	R 013-000-308	TRANSFER IN PROP FUNDS		
10	T 013-000-398	TOTAL REVENUE		112769 00
11	N 013-100-400	EXPENSES		
12	R 013-100-510	UTILITY EXP EMPS WP CAMP		
13	R 013-153-556	REAL/PERSONAL MAINTENANCE	67000 00	
14	R 013-153-557	MAP MAINTENANCE	18000 00	
15	R 013-153-558	RE APPRAISAL UPDATE		
16	T 013-153-599	TOTAL CONTRACTUAL EXPENSE		85000 00
17	R 013-550-701	TUITION FREE PROGRAM	35750 00	
18	T 013-550-799	TOTAL GRANTS SUBV ALLOCA		35750 00
19	N 013-900-900	OTHER FINANCIAL		
20	R 013-900-951	TRANSFER OUT GOV T FUND		
21	R 013-900-952	TRANSFER OUT PROP FUND		
22	T 013-900-989	TOTAL OTHER FINANCIAL		
23	T 013-999-998	TOTAL EXPENSES		120750 00
24	T 013-999-999	TOTAL SURPLUS/DEFICIT		7981 00

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CLAY COUNTY BOARD OF SUPERVISORS
FINAL BUDGET FOR YEAR ENDING SEPTEMBER 30, 2013
015 TVA FEDERAL- IN LIEU MONIES

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ACCOUNT

NUMBER	DESCRIPTION	BUDGET	TOTAL
H 015 000 200	REVENUE		
P 015 000 241	PILOT PROGRAM PROCEEDS	3900 00	
P 015 000 330	INTEREST EARNED		
P 015 000 337	TRANSFER IN- GOV'T FUNDS		
P 015 000 338	TRANSFER IN- PROP FUND		
T 015 000 398	TOTAL REVENUE		3900 00
H 015 000 399	EXPENSES		
P 015 000 951	TRANSFER OUT- GOV'T FUND		
P 015 000 952	TRANSFER OUT- PROP FUND		
T 015 000 999	TOTAL OTHER FINANCIAL		
T 015 999 998	TOTAL EXPENSES		
T 015 999 999	TOTAL SURPLUS/DEFICIT		3900 00

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CLAY COUNTY BOARD OF SUPERVISORS
FINAL BUDGET FOR YEAR ENDING SEPTEMBER 30 2013
01B IVA - SPECIAL

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ACCOUNT

LINE	TYPE	NUMBER	DESCRIPTION	BUDGET	TOTAL
1					
2	H	010-000-200	REVENUE		
3	P	010-000-287	PILOT PROGRAM PROCEEDS	105000 00	
4	P	010-000-306	REIMB FROM CITY-LE11 GRNT		
5	P	010-000-330	INTEREST EARNED	250 00	
6	P	010-000-388	LEASE PROCEEDS	15000 00	
7	P	010-000-336	SALE OF LAND		
8	P	010-000-387	TRANSFER FROM GOV'T FUND		
9	P	010-000-388	TRANSFER FROM PROP FUND		
10	T	010-000-378	TOTAL REVENUE		120250 00
11	H	010-100-400	EXPENSES		
12	P	010-676-750	ECONOMIC DEVELOP APPROPR		
13	P	010-676-777	TOTAL GRANTS/APPROPRIATIO		
14	P	010-676-700	LAND		
15	P	010-700-951	TRANSFER OUT GOV'T FUND	88043 00	
16	P	010-700-952	TRANSFER OUT PROP FUND		
17	T	010-700-989	TOTAL OTHER FINANCIAL USE		88043 00
18	T	010-777-778	TOTAL EXPENSES		88043 00
19	T	010-777-999	TOTAL SURPLUS/DEF		32207 00
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CLAY COUNTY BOARD OF SUPERVISORS
FINAL BUDGET FOR YEAR ENDING SEPTEMBER
020 HOUSE BILL #1030 MONIES

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----- ACCOUNT -----

---TYP--- NUMBER--- DESCRIPTION--- BUDGET--- TOTAL---

H	020-000-200	REVENUE		
I	020-000-200	REAL/PERSONAL PROP TAX		
P	020-000-201	AUTOMOBILE ADVALOREM		
P	020-000-202	MOBILE HOMES ADVALOREM		
F	020-000-203	PRIOR YEAR PROPERTY TAXES		
P	020-000-226	HB 1000/ TAG FEES	7500-00	
I	020-000-330	INTEREST EARNED	50-00	
T	020-000-398	TOTAL REVENUE		7550-00
H	020-105-400	EXPENSES		
P	020-105-543	REPAIR TO OFF FURN/EQUIP	500-00	
P	020-105-544	SERVICE & MAINT AGREEMENT		
P	020-105-553	COMPUTER SERVICES		
P	020-105-583	SHIPPING & HANDLING		
T	020-105-599	TOTAL CONTRACTUAL EXPENSE		500-00
P	020-105-602	DUPLICATION & REPRODUCTION	500-00	
P	020-105-608	OFFICE SUPPLIES	500-00	
P	020-105-608	SOFTWARE	100-00	
P	020-105-690	ELECTR SUPP & REP PARTS	100-00	
T	020-105-699	TOTAL CONSUMABLE EXPENSE		800-00
P	020-105-919	FURN/OFF EQUIP < \$5000	1000-00	
I	020-105-920	FURN/OFF EQUIP > \$5000		
P	020-105-921	OTHER CAP OUTLAY < \$5000		
I	020-105-922	OTHER CAP OUTLAY > \$5000		
T	020-105-940	TOTAL CAPITAL OUTLAY		1000-00
P	020-800-800	PRIN RETIREMENT CAP DEBT		
P	020-800-801	PRIN RETIRE NON CAP DEBT		
I	020-800-802	INTEREST EXPENSE		
T	020-800-899	TOTAL DEBT SERVICE		
P	020-900-951	TRANSFER TO OBVLT FUNDS	9800-00	
P	020-900-952	TRANSFER TO PROPRT FUNDS		
T	020-900-989	TOTAL OTHER FINANCIAL USE		9800-00
T	020-900-998	TOTAL EXPENSES		5900-00
T	020-900-999	TOTAL SURPLUS/DEFICIT		1650-00

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ACCOUNT				
TYPE	NUMBER	DESCRIPTION	BUDGET	TOTAL
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ACCOUNT				
TYPE	NUMBER	DESCRIPTION	BUDGET	TOTAL
H	025-000-200	REVENUE		
P	025-000-200	REAL/PERSONAL PROP TAX		
P	025-000-201	AUTOMOBILE ADVALOREM		
P	025-000-202	MOBILE HOMES ADVALOREM		
P	025-000-203	PRIOR YEAR PROPERTY TAXES		
P	025-000-330	INTEREST EARNED		
P	025-000-381	L/T NON-CAPITAL NOTE PROF		
I	025-000-387	TRANSFER IN - GOV'T FUNDS		
P	025-000-388	TRANSFER IN - PROP FUNDS		
T	025-000-398	TOTAL REVENUE		
H	025-153-400	EXPENSES		
P	025-153-556	REAL/PERSONAL MAINTENANCE		
P	025-153-558	RE APPRAISAL UPDATE		
T	025-153-599	TOTAL CONTRACTUAL EXPENSE		
H	025-900-900	OTHER FINANCIAL		
P	025-900-951	TRANSFER OUT - GOV'T FUND		
T	025-900-989	TOTAL OTHER FINANCIAL		
T	025-999-998	TOTAL EXPENSES		
T	025-999-999	TOTAL SURPLUS/DEFICIT		

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CLAY COUNTY BOARD OF SUPERVISORS
FINAL BUDGET FOR YEAR ENDING SEPTEMBER 30 2013
030 C911 ADDRESSING SYSTEM (ARC) GRANT

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ACCOUNT		-----	
LINE	NUMBER	DESCRIPTION	BUDGET
1			TOTAL
2	010-000-200	REVENUES	
3	010-000-240	GRANT PROCEEDS	50000-00
4	010-000-307	LOCAL MATCH GRANT PROCEED	12500-00
5	010-000-330	INTEREST EARNED	
6	010-000-340	REFUND/REIMBURSEMENT	
7	010-000-387	TRANSFER FROM GOV'T FUNDS	
8	010-000-390	TOTAL REVENUES	62500-00
9	020-230-000	EXPENSES	
10	020-230-556	GRANT DISBURSEMENT	62500-00
11	020-230-599	TOTAL CONTRACTUAL SERVICE	62500-00
12	020-230-699	TOTAL CONSUMABLE SERVICES	
13	020-230-799	TOTAL GRANTS	
14	020-230-919	OFFICE FURN/EQUIP < 5000	
15	020-230-940	TOTAL CAPITAL OUTLAY	
16	020-900-951	TRANSFER OUT TO GOV'T FUN	
17	020-900-989	TOTAL OTHER FINANCIAL	
18	020-900-990	TOTAL EXPENSES	62500-00
19	010-999-999	TOTAL SURPLUS/DEFICIT	
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CLAY COUNTY BOARD OF SUPERVISORS
FINAL BUDGET FOR YEAR ENDING SEPTEMBER 2013
032 DTL BUILDING RENOVATION NOTFSPAGE
GLFBRPR

----- ACCOUNT -----

TYPE NUMBER DESCRIPTION BUDGET TOTAL

+	032-000-200	REVENUE		
+	032-000-350	INTEREST EARNED		
+	032-000-381	L/T NON-CAPITAL NOTE PRCP		
+	032-000-387	TRANSFER IN - GOV'T FUNDS		
+	032-000-388	TRANSFER IN - PROP FUNDS		
+	032-000-398	TOTAL REVENUE		
+	032-151-400	EXPENSES		
+	032-151-557	ARCHITECTURAL FEES		
+	032-151-558	CONTRACTORS FEES		
+	032-151-599	TOTAL CONTRACTUAL SERVICE		
+	032-151-699	TOTAL CONSUMABLE SERVICES		
+	032-151-789	TOTAL OTHER FINANCIAL		
+	032-999-998	TOTAL EXPENSES		
+	032-999-999	TOTAL SURPLUS/DEFICIT		

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CLAY COUNTY BOARD OF SUPERVISORS
FINAL BUDGET FOR YEAR ENDING SEPTEMBER 30 2013
035 TRIAD GRANT / SHERIFF S DEPT

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ACCOUNT		ACCOUNT	
TYPE	NUMBER	DESCRIPTION	BUDGET TOTAL
	035-000-200	REVENUES	
	035-000-276	TRIAD GRANT PROCEEDS	4000 00
	035-000-304	WALMART GRANT PROCEEDS	
	035-000-370	INTEREST EARNED	
	035-000-398	TOTAL REVENUES	4000 00
	035-151-557	ARCHITECTURAL FEES	
	035-221-400	EXPENSES	
	035-221-476	MEALS & LODGING	
	035-221-477	PRIVATE VEHICLE TRAVEL	
	035-221-499	TOTAL PERSONAL SERVICES	
	035-221-501	POSTAGE & BOX RENT	40 00
	035-221-520	CONTRACTUAL PRINTING	200 00
	035-221-521	LEGAL ADVERTISING & PUBLI	
	035-221-581	CATERING FOR TRIAD COMMIT	
	035-221-583	SHIPPING & HANDLING	60 00
	035-221-584	CONTRACTUAL LABOR SIGNS	
	035-221-585	SEMINAR/REGISTRATION FEE	
	035-221-599	TOTAL CONTRACTUAL EXPENSE	300 00
	035-221-603	OFFICE SUPPLIES & MATERIA	
	035-221-639	911 ADDRESS SIGNS	2500 00
	035-221-674	ARM EXTENDERS	
	035-221-696	KEY ALERT DEVICES	
	035-221-698	OTHER SUPPLIES FOR TRIAD	1200 00
	035-221-699	TOTAL CONSUMABLE SERVICE	3700 00
	035-221-998	TOTAL EXPENSES	4000 00
	035-221-999	TOTAL SURPLUS/DEFICIT	
	035-900-951	TRANSFER OUT - GOVT FUND	
	035-900-955	REFUND TO OTHERS	
	035-900-989	TOTAL OFFINANCIAL USES	
	035-999-998	TOTAL TRIAD GRANT EXPENSE	
	035-999-999	TOTAL SURPLUS OR DEF	

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CLAY COUNTY BOARD OF SUPERVISORS
FINAL BUDGET FOR YEAR ENDING SEPTEMBER 2013
040 SHERIFF S INMATE CANTEN

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ACCOUNT
NUMBER DESCRIPTION BUDGET TOTAL

040 000 200	REVENUES		
040 000 300	INTEREST EARNED	50 00	
040 000 342	VENDING COMMISSIONS	17000 00	
040 000 344	PHONE COMMISSIONS	10000 00	
040 000 387	TRANSFER FROM GOV'T FUNDS		
040 000 388	TRANSFER FROM PROP FUNDS		
040 000 390	TOTAL REVENUE		27050 00
040 219 400	EXPENSES		
040 219 520	CONTRACTUAL PRINTING		
040 219 533	OTHER EQUIPMENT RENTAL		
040 219 543	REPAIR TO OFF FURN/EQUIP	300 00	
040 219 544	SERVICE/MAINT CONTRACT		
040 219 546	REPAIR TO RADIO		
040 219 548	REP TO VENDING MACHINE	900 00	
040 219 556	GED INSTRUCTORS FEE	5000 00	
040 219 557	GED TESTING FOR INMATES	400 00	
040 219 558	DRUG & ALCOHOL	3500 00	
040 219 571	DUES & SUBSCRIPTIONS		
040 219 582	MISCELLANEOUS EXPENSE		
040 219 583	SHIPPING CHARGES	100 00	
040 219 584	CABLE SERVICES	1000 00	
040 219 599	TOTAL CONTRACTUAL SERVICE		10600 00
040 219 603	OFFICE SUPPLIES & MAT		
040 219 613	ENFORCEMENT SUPPLIES		
040 219 614	PHOTO/REF SUPPLIES		
040 219 615	CANTEEN SUPPLIES	400 00	
040 219 645	GUEST BUFF/CLEAN SUPPLIES	1200 00	
040 219 681	REPAIR & REPLACEMENT PART		
040 219 691	KITCHEN/NOON FOOD ITEM	600 00	
040 219 692	CLOTHES & DRY GOODS	3000 00	
040 219 693	TOILETRY ITEMS FOR JAIL	1500 00	
040 219 694	FOOD FOR PRISONERS	2000 00	
040 219 695	DRUG SCREENING KITS		
040 219 696	BOTTLED WATER		
040 219 697	VENDING MACHINE SUPPLIES	8000 00	
040 219 698	RX DRUGS/OTC MEDICINE	500 00	
040 219 699	TOTAL CONSUMABLE SERVICES		22280 00
040 219 719	OFFICE FURN/EQUIP < 5000	500 00	
040 219 723	NON CAP PROP NU EXCEP < 500		
040 219 940	TOTAL CAPITAL OUTLAY		500 00
040 900 951	TRANSFER OUT TO GOV'T FUN		
040 900 989	TOTAL OTHER FINANCIAL		
040 999 990	TOTAL EXPENSES		39380 00
040 999 999	TOTAL SURPLUS/DEFICIT		8330 00

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This image shows a blank, aged, cream-colored page, likely an endpaper or flyleaf of a book. The paper has a slightly textured appearance with some minor discoloration and faint smudges, characteristic of old paper. The left edge of the page is bound, showing the stitching and the inner cover material. There is no text or other markings on the page.

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CLAY COUNTY BOARD OF SUPERVISORS
FINAL BUDGET FOR YEAR ENDING SEPTEMBER 2013
050 911 BUILDING GRANT - #MU-009 SM MUNCIP & LMTD PD

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ACCOUNT		BUDGET		TOTAL
NUMBER	DESCRIPTION			
H 050-000-200	REVENUES			
P 050-000-275	GRANT PROCEEDS #MU-009			
P 050-000-330	INTEREST EARNED			
P 050-000-387	TRANSFER FROM GOV'T FUNDS			
T 050-000-390	TOTAL REVENUES			
H 050-230-400	EXPENSES			
P 050-230-510	UTILITIES			
P 050-230-521	LEGAL ADV & PUBLICATION			
P 050-230-556	ARCHITECTURAL FEES			
P 050-230-557	CONTRACTORS SERVICES			
P 050-230-583	SHIPPING CHARGES			
T 050-230-599	TOTAL CONTRACTUAL SERVICE			
P 050-230-641	BUILDING MATERIALS & SUPP			
P 050-230-643	HARDWARE/PLUMB/ELECTR SUPP			
T 050-230-699	TOTAL CONSUMABLE SERVICE			
P 050-230-722	OTHER CAP OUTLAY > 5000			
T 050-230-780	TOTAL CAPITAL OUTLAY			
P 050-900-751	TRANSFER OUT TO GOV'T FUNDS			
T 050-700-789	TOTAL O/FINANCIAL USES			
T 050-999-990	TOTAL EXPENSES			
T 050-999-999	TOTAL SURPLUS/DEFICIT			

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ACCOUNT		BUDGET		TOTAL
F.Y.	NUMBER	DESCRIPTION		
1				1
2	1	055-000-200 REVENUES		2
3	2	055-000-281 GRANT-PROCEEDS		3
4	2	055-000-330 INTEREST EARNED		4
5	1	055-000-399 TOTAL REVENUES		5
6	1	055-330-400 EXPENSES		6
7	2	055-330-750 GRANT DISBURSEMENTS		7
8	1	055-330-799 TOTAL GRANTS TO ORGANIZAT		8
9	1	055-900-989 TOTAL O/FINANCIAL USES		9
10	1	055-999-999 TOTAL EXPENSES		10
11	1	055-999-999 TOTAL SURPLUS OR DEF		11
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CLAY COUNTY BOARD OF SUPERVISORS
FINAL BUDGET FOR YEAR ENDING SEPTEMBER 30 2013
056 MULTI-MODAL PORT GRANT #PMM-09(003)

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ACCOUNT		BUDGET	TOTAL
TYPE	DESCRIPTION		
H	056-000-200 REVENUES		
P	056-000-201 GRANT PROCEEDS		
P	056-000-300 INTEREST EARNED		
T	056-000-398 TOTAL REVENUES		
H	056-330-400 EXPENSES		
P	056-330-750 GRANT DISBURSEMENTS		
T	056-330-799 TOTAL GRANTS TO ORGANIZAT		
T	056-700-787 TOTAL OFFINANCIAL USES		
T	056-799-798 TOTAL EXPENSES		
T	056-799-799 TOTAL SURPLUS OR DEF		

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CLAY COUNTY BOARD OF SUPERVISORS
FINAL BUDGET FOR YEAR ENDING SEPTEMBER 30 2013
05B MULTI-MODAL GRANT #PMM-11(014) 2011

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ACCOUNT

LINE	FY	NUMBER	DESCRIPTION	BUDGET	TOTAL
1					
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3	H	05B-000-200	REVENUES		
4	P	05B-000-201	GRANT PROCEEDS		
5	F	05B-000-330	INTEREST EARNED		
6	F	05B-000-390	TOTAL REVENUES		
7	H	05B-000-400	EXPENSES		
8	H	05B-330-750	GRANT DISBURSEMENTS		
9	F	05B-330-799	TOTAL GRANTS TO ORGANIZAT		
10	T	05B-900-989	TOTAL O/FINANCIAL USES		
11	I	05B-900-998	TOTAL EXPENSES		
12	I	05B-999-999	TOTAL SURPLUS OR DEF		
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CLAY COUNTY BOARD OF SUPERVISORS
FINAL BUDGET FOR YEAR ENDING SEPTEMBER 30 2013
060 MS DEPT OF PUBLIC SAFETY #07H12611

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----- ACCOUNT -----
L Y P NUMBER DESCRIPTION BUDGET TOTAL

H	060-000-200	REVENUES		
P	060-000-276	GRANT PROCEEDS		
P	060-000-330	INTEREST EARNED		
T	060-000-398	TOTAL REVENUES		
H	060-200-400	EXPENSES		
T	060-200-599	TOTAL CONTRACTUAL EXPENSE		
I	060-200-699	TOTAL CONSUMABLE SERVICE		
P	060-200-919	FURN & OFF EQUIP < 5000		
P	060-200-920	FURN & OFF EQUIP > 5000		
T	060-219-940	TOTAL CAPITAL OUTLAY		
F	060-900-989	TOTAL O/FINANCIAL USES		
T	060-999-998	TOTAL EXPENSES		
I	060-999-999	TOTAL SURPLUS/DEFICIT		

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CLAY COUNTY BOARD OF SUPERVISORS
FINAL BUDGET FOR YEAR ENDING SEPTEMBER 30 2013
068 ENERGY EFFICIENCY COMMUNITY BLOCK GRANT (EECBG)

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ACCOUNT

LINE	TYPE	NUMBER	DESCRIPTION	BUDGET	TOTAL
2	P	068-000-247	EECBG PROCEEDS		
3	P	068-000-980	INTEREST EARNED		
4	T	068-000-998	TOTAL REVENUES		
5	H	068-190-400	EXPENSES		
6	P	068-190-555	ENGINEERING FEES		
7	P	068-190-557	CONTRACTOR FEES		
8	P	068-190-581	GRANT ADMINISTRATOR FEE		
9	T	068-190-599	TOTAL CONTRACTUAL EXPENSE		
10	P	068-190-643	HARDW/PLUMB/ELECT SUPPLIE		
11	P	068-190-650	A/C MAINT SUPP/MATERIALS		
12	T	068-190-699	TOTAL CONSUMABLE SERV		
13	P	068-190-919	FURN/OFF EQUIP - \$5000		
14	P	068-190-921	OTHER CAP OUTLAY - \$5000		
15	T	068-190-988	TOTAL CAPITAL OUTLAY		
16	T	068-190-989	TOTAL O/FINANCIAL USES		
17	T	068-999-998	TOTAL EXPENSES		
18	T	068-999-999	TOTAL SURPLUS/DEF		
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CLAY COUNTY BOARD OF SUPERVISORS
FINAL BUDGET FOR YEAR ENDING SEPTEMBER 2013
070 CDBG- EMERGENCY WATER GRANT (BILLY WHITE RD)



TYP	NUMBER	DESCRIPTION	BUDGET	TOTAL
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H 070-000-200 REVENUES
P 070-000-201-0000 GRANT PROCEEDS
P 070-000-330 INTEREST EARNED
T 070-000-998 TOTAL REVENUES
H 070-670-400 EXPENSES
P 070-670-750 GRANT- EMERGENCY WATER PR
T 070-670-799 TOTAL GRANTS TO ORGANIZATI
T 070-670-998 TOTAL EXPENSES
T 070-900-907 TOTAL O/FINANCIAL USES
T 070-999-998 TOTAL-0000-EMERG-WATER GR
T 070-999-999 TOTAL-SURPLUS-OR-DEF

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CLAY COUNTY BOARD OF SUPERVISORS
FINAL BUDGET FOR YEAR ENDING SEPTEMBER 30, 2013
073 NRCS PROJECT GRANTS

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CLAY COUNTY BOARD OF SUPERVISORS
FINAL BUDGET FOR YEAR ENDING SEPTEMBER 2013
075 PHEBA RECREATIONAL TRAIL GRANT #28-RTP-Q192

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----- ACCOUNT -----

TYPE NUMBER DESCRIPTION BUDGET TOTAL

P 075-000-247 PHEBA REC TRAIL GRNT

P 075-000-330 INTEREST EARNED

T 075-000-398 TOTAL REVENUES

P 075-000-639 SIGN-PHEBA REC TRAIL

H 075-530-400 EXPENSES

P 075-530-555 ENGINEERING FEES

P 075-530-557 CONTRACTOR FEES

P 075-530-581 GRANT ADMINISTRATOR FEE

T 075-530-599 TOTAL CONTRACTUAL EXPENSE

T 075-530-699 TOTAL CONSUMABLE SERV

T 075-530-780 TOTAL CAPITAL OUTLAY

T 075-530-989 TOTAL OFFINANGIAL USES

T 075-999-998 TOTAL EXPENSES

T 075-999-999 TOTAL SURPLUS/DEF

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CLAY COUNTY BOARD OF SUPERVISORS
FINAL BUDGET FOR YEAR ENDING SEPTEMBER 30 2013
082 HOME PROJECT GRANT #M1123-50-280-181

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ACCOUNT

LINE	TYPE	NUMBER	DESCRIPTION	BUDGET	TOTAL	
1						1
2						2
3	M	082-000-200	REVENUES			3
4	I	082-000-281	GRANT PROCEEDS #M0550280	383300-00		4
5	I	082-000-330	INTEREST EARNED			5
6	P	082-000-340	REIMBURSEMENT			6
7	I	082-000-398	TOTAL REVENUE		383300-00	7
8	M	082-650-400	EXPENSES			8
9	I	082-650-556	ADMINISTRATIVE COSTS	24500-00		9
10	P	082-650-558	INSPECTION FEES			10
11	I	082-650-599	TOTAL CONTRACTUAL SERV		24500-00	11
12	P	082-650-700	GRANT HM PROJ APPLICANTS	358800-00		12
13	I	082-650-799	TOTAL GRANTS		358800-00	13
14	M	082-900-951	TRANSFER TO GOV'T FUNDS			14
15	I	082-900-989	TOTAL OFFINANCIAL USES			15
16	I	082-999-998	TOTAL EXPENSES		383300-00	16
17	I	082-999-999	TOTAL SURPLUS/DEFICIT			17
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CLAY COUNTY BOARD OF SUPERVISORS
FINAL BUDGET FOR YEAR ENDING SEPTEMBER 2013
090 CDBG- WHITE STATION WATER ASSOCIATION

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----- ACCOUNT -----

117 NUMBER DESCRIPTION BUDGET TOTAL

H	090-000-200	REVENUES		
P	090-000-253	CDBG GRANT PROCEEDS		
H	090-000-330	INTEREST EARNED		
T	090-000-398	TOTAL REVENUES		
H	090-670-400	EXPENSES		
P	090-670-556	STRADD - ADMIN FFES		
F	090-670-559	TOTAL GRANT TO ORGANIZATI		
F	090-670-750	GRANT WHITE WATER ASSOC		
T	090-670-759	TOTAL GRANT TO ORGANIZATI		
T	090-670-998	TOTAL EXPENSES		
F	090-900-989	TOTAL OFFINANGIAL USES		
T	090-999-998	TOTAL CDBG- WHI WTR STAT		
T	090-999-999	TOTAL SURPLUS OR DEF		

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CLAY COUNTY BOARD OF SUPERVISORS
FINAL BUDGET FOR YEAR ENDING SEPTEMBER 30 2013
095 SPECIAL LIBRARY LEVY

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ACCOUNT			
LINE	NUMBER	DESCRIPTION	TOTAL
1	095-000-200	REVENUE	
2	095-000-200	REAL/PERSONAL PROP TAX	51292 00
3	095-000-201	AUTOMOBILE ADVALOREM	10099 00
4	095-000-202	MOBILE HOMES ADVALOREM	721 00
5	095-000-203	PRIOR YEAR PROP TAXES	
6	095-000-330	INTEREST EARNED	
7	095-000-387	TRANSFER IN - GOV T-FUND4	
8	095-000-348	TOTAL REVENUE	72108 00
9	095-400-400	EXPENSES	
10	095-500-752	GRANT - TOMBIGBEE LIBRARY	72108 00
11	095-500-799	TOTAL GRANTS	72108 00
12	095-900-951	TRANSFER OUT TO GOV T-FUN	
13	095-900-989	TOTAL OFFINANCIAL USES	
14	095-999-990	TOTAL EXPENSES	72108 00
15	095-999-999	TOTAL SURPLUS/DEFICIT	
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CLAY COUNTY BOARD OF SUPERVISORS
FINAL BUDGET FOR YEAR ENDING SEPTEMBER 30 2013
097 E911 FUND

PAGE 1
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ACCOUNT	NUMBER	DESCRIPTION	BUDGET	TOTAL
H	097-000-200	REVENUES		
P	097-000-209	ST REIMB FROM PUBLIC SAFE	8000 00	
P	097-000-276	PGIC GRANT PROCEEDS		
P	097-000-300	REIMB FROM CITY GRANT		
P	097-000-308	REIMB FROM CITY ANSW SVC	20000 00	
P	097-000-322	911 SERVICE FEES CELL	120000 00	
P	097-000-324	911 SERV FEES LAND LINES	70000 00	
P	097-000-330	INTEREST EARNED	100 00	
P	097-000-340	REFUND/REIMBURSEMENT	300 00	
P	097-000-380	PROCEEDS L/T CAP DEBT		
P	097-000-387	TRANSFER FROM GOV'T FUNDS	200000 00	
P	097-000-388	TRANSFER FROM PROP. FUNDS		
T	097-000-298	TOTAL REVENUES		416400 00
H	097-230-400	SUPPORT SERVICES		
P	097-230-400	911 DIRECTOR SALARY	29319 00	
P	097-230-431	DISPATCHERS	172895 00	
P	097-230-436	DISPATCHER O/T	7378 00	
P	097-230-465	STAFF RET MATCHING	29032 00	
P	097-230-466	SEC SEC MATCHING	15575 00	
P	097-230-467	WORKERS COMP		
P	097-230-468	GROUP INS MATCHING	48988 00	
P	097-230-469	UNEMPLOYMENT		
P	097-230-476	MEALS & LODGING	1250 00	
P	097-230-477	PRIVATE VEHICLE TRAVEL	1000 00	
T	097-230-499	TOTAL PERSONAL SERVICES		299437 00
P	097-230-501	POSTAGE & BOX RENT	50 00	
P	097-230-502	TELEPHONE SERVICES	4000 00	
P	097-230-503	NCIC LINE	2802 00	
P	097-230-504	INTERNET SVC/TV	740 00	
P	097-230-510	UTILITIES		
P	097-230-521	LEGAL ADV & PUBLICATION		
P	097-230-540	BUILDING REPAIRS		
P	097-230-544	SERVICE/MAINTENANCE CONTR	43308 00	
P	097-230-546	RADIO REPAIRS & MAINT	1000 00	
P	097-230-553	COMPUTER SERVICES		
P	097-230-555	ENGINEERING FEES		
P	097-230-556	ARCHITECTURAL FEES		
P	097-230-557	NETWORKING SVCS/AT&T		
P	097-230-558	AERIAL PHOTOGRAPHY		
P	097-230-571	DUES & SUBSCRIPTIONS		
P	097-230-583	SHIPPING CHARGES	100 00	
P	097-230-585	REGISTRATION FEE	2500 00	
T	097-230-599	TOTAL CONTRACTUAL SERVICE		54700 00
P	097-230-602	DUPLICATION & REPRODUCTION	50 00	
P	097-230-603	OFFICE SUPPLIES & MATERIAL	1000 00	
P	097-230-608	COMPUTER SOFTWARE		
P	097-230-629	ROAD SIGNS	1000 00	
P	097-230-641	BUILDING MATERIALS & SUPP		
P	097-230-642	PAINT & PRESERVATIVES		
P	097-230-643	HARDW/PLUM/ELECTR SUPPLY		
P	097-230-645	GUEST SUPP/CLEANING AGENTS	100 00	
P	097-230-647	STRUCTURAL STEEL/CABLE		
P	097-230-690	ELECTRONIC SUPPLIES	300 00	

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ACCOUNT			
LINE	NUMBER	DESCRIPTION	TOTAL
1	097-230-694	UNIFORMS	550 00
2	097-230-699	TOTAL CONSUMABLE SERVICE	3000 00
3	097-230-914	OFFICE FURN/EQUIP < 5000	800 00
4	097-230-920	OFFICE/FURN/EQUIP > 5000	
5	097-230-921	OTHER CAP OUTLAY < 5000	
6	097-230-922	OTHER CAP OUTLAY > 5000	
7	097-230-980	TOTAL CAPITAL OUTLAY	800 00
8	097-900-800	PRIN RETIREMENT CAP DEBT	46254 00
9	097-900-802	INTEREST EXPENSE	4510 00
10	097-900-899	TOTAL DEBT SERVICE	50764 00
11	097-900-951	TRANSFER TO GEN F FUNDS	
12	097-900-952	TRANSFER TO PROP F FUNDS	
13	097-900-999	TOTAL O/FINANCIAL USES	
14	097-999-998	TOTAL EXPENSES	408731 00
15	097-999-999	TOTAL SURPLUS/DEFICIT	7669 00

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FINAL BUDGET FOR YEAR ENDING SEPTEMBER 30 2013
104 LAW LIBRARYPAGE 54
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ACCOUNT	TYPE	NUMBER	DESCRIPTION	BUDGET	TOTAL
	H	104-000-200	REVENUE		
	F	104-000-212	CHANCERY CLERK FEES	1700 00	
	F	104-000-213	CIRCUIT CLERK FEES	900 00	
	F	104-000-214	JUSTICE COURT FEES	3800 00	
	F	104-000-330	INTEREST EARNED		
	F	104-000-340	REFUNDS		
	F	104-000-387	TRANSFER IN GOV'T FUNDS		
	T	104-000-398	TOTAL REVENUE		6400 00
	H	104-131-400	EXPENSES		
	F	104-131-401	LAW LIBRARY ADMINISTRATIVE	1603 00	
	F	104-131-465	STATE RET MATCHING	203 00	
	F	104-131-466	SEC SEC MATCHING	123 00	
	F	104-131-467	WORKERS COMPENSATION		
	F	104-131-469	UNEMPLOYMENT		
	T	104-131-499	TOTAL PERSONAL SERVICE		1929 00
	F	104-131-504	ON LINE LAW LIBRARY SVCS	4332 00	
	F	104-131-550	COMPUTER SERVICES		
	F	104-131-588	SHIPPING & HANDLING		
	T	104-131-599	TOTAL CONTRACTUAL SERVICE		4332 00
	F	104-131-601	LAW LIBRARY MATERIALS		
	F	104-131-603	OFFICE SUPPLIES		
	T	104-131-699	TOTAL CONSUMABLE SUPPLIES		
	T	104-131-719	OFFICE FURN & EQUIP < 5000		
	T	104-131-980	TOTAL CAPITAL OUTLAY		
	F	104-900-951	TRANSFER OUT TO GOV T FUN		
	T	104-900-989	TOTAL OFF FINANCIAL USES		
	T	104-999-996	TOTAL EXPENSES		6281 00
	T	104-999-999	TOTAL SURPLUS/DEF		119 00

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CLAY COUNTY BOARD OF SUPERVISORS
FINAL BUDGET FOR YEAR ENDING SEPTEMBER 30, 2013
107 EMERGENCY EMPLOYMENT SECURITY ACCOUNT

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ACCOUNT		BUDGET		TOTAL
NUMBER	DESCRIPTION			
107-000-200	REVENUE			
107-000-330	INTEREST EARNED	100-00		
107-000-340	REFUND			
107-000-347	UNEMPLOYMENT PROCEEDS	3500-00		
107-000-387	TRANSFER FROM GOV'T FUNDS			
107-000-388	TRANSFER FROM PROP FUNDS			
107-000-390	TOTAL REVENUE		3500-00	
107-126-400	EXPENSES			
107-141-469	UNEMPLOYMENT	3500-00		
107-141-499	TOTAL PERSONAL SERVICE		3500-00	
107-141-571	MAINTENANCE FEE			
107-141-599	TOTAL CONTRACTUAL SERVICE			
107-900-951	TRANSFER OUT TO GOV'T FUNDS			
107-900-999	TOTAL OFF FINANCIAL USES			
107-999-998	TOTAL EXPENSES		3500-00	
107-999-999	TOTAL SURPLUS/DEFICIT			

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CLAY COUNTY BOARD OF SUPERVISORS
FINAL BUDGET FOR YEAR ENDING SEPTEMBER 30 2013
108 HELP MS VOTE FUND

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ACCOUNT		BUDGET		TOTAL
NUMBER	DESCRIPTION			
1				1
2				2
3	108-000-200 REVENUE			3
4	108-000-275 HELP MS VOTE PROCEEDS			4
5	108-000-300 INTEREST EARNED			5
6	108-000-398 TOTAL REVENUE			6
7	108-100-400 EXPENSES			7
8	108-100-599 TOTAL CONTRACTUAL EXPENSE			8
9	108-100-699 TOTAL CONSUMABLE SUPPLIES			9
10	108-100-799 TOTAL GRANTS, SUB, ALLOCA			10
11	108-900-989 TOTAL OTHER FINANCIAL			11
12	108-999-998 TOTAL EXPENSES			12
13	108-999-999 TOTAL SURPLUS/DEFICIT			13
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FINAL BUDGET FOR YEAR ENDING SEPTEMBER 30 2013
110 COM SOYA (RAIN FUND)PAGE 57
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ACCOUNT

LINE	TYPE	NUMBER	DESCRIPTION	BUDGET	TOTAL
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FINAL BUDGET FOR YEAR ENDING SEPTEMBER 30 2013

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112 DRUG COURT - AOC GRANT

ACCOUNT	NUMBER	DESCRIPTION	BUDGET	TOTAL
H	112 000 200	REVENUES		
H	112 000 225	DRUG COURT FEES	15000 00	
H	112 000 260	AOC GRANT REIMBURSEMENT	75000 00	
H	112 000 300	INTEREST EARNED		
H	112 000 307	TRANSFER FROM GOV'T FUNDS		
H	112 000 308	TRANSFER FROM PROP FUNDS		
H	112 000 398	TOTAL REVENUE		90000 00
H	112 164 400	EXPENSES		
H	112 164 401	DRUG COORDINATOR SALARY	30000 00	
H	112 164 404	PART TIME EMPLOYEES	10000 00	
H	112 164 465	STATE RET MATCHING	4278 00	
H	112 164 466	SOC SEC MATCHING	5672 00	
H	112 164 468	GROUP INS MATCHING		
H	112 164 469	UNEMPLOYMENT INSURANCE		
H	112 164 476	MEALS & LODGING	1500 00	
H	112 164 477	PRIVATE VEHICLE TRAVEL	1500 00	
H	112 164 499	TOTAL PERSONAL SERVICE		58950 00
H	112 164 501	POSTAGE & BOX RENT		
H	112 164 502	TELEPHONE SERVICE	400 00	
H	112 164 503	CELLULAR PHONE	800 00	
H	112 164 543	REPAIR TO OFF/FUPN EQUIPM		
H	112 164 550	LEGAL FEES		
H	112 164 552	MEDICAL FEES		
H	112 164 556	OTHER PROFESSIONAL FEES	15000 00	
H	112 164 571	DUES & SUBSCRIPTIONS		
H	112 164 582	MONITORING SERVICE		
H	112 164 583	SHIPPING CHARGES	100 00	
H	112 164 585	SEMINAR/REGISTRATION FEE		
H	112 164 599	TOTAL CONTRACT SERVICE		16300 00
H	112 164 600	REG BOOKS/BINDERS/DOCKETS		
H	112 164 602	DUPLICATION & REPRODUCTION	300 00	
H	112 164 603	OFFICE SUPPLIES & MAT	500 00	
H	112 164 606	SOFTWARE		
H	112 164 609	DRUG SCREENING SUPPLIES	1000 00	
H	112 164 671	GASOLINE		
H	112 164 690	ELECTRONIC SUPP & REP PRF		
H	112 164 699	TOTAL CONSUMABLE SERV		1700 00
H	112 164 919	FURNITURE/OFF EQUIP < 5000		
H	112 164 940	TOTAL CAPITAL OUTLAY		
H	112 990 999	TOTAL OFF FINANCIAL USES		77150 00
H	112 999 998	TOTAL DRUG COURT EXPENSES		77150 00
H	112 999 999	TOTAL SURPLUS OR DEF		12850 00

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ACCOUNT

NUMBER	DESCRIPTION	BUDGET	TOTAL
114-000-200	REVENUE		
114-000-200	REAL PERSONAL PROP TAX	32000 00	
114-000-201	AUTOMOBILE ADVALOREM	5284 00	
114-000-202	MOBILE-HOMES ADVALOREM	377 00	
114-000-203	PRIOR-YEARS-PROP-TAX		
114-000-268	INS-REBATE-MONIES		
114-000-275	REFUND CHECK		
114-000-304	WALMART GRANT PROCEEDS		
114-000-330	INTEREST-EARNED	100 00	
114-000-336	SALES INCOME		
114-000-340	REFUND		
114-000-342	REIMB-FOR-TANKER		
114-000-380	LONG TERM CAP DEBT ISSUED		
114-000-381	LONG TERM NON CAP DEBT		
114-000-383	SALE OF CAPITAL ASSETS		
114-000-387	TRANSFER FROM GOV'T FUNDS		
114-000-398	TRANSFER FROM PROP FUNDS		
114-000-398	TOTAL REVENUE		37841 00
114-100-400	EXPENSES		
114-250-401	COORDINATOR/VOL-FIRE	4415 00	
114-250-465	STATE RET MATCHING		
114-250-466	SOC-SEC MATCHING	398 00	
114-250-467	WORKERS COMPENSATION		
114-250-468	UNEMPLOYMENT INSURANCE		
114-250-476	MEALS & LODGING		
114-250-477	PRIVATE VEHICLE TRAVEL	300 00	
114-250-489	TOTAL PERSONAL SERVICE		5051 00
114-250-502	TELEPHONE SERVICE		
114-250-504	INTERNET SERVICE	220 00	
114-250-521	LEGAL ADVERTISING	50 00	
114-250-533	EQUIPMENT RENTAL		
114-250-540	MAINT-FOR-BUILDINGS		
114-250-543	REPR/MAINT-OFF FURN/EQUIP		
114-250-544	SERVICE & MAINT CONTRACT		
114-250-546	REPAIR/MAINT TO RADIO	200 00	
114-250-550	LEGAL FEES		
114-250-557	SURVEYING FEES		
114-250-558	ARCHITECT FEES		
114-250-570	INS & FIDELITY BONDS	10000 00	
114-250-584	RECORDING FEES/ EASEMENT		
114-250-588	FCC-RADIO LICENSE		
114-250-599	TOTAL CONTRACT SERVICE		10470 00
114-250-610	PROFESSIONAL SUPPLIES		
114-250-614	PHOTOGRAPHIC & REPRO SUPP		
114-250-642	PAINT & PRESERVATIVES		
114-250-643	HOWARE/PLBING/ELEG SUPP	100 00	
114-250-644	SMALL TOOLS		
114-250-695	TRUCK TITLES/TAGS	25 00	
114-250-698	RX-MEDICINES/OTC SUPPLIES		
114-250-699	TOTAL CONSUMABLE SERV		125 00
114-250-752	GRANTS/VOL FIRE UNITS	28000 00	
114-250-799	TOTAL GRANTS		28000 00
114-250-901	BUILDINGS	450 000	

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CLAY COUNTY BOARD OF SUPERVISORS
FINAL BUDGET FOR YEAR ENDING SEPTEMBER

2013

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ACCOUNT
TYPE NUMBER DESCRIPTION

BUDGET

TOTAL

114 250 908 BUILDINGS > \$50 000
114 250 916 HEAVY RD EQUIP/MACH >5000
114 250 917 OTHER MOBILE EQUIP < 5000
114 250 918 OTHER MOBILE EQUIP > 5000
114 250 919 FURN & OFF EQUIP < 5000
114 250 920 FURN & OFF EQUIP > 5000
114 250 921 OTHER CAP OUTLAY < 5000
114 250 922 OTHER CAP OUTLAY > 5000
114 250 923 NON-CAP PROP NO EXCEP<500
114 250 940 TOTAL CAPITAL OUTLAY
114 800 800 PRIN-RETIRE-CAPITAL DEBT
114 800 801 PRIN-RETIRE-NON-CAP-DEBT
114 800 802 INTERST-EXPENSE
114 800 803 FISCAL AGENTS' FEE
114 800 899 TOTAL DEBT SERVICE
114 900 951 TRANSFER OUT TO GOV-T FUN
114 900 952 TRANSFER OUT TO PROP FUNDS
114 900 987 TOTAL O/FINANCIAL USES
114 999 998 TOTAL EXPENSES
114 999 999 TOTAL SURPLUS/DEF

43646 00
9809 00

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ACCOUNT

LINE	NUMBER	DESCRIPTION	BUDGET	TOTAL
1				
2				
3	116-000-200	REVENUE		
4	116-000-268	INS-REBATE-MONIES	42000-00	
5	116-000-330	INTEREST-EARNED		
6	116-000-707	TRANSFER-FROM-GOV'T-FUNDS		
7	116-000-388	TRANSFER-FROM-PROP-FUNDS		
8	116-000-398	TOTAL REVENUE		42000-00
9	116-000-400	EXPENSES		
10	116-250-752	DISTR-TO-VBL-FIRE-UNITS		
11	116-250-799	TOTAL GRANTS		
12	116-800-800	PRIN-RETIRE-CAPITAL-DEBT	30585-00	
13	116-800-802	INTERST-EXPENSE	2149-00	
14	116-800-803	FISCAL AGENTS FEE		
15	116-800-899	TOTAL DEBT SERVICE		32834-00
16	116-900-751	TRANSFER-OUT-TO-GOV'T-FUN		
17	116-900-952	TRANSFER-OUT-TO-PROP-FUND		
18	116-900-987	TOTAL O/FINANCIAL USES		
19	116-999-998	TOTAL EXPENSES		32834-00
20	116-999-999	TOTAL SUPPLIES/DEP		9146-00
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CLAY COUNTY BOARD OF SUPERVISORS
FINAL BUDGET FOR YEAR ENDING SEPTEMBER 2013
117 EXCESS VOLUNTEER FIRE INS REBATE

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ACCOUNT				
LINE	NUMBER	DESCRIPTION	BUDGET	TOTAL
1				1
2				2
3	117-000-200	REVENUES		3
4	117-000-268	EXCESS INS REBATE MONIES		4
5	117-000-280	INTEREST		5
6	117-000-387	TRANSFER FROM GOV'T FUNDS		6
7	117-000-388	TRANSFER FROM PROP FUND		7
8	117-000-398	TOTAL REVENUE		8
9	117-251-400	EXPENSES		9
10	117-251-499	TOTAL PERSONAL SERVICES		10
11	117-251-599	TOTAL CONTRACTUAL SERVICE		11
12	117-251-699	TOTAL CONSUMABLE SERVICES		12
13	117-251-752	GRANTS/ VOL FIRE UNITS		13
14	117-251-799	TOTAL GRANTS		14
15	117-251-940	TOTAL CAPITAL OUTLAY		15
16	117-900-951	TRANSFER TO GOV'T FUNDS		16
17	117-900-952	TRANSFER TO PROP FUNDS		17
18	117-900-989	TOTAL OFFINANCIAL USES		18
19	117-999-999	TOTAL EXPENSES		19
20	117-999-999	TOTAL SURPLUS/DEFICIT		20
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ACCOUNT	NUMBER	DESCRIPTION	BUDGET	TOTAL
120-000-200	REVENUE			
120-000-240	BT BUILDING CODE MONIFS		1500 00	
120-000-300	INTEREST EARNED			
120-000-387	TRANSFER FROM GOVT FUNDS			
120-000-388	TRANSFER FROM PROP FUNDS			
120-000-390	TOTAL REVENUE			1500 00
120-100-400	EXPENSES			
120-250-476	MEALS/LODGING EXPENSE			
120-250-499	TOTAL PERSONAL SERVICE			
120-250-585	SEMINAR/REGISTRATION FEE			
120-250-599	TOTAL CONTRACT SERVICE			
120-250-699	TOTAL CONSUMABLE SERV			
120-250-799	TOTAL GRANTS			
120-250-840	TOTAL CAPITAL UTILITY			
120-500-899	TOTAL DEBT SERVICE			
120-900-989	TOTAL OFFINANCIAL USES			
120-999-990	TOTAL EXPENSES			
120-999-999	TOTAL SURPLUS/DEF			1500 00

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ACCOUNT				
TYPE	NUMBER	DESCRIPTION	BUDGET	TOTAL
H	100-200	REVENUE		
F	100-279	GRANT PROCEEDS		
F	100-300	INTEREST EARNED		
F	100-307	TRANSFER IN GOV'T FUNDS		
F	100-308	TRANSFER IN PROP FUNDS		
T	100-399	TOTAL REVENUE		
H	100-400	EXPENSES		
F	100-521	LEG-ADVERT-PUBLICATIONS		
F	100-556	PHOTOGRAPHY SERVICES		
F	100-557	ARCHITECTURAL FEES		
F	100-558	CONTRACTORS FEES		
T	100-599	TOTAL CONTRACTUAL SERVICES		
T	100-699	TOTAL CONSUMABLE SERVICES		
T	100-999	TOTAL OTHER FINANCIAL		
T	100-999	TOTAL EXPENSES		
T	100-999	TOTAL SURPLUS/DEFICIT		

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ACCOUNT

LINE	NUMBER	DESCRIPTION	BUDGET	TOTAL
1	130-000-200	REVENUE		
2	130-000-274	CAP LOAN PRIC FROM MDA		
3	130-000-330	INTEREST EARNED	300 00	
4	130-000-331	INTEREST EARNED ON L/P	53300 00	
5	130-000-332	RENT		
6	130-000-335	MISCELLANEOUS INCOME		
7	130-000-342	PRINCIPAL ON L/P	107818 00	
8	130-000-387	TRANSFER IN- GOV'T FUNDS	50000 00	
9	130-000-388	TRANSFER IN PROP FUNDS		
10	130-000-398	TOTAL REVENUE		211418 00
11	130-100-400	EXPENSES		
12	130-676-521	LEGAL ADVER/PUBLICATION		
13	130-676-540	REPAIR TO BUILDING		
14	130-676-556	APPRAISAL SERVICES		
15	130-676-557	SURVEYOR FEES		
16	130-676-558	ARCHITECTURAL FEES		
17	130-676-559	INDUSTRY ANALYSIS STUDY		
18	130-676-599	TOTAL CONTRACTUAL SERVICE		
19	130-676-699	TOTAL CONSUMABLE SERVICE		
20	130-676-725	INTER AGREEMENT W/EMCC		
21	130-676-750	ECONOMIC DEVELOPMENT	150000 00	
22	130-676-799	TOTAL GRANTS		150000 00
23	130-676-900	LAND		
24	130-676-902	BUILDINGS > \$50,000		
25	130-676-918	OTHER MOVABLE EQUIP > 5000		
26	130-676-922	OTHER CAP OUTLAY > \$5000		
27	130-676-980	TOTAL CAPITAL OUTLAY		
28	130-800-800	PRIN RETIREMENT CAP DEBT	66077 00	
29	130-800-802	INTEREST EXPENSE	40063 00	
30	130-800-899	TOTAL DEBT SERVICE		106142 00
31	130-900-951	TRANSFER TO GOV'T FUNDS		
32	130-900-952	TRANSFER TO PROP FUNDS		
33	130-900-989	TOTAL G/FINANCIAL USES		
34	130-999-998	TOTAL EXPENSES		256162 00
35	130-999-999	TOTAL SURPLUS/DEFICIT		44744 00

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CLAY COUNTY BOARD OF SUPERVISORS
FINAL BUDGET FOR YEAR ENDING SEPTEMBER
140 GRAHAM ROOFING ESCROW FUND

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ACCOUNT -

LINE	NUMBER	DESCRIPTION	BUDGET	TOTAL
1	H 140 000 200	REVENUE		
2	F 140 000 319	ESCROW PROCEEDS	1000 00	
3	F 140 000 330	INTEREST EARNED		
4	T 140 000 378	TOTAL REVENUE		1000 00
5	H 140 676 400	EXPENSES		
6	T 140 676 577	TOTAL CONTRACTUAL EXPENSE		
7	T 140 676 677	TOTAL CONSUMABLE SERVICE		
8	F 140 900 751	TRANSFER OUT GOV'T FUND		
9	F 140 900 752	TRANSFER OUT PROPRIETARY FUND		
10	T 140 900 989	TOTAL OTHER FINANCIAL		
11	T 140 999 776	TOTAL EXPENSES		
12	T 140 999 999	TOTAL SURPLUS/DEF		1000 00

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ACCOUNT			
TYPE	NUMBER	DESCRIPTION	TOTAL
H	142-000-200	REVENUE	
H	142-000-319	ESCROW PROCEEDS	2400 00
H	142-000-330	INTEREST EARNED	
T	142-000-398	TOTAL REVENUE	2400 00
H	142-676-400	EXPENSES	
H	142-676-599	TOTAL CONTRACTUAL EXPENSES	
H	142-676-699	TOTAL CONSUMABLE SERVICE	
H	142-900-969	TOTAL OTHER FINANCIAL	
T	142-900-998	TOTAL EXPENSES	
T	142-999-999	TOTAL SURPLUS/DEF	2400 00

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CLAY COUNTY BOARD OF SUPERVISORS
FINAL BUDGET FOR YEAR ENDING SEPTEMB
145 CDBG RURAL IMPACT ULTRA-LIFE GRA

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ACCOUNT

TYPE NUMBER DESCRIPTION BUDGET TOTAL

H 145 000 200 REVENUES
P 145 000 201 CDBG GRANT PROCEEDS
H 145 000 230 INTEREST EARNED
T 145 000 298 TOTAL REVENUES
H 145 670 400 EXPENSES
P 145 670 701 GRANT CITY OF WEST POINT
T 145 670 799 TOTAL GRANT TO ORGANIZATI
T 145 670 998 TOTAL EXPENSES
T 145 900 989 TOTAL OFFINANCIAL USES
T 145 999 998 TOTAL CDBG RURAL IMPACT
T 145 999 999 TOTAL SURPLUS OR DEF

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ACCOUNT NUMBER	DESCRIPTION	BUDGET	TOTAL	
151-000-200	REVENUE			1
151-000-210	ROAD & BRIDGE PRIV TAX	36000-00		2
151-000-211	PRIVILEGE LICENSE			3
151-000-219	HAULING PERMIT- HEAVY ED			4
151-000-242	REIMB FROM FEMA			5
151-000-249	REIMB FROM ARC CHAIN-SAW			6
151-000-263	ST REIMB STATE AID ROADS			7
151-000-267	RATE CAR TAX	3600-00		8
151-000-282	MOTOR VEHICLE FUEL TAX	48000-00		9
151-000-283	MOTOR VEHICLE LICENSES	1200-00		10
151-000-296	HARVEST PERMITS	500-00		11
151-000-297	OVERTIME FINES			12
151-000-330	INTEREST EARNED	300-00		13
151-000-335	GAIN ON SALE OF CAP ASSET			14
151-000-336	SALES INCOME			15
151-000-338	REFUND OF PRIOR YR EXPEND			16
151-000-340	REFUNDS			17
151-000-345	INSURANCE PROCEEDS			18
151-000-380	L/T CAPITAL DEBT PROCEEDS			19
151-000-381	L/T NON-CAP DEBT PROCEEDS			20
151-000-383	SALE OF CAPITAL ASSETS			21
151-000-387	TRANSFERS FROM GOV'T FUND			22
151-000-388	TRANSFER FROM PROP FUNDS			23
151-000-398	TOTAL REVENUE	33600-00		24
151-301-400	EXPENSES			25
151-301-421	ROAD LABORERS HOURLY	40510-00		26
151-301-465	STATE RET MATCHING	5777-00		27
151-301-466	SOC SEC MATCHING	7100-00		28
151-301-467	WORKERS' COMPENSATION			29
151-301-468	GROUP INS MATCHING			30
151-301-469	UNEMPLOYMENT	300-00		31
151-301-476	HEALTH & LODGING			32
151-301-477	PRIVATE VEHICLE TRAVEL			33
151-301-499	TOTAL PERSONAL SERVICE	49687-00		34
151-301-502	TELEPHONE SERVICE	300-00		35
151-301-503	CELLULAR PHONE	650-00		36
151-301-510	UTILITIES	1200-00		37
151-301-521	LEGAL ADVERTISING	100-00		38
151-301-532	RENTAL OF ROAD EQUIPMENT			39
151-301-533	OTHER EQUIPMENT RENTAL			40
151-301-540	REPAIR/MAINT TO BUILDINGS			41
151-301-541	REPAIR TO ROAD MACH/EQUIP	5000-00		42
151-301-542	REPAIR TO VEHICLES	1000-00		43
151-301-544	SERVICE & MAINT CONTRACT			44
151-301-545	REPAIRS TO ROAD NON/CAPIT			45
151-301-546	REPAIR TO RABBIT			46
151-301-547	FENCE BUILD & REPAIRS			47
151-301-550	LEGAL FEES			48
151-301-552	MEDICAL FEES			49
151-301-555	ENGINEERING FEES	5000-00		50
151-301-556	INSPECTION FEE	00-00		51
151-301-557	SURVEYING FEES			52
151-301-559	UNIFORM SERVICES	400-00		53

ACCOUNT			
NUMBER	DESCRIPTION	BUDGET	TOTAL
151-301-569	TOWING/WRECKER SERVICE		
151-301-570	INSURANCE & FIDELITY BOND		
151-301-580	MOSQUITO & PEST CONTROL		
151-301-588	SHIPPING CHARGES	100 00	
151-301-585	CLEARING R U W		
151-301-599	TOTAL CONTRACT SERVICE		19250 00
151-301-603	OFFICE SUPPLIES & MATERIA	100 00	
151-301-610	PROFESSIONAL SUPPLIES		
151-301-630	LAND IMPROVEMENT SUPPLIES		
151-301-631	GRAVEL OR SHEL	10000 00	
151-301-632	ASPHALT	5000 00	
151-301-633	CONCRETE		
151-301-634	CULVERTS	3000 00	
151-301-635	FOULING & FILL DIRT	1000 00	
151-301-636	LUMBER	100 00	
151-301-639	ROAD SIGNS	150 00	
151-301-640	FENCING MATERIALS	500 00	
151-301-642	PAINT AND PRESERVATIVES	100 00	
151-301-643	HARDWARE/PLUMB/ELECT SUPP	250 00	
151-301-644	SMALL TOOLS	150 00	
151-301-645	GUSTOBTAL SUPP/CLEAN AQFN	350 00	
151-301-646	OXYGEN & OXYGEN SUPPLIES	150 00	
151-301-647	STRUCTURAL STEEL/CABLE	100 00	
151-301-649	MAINT SUPPLIES & MATERIAL	1500 00	
151-301-670	ROAD SAFETY SUPP & MATER	500 00	
151-301-671	GASOLINE	10500 00	
151-301-672	DIESEL FUEL	8500 00	
151-301-673	LIQUIFIED GAS	3000 00	
151-301-674	LUBRICATING OILS/GREASE	1500 00	
151-301-675	ANTIFREEZE, STARTER FLUID	350 00	
151-301-680	TIRES & TUBES	200 00	
151-301-681	REPAIR & REPLACEMENT PART	3000 00	
151-301-690	ELECTRONIC SUPP/REP PARTS	100 00	
151-301-692	CLOTHES/DRY GOODS PRISONR	150 00	
151-301-694	FOOD FOR PRISONERS	200 00	
151-301-695	TRUCK TIRERY/TAGS	50 00	
151-301-696	FERTILIZER & CHEMICALS	2000 00	
151-301-697	SEED & PLANTS		
151-301-698	FIRST AID/BTC SUPPLIES	200 00	
151-301-699	TOTAL CONSUMABLE SERV		92700 00
151-301-799	TOTAL GRANTS/SUBSIDIES		
151-301-900	LAND		
151-301-912	ROADS		
151-301-914	DAMS AND SPILLWAYS		
151-301-915	VEHICLES		
151-301-916	HEAVY RD EQUIP/MACH >5000		
151-301-917	OTHER MOBILE EQUIP < 5000		
151-301-918	OTHER MOBILE EQUIP > 5000		
151-301-919	FURN & OFF EQUIP < 5000		
151-301-920	FURN & OFF EQUIP > 5000		
151-301-921	OTHER CAP OUTLAY < 5000		
151-301-922	OTHER CAP OUTLAY > 5000		
151-301-923	NON CAP PROP NO EXCEP<500		

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LAY COUNTY BOARD OF SUPERVISORS
FINAL BUDGET FOR YEAR ENDING SEPTEMBER 30 2011

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ACCOUNT		BUDGET		TOTAL
NUMBER	DESCRIPTION			
151-301-940	DEPRECIATION EXPENSE			
151-301-980	TOTAL CAPITAL OUTLAY			
151-800-800	PRIN RETIREMENT - CAP DEBT	3307 00		
151-800-801	PRIN RETIREMENT - NON-CAP			
151-800-802	INTEREST EXPENSE	342 00		
151-800-803	FISCAL AGENTS' FEE			
151-800-899	TOTAL DEBT SERVICE		3651 00	
151-900-951	TRANSFER TO - GOV-F FUNDS			
151-900-952	TRANSFER TO - PROP FUNDS			
151-900-960	PRIOH PERIOD ADJUSTMENT			
151-900-989	TOTAL O/FINANCIAL USES			
151-999-998	TOTAL EXPENSES		121288 00	
151-999-999	TOTAL SURPLUS/DEF		37688 00	

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CLAY COUNTY BOARD OF SUPERVISORS
FINAL BUDGET FOR YEAR ENDING SEPTEMBER
152 DISTRICT - ROAD

2013

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ACCOUNT	NUMBER	DESCRIPTION	BUDGET	TOTAL
	152-000-200	REVENUE		
	152-000-210	ROAD & BRIDGE PRIV TAX	36000 00	
	152-000-211	PRIVILEGE LICENSE		
	152-000-219	HAULING PERMITS		
	152-000-242	REIMB FROM FEMA		
	152-000-269	ST REIMB STATE AID ROADS		
	152-000-267	RAIL CAR TAX	3400 00	
	152-000-282	MOTOR VEHICLE FUEL TAX	62000 00	
	152-000-283	MOTOR VEHICLE LICENSES	1200 00	
	152-000-296	HARVEST PERMITS	700 00	
	152-000-297	OVERWEIGHT FINES		
	152-000-330	INTEREST EARNED	200 00	
	152-000-335	GAIN SALE OF CAPITAL ASB		
	152-000-336	SALES INCOME		
	152-000-338	REFUND PRIOR YR EXPENDITU		
	152-000-340	REFUNDS		
	152-000-342	SALE OF SCRAP METAL		
	152-000-345	INSURANCE PROCEEDS		
	152-000-370	MISCELLANEOUS INCOME		
	152-000-380	L/T CAPITAL DEBT PROCEEDS		
	152-000-381	L/T NON CAP DEBT PROCEEDS		
	152-000-388	SALE OF CAPITAL ASSETS		
	152-000-387	TRANSFER FROM GOV'T FUNDS		
	152-000-388	TRANSFER FROM PROP'R FUNDS		
	152-000-398	TOTAL REVENUE		103500 00
	152-302-400	EXPENSES		
	152-302-421	ROAD LABORERS HOURLY	30291 00	
	152-302-465	STATE RET MATCHING	4320 00	
	152-302-466	GRP SEC MATCHING	2317 00	
	152-302-467	WORKERS COMPENSATION		
	152-302-468	GROUP INS MATCHING		
	152-302-469	UNEMPLOYMENT	200 00	
	152-302-476	MEALS & LODGING		
	152-302-477	PRIVATE VEHICLE TRAVEL		
	152-302-499	TOTAL PERSONAL SERVICE		37128 00
	152-302-502	TELEPHONE		
	152-302-508	CELLULAR PHONE	500 00	
	152-302-510	UTILITIES	2500 00	
	152-302-521	LEGAL ADVERTISING		
	152-302-532	RENTAL OF ROAD EQUIPMENT		
	152-302-533	RENTAL OF OTHER EQUIPMENT	800 00	
	152-302-540	REPAIR/MAINT TO BUILDINGS	100 00	
	152-302-541	REPAIR TO ROAD MACH/EQUIP	12000 00	
	152-302-542	REPAIRS TO VEHICLES	5000 00	
	152-302-544	SERVICE & MAINT CONTRACT		
	152-302-545	REPAIRS TO ROAD NON-CAPIT		
	152-302-546	REPAIR TO RADIO		
	152-302-547	FENCE BUILD & REPAIRS		
	152-302-550	LEGAL FEES		
	152-302-555	ENGINEERING FEES	8500 00	
	152-302-556	INSPECTION FEES		
	152-302-557	SURVEYING FEES		
	152-302-569	TOWING/WRECKER SERVICE		

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CLAY COUNTY BOARD OF SUPERVISORS
FINAL BUDGET FOR YEAR ENDING SEPTEMBER 30 2013

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ACCOUNT

TYPE	NUMBER	DESCRIPTION	BUDGET	TOTAL
P	152-302-570	INSURANCE & FIDELITY BOND		
P	152-302-572	HAULING DIRT/BACKHOE LABOR	1200 00	
P	152-302-580	MOSQUITO & PEST CONTROL		
P	152-302-582	CONTRACTUAL LABOR		
P	152-302-583	SHIPPING CHARGES	1200 00	
P	152-302-584	GARBAGE/DUMPSTER FEE	700 00	
P	152-302-585	CLEARING R O W	1000 00	
T	152-302-599	TOTAL CONTRACT SERVICE		31500 00
P	152-302-603	OFF SUPPLIES & MATERIALS	100 00	
P	152-302-610	PROFESSIONAL SUPPLIES		
P	152-302-630	LAND IMPROVEMENT SUPPLIES		
P	152-302-631	GRAVEL OR SHELL	10000 00	
P	152-302-632	ASPHALT	2000 00	
P	152-302-633	CONCRETE	500 00	
P	152-302-634	CULVERTS	2000 00	
P	152-302-635	TOPPING & FILL DIRT	500 00	
P	152-302-636	LUMBER	150 00	
P	152-302-637	STONING	1000 00	
P	152-302-640	FENCING MATERIAL	250 00	
P	152-302-642	PAINT AND PRESERVATIVES		
P	152-302-643	HARDWARE/PLUMB/ELECT SUPP	700 00	
P	152-302-644	SMALL TOOLS	200 00	
P	152-302-645	CUSTODIAL SUPP/CLEAN AGEN	300 00	
P	152-302-646	OXYGEN & OXYGEN SUPPLIES	150 00	
P	152-302-647	STRUCTURAL STEEL/CABLE	200 00	
P	152-302-649	MAINT SUPPLIES & MATERIAL	200 00	
P	152-302-670	ROAD SAFETY SUPP & MATERI	500 00	
P	152-302-671	GASOLINE	8000 00	
P	152-302-672	DIESEL FUEL	12000 00	
P	152-302-673	LIQUIFIED GAS		
P	152-302-674	LUBRICATING OILS/GREASE	1000 00	
P	152-302-675	ANTIFREEZE, STARTER FLUID	200 00	
P	152-302-680	TIRES & TUBES	1000 00	
P	152-302-681	REPAIR & REPLACEMENT PART	2500 00	
P	152-302-690	ELECTRONIC SUPP/REP PARTS	100 00	
P	152-302-692	CLOTHES/DRY GOODS PRISONR	150 00	
P	152-302-694	FOOD FOR PRISONERS	200 00	
P	152-302-695	TRUCK TILES/TAGS	50 00	
P	152-302-696	FERTILIZER & CHEMICALS	800 00	
P	152-302-697	SEEDS AND PLANTS	100 00	
P	152-302-698	FIRST AID/OTC SUPPLIES	300 00	
T	152-302-699	TOTAL CONSUMABLE SERV		45150 00
P	152-302-700	LAND		
P	152-302-912	ROADS		
P	152-302-914	DAMS AND SPILLWAYS		
P	152-302-915	VEHICLES		
P	152-302-916	HEAVY RD EQUI/MACH > 5000		
P	152-302-917	OTHER MOBILE EQUIP < 5000		
P	152-302-918	OTHER MOBILE EQUIP < 5000		
P	152-302-919	FURN & OFF EQUIP < 5000		
P	152-302-920	FURN & OFF EQUIP > 5000		
P	152-302-921	OTHER GAP OUTLAY < 5000		
P	152-302-922	OTHER GAP OUTLAY > 5000		

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CLAY COUNTY BOARD OF SUPERVISORS
FINAL BUDGET FOR YEAR ENDING SEPTEMB

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----- ACCOUNT -----
TYPE NUMBER DESCRIPTION

BUDGET

TOTAL

P 152-302-923 NON-CAP PROP NO-EXCEP<500
P 152-302-924 NON-CAP PROP EXCEP > 500
P 152-302-940 DEPRECIATION EXPENSE
T 152-302-980 TOTAL CAPITAL OUTLAY
P 152-800-800 PRIN RETIREMENT-CAP DEBT
P 152-800-801 PRIN RETIREMENT-NON-CAP
P 152-800-802 INTEREST EXPENSE
T 152-800-899 TOTAL DEBT SERVICE
P 152-900-951 TRANSFER TO GOV'T FUNDS
P 152-900-952 TRANSFER TO PROP FUNDS
P 152-900-960 PRIOR PERIOD ADJUSTMENT
T 152-900-989 TOTAL O/FINANCIAL USES
T 152-999-998 TOTAL EXPENSES
T 152-999-999 TOTAL SURPLUS/DEF

113778 00
10278 00

Handwritten notes and calculations on the right margin, including a vertical sum of 3270 and various other figures.

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CLAY COUNTY BOARD OF SUPERVISORS
FINAL BUDGET FOR YEAR ENDING SEPTEMBER 30 2013
153 DISTRICT 3 ROAD

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ACCOUNT				
TYPE	NUMBER	DESCRIPTION	BUDGET	TOTAL
H	153-000-200	REVENUE		
P	153-000-210	ROAD & BR PRIVILEGE TAX		
P	153-000-211	PRIVILEGE LICENSE	36000 00	
P	153-000-219	HAULING PERMITS		
P	153-000-242	REIMB FROM FEMA		
P	153-000-247	REIMB FROM ARC CHAIN SAW		
P	153-000-263	ST REIMB STATE AID ROADS		
P	153-000-265	ST REIMB FOR EMERG MNGT		
P	153-000-267	RAIL CAR TAX		
P	153-000-273	ST REIMB FROM MEMA		
P	153-000-282	MOTOR VEHICLE FUEL TAX	82000 00	
P	153-000-283	MOTOR VEHICLE LICENSES	500 00	
P	153-000-289	MOTOR VEHICLE RENTAL TAX	1200 00	
P	153-000-296	HARVEST PERMITS	600 00	
P	153-000-297	OVERWEIGHT FINES		
P	153-000-330	INTEREST EARNED	800 00	
P	153-000-335	GAIN ON SALE OF CAP ASSET		
P	153-000-336	SALES INCOME		
P	153-000-388	REFUND OF PRIOR YEAR EXP		
P	153-000-387	JUDGEMENTS RECOVERED		
P	153-000-340	REFUNDS/REIMBURSEMENT		
P	153-000-341	CANCELLED WARRANTS		
P	153-000-342	SALE OF SCRAP METAL		
P	153-000-345	INSURANCE PROCEEDS		
P	153-000-380	L/T CAPITAL DEBT PROCEEDS		
P	153-000-381	L/T NON-CAP DEBT PROCEEDS		
P	153-000-383	S/T CAPITAL DEBT PROCEEDS		
P	153-000-384	SALE OF CAPITAL ASSET		
P	153-000-387	TRANSFER FROM GOV'T FUNDS		
P	153-000-388	TRANSFER FROM PROP FUNDS		
P	153-000-398	TOTAL REVENUE		121100 00
H	153-303-400	EXPENSES		
P	153-303-421	ROAD LABORERS HOURLY	40360 00	
P	153-303-465	STATE RET MATCHING	9749 00	
P	153-303-466	800 SEC MATCHING	3088 00	
P	153-303-467	WORKERS' COMPENSATION		
P	153-303-468	GROUP INS MATCHING		
P	153-303-467	UNEMPLOYMENT	200 00	
P	153-303-499	TOTAL PERSONAL SERVICE		49403 00
P	153-303-502	TELEPHONE	200 00	
P	153-303-503	CELLULAR PHONE	600 00	
P	153-303-504	PAGER SERVICES		
P	153-303-510	UTILITIES	1200 00	
P	153-303-521	LEGAL ADVERTISING	75 00	
P	153-303-532	RENTAL OF ROAD EQUIPMENT		
P	153-303-533	OTHER EQUIPMENT RENTAL	600 00	
P	153-303-540	REPAIR/MAINT TO BUILDINGS	100 00	
P	153-303-541	REPAIR TO ROAD MACH/EQUIP	8000 00	
P	153-303-542	REPAIR TOLES	1000 00	
P	153-303-544	SERVICE CONTRACT	100 00	
P	153-303-545	REPAIRS TO ROAD NON/CAPIT		

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CLAY COUNTY BOARD OF SUPERVISORS
FINAL BUDGET FOR YEAR ENDING SEPTEMBER

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ACCOUNT	NUMBER	DESCRIPTION	BUDGET	TOTAL
	153-303-550	LEGAL FEES		
	153-303-552	MEDICAL FEES		
	153-303-555	ENGINEERING FEES		
	153-303-556	INSPECTION FEES	100 00	
	153-303-557	SURVEYING FEES		
	153-303-567	TOWING/WRECKER SERVICE		
	153-303-570	INS & FIDELITY BONDS		
	153-303-572	HAULING DIRT/DAPKHOE LABOR	1000 00	
	153-303-580	MOSQUITO & PEST CONTROL	100 00	
	153-303-582	CONTRACTUAL LABOR	200 00	
	153-303-583	SHIPPING CHARGES	500 00	
	153-303-584	GARBAGE DISPOSAL FEE		
	153-303-585	CLEARING R & W		
	153-303-586	SEMINARS/REGISTRATION FEE		
	153-303-599	TOTAL CONTRACT SERVICE		14775 00
	153-303-603	OFF SUPPLIES & MATERIAL	100 00	
	153-303-610	PROFESSIONAL SUPPLIES		
	153-303-630	LAND IMPROVEMENT SUPPLIES		
	153-303-631	GRAVEL OR SHEL	25000 00	
	153-303-632	ASPHALT	35000 00	
	153-303-633	CONCRETE	100 00	
	153-303-634	CULVERTS	5000 00	
	153-303-635	TOPPING AND FILL DIRT	2000 00	
	153-303-636	LUMBER	500 00	
	153-303-637	GIANS	500 00	
	153-303-640	FENCING MATERIAL	1000 00	
	153-303-642	PAINT & PRESERVATIVES	400 00	
	153-303-643	HARDWARE/PLUMB/ELEC SUPPL	750 00	
	153-303-644	SMALL TOOLS	300 00	
	153-303-645	CUSTODIAL SUPPLY/ CLEAN AGEN	500 00	
	153-303-646	OXYGEN & OXYGEN SUPPLIES	100 00	
	153-303-647	STRUCTURAL STEEL/CABLE	200 00	
	153-303-649	MAINT SUPPLIES & MATERIAL	1000 00	
	153-303-670	ROAD SAFETY SUPP & MATER	500 00	
	153-303-671	GASOLINE	6000 00	
	153-303-672	DIESEL FUEL	15000 00	
	153-303-673	LIQUIFIED GAS	600 00	
	153-303-674	LUBRICATING OILS/GREASE	800 00	
	153-303-675	ANTIFREEZE/ STARTER FLUID	400 00	
	153-303-680	TIRES & TUBES	280 00	
	153-303-681	REPAIR & REPLACEMENT PARTS	6000 00	
	153-303-690	ELECTR SUPP & REPL PARTS	100 00	
	153-303-692	CLOTHES/ DRY GOODS/ PRISON	200 00	
	153-303-694	FEEDING PERSONS	200 00	
	153-303-695	TRUCK TIRE/ TAGS	50 00	
	153-303-696	FERTILIZER & CHEMICALS	1000 00	
	153-303-697	SEED & PLANTS		
	153-303-698	FIRST AID, PTC SUPPLIES	100 00	
	153-303-699	TOTAL CONSUMABLE SERV		101600 00
	153-303-900	LAND		
	153-303-902	IMPROVEMENTS TO ROADS		
	153-303-912	ROADS		
	153-303-914	DAMS AND EFTIWAYS		

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CLAY COUNTY BOARD OF SUPERVISORS
FINAL BUDGET FOR YEAR ENDING SEPTEMBER 30 2013

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ACCOUNT		BUDGET	TOTAL	
NUMBER	DESCRIPTION			
153-303-915	VEHICLE			1
153-303-916	HEAVY RD EQUIP/MACH >5000			2
153-303-917	OTHER MOBILE EQUIP < 5000			3
153-303-918	OTHER MOBILE EQUIP > 5000			4
153-303-919	FURN & OFF EQUIP < 5000			5
153-303-920	FURN & OFF EQUIP > 5000			6
153-303-921	OTHER CAP OUTLAY < 5000			7
153-303-922	OTHER CAP OUTLAY > 5000			8
153-303-923	NON CAP PRDP NO EXCEP < 500			9
153-303-940	DEPRECIATION EXPENSE			10
153-303-980	TOTAL CAPITAL OUTLAY			11
153-800-800	PRIN RETIREMENT CAP	10572 00		12
153-800-801	PRIN RETIREMENT NON CAP			13
153-800-802	INTEREST	1211 00		14
153-800-805	PROCESSING & FILING FEE			15
153-800-899	TOTAL DEBT SERVICE		13783 00	16
153-900-951	TRANSFER TO GOV'T FUNDS			17
153-900-952	TRANSFER TO PROP FUNDS			18
153-900-960	PRIOR PERIOD ADJUSTMENT			19
153-900-989	TOTAL B/FINANCIAL USE			20
153-999-998	TOTAL EXPENSES		179561 00	21
153-999-999	TOTAL SURPLUS/DEF		58461 00	22

ACCOUNT	NUMBER	DESCRIPTION	BUDGET	TOTAL
H	154-000-200	REVENUE		
P	154-000-210	ROAD & BRIDGE PRIV TAX	75000 00	
P	154-000-211	PRIVILEGE LICENSE		
P	154-000-217	HAULING PERMITS	400 00	
P	154-000-242	REIMB FROM FEMA		
P	154-000-247	REIMB FROM ARC CHAIN SAW		
P	154-000-263	ST REIMB STATE AID ROADS		
P	154-000-267	RAIL CAR TAX	1400 00	
P	154-000-282	MOTOR VEHICLE FUEL TAX	72000 00	
P	154-000-283	MOTOR VEHICLE LICENSES	11000 00	
P	154-000-296	HARVEST PERMITS	600 00	
P	154-000-297	OVERWEIGHT FINES		
P	154-000-330	INTEREST EARNED	200 00	
P	154-000-335	GAIN ON SALE OF CAP ASSET		
P	154-000-336	SALES INCOME		
P	154-000-338	REFUND OF PRIOR YR EXPEN		
P	154-000-340	REFUND/REIMBURSEMENT		
P	154-000-342	SALE OF SCRAP METAL		
P	154-000-345	INSURANCE PROCEEDS		
P	154-000-380	L/T CAPITAL DEBT PROCEEDS		
P	154-000-381	L/T NON-CAP DEBT PROCEEDS		
P	154-000-383	SALE OF CAPITAL ASSET		
P	154-000-387	TRANSFER FROM GOV'T FUND		
P	154-000-388	TRANSFER FROM PROP FUND		
T	154-000-398	TOTAL REVENUE		121600 00
H	154-304-400	EXPENSES		
P	154-304-421	ROAD LABORERS HOURLY	37099 00	
P	154-304-465	STATE RET MATCHING	5290 00	
P	154-304-466	SEC MATCHING	2638 00	
P	154-304-467	WORKERS' COMPENSATION		
P	154-304-468	GROUP INS MATCHING		
P	154-304-469	UNEMPLOYMENT	2000 00	
P	154-304-476	MEALS & LODGING		
P	154-304-477	PRIVATE VEHICLE TRAVEL		
T	154-304-499	TOTAL PERSONAL SERVICE		47227 00
P	154-304-502	TELEPHONE	350 00	
P	154-304-503	CELLULAR PHONE	750 00	
P	154-304-510	UTILITIES	3000 00	
P	154-304-521	LEGAL ADVERTISING		
P	154-304-522	RENTAL OF ROAD EQUIPMENT	100 00	
P	154-304-533	OTHER EQUIPMENT RENTAL		
P	154-304-540	REPAIR/MAINT TO BUILDINGS		
P	154-304-541	REPAIR TO ROAD MACH/EQUIP	2000 00	
P	154-304-542	REPAIR TO VEHICLES	2000 00	
P	154-304-544	SERVICE & MAINT CONTRACT		
P	154-304-545	REPAIRS TO ROAD NON-CAPIT	25000 00	
P	154-304-546	REPAIR TO RADIO		
P	154-304-547	FENCE BUILD & REPAIR		
P	154-304-550	LEGAL FEES		
P	154-304-554	ARCHITECTURAL SERVICES		
P	154-304-555	ENGINEER FEES		
P	154-304-556	INSPECTION FEES	20 00	
P	154-304-557	SURVEYING FEES		

ACCOUNT	NUMBER	DESCRIPTION	BUDGET	TOTAL
	144-304-550	DEMOLITION SERVICE		
	144-304-559	UNIFORM SERVICES	1000 00	
	144-304-569	TOWING/WRECKER SERVICE		
	144-304-570	INSURANCE & FIDELITY BOND		
	144-304-580	MOSQUITO & PEST CONTROL		
	144-304-583	SHIPPING CHARGES	75 00	
	144-304-584	GARBAGE DISPOSAL FEE		
	144-304-585	CLEARING R-O-W	2500 00	
	144-304-599	TOTAL CONTRACT SERVICE		37195 00
	154-304-600	OFF SUPPLIES & MATERIALS	100 00	
	154-304-610	PROFESSIONAL SUPPLIES		
	154-304-630	LAND IMPROVEMENT SUPPLIES		
	154-304-631	GRAVEL OR SHELL	15000 00	
	154-304-632	ASPHALT	10000 00	
	154-304-633	CONCRETE	100 00	
	154-304-634	CULVERTS	200 00	
	154-304-635	TOPPING & FILL DIRT	600 00	
	154-304-636	LUMBER	200 00	
	154-304-637	STONE	150 00	
	154-304-640	FENCING MATERIAL	500 00	
	154-304-642	PAINT & PRESERVATIVES	100 00	
	154-304-643	HARDWARE/PLUMB/ELECTR	250 00	
	154-304-644	SMALL TOOLS	1000 00	
	154-304-645	SUBSTANTIAL SUPP/CLEAN AGFN	100 00	
	154-304-646	OXYGEN & OXYGEN SUPPLIES	200 00	
	154-304-647	STRUCTURAL STEEL/BEAM	200 00	
	154-304-649	MAINT SUPPLIES & MATERIAL	275 00	
	154-304-670	ROAD SAFETY SUPP & MATERI	100 00	
	154-304-671	GASOLINE	15000 00	
	154-304-672	DIESEL FUEL	15000 00	
	154-304-673	LIQUIFIED GAS	250 00	
	154-304-674	LUBRICATING OILS/GREASE	1200 00	
	154-304-675	ANTIFREEZE, STARTER FLUID	500 00	
	154-304-680	TIRES & TUBES	250 00	
	154-304-691	REPAIR & REPLACEMENT PRTS	2500 00	
	154-304-690	ELECTR SUPP & REP PARTS		
	154-304-692	CLOTHES/DRY GOODS PRISONK	50 00	
	154-304-694	FOOD FOR PERSONS	100 00	
	154-304-695	TRUCK TITLE/TAG	50 00	
	154-304-696	FERTILIZER & CHEMICALS	750 00	
	154-304-697	SEED & PLANTS		
	154-304-698	FIRST AID/OTO SUPPLIES	500 00	
	154-304-699	TOTAL CONSUMABLE SERV		65225 00
	154-304-900	LAND		
	154-304-912	ROADS		
	154-304-914	DAMS & SPILLWAYS		
	154-304-915	VEHICLES		
	154-304-916	HEAVY RD EQUIP/MACH >5000	2000 00	
	154-304-917	OTHER MOBILE EQUIP <5000		
	154-304-918	OTHER MOBILE EQUIP >5000		
	154-304-919	FURN & OFF EQUIP <5000		
	154-304-920	FURN & OFF EQUIP >5000		
	154-304-921	OTHER CAP/OUTLAY <5000		

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LINE	NUMBER	DESCRIPTION	TOTAL
1	154-304-722	OTHER CAP OUTLAY > 5000	
2	154-304-723	NON-CAP PRGP NO EXCEP<500	
3	154-304-740	DEPRECIATION-EXPENSE	
4	154-304-780	TOTAL CAPITAL OUTLAY	2000 00
5	154-800-800	PRIN RETIREMENT- CAP DEBT	4836 00
6	154-800-801	PRIN RETIREMENT-NON-CAP	
7	154-800-802	INTEREST EXPENSE	121 00
8	154-800-805	PROCESSING & FILING FEE	
9	154-800-879	TOTAL DEBT SERVICE	5007 00
10	154-900-750	TRSTR TO OTHER FUNDS	
11	154-900-751	TRANSFER TO GOV'T FUNDS	11561 00
12	154-900-752	TRANSFER TO PROP FUNDS	
13	154-900-989	TOTAL OFFINANCIAL USES	11561 00
14	154-999-998	TOTAL EXPENSES	162815 00
15	154-999-999	TOTAL SURPLUS/DEF	47215 00
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CLAY COUNTY BOARD OF SUPERVISORS
FINAL BUDGET FOR YEAR ENDING SEPTEMBER 30 2013
155 DISTRICT 5 ROAD

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ACCOUNT		BUDGET		TOTAL
LVP	NUMBER	DESCRIPTION		
		REVENUE		
H	155-000-200			
P	155-000-210	ROAD & BR PRIVILEGE TAX	75000-00	
P	155-000-211	PRIVILEGE LICENSE		
P	155-000-217	HAULING PERMIT-HEAVY LD		
P	155-000-242	REIMB FROM FEMA		
P	155-000-249	REIMB FROM ARC-CHAIN SAW		
P	155-000-260	ST REIMB STATE AID ROADS		
P	155-000-267	RAIL CAR TAX	9000-00	
P	155-000-270	ST REIMB FROM FEMA		
P	155-000-282	MOTOR VEHICLE FUEL TAX	92000-00	
P	155-000-283	MOTOR VEHICLE LICENSES	1400-00	
P	155-000-290	NATIONAL FOREST-DISTRIBUT	3000-00	
P	155-000-296	HARVEST PERMITS	600-00	
P	155-000-297	OVERWEIGHT FINES		
P	155-000-330	INTEREST EARNED	200-00	
P	155-000-332	RENT		
P	155-000-335	GAIN ON SALE OF CAP ASSET		
P	155-000-336	SALES INCOME		
P	155-000-339	REFUND OF PRIOR YR EXPEND		
P	155-000-340	REFUNDS		
P	155-000-343	SALE OF SCRAP METAL		
P	155-000-344	RESTITUTION/ RD DAMAGE		
P	155-000-345	INSURANCE PROCEEDS		
P	155-000-370	MISCELLANEOUS INCOME		
P	155-000-380	L/T CAPITAL DEBT PROCEEDS		
P	155-000-381	L/T NON CAP DEBT PROCEEDS		
P	155-000-383	SALE OF CAPITAL ASSET		
P	155-000-387	TRANSFER FROM GOV'T FUNDS		
P	155-000-388	TRANSFER FROM PROP FUNDS		
P	155-000-398	TOTAL REVENUE		142200-00
		EXPENSES		
P	155-305-421	ROAD LABORERS- HOURLY	42750-00	
P	155-305-465	STATE RET MATCHING	6097-00	
P	155-305-466	SOC SEC MATCHING	3271-00	
P	155-305-467	WORKERS COMPENSATION		
P	155-305-468	GROUP INS MATCHING		
P	155-305-469	UNEMPLOYMENT	200-00	
P	155-305-476	MEALS & LODGING		
P	155-305-477	PRIVATE VEHICLE TRAVEL		
P	155-305-499	TOTAL PERSONAL SERVICE		92328-00
P	155-305-502	TELEPHONE	500-00	
P	155-305-503	CELLULAR PHONE	150-00	
P	155-305-510	UTILITIES	2400-00	
P	155-305-521	LEGAL ADVERTISING		
P	155-305-530	RENTAL OF REAL PROP		
P	155-305-532	RENTAL OF ROAD EQUIPMENT		
P	155-305-533	OTHER EQUIPMENT RENTAL		
P	155-305-540	REPAIR/MAINT TO BUILDINGS	1000-00	
P	155-305-541	REPAIR TO ROAD MACH/EQUIP	10000-00	
P	155-305-542	REPAIR TO VEHICLES	1000-00	
P	155-305-544	SERVICE & MAINT CONTRACT		
P	155-305-545	REPAIR TO ROADS- NON CAP	1000-00	
P	155-305-546	REPAIR TO RADIO		

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ACCOUNT	NUMBER	DESCRIPTION	BUDGET	TOTAL
P	155-305-547	REPAIR TO APPLIANCES		
P	155-305-547	FENCE BUILDING/REPAIRS	1000 00	
P	155-305-550	LEGAL FEES		
P	155-305-552	MEDICAL FEES		
P	155-305-555	ENGINEER FEES		
P	155-305-556	INSPECTION FEES	50 00	
P	155-305-557	SURVEYING FEES		
P	155-305-558	ARCHITECTURAL SERVICES		
P	155-305-559	UNIFORM SERVICE		
P	155-305-569	TOWING/WRECKER SERVICES		
P	155-305-570	INSURANCE & FIDELITY BOND		
P	155-305-572	HAULING DIRT/BACKHOE LABOR	1000 00	
P	155-305-580	MOSSQUITO & PEST CONTROL		
P	155-305-582	CONTRACTUAL LABOR	500 00	
P	155-305-583	SHIPPING CHARGES	100 00	
P	155-305-584	GARBAGE DISPOSAL FEE		
P	155-305-585	CLEARING R O W	5000 00	
P	155-305-599	TOTAL CONTRACT SERVICE		21500 00
P	155-305-603	OFF SUPPLIES & MATERIAL	100 00	
P	155-305-610	PROFESSIONAL SUPPLIES		
P	155-305-620	LAND IMPROVEMENT SUPPLIES		
P	155-305-631	GRAVEL OR SHELL	25000 00	
P	155-305-632	ASPHALT	15000 00	
P	155-305-633	CONCRETE	1000 00	
P	155-305-634	CULVERTS	5000 00	
P	155-305-635	TOPPING & FILL DIRT	1000 00	
P	155-305-636	LUMBER	500 00	
P	155-305-639	STONE	5000 00	
P	155-305-640	FENCING MATERIALS	1000 00	
P	155-305-642	PAINT & PRESERVATIVES	100 00	
P	155-305-643	HARDWARE/PLUMB/ELECO SUPP	800 00	
P	155-305-644	SMALL TOOLS	500 00	
P	155-305-645	GUETODIAL SUPP/CLEAN AGEN	200 00	
P	155-305-646	OXYGEN & OXYGEN SUPPLIES	200 00	
P	155-305-649	MAINT SUPPLIES & MATERIAL	1000 00	
P	155-305-670	ROAD SAFETY SUPP & MATER	100 00	
P	155-305-671	GASOLINE	3000 00	
P	155-305-672	DIESEL FUEL	15000 00	
P	155-305-673	LIQUIFIED GAS	800 00	
P	155-305-674	LUBRICATING OILS/GREASE	1000 00	
P	155-305-675	ANTIFREEZE/STARTER FLUID	1200 00	
P	155-305-680	TIRES & TUBES	1100 00	
P	155-305-681	REPAIR & REPLACEMENT PKTS	5000 00	
P	155-305-690	ELECTR SUPP & RPT PARTS	100 00	
P	155-305-692	CLOTHES/DRY GOODS PRISONK	150 00	
P	155-305-694	FOOD FOR PERSONS	500 00	
P	155-305-695	TRUCK TILE/TAG	50 00	
P	155-305-696	FERTILIZER & CHEMICAL	1000 00	
P	155-305-697	SEED & PLANTS		
P	155-305-698	FIRST AID/OTC SUPPLIES	100 00	
P	155-305-699	TOTAL CONSUMABLE SERV		64500 00
P	155-305-700	LAND		
P	155-305-712	ROADS		

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CLAY COUNTY BOARD OF SUPERVISORS
FINAL BUDGET FOR YEAR ENDING SEPTEMBER 30 2013

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----- ACCOUNT -----				
LINE	NUMBER	DESCRIPTION	BUDGET	TOTAL
1				1
2	P 155-305-914	DAMS AND SPILLWAYS		2
3	P 155-305-915	VEHICLES		3
4	P 155-305-916	ROAD EQUIPMENT/MACHINERY		4
5	P 155-305-917	OTHER MOBILE EQUIP < 5000		5
6	P 155-305-918	OTHER MOBILE EQUIP > 5000		6
7	P 155-305-919	FURN & OFF EQUIP < 5000		7
8	P 155-305-920	FURN & OFF EQUIP > 5000		8
9	P 155-305-921	OTHER CAP OUTLAY < 5000		9
10	P 155-305-923	NON-CAP PRDP NO EXCEP<500		10
11	P 155-305-940	DEPRECIATION EXPENSE		11
12	P 155-305-980	TOTAL CAPITAL OUTLAY		12
13	P 155-800-800	PRIN RETIREMENT CAP DEBT		13
14	P 155-800-801	PRIN RETIREMENT NON CAP		14
15	P 155-800-802	INTEREST EXPENSE		15
16	P 155-800-899	TOTAL DEBT SERVICE		16
17	P 155-900-951	TRANSFER TO GOV'T FUNDS		17
18	P 155-900-952	TRANSFER TO PRDP FUNDS		18
19	P 155-900-960	PRIOR PERIOD ADJUSTMENT		19
20	P 155-900-989	TOTAL OFFINANCIAL USES		20
21	P 155-999-998	TOTAL EXPENSES	158128 00	21
22	P 155-999-999	TOTAL SURPLUS/DEF	15928 00	22
23				23
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CLAY COUNTY BOARD OF SUPERVISORS
FINAL BUDGET FOR YEAR ENDING SEPTEMB
161 DISTRICT 1 BRIDGE

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ACCOUNT	TYPE	NUMBER	DESCRIPTION	BUDGET	TOTAL
		161-000-200	REVENUES		
	P	161-000-200	REAL/PERSONAL PROP TAX	134076 00	
	P	161-000-201	AUTOMOBILES ADVALOREM	22083 00	
	P	161-000-202	MOBILE HOMES ADVALOREM	1577 00	
	P	161-000-203	PRIOR YEAR PROP TAX		
	P	161-000-249	REIMB FROM ARC CHAIN SAW		
	P	161-000-262	REIM FOR HMST EXEMP		
	P	161-000-263	ST REIMB STATE AID ROADS		
	P	161-000-270	REIMB FROM ST BR INSPECT		
	P	161-000-330	INTEREST EARNED	700 00	
	P	161-000-332	RENTS		
	P	161-000-335	GAIN SALE OF CAP ASSETS		
	P	161-000-336	SALES INCOME		
	P	161-000-338	REFUND OF PRIOR YR EXPEND		
	P	161-000-340	REFUNDS/REIMBURSEMENTS		
	P	161-000-345	INSURANCE PROCEEDS		
	P	161-000-380	L/T CAP DEBT PROCEEDS		
	P	161-000-381	L/T NON CAP DEBT PROCEEDS		
	P	161-000-383	SALE OF CAP ASSET		
	P	161-000-386	PRIOR PERIOD ADJUSTMENT		
	P	161-000-387	TRANSFER IN GOV'T FUNDS		
	P	161-000-388	TRANSFER IN PROP FUNDS		
	T	161-000-398	TOTAL REVENUE		198436 00
		161-301-400	EXPENSES		
	P	161-301-421	ROAD LABORERS HOURLY	40510 00	
	P	161-301-465	STATE RET MATCHING	5777 00	
	P	161-301-466	SEC SEC MATCHING	3100 00	
	P	161-301-468	GROUP INS MATCHING	20631 00	
	P	161-301-469	UNEMPLOYMENT	200 00	
	T	161-301-499	TOTAL PERSONAL SERVICE		70218 00
	P	161-301-502	TELEPHONE SERVICE	200 00	
	P	161-301-503	CELLULAR PHONES	200 00	
	P	161-301-510	UTILITIES	1000 00	
	P	161-301-521	LEG PUBLIC & ADV	50 00	
	P	161-301-532	RENTAL OF ROAD EQUIPMENT	100 00	
	P	161-301-533	OTHER EQUIPMENT RENTAL		
	P	161-301-540	REPAIR/MAINT TO BUILDING	200 00	
	P	161-301-541	REPAIR TO MACH/EQUIPMENT	3500 00	
	P	161-301-542	REPAIR TO VEHICLES	2500 00	
	P	161-301-544	SERVICE & MAINT CONTRACT		
	P	161-301-545	RFP ROADS/BRIDGES NON CAP	1000 00	
	P	161-301-546	REPAIR TO ROAD	500 00	
	P	161-301-550	LEGAL FEES		
	P	161-301-555	ENGINEERING FEES		
	P	161-301-556	INSPECTION FEE	100 00	
	P	161-301-559	UNIFORM SERVICES	500 00	
	P	161-301-569	TOWING/WRECKER SERVICE	100 00	
	P	161-301-570	INS & FIDELITY BOND		
	P	161-301-580	MOSQUITO & PEST CONTROL	100 00	
	P	161-301-583	SHIPPING CHARGES	100 00	
	P	161-301-584	GARBAGE DISPOSAL FEE		
	P	161-301-585	CLEARING ROW	200 00	
	P	161-301-586	ROADS MLE SPRAYING SERVICE		

ACCOUNT	NUMBER	DESCRIPTION	BUDGET	TOTAL
	161-301-599	TOTAL CONTRACT SERVICE		10350 00
	161-301-603	OFFICE SUPPLIES	100 00	
	161-301-610	PROFESSIONAL SUPPLIES		
	161-301-630	LAND IMPROVEMENT SUPPLIES		
	161-301-631	GRAVEL OR SHELL	20000 00	
	161-301-632	ASPHALT	5000 00	
	161-301-633	CONCRETE		
	161-301-634	CULVERTS	2000 00	
	161-301-635	TOPPING AND FILL DIRT	100 00	
	161-301-636	BRIDGE LUMBER	300 00	
	161-301-637	BRIDGE PILING	200 00	
	161-301-638	PRE-CAST BRIDGES		
	161-301-639	SIGNS	700 00	
	161-301-640	FENCING MATERIAL		
	161-301-642	PAINT & PRESERVATIVES		
	161-301-643	HARDWARE/PLUMB/ELECTR SUP	100 00	
	161-301-644	SMALL BOLS	100 00	
	161-301-645	CUSTODIAL SUPP/CLEAN AGEN	100 00	
	161-301-646	OXYGEN & OXYGEN SUPPLIES	100 00	
	161-301-647	STRUCTURAL STEEL/CABLE		
	161-301-649	MAINT SUPPLIES & MATERIAL		
	161-301-670	SAFETY REFLECT/TRAFFIC CD	200 00	
	161-301-671	GASOLINE	15000 00	
	161-301-672	DIESEL FUEL	25000 00	
	161-301-673	LIQUIFIED GAS	800 00	
	161-301-674	LUBRICATING OIL/GREASE	1000 00	
	161-301-675	ANTIFREEZE, STARTER FLUID	300 00	
	161-301-680	TIRES AND TUBES	500 00	
	161-301-681	REPAIR & REPLACEMENT PARTS	1000 00	
	161-301-690	ELECTR SUPPLIES & REP PRT	50 00	
	161-301-692	CLOTHES/DRY GOODS PRISONR	100 00	
	161-301-694	FOOD FOR PRISONERS		
	161-301-695	TRUCK TITLE/TAGS		
	161-301-696	DYNAMITE		
	161-301-697	FERTILIZER & CHEMICALS	2000 00	
	161-301-698	BTG/FIRST AID SUPPLIES	200 00	
	161-301-699	TOTAL CONSUMABLE SERV		73750 00
	161-301-911	CONSTRUCTION IN PROGRESS		
	161-301-912	ROADS		
	161-301-913	BRIDGES		
	161-301-914	DAMS & SPILLWAYS		
	161-301-915	VEHICLES		
	161-301-916	HEAVY RD EQUIP/MACH >5000		
	161-301-917	OTHER MOBILE EQUIP < 5000		
	161-301-918	OTHER MOBILE EQUIP > 5000		
	161-301-919	FURN & OFF EQUIP < 5000		
	161-301-920	FURN & OFF EQUIP > 5000		
	161-301-921	OTHER CAP OUTLAY < 5000		
	161-301-922	OTHER CAP OUTLAY > 5000		
	161-301-923	NON CAP PRPF NO EXCEP 500		
	161-301-940	DEPRECIATION EXPENSE		
	161-301-980	TOTAL CAPITAL OUTLAY		
	161-800-800	PRIN REFINEMENT CAP DEBT	3309 00	

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CLAY COUNTY BOARD OF SUPERVISORS
FINAL BUDGET FOR YEAR ENDING SEPTEMB

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ACCOUNT	NUMBER	DESCRIPTION	BUDGET	TOTAL
P	161-800-801	PRIN RETIREMENT NON-CAP		
P	161-800-802	INTEREST EARNED	342 00	
T	161-800-899	TOTAL DEBT SERVICE		3631 00
T	161-900-751	TRANSFER TO GOV'T FUNDS		
T	161-900-752	TRANSFER TO PROP FUNDS		
T	161-900-989	TOTAL B/FINANCIAL USES		
T	161-999-998	TOTAL EXPENSES		157969 00
T	161-999-999	TOTAL SURPLUS/DEF		467 00

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CLAY COUNTY BOARD OF SUPERVISORS
FINAL BUDGET FOR YEAR ENDING SEPTEMBER 30, 2013
162 DISTRICT 2 BRIDGE

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ACCOUNT			
NUMBER	DESCRIPTION	BUDGET	TOTAL
162-000-200	REVENUE		
162-000-200	REAL PERSONAL PROP TAX	134075 00	
162-000-201	AUTOMOBILES ADVALOREM	25083 00	
162-000-202	MOBILE HOMES ADVALOREM	1577 00	
162-000-203	PRIOR YEAR PROP TAX		
162-000-247	REIMB FROM ARC CHAIN SAW		
162-000-262	REIM FOR HMBT EXEMP		
162-000-263	ST REIMB STATE AID-ROADS		
162-000-270	REIMB FROM ST- BR INSPECT		
162-000-330	INTEREST EARNED	200 00	
162-000-335	GAIN SALE OF CAP ASSET		
162-000-336	SALES INCOME		
162-000-338	REFUND OF PRIOR YR EXPEND		
162-000-340	REFUND		
162-000-345	INSURANCE PROCEEDS		
162-000-380	L/T CAP DEBT PROCEEDS		
162-000-381	L/T NON-CAP DEBT PROCEEDS		
162-000-383	SALE OF CAPITAL ASSET		
162-000-386	PRIOR PERIOD ADJUSTMENT		
162-000-387	TRANSFER FROM GOV'T FUNDS		
162-000-388	TRANSFER FROM PROP FUNDS		
162-000-398	TOTAL REVENUE		157936 00
162-302-400	EXPENSES		
162-302-421	ROAD LABORERS HOURLY	30271 00	
162-302-465	STATE RET MATCHING	4519 00	
162-302-466	GGG SEC MATCHING	2317 00	
162-302-468	GROUP INS MATCHING	13754 00	
162-302-469	UNEMPLOYMENT	200 00	
162-302-499	TOTAL PERSONAL SERVICE		50881 00
162-302-502	TELEPHONE SERVICE		
162-302-503	CELLULAR PHONES	500 00	
162-302-510	UTILITIES	2000 00	
162-302-521	LEG ADV & PUB		
162-302-532	RENTAL OF ROAD EQUIPMENT		
162-302-533	OTHER EQUIPMENT RENTAL	2500 00	
162-302-540	REPAIR/MAINT TO BUILDING	3500 00	
162-302-541	REPAIR TO MACH/EQUIPMENT	8500 00	
162-302-542	REPAIR TO VEHICLES	4000 00	
162-302-544	SERVICE/MAINT CONTRACT		
162-302-545	REP RDS/BRIDGES NON-CAP		
162-302-550	LEGAL FEES		
162-302-555	ENGINEERING FEES		
162-302-556	INSPECTION FEES		
162-302-557	SURVEYING FEES		
162-302-561	APPRAISAL SERVICES		
162-302-569	TOWING/WRECKER SERVICE	100 00	
162-302-570	INS & FIDELITY BOND		
162-302-572	HAULING DIRT/BACKHOE LABOR	4200 00	
162-302-580	MOSQUITO & PEST CONTROL		
162-302-582	CONTRACTUAL LABOR	300 00	
162-302-583	SHIPPING CHARGES	1000 00	
162-302-584	GARBAGE/DUMPSTER FEE	500 00	
162-302-585	PURCHASE/BLARING ROW	300 00	

ACCOUNT

NUMBER	DESCRIPTION	BUDGET	TOTAL
162-302-599	TOTAL CONTRACT SERVICE		27500 00
162-302-610	PROFESSIONAL SUPPLIES		
162-302-630	LAND IMPROVEMENT SUPPLIES		
162-302-631	GRAVEL & SHELL	42000 00	
162-302-632	ASPHALT	20000 00	
162-302-633	CONCRETE	1800 00	
162-302-634	CULVERTS	14000 00	
162-302-635	TOPPING & FILL DIRT	1200 00	
162-302-636	BRIDGE LUMBER	300 00	
162-302-637	BRIDGE PILING		
162-302-638	PRE CAST BRIDGES		
162-302-639	SIGNS	700 00	
162-302-640	FENCING MATERIALS	400 00	
162-302-642	PAINT & PRESERVATIVES	300 00	
162-302-643	HARDWARE/PLUMB/ELECT SUPP	1000 00	
162-302-644	SMALL TOOLS	200 00	
162-302-645	CUSTODIAL SUPP/CLEAN AGEN	600 00	
162-302-646	OXYGEN & OXYGEN SUPPLIES	200 00	
162-302-647	STRUCTURAL STEEL/CABLES	500 00	
162-302-649	MAINT SUPPLIES & MATERIAL	400 00	
162-302-670	SAFETY REFLECT/TRAFFIC CO	100 00	
162-302-671	GASOLINE	8500 00	
162-302-672	DIESEL FUEL	15000 00	
162-302-673	LIQUIFIED GAS	200 00	
162-302-674	LUBRICATING OIL/CREASE	2200 00	
162-302-675	ANTIFREEZE, STARTER FLUID	300 00	
162-302-680	TIRES AND TUBES	1000 00	
162-302-681	REPAIR & REPLACEMENT PART	5000 00	
162-302-690	ELECT SUPPL & REPAIR PART		
162-302-692	CLOTHES/DRY GOOD PRISONER	300 00	
162-302-693	FERTILIZER & CHEMICALS	3500 00	
162-302-694	FEEDING PRISONERS	500 00	
162-302-695	TRUCK TIRE/TAGS	25 00	
162-302-696	DYNAMITE	500 00	
162-302-697	SEEDS AND SMALL PLANTS	1000 00	
162-302-698	OTC/FIRST AID SUPPLIES	100 00	
162-302-699	TOTAL CONSUMABLE SERV		121825 00
162-302-700	LAND		
162-302-911	CONSTRUCTION IN PROGRESS		
162-302-912	ROADS		
162-302-913	BRIDGES		
162-302-914	DAMS & SPILLWAYS		
162-302-915	VEHICLES		
162-302-916	HEAVY RD EQUIP/MACH -5000		
162-302-917	OTHER MOBILE EQUIP - 5000		
162-302-918	OTHER MOBILE EQUIP -5000		
162-302-919	FURN & OFF EQUIP -5000		
162-302-920	FURN & OFF EQUIP -5000		
162-302-921	OTHER CAP OUTLAY - 5000		
162-302-922	OTHER CAP OUTLAY - 5000		
162-302-923	NON CAP PROP NO EXCEP 500		
162-302-980	TOTAL CAPITAL OUTLAY		
162-000-300	RAIN RETIREMENT - CAP-DEB		

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FINAL BUDGET FOR YEAR ENDING SEPTEMBER 30 2013

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ACCOUNT	NUMBER	DESCRIPTION	BUDGET	TOTAL
1	142-800-801	PRIN-RETIEMENT- NON-CAP		
2	142-800-802	INTEREST-EXPENSE		
3	142-800-899	TOTAL DEBT-SERVICE		
4	142-900-951	TRANSFER TO-GBV-T FUNDS		
5	142-900-952	TRANSFER TO-PROP FUNDS		
6	142-900-989	TOTAL OFF-FINANCIAL USES		
7	142-999-998	TOTAL EXPENSES		200206 00
8	142-999-999	TOTAL SURPLUS/D-F		42576 00

ACCOUNT		BUDGET		TOTAL	
TYPE	NUMBER	DESCRIPTION			
	163-000-200	REVENUE			
P	163-000-200	REAL/PERSONAL PROP TAX	134076 00		
P	163-000-201	AUTOMOBILES ADVALOREM	22083 00		
P	163-000-202	MOBILE HOMES ADVALOREM	1477 00		
P	163-000-203	PRIOR YEAR PROP TAX			
P	163-000-242	REIMB FROM FEMA			
P	163-000-262	REIM FOR INST EXEMP			
P	163-000-263	ST REIMB STATE AID ROADS			
P	163-000-265	ST REIMB FOR EMERG MNGT			
P	163-000-270	REIMB FROM ST BR INSPECT			
P	163-000-300	INTEREST EARNED	300 00		
P	163-000-305	GAIN SALE OF CAP ASSET			
P	163-000-306	SALES INCOME			
P	163-000-308	REFUND OF PRIOR YR EXPEND			
P	163-000-340	REFUNDS			
P	163-000-345	INSURANCE PROCEEDS			
P	163-000-380	L/T CAPITAL DEBT PROCEEDS			
P	163-000-381	L/T NON CAP DEBT PROCEEDS			
P	163-000-382	SALE OF CAPITAL ASSET			
P	163-000-386	PRIOR PERIOD ADJUSTMENT			
P	163-000-387	TRANSFER FROM GOV'T FUNDS			
P	163-000-388	TRANSFER FROM PROP FUNDS			
P	163-000-390	TOTAL REVENUE		158036 00	
	163-303-400	EXPENSES			
P	163-303-421	ROAD LABORERS HOURLY	50836 00		
P	163-303-465	STAFF RET MATCHING	7249 00		
P	163-303-466	SSG SEC MATCHING	3887 00		
P	163-303-468	GROUP INS MATCHING	20630 00		
P	163-303-469	UNEMPLOYMENT	200 00		
P	163-303-477	PRIVATE VEHICLE TRAVEL			
P	163-303-499	TOTAL PERSONAL SERVICE		82804 00	
P	163-303-502	TELEPHONE SERVICE	200 00		
P	163-303-503	CELLULAR PHONE	300 00		
P	163-303-504	PAGER SERVICES			
P	163-303-510	UTILITIES	300 00		
P	163-303-521	LEG ADV & PUBLICATION			
P	163-303-532	RENTAL OF ROAD EQUIPMENT			
P	163-303-533	OTHER EQUIPMENT RENTAL	500 00		
P	163-303-540	REPAIR/MAINT TO BUILDINGS			
P	163-303-541	REPAIR TO ROAD MACH/EQUIP	4000 00		
P	163-303-542	REPAIR TO VEHICLES	200 00		
P	163-303-544	SERVICE & MAINT CONTRACT			
P	163-303-545	REPAIR TO RD/BRDG NON-CAP			
P	163-303-546	REPAIR/MAINT TO RADIO	200 00		
P	163-303-547	FENCE BUILD/REPAIRS	700 00		
P	163-303-550	LEGAL FEES			
P	163-303-555	ENGINEERING FEES			
P	163-303-556	INSPECTION FEES			
P	163-303-557	SURVEYING FEES			
P	163-303-569	TOWING/WRECKER SERVICES			
P	163-303-570	INS & FIDELITY BOND			
P	163-303-572	BAGGHOE LABOR/HAULING DPT			
P	163-303-580	MOSQUITO & PEST CONTROL	100 00		

ACCOUNT					
LINE	TYPE	NUMBER	DESCRIPTION	BUDGET	TOTAL
2	P	163-303-583	SHIPPING CHARGES	100 00	
3	P	163-303-584	GARBAGE DISPOSAL FEE		
4	P	163-303-585	CLEARING ROW	100 00	
5	P	163-303-599	TOTAL CONTRACT SERVICE		8700 00
6	P	163-303-603	OFFICE SUPPLIES		
7	P	163-303-610	PROFESSIONAL SUPPLIES		
8	P	163-303-630	LAND IMPROVEMENT SUPPLIES		
9	P	163-303-631	GRAVEL OR SHELL	10000 00	
10	P	163-303-632	ASPHALT	5000 00	
11	P	163-303-633	CONCRETE		
12	P	163-303-634	CULVERTS	7500 00	
13	P	163-303-635	TOPPING & FILL DIRT	1000 00	
14	P	163-303-636	BRIDGE LUMBER	500 00	
15	P	163-303-637	BRIDGE PILING		
16	P	163-303-638	PRE-CAST BRIDGES		
17	P	163-303-639	STONS	200 00	
18	P	163-303-640	FENCING MATERIALS	1000 00	
19	P	163-303-642	PAINT & PRESERVATIVES	100 00	
20	P	163-303-643	HARDWARE/PLUMB/ELEC SUPPL	100 00	
21	P	163-303-644	SMALL TOOLS	100 00	
22	P	163-303-645	GUST SUPPLIES/CLEAN AGENT	100 00	
23	P	163-303-646	OXYGEN & OXYGEN SUPPLIES		
24	P	163-303-647	STRUCTURAL STEEL/CABLE	200 00	
25	P	163-303-649	MAINT SUPPLIES & MATERIAL	300 00	
26	P	163-303-670	SAFETY REFLECT/TRAFFIC CO	200 00	
27	P	163-303-671	GASOLINE	8000 00	
28	P	163-303-672	DIESEL FUEL	17000 00	
29	P	163-303-673	LIQUIFIED GAS	200 00	
30	P	163-303-674	LUBRICATING OILS/GREASE	200 00	
31	P	163-303-675	ANTIFREEZE, STARTER FLUID	100 00	
32	P	163-303-680	TIRES & TUBES	400 00	
33	P	163-303-681	REPAIR & REPLACEMENT PART	1000 00	
34	P	163-303-690	ELECTR SUPP & REPAIR PART		
35	P	163-303-692	CLOTHES/DRY GOODS PRISONR	100 00	
36	P	163-303-694	FEEDING PERSONS	300 00	
37	P	163-303-695	TRUCK TITLE/TAGS	50 00	
38	P	163-303-696	DYNAMITE		
39	P	163-303-697	FERTILIZER & CHEMICALS	1000 00	
40	P	163-303-698	OTC/FIRST AID SUPPLIES	100 00	
41	P	163-303-699	TOTAL CONSUMABLE SERV		54750 00
42	P	163-303-900	LAND		
43	P	163-303-911	CONSTRUCTION IN PROGRESS		
44	P	163-303-912	ROADS		
45	P	163-303-913	BRIDGES		
46	P	163-303-914	DAMS & SPILLWAYS		
47	P	163-303-915	VEHICLES		
48	P	163-303-916	ROAD MACH/EQUIP >5000		
49	P	163-303-917	OTHER MOBILE EQUIP < 5000		
50	P	163-303-918	OTHER MOBILE EQUIP > 5000		
51	P	163-303-919	FURN & OFF EQUIP < 5000		
52	P	163-303-920	FURN & OFF EQUIP > 5000		
53	P	163-303-923	NON CAP PROP NO EXCEPC500		
54	P	163-303-940	DEPRECIATION		

ACCOUNT			
TYPE	NUMBER	DESCRIPTION	BUDGET TOTAL
T	163-000-700	TOTAL CAPITAL OUTLAY	
P	163-000-800	PRIN RETIREMENT CAP DEBT	12572 00
P	163-000-801	PRIN RETIREMENT NON CAP	
P	163-000-802	INTEREST EXPENSE	1211 00
P	163-000-805	PROCESSING & FILING FEE	
T	163-000-899	TOTAL DEBT SERVICE	13783 00
P	163-700-751	TRANSFER FROM GOV'T FUNDS	
P	163-700-752	TRANSFER FROM PROP FUNDS	
T	163-900-999	TOTAL O/FINANCIAL USES	
T	163-999-999	TOTAL EXPENSES	158037 00
T	163-999-999	TOTAL SURPLUS/DEF	1 00

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CLAY COUNTY BOARD OF SUPERVISORS
FINAL BUDGET FOR YEAR ENDING SEPTEMBER 30 2013
164 DISTRICT 4 BRIDGE

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----- ACCOUNT -----				
164	NUMBER	DESCRIPTION	BUDGET	TOTAL
H	164-000-200	REVENUE		
P	164-000-200	REAL/PERSONAL PROP TAX	134076 00	
P	164-000-201	AUTOMOBILES ADVALOREM	22083 00	
P	164-000-202	MOBILE HOMES ADVALOREM	1977 00	
P	164-000-203	PRIOR YEAR PROP TAX		
P	164-000-263	ST REIMB STATE AID-ROADS		
P	164-000-270	REIMB FROM ST BR INSPECT		
P	164-000-330	INTEREST EARNED	300 00	
P	164-000-335	GAIN SALE OF CAP ASSET		
P	164-000-386	SALES INCOME		
P	164-000-338	REFUND OF PRIOR YR EXPEND		
P	164-000-340	REFUND/REIMBURSEMENT		
P	164-000-345	INSURANCE PROCEEDS		
P	164-000-380	L/T CAP DEBT PROCEEDS		
P	164-000-381	L/T NON CAP DEBT PROCEEDS		
P	164-000-383	SALE OF CAPITAL ASSET		
P	164-000-387	TRANSFER FROM GOV'T FUNDS		
P	164-000-388	TRANSFER FROM PROP FUNDS		
T	164-000-390	TOTAL REVENUE		138036 00
H	164-304-400	EXPENSES		
P	164-304-421	ROAD LABORERS HOURLY	43574 00	
P	164-304-465	STATE RET MATCHING	6213 00	
P	164-304-466	SSO SBO MATCHING	3277 00	
P	164-304-468	GROUP INS MATCHING	13753 00	
P	164-304-467	UNEMPLOYMENT	200 00	
T	164-304-499	TOTAL PERSONAL SERVICE		67017 00
P	164-304-502	TELEPHONE SERVICE	350 00	
P	164-304-503	CELLULAR PHONES	300 00	
P	164-304-510	UTILITIES	400 00	
P	164-304-521	LEG PUBL & ADV		
P	164-304-532	RENTAL OF ROAD EQUIPMENT	200 00	
P	164-304-533	OTHER EQUIPMENT RENTAL	1400 00	
P	164-304-540	REPAIR/MAINT TO BUILDING	7000 00	
P	164-304-541	REPAIR TO ROAD MACH/EQUIP		
P	164-304-542	REPAIR TO VEHICLES	1000 00	
P	164-304-544	SERVICE & MAINT CONTRACT		
P	164-304-545	REP TO RD/BRIDGE NON CAP	8000 00	
P	164-304-546	REPAIR TO RADIO		
P	164-304-550	LEGAL FEES		
P	164-304-555	ENGINEERING FEES		
P	164-304-556	INSPECTION FEES		
P	164-304-557	SURVEYING FEES		
P	164-304-558	DEMOLITION SERVICE		
P	164-304-559	UNIFORM SERVICES	600 00	
P	164-304-567	TOWING/WRECKER SERVICE	100 00	
P	164-304-570	INS & FIDELITY BOND		
P	164-304-580	MOSQUITO & PEST CONTROL		
P	164-304-583	SHIPPING CHARGES	500 00	
P	164-304-584	GARBAGE DISPOSAL FEE		
P	164-304-585	CLEARING ROW	200 00	
P	164-304-586	ROADSIDE SPRAYING SERVICE		
T	164-304-599	TOTAL CONTRACT SERVICE		20050 00
P	164-304-603	OFFICE SUPPLIES		

ACCOUNT				
TYPE	NUMBER	DESCRIPTION	BUDGET	TOTAL
P	164-304-610	PROFESSIONAL SUPPLIES		
P	164-304-630	LAND IMPROVEMENT SUPPLIES		
P	164-304-631	GRAVEL OR SHELL	25000 00	
P	164-304-632	ASPHALT	5000 00	
P	164-304-633	CONCRETE	100 00	
P	164-304-634	CULVERTS	5000 00	
P	164-304-635	TOPPING & FILL DIRT	500 00	
P	164-304-636	BRIDGE LUMBER	500 00	
P	164-304-637	BRIDGE PILING		
P	164-304-638	PRE-CAST BRIDGES	500 00	
P	164-304-639	SIGNS	200 00	
P	164-304-640	FENCING MATERIAL	1000 00	
P	164-304-642	PAINT & PRESERVATIVES	100 00	
P	164-304-643	HARDWARE/PLUMB/ELEC SUPPL	500 00	
P	164-304-644	SMALL TOOLS	50 00	
P	164-304-645	CUSTODIAL SUPP/CLEAN AGEN	50 00	
P	164-304-646	OXYGEN & OXYGEN SUPPLIES	75 00	
P	164-304-647	STRUCTURAL STEEL/CABLE	100 00	
P	164-304-649	MAINT SUPPLIES & MATERIAL	400 00	
P	164-304-670	SAFETY SUPPLIES/MATERIALS	100 00	
P	164-304-671	GASOLINE	12000 00	
P	164-304-672	DIESEL FUEL	20000 00	
P	164-304-673	LIQUIFIED GAS	200 00	
P	164-304-674	LUBRICATING OIL/GREASE	2200 00	
P	164-304-675	ANTIFREEZE, STARTER FLUID	750 00	
P	164-304-680	TIRES AND TUBES	2500 00	
P	164-304-681	REPAIR & REPLACEMENT PART	3000 00	
P	164-304-692	GLOTHES/DRY GOODS PRISONR	200 00	
P	164-304-693	FERTILIZER & CHEMICALS	200 00	
P	164-304-694	FEEDING OF PERSONS	100 00	
P	164-304-695	TRUCK TITLE/TAGS	50 00	
P	164-304-696	DYNAMITE	800 00	
P	164-304-698	OTC/FIRST AID SUPPLIES	100 00	
P	164-304-699	TOTAL CONSUMABLE SERV		81275 00
P	164-304-799	TOTAL GRANTS		
P	164-304-900	LAND		
P	164-304-911	CONSTRUCTION IN PROGRESS		
P	164-304-912	ROADS		
P	164-304-913	BRIDGES		
P	164-304-914	DAMS & SPILLWAYS		
P	164-304-915	VEHICLES		
P	164-304-916	HEAVY RD EQUIP /MACH >5000		
P	164-304-917	OTHER MOBILE EQUIP < 5000		
P	164-304-918	OTHER MOBILE EQUIP > 5000		
P	164-304-919	FURN & OFF EQUIP < 5000		
P	164-304-920	FURN & OFF EQUIP > 5000		
P	164-304-921	OTHER CAP OUTLAY < 5000	688 00	
P	164-304-922	OTHER CAP OUTLAY > 5000		
P	164-304-923	NON CAP PRGP-NO EXCEPT 500		
P	164-304-980	TOTAL CAPITAL OUTLAY		688 00
P	164-800-800	PRIN RETIREMENT CAP DEBT	4886 00	
P	164-800-801	PRIN RETIREMENT NON-CAP		
P	164-800-802	INTEREST EXPENSE	12.1 00	

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FINAL BUDGET FOR YEAR ENDING SEPTEMBER 30 2013

GLFBRPR

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TYPE	NUMBER	DESCRIPTION	BUDGET	TOTAL
	165-000-200	REVENUE		
	165-000-200	REAL/PERSONAL PROP TAX	134075 00	
	165-000-201	AUTOMOBILES ADVALOREM	22083 00	
	165-000-202	MOBILE HOMES ADVALOREM	1577 00	
	165-000-203	PRIOR YEAR PROP TAX		
	165-000-263	ST REIMB STATE AID ROADS		
	165-000-270	REIMB FROM ST BR INSPECT		
	165-000-280	NATIONAL FOREST DISTRIBU		
	165-000-300	INTEREST EARNED	500 00	
	165-000-305	GAIN SALE OF CAP ASSET		
	165-000-336	SALES INCOME		
	165-000-398	REFUND OF PRIOR YR EXPEND		
	165-000-340	REFUND		
	165-000-343	SALE OF SCRAP METAL		
	165-000-345	INSURANCE PROCEEDS		
	165-000-380	L/T CAP DEBT PROCEEDS		
	165-000-381	L/T NON CAP DEBT PROCEEDS		
	165-000-383	SALE OF CAPITAL ASSET		
	165-000-387	TRANSFER FROM GOV'T FUNDS		
	165-000-388	TRANSFER FROM PROP FUNDS		
	165-000-399	TOTAL REVENUE		156236 00
	165-305-400	EXPENSES		
	165-305-421	ROAD LABORERS HOURLY	59674 00	
	165-305-465	STATE RET MATCHING	8509 00	
	165-305-466	SEC MATCHING	4565 00	
	165-305-468	GROUP INS MATCHING	20645 00	
	165-305-469	UNEMPLOYMENT		
	165-305-499	TOTAL PERSONAL SERVICE		93393 00
	165-305-502	TELEPHONE SERVICE		
	165-305-503	CELLULAR PHONE		
	165-305-510	UTILITIES	800 00	
	165-305-521	LEG PUBLICATION & ADV	50 00	
	165-305-530	RENTAL OF REAL PROP	250 00	
	165-305-532	RENTAL OF ROAD EQUIPMENT		
	165-305-533	OTHER EQUIPMENT RENTAL		
	165-305-540	REPAIR/MAINT TO BUILDINGS		
	165-305-541	REPAIR ROAD MACH/EQUIP	10000 00	
	165-305-542	REPAIR TO VEHICLES	500 00	
	165-305-544	SERVICE & MAINT CONTRACT		
	165-305-545	REPAIR RD/BRID NON-CAP	300 00	
	165-305-546	REPAIR TO RADIO	300 00	
	165-305-547	FENCE REPLACEMENT	300 00	
	165-305-550	LEGAL FEES		
	165-305-552	MEDICAL FEES		
	165-305-555	ENGINEERING FEES		
	165-305-556	INSPECTION FEE	50 00	
	165-305-557	SURVEYING FEES		
	165-305-558	ROW APPLICATION FEE		
	165-305-559	UNIFORM SERVICES		
	165-305-560	RR PROCESSING FEE		
	165-305-569	TOWING/WRECKER SERVICE		
	165-305-570	INS & FIDELITY BONDS		
	165-305-572	HAULING DIRT/BACKHOE LABOR		

ACCOUNT	NUMBER	DESCRIPTION	BUDGET	TOTAL
	145-305-580	INSECTICIDE & PEST CONTROL		
	145-305-583	SHIPPING CHARGES	100 00	
	145-305-584	GARBAGE DISPOSAL FEE		
	145-305-585	CLEARING POW	300 00	
	145-305-599	TOTAL CONTRACT SERVICE		12950 00
	145-305-600	OFFICE SUPPLIES	100 00	
	145-305-610	PROFESSIONAL SUPPLIES		
	145-305-630	LAND IMPROVEMENT SUPPLIES		
	145-305-631	GRAVEL OR SHELL	20000 00	
	145-305-632	ASPHALT	20000 00	
	145-305-633	CONCRETE	500 00	
	145-305-634	WALVERTS	8000 00	
	145-305-635	TOPPING & FILL DIRT	600 00	
	145-305-636	BRIDGE FUMBER	500 00	
	145-305-637	BRIDGE PILING		
	145-305-638	PRE CAST BRIDGES		
	145-305-639	STONE	500 00	
	145-305-640	FENCING MATERIALS	100 00	
	145-305-642	PAINT & PRESERVATIVES	200 00	
	145-305-643	HARDWARE/PLUMB/ELEC SUPP	200 00	
	145-305-644	SMALL TOOLS	200 00	
	145-305-645	CUSTOM SUPP & CLEAN AGENT	200 00	
	145-305-646	OXYGEN & OXYGEN SUPPLIES	200 00	
	145-305-647	STRUCTURAL STEEL/CABLE	200 00	
	145-305-648	MAINT SUPPLIES & MATERIAL	200 00	
	145-305-670	SAFETY REFLECTOR/TRAFFIC	500 00	
	145-305-671	GASOLINE	10000 00	
	145-305-672	DIESEL FUEL	34000 00	
	145-305-673	LIGUIFIED GAS	500 00	
	145-305-674	LUBRICATING OIL/GREASE	1800 00	
	145-305-675	ANTIFREEZE/STARTER FLUID	1500 00	
	145-305-680	TIRES AND TUBES	500 00	
	145-305-681	REPAIR & REPLACEMENT PART	3000 00	
	145-305-690	ELECTR SUPP & REPAIR PART	100 00	
	145-305-692	CLOTHES/DRY GOODS PRISONR	300 00	
	145-305-693	FERTILIZER & CHEMICALS	2000 00	
	145-305-694	MEALS FOR PRISONERS	200 00	
	145-305-695	TRUCK TITLYTAGS	50 00	
	145-305-696	DYNAMITE	200 00	
	145-305-698	OTG/OTRST AND SUPPLIES	200 00	
	145-305-699	TOTAL CONSUMABLE SERV		107850 00
	145-305-900	LAND		
	145-305-911	CONSTRUCTION IN PROGRESS		
	145-305-912	ROADS		
	145-305-913	BRIDGES		
	145-305-914	DAMS & SPILLWAYS		
	145-305-915	VEHICLES		
	145-305-916	HEAVY RD EQUIP/MAINT >5000		
	145-305-917	OTHER MOBILE EQUIP <5000		
	145-305-918	OTHER MOBILE EQUIP >5000		
	145-305-919	FURN & OFF EQUIP <5000		
	145-305-920	FURN & OFF EQUIP >5000		
	145-305-921	OTHER (AP OFFICE) <5000		

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ACCOUNT

NUMBER DESCRIPTION BUDGET TOTAL

165-205-922	OTHER CAP OUTLAY > 5000		
165-205-923	NON CAP PROP NONEXCEP<500		
165-205-986	TOTAL CAPITAL OUTLAY		
165-800-800	PRIN RETIREMENT CAP DEBT		
165-800-801	PRIN RETIR NON CAP DEBT		
165-800-802	INTEREST EXPENSE		
165-800-899	TOTAL DEBT SERVICE		
165-900-951	TRANSFER TO GOV'T FUNDS		
165-900-952	TRANSFER TO PROP FUNDS		
165-900-960	PRIN PERIOD ADJUSTMENT		
165-900-987	TOTAL OFFINANCIAL USES		
165-999-998	TOTAL EXPENSES		214193.00
165-999-999	TOTAL SURPLUS/DEF		55957.00

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CLAY COUNTY BOARD OF SUPERVISORS
FINAL BUDGET FOR YEAR ENDING SEPTEMBER 30 2013
171 DISTRICT 1 ROAD CONSTRUCTION 1997 ISSUE

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ACCOUNT				
LINE	NUMBER	DESCRIPTION	BUDGET	TOTAL
1	171-000-200	REVENUES		
2	171-000-300	INTEREST EARNED		
3	171-000-306	SALES INCOME		
4	171-000-349	REFUND		
5	171-000-380	L/T CAP DEBT PROCEEDS		
6	171-000-381	L/T NON-CAP DEBT PROCEEDS		
7	171-000-387	TRANSFER FROM GOV'T FUNDS		
8	171-000-388	TRANSFER FROM PROP FUNDS		
9	171-000-398	TOTAL REVENUE		
10	171-301-400	EXPENSES		
11	171-301-421	ROAD LABORERS HOURLY		
12	171-301-465	STATE RET MATCHING		
13	171-301-466	SSS FIC MATCHING		
14	171-301-468	GROUP INS MATCHING		
15	171-301-469	UNEMPLOYMENT		
16	171-301-499	TOTAL PERSONAL SERVICE		
17	171-301-502	TELEPHONE SERVICE		
18	171-301-503	CELLULAR PHONES		
19	171-301-510	UTILITIES		
20	171-301-521	LEGAL PUBLICATIONS		
21	171-301-532	RENTAL OF ROAD EQUIPMENT		
22	171-301-533	OTHER EQUIPMENT RENTAL		
23	171-301-541	REPAIR TO MACH/EQUIPMENT		
24	171-301-542	REPAIR TO VEHICLES		
25	171-301-544	SERVICE & MAINT CONTRACT		
26	171-301-545	REP ROADS/BRIDGES NON-CAP		
27	171-301-547	FENCE BUILD/REPAIRS		
28	171-301-550	LEGAL FEES		
29	171-301-555	ENGINEER FEES		
30	171-301-556	INSPECTION FEE		
31	171-301-559	PLowing/WRECKER SERVICE		
32	171-301-599	TOTAL CONTRACTUAL SERV		
33	171-301-630	LAND IMPROVEMENT SUPPLIES		
34	171-301-681	GRAVEL OR SHELL		
35	171-301-682	ASPHALT		
36	171-301-683	CONCRETE		
37	171-301-684	CULVERTS		
38	171-301-685	TOPPING & FILL DIRT		
39	171-301-686	BRIDGE LUMBER		
40	171-301-687	BRIDGE PILING		
41	171-301-688	PRE-CAST BRIDGES		
42	171-301-689	SIGNS		
43	171-301-692	PAINT & PRESERVATIVES		
44	171-301-693	HARDWARE/PLUMB/ELECT SUPP		
45	171-301-694	SMALL TOOLS		
46	171-301-695	CUST SUPPL & CLEAN AGENT		
47	171-301-696	OXYGEN & OXYGEN SUPPLIES		
48	171-301-697	STRUCTURAL STEEL/CABLE		
49	171-301-699	GASOLINE		
50	171-301-699	DIESEL FUEL		
51	171-301-699	LIQUIFIED GAS		
52	171-301-699	LUBRICATING OILS/RELEASE		
53	171-301-699	ANTIFREEZE, STARTER FLUID		

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CLAY COUNTY BOARD OF SUPERVISORS
FINAL BUDGET FOR YEAR ENDING SEPTEMB

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----- ACCOUNT -----

--- NUMBER DESCRIPTION BUDGET TOTAL

F 171 301 600 TIRES & TUBES
F 171 301 601 REPAIR & REPLACE PARTS
F 171 301 695 DYNAMITE
T 171 301 699 TOTAL CONSUMABLE SUPP
F 171 301 700 LAND
F 171 301 711 CONSTRUCTION IN PROGRESS
F 171 301 712 ROADS
F 171 301 713 BRIDGES
F 171 301 714 DAMS & SPILLWAYS
T 171 301 900 TOTAL CAPITAL OUTLAY
F 171 900 951 TRANSFER TO GOV'T FUNDS
F 171 900 952 TRANSFER TO PROP FUNDS
F 171 900 989 TOTAL OFFINANCIAL USES
T 171 999 999 TOTAL SURPLUS/DEF

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ACCOUNT

AP	NUMBER	DESCRIPTION	BUDGET	TOTAL
1	172-000-200	REVENUE		
2	172-000-280	INTEREST EARNED		
3	172-000-240	REFUNDS		
4	172-000-300	L/T CAPITAL BOND PROCEEDS		
5	172-000-341	L/T NON-CAP BOND PROCEEDS		
6	172-000-387	TRANSFER FROM GOV'T FUNDS		
7	172-000-388	TRANSFER FROM PROP FUNDS		
8	172-000-398	TOTAL REVENUE		
9	172-302-400	EXPENSES		
10	172-302-421	ROAD LABORERS HOURLY		
11	172-302-465	STATE RET MATCHING		
12	172-302-466	BOG-LEG MATCHING		
13	172-302-468	GROUP INS MATCHING		
14	172-302-469	UNEMPLOYMENT		
15	172-302-499	TOTAL PERSONAL SERVICE		
16	172-302-502	TELEPHONE SERVICE		
17	172-302-503	CELLULAR PHONES		
18	172-302-521	LEGAL PUBLICATION		
19	172-302-532	RENTAL OF ROAD EQUIPMENT		
20	172-302-533	OTHER EQUIPMENT RENTAL		
21	172-302-541	REPAIR TO MACH/EQUIPMENT		
22	172-302-542	REPAIR TO VEHICLES		
23	172-302-544	SERVICE & MAINT CONTRACT		
24	172-302-545	REP. ROADS/BRIDGES-NON-CAP		
25	172-302-550	LEGAL FEES		
26	172-302-555	ENGINEERING FEES		
27	172-302-559	APPRAISAL SERVICES		
28	172-302-599	TOTAL CONTRACTUAL SERVICE		
29	172-302-631	GRAVEL OR SHELL		
30	172-302-632	ASPHALT		
31	172-302-633	CONCRETE		
32	172-302-634	CULVERTS		
33	172-302-635	TOPPING & FILL DIRT		
34	172-302-636	BRIDGE LUMBER		
35	172-302-637	BRIDGE PILING		
36	172-302-638	PRE-CAST BRIDGES		
37	172-302-639	STONE		
38	172-302-640	FENCING MATERIALS		
39	172-302-642	PAINT & PRESERVATIVES		
40	172-302-643	HARDWARE/PLUMB/ELECT SUPP		
41	172-302-644	SMALL TUBS		
42	172-302-646	OXYGEN & OXYGEN SUPPLIES		
43	172-302-647	STRUCTURAL STEEL/CABLES		
44	172-302-671	GASOLINE		
45	172-302-672	DIESEL FUEL		
46	172-302-673	LIQUIFIED GAS		
47	172-302-674	LUBRICATING OILS/GREASE		
48	172-302-675	ANTIFREEZE, COOLANT FLUID		
49	172-302-695	DYNAMITE		
50	172-302-699	TOTAL CONSUMABLE SUPPLIES		
51	172-302-900	LAND		
52	172-302-911	CONSTRUCTION IN PROGRESS		
53	172-302-912	ROADS		

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CLAY COUNTY BOARD OF SUPERVISORS
FINAL BUDGET FOR YEAR ENDING SEPTEMBER 2013

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LINE	ACCOUNT	BUDGET	TOTAL
1-2	NUMBER DESCRIPTION		

1	1-2 302 713 BRIDGES		
2	1-2 302 714 DAMS & SPILLWAYS		
3	1-2 302 980 TOTAL CAPITAL OUTLAY		
4	1-2 900 951 TRANSFER TO GOV'T FUNDS		
5	1-2 900 952 TRANSFER TO PROP FUNDS		
6	1-2 900 987 TOTAL OFFINANCIAL USES		
7	1-2 999 998 TOTAL EXPENSES		
8	1-2 999 999 TOTAL SURPLUS/DEFICIT		

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CLAY COUNTY BOARD OF SUPERVISORS
FINAL BUDGET FOR YEAR ENDING SEPTEMBER 30 2013
173 DISTRICT 3 ROAD CONSTRUCTION 2000 ISSUE

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----- ACCOUNT -----

LINE	ITEM	NUMBER	DESCRIPTION	BUDGET	TOTAL
1					
2	1	173-000-200	REVENUES		
3	1	173-000-330	INTEREST		
4	1	173-000-340	REFUNDS		
5	1	173-000-380	L/T CAPITAL BOND PROCEEDS		
6	1	173-000-381	L/T NON-CAP BOND PROCEEDS		
7	2	173-000-387	TRANSFER FROM GOV'T FUNDS		
8	1	173-000-388	TRANSFER FROM PROP FUNDS		
9	1	173-000-398	TOTAL REVENUE		
10	1	173-000-400	EXPENSES		
11	1	173-303-421	ROAD LABORERS-HOURLY		
12	1	173-303-445	STATE RET-MATCHING		
13	2	173-303-446	SDG RET-MATCHING		
14	1	173-303-448	GROUP INS-MATCHING		
15	1	173-303-449	UNEMPLOYMENT		
16	1	173-303-499	TOTAL PERSONAL SERVICE		
17	2	173-303-502	TELEPHONE SERVICE		
18	1	173-303-503	CELLULAR PHONES		
19	1	173-303-521	LEGAL PUBLICATION		
20	2	173-303-532	RENTAL OF ROAD EQUIPMENT		
21	1	173-303-533	OTHER EQUIPMENT RENTAL		
22	1	173-303-541	REPAIR TO MACH/EQUIPMENT		
23	1	173-303-542	REPAIR TO VEHICLES		
24	1	173-303-544	SERVICE & MAINT CONTRACT		
25	2	173-303-545	REP ROADS/BRIDGES-NON-CAP		
26	1	173-303-550	LEGAL FEES		
27	1	173-303-555	ENGINEERING FEES		
28	1	173-303-557	APPRAISAL SERVICES		
29	1	173-303-599	TOTAL CONTRACTUAL		
30	1	173-303-631	GRAVEL OR-SHELL		
31	1	173-303-632	ASPHALT		
32	1	173-303-633	CONCRETE		
33	1	173-303-634	CULVERTS		
34	1	173-303-635	TOPPING & FILL-DIRT		
35	1	173-303-636	BRIDGE LUMBER		
36	1	173-303-637	BRIDGE PILING		
37	1	173-303-638	PRE-CAST BRIDGES		
38	1	173-303-639	BLOCKS		
39	2	173-303-640	FENCING MATERIALS		
40	2	173-303-642	PAINT & PRESERVATIVES		
41	2	173-303-643	HARDWARE/PLUMB/ELECT SUPP		
42	1	173-303-644	SMALL TOOLS		
43	1	173-303-645	CUSTODIAL SUPP/CLEAN AGEN		
44	1	173-303-646	OXYGEN & OXYGEN SUPPLIES		
45	2	173-303-647	STRUCTURAL STEEL/CABLES		
46	2	173-303-681	REPAIR & REPLACE PARTS		
47	2	173-303-695	DYNAMITE		
48	1	173-303-699	TOTAL CONSUMABLE EXPENSE		
49	1	173-303-911	CONSTRUCTION IN PROGRESS		
50	1	173-303-912	ROADS		
51	2	173-303-913	BRIDGES		
52	1	173-303-914	DAMS & SPILLWAYS		
53	1	173-303-980	TOTAL CAPITAL OUTLAY		
54	2	173-900-951	TRANSFER TO GOV'T FUNDS		
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CLAY COUNTY BOARD OF SUPERVISORS
FINAL BUDGET FOR YEAR ENDING SEPTEMB

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ACCOUNT		BUDGET	TOTAL
NUMBER	DESCRIPTION		
1			
2			
3	173-900-952 TRANSFER TO PROP FUNDS		
4	173-900-989 TOTAL OF FINANCIAL USES		
5	173-999-990 TOTAL EXPENSES		
6	173-999-999 TOTAL SURPLUS/DEFICIT		
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ACCOUNT	NUMBER	DESCRIPTION	BUDGET	TOTAL
174-000-200	REVENUES			
174-000-300	INTEREST EARNED			
174-000-380	LAT BOND CAP PRDCEFS			
174-000-381	LAT NON-CAP BOND PRDCEFS			
174-000-387	TRANSFER FROM GOV FUND			
174-000-388	TRANSFER FROM PROP FUND			
174-000-398	TOTAL REVENUE			
174-304-000	EXPENSES			
174-304-421	ROAD LABORERS-HOURLY			
174-304-465	STATE RET-MATCHING			
174-304-466	GOV SEC MATCHING			
174-304-468	GROUP INS-MATCHING			
174-304-469	UNEMPLOYMENT			
174-304-499	TOTAL PERSONAL SERVICE			
174-304-502	TELEPHONE SERVICE			
174-304-503	CELLULAR PHONE			
174-304-521	LEGAL PUBLICATION			
174-304-532	RENTAL OF ROAD EQUIPMENT			
174-304-533	OTHER EQUIPMENT RENTAL			
174-304-541	REPAIR TO MACH/EQUIPMENT			
174-304-542	REPAIR TO VEHICLES			
174-304-544	SERVICE & MAINT CONTRACT			
174-304-545	REP ROADS/BRIDGES NON-CAP			
174-304-550	LEGAL FEES			
174-304-555	ENGINEERING FEES			
174-304-559	APPRAISAL SERVICES			
174-304-599	TOTAL CONTRACTUAL SERVICE			
174-304-631	GRAVEL OR SHELL			
174-304-632	ASPHALT			
174-304-633	CONCRETE			
174-304-634	CULVERTS			
174-304-635	TOPPING & FILL DIRT			
174-304-636	BRIDGE LUMBER			
174-304-637	BRIDGE PILING			
174-304-638	PRE CAST BRIDGES			
174-304-639	STONS			
174-304-640	FENCING MATERIALS			
174-304-642	PAINT & PRESERVATIVES			
174-304-643	HARDWARE/PLUMB ELEC SUPP			
174-304-644	SMALL TOOLS			
174-304-645	GUSTIDIAL SUPP/CLFAN AGEN			
174-304-646	OXYGEN & OXYOEN SUPPLIES			
174-304-647	STRUCTURAL STEEL/CABLES			
174-304-681	REPAIR & REPLACE PARTS			
174-304-695	DYNAMITE			
174-304-699	TOTAL CONSUMABLE SUPPLIES			
174-304-911	CONSTRUCTION IN PROGRESS			
174-304-912	ROADS			
174-304-913	BRIDGES			
174-304-914	DAMS & SPILLWAYS			
174-304-980	TOTAL CAPITAL OUTLAY			
174-900-951	TRANSFER TO GOV FUND			
174-900-952	TRANSFER TO PROP FUND			

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ACCOUNT	NUMBER	DESCRIPTION	BUDGET	TOTAL
174	986-989	TOTAL OF FINANCIAL USES		
174	995-998	TOTAL EXPENSES		
174	999-999	TOTAL SURPLUS/DEFICIT		

ACCOUNT	NUMBER	DESCRIPTION	BUDGET	TOTAL
	175-000-200	REVENUE		
	175-000-300	INTEREST EARNED		
	175-000-380	LT- CAPITAL BOND PROCEEDS		
	175-000-381	LT- NON-CAP BOND PROCEEDS		
	175-000-387	TRANSFER FROM GOV F-FUNDS		
	175-000-388	TRANSFER FROM PROP-FUNDS		
	175-000-390	TOTAL REVENUE		
	175-005-400	EXPENSES		
	175-305-421	ROAD- LABORERS-HOURLY		
	175-305-465	STATE-RT-MATCHING		
	175-305-466	STATE-SEE MATCHING		
	175-305-468	GROUP INS-MATCHING		
	175-305-469	UNEMPLOYMENT		
	175-305-499	TOTAL PERSONAL SERVICE		
	175-305-521	LEGAL-PUBLICATION		
	175-305-532	RENTAL-OF-ROAD-EQUIPMENT		
	175-305-533	OTHER-EQUIPMENT-RENTAL		
	175-305-541	REPAIR-TO-MACH-EQUIPMENT		
	175-305-542	REPAIR-TO-VEHICLES		
	175-305-544	SERVICE & MAINT-CONTRACT		
	175-305-545	REP-ROADS, BRIDGES, NON-CAP		
	175-305-550	LEGAL-FEES		
	175-305-555	ENGINEERING-FEES		
	175-305-559	APPRAISAL-SERVICES		
	175-305-599	TOTAL-CONTRACTUAL-SERVICE		
	175-305-631	GRAVEL-OR-SHELL		
	175-305-632	ASPHALT		
	175-305-633	CONCRETE		
	175-305-634	CULVERTS		
	175-305-635	FORMING & FILL-DIRT		
	175-305-636	BRIDGE-LEWISER		
	175-305-637	BRIDGE-PIETING		
	175-305-638	PRE-CAST-BRIDGES		
	175-305-639	SIGNS		
	175-305-640	FENCING-MATERIALS		
	175-305-642	PAINT & PRESERVATIVES		
	175-305-643	HARDWARE/PLUMB/ELECT-SUPP		
	175-305-644	SMALL-TOOLS		
	175-305-645	CONSTRUCTION-SUPPLY-LEAN-AGEN		
	175-305-646	OXYGEN & OXYGEN-SUPPLIES		
	175-305-647	STRUCTURAL-STEEL/CABLES		
	175-305-648	REPAIR & REPLACE-PARTS		
	175-305-695	DYNAMITE		
	175-305-699	TOTAL-CONSUMABLE-SUPPLIES		
	175-305-911	CONSTRUCTION-IN-PROGRESS		
	175-305-912	ROADS		
	175-305-913	BRIDGES		
	175-305-914	DAMS & SPILLWAYS		
	175-305-980	TOTAL-CAPITAL-OUTLAY		
	175-900-951	TRANSFER TO GOV F-FUNDS		
	175-900-952	TRANSFER TO PROP-FUNDS		
	175-900-989	TOTAL-OUTSTANDING-USFS		
	175-999-990	TOTAL-EXPENSES		

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CLAY COUNTY BOARD OF SUPERVISORS
FINAL BUDGET FOR YEAR ENDING SEPTEMBER

2013

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--- ACCOUNT ---
--- NUMBER --- DESCRIPTION ---

BUDGET

TOTAL

175-999-999 TOTAL SURPLUS/DEFICIT

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ACCOUNT				
F.F.	NUMBER	DESCRIPTION	BUDGET	TOTAL
1				1
2				2
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ACCOUNT		NUMBER	DESCRIPTION	BUDGET	TOTAL
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CLAY COUNTY BOARD OF SUPERVISORS
FINAL BUDGET FOR YEAR ENDING SEPTEMBER 30 2013
210 ILLIS CLINIC & JAIL RENOVATION NOTE

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ACCOUNT

LINE	NUMBER	DESCRIPTION	BUDGET	TOTAL
4	210-000-200	REVENUE		
5	210-000-200	REALTY-PROP-TAX		
6	210-000-201	AUTOMOBILES-ADVAEUREM		
7	210-000-202	MOBILE HOMES-ADVAEUREM		
8	210-000-203	PRIN-YEAR-PROP-TAX		
9	210-000-202	MO-FOR-VEHICLE-FUEL-TAX		
10	210-000-300	INTEREST EARNED		
11	210-000-307	TRANSFER-FROM-GRV-T-FUND		
12	210-000-308	TRANSFER-FROM-PROP-FUNDS		
13	210-000-398	TOTAL-REVENUE		
14	210-400-400	EXPENSES		
15	210-800-800	PRIN-RETIREMENT-CAP-DEBT		
16	210-800-801	PRIN-REFIRN-NON-CAP-DEBT		
17	210-800-802	INTEREST-EXPENSE		
18	210-800-803	FISCAL-AGENTS-FEE		
19	210-800-849	TOTAL-DEBT-SERVICE		
20	210-900-951	TRANSFER-TO-GRV-T-FUNDS		
21	210-900-952	TRANSFER-TO-PROP-FUNDS		
22	210-900-999	TOTAL-GR-FINANCIAL-USES		
23	210-900-999	TOTAL-EXPENSES		
24	210-900-999	TOTAL-SURPLUS/DEF		

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CLAY COUNTY BOARD OF SUPERVISORS
FINAL BUDGET FOR YEAR ENDING SEPTEMBER 30, 2013
211 COURTHOUSE REMODELING & ELLIS CLINIC PURCHASE

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ACCOUNT		BUDGET	TOTAL
NUMBER	DESCRIPTION		
H 211 000 200	REVENUE		
P 211 000 200	REALTY PROP TAX		
T 211 000 201	AUTOMOBILES ADVALOREM		
H 211 000 202	MOTOR VEHICLE ADVALOREM		
T 211 000 203	PRISON YEAR PROP TAX		
H 211 000 204	MOTOR VEHICLE FUEL TAX		
T 211 000 300	INTEREST EARNED		
T 211 000 307	TRANSFER FROM GOV'T FUNDS		
T 211 000 308	TRANSFER FROM PROP FUNDS		
T 211 000 398	TOTAL REVENUE		
H 211 400 400	EXPENSES		
T 211 000 800	PRIN RETIREMENT CAP DEBT		
T 211 000 801	PRIN RETIREMENT NON CAP DEBT		
T 211 000 802	INTEREST EXPENSE		
T 211 000 803	FISCAL AGENTS FEE		
T 211 000 899	TOTAL DEBT SERVICE		
P 211 400 951	TRANSFER TO GOV'T FUNDS		
T 211 400 952	TRANSFER TO PROP FUNDS		
T 211 400 999	TOTAL OF FINANCIAL USES		
T 211 900 998	TOTAL EXPENSES		
T 211 900 999	TOTAL SURPLUS/DEF		

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CLAY COUNTY BOARD OF SUPERVISORS
FINAL BUDGET FOR YEAR ENDING SEPTEMBER 30 2013
212 DHS BUILDING B & I

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ACCOUNT		BUDGET		TOTAL
NUMBER	DESCRIPTION			
212-000-200	REVENUE			
212-000-200	REALTY PROP TAX	29488	00	
212-000-201	AUTOMOBILE ADVALOREM	4840	00	
212-000-202	MOBILE HOMES ADVALOREM	49	00	
212-000-203	PRIOR YEAR PROP TAX			
212-000-202	MOTOR VEHICLE FUEL TAX			
212-000-300	INTEREST EARNED			
212-000-307	TRANSFER FROM GOV'T FUND			
212-000-308	TRANSFER FROM PROP FUNDS			
212-000-398	TOTAL REVENUE	34927	00	
212-000-400	EXPENSES			
212-000-800	PRIN RETIREMENT CAP DEBT	93000	00	
212-000-801	PRIN RETIREMENT NON-CAP DEBT			
212-000-802	INTEREST EXPENSE	3449	00	
212-000-803	FISCAL AGENTS FEE	1740	00	
212-000-899	TOTAL DEBT SERVICE	99389	00	
212-000-951	TRANSFER TO GOV'T FUNDS			
212-000-952	TRANSFER TO PROP FUNDS			
212-000-999	TOTAL OF FINANCIAL USES			
212-000-998	TOTAL EXPENSES	38389	00	
212-000-999	TOTAL SURPLUS/DEF	3462	00	

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CLAY COUNTY BOARD OF SUPERVISORS
FINAL BUDGET FOR YEAR ENDING SEPTEMB
215 DHS DRAINAGE CONSTRUCTION NOTES

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ACCOUNT
NUMBER DESCRIPTION BUDGET TOTAL

215-000-200	REVENUE		
215-000-200	REALTY PROP TAX		
215-000-201	AUTOMOBILES ADVALOREM		
215-000-202	MOBILE HOMES ADVALOREM		
215-000-203	PRIOR YEAR PROP TAX		
215-000-202	MOTOR VEHICLE FUEL TAX		
215-000-330	INTEREST EARNED		
215-000-387	TRANSFER FROM GOV'T FUND		
215-000-388	TRANSFER FROM PROP FUNDS		
215-000-398	TOTAL REVENUE		
215-400-400	EXPENSES		
215-800-800	PRIN RETIREMENT GAP DEBT		
215-800-801	PRIN RETIREM NON GAP DEBT		
215-800-802	INTEREST EXPENSE		
215-800-803	FISCAL AGENTS FEE		
215-800-899	TOTAL DEBT SERVICE		
215-900-951	TRANSFER TO GOV'T FUNDS		
215-900-952	TRANSFER TO PROP FUNDS		
215-900-989	TOTAL B/FINANCIAL USES		
215-900-998	TOTAL EXPENSES		
215-900-999	TOTAL SURPLUS/DEF		

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CLAY COUNTY BOARD OF SUPERVISORS
FINAL BUDGET FOR YEAR ENDING SEPTEMBER 30 2013
216 COURTHOUSE NEW ROOF NOTES 2010

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ACCOUNT		PUDGET		TOTAL
TYPE	NUMBER	DESCRIPTION		
H	216-000-200	REVENUE		
P	216-000-200	REALTY-PROP-TAX		
P	216-000-201	AUTOMOBILES-ADVALOREM		
P	216-000-202	MOBILE-HOMES-ADVALOREM		
P	216-000-203	PROR-YEAR-PROP-TAX		
P	216-000-202	MOBILE-VEHICLE-FUEL-TAX		
P	216-000-300	INTEREST-EARNED		
P	216-000-307	TRANSFER FROM GOV'T FUND	15470-00	
P	216-000-308	TRANSFER FROM PROP-FUNDS		
P	216-000-398	TOTAL REVENUE		15470-00
P	216-400-400	EXPENSES		
P	216-800-800	PRIN-RETIREMENT CAP-DEBT	16000-00	
P	216-800-801	PRIN-RETIREM-MUN-CAP-DEBT		
P	216-800-802	INTEREST-EXPENSE	1455-00	
P	216-800-803	FISCAL-AGENTS-FEE		
P	216-800-899	TOTAL DEBT-SERVICE		17455-00
P	216-900-951	TRANSFER TO GOV'T FUNDS		
P	216-900-952	TRANSFER TO PROP FUNDS		
P	216-900-989	TOTAL OFFINANCIAL USES		
P	216-900-998	TOTAL EXPENSES		17455-00
P	216-900-999	TOTAL SURPLUS/DEF		1985-00

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CLAY COUNTY BOARD OF SUPERVISORS
FINAL BUDGET FOR YEAR ENDING SEPTEMBER
21/ DTL BUILDING NOTES 2011

2013

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ACCOUNT			
NUMBER	DESCRIPTION	BUDGET	TOTAL
1			
2			
3	1 217-000-200 REVENUE		
4	1 217-000-200 REALTY PROP TAX	41175 00	
5	1 217-000-201 AUTOMOBILES ADVALOREM	5782 00	
6	1 217-000-202 MOBILE HOMES ADVALOREM	454 00	
7	1 217-000-203 PRIOR YEAR PROP TAX		
8	1 217-000-282 MOTOR VEHICLE FULL TAX		
9	1 217-000-320 INTEREST EARNED		
10	1 217-000-387 TRANSFER FROM GOV'T FUNDS		
11	1 217-000-388 TRANSFER FROM PROP FUNDS		
12	1 217-000-398 TOTAL REVENUE		48444 00
13	1 217-400-400 EXPENSES		
14	1 217-800-800 PRIN-RETIREMENT CAP-DEBT	45000 00	
15	1 217-800-801 PRIN-RETIREMENT NON-CAP-DEBT		
16	1 217-800-802 INTEREST EXPENSE	9445 00	
17	1 217-800-803 FISCAL AGENCIES FEE		
18	1 217-800-899 TOTAL DEBT SERVICE		45445 00
19	1 217-900-951 TRANSFER TO GOV'T FUNDS		
20	1 217-900-952 TRANSFER TO PROP FUNDS		
21	1 217-900-989 TOTAL D/FINANCIAL USES		
22	1 217-900-998 TOTAL EXPENSES		45445 00
23	1 217-900-999 TOTAL SURPLUS/DEF		1 00
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CLAY COUNTY BOARD OF SUPERVISORS
FINAL BUDGET FOR YEAR ENDING SEPTEMBER 30 2013
218 REAPPRAISAL 2008 NOTE

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ACCOUNT				
NUMBER	DESCRIPTION	BUDGET	TOTAL	
H 218-000-200	REVENUE			1
P 218-000-200	REALTY-PROP-TAX	29588-00		2
P 218-000-201	AUTOMOBILES-ADVALOREM	4890-00		3
P 218-000-202	MOBILE-HOMES-ADVALOREM	349-00		4
P 218-000-203	PROR-YEAR-PROP-TAX			5
P 218-000-300	INTEREST-EARNED-ON-DDA			6
P 218-000-340	REFUND/REIMBURSEMENT			7
P 218-000-387	TRANSFER-FROM-OBV'T-FUND			8
P 218-000-388	TRANSFER-FROM-PROP-FUNDS			9
T 218-000-398	TOTAL-REVENUE		34927-00	10
H 218-400-400	EXPENSES			11
P 218-800-800	PRIN-RETIREMENT-CAP-DEBT	34000-00		12
P 218-800-801	PRIN-RETIREM-NON-CAP-DEBT			13
P 218-800-802	INTEREST-EXPENSE	1393-00		14
P 218-800-803	FISCAL-AGENTS-FEE			15
T 218-800-877	TOTAL-DEBT-SERVICE		35393-00	16
P 218-900-751	TRANSFER-TO-OBV'T-FUNDS			17
T 218-900-987	TOTAL-O/FINANCIAL-USES			18
T 218-900-998	TOTAL-EXPENSES		35393-00	19
T 218-900-999	TOTAL-SURPLUS/DEF		466-00	20
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CLAY COUNTY BOARD OF SUPERVISORS
FINAL BUDGET FOR YEAR ENDING SEPTEMBER
219 DTL BUILDING NOTES 2012

2013

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TYPE	ACCOUNT	DESCRIPTION	BUDGET	TOTAL
H	219-000-200	REVENUE		
P	219-000-200	REALTY PROP TAX		
P	219-000-201	AUTOMOBILES ADVALOREM		
P	219-000-202	MOBILE HOMES ADVALOREM		
P	219-000-203	PRIOR YEAR PROP TAX		
P	219-000-202	MOTOR VEHICLE FUEL TAX		
P	219-000-330	INTEREST EARNED		
P	219-000-387	TRANSFER FROM GOV T FUND	16323 00	
P	219-000-388	TRANSFER FROM PROP FUNDS		
T	219-000-398	TOTAL REVENUE		16323 00
H	219-400-400	EXPENSES		
P	219-800-800	PRIN RETIREMENT CAP DEBT	14000 00	
P	219-800-801	PRIN RETIREMENT NON CAP DEBT		
P	219-800-802	INTEREST EXPENSE	2323 00	
P	219-800-803	FISCAL AGENTS FEE		
T	219-800-899	TOTAL DEBT SERVICE		16323 00
P	219-900-951	TRANSFER TO GOV T FUNDS		
P	219-900-952	TRANSFER TO PROP FUNDS		
T	219-900-989	TOTAL OFFINANCIAL USES		
T	219-900-998	TOTAL EXPENSES		16323 00
T	219-900-999	TOTAL SURPLUS/DEF		

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CLAY COUNTY BOARD OF SUPERVISORS
FINAL BUDGET FOR YEAR ENDING SEPTEMBER 30 2013
221 DISTRICT 1 ROAD BOND & INTEREST-1997 ISSUE

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ACCOUNT

+	P	NUMBER	DESCRIPTION	BUDGET	TOTAL
		221-000-200	REVENUE		
	P	221-000-200	REALTY PROP TAX	34924 00	
	P	221-000-201	AUTOMOBILES ADVALOREM	5752 00	
	P	221-000-202	MOBILE HOMES ADVALOREM	411 00	
	P	221-000-203	PRIOR YEAR PROP TAX		
	P	221-000-282	MOTOR VEHICLE FUEL TAX	8000 00	
	P	221-000-380	INTEREST EARNED		
	P	221-000-387	TRANSFER FROM GOV'T FUND		
	P	221-000-388	TRANSFER FROM PROP FUNDS		
	T	221-000-398	TOTAL REVENUE		49087 00
	H	221-400-400	EXPENSES		
	P	221-800-800	PRIN RETIREMENT CAP DEBT	55000 00	
	P	221-800-801	PRIN RETIREM NON CAP DEBT		
	P	221-800-802	INTEREST EXPENSE	1482 00	
	P	221-800-803	FISCAL AGENTS FEE		
	T	221-800-899	TOTAL DEBT SERVICE		56482 00
	P	221-900-951	TRANSFER TO GOV'T FUNDS		
	P	221-900-952	TRANSFER TO PROP FUNDS		
	T	221-900-999	TOTAL O/FINANCIAL USES		
	T	221-999-998	TOTAL EXPENSES		56482 00
	T	221-999-999	TOTAL SURPLUS/DEF		7395 00

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CLAY COUNTY BOARD OF SUPERVISORS
FINAL BUDGET FOR YEAR ENDING SEPTEMBER 2013
224 DISTRICT 4 ROAD BOND & INTEREST-17 1/2 ISSUE

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ACCOUNT	TYPE	NUMBER	DESCRIPTION	BUDGET	TOTAL
REVENUE	H	224-000-200			
REAL/PERSONAL PROP TAX	P	224-000-200			
AUTOMOBILE ADVALOREM	P	224-000-201			
MOBILE HOMES ADVALOREM	P	224-000-202			
PROR YEAR PROP TAX	P	224-000-203			
MOTOR VEHICLE FUEL TAX	P	224-000-202			
INTEREST-EARNED	P	224-000-330			
TRANSFER FROM GOV F FUNDS	P	224-000-387			
TRANSFER FROM PROP FUNDS	P	224-000-388			
TOTAL REVENUE	T	224-000-398			
EXPENSES	H	224-400-400			
PRIN RETIREMENT CAP DEBT	P	224-800-800			
PRIN RETIR NON CAP DEBT	P	224-800-801			
INTEREST EXPENSE	P	224-800-802			
FISCAL AGENTS FEE	P	224-800-803			
TOTAL DEBT SERVICE	T	224-800-899			
TRANSFER TO GOV F FUNDS	P	224-900-951			
TRANSFER TO PROP FUNDS	P	224-900-952			
TOTAL EXPENSES	T	224-999-998			
TOTAL SURPLUS/DEF	T	224-999-999			

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CLAY COUNTY BOARD OF SUPERVISORS
FINAL BUDGET FOR YEAR ENDING SEPTEMBER 30 2013
225 DISTRICT 5 ROAD BOND & INTEREST-2000 ISSUE

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ACCOUNT

TYPE	NUMBER	DESCRIPTION	BUDGET	TOTAL
H	225-000-200	REVENUE		
P	225-000-200	REALTY-PROP-TAX	13999-00	
P	225-000-201	AUTOMOBILE-ADVALOREM	2305-00	
P	225-000-202	MOBILE-HOMES-ADVALOREM	145-00	
P	225-000-203	PRIOR-YEAR-PROPERTY-TAX		
P	225-000-202	MOTOR-VEHICLE-FUEL-TAX	8000-00	
P	225-000-200	INTEREST-EARNED		
P	225-000-386	RESIDUAL-EQUITY/TRANSF-IN		
P	225-000-387	TRANSFER-FROM-GOV'T-FUNDS		
P	225-000-388	TRANSFER-FROM-PROP-FUNDS		
T	225-000-398	TOTAL REVENUE		24470-00
H	225-400-400	EXPENSES		
P	225-800-800	PRIN-RETIREMENT-CAP-DEBT	20000-00	
P	225-800-801	PRIN-RETIRE-NON-CAP-DEBT		
P	225-800-802	INTEREST-EXPENSE	4110-00	
P	225-800-803	FISCAL-AGENTS-FEE	350-00	
T	225-800-899	TOTAL DEBT-SERVICE		24460-00
P	225-900-751	TRANSFER-TO-GOV'T-FUNDS		
P	225-900-752	TRANSFER-TO-PROP-FUNDS		
T	225-900-799	TOTAL O/FINANCIAL-USES		
T	225-999-998	TOTAL EXPENSES		24460-00
T	225-999-999	TOTAL SURPLUS/DEFICIT		10-00

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CLAY COUNTY BOARD OF SUPERVISORS
FINAL BUDGET FOR YEAR ENDING SEPTEMBER 2013
230 DISTRICT 3 ROAD BOND & INTEREST 2000 ISSUE

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ACCOUNT	NUMBER	DESCRIPTION	BUDGET	TOTAL
H	230-000-200	REVENUE		
R	230-000-200	REAL PROP TAX	28820 00	
R	230-000-201	AUTOMOBILES ADVALOREM	3759 00	
R	230-000-202	MOBILE HOME ADVALOREM	268 00	
R	230-000-203	PRIOR YEAR PROP TAX		
R	230-000-202	MOTOR VEHICLE FUEL TAX	8000 00	
R	230-000-330	INTEREST EARNED		
R	230-000-387	TRANSFER FROM GOV'T FUNDS		
R	230-000-388	TRANSFER FROM PRBP FUNDS		
T	230-000-398	TOTAL REVENUE		34850 00
H	230-000-400	EXPENSES		
R	230-000-800	PRIN RETIREMENT CAP DEBT	25000 00	
R	230-000-801	PRIN RETIRE NON-CAP DEBT		
R	230-000-802	INTEREST EXPENSE	15620 00	
R	230-000-803	FISCAL AGENTS FEE	800 00	
T	230-000-899	TOTAL DEBT SERVICE		40920 00
R	230-000-951	TRANSFER TO GOV'T FUNDS		
R	230-000-952	TRANSFER TO PRBP FUNDS		
T	230-000-998	TOTAL EXPENSES		40920 00
T	230-000-999	TOTAL SURPLUS/DEFICIT		6070 00

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ACCOUNT

LINE	FF	NUMBER	DESCRIPTION	BUDGET	TOTAL	
1		231-000-200	REVENUE			1
2		231-000-200	REAL PROP TAX	31310-00		2
3		231-000-201	AUTOMOBILES-ADVALOREM	5510-00		3
4		231-000-202	MOTOR VEHICLE ADVALOREM	250-00		4
5		231-000-203	PRIOR YEAR PROP TAX			5
6		231-000-202	MOTOR VEHICLE FUEL TAX	8000-00		6
7		231-000-300	INTEREST-EARNED			7
8		231-000-307	TRANSFER FROM GOV'T FUNDS			8
9		231-000-308	TRANSFER FROM PROP FUNDS			9
10		231-000-399	TOTAL REVENUE		33070-00	10
11		231-000-400	EXPENSES			11
12		231-000-800	PRIN-RETIREMENT CAP-DEBT	25000-00		12
13		231-000-801	PRIN-RETIRE-NON-CAP-DEBT			13
14		231-000-802	INTEREST-EXPENSE	14831-00		14
15		231-000-803	FISCAL AGENTS-FEE			15
16		231-000-899	TOTAL DEBT-SERVICE		49831-00	16
17		231-000-951	TRANSFER TO GOV'T FUNDS			17
18		231-000-952	TRANSFER TO PROP FUNDS			18
19		231-000-999	TOTAL OTHER FINANCIAL			19
20		231-999-999	TOTAL EXPENSES		79831-00	20
21		231-999-999	TOTAL SURPLUS/DEFICIT		6781-00	21

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ACCOUNT
TYPE NUMBER DESCRIPTION

BUDGET

TOTAL

232-000-200	REVENUE
232-000-200	REAL/PERSONAL PROP TAX
232-000-201	AUTOMOBILE ADVALOREM
232-000-202	MOBILE HOMES ADVALOREM
232-000-203	PROR YEAR PROP TAX
232-000-280	INTEREST EARNED
232-000-387	TRANSFER FROM GOV'T FUNDS
232-000-388	TRANSFER FROM PROP FUNDS
232-000-398	TOTAL REVENUE
232-000-400	EXPENSES
232-000-800	PRIN RETIREMENT CAP DEBT
232-000-801	PRIN RETIRE NON CAP DEBT
232-000-802	INTEREST EXPENSE
232-000-803	FISCAL AGENTS FEE
232-000-899	TOTAL DEBT SERVICE
232-000-951	TRANSFER TO GOV'T FUNDS
232-000-952	TRANSFER TO PROP FUNDS
232-000-989	TOTAL OTHER FINANCIAL USE
232-999-998	TOTAL EXPENSES
232-999-999	TOTAL SURPLUS/DEF

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ACCOUNT		BUDGET		TOTAL
NUMBER	DESCRIPTION			
233-000-200	REVENUES			
233-000-200	REALTY PROP TAX			
233-000-201	AUTOMOBILES ADVALOREM			
233-000-202	MOBILE HOMES ADVALOREM			
233-000-203	PRISON YEAR PROP TAX			
233-000-282	MOTOR VEHICLE FULL FAX	8000-00		
233-000-330	INTEREST EARNED			
233-000-387	TRANSFER FROM GOV'T FUND	11561-00		
233-000-388	TRANSFER FROM PROP FUND			
233-000-398	TOTAL REVENUE		19561-00	
233-000-400	EXPENSES			
233-000-800	PRIN RETIREMENT CAP DEBT	23000-00		
233-000-801	PRIN RETIRE NON-CAP DEBT			
233-000-802	INTEREST EXPENSE	4160-00		
233-000-803	FISCAL AGENTS FEE	350-00		
233-000-899	TOTAL DEBT SERVICE		24510-00	
233-000-951	TRANSFER TO GOV'T FUND			
233-000-952	TRANSFER TO PROP FUNDS			
233-000-989	TOTAL OFFINANCIAL USES			
233-999-998	TOTAL EXPENSES		24510-00	
233-999-999	TOTAL SURPLUS/DEFICIT		4949-00	

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ACCOUNT	TYP	NUMBER	DESCRIPTION	BUDGET	TOTAL
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ACCOUNT

NUMBER DESCRIPTION

BUDGET

TOTAL

240-000-200	REVENUES		
240-000-200	REALTY PROP TAX	29386 00	
240-000-201	AUTOMOBILES ADVALOREM	3934 00	
240-000-202	MOBILE HOMES ADVALOREM	281 00	
240-000-203	PRIOR YEAR PROP TAX		
240-000-282	MOTOR VEHICLE FUEL TAX		
240-000-330	INTEREST EARNED		
240-000-387	TRANSFER FROM GOV T FUND	17900 00	
240-000-388	TRANSFER FROM PROP FUND		
240-000-399	TOTAL REVENUE		46001 00
240-000-400	EXPENSES		
240-000-800	PRIN RETIREMENT CAP DEBT	30000 00	
240-000-801	PRIN RETIREMENT CAP DEBT		
240-000-802	INTEREST EXPENSE	15960 00	
240-000-803	FISCAL AGENTS FEE		
240-000-899	TOTAL DEBT SERVICE		45960 00
240-000-951	TRANSFER TO GOV T FUND		
240-000-952	TRANSFER TO PROP FUNDS		
240-000-989	TOTAL OFFINANCIAL USES		
240-000-996	TOTAL EXPENSES		45960 00
240-000-997	TOTAL SURPLUS/DEFICIT		41 00

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CLAY COUNTY BOARD OF SUPERVISORS
FINAL BUDGET FOR YEAR ENDING SEPTEMBER 2013
300 JAIL RENOV & ELLIS CLINIC CONSTR FUND 11/2006

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----- ACCOUNT -----
--- NUMBER --- DESCRIPTION --- BUDGET --- TOTAL ---

H	300-000-200	REVENUES		
P	300-000-000	INTEREST EARNED		
P	300-000-000	PROCEEDS LYT-CAP DEBT		
P	300-000-007	TRANSFER IN- GOV'T FUNDS		
P	300-000-000	TRANSFER IN- PROP FUNDS		
T	300-000-098	TOTAL REVENUE		
H	300-151-400	EXPENSES		
P	300-151-570	MAO LOCKS- INSTAL & LABOR		
P	300-151-582	CONTRACTUAL LABOR		
P	300-151-583	SHIPPING CHARGES		
T	300-151-599	TOTAL CONTRACT-SERVICE		
P	300-151-633	CONCRETE		
P	300-151-636	LUMBER		
P	300-151-641	BUILDING REPAIR & SUPPLIF		
P	300-151-642	PAINT & PRESERVATIVES		
P	300-151-643	HARDW/PLUMB/ELECT SUPPLIF		
P	300-151-644	SMALL TOOLS		
P	300-151-646	STRUCTURAL STEEL/GABLE		
P	300-151-647	WELDING SUPPLIES & MATERI		
P	300-151-649	MAINT SUPPLIES & MATERIAL		
P	300-151-670	LIQUIFIED GAS		
P	300-151-681	REPAIR & REPLACEMENT PART		
P	300-151-690	ELECTRONIC SUPP & REP PRI		
T	300-151-699	TOTAL CONSUMABLE-SERV		
P	300-151-919	FURN & OFF EQUIP - 5000		
P	300-151-920	FURN & OFF EQUIP - 5000		
P	300-151-921	OTHER-CAP-BUTLAY - \$5000		
P	300-151-922	OTHER-CAP-BUTLAY - \$5000		
P	300-151-923	NON-CAP-PROP-NO-EXCEP-500		
T	300-151-940	TOTAL CAPITAL-BUTLAY		
T	300-151-949	TOTAL OTHER-EXPENSES		
P	300-900-951	TRANSFER OUT TO GOV'T FUN		
T	300-900-989	TOTAL FINANCIAL-USES		
T	300-999-998	TOTAL EXPENSES		
T	300-999-999	TOTAL SURPLUS/DEFICIT		

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CLAY COUNTY BOARD OF SUPERVISORS
FINAL BUDGET FOR YEAR ENDING SEPTEMBER 30 2011
305 FISHER MARINE BUILDING RENOVATION

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ACCOUNT		BUDGET		TOTAL
NUMBER	DESCRIPTION			
11	305-000-200 REVENUE			
12	305-000-281-IDA AP-LOAN PROCEEDS			
13	305-000-380-INTEREST EARNED			
14	305-000-387-TRANSFER IN- GOV F-FUNDS			
15	305-000-388-TRANSFER IN- PROP-FUNDS			
16	305-000-398-TOTAL REVENUE			
17	305-100-400- EXPENSES			
18	305-676-557 ARCHITECTURAL FEES			
19	305-676-558-CONTRACTORS FEES			
20	305-676-560-ELECTRICAL SERVICES			
21	305-676-599-TOTAL CONTRACTUAL-SERVICE			
22	305-676-649-TOTAL CONSUMABLE SERVICES			
23	305-676-989-TOTAL OTHER-FINANCIAL			
24	305-999-998-TOTAL EXPENSES			
25	305-999-999-TOTAL SURPLUS/DEFICIT			
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CLAY COUNTY BOARD OF SUPERVISORS
FINAL BUDGET FOR YEAR ENDING SEPTEMBER 2013
310 DTL BUILDING CONSTRUCTION FUND 2011

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ACCOUNT
LVP NUMBER DESCRIPTION BUDGET TOTAL

1	310-000-200	REVENUE		
2	310-000-300	INTEREST EARNED		
3	310-000-380	L/T CAPITAL NOTE PROCEEDS		
4	310-000-381	L/T NON-CAPITAL NOTE PROCEEDS		
5	310-000-387	TRANSFER IN GOVT FUNDS		
6	310-000-388	TRANSFER IN PROP FUNDS		
7	310-000-390	TOTAL REVENUE		
8	310-151-400	EXPENSES		
9	310-151-510	UTILITIES		
10	310-151-550	LEGAL FEES		
11	310-151-557	ARCHITECTURAL FEES		
12	310-151-558	CONTRACTORS FEES		
13	310-151-599	TOTAL CONTRACTUAL SERVICE		
14	310-151-699	TOTAL CONSUMABLE SERVICES		
15	310-151-989	TOTAL OTHER FINANCIAL		
16	310-999-990	TOTAL EXPENSES		
17	310-999-999	TOTAL SURPLUS/DEFICIT		

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CLAY COUNTY BOARD OF SUPERVISORS
FINAL BUDGET FOR YEAR ENDING SEPTEMBER 30 2013
345 DISTRICT 4 ROAD B&I 2008 CONSTRUCTION FUND

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ACCOUNT

LINE NUMBER DESCRIPTION BUDGET TOTAL

1	345-000-206	REVENUE		
2	345-000-330	INTEREST EARNED		
3	345-000-380	LAT CAPITAL DEBT PROCEEDS		
4	345-000-999	TOTAL REVENUE		
5	345-304-400	EXPENSES		
6	345-304-545	REP TO RD/BRIDS NON-CAP		
7	345-304-550	LEGAL FEES		
8	345-304-555	BOND VALUATION FEE		
9	345-304-583	SHIPPING CHARGES		
10	345-304-599	TOTAL CONTRACTUAL EXPENSE		
11	345-304-631	GRAVEL OR SHELL		
12	345-304-632	ASPHALT		
13	345-304-633	CONCRETE		
14	345-304-634	CULVERTS		
15	345-304-699	TOTAL CONSUMABLE SERV		
16	345-304-912	ROADS		
17	345-304-980	TOTAL CAPITAL OUTLAY		
18	345-900-951	TRANSFER TO OTHER FUNDS	17900-00	
19	345-900-989	TOTAL OFFINANCIAL USES		17900-00
20	345-999-998	TOTAL EXPENSES		17900-00
21	345-999-999	TOTAL SURPLUS/DEF		17900-00

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CLAY COUNTY BOARD OF SUPERVISORS
FINAL BUDGET FOR YEAR ENDING SEPTEMBER
400 SANITATION

2013

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ACCOUNT

NUMBER	DESCRIPTION	BUDGET	TOTAL
400-000-200	REVENUE		
400-000-200	REAL PERSONAL PROP TAXES		
400-000-201	AUTOMOBILE ADVALOREM		
400-000-202	MOBILE HOMES ADVALOREM		
400-000-203	PRIOR YEAR PROP TAXES		
400-000-270	ST REIMB NYC OFFICER MILE	6000 00	
400-000-273	PROCEEDS FOR DEQ GRANT	7664 00	
400-000-320	GARBAGE COLLECTION FEES	300000 00	
400-000-330	INTEREST EARNED	500 00	
400-000-336	SALES INCOME		
400-000-338	REFUND OF PRIOR YEAR EXP		
400-000-340	REFUND		
400-000-343	SALE OF SCRAP METAL		
400-000-353	REIMB FOR PHONE BILLS		
400-000-370	MISCELLANEOUS INCOME		
400-000-375	INSURANCE PROCEEDS		
400-000-380	L/T CAPITAL DEBT ISSUED		
400-000-381	L/T NON CAP DEBT ISSUED		
400-000-383	CALL OF CAPITAL ASSET		
400-000-387	TRANSFER FROM GOV T FUND		
400-000-388	TRANSFER FROM PROP FUNDS		
400-000-398	TOTAL REVENUE		314164 00
400-340-400	EXPENSES		
400-340-404	OFFICE/CLERICAL		
400-340-437	SANITATION SALARY	80000 00	
400-340-465	STATE RET MATCHING	11408 00	
400-340-466	SOL SEC MATCHING	6007 00	
400-340-468	GROUP INS MATCHING	20655 00	
400-340-469	UNEMPLOYMENT	200 00	
400-340-476	MEALS & LODGING		
400-340-477	PRIVATE VEHICLE TRAVEL		
400-340-497	TOTAL PERSONAL SERVICES		118352 00
400-340-501	POSTAGE EXPENSE		
400-340-502	TELEPHONE		
400-340-503	CELLULAR PHONES		
400-340-510	UTILITIES	1000 00	
400-340-521	LEG PUBLICATION & ADV		
400-340-533	RENTAL OF ROAD EQUIPMENT		
400-340-533	OTHER EQUIPMENT RENTAL	500 00	
400-340-540	MAINT TO BUILDINGS		
400-340-541	REPAIR TO MACHINERY/EQUIP	25000 00	
400-340-542	REPAIR TO VEHICLES	5000 00	
400-340-544	SERVICE & MAINT ON FRAC		
400-340-546	REPAIR TO RADIO	3000 00	
400-340-547	FENCE BUILD/REPAIRS		
400-340-548	REPAIRS TO UTILITY POLE		
400-340-550	LEGAL FEES		
400-340-552	MEDICAL FEES	100 00	
400-340-553	COMPUTER SERVICES ACCURN		
400-340-556	INSPECTION FEES	50 00	
400-340-558	OTPD MONTHLY BILLING	35000 00	
400-340-566	COLLECTION CHARGES	2000 00	
400-340-569	TOWING/WRECKER SERVICES	200 00	

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ACCOUNT

LINE	NUMBER	DESCRIPTION	BUDGET	TOTAL	LINE
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CLAY COUNTY BOARD OF SUPERVISORS
FINAL BUDGET FOR YEAR ENDING SEPTEMB

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----- ACCOUNT -----

TYPE	NUMBER	DESCRIPTION	BUDGET	TOTAL
P	400-900-752	TRANSFER TO PROP FUNDS		
P	400-900-760	PRIOR PERIOD ADJUSTMENT		
I	400-900-989	TOTAL OFFINANCIAL USE		6000 00
I	400-999-998	TOTAL EXPENSES		283502 00
I	400-999-999	TOTAL SURPLUS/DEFICIT		30662 00

387

ACCOUNT		BUDGET	TOTAL
TYPE	NUMBER	DESCRIPTION	
H	650-000-200	REVENUE	1
F	650-000-330	INTEREST ON INVESTMENT	1
I	650-000-398	TOTAL REVENUE	2
M	650-400-400	EXPENSES	3
I	650-900-951	TRANSFER OUT-TO GOVT FUN	4
F	650-900-987	TOTAL O/FINANCIAL USES	5
I	650-994-998	TOTAL EXPENSES	6
I	650-999-999	TOTAL SURPLUS/DEF	7

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CLAY COUNTY BOARD OF SUPERVISORS
FINAL BUDGET FOR YEAR ENDING SEPTFMI
681 PAYROLL CLEARING

2013

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ACCOUNT -		BUDGET		TOTAL
LINE	NUMBER	DESCRIPTION		
1				
2	H 681-000-200	REVENUE		
3	P 681-000-330	INTEREST EARNED		
4	P 681-000-387	TRANSFER FROM GOV'T FUNDS		
5	P 681-000-388	TRANSFER FROM PROP FUNDS		
6	T 681-000-398	TOTAL REVENUE		
7	H 681-400-400	EXPENSES		
8	T 681-400-599	TOTAL CONTRACTUAL SERVICE		
9	P 681-900-951	TRANSFER TO GOV'T FUNDS		
10	P 681-900-952	TRANSFER TO PROP FUNDS		
11	T 681-900-989	TOTAL OFFINANCIAL USES		
12	T 681-999-998	TOTAL EXPENSES		
13	T 681-999-999	TOTAL SURPLUS/DEF		
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CLAY COUNTY BOARD OF SUPERVISORS
FINAL BUDGET FOR YEAR ENDING SEPTEMBER 30 2013
687 INSURANCE CLEARING

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ACCOUNT

LINE	NUMBER	DESCRIPTION	BUDGET	TOTAL
1	687-000-206	REVENUE		
2	687-000-330	INTEREST EARNED		
3	687-000-337	TRANSFER FROM GOV'T FUNDS		
4	687-000-338	TRANSFER FROM PROP FUNDS		
5	687-000-348	TOTAL REVENUE		
6	687-125-400	EXPENSES		
7	687-125-583	REFUNDS		
8	687-125-599	TOTAL CONTRACTUAL		
9	687-900-951	TRANSFER TO GOV'T FUNDS		
10	687-900-952	TRANSFER TO PROP FUNDS		
11	687-900-955	PRIOR PERIOD ADJUSTMENT		
12	687-900-989	TOTAL G/FINANCIAL USES		
13	687-999-998	TOTAL EXPENSES		
14	687-999-999	TOTAL SURPLUS/DEF		
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CLAY COUNTY BOARD OF SUPERVISORS
FINAL BUDGET FOR YEAR ENDING SEPTEMBER
690 EMJC MAINTENANCE

2013

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ACCOUNT
NUMBER DESCRIPTION BUDGET TOTAL

H	690-000-200	REVENUE		
H	690-000-200	REAL PROP TAX		
H	690-000-201	AUTOMOBILE ADVALOREM		
H	690-000-202	MOBILE HOMES ADVALOREM		
H	690-000-203	PRISON YEAR PROP TAX		
H	690-000-386	RESID EQUITY TRSPR-IN		
T	690-000-396	TOTAL REVENUE		
H	690-100-400	EXPENSES		
H	690-550-750	EMJC MAINT		
T	690-550-799	TOTAL GRANTS & SUBSIDIES		
H	690-900-751	TRANSFER OUT-TO OUV T-FUN		
T	690-900-789	TOTAL OFFINANCIAL USES		
T	690-999-798	TOTAL EXPENSES		
T	690-999-799	TOTAL SURPLUS/DEF		

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CLAY COUNTY BOARD OF SUPERVISORS
FINAL BUDGET FOR YEAR ENDING SEPTEMBER 2013
695 FMCC TUITION FREE GUARANTEE PROGRAM

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ACCOUNT
F.P. NUMBER DESCRIPTION BUDGET TOTAL

695-000-200	REVENUE		
695-000-330	INTEREST EARNED		
695-000-337	TRANSFER IN - GOVT FUNDS		
695-000-338	TRANSFER FROM PROP FUNDS		
695-000-399	TOTAL REVENUE		
695-000-400	EXPENSES		
695-550-750	DUE TO ENCL		
695-550-799	TOTAL GRANTS & SUBSIDIES		
695-900-951	TRANSFER OUT TO GOVT FUN		
695-900-989	TOTAL O/FINANCIAL USES		
695-900-999	TOTAL EXPENSES		
695-999-999	TOTAL EXPENSES		
695-999-999	TOTAL SURPLUS/DEF		

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CLAY COUNTY BOARD OF SUPERVISORS
FINAL BUDGET FOR YEAR ENDING SEPTEMBER 30 2013
697 VO-TECH MAINTENANCE

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ACCOUNT

NUMBER DESCRIPTION BUDGET TOTAL

697-000-200 REVENUE

697-000-200 REALTY PROP TAX

697-000-201 AUTOMOBILE ADVALOREM

697-000-202 MOBILE HOMES ADVALOREM

697-000-203 PRIOR YEAR PROP TAX

697-000-387 TRANSFER FROM GOV T FUNDS

697-000-388 TRANSFER FROM PROP FUNDS

697-000-398 TOTAL REVENUE

697-500-400 EXPENSES

697-900-951 TRANSFER OUT TO GOV T FUNDS

697-900-989 TOTAL (1) FINANCIAL USES

697-999-998 TOTAL EXPENSES

697-999-999 TOTAL SURPLUS/DEF

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CLAY COUNTY BOARD OF SUPERVISORS
FINAL BUDGET FOR YEAR ENDING SEPTEMBER
698 VO TECH CAPITAL

2013

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ACCOUNT

NUMBER DESCRIPTION BUDGET TOTAL

698-000-200 REVENUE
698-000-200 REALTY PROP TAX
698-000-201 AUTOMOBILE ADVALOREM
698-000-202 MOBILE HOMES ADVALOREM
698-000-203 PRIOR YEAR PROP TAX
698-000-887 TRANSFER FROM GOV'T FUNDS
698-000-888 TRANSFER FROM PROP FUNDS
698-000-898 TOTAL REVENUE
698-500-400 EXPENSES
698-900-951 TRANSFER OUT TO GOV'T FUN
698-900-987 TOTAL FINANCIAL USES
698-999-998 TOTAL EXPENSES
698-999-999 TOTAL SURPLUS/DEF

395

7/28/012
17 01 21

CLAY COUNTY BOARD OF SUPERVISORS
FINAL BUDGET FOR YEAR ENDING SEPTEMBER 30 2013
699 TOMBIGDEE RIVER VALLEY WATER MGMT DIST

PAGE 115
GLBRRR

ACCOUNT

NUMBER DESCRIPTION BUDGET TOTAL

11 699-000-200 REVENUE
2 699-000-200 REALTY PROP TAX
3 699-000-201 AUTOMOBILE ADVALOREM
4 699-000-202 MOBILE HOMES ADVALOREM
5 699-000-203 PRIOR YEAR PROP TAX
6 699-000-397 TRANSFER FROM GOV'T FUNDS
7 699-000-398 TRANSFER FROM PROP FUNDS
8 699-000-398 TOTAL REVENUE
9 699-100-400 EXPENSES
10 699-100-951 TRANSFER OUT TO GOV'T FUN
11 699-999-989 TOTAL OFFINANCIAL USES
12 699-999-999 TOTAL EXPENSES
13 699-999-999 TOTAL SURPLUS DEF

RESOLVE THAT THE BOARD DOES UPON MOTION DULY MADE, SECONDED AND PASSED
UNANIMOUSLY ORDER THAT THE BUDGET OF REVENUE AND EXPENSES ESTIMATED FOR
THE FISCAL YEAR BEGINNING OCTOBER 1, 2012 AND ENDING SEPTEMBER 30, 2013
BE THE SAME AS HEREBY ADOPTED FOR SAID FISCAL YEAR 2013 AND IS SUB JECI
TO ANY AMENDMENTS HEREAFTER ADOPTED

THIS THE 13th DAY OF September



CLERK *[Signature]*

336

**LEFT
BLANK
INTENTIONALLY**

NO _____

**IN THE MATTER OF AUTHORIZING THE CLERK TO ADVERTISE
THE FINAL ADOPTED BUDGET FOR YEAR 2012-2013**

There came on this day for consideration the matter of authorizing the Clerk to advertise the final adopted budget for year 2012-2013

After motion by Lynn Horton and second by R B Davis, this Board doth vote unanimously to authorize the Clerk to advertise as attached hereto as Exhibit "A" the final adopted budget for year 2012-2013

SO ORDERED, on this the 13th day of September, 2012



President

There came before the Clay County Board of Supervisors in regular session on September 13th the matter of adopting the budget for Fiscal Year 2012 2013. Upon a motion by Supervisor R. B. Davis and a second by Shelton Deanes, the following budget for Fiscal Year 2012 2013 was adopted:

Clay County Combined Budget For Publication For The Fiscal Year Ending September 30, 2013							
	Governmental Fund Types				Proprietary Fund Types		Totals
	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	
Revenues							
Amount necessary to be raised by tax levy	\$3,887,071	\$898,528	\$0	\$255,880	\$0	\$0	\$5,041,479
Taxes and ad valorem other than tax levy	\$43,400	\$0	\$0	\$0	\$0	\$0	\$43,400
Road and Bridge privilege tax	\$0	\$180,000	\$0	\$0	\$0	\$0	\$180,000
License Commissions and Other Revenue	\$225,800	\$21,800	\$0	\$0	\$0	\$0	\$247,600
Fines and Forfeitures	\$195,000	\$0	\$0	\$0	\$0	\$0	\$195,000
Special Assessments	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenues							
Federal Sources	\$9,300	\$50,000	\$0	\$0	\$0	\$0	\$59,300
State Sources	\$777,180	\$901,700	\$0	\$40,000	\$13,664	\$0	\$1,732,544
Local Sources	\$19,992	\$35,900	\$0	\$0	\$0	\$0	\$55,892
Charges For Service	\$247,000	\$190,000	\$0	\$0	\$300,000	\$0	\$737,000
Interest Income	\$3,900	\$4,250	\$0	\$0	\$500	\$0	\$8,650
Miscellaneous Revenues	\$19,100	\$219,918	\$0	\$0	\$0	\$0	\$239,018
Contributions to Permanent Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$250,000	\$0	\$61,255	\$0	\$0	\$311,255
Special Items	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Extraordinary Items	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$5,427,743	\$2,752,096	\$0	\$357,135	\$314,164	\$0	\$8,851,138
Beginning Cash Balance	\$743,900	\$1,539,193	\$18,261	\$34,303	\$175,000	\$0	\$2,510,657
Total Revenues and Beginning Cash Balance	\$6,171,643	\$4,291,289	\$18,261	\$391,438	\$489,164	\$0	\$11,361,795
Expenditures							
General Government	\$2,685,396	\$92,011	\$0	\$0	\$0	\$0	\$2,777,407
Public Safety	\$2,063,117	\$552,257	\$0	\$0	\$0	\$0	\$2,615,374
Public Works	\$0	\$1,634,450	\$0	\$0	\$277,502	\$0	\$1,911,952
Health & Welfare	\$153,900	\$0	\$0	\$0	\$0	\$0	\$153,900
Culture & Recreation	\$0	\$72,108	\$0	\$0	\$0	\$0	\$72,108
Education	\$35,750	\$0	\$0	\$0	\$0	\$0	\$35,750
Conservation of Natural Resources	\$32,341	\$0	\$0	\$0	\$0	\$0	\$32,341
Economic Development & Assistance	\$27,304	\$639,463	\$0	\$0	\$0	\$0	\$666,767
Debt Service	\$17,296	\$32,834	\$0	\$388,168	\$0	\$0	\$438,298
Other Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$291,843	\$11,561	\$17,900	\$0	\$6,000	\$0	\$327,304
Special Items	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Extra Ordinary Items	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$5,306,947	\$3,034,684	\$17,900	\$388,168	\$283,502	\$0	\$9,031,201
Ending Cash Balance	\$864,696	\$1,256,605	\$361	\$3,270	\$205,662	\$0	\$2,330,594
Total Expenditures and Ending Cash Balance	\$6,171,643	\$4,291,289	\$18,261	\$391,438	\$489,164	\$0	\$11,361,795

NOTICE OF FINAL ADOPTION OF 2012 2013 BUDGET FOR CLAY COUNTY, MS: Notice is hereby given to the public that the detailed copy of the adopted budget of Clay County, MS is available for public inspection upon request during business hours at the Courthouse in the office of the Chancery Clerk.

Amy G. Berry
Clerk of the Board of Supervisors
Clay County, MS

NO _____

**IN THE MATTER OF PARTICIPATING IN THE USDA BEAVER CONTROL
ASSISTANCE PROGRAM FOR YEAR 2012 -2013**

There came on this day for consideration the matter of participating in the USDA Beaver Control Assistance Program for year 2012 – 2013

After motion by Lynn Horton and second by Shelton Deanes this Board doth vote unanimously to participate in the Beaver Control Assistance Program FY 2012 – 2013 as attached hereto in Exhibit A and to have the TRVWMD to pay the \$7,500 00 enrollment fee for Clay County's Participation

SO ORDERED this the 13th day of September, 2012



President



United States
Department of
Agriculture

September 7, 2012

Animal and
Plant Health
Inspection
Service

Wildlife Services

Ms Amy Berry

P O Drawer FW
Mississippi State
MS 39762

I have enclosed the Cooperative Service Agreement and WS Form 12A for your County Office to complete so that Clay County will be included in the 2013 Beaver Control Assistance Program (BCAP)

Phone
662 325 3014
Fax
662 325 3690

Please fill out the highlighted areas and the blank on page two, number 2 on the Cooperative Service Agreement Also, please fill out the highlighted areas in section 2 and the top signature, phone number, address, and date line on the WS Form 12A

Please use the enclosed postage paid envelope to return both completed forms and the enrollment fee of \$7500 00 to the Mississippi State Office by September 21, 2012

Feel free to contact me with any questions or concerns at (662) 325-3014.

Thank you,

Brenda Clayton
Office Automation Assistant

enclosures

401



Safeguarding American Agriculture

APHIS is an agency of USDA's Marketing and Regulatory Programs
An Equal Opportunity Provider and Employer

UNITED STATES DEPARTMENT OF AGRICULTURE
ANIMAL AND PLANT HEALTH INSPECTION SERVICE
WILDLIFE SERVICES

1 Blanket 2012/13
Work Initiation
Document Number

2 10 / 01 / 2012
MM DD YYYY

WORK INITIATION DOCUMENT FOR WILDLIFE DAMAGE MANAGEMENT

SECTION 1	3 TYPE OF WORK INITIATION DOCUMENT (mark all that apply)			
	☐ Private Property ☐ Temporary ☒ Non Private Property Assign to These Special Groups ☐ Adjacent Landowner ☐ Amendment to a Work Initiation Doc ☐ Amendment to Existing Work Initiation Doc			
SECTION 2	4 Cooperator's Name <u>Clay County MS</u>			
	5 Cooperator's Address <u>205 Court Street / P.O. Box 815 West Point, MS 39723</u>			
	Where will work be performed? (give address or directions, if different from above) <u>County Roads</u>			
	6 Business/Farm/Ranch/ or Common Name <u>Clay County</u> 7 <u>MS</u> 8 <u>39723</u>			
SECTION 3	8 Owner's or Representative's Name <u>Mr. Amy Berry</u> 9 <u>662 494 3124</u>			
	10 Owner's or Representative's Address (if different from Cooperator's) <u>P.O. Box 815 West Point MS 39723</u>			
	11 WS Employee and Work Location Information			
SECTION 4	12 Land Class Information			
	13 Adjoining Property Work Information Document Number(s)			
	14 Species Information			
	15 If box is checked attachment lists additional species			
SECTION 5	16 In consideration of the benefits to be derived from the proper management of damage caused by those species listed in Section 3 Item 14 (and Item 15 if applicable) I, the undersigned cooperators or cooperators representative, do hereby give my consent and concurrence to the Animal and Plant Health Inspection Service (APHIS) (to include its officials, employees, and agents) to use upon lands owned, leased, or otherwise controlled by me, and identified by this Work Initiation Document, the following methods and devices:			
	COMPONENTS 1 <u>Explosives</u> 2 <u>Firearms</u> 3 <u>Hand tools</u> 4 <u>Traps Foot hold</u> 5 <u>Snares neck</u> 6 <u>Traps body grip</u>			
SECTION 6	17 I, the cooperators or cooperators representative, have been informed of the methods and the manner in which the control materials and devices listed in Section 4 will be used, and of the possible hazards associated with their use. I understand that APHIS (to include its officials, employees and agents) will exercise reasonable precautions to safeguard all persons to prevent injury to animal life other than those listed in Section 3 Item 14 (and Item 15 if applicable) guard against the mishandling of control devices and materials, and exercise due caution and proper judgment in all wildlife damage management operations. I understand that APHIS WS will maintain restricted use pesticide application records on applications made under the Work Initiation Document and that APHIS WS will provide copies of the records or record information promptly upon the property owner's or cooperators request. I understand that APHIS may collect Global Positioning System (GPS) coordinates at the project site as part of component or activity tracking or as wildlife disease monitoring or research data.			
	18 In consideration of these understandings and of the benefits to be derived, I the cooperators or cooperators representative agree to take reasonable precautions to prevent injury to livestock and other domestic animals, assume responsibility for injury to my property under my control, when said injury is not the result of negligence on the part of APHIS, assist in maintaining such warning signs as APHIS may place for the purpose of notifying persons entering onto such lands of the possible hazards associated with wildlife damage management measures in use thereon, and to give adequate warning of these possible hazards to persons I authorize to enter onto such lands. Further, in recognition of the benefits to be derived from the use of specified methods and devices authorized by this Work Initiation Document, I the cooperators or cooperators representative agree not to concurrently use or allow to be used upon lands covered by this Work Initiation Document, any toxic material that might reasonably be expected to take a species listed above in Section 3 Item 14 (and Item 15 if applicable) unless such use of said toxicant is agreed to by APHIS in writing.			

SPECIAL CONSIDERATIONS

SIGNATURE AND TITLE (Landowner, Lessee, or Administrator)	TELEPHONE NUMBER	ADDRESS	DATE
<u>Ralph L. Lunsford</u> President Clay County Board of Supervisors	<u>(662) 494-3124</u>	<u>P.O. Box 815 West Point, MS 39723</u>	<u>9/13/12</u>
SIGNATURE AND TITLE (APHIS Representative)	TELEPHONE NUMBER	ADDRESS	DATE
	<u>662-325-3014</u>	<u>P.O. Drawer FW, Mississippi State, MS 39762</u>	

COOPERATIVE SERVICE AGREEMENT
between

CLAY COUNTY

and

**UNITED STATES DEPARTMENT OF AGRICULTURE
ANIMAL AND PLANT HEALTH INSPECTION SERVICE (APHIS)
WILDLIFE SERVICES (WS)**

ARTICLE 1

The purpose of this Cooperative Service Agreement is to enroll the above-named county in the Beaver Control Assistance Program (BCAP) for federal fiscal year 2013

ARTICLE 2

APHIS WS has statutory authority under the Act of March 2, 1931 (46 Stat 1468 7 U S C 426-426b) as amended and the Act of December 22, 1987 (101 Stat 1329-331, 7 U S C 426c), to cooperate with States, local jurisdictions, individuals, public and private agencies organizations, and institutions while conducting a program of wildlife services involving mammal and bird species that are reservoirs for zoonotic diseases or animal species that are injurious and/or a nuisance to, among other things, agriculture, horticulture, forestry animal husbandry, wildlife, and human health and safety

ARTICLE 3

APHIS-WS and CLAY COUNTY mutually agree

- 1 The parties' authorized representatives who shall be responsible for carrying out the provisions of this Agreement shall be

CLAY COUNTY

Name Clay County Board of Supervisors
Address Attn: Luke Lunnus, President
P.O. Box 815
West Point, MS 39073

APHIS-WS

Kristina Casscles Godwin, State Director
USDA APHIS WS
P O Drawer FW
Mississippi State, MS 39762

- 2 To meet as determined necessary by either party to discuss mutual program interests, accomplishments, needs, technology, and procedures to maintain or amend the Work Plan (Attachment A) Personnel authorized to attend meetings under this Agreement shall be H.B. Davis * or his/her designee, the State Director or his/her designee, and/or those additional persons authorized and approved by the cooperating county and the State Director
- 3 APHIS WS shall perform services more fully set forth in the Work Plan, which is attached hereto and made a part hereof The parties may mutually agree in writing at any time during the term of this Agreement, to amend, modify, add or delete services from the Work Plan

ARTICLE 4

CLAY COUNTY agrees

- 1 To authorize APHIS WS to conduct direct control activities to reduce human health and safety risks and property damage associated with beaver muskrat nutria damage to county roads in above-named county These activities are defined in the Work Plan APHIS WS will be considered an invitee on the lands controlled by CLAY COUNTY CLAY COUNTY will be required to exercise reasonable care to warn APHIS-WS as to dangerous conditions or activities in the project areas
- 2 To sign and return this agreement to USDA APHIS Wildlife Services P O Drawer FW, Mississippi State, MS 39762 and include a check made out to USDA APHIS in the amount of \$7,500 00 the amount specified in the Financial Plan (Attachment B) CLAY COUNTY ensures and certifies that it is not currently debarred or suspended and is free of delinquent Federal debt
- 3 To designate to APHIS WS the CLAY COUNTY authorized individual whose responsibility shall be the coordination and administration of activities conducted pursuant to this Agreement
- 4 To notify APHIS WS verbally or in writing as far in advance as practical of the date and time of any proposed meeting related to the program
- 5 APHIS WS shall be responsible for administration and supervision of the program
- 6 All equipment purchased for the program is and will remain the property of APHIS WS
- 7 To coordinate with APHIS WS before responding to all media requests

* cellphone # (662) 295-1874

ARTICLE 5

APHIS WS Agrees

- 1 To conduct activities within CLAY COUNTY as described in the Work and Financial Plans
- 2 Designate to the above-named cooperating county the authorized APHIS WS individual who shall be responsible for the joint administration of the activities conducted pursuant to this Agreement
- 3 To deposit \$7,500 00 as specified in the Financial Plan upon execution of this Cooperative Service Agreement for services agreed upon and specified in the Work Plan WS shall provide services as long as funds are available When current funds have been exhausted, services will cease unless further funds are provided
- 4 To coordinate with CLAY COUNTY before responding to all media requests

ARTICLE 6

~~This Agreement is contingent upon the passage by Congress of an appropriation from which expenditures may be legally met and shall not obligate APHIS WS upon failure of Congress to so appropriate This Agreement may also be reduced or terminated if Congress only provides APHIS WS funds for a finite period under a Continuing Resolution~~

ARTICLE 7

APHIS WS assumes no liability for any actions or activities conducted under this Cooperative Service Agreement except to the extent that recourse or remedies are provided by Congress under the Federal Tort Claims Act (28 U S C 1346(b), 2401(b), and 2671-2680)

ARTICLE 8

Pursuant to Section 22, Title 41, United States Code, no member of or delegate to Congress shall be admitted to any share or part of this Agreement or to any benefit to arise therefrom

ARTICLE 9

Nothing in this Agreement shall prevent APHIS WS from entering into separate agreements with any other organization or individual for the purpose of providing wildlife damage management services exclusive of those provided for under this agreement

ARTICLE 10

- CLAY COUNTY certifies that APHIS WS has advised the above-named cooperating county that there may be private sector service providers available to provide wildlife management services that the cooperating county is seeking from APHIS WS

ARTICLE 11

The performance of wildlife damage management actions by APHIS WS under this agreement is contingent upon a determination by APHIS WS that such actions are in compliance with the National Environmental Policy Act, Endangered Species Act, and any other applicable environmental statutes APHIS WS will not make a final decision to conduct requested wildlife damage management actions until it has made the determination of such compliance

ARTICLE 12

This Cooperative Service Agreement may be amended at any time by mutual agreement of the parties in writing Also, this Agreement may be terminated at any time by mutual agreement of the parties in writing, or by one party provided that party notifies the other in writing at least 120 days prior to effecting such action Further in the event the cooperating county does not provide necessary funds, APHIS WS is relieved of the obligation to provide services under this agreement

In accordance with the Debt Collection Improvement Act of 1996, the Department of Treasury requires a **Taxpayer Identification Number** for individuals or businesses conducting business with the agency

County Tax Identification Number (TIN) 64-6000252

CLAY COUNTY

BY


County Signatory Authority

9/13/12
Date

Address PO BOX 815
WEST POINT, MS 39773

UNITED STATES DEPARTMENT OF AGRICULTURE
ANIMAL AND PLANT HEALTH INSPECTION SERVICE
WILDLIFE SERVICES

BY

Kristina Casscles Godwin State Director
USDA APHIS WS
P O Drawer FW
Mississippi State, MS 39762

Date

ATTACHMENT A WORK PLAN

Introduction

The U S Department of Agriculture (USDA) is authorized to protect American agriculture and other resources from damage associated with wildlife. The primary authority for Wildlife Services (WS) is the Act of March 2, 1931 (46 Stat 1468, 7 U S C 426-426b) as amended, and the Act of December 22, 1987 (101 Stat 1329-331, 7 U S C 426c). Wildlife Services activities are conducted in cooperation with other Federal, State and local agencies, private organizations and individuals.

The WS program uses an Integrated Wildlife Damage Management (IWDM) approach (sometimes referred to as IPM or "Integrated Pest Management") in which a series of methods may be used or recommended to reduce wildlife damage. IWDM is described in Chapter 1, 1-7 of the Animal Damage Control Program Final Environmental Impact Statement (USDA, 1994). These methods include the alteration of cultural practices as well as habitat and behavioral modification to prevent damage. However, controlling wildlife damage may require that the offending animal(s) are killed or that the populations of the offending species be reduced.

Purpose

To reduce damage in named county caused by beaver, muskrat, nutria

Planned USDA, APHIS, Wildlife Services Activities

- WS will provide animal damage management for the named county to reduce damage by beaver, muskrat, nutria to the lowest level possible as long as funds are available*. Target animals will be removed with Conibear body grip traps, snares, leg-hold traps and shooting. Beaver dams will be removed by hand, or explosives utilized by WS, or backhoe when assisted by the county road department.

Effective Dates

The cooperative agreement shall become effective on October 1, 2012 and shall expire on September 30, 2013*.

* See Financial Plan regarding funding of this project

**ATTACHMENT B
FINANCIAL PLAN**

Personnel Costs	\$ 3,500 00
Travel & Vehicle Usage	\$ 1,958 00
Supplies/Equipment	\$ 750 00
Other Services as needed	\$ 250 00
Sub-Total (Direct Costs)	\$6,458.00
Program Support	\$1,042 00
TOTAL	\$7,500 00

The above figures are only estimates. The distribution of the budget from this Financial Plan may vary as necessary to accomplish the purpose of this agreement, but may not exceed \$7,500 00

*Services will be provided as long as funds are available. When current funds have been exhausted services will cease unless further funds are provided.

Financial Point of Contact

CLAY COUNTY

Amy G. Berry
<Name to call for billing questions>

(602) 494-3124
Phone

APHIS, WS Cherri Golden, Budget Analyst
 Brenda Clayton, Secretary

662-325-3014
Phone

NO _____

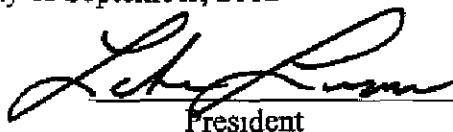
**IN THE MATTER AUTHORIZING THE PRESIDENT TO EXECUTE THE BEAVER
CONTROL PROGRAM AND TO REQUEST THE TOMBIGBEE RIVER VALLEY
WATER MANAGEMENT DISTRICT TO PAY THE \$7,500 00 ENROLLMENT FEE TO
PARTICIPATE IN THE BEAVER CONTROL PROGRAM FOR YEAR 2013**

There came on this day for consideration the matter of authorizing the President to execute the Beaver Control Program and to request the Tombigbee River Valley Water Management District to pay the \$7,500 00 enrollment fee to participate in the Beaver Control Program for year 2013

It appears to this Board as attached hereto as Exhibit A is the application with the USDA to participate in the Beaver Control Program for year 2013 and that the enrollment fee to participate in the State's program is \$7,500 00 per year

After motion by Lynn Horton and second by Shelton Deanes this Board doth vote unanimously to authorize the President to execute the Beaver Control Program Papers and to request the Tombigbee River Valley Water Management District to pay the \$7,500 00 enrollment fee in order for Clay County Mississippi to participate in the Beaver Control Program for the year 2013

SO ORDERED, on this 13th day of September, 2012



President

NO _____

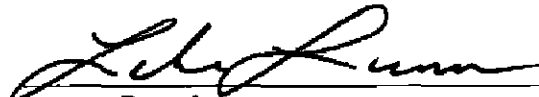
**IN THE MATTER OF AUTHORIZING THE PURCHASE OF BLINDS
FOR THE HENRY HARRIS VOTING & ADMINISTRATIVE COMPLEX**

There came on this day for consideration the matter of authorizing the purchase of blinds for the Henry Harris Voting & Administrative Complex

It appears to this Board blinds are needed to be purchased for the Henry Harris Voting & Administrative Complex and as attached hereto as Exhibit "A" is a quote from Sherwin-Williams in the amount of \$991 64 to purchase said blinds and have them installed It further appears that in order for said purchase to be made clarification of how said purchase will be paid has been raised by the Purchase Clerk to the Board of Supervisors

After motion made by Shelton Deanes and second by Lynn Horton, this Board doth vote unanimously to authorize the purchase of blinds for the Henry Harris Voting & Administrative Complex and for said purchase to be split five (5) ways from each District's Road Fund in order to pay for the blinds

SO ORDERED, on this the 13th day of September, 2012



President

470



FAX COVER SHEET

Fax	492-4059	Pages	
Phone	494-3313	Date	
Subject			
☐ Urgent ☒ For Review ☐ Please Comment ☐ Please Reply			

Comments

7- blinds

2" faux wood color alabaster

\$103.33 ea x 7 = 723.31

1- \$168.33 ea x 1 = 168.33
\$891.64

8 blinds

labor to hang \$100.00 - payable to
the individual

891.64
+ 100.00
991.64

Let me know Thanks
Lee Ann



FAX COVER SHEET

Fax 492-4059

Pages

Phone 494-3313

Date _____

Subject

Cc

☐ Urgent ☒ For Review ☐ Please Comment ☐ Please Reply

Comments

7-blends

2" faux wood color alabaster

$$103.33 \text{ mA} \times 7 = 723.31$$
$$1 - \$168.33 \text{ ea} \times 1 = \frac{168.33}{\$891.64}$$

\$891.64

8 blends

labor to hang \$100.00 - payable to the individual

$$\begin{array}{r} 891.64 \\ + 100.00 \\ \hline 991.64 \end{array}$$

Let me know Thanks
Lee Ann

NO _____

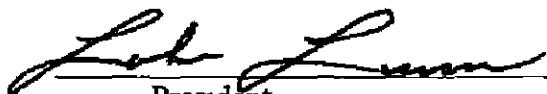
**IN THE MATTER OF REFUNDING THE FILING FEE ON THE
JUSTICE COURT CASE NO 28270, SHIRLEY COX V CURTIS WEST**

There came on this day for consideration the matter of authorizing the refund of the Justice Court filing fee on Case No 28270, Shirley Cox v Curtis West

It appears to this Board Shirley Cox is requesting a refund of her filing fee in the amount of \$64 00 from the Clay County Justice Court due to the fact that a "not found" return was made by the constable and that the filing fee has already been settled by the Justice Court Clerk to the General Treasury, the Justice Court Clerk is requesting this Board to reimburse Shirley Cox on Case No 28270 the filing fee in the amount of \$64 00 as attached hereto as Exhibit "A "

After motion made by R B Davis and second by Lynn Horton, this Board doth vote unanimously to authorize the refund in the amount of \$64 00 to Shirley Cox due to a "not found" return being made by the constable on Mr West

SO ORDERED, on this the 13th day of September, 2012



President

CERTIFICATE OF ELIGIBILITY

AUGUST 16, 2012

CASE #28270
SHIRLEY COX
VS
CURTIS WEST

SHIRLEY COX FILED A CIVIL CASE AGAINST CURTIS
WEST ON JULY 10TH
MR WEST WAS NEVER SERVED, MS COX IS REQUESTING
A REFUND FOR HER FILING FEES OF \$64 00
I AM REQUESTING A REFUND FROM THE CHANCERY
CLERK, BECAUSE THE \$64 00 HAS ALREADY BEEN
SETTLED TO THE COUNTY

HARRIETT BRAGG JCC

Harriett Bragg

*U-3 To refund
S-1*

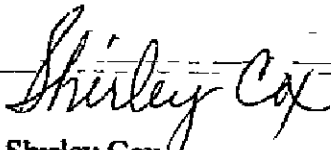
*Shirley Cox
3673 Dan Walker Road
West Point, MS
39073*

August 13, 2012

To Clay County Justice Court - Harriett Bragg Justice Court Clerk

This is to request a refund case #28270, Shirley Cox VS Curtis West, the defendant was never served and I did not have my day in court.

Thank you,


Shirley Cox

NO _____

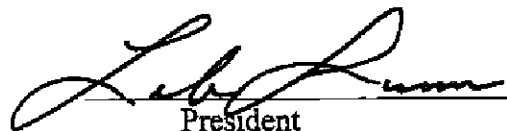
**IN THE MATTER OF PURCHASING A BACKHOE FOR DISTRICT 4
THROUGH THE USDA LOAN PROGRAM**

There came on this day for consideration the matter of purchasing a backhoe for District 4 through the USDA Loan Program

It appears to this Board that Shelton Deanes, District 4 Supervisor, is needing to purchase a backhoe and wants to finance the said purchase through the USDA Loan Program since District 4 is classified as having the highest level of unemployment and Clay County is classified as a distressed county. It further appears there could possibly be some purchasing assistance from the USDA with the funding of the purchase of the backhoe by financing the backhoe through the USDA.

After motion by Shelton Deanes and second by Lynn Horton, this Board doth vote unanimously to authorize the purchase of a backhoe through the USDA Loan Program for District 4 and further authorizes the President to execute the USDA application as attached hereto as Exhibit "A" in order for the request of the said purchase to be processed and submitted to the USDA.

SO ORDERED, on this the 13th day of September, 2012



President

Applicant Clay County Board of Supervisors
Purpose Purchase 1 Backhoe for District 4

Request Loan \$ _____
 Grant \$ 50,000.00 Total Project Cost \$ 90,000.00
 Other \$ 40,000.00

APPLICATION CHECKLIST

Community Facilities Loans and Grants

All CF Projects \$300,000.00 and under Including Fire & Rescue Loans/Grants

To the applicant

A complete application consists of the following information, and should be submitted to the Area Office. At your request, the Rural Development Specialist will assist you in completing those items for which you are responsible. All required forms are available from the Area Office. Please include this checklist with your application and check the items included.

APPLICANT RESPONSIBILITY

- X 1 Standard Form 424, "Application for Federal Assistance "
Standard Form 424A and 424B if non-construction
Standard Form 424C and 424D if construction
- X 2 Regional Clearinghouse comments (RD Instruction 1940-J)
- X 3 MS Guide 1-A, 'CF Loan & Grant Information or a signed
statement that you will be unable to finance the proposed project from
your own resources or through commercial credit at rates & terms you
can afford
- X 4 Evidence of a public meeting. Include date published, a copy of notice
and minutes [RD Instruction 1942-A, Section 1942.17(j)(9)] **This can be
obtained later, however, it must be completed prior to the approval of
the loan/grant. Meeting must be held 10 days or more after publication**
- X 5 Preliminary engineering and/or architectural report. The report must
Comply with Guide 6 to RD Instruction 1942-A. **Please review and ensure
Architect/Engineer has addressed all items on Guide 6**
- X 6 Form RD 442-3, Balance Sheet, Form RD 442-7, Operating Budget
and a current audit (if available) [RD Instruction 1942-A Section
1942.2(a)(1)(v)]
- X 7 Form RD 1940-20, Request for Environmental Information, with required
attachments [RD Instruction 1940-G, Section 1940.310(b)]
- X 8 Form RD 400-1, Equal Opportunity Agreement (if applicable)

X 9 Form RD 400-4, "Assurance Agreement"

X 10 For all projects except utility-type projects

X a Financial Feasibility Report, if applicable Must comply with Unnumbered Letter dated May 10, 2010 'Guidance on Preparation of Financial Feasibility Evaluations of Community Facility Projects Also refer to RD Instruction 1942-A Financial Feasibility Report for Health Care Facilities must comply with Unnumbered Letter dated August 30, 2009, "Interim Guidance for Feasibility Analysis of Health Care Facilities'

X b Form RD 1942-54 'Applicant's feasibility Report" (Grant Only)

_____ c Financial information for the last five years if a non-profit organization [RD Instruction 1942-A, Section 1942 5(b)(11)(F)]

_____ d Detailed explanation of proposed security State Office to obtain Regional Attorney's comments, as appropriate [RD Instruction 1942-A Section 1942 5(b)(1)(11)(G)]

_____ e Proposed lease agreements, management agreements, or other agreements when facility management will be provided by other than the applicant [RD Instruction 1942-A, Section 1942 5(b)(1)(11)(J)]

X 11 For Public Bodies

X a Evidence of organization (such as charter, etc) for initial loans only

_____ b A certified copy of all outstanding revenue bond resolutions, if the security for the proposed loan will be based on revenue from the same source, must be reviewed by the Bond Counsel and Office of General Counsel Outstanding General Obligation bond resolutions that pledge revenue as part of repayment must also be reviewed by Bond Counsel and OGC The applicant's attorney should submit a certified copy of the outstanding bond resolutions to Bond Counsel for review and opinion This review should be made before the application is developed

_____ 12 For other than Public Bodies, evidence of organization(charter, by-Laws Articles of Incorporation, etc) for initial loans only

X 13 Form AD-1047, Certification Regarding Debarment, Suspension and Other Responsibility Matters-Primary Covered Transaction"

X 14 Form AD-1049, 'Certification Regarding Drug-Free Workplace Requirements For Other Than Individuals' or Form AD-1050, Certification Regarding Drug-Free Workplace Requirements For Individuals , as appropriate (for Grants only)

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X 15 Form AD 3030

X 16 Form AD 3031

___ 17 Evidence of significant community support from local government affected by proposed facility/project **(for non-profits' only)**

___ 18 Exhibit A-1 to RD Instruction 1940-Q, "Certification for Contracts, Grants, and Loans " Applicable for grants exceeding \$100,000 and loans Exceeding \$150,000 00

___ 19 Standard Form LLL, "Disclosure of Lobbying Activities" if applicable (RD Instruction 1940-Q)

___ 20 Survey on Ensuring Equal Opportunity for Applicants **(For non-profit Organizations only)**

X 21 Furnish a copy of the legal description for the proposed project

X 22 Provide the 911 address for the proposed project

X 23 MS Guide 4 (RD Instruction 1942-A) for applicant certification of present indebtedness (required for loan and/or grant)

___ 24 For non-profit organization, name of CEO/Executive Director/Manager of The non-profit Names and titles/positions of all board members

X 25 Form RD 1942-9, "Loan Resolution Security Agreement," or Form RD 1942-47, "Loan Resolution (Public Bodies)," as applicable If grant, must have copy of a grant resolution

X 26 Applicant must register in the Central Contractor Registration (CCR) Database on-line at www.ccr.gov or by calling 1-866-606-8220 There is no fee for registering

X 27 Form 1910-11, "Applicant Certification Federal Collection Policies for Consumer or Commercial Debts"

AGENCY RESPONSIBILITY

___ 1 SF-424, "Application for Federal Assistance " Enter the date of the complete application in Item 4

___ 2 Running Record by the Area Director of his/her review of the service area to assure gerrymandering has not occurred [RD Instruction 1942-A, Section 1942 5(a)]

___ 3 OGC Review of organizational documents prior to obligation of funds [RD Instruction 1942-C, Section 1942 108(e)] The State Office will be responsible for this

___ 4 Form RECD 2006-38, "Civil Rights Impact Analysis Certification"

___ 5 Community Facilities Project Summary

___ 6 Form RD 3570-2, "Worksheet for Computing Maximum Grant Assistance",
if applicable

RD Instruction 1942-A
MS Guide 3
Page 4

___ 7 Letter of Conditions (draft)

___ 8 Contracts for professional services - legal, engineering and/or
architectural (Will usually be approved by the AD) [RD Instruction
1942-A, Section 1942 4]

___ 9 Contracts for other services [RD Instruction 1942-A, Section 1942 17
(1)(3)]

___ 10 Updated Form RD 1942-39 or 1942-40, "Processing Check List", as
appropriate

___ 11 Form RD 1940-22, "Environmental Checklist for Categorical Exclusions"
or a completed environmental assessment [RD Instruction 1940-G, Section
1940 315] including FEMA Form 81-93, 'Standard Flood Hazard
Determination', if applicable (RD Instruction 1940-G)

___ 12 Form RD 442-7, "Operating Budget (Review applicant's budget and
assist in any necessary corrections)

___ 13 Determine if Articles of Incorporation or Loan Agreement complies
with RD Instruction 1942-A, Section 1942 17(e)(5)

___ 14 Form RD 3570-3, Community Facilities Grant Agreement (if applicable)

___ 15 Draft of Guide 26 to RD Instruction 1942-A, "Community Programs
Project Selection Criteria (for loans)

___ 16 Form RD 3570-1, "Project Selection Priorities (for grants)

___ 17 Statement that GLS is updated

___ 18 Check the Nonprocurement List on the Internet and place a copy in the
application file

___ 19 Check CAIVRS and make the required documentation

___ 20 Obtain the applicants DUNS number

___ 21 Verify applicant's current registration at www.ccr.gov by clicking on
CCR Search and entering the applicant's DUNS number Print registration

___ 22 Priority recommendations by the RDM to include the following
___ a AD's running record or comments regarding applicant and project
eligibility
___ b Documentation including running record and/or other evidence
concerning the availability of credit from commercial sources,
including the possibility of credit through the RD guaranteed loan
program [Applicant must certify in writing per 1942 17(b)(3)]
___ c A determination of the date RD's 45-day response period expires
___ d Brief narrative on historical and archaeological assessment [RD

___ 23 Form AD-622, "Notice of Application Review Action

RD Instruction 1942-A
MS Guide 3
Page 5

OBLIGATION DOCKET
Community Facilities Loans and Grants

APPLICANT RESPONSIBILITY

- ___ 1 Applicant's attorney should be requested to furnish Form RD 427-9, "Preliminary Title Opinion," for projects involving improvements or purchase of real property

AGENCY RESPONSIBILITY (*Send copies only to State Office)

- ___ 1 Form RD 1940-1, "Request for Obligation of Funds" See Forms Manual Insert for documentation to be entered in Item 35
- *___ 2 CAIVRS must be updated at obligation Please provide a copy of the required documentation Put in GLS under approved application
- *___ 3 The Nonprocurement List must be pulled at obligation Please provide a copy of the required documentation Put in GLS under approved application
- *___ 4 Copy of Letter of Conditions
- *___ 5 Form RD 1942-46, Letter of Intent to Meet Conditions"
- *___ 6 Form RD 1942-9, "Loan Resolution Security Agreement," or Form RD 1942-47, 'Loan Resolution (Public Bodies)," as applicable If grant, must have copy of a grant resolution
- ___ 7 Approval (LAPAS) announcement (**prepared in the State Office**) [RD Instruction 1942-G, Section 1942 316(b)]
- *___ 8 Updated Form RD 1942-39 or 1942-40, Processing Check List , as appropriate
- ___ 9 Form RD 3570-3, 'Community Facilities Grant Agreement for the Program Director's signature

Application for Federal Assistance SF-424		Version 02
*1 Type of Submission ☐ Preapplication ☒ Application ☐ Changed/Corrected Application	*2 Type of Application ☒ New ☐ Continuation ☐ Revision *If Revision, select appropriate letter(s) * Other (Specify)	
*3 Date Received		4 Application Identifier
5a Federal Entity Identifier		*5b Federal Award Identifier
State Use Only		
6 Date Received by State		7 State Application Identifier
8 APPLICANT INFORMATION		
* a Legal Name Clay County Board of Supervisors		
* b Employer/Taxpayer Identification Number (EIN/TIN) 64-6000252		*c Organizational DUNS 079117719
d Address		
*Street1 PO Box 815 Street 2 *City West Point County Clay County *State Mississippi Province Country United States of America *Zip/ Postal Code 39773		
e Organizational Unit		
Department Name District 4 Backhoe		Division Name
f Name and contact information of person to be contacted on matters involving this application		
fix Mr First Name Luke Title Name * Last Name Lummus Suffix Title President Organizational Affiliation		
*Telephone Number 662-494-3133		Fax Number 662-492-4059
*Email aberry@claycounty ms gov		

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Application for Federal Assistance SF-424

Version 02

9 Type of Applicant 1 Select Applicant Type B County Government

Type of Applicant 2 Select Applicant Type

- Select One -

Type of Applicant 3 Select Applicant Type

- Select One -

*Other (specify)

*10 Name of Federal Agency

USDA/Rural Development

11 Catalog of Federal Domestic Assistance Number

10 766

CFDA Title

Community Facilities Loans and Grants

*12 Funding Opportunity Number

*Title

13 Competition Identification Number

Title

14 Areas Affected by Project (Cities, Counties, States, etc)

District 4 in Clay County, MS

*15 Descriptive Title of Applicant's Project.

Purchase of a backhoe for Clay County District 4

Attach supporting documents as specified in agency instructions

Application for Federal Assistance SF-424

Version 02

16 Congressional Districts Of Mississippi

*a Applicant 1st

*b Program/Project 1st

Attach an additional list of Program/Project Congressional Districts if needed

17 Proposed Project Purchase of a backhoe for District 4

*a Start Date 10/15/2012

*b End Date 10/14/2013

1 Estimated Funding (\$)

* Federal \$50,000 00

* Applicant \$40,000 00

*c State

*d Local

*e Other

*f Program Income

*g TOTAL \$90,000 00

19 Is Application Subject to Review By State Under Executive Order 12372 Process?**☐ a This application was made available to the State under the Executive Order 12372 Process for review on☐ b Program is subject to E O 12372 but has not been selected by the State for review☒ c Program is not covered by E O 1237220 Is the Applicant Delinquent On Any Federal Debt? (If "Yes", provide explanation)**☐ Yes ☒ No

21 *By signing this application, I certify (1) to the statements contained in the list of certifications** and (2) that the statements herein are true, complete and accurate to the best of my knowledge I also provide the required assurances** and agree to comply with any resulting terms if I accept an award I am aware that any false, fictitious, or fraudulent statements or claims may subject me to criminal, civil, or administrative penalties (U S Code, Title 218, Section 1001)

☒ **I AGREE

* The list of certifications and assurances, or an internet site where you may obtain this list, is contained in the announcement or any specific instructions

Authorized Representative

Prefix Mr *First Name Luke

Middle Name

*Last Name Lummus

Suffix

*Title President

*Telephone Number 662-494-3133

Fax Number 662-492-4059

*Email aberry@claycounty ms gov

*Signature of Authorized Representative

Date Signed 10/15/2012

424

Application for Federal Assistance SF-424

Version 02

*Applicant Federal Debt Delinquency Explanation

The following field should contain an explanation if the Applicant organization is delinquent on any Federal Debt. Maximum number of characters that can be entered is 4,000. Try and avoid extra spaces and carriage returns to maximize the availability of space.

BUDGET INFORMATION - Non-Construction Programs

OMB Approval No 0348 0044

SECTION A BUDGET SUMMARY						
Grant Program Function or Activity (a)	Catalog of Federal Domestic Assistance Number (b)	Estimated Unobligated Funds		New or Revised Budget		
		Federal (c)	Non Federal (d)	Federal (e)	Non-Federal (f)	Total (g)
1 Community Facilities	10 766	\$	\$	\$ 50,000 00	\$ 40,000 00	\$ 90 000 00
2						0 00
3						0 00
4						0 00
5 Totals		\$ 0 00	\$ 0 00	\$ 50,000 00	\$ 40,000 00	\$ 90 000 00
SECTION B BUDGET CATEGORIES						
6 Object Class Categories	GRANT PROGRAM, FUNCTION OR ACTIVITY				Total (5)	
	(1)	(2)	(3)			
a Personnel	\$	\$	\$	\$	0 00	
b Fringe Benefits					0 00	
c Travel					0 00	
d Equipment	90,000 00				90 000 00	
e Supplies					0 00	
f Contractual					0 00	
g Construction					0 00	
h Other					0 00	
i Total Direct Charges (sum of 6a 6h)	90,000 00	0 00	0 00	0 00	90,000 00	
j Indirect Charges					0 00	
k TOTALS (sum of 6i and 6j)	\$ 90 000 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 90,000 00	
7 Program Income	\$	\$	\$	\$	0 00	

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SECTION C - NON-FEDERAL RESOURCES					
(a) Grant Program	(b) Applicant	(c) State	(d) Other Sources	(e) TOTALS	
8 Community Facilities Loans and Grants	\$	\$	\$	\$ 0 00	
9				0 00	
10				0 00	
11				0 00	
12 TOTAL (sum of lines 8-11)	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	
SECTION D - FORECASTED CASH NEEDS					
	Total for 1st Year	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
13 Federal	\$ 50,000 00	\$ 50,000 00	\$	\$	\$
14 Non-Federal	40,000 00	40,000 00			
15 TOTAL (sum of lines 13 and 14)	\$ 90,000 00	\$ 90,000 00	\$ 0 00	\$ 0 00	\$ 0 00
SECTION E - BUDGET ESTIMATES OF FEDERAL FUNDS NEEDED FOR BALANCE OF THE PROJECT					
(a) Grant Program	FUTURE FUNDING PERIODS (Years)				
	(b) First	(c) Second	(d) Third	(e) Fourth	
16 Community Facilities Loans and Grants	\$ 50,000 00	\$	\$	\$	
17					
18					
19					
20 TOTAL (sum of lines 16-19)	\$ 50,000 00	\$ 0 00	\$ 0 00	\$ 0 00	
SECTION F - OTHER BUDGET INFORMATION					
21 Direct Charges	22 Indirect Charges				
23 Remarks					

ASSURANCES - NON-CONSTRUCTION PROGRAMS

Public reporting burden for this collection of information is estimated to average 15 minutes per response including time for reviewing instructions searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information including suggestions for reducing this burden to the Office of Management and Budget Paperwork Reduction Project (0348-0040) Washington DC 20503

**PLEASE DO NOT RETURN YOUR COMPLETED FORM TO THE OFFICE OF MANAGEMENT AND BUDGET
SEND IT TO THE ADDRESS PROVIDED BY THE SPONSORING AGENCY**

NOTE Certain of these assurances may not be applicable to your project or program. If you have questions please contact the awarding agency. Further certain Federal awarding agencies may require applicants to certify to additional assurances. If such is the case you will be notified.

As the duly authorized representative of the applicant, I certify that the applicant.

- | | |
|--|--|
| <ol style="list-style-type: none"> 1 Has the legal authority to apply for Federal assistance and the institutional managerial and financial capability (including funds sufficient to pay the non Federal share of project cost) to ensure proper planning management and completion of the project described in this application 2 Will give the awarding agency, the Comptroller General of the United States and if appropriate the State, through any authorized representative access to and the right to examine all records books papers or documents related to the award, and will establish a proper accounting system in accordance with generally accepted accounting standards or agency directives 3 Will establish safeguards to prohibit employees from using their positions for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest, or personal gain 4 Will initiate and complete the work within the applicable time frame after receipt of approval of the awarding agency 5 Will comply with the Intergovernmental Personnel Act of 1970 (42 U.S.C. §§4728-4763) relating to prescribed standards for merit systems for programs funded under one of the 19 statutes or regulations specified in Appendix A of OPM's Standards for a Merit System of Personnel Administration (5 C.F.R. 900 Subpart F) 6 Will comply with all Federal statutes relating to nondiscrimination. These include but are not limited to (a) Title VI of the Civil Rights Act of 1964 (P.L. 88-352) which prohibits discrimination on the basis of race color or national origin (b) Title IX of the Education Amendments of 1972 as amended (20 U.S.C. §§1681-1683 and 1685-1686) which prohibits discrimination on the basis of sex (c) Section 504 of the Rehabilitation | <p>Act of 1973 as amended (29 U.S.C. §794) which prohibits discrimination on the basis of handicaps (d) the Age Discrimination Act of 1975 as amended (42 U.S.C. §§6101-6107) which prohibits discrimination on the basis of age (e) the Drug Abuse Office and Treatment Act of 1972 (P.L. 92-255) as amended relating to nondiscrimination on the basis of drug abuse (f) the Comprehensive Alcohol Abuse and Alcoholism Prevention Treatment and Rehabilitation Act of 1970 (P.L. 91-616) as amended relating to nondiscrimination on the basis of alcohol abuse or alcoholism (g) §§523 and 527 of the Public Health Service Act of 1912 (42 U.S.C. §§290dd-3 and 290ee-3) as amended relating to confidentiality of alcohol and drug abuse patient records (h) Title VIII of the Civil Rights Act of 1968 (42 U.S.C. §§3601 et seq.) as amended relating to nondiscrimination in the sale rental or financing of housing (i) any other nondiscrimination provisions in the specific statute(s) under which application for Federal assistance is being made and (j) the requirements of any other nondiscrimination statute(s) which may apply to the application</p> <ol style="list-style-type: none"> 7 Will comply or has already complied with the requirements of Titles II and III of the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 (P.L. 91-646) which provide for fair and equitable treatment of persons displaced or whose property is acquired as a result of Federal or federally assisted programs. These requirements apply to all interests in real property acquired for project purposes regardless of Federal participation in purchases 8 Will comply as applicable with provisions of the Hatch Act (5 U.S.C. §§1501-1508 and 7324-7328) which limit the political activities of employees whose principal employment activities are funded in whole or in part with Federal funds |
|--|--|

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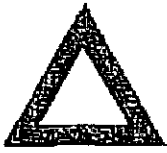
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Prescribed by OMB Circular A-102

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- 9 Will comply as applicable with the provisions of the Davis Bacon Act (40 U S C §§276a to 276a 7) the Copeland Act (40 U S C §276c and 18 U S C §874) and the Contract Work Hours and Safety Standards Act (40 U S C §§327 333), regarding labor standards for federally assisted construction subagreements
- 10 Will comply if applicable with flood insurance purchase requirements of Section 102(a) of the Flood Disaster Protection Act of 1973 (P L 93 234) which requires recipients in a special flood hazard area to participate in the program and to purchase flood insurance if the total cost of insurable construction and acquisition is \$10 000 or more
- 11 Will comply with environmental standards which may be prescribed pursuant to the following (a) institution of environmental quality control measures under the National Environmental Policy Act of 1969 (P L 91 190) and Executive Order (EO) 11514 (b) notification of violating facilities pursuant to EO 11738 (c) protection of wetlands pursuant to EO 11990 (d) evaluation of flood hazards in floodplains in accordance with EO 11988 (e) assurance of project consistency with the approved State management program developed under the Coastal Zone Management Act of 1972 (16 U S C §§1451 et seq), (f) conformity of Federal actions to State (Clean Air) Implementation Plans under Section 176(c) of the Clean Air Act of 1955, as amended (42 U S C §§7401 et seq) (g) protection of underground sources of drinking water under the Safe Drinking Water Act of 1974 as amended (P L 93-523), and (h) protection of endangered species under the Endangered Species Act of 1973 as amended (P L 93 205)
- 12 Will comply with the Wild and Scenic Rivers Act of 1968 (16 U S C §§1271 et seq) related to protecting components or potential components of the national wild and scenic rivers system
- 13 Will assist the awarding agency in assuring compliance with Section 106 of the National Historic Preservation Act of 1966 as amended (16 U S C §470) EO 11593 (identification and protection of historic properties), and the Archaeological and Historic Preservation Act of 1974 (16 U S C §§469a-1 et seq)
- 14 Will comply with P L 93 348 regarding the protection of human subjects involved in research development and related activities supported by this award of assistance
- 15 Will comply with the Laboratory Animal Welfare Act of 1966 (P L 89-544, as amended 7 U S C §§2131 et seq) pertaining to the care handling, and treatment of warm blooded animals held for research, teaching, or other activities supported by this award of assistance
- 16 Will comply with the Lead Based Paint Poisoning Prevention Act (42 U S C §§4801 et seq) which prohibits the use of lead-based paint in construction or rehabilitation of residence structures
- 17 Will cause to be performed the required financial and compliance audits in accordance with the Single Audit Act Amendments of 1996 and OMB Circular No A-133 Audits of States Local Governments and Non Profit Organizations
- 18 Will comply with all applicable requirements of all other Federal laws executive orders, regulations, and policies governing this program

SIGNATURE OF AUTHORIZED CERTIFYING OFFICIAL 		TITLE President	
APPLICANT ORGANIZATION Clay County Board of Supervisors		DATE SUBMITTED October 25, 2012	

Standard Form 424B (Rev 7 97) Back



GOLDEN TRIANGLE Planning and Development District, Inc

Post Office Box 828 • Starkville MS 39760-0828 • Telephone (662) 324-7860 • Fax (662) 324 1911

Cecil Hamilton
President

Robert E. Boykin
Vice President

Jimmie Oliver
Secretary / Treasurer

Rupert L. "Rudy" Johnson
Executive Director

TO **Clay County Board of Supervisors**
P.O. Box 815
West Point, MS 39773-0815

DATE **October 24, 2012**

CLEARINGHOUSE NUMBER **GT102412-001**

The Golden Triangle Planning & Development District, as Regional Clearinghouse for Federal Programs, has been notified of the intent to apply for Federal assistance as described below

Purchase of backhoe for Clay County Supervisor's District 4.

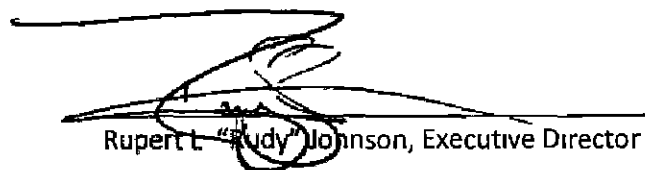
Total Project Cost **\$90,000.00**

Federal Agency/Funds **\$50,000.00**

Applicant: **40,000.00**

- (☒) The Regional Clearinghouse has received and reviewed the application for Federal assistance as described above
- (☐) The Regional Clearinghouse has notified appropriate local and regional agencies of this proposed project, and
- (☐) Interest has been expressed in conferring with the applicant(s)
 - (☐) The attached comments were submitted and are to become a part of this Review
 - (☐) No response was received from these agencies
- (☒) The proposed project appears to be consistent with the following plan(s) for economic/community development in the District
- (☒) GTPDD DISTRICT DEVELOPMENT PROGRAM
 - (☐) Comprehensive Economic Development Strategy
- (☐) The proposed project is not consistent with applicable economic/community development plan(s) for this District
- (☒) This notice constitutes final Regional Clearinghouse Review and Comment on the proposed project, and requirements of E O 12372 have been met at the Regional level

Comments


Rupert L. "Rudy" Johnson, Executive Director

c State Clearinghouse

CHOCTAW

CLAY

LOWNDES

NOXUBEE

OKTIBBEHA

WEBSTER

WINSTON

430

Applicant Clay County Board of Supervisors

Request	Loan _____	Total Project Cost	\$90,000 00
	Grant <u>\$50,000 00</u>		
	Other <u>\$40,000 00</u>		

CF Loan and Grant Information

- 1 Check one of the following to indicate financial feasibility of the facility (For CF loans only)
 _____ 5-5 Criteria (In existence at least 5 years, with 5 years of financially successful operation)
 _____ Assured Income _____ Exceptional Community Support
 _____ (Furnish letters of support)
- 2 Type of security (If several, check all types applicable)
 _____ G O Bonds _____ Revenue Bonds _____ R E Lien
 _____ Special Assessments _____ Other
- 3 Type of Service Give unit and job data on each type

Type of Facility	Unit of Measure	Before	After	Benef By RD
___ Prim Health Clinic	No of examining rooms	_____	_____	_____
	*Jobs created/saved	_____	_____	_____
___ Physician Clinic	No of offices	_____	_____	_____
___ Dental Clinic	*Jobs created/saved	_____	_____	_____
___ Hospital	No of beds	_____	_____	_____
___ Nursing Home	*Jobs created/saved	_____	_____	_____
___ Street Improvement	Miles of street	_____	_____	_____
	*Jobs created/saved	_____	_____	_____
___ Railroad	Miles of track	_____	_____	_____
	*Jobs created/saved	_____	_____	_____
___ Natural Gas	No of hook-ups	_____	_____	_____
	*Jobs created/saved	_____	_____	_____
___ Library	Linear ft. shelf space	_____	_____	_____
	*Jobs created/saved	_____	_____	_____
___ Community Center	SF usable floor space	_____	_____	_____
___ City Hall	*Jobs created/saved	_____	_____	_____
___ County Courthouse		_____	_____	_____
___ Jail	No of cells	_____	_____	_____
	*Jobs created/saved	_____	_____	_____
___ Fire Department	SF equipment space	_____	_____	_____
	*Jobs created/saved	_____	_____	_____

(9-15-91) PN 78
(Rev 2)

Type of Facility	Unit of Measure	Before	After	Benef By RD
<u> </u> Fire Trucks	No trucks/ambulances	<u> </u>	<u> </u>	<u> </u>
<u> </u> Ambulance Service	*Jobs created/saved	<u> </u>	<u> </u>	<u> </u>
<u> X </u> Other <u>Backhoe Dist 4</u> (Specify)	(Specify job data, unit, etc)	<u> </u>	<u> </u>	<u> </u>

- 4 Number of Industrial Park Sites (a) Occupied before RD funding
 (b) Occupied after RD funding
 (c) Committed before funding
 (d) Sites resulting from funding
 (e) Jobs created
 (f) Jobs saved
 (g) Total jobs

- 5 Race/origin of users Fill each blank with a number or zero
(based on population of the community where the project is located)

1,218 White 3,122 Black 35 Hispanic 3 Am Indian
0 Asian/Pac Islander 36 Other 4,376 Total

- 6 Median household income of area to be served \$ 22,033 00
- 7 Cash on hand related to the facility Include all cash such as reserve, operation and maintenance funds, certificates of deposits, etc
- 8 Reserve funds required to be current based on existing debts

* Identify jobs as full-time, part-time, or seasonal

We certify that the above information is correct and we are unable to finance the proposed project from our own resources or through commercial credit

Clay County Board of Supervisors
Name of Applicant

By 
Title President
Date 10/25/2012

Affidavit of Publication

STATE OF MISSISSIPPI} SS
COUNTY OF CLAY}

Natasha Watson, being duly sworn, says

That she is bookkeeper of the Daily Times Leader, a daily newspaper of general circulation, printed and published in West Point, Clay County, Mississippi, that the publication, a copy of which is attached hereto, was published in the said newspaper on the following dates

October 2, 2012

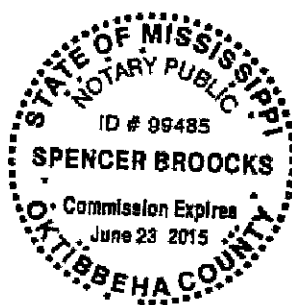
That said newspaper was regularly issued and circulated on those dates
SIGNED

Natasha Watson
bookkeeper

Subscribed to and sworn to me this 15th day of October, 2012

Spencer Brooks
Notary Public

PUBLIC HEARING NOTICE
The Clay County Board of Supervisors is applying to the United States Department of Agriculture/Rural Development for a Community Facilities Grant to purchase a backhoe for District 4. More specific details regarding the project application will be provided at a public hearing that will be held at the Clay County Courthouse, 205 Court Street in West Point on October 15, 2012 at 9:00 AM. Anyone interested in the project is welcome to attend.



**CLAY COUNTY RURAL DEVELOPMENT PUBLIC HEARING
FOR
PROPOSED DISTRICT 4 BACKHOE
CLAY COUNTY COURTHOUSE
WEST POINT, MS**

October 15, 2012

9 00 AM

Name	Address	Telephone	
Spencer Brooks	GTPDD	662320	2009
Teresa Ware	707 Meadow Lane	662295	4936
Ginger Allen	414 E. Brane Ave	295	9837
LaTrance Boyd	Clay County	662-494-3124	
Johley Walker	Clay County	662-494-3125	
Ava Gardner	Clay County	662494	3124
Deborah Meyer	" "	662494	3124

**PUBLIC HEARING
RURAL DEVELOPMENT
U S DEPARTMENT OF AGRICULTURE PROGRAM
STARKVILLE, MISSISSIPPI
OCTOBER 15, 2012
CLAY COUNTY COURTHOUSE
9 00 AM**

Clay County Board of Supervisors conducted a public hearing for the purpose of receiving comments on a proposed purchase one (1) District 4 backhoe for Clay County. Spencer Broocks opened the meeting at 9 00 AM. Mr Broocks of Golden Triangle Planning & Development District, Inc explained the application process and requirements of Rural Development. Mr Broocks stated that Clay County District 4 was eligible for a 75% grant with a maximum of \$50,000 and the County could either borrow the additional money or use local funds to complete the total project costs of approximately \$90,000 for the backhoe. Mr Broocks asked for other comments or any questions from those in attendance and from any county official. There were none. Mr Broocks adjourned the hearing at 9 30 AM.



Thompson Machinery

10/23/12

Clay County
Shelton Dean Dist # 4
Teresa Ware

We offer you the following for your review,
One New Cat 420F Backhoe Loader Open Canopy, 4x4, Standard Stick with a 36 inch rear bucket and a 1 4 cubic yard front bucket for the Sale price of approx \$90,000 plus tax

This machine has a 3yr/5000hr Powertrain Warranty from date of Purchase

We appreciate the opportunity to quote you on this machine and hopefully look forward to working with you soon

Sincerely,

Kenneth Tisdale
Thompson Machinery
3199 S Frontage Rd
Hwy 82 West
Columbus Ms 39701
662-889-3253

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Clay County
Statement of Net Assets
September 30, 2010

Exhibit 1

	Primary Government		
	Governmental Activities	Business type Activities	Total
ASSETS			
Cash	\$ 3,905,966	92,209	3,998,175
Property tax receivable	3,540,452		3,540,452
Accounts receivable (net of allowance for uncollectibles of \$437,930)		573,048	573,048
Fines receivable (net of allowance for uncollectibles of \$4,514,727)	703,961		703,961
Capital lease receivable	1,274,107		1,274,107
Intergovernmental receivables	198,981	9,230	208,211
Other receivables	149,309	23,266	172,575
Internal balances	5,208	(5,208)	-0
Capital assets			
Land and construction in progress	769,327		769,327
Other capital assets, net	16,474,770	88,157	16,562,927
Total Assets	27,022,081	780,702	27,802,783
LIABILITIES			
Claims payable	268,909	13,070	281,979
Intergovernmental payables	302,497		302,497
Accrued interest payable	31,677		31,677
Deferred revenue	3,810,133		3,810,133
Unearned revenue		22,416	22,416
Other payables	55,475		55,475
Long-term liabilities			
Due within one year			
Capital debt	523,725	4,109	527,834
Non capital debt	34,000		34,000
Due in more than one year			
Capital debt	2,877,078	352	2,877,430
Non-capital debt	140,762	1,116	141,878
Total Liabilities	8,044,256	41,063	8,085,319
NET ASSETS			
Invested in capital assets, net of related debt	13,843,294	83,696	13,926,990
Restricted net assets			
Expendable			
General government	47,824		47,824
Debt service	48,232		48,232
Public safety	188,055		188,055
Public works	1,386,617	655,943	2,042,560
Culture and recreation	3,799		3,799
Economic development	1,208,188		1,208,188
Unemployment compensation	54,141		54,141
Capital projects	18,014		18,014
Unrestricted	2,179,661		2,179,661
Total Net Assets	\$ 18,977,825	739,639	19,717,464

The accompanying notes and auditors' reports are integral parts of the statements

There came before the Clay County Board of Supervisors in regular session Thursday September 13th the matter of adopting the budget for Fiscal Year 2012 2013 Upon motion by Supervisor R B Davis and a second by Shelton Deanes by unanimous vote of the Supervisors the following budget for Fiscal Year 2012 2013 was adopted

Clay County
Combined Budget For Publication
For The Fiscal Year Ending September 30, 2013

	Governmental Fund Types				Proprietary Fund Types		Totals
	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	
Revenues							
Amount necessary to be raised by tax levy	\$3,887,071	\$898,528	\$0	\$255,880	\$0	\$0	\$5,041,479
Taxes and ad valorem other than tax levy	\$43,400	\$0	\$0	\$0	\$0	\$0	\$43,400
Road and Bridge privilege tax	\$0	\$180,000	\$0	\$0	\$0	\$0	\$180,000
License Commissions, and Other Revenue	\$225,800	\$21,800	\$0	\$0	\$0	\$0	\$247,600
Fines and Forfeitures	\$195,000	\$0	\$0	\$0	\$0	\$0	\$195,000
State Assessments	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Governmental Revenues							
General Sources	\$9,300	\$50,000	\$0	\$0	\$0	\$0	\$59,300
State Sources	\$777,180	\$901,700	\$0	\$40,000	\$13,664	\$0	\$1,732,544
Local Sources	\$19,992	\$35,900	\$0	\$0	\$0	\$0	\$55,892
Charges For Service	\$247,000	\$190,000	\$0	\$0	\$300,000	\$0	\$737,000
Interest Income	\$3,900	\$4,250	\$0	\$0	\$500	\$0	\$8,650
Miscellaneous Revenues	\$19,100	\$219,918	\$0	\$0	\$0	\$0	\$239,018
Contributions to Permanent Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$250,000	\$0	\$61,255	\$0	\$0	\$311,255
Special Items	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Extraordinary Items	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$5,427,743	\$2,752,096	\$0	\$357,135	\$314,164	\$0	\$8,851,138
Beginning Cash Balance	\$743,900	\$1,539,193	\$18,261	\$34,303	\$175,000	\$0	\$2,510,657
Total Revenues and Beginning Cash Balance	\$6,171,643	\$4,291,289	\$18,261	\$391,438	\$489,164	\$0	\$11,361,795
Expenditures							
General Government	\$2,685,396	\$92,011	\$0	\$0	\$0	\$0	\$2,777,407
Public Safety	\$2,063,117	\$552,257	\$0	\$0	\$0	\$0	\$2,615,374
Public Works	\$0	\$1,634,450	\$0	\$0	\$277,502	\$0	\$1,911,952
Health & Welfare	\$153,900	\$0	\$0	\$0	\$0	\$0	\$153,900
Culture & Recreation	\$0	\$72,108	\$0	\$0	\$0	\$0	\$72,108
Education	\$35,750	\$0	\$0	\$0	\$0	\$0	\$35,750
Conservation of Natural Resources	\$32,341	\$0	\$0	\$0	\$0	\$0	\$32,341
Economic Development & Assistance	\$27,304	\$639,463	\$0	\$0	\$0	\$0	\$666,767
Debt Service	\$17,296	\$32,834	\$0	\$388,168	\$0	\$0	\$438,298
Other Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$291,843	\$11,561	\$17,900	\$0	\$6,000	\$0	\$327,304
Special Items	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Extra Ordinary Items	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$5,306,947	\$3,034,684	\$17,900	\$388,168	\$283,502	\$0	\$9,031,201
Ending Cash Balance	\$864,696	\$1,256,605	\$361	\$3,270	\$205,662	\$0	\$2,330,594
Total Expenditures and Ending Cash Balance	\$6,171,643	\$4,291,289	\$18,261	\$391,438	\$489,164	\$0	\$11,361,795

NOTICE OF FINAL ADOPTION OF 2012 2013 BUDGET FOR CLAY COUNTY MS Notice is hereby given to the public that the detailed copy of the adopted budget of Clay County MS is available for public inspection upon request during business hours at the Courthouse in the office of the Chancery Clerk

Amy G Berry
Clerk of the Board of Supervisors
Clay County MS

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The following document was not prepared by the Office of the State Auditor, but was prepared by and submitted to the Office of the State Auditor by a private CPA firm. The document was placed on this web page as it was submitted. The Office of the State Auditor assumes no responsibility for its content or for any errors located in the document. Any questions of accuracy or authenticity concerning this document should be submitted to the CPA firm that prepared the document. The name and address of the CPA firm appears in the document.

CLAY COUNTY, MISSISSIPPI
AUDITED FINANCIAL STATEMENTS
AND SPECIAL REPORTS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

**CLAY COUNTY
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FINANCIAL SECTION

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J.E. VANCE & COMPANY, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

825 JEFFERSON STREET
POST OFFICE BOX 1280
TUPELO, MISSISSIPPI 38802

(662) 842-2123
FACSIMILE (662) 841-6809
E-MAIL jev@jevance.com

INDEPENDENT AUDITORS' REPORT

Members of the Board of Supervisors
Clay County, Mississippi

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Clay County Mississippi as of and for the year ended September 30, 2010, which collectively comprise the basic financial statements of the county's primary government as listed in the table of contents. These financial statements are the responsibility of the county's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to previously present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Clay County, Mississippi, as of September 30, 2010, and the respective changes in financial position, and where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 14, 2012, on our consideration of Clay County, Mississippi's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

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MEMBER OF PCPS THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS ALLIANCE FOR CPA FIRMS

The Management's Discussion and Analysis and the Budgetary Comparison Schedules and corresponding notes are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Clay County, Mississippi's basic financial statements. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Tupelo, Mississippi
May 14, 2012

J E Vance & Company

**CLAY COUNTY, MS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2010**

INTRODUCTION

The discussion and analysis of Clay County's financial performance provides an overall narrative review of the County's financial activities for the year ended September 30, 2010. The intent of this discussion and analysis is to look at the County's performance as a whole; readers should also review the notes to the basic financial statements and the financial statements to enhance their understanding of the County's financial performance.

This discussion and analysis is an element of required supplementary information specified in the 'Governmental Accounting Standards Board's (GASB) Statement No. 34 - *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*' issued in June 1999. Certain comparative information between the current year and the prior year is required to be presented.

Clay County is located in the northern portion of Mississippi. The population, according to the 2010 census, is 20,634. The local economic base is driven primarily by manufacturing and agriculture primarily forest products, soybeans, and cotton.

FINANCIAL HIGHLIGHTS

Clay County is financially stable. The County has committed itself to financial excellence for many years by using sound financial planning, budgeting, and strong internal controls. The County is committed to maintaining sound fiscal management to meet the challenges of the future.

Clay County continues to remain firm economically and in population. This stability has allowed the county to maintain a steady increase in tax revenues without any significant tax increase. The County government's millage rate for the year ending 9/30/2010 was 49.76. This millage rate reflects a decrease of 1.85% from the prior year. The millage needed for the debt service category decreased by 10.21% in comparison to the prior year. Overall, from 1999 - 2004, the County's millage rate was maintained at 50.00. In 2005 thru 2007, the millage rate dropped below this amount. These figures alone should substantiate to the public both the significant tax base growth and the conservative effort of the Board of Supervisors to maintain the county's millage rate at a minimum. This percentage does not include School tax increase.

Total net assets increased \$40,689, which represents a 0.2% increase from the prior fiscal year.

The County had \$8,009,746 in total revenues during the current fiscal year compared to \$9,493,172 during fiscal year 2009. Property tax revenues account for \$4,533,241 and \$4,649,460 or 57% and 49% of total revenues during fiscal years ended 2010 and 2009, respectively. State and federal revenues in the form of reimbursements, shared revenue, or grants accounted for \$1,233,466 and \$2,259,599 or 15% and 24% of total revenues during fiscal years ended 2010 and 2009, respectively. Total expenses amounted to \$7,949,648 during 2010 and \$8,994,428 during 2009.

Among major funds, the General Fund had \$5,162,144 in revenues and \$5,019,978 in expenditures. The General Fund's fund balance increased \$48,196 over the prior year.

The TVA Bridge Bond Fund had \$44,495 in revenues and \$167,451 in expenditures. The fund balance decreased \$125,007 over the prior year.

Capital assets, net of accumulated depreciation, increased by \$718,723.

Long-term debt increased by \$7,257.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements comprise three components: 1) Government-wide financial statements, 2) Fund financial statements, and 3) Notes to the basic financial statements. Required Supplementary Information is included in addition to the basic financial statements.

Figure 1 – Required Components of the County's Annual Report

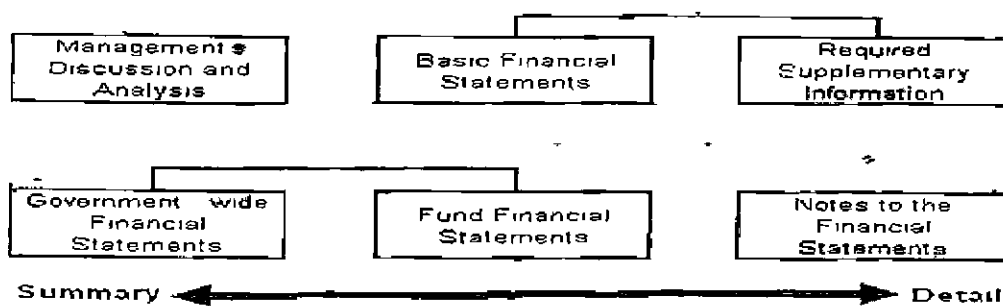


Figure 1 shows how required parts of this annual report are arranged and relate to one another.

Figure 2 summarizes the major features of the County's financial statements including the portion of the County's government they cover and the types of information they contain. The remainder of this section of Management's Discussion and Analysis explains the structure and content of each of the statements.

Figure 2 – Major Features of the County's Government-Wide and Fund Financial Statements

	Government-Wide Financial Statements	Fund Financial Statements		
		Governmental Funds	Proprietary Funds	Fiduciary Funds
Scope	Entire County government (except fiduciary funds) and component units	All activities of the County that are not business-type or fiduciary in nature	Activities of the County that operate similar to private businesses	The County is the trustee or agent for someone else's resources
Required financial statements	• Statement of net assets • Statement of activities	• Balance sheet • Statement of revenues, expenditures and changes in fund balances	• Statement of net assets • Statement of revenues, expenses and changes in net assets • Statement of cash flows	• Statement of fiduciary net assets
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus	Accrual accounting and economic resources focus
Type of asset/liability information	All assets and liabilities, both financial and capital and short and long term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter, no capital assets included	All assets and liabilities, both financial and capital, and short and long term	All assets and liabilities, both short and long term
Type of inflow/outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year, expenditures when goods or services are received and payment is due during the year or soon thereafter	All revenues and expenses during year, regardless of when cash is received or paid	

Government-wide Financial Statements The government-wide financial statements are designed to provide readers with a broad overview of the County finances, in a manner similar to private-sector businesses

The statement of net assets presents information on all County assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The statement of activities presents information showing how net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods.

Both of these government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or part of their costs through user fees and charges (business-type activities). The governmental activities of the County include general government, public safety, public works (roads and bridges), health and welfare, culture and recreation, education, conservation of natural resources, economic development, and interest on long-term debt. The business-type activities of the County include the Solid Waste Department.

The Government-wide Financial Statements can be found on pages 17 and 18 of this report.

Fund Financial Statements A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County uses fund accounting to ensure and demonstrate finance-related legal compliance. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental funds financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a county's near-term financing requirements. Governmental funds include the general, special revenue, debt service, and capital projects funds.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the "Governmental Funds Balance Sheet" and the "Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances" provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. These reconciliations are on pages 20 and 22, respectively.

The County maintains individual governmental funds in accordance with the *Mississippi County Financial Accounting Manual*. Information is presented separately in the governmental funds Balance Sheet and in the governmental funds Statement of Revenues, Expenditures, and Changes in Fund Balances for all major funds. All other non-major funds are combined together and presented in these reports as other governmental funds.

The basic governmental funds financial statements can be found on pages 19 and 21 of this report.

Proprietary funds—Services for which Clay County charges customers a fee are generally reported in proprietary funds. Proprietary funds, like the government-wide statements, provide both long- and short-term financial information. The County has only one type of proprietary funds—enterprise funds. The County's enterprise funds are the same as its business-type activities yet provide more detail and additional information, such as cash flows. The measurement focus of proprietary funds is upon determination of net income, financial position and change in financial position. These funds are maintained on the accrual basis of accounting. The Statement of Net Assets, Statement of Revenues, Expenses and Changes in Fund Net Assets, and Statement of Cash Flows are all required statements.

Fiduciary funds are used to account for resources held for the benefit of parties outside the County government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accrual basis of accounting is used for fiduciary funds. The County is responsible for ensuring that the assets reported in these funds are used for their intended purposes. The County's fiduciary activities are presented in a separate Statement of Fiduciary Assets and Liabilities, which can be found on page 26 of this report.

Notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes can be found on pages 27-48 of this report.

In addition to the basic financial statements and accompanying notes, this report also presents **Required Supplementary Information** concerning the County's budget process.

The County adopts an annual operating budget for all governmental funds. A budgetary comparison statement has been provided for the General Fund and each additional major special revenue fund. This required supplementary information can be found on pages 49-53 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net Assets—Net assets may serve over time as a useful indicator of the government's financial position. In the case of Clay County, assets exceeded liabilities by \$19,717,464 as of September 30, 2010.

By far, the largest portion of the County's net assets, \$13 926,990 or 71%, reflects its investment in capital assets (e g roads, bridges, land, buildings, mobile equipment, furniture & equipment, and leased property under capital lease) less related outstanding debt used to acquire such assets. The County uses these capital assets to provide services to its citizens.

The County's financial position is a product of several financial transactions including the net results of activities, the acquisition and payment of debt, the acquisition and disposal of capital assets and the depreciation of capital assets.

The following table presents a summary of the County's net assets at September 30, 2010 and 2009:

	Governmental Activities	
	2010	2009
Current assets	9 777,984	10,506,975
Capital assets, net	17 244,097	16,499,635
Total assets	\$ 27,022,081	\$ 27,006,610
Current liabilities	5,026,416	4,991,189
Long-term debt outstanding	3,017,840	3,021,255
Total liabilities	8,044,256	8 012,444
Net assets		
Invested in capital assets, net of related debt	13,843,294	14,053,086
Restricted	2,954,870	3,480,432
Unrestricted	2,179,661	1,460,648
Total net assets	\$ 18,977,825	\$ 18,994,166

	Business-type Activities	
	2010	2009
Current assets	692,545	605,616
Capital assets, net	88,157	113,896
Total assets	\$ 780,702	\$ 719,512
Current liabilities	39,595	32,102
Long-term debt outstanding	1,468	4,801
Total liabilities	41,063	36,903
Net assets		
Invested in capital assets, net of related debt	83,696	105,516
Restricted	655,943	577,093
Total net assets	\$ 739,639	\$ 682,609

Changes in Net Assets—Clay County's total revenues for the fiscal year ended September 30, 2010 were \$8,009,746. The total cost for all services provided was \$7,949,648. The increase in net assets was \$40,689. The following table presents a summary of the changes in net assets for the fiscal years ended September 30, 2010 and 2009.

	<u>2010</u>	<u>2009</u>
Revenues.		
Program Revenues		
Charges for services	\$ 1,403,999	\$ 1,646,950
Operating grants and contributions	827,864	1,420,546
Capital grants and contributions	405,602	839,053
General Revenues		
Property taxes	4,533,241	4,649,460
Road and bridge privilege taxes	230,933	229,032
Grants and contributions not restricted	16,250	6,241
Interest income	125,918	172,162
Other	465,939	529,728
Total Revenues	<u>8,009,746</u>	<u>9,493,172</u>
Expenses		
General government	2,111,526	2,680,431
Public safety	2,594,794	2,317,436
Public works	2,017,056	3,064,403
Health and welfare	175,300	161,118
Culture and recreation	71,620	62,324
Education	157,405	5,244
Conservation of natural resources	55,453	156,417
Economic development	309,862	114,410
Interest on long-term debt	155,982	164,653
Solid waste management	300,650	267,992
Total Expenses	<u>7,949,648</u>	<u>8,994,428</u>
Prior period adjustment	<u>(19,409)</u>	<u>(107,728)</u>
Increase (Decrease) in Net Assets	<u><u>\$ 40,689</u></u>	<u><u>\$ 391,016</u></u>

Governmental Activities—The following information presents the cost of the five major functional activities of the County: General Government, Public Safety, Public Works, Health & Welfare, and Economic Development.

The information also shows each function's net cost (total cost less charges for services generated by the activity and intergovernmental aid provided for that activity). The net cost shows the financial burden that was placed on Clay County's taxpayers by each of these functions.

	2010 Total Expenses	2010 Net(Expense) Revenue	2009 Total Expenses	2009 Net(Expense) Revenue
General government	2,111,526	(1,426,303)	\$ 2,680,431	\$ (2,122,774)
Public safety	2,594,794	(1,868,221)	2,317,436	(1,103,413)
Public works	2,017,056	(1,422,316)	3,064,403	(1,389,659)
Health and welfare	175,300	(134,135)	161,118	(134,045)
Economic development	309,862	(187,732)	114,410	(108,259)

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

Governmental funds— At the close of the fiscal year, Clay County's governmental funds reported a combined fund balance of \$3,632,583, a decrease of \$386,765 or 10% from the previous year.

BUDGETARY HIGHLIGHTS OF MAJOR FUNDS

Over the course of the year, Clay County revised its annual operating budget on several occasions. The budget amendments are explained as follows:

- The budgeted revenues and expenditures were amended to agree with the actual revenues and expenditures that existed at the end of the year.

A schedule showing the original and final budget amounts compared to the County's actual financial activity for the General Fund and other major special revenue funds is provided in this report as required supplementary information after the notes to the Financial Statements.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets—As of September 30, 2010, Clay County's total capital assets were \$43,743,500. This includes land, roads, bridges, other infrastructure, buildings, mobile equipment, furniture and equipment, and leased property under capital lease. This amount represents an increase from the previous year of \$1,289,233.

Total accumulated depreciation as of September 30, 2010 was \$26,411,246, including \$761,955 of depreciation expense for the year. The balance in total net capital assets was \$17,332,254 at year-end.

Additional information on Clay County's capital assets can be found in note 6 on pages 38 and 39 of this report.

Debt Administration—At September 30, 2010, Clay County had \$3,581,142 in long-term debt outstanding. This includes general obligation bonds, capital leases and other loans. Of this debt, \$561,834 is due within one year.

The State of Mississippi limits the amount of debt a county can issue to generally 15% of total assessed value. The County's outstanding debt is significantly below its current limit of 21 million dollars.

Additional information on Clay County's long-term debt can be found in note 9 on pages 43-45 of this report.

CURRENT AND FUTURE ITEMS OF IMPACT

The County has held its own economically by maintaining 250 to 400 jobs with Navistar Defense LLC, a primary defense contractor. Babcock and Wilcox, a boiler maker for power plants, employs approximately 240 persons and has boiler contracts through 2012 and will be adding to that total in jobs.

Ellis Steel is a local steel fabricator that has maintained steady employment in the 150 employee range.

In April 2012, the County and the City of West Point entered into a three year contract with the Columbus/Lowndes County LINK organization to be responsible for the economic development needs of Clay County. The LINK organization has a successful and proven track record in economic development growth. The LINK contract was a monumental step for Clay County and the City of West Point in moving forward for a brighter future for Clay County.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the County's finances and to demonstrate the County's accountability for the funds it receives. If you have questions about this report or need additional financial information, please contact the Clay County Chancery Clerk's office at P.O. Box 815, or 205 Court Street, West Point, MS 39773 or by phone (662) 494-3124.

FINANCIAL STATEMENTS

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Clay County
Statement of Net Assets
September 30, 2010

Exhibit 1

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash	\$ 3 905 966	92 209	3 998 175
Property tax receivable	3 540 452		3 540 452
Accounts receivable (net of allowance for uncollectibles of \$437,930)		573 048	573,048
Fines receivable, (net of allowance for uncollectibles of \$4 514 727)	703 961		703 961
Capital lease receivable	1 274 107		1 274 107
Intergovernmental receivables	198,981	9,230	208 211
Other receivables	149 309	23 266	172 575
Internal balances	5 208	(5 208)	-0
Capital assets			
Land and construction in progress	769 327		769 327
Other capital assets, net	16 474 770	88 157	16 562 927
Total Assets	27 022 081	780 702	27 802 783
LIABILITIES			
Claims payable	268 909	13 070	281 979
Intergovernmental payables	302 497		302 497
Accrued interest payable	31 677		31 677
Deferred revenue	3 810 133		3,810 133
Unearned revenue		22 416	22 416
Other payables	55 475		55 475
Long term liabilities			
Due within one year			
Capital debt	523 725	4 109	527 834
Non capital debt	34 000		34 000
Due in more than one year			
Capital debt	2 877 078	352	2 877 430
Non-capital debt	140 762	1 116	141 878
Total Liabilities	8 044 256	41 063	8 085 319
NET ASSETS			
Invested in capital assets net of related debt	13 843 294	83 696	13 926 990
Restricted net assets			
Expendable			
General government	47 824		47 824
Debt service	48 232		48 232
Public safety	188 055		188 055
Public works	1 386 617	655 943	2 042 560
Culture and recreation	3,799		3,799
Economic development	1 208 188		1 208 188
Unemployment compensation	54 141		54 141
Capital projects	18 014		18 014
Unrestricted	2 179 661		2 179 661
Total Net Assets	\$ 18 977 825	739 639	19 717 464

The accompanying notes and auditors' reports are integral parts of the statements

Clay County
Balance Sheet - Governmental Funds
September 30, 2010

Exhibit 3

	Major Funds		Other	Total
	General	TVA Bridge	Governmental	Governmental
	Fund	Bond	Funds	Funds
	Fund	Fund		
ASSETS				
Cash	\$ 1,989,987	126,849	1,789,130	3,905,966
Property tax receivable	2,630,308		910,144	3,540,452
Fines receivable	703,961			703,961
Capital lease receivable		1,274,107		1,274,107
Intergovernmental receivables	141,170		57,811	198,981
Other receivables	113,597	951	34,407	148,955
Due from other funds	19,062		81,307	100,369
Advances to other funds	100			100
Total Assets	\$ 5,598,185	1,401,907	2,872,799	9,872,891
LIABILITIES AND FUND BALANCES				
Liabilities				
Claims payable	\$ 183,526		85,383	268,909
Intergovernmental payables	266,212		9,351	275,563
Due to other funds	108,241		13,500	121,741
Advances from other funds			100	100
Deferred revenue	3,334,269	1,274,107	910,144	5,518,520
Other payables	55,475			55,475
Total Liabilities	3,947,723	1,274,107	1,018,478	6,240,308
Fund balances				
Reserved for				
Advances	100			100
Debt service			79,909	79,909
Unemployment compensation			54,141	54,141
Unreserved - undesignated - reported in				
General fund	1,650,362			1,650,362
Special revenue funds		127,800	1,702,257	1,830,057
Capital project funds			18,014	18,014
Total Fund Balances	1,650,462	127,800	1,854,321	3,632,583
Total Liabilities and Fund Balances	\$ 5,598,185	1,401,907	2,872,799	9,872,891

The accompanying notes and auditors' reports are integral parts of these statements.

Clay County
Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Assets
September 30, 2010

Exhibit 3.1

	<u>Amount</u>
Total fund balance - governmental funds (Exhibit 1)	\$ 3,632,583
Amounts reported for governmental services in the statement of net assets (Exhibit 1) are different because:	
Capital assets are used in governmental activities, are not financial resources and therefore are not reported in the funds, net of accumulated depreciation of \$26,152,299	17,244,097
Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds (Such as fine receivables)	703,961
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds	(3,575,565)
Accrued interest on bonds is not due and payable in the current year, therefore is not reported in the funds	(31,677)
Capital leases principal are not available to pay for current period expenditures and therefore are deferred in the funds	1,004,426
Total net assets - governmental activities (Exhibit 1)	\$ <u><u>18,977,825</u></u>

The accompanying notes and auditors' reports are integral parts of these statements.

Clay County
Statement of Revenues Expenditures and Changes in Fund Balances Governmental Funds
For the Year Ended September 30 2010

Exhibit 4

	Major Funds		Other	Total
	General	TVA Bridge	Governmental	Governmental
	Fund	Fund	Funds	Funds
REVENUES				
Property taxes	\$ 3 278 250		1 254 991	4,533 241
Road and bridge privilege taxes			230 933	230 933
Licenses commissions and other revenue	233 605		6 548	240 153
Fines and forfeitures	231 025			231 025
Intergovernmental revenues	620 175		922 688	1 542 863
Charges for services	687 143		202 827	889 970
Interest income	71 294	5 093	47 403	123 790
Miscellaneous revenues	40 952	39 402	68 703	149 057
Total Revenues	<u>5 162 444</u>	<u>44 495</u>	<u>2 734 093</u>	<u>7 941 032</u>
EXPENDITURES				
Current				
General government	2 795 069		22 685	2 817 754
Public safety	1 880 649		933 202	2,813,851
Public works			1 948 865	1,948 865
Health and welfare	153,374			153 374
Culture and recreation			71 620	71 620
Education	15 300		142 105	157 405
Conservation of natural resources	55 453			55 453
Economic development and assistance	81 682	100 899	76 060	258 641
Debt service				
Principal	36 056	38 892	499,708	574,656
Interest	2 395	27 660	123 475	153,530
Total Expenditures	<u>5 019 978</u>	<u>167 451</u>	<u>3 817 720</u>	<u>9 005 149</u>
Excess of Revenues over (under) Expenditures	<u>142 466</u>	<u>(122 956)</u>	<u>(1 083 627)</u>	<u>(1 064 117)</u>
OTHER FINANCING SOURCES (USES)				
Long term capital debt issued	83 594		496,744	580 338
Proceeds from sale of capital assets			68 474	68 474
Transfers in			275 950	273 950
Transfers out	(158 455)	(50 000)	(65 495)	(273 950)
Lease principal payments		47 949		47 949
Total Other Financing Sources and Uses	<u>(74 861)</u>	<u>(2 051)</u>	<u>773 675</u>	<u>696 761</u>
Net Changes in Fund Balances	<u>67 605</u>	<u>(125 007)</u>	<u>(309 954)</u>	<u>(367 356)</u>
Fund Balances Beginning, as originally reported	1 602,266	252 807	2 164 275	4 019 348
Prior period adjustment	(19 409)			(19 409)
Fund Balances - Beginning, as restated	<u>1 582,857</u>	<u>252 807</u>	<u>2 164 275</u>	<u>3 999 939</u>
Fund Balances - Ending	<u>\$ 1 650 462</u>	<u>127 800</u>	<u>1 854 321</u>	<u>3 632 583</u>

The accompanying notes and auditors' reports are integral parts of these statements

Clay County

Exhibit 4-1

Reconciliation of the Statement of Revenues, Expenditures and Changes
in Fund Balances of Governmental Funds to the Statement of Activities
September 30, 2010

Net changes in fund balances - total governmental funds (Exhibit 4)	\$ (367,356)
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. Thus, the change in net assets differs from the change in fund balances by the amount that capital outlays of \$1,583,863 exceeded depreciation of \$736,216 in the current period.	847,647
In the statement of activities, only gains and losses from the sale or disposal of capital assets are reported, whereas in the governmental funds, proceeds from the sale of capital assets increase financial resources and loss from the sale or disposal of capital assets decrease financial resources. Thus, the change in net assets differs from the change in fund balances by the amount of the net loss of \$34,711 and the proceeds from the sale of \$68,474 in the current period.	(103,185)
Fin. revenue recognized on the modified accrual basis in the funds during the current year is reduced because prior year recognition would have been required on the statement of activities using the full accrual basis of accounting.	(288,967)
Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net assets. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. Thus, the change in net assets differs from the change in fund balances by the amount that debt proceeds of \$580,338 exceeded debt repayments of \$574,656.	(5,682)
Under the modified accrual basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. However, in the statement of activities, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available. In addition, interest on long-term debt is recognized under the modified accrual basis of accounting when due rather than as it accrues. Thus, the change in net assets differs from the change in fund balances by a combination of the following items:	
The amount of increase in compensated absences	(4,718)
The amount of increase in accrued interest payable	(2,452)
The statement of activities, only interest income from payments received on capital leases are reported, whereas in the governmental funds, both principal and interest payments received increase financial resources. Thus, the change in net assets differs from the change in fund balance by the principal collections on the capital lease.	(47,949)
Loss on cancellation of capital lease	(24,270)
Change in net assets of governmental activities (Exhibit 2)	\$ <u>3,068</u>

The accompanying notes and auditors' reports are integral parts of these statements

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Clay County
Statement of Revenues, Expenses, and Changes in Fund Net Assets - Proprietary Fund
For the Year Ended September 30, 2010

Exhibit 6

	<u>Business type Activities-Enterprise Fund</u>
	<u>Solid Waste</u>
Operating Revenues	
Charges for services	\$ 331,817
Total Operating Revenues	<u>331,817</u>
Operating Expenses	
Personal services	127,496
Contractual services	95,330
Materials and supplies	46,564
Depreciation expense	25,739
Indirect administrative cost	5,208
Total Operating Expenses	<u>300,337</u>
Operating Income (Loss)	<u>31,480</u>
Nonoperating Revenues (Expenses)	
Interest income	2,128
Operating grants	21,659
Interest expense	(313)
Other income (expense)	2,076
Net Nonoperating Revenue (Expenses)	<u>25,550</u>
Changes in Net Assets	57,030
Net Assets - Beginning	<u>682,609</u>
Net Assets Ending	<u>\$ 739,639</u>

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The accompanying notes and auditors' reports are integral parts of these statements

Clay County
Statement of Cash Flows - Proprietary Funds
For the Year Ended September 30, 2010

Exhibit 7

	Business type Activities	Enterprise Funds
		Solid Waste
Cash Flows From Operating Activities		
Receipts from customers	\$	285,654
Payments to suppliers		(137,596)
Payments to employees		(126,720)
Payments to General Fund for indirect costs		(6,032)
Net Cash Used by Operating Activities		15,306
Cash Flows From Noncapital Financing Activities		
Operating grants received		15,399
Other receipts		2,075
Net Cash Provided by Noncapital Financing Activities		17,474
Cash Flows From Capital Financing Activities		
Principal payment on long-term capital debt		(3,919)
Interest payment on long-term capital debt		(313)
Net Cash Provided by Capital Financing Activities		(4,232)
Cash Flows From Investing Activities		
Interest and dividends on investments		2,128
Net Cash Provided by Investing Activities		2,128
Net Decrease in Cash and Cash Equivalents		30,676
Cash and Cash Equivalents at Beginning of Year		61,533
Cash and Cash Equivalents at End of Year	\$	92,209
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities		
Operating income	\$	31,480
Adjustments to reconcile operating income to net cash provided (used) by operating activities		
Depreciation expense		25,739
Provision for uncollectible accounts		(403)
Changes in assets and liabilities		
(Increase) decrease in accounts receivable		(42,584)
(Increase) decrease in other receivables		(6,182)
Increase (decrease) in claims payable		4,298
Increase (decrease) in interfund payables		(824)
Increase (decrease) in compensated absences liability		776
Increase (decrease) in unearned revenue		3,006
Total Adjustments		(16,174)
Net Cash Used by Operating Activities	\$	15,306

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The accompanying notes and auditors' reports are integral parts of these statements.

Clay County
Statement of Fiduciary Assets and Liabilities
September 30, 2010

Exhibit 8

	Agency Funds
ASSETS	
Cash	100,583
Due from other funds	26,934
Total Assets	\$ 127,517
LIABILITIES	
Amounts held in custody for others	101,312
Intergovernmental payables	25,851
Due to other funds	354
Total Liabilities	\$ 127,517

The accompanying notes and auditors' reports are integral parts of these statements

CLAY COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

(1) Summary of Significant Accounting Policies

A Financial Reporting Entity

Clay County is a political subdivision of the State of Mississippi. The county is governed by an elected five-member Board of Supervisors. Accounting principles generally accepted in the United States of America require Clay County to present these financial statements on the primary government and its component units which have significant operational or financial relationships with the county. There are no outside organizations that should be included as component units of the county's reporting entity.

State law pertaining to county government provides for the independent election of county officials. The following elected and appointed officials are all part of the county legal entity and therefore are reported as part of the primary government financial statements:

- Board of Supervisors
- Chancery Clerk
- Circuit Clerk
- Justice Court Clerk
- Purchase Clerk
- Tax Assessor - Collector
- Sheriff

B Basis of Presentation

The county's basic financial statements consist of government-wide statements, including a Statement of Net Assets and a Statement of Activities and fund financial statements and accompanying note disclosures which provide a detailed level of financial information.

Government-wide Financial Statements

The Statement of Net Assets and Statement of Activities display information concerning the county as a whole. The statements include all nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities are generally financed through taxes, intergovernmental revenues and other nonexchange revenues and are reported separately from business-type activities. Business-type activities rely mainly on fees and charges for support.

CLAY COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

B Basis of Presentation (Continued)

The Statement of Net Assets presents the financial condition of the governmental activities and business-type activities of the county at year-end. The Government-wide Statement of Activities presents a comparison between direct expenses and program revenues for each function or program of the county's governmental activities and business-type activities. Direct expenses are those that are specifically associated with a service, program or department and therefore, are clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Taxes and other revenues not classified as program revenues are presented as general revenues of the county, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business-type activities or governmental function is self-financing or draws from the general revenues of the county.

Fund Financial Statements

Fund financial statements of the county are organized into funds, each of which is considered to be separate accounting entities. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, liabilities, fund equity, revenues and expenditures/expenses. Funds are organized into governmental, proprietary and fiduciary. Major individual Governmental Funds and major individual Enterprise Funds are reported as separate columns in the fund financial statements. Nonmajor funds are aggregated and presented in a single column.

C Measurement Focus and Basis of Accounting

The Government-wide, Proprietary Funds and Fiduciary Funds (excluding agency funds) financial statements are presented using the economic resources measurement focus and the accrual basis of accounting. Revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used, regardless of when the related cash flows take place. Property taxes are recognized as revenue in the year for which they are levied. Shared revenues are recognized when the provider government recognizes the liability to the county. Grants are recognized as revenues as soon as all eligibility requirements have been satisfied. Agency funds have no measurement focus, but use the accrual basis of accounting.

CLAY COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

C Measurement Focus and Basis of Accounting (Continued)

The county's Proprietary Funds apply all applicable Governmental Accounting Standards Board (GASB) pronouncements and only the following pronouncements issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements: Financial Accounting Standards Board (FASB) Statements and Interpretations, Accounting Principles Board Opinions, and Accounting Research Bulletins of the Committee on Accounting Procedure.

The revenues and expenses of Proprietary Funds are classified as operating or nonoperating. Operating revenues and expenses generally result from providing services in connection with a Proprietary Fund's primary operations. All other revenues and expenses are reported as nonoperating.

Governmental financial statements are presented using a current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized in the accounting period when they are both measurable and available to finance operations during the year or to liquidate liabilities existing at the end of the year. Available means collected in the current period or within 60 days after year end to liquidate liabilities existing at the end of the year. Measurable means knowing or being able to reasonably estimate the amount. Expenditures are recognized in the accounting period when the related fund liabilities are incurred. Debt service expenditures and expenditures related to compensated absences and claims and judgments, are recognized only when payment is due. Property taxes, state appropriations and federal awards are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period.

The county reports the following major Governmental Funds:

General Fund - This fund is used to account for all activities of the general government for which a separate fund has not been established.

TVA Bridge Bond Fund - This fund is used to account for monies from specific revenue sources that are established for economic development.

The county reports the following major Proprietary Fund:

Solid Waste Fund - This fund is used to account for the county's activities of disposal of solid waste within the county.

CLAY COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

C Measurement Focus and Basis of Accounting (Continued)

Additionally, the county reports the following fund types

Governmental Fund Types

Special Revenue Funds – These funds are used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditures for specified purposes. Special Revenue Funds account for, among others, certain federal grant programs, taxes levied with statutorily defined distributions and other resources restricted as to purpose.

Debt Service Funds – These funds are used to account for the accumulation of resources for and the payment of, general long-term debt principal, interest and related costs.

Capital Projects Funds – These funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities. Such resources are derived principally from proceeds of general obligation bond issues and federal grants.

Proprietary Fund Type

Enterprise Funds – These funds are used to account for those operations that are financed and operated in a manner similar to private business enterprises or where the county has decided that periodic determination of revenues earned, expenses incurred and/or net income is necessary for management accountability.

Fiduciary Fund Type

Agency Funds – These funds account for various taxes, deposits and other monies collected or held by the county acting in the capacity of an agent, for distribution to other governmental units or designated beneficiaries.

D Account Classifications

The account classifications used in the financial statements conform to the broad classifications recommended in *Governmental Accounting, Auditing and Financial Reporting* as issued in 2005 by the Government Finance Officers Association.

CLAY COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

E Deposits and Investments

State law authorizes the county to invest in interest bearing time certificates of deposit for periods of fourteen days to one year with depositories and in obligations of the U S Treasury, State of Mississippi, or any county, municipality or school district of this state. Further, the county may invest in certain repurchase agreements.

Cash includes cash on hand, demand deposits, all certificates of deposit and cash equivalents, which are short-term highly liquid investments that are readily convertible to cash (generally three months or less). Investments in governmental securities are stated at fair value. However, the county did not invest in any governmental securities during the fiscal year.

F Receivables

Receivables are reported net of allowances for uncollectible accounts, where applicable.

G Interfund Transactions and Balances

Transactions between funds that are representative of short-term lending/borrowing arrangements and transactions that have not resulted in the actual transfer of cash at the end of the fiscal year are referred to as "due to/from other funds." Noncurrent portions of interfund receivables and payables are reported as "advances to/from other funds." Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable Governmental Funds to indicate that they are not available for appropriation and are not expendable available financial resources. Interfund receivables and payables between funds within governmental activities are eliminated in the Statement of Net Assets. Any outstanding balances between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

H Capital Assets

Capital acquisition and construction are reflected as expenditures in Governmental Fund statements and the related assets are reported as capital assets in the (applicable) governmental activities column in the government-wide financial statement. All purchased capital assets are stated at historical cost where records are available and at an estimated historical cost where no records exist. Capital assets include significant amounts of infrastructure which have been valued at estimated historical cost. The estimated historical cost was based on replacement cost multiplied by the consumer price index implicit price deflator for the year of acquisition. The extent to which capital assets' costs have been estimated and the

CLAY COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

H Capital Assets (Continued)

methods of estimation are not readily available. Donated capital assets are recorded at estimated fair market value at the time of donation. The costs of normal maintenance and repairs that do not add to the value of assets or materially extend their respective lives are not capitalized, however, improvements are capitalized. Interest expenditures are not capitalized on capital assets.

Governmental accounting and financial reporting standards allow governments meeting certain criteria to elect not to report major general infrastructure assets retroactively. Clay County meets this criteria and has not so elected. Therefore, the major general infrastructure assets acquired prior to October 1, 2002, are reported in the government-wide financial statements. General infrastructure assets include all roads and bridges and other infrastructure assets acquired subsequent to October 1, 2002.

Capital assets acquired or constructed for Proprietary Fund operations are capitalized at cost in the respective funds in which they are utilized. No interest is capitalized on self-constructed assets because noncapitalization of interest does not have a material effect on the county's financial statements. Donated capital assets are recorded at their fair value at the time of donation.

Capitalization thresholds (dollar value above which asset acquisitions are added to the capital asset accounts) and estimated useful lives are used to report capital assets in the government-wide statements and Proprietary Funds. Depreciation is calculated on the straight-line basis for all assets, except land. A full year's depreciation expense is taken for all purchases and sales of capital assets during the year. The following schedule details those thresholds and estimated useful lives.

	<u>Capitalization Thresholds</u>	<u>Estimated Useful Life</u>
Land	\$ 0	N/A
Infrastructure	0	20-50 years
Buildings	50,000	40 years
Mobile equipment	5,000	5-10 years
Furniture and equipment	5,000	3-7 years
Leased property under capital leases	*	*

* Leased property capitalization policy and estimated useful life will correspond with the amounts for the asset classification, as listed above.

CLAY COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

I Long-Term Liabilities

Long-term liabilities are the unmatured principal of bonds, loans, notes or other forms of noncurrent or long-term general obligation indebtedness. Long-term liabilities are not limited to liabilities from debt issuances, but may also include liabilities on lease-purchase agreements and other commitments.

In the government-wide financial statements and in the Proprietary Fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities or Proprietary Funds Statement of Net Assets.

J Equity Classifications

Government-wide Financial Statements

Equity is classified as net assets and displayed in three components:

Invested in capital assets, net of related debt - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, notes or other borrowings attributable to the acquisition, construction or improvement of those assets.

Restricted net assets - Consists of net assets with constraints placed on the use either by external groups such as creditors, grantors, contributors, or laws and regulations of other governments, or law through constitutional provisions or enabling legislation.

Unrestricted net assets - All other net assets not meeting the definition of "restricted" or "invested in capital assets, net of related debt."

Fund Financial Statements

Governmental fund equity is classified as fund balance. Fund balance is classified as reserved or unreserved with unreserved classified as designated and undesignated.

Unreserved fund balance represents the amount available for budgeting future operations. Reservations of fund balance represent amounts that are not appropriable or are legally segregated for a specific purpose.

CLAY COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

K Property Tax Revenues

Numerous statutes exist under which the Board of Supervisors may levy property taxes. The selection of authorities is made based on the objectives and responsibilities of the county. Restrictions associated with property tax levies vary with the statutory authority. The amount of increase in certain property taxes is limited by state law. Generally, this restriction provides that these tax levies shall produce no more than 110% of the amount which resulted from the assessments of the previous year.

The Board of Supervisors, each year at a meeting in September, levies property taxes for the ensuing fiscal year which begins on October 1. Real property taxes become a lien on January 1 of the current year, and personal property taxes become a lien on March 1 of the current year. Taxes on both real and personal property, however, are due on or before February 1 of the next succeeding year. Taxes on motor vehicles and mobile homes become a lien and are due in the month that coincides with the month of original purchase.

Accounting principles generally accepted in the United States of America require property taxes to be recognized at the levy date if measurable and available. All property taxes are recognized as revenue in the year for which they are levied. Motor vehicle and mobile home taxes do not meet the measurability and collectibility criteria for property tax recognition because the lien and due date cannot be established until the date of original purchase occurs.

L Intergovernmental Revenues in Governmental Funds

Intergovernmental revenues, consisting of grants, entitlements and shared revenues, are usually recorded in Governmental Funds when measurable and available. However, the "available" criterion applies for certain federal grants and shared revenues when the expenditure is made because expenditure is the prime factor for determining eligibility. Similarly, if cost sharing or matching requirements exist, revenue recognition depends on compliance with these requirements.

M Compensated Absences

The county has adopted a policy of compensation for accumulated unpaid employee personal leave. No payment is authorized for accrued major medical leave. Accounting principles generally accepted in the United States of America require accrual of accumulated unpaid employee benefits as long-term liabilities in the government-wide financial statements and Proprietary Funds financial statements. In fund financial statements, Governmental Funds report the compensated absence liability payable only if the payable has matured, for example, an employee resigns or retires.

CLAY COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

(2) Prior Period Adjustment

A summary of significant fund equity adjustments is as follows

<u>Statement of Activities</u>	<u>Amount</u>
<u>Explanation</u>	
To correct prior year expenses	(19,409)
Total	\$ (19,409)

<u>Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Funds</u>	<u>Amount</u>
<u>Explanation</u>	
To correct prior year expenses	(19,409)
Total	\$ (19,409)

(3) Deposits

The carrying amount of the county's total deposits with financial institutions at September 30, 2010, was \$4,098,758 and the bank balance was \$3,852,124. The collateral for public entities' deposits in financial institutions is held in the name of the State Treasurer under a program established by the Mississippi State Legislature and is governed by Section 27-105-5, Miss Code Ann. (1972). Under this program, the entity's funds are protected through a collateral pool administered by the State Treasurer. Financial institutions holding deposits of public funds must pledge securities as collateral against those deposits. In the event of failure of a financial institution, securities pledged by that institution would be liquidated by the State Treasurer to replace the public deposits not covered by the Federal Depository Insurance Corporation.

Custodial Credit Risk - Deposits Custodial credit risk is the risk that in the event of the failure of a financial institution, the county will not be able to recover deposits or collateral securities that are in the possession of an outside party. The county does not have a formal policy for custodial credit risk. However, the Mississippi State Treasurer manages that risk on behalf of the county. Deposits above FDIC coverage are collateralized by the pledging financial institution's trust department or agent in the name of the Mississippi State Treasurer on behalf of the county.

CLAY COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

(4) Interfund Transactions and Balances

The following is a summary of interfund balances at September 30, 2010

A Due From/To Other Funds

Receivable Fund	Payable Fund	Amount
General Fund	Solid Waste Fund	\$ 5,208
General Fund	Other Governmental Funds	13,500
General Fund	Agency Funds	354
Other Governmental Funds	General Fund	81,307
Agency Funds	General Fund	26,934
Total		<u>\$ 127,303</u>

The payables from General Fund represent the tax revenue collected but not settled until October 2010. The payable from the Solid Waste Fund represents the amount owed for indirect costs paid by the General Fund. The amount due from/to Other Governmental Funds represents a loan for a debt service payment. All interfund balances are expected to be repaid within one year from the date of the financial statements.

B Advances from/to Other Funds

Receivable Fund	Payable Fund	Amount
General Fund	Other Governmental Funds	\$ 100
Total		<u>\$ 100</u>

The payables to the General Fund represent loans to establish opening balances in other funds. The county expects to repay these advances in fiscal year 2011.

CLAY COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

(4) **Interfund Transactions and Balances (Continued)**

C Transfers In/Out

<u>Transfer In</u>	<u>Transfer Out</u>	<u>Amount</u>
Other Governmental Funds	TVA Bridge Bond Fund	50,000
Other Governmental Funds	General Fund	158,455
Other Governmental Funds	Other Governmental Funds	<u>65,495</u>
Total		<u>\$ 273,950</u>

The principal purpose of interfund transfers was to provide funds for grant matches or to provide funds to pay for capital outlay. All interfund transfers were routine and consistent with the activities of the fund making the transfer. All were approved by the Board of Supervisors.

(5) **Intergovernmental Receivables**

Intergovernmental receivables at September 30, 2010 consisted of the following:

Governmental Activities

<u>Description</u>	<u>Amount</u>
Legislative tag credit	\$ 56,593
Reimbursement for housing prisoners	64,460
MDA Cap Loan proceeds	13,500
PSIC grant	22,417
Motor vehicle fuel tax	17,421
Motor vehicle licenses	6,200
Other	<u>18,390</u>
Total Governmental Activities	<u>\$ 198,981</u>

Business-type Activities

<u>Description</u>	<u>Amount</u>
MS Department of Environmental Quality funds	\$ 7,664
Other	<u>1,566</u>
Total Business-type Activities	<u>\$ 9,230</u>

CLAY COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

(6) Capital Assets

The following is a summary of capital assets activity for the year ended September 30, 2010

Governmental activities

	Balance Oct 1 2009	Additions	Deletions	Adjustments	Balance Sept 30 2010
<u>Non depreciable capital assets</u>					
Land	\$ 399,327	370,000			769,327
Total non-depreciable capital assets	<u>399,327</u>	<u>370,000</u>	<u>-0-</u>	<u>0</u>	<u>769,327</u>
<u>Depreciable capital assets</u>					
Infrastructure	29,955,119	60,130			30,015,249
Buildings	5,736,104	363,861			6,099,965
Mobile equipment	5,140,489	350,102	(109,458)	95,306	5,476,439
Furniture and equipment	398,306	101,782	(93,172)		406,916
Leased property under capital leases	477,818	537,988	(92,000)	(95,306)	628,500
Total depreciable assets	<u>41,707,836</u>	<u>1,213,863</u>	<u>(294,630)</u>	<u>0</u>	<u>42,627,069</u>
<u>Less accumulated depreciation for</u>					
Infrastructure	18,378,074	190,806			18,568,880
Buildings	2,823,500	76,835			2,900,335
Mobile equipment	4,006,786	359,133	(94,832)	30,054	4,281,141
Furniture and equipment	259,838	56,628	(80,053)		236,413
Leased property under capital leases	139,530	92,814	(16,560)	(30,054)	185,730
Total accumulated depreciation	<u>25,607,528</u>	<u>726,216</u>	<u>(191,445)</u>	<u>0</u>	<u>26,152,299</u>
Total depreciable capital assets net	<u>16,100,308</u>	<u>477,647</u>	<u>(103,185)</u>	<u>-0-</u>	<u>16,474,770</u>
Governmental activities capital assets net	<u>\$ 16,499,635</u>	<u>847,647</u>	<u>(103,185)</u>	<u>0-</u>	<u>17,244,097</u>

The adjustments are due to the reclassification of assets from leased property to mobile equipment

CLAY COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

(6) Capital Assets (Continued)

Business-type activities

	Balance Oct. 1, 2009	Additions	Deletions	Balance Sept. 30, 2010
<u>Depreciable capital assets</u>				
Mobile equipment	\$ 318,823			318,823
Furniture and equipment	12,540			12,540
Leased property under capital leases	15,741			15,741
Total depreciable assets	<u>347,104</u>	<u>-0-</u>	<u>0-</u>	<u>347,104</u>
<u>Less accumulated depreciation for:</u>				
Mobile equipment	216,255	22,906		239,161
Furniture and equipment	11,286			11,286
Leased property under capital leases	5,667	2,833		8,500
Total accumulated depreciation	<u>233,208</u>	<u>25,739</u>	<u>-0-</u>	<u>258,947</u>
Total depreciable capital assets, net	<u>113,896</u>	<u>(25,739)</u>	<u>-0-</u>	<u>88,157</u>
Business-type activities capital assets net	<u>\$ 113,896</u>	<u>(25,739)</u>	<u>-0-</u>	<u>88,157</u>

Depreciation expense was charged to the following functions

	Amount
Governmental Activities	
General government	\$ 28,255
Public safety	233,326
Public works	400,757
Health and welfare	21,926
Economic development	51,952
Total governmental activities depreciation expense	<u>\$ 736,216</u>
Business-type activities	
Public works	\$ 25,739
Total business-type activities depreciation expense	<u>\$ 25,739</u>

**CLAY COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2010**

(7) Claims and Judgments

Risk Financing

The county finances its exposure to risk of loss related to workers' compensation for injuries to its employees through the Mississippi Public Entity Workers' Compensation Trust, a public entity risk pool. The county pays premiums to the pool for its workers' compensation insurance coverage, and the participation agreement provides that the pool will be self-sustaining through member premiums. The retention for the pool is \$1,000,000 for each accident and completely covers statutory limits set by Workers' Compensation Commission. Risk of loss is remote for claims exceeding the pool's retention liability. However, the pool also has catastrophic reinsurance coverage for statutory limits above the pool's retention, provided by Safety National Casualty Corporation, effective from January 1, 2010, to January 1, 2011. The pool may make an overall supplemental assessment or declare a refund depending on the loss experience of all the entities it insures.

CLAY COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

(8) Capital Leases

As Lessor

The county leases the following property with varying terms and options as of September 30, 2010

<u>Class of Property</u>	<u>Amount</u>
Industrial facilities	\$ <u>1,240,000</u>

The future minimum lease receivables and the present value of the net minimum lease receivables as of September 30, 2010, are as follows

	<u>Principal</u>	<u>Interest</u>
Year Ending September 30,		
2011	\$ 46,793	28,612
2012	51,773	29,179
2013	53,448	27,504
2014	55,177	25,774
2015	56,964	23,988
2016-2020	313,744	91,015
2021-2025	313,206	40,466
2026-2030	<u>113,321</u>	<u>3,143</u>
Total	\$ <u>1,004,426</u>	<u>269,681</u>

As Lessee

The county is obligated for the following capital assets acquired through capital leases as of September 30, 2010

<u>Classes of Property</u>	<u>Governmental Activities</u>	<u>Business-type Activities</u>
Mobile equipment	\$ 351,950	15,741
Furniture and equipment	<u>276,550</u>	
Total	628,500	15,741
Less: Accumulated Depreciation	<u>185,530</u>	<u>8,500</u>
Leased Property Under Capital Lease	\$ <u>442,970</u>	<u>7,241</u>

CLAY COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

(8) Capital Leases (Continued)

The following is a schedule by years of the total payments due as of September 30, 2010

	Governmental Activities		Business-type Activities	
	Principal	Interest	Principal	Interest
Year Ending September 30,				
2011	\$ 134,068	11,640	4,109	123
2012	155,565	7,760	352	1
2013	51,972	3,102		
2014	49,276	1,516		
2015	20,997	167		
Total	\$ <u>411,878</u>	<u>24,185</u>	<u>4,461</u>	<u>124</u>

CLAY COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

(9) Long-term Debt

Debt outstanding as of September 30, 2010, consisted of the following

Description and Purpose	Amount Outstanding	Interest Rates	Final Maturity Date
Governmental Activities			
A General Obligation Bonds			
District 5 road 2000 issue	\$ 100,000	5/6 0	10/01/2015
District 1 road	155,000	4 8/5 4	12/1/2012
Re-Appraisal update	102,000	4 03	11/21/2013
District 4 road 2000 issue	120,000	5 2/7 0	12/01/2015
District 3 road 2000 issue	320,000	5 5/7 5	08/01/2020
District 2 road 2001 issue	345,000	5 25/5 65	12/01/2020
Courthouse remodeling	55,000	4 6/6 25	06/01/2011
County building	132,000	5 05/5 25	09/01/2014
District 4 road 2008 issue	450,000	4 0	09/01/2023
Total General Obligation Bonds	<u>\$ 1,779,000</u>		
B Capital Leases			
Copier	\$ 686	3 94	01/12/2011
Canon Model IR	1,527	4 35	06/12/2011
4 2008 Ford Crown Vic	34,634	4 01	01/17/2012
IBM Computer	2,131	4 07	01/11/2011
Canon Copier	838	3 99	06/03/2011
Copier	3,594	3 65	09/17/2013
2006 Silverado pickup	3,635	4 39	07/17/2011
2008 International dump truck	12,537	4 25	07/17/2011
Palmer Dump Tractor	12,915	3 45	03/25/2013
E 911 Telephone Equipment	209,079	3 17	02/25/2015
2011 Mack Truck	93,676	3 17	07/15/2012
Tractor	16,402	3 20	07/09/2012
2009 New Holland Tractor	20,224	3 15	07/21/2012
Total Capital Leases	<u>\$ 411,878</u>		
C Other Loans			
Two Volunteer fire trucks	109,814	2 00	04/01/2017
Volunteer fire building	34,000	3 89	11/22/2011
Court House roof	80,000	2 99	05/06/2015
2010 Freightliner fire truck	105,000	3 52	05/06/2015
Fisher Marine building renovation	57,350	3 00	09/01/1931
Ellis Clinic/Jail renovation	52,000	3 89	11/22/2011
Commercial building	873,761	3 00	06/01/2027
Total Other Loans	<u>\$ 1,311,925</u>		

CLAY COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

(9) Long-term Debt (Continued)

Description and Purpose	Amount Outstanding	Interest Rates	Final Maturity Date
Business-type Activities			
A. Capital Leases			
Ford F-250 pickup	\$ 4,461	4.75	10/10/2011
Total Capital Leases	\$ 4,461		

Annual debt service requirements to maturity for the following debt reported in the Statement of Net Assets are as follows:

Governmental Activities

Year Ending September 30,	General Obligation Bonds		Other Loans	
	Principal	Interest	Principal	Interest
2011	287,000	88,513	136,657	36,555
2012	232,000	73,998	160,277	50,220
2013	242,000	61,972	119,555	45,032
2014	158,000	50,985	111,044	33,368
2015	130,000	42,370	100,179	22,349
2016-2020	560,000	117,088	280,810	80,461
2021-2025	170,000	15,075	293,512	39,246
2026-2030			109,891	2,759
Total	\$ 1,779,000	450,001	1,311,925	309,990

Legal Debt Margin - The amount of debt, excluding specific exempted debt, that can be incurred by the county is limited by state statute. Total outstanding debt during a year can be no greater than 15% of assessed value of the taxable property within the county, according to the then last completed assessment for taxation. However, the limitation is increased to 20% whenever a county issues bonds to repair or replace washed out or collapsed bridges on the public roads of the county. As of September 30, 2010, the amount of outstanding debt was equal to 125% of the latest property assessments.

CLAY COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

(9) Long-term Debt (Continued)

The following is a summary of changes in long-term liabilities and obligations for the year ended September 30, 2010

	Balance Oct 1 2009	Additions	Reductions	Balance Sept 30 2010	Amount due within one year
Governmental Activities					
Compensated absences \$	68,044	4,718		72,762	
General obligation bonds	2,056,000		277,000	1,779,000	287,000
Capital leases	274,301	337,988	200,411	411,878	134,068
Other loans	1,166,820	242,350	97,245	1,311,925	136,657
Totals	3,565,165	585,056	574,656	3,575,565	557,725
Business type Activities					
Compensated absences \$	340	776		1,116	
Capital leases	8,380		3,919	4,461	4,109
Totals	8,720	776	3,919	5,577	4,109

Compensated absences will be paid from the fund from which the employees' salaries were paid which are generally the General Fund, Road Maintenance Funds, Bridge Funds, and E-911 Fund

(10) Contingencies

Federal Grants - The county has received federal grants for specific purposes that are subject to audit by the grantor agencies. Entitlements to these resources are generally conditional upon compliance with the terms and conditions of grant agreements and applicable federal regulations including the expenditure of resources for allowable purposes. Any disallowance resulting from a grantor audit may become a liability of the county. No provision for any liability that may result has been recognized in the county's financial statements.

CLAY COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

(11) Contingencies (Continued)

Litigation - The county is party to legal proceedings, many of which occur in the normal course of governmental operations. It is not possible at the present time to estimate ultimate outcome or liability, if any, of the county with respect to the various proceedings. However, the county's legal counsel believes that ultimate liability resulting from these lawsuits will not have a material adverse effect on the financial condition of the county.

(12) Joint Venture

The county participates in the following joint venture:

Clay County is a participant with the counties of Choctaw, Lowndes, Noxubee, Oktibbeha, Webster and Winston and also the cities of Columbus, Louisville, Starkville, Macon, Eupora, West Point, and Ackerman in a joint venture, authorized by Section 17-17-307, Miss. Code Ann. (1972), to operate the Golden Triangle Solid Waste Management Authority. The joint venture was created to provide solid waste disposal services for the applicable area and is governed by a 38-member board, of which Clay County appoints one member. Clay County did not appropriate funds to the organization in fiscal year 2010. The user governments will be billed based on the amount of solid waste from each government. Complete financial statements for the Golden Triangle Regional Solid Waste Management Authority can be obtained from Golden Triangle Planning and Development District, Post Office Box 828, Starkville, Mississippi 39760-0828.

(13) Jointly Governed Organizations

The county participates in the following jointly governed organizations:

East Mississippi Community College operates in a district composed of the counties of Clay, Kemper, Lauderdale, Lowndes, Noxubee, and Oktibbeha. The Clay County Board of Supervisors appoints two of the twelve members of the college board of trustees. The county appropriated \$397,725 for the maintenance and support of the college in fiscal year 2010.

Golden Triangle Planning and Development District provides services for the counties of Choctaw, Clay, Lowndes, Noxubee, Oktibbeha, Webster and Winston. The Clay County Board of Supervisors appoints four of the 28 members of the board of directors. The county appropriated \$27,304 for support of the district in fiscal year 2010.

The Tombigbee Regional Library System operates in a district composed of the counties of Choctaw, Clay, Monroe and Webster. The Clay County Board of Supervisors appoints one of the five members of the board of directors. The county levied \$70,601 for the library during fiscal year 2010.

CLAY COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

(13) **Jointly Governed Organizations (Continued)**

Community Counseling Services operates in a district composed of the counties of Choctaw, Clay, Lowndes, Noxubee, Oktibbeha, Webster and Winston. The Clay County Board of Supervisors appoints one of the seven members of the board of commissioners. The county appropriated \$24,000 for support of the organization in fiscal year 2010.

Prairie Opportunity, Inc. operates in a district composed of the counties of Choctaw, Clay, Lowndes, Noxubee, Oktibbeha, Webster and Winston. The Clay County Board of Supervisors appoints one of the 21 board members. One board member from each of the counties must come from the private sector (recipient of services) and one member from each county must come from the community. These 14 board members are not appointed by the county Board of Supervisors. The counties generally provide no financial support to the organization.

The Mississippi Regional Housing Authority IV operates in a district composed of the counties of Carroll, Choctaw, Clay, Grenada, Lowndes, Montgomery, Oktibbeha, Webster and Winston. The Clay County Board of Supervisors appoints one of the nine board members. The counties generally provide no financial support to the organization.

(14) **Defined Benefit Pension Plan**

Plan Description Clay County, Mississippi contributes to the Public Employees' Retirement System of Mississippi (PERS), a cost-sharing, multiple-employer, defined benefit pension plan. PERS provides retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. Benefit provisions are established by state law and may be amended only by the State of Mississippi Legislature. PERS issues a publicly available financial report that includes financial statements and required supplementary information. That information may be obtained by writing to Public Employees Retirement System, PERS Building, 429 Mississippi Street, Jackson, MS 39201-1005 or by calling 1-800-444-PERS.

Funding Policy At September 30, 2010, PERS members were required to contribute 9% of their annual covered salary, and the county is required to contribute at an actuarially determined rate. The rate at September 30, 2010 was 12% of annual covered payroll. The contribution requirements of PERS members are established and may be amended only by the State of Mississippi Legislature. The county's contributions (employer share only) to PERS for the years ending September 30, 2010, 2009, and 2008, were \$324,101, \$296,006, and \$278,430, respectively, equal to the required contributions for each year.

CLAY COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

(15) Subsequent Events

Events that occur after the Statement of Net Assets date but before the financial statements are available to be issued must be evaluated for recognition or disclosure. The effects of subsequent events that provide evidence about conditions that existed at the Statement of Net Assets date are recognized in the accompanying financial statements. Subsequent events which provide evidence about conditions that existed after the Statement of Net Assets date require disclosure in the accompanying notes. Management of Clay County evaluated the activity of the County through May 14, 2012 (the date the financial statements were available to be issued), and determined that the following subsequent event(s) have occurred that require disclosure in the notes to the financial statements:

Subsequent to September 30, 2010, Clay County issued the following debt obligations:

<u>Issue Date</u>	<u>Interest Rate</u>	<u>Issue Amount</u>	<u>Type of Financing</u>	<u>Source of Financing</u>
11/04/10	3.65	4,599	Lease purchase	Ad valorem taxes
04/11/11	3.06	41,250	Lease purchase	Ad valorem taxes
09/30/11	1.96	225,000	Other loan	Ad valorem taxes
01/31/12	3.31	70,000	Other loan	Ad valorem taxes

REQUIRED SUPPLEMENTARY INFORMATION

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Clay County
 Budgetary Comparison Schedule -
 Budget and Actual (Non-GAAP Basis)
 General Fund
 For the Year Ended September 30, 2010

	Original Budget	Final Budget	Actual (Budgetary Basis)	Variance with Final Budget Positive (Negative)
REVENUES				
Property taxes	\$ 3 302 095	3 145 438	3,145 438	-0
Licenses, commissions and other revenue	248 800	231 815	231 815	-0
Fines and forfeitures	215 000	237 009	237 009	-0
Intergovernmental revenues	623,900	955 622	955 622	-0
Charges for services	327,380	266 097	266 097	-0
Interest income	50 000	75 025	75 025	-0
Miscellaneous revenues	8 978	40 009	40 009	-0
Total Revenues	<u>4 776 153</u>	<u>4 951 015</u>	<u>4,951 015</u>	<u>0</u>
EXPENDITURES				
Current				
General government	2 498 936	2 789 492	2 789 492	0-
Public safety	1 947 653	1 870 789	1 870 789	0-
Health and welfare	153,520	153 215	153 215	0-
Conservation of natural resources	62 053	55 224	55 224	-0-
Economic development and assistance		81 682	81 682	0-
Debt service				
Principal	38 452	36 056	36 056	-0-
Interest		2 395	2,395	0-
Total Expenditures	<u>4 700 614</u>	<u>4 988 853</u>	<u>4 988 853</u>	<u>-0-</u>
Excess of Revenues over (under) Expenditures	<u>75 539</u>	<u>(37 838)</u>	<u>(37 838)</u>	<u>-0-</u>
OTHER FINANCING SOURCES (USES)				
Proceeds of long-term capital debt		83 594	83 594	-0-
Transfers out	(202 000)	(181 689)	(181 689)	0
Total Other Financing Sources and Uses	<u>(202 000)</u>	<u>(98 095)</u>	<u>(98 095)</u>	<u>0</u>
Net Change in Fund Balance	<u>(126 461)</u>	<u>(135 933)</u>	<u>(135 933)</u>	<u>0-</u>
Fund Balances - Beginning as originally reported	<u>1,281 117</u>	<u>1 686 271</u>	<u>1 686,271</u>	<u>-0-</u>
Prior period adjustments		(19 409)	(19 409)	-0
Fund Balances - Beginning	<u>1 281 117</u>	<u>1 666,862</u>	<u>1 666 862</u>	<u>-0-</u>
Fund Balances - Ending	<u>\$ 1 154 656</u>	<u>1 530 929</u>	<u>1 530 929</u>	<u>-0</u>

The accompanying notes to the Required Supplementary Information are an integral part of this statement
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Clay County
 Budgetary Comparison Schedule
 Budget and Actual (Non GAAP Basis)
 TVA Bridge Bond Fund
 For the Year Ended September 30, 2010

	Original Budget	Final Budget	Actual (Budgetary Basis)	Variance with Final Budget Positive (Negative)
REVENUES				
Interest income	\$ 8,000	5,093	5,093	-0-
Interest on leases	32,371	31,803	31,803	-0-
Total Revenues	<u>40,371</u>	<u>36,896</u>	<u>36,896</u>	<u>-0-</u>
EXPENDITURES				
Current				
Economic development and assistance	100,000	100,900	100,900	-0-
Debt service				
Principal	48,581	39,743	39,743	-0-
Interest	12,371	26,810	26,810	0-
Total Expenditures	<u>180,952</u>	<u>167,453</u>	<u>167,453</u>	<u>-0-</u>
Excess of Revenues over (under) Expenditures	<u>(140,581)</u>	<u>(130,557)</u>	<u>(130,557)</u>	<u>-0-</u>
OTHER FINANCING SOURCES (USES)				
Transfers in				-0-
Transfers out		(50,000)	(50,000)	-0-
Lease principal payments	48,581	54,597	54,597	-0-
Total Other Financing Sources and Uses	<u>48,581</u>	<u>4,597</u>	<u>4,597</u>	<u>-0-</u>
Net Change in Fund Balance	(92,000)	(125,960)	(125,960)	-0-
Fund Balances - Beginning	319,766	252,806	252,806	-0-
Fund Balances - Ending	<u>\$ 227,766</u>	<u>126,846</u>	<u>126,846</u>	<u>-0-</u>

The accompanying notes to the Required Supplementary Information are an integral part of this statement

CLAY COUNTY
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED SEPTEMBER 30, 2010

A Budgetary Information

Statutory requirements dictate how and when the county's budget is to be prepared. Generally, in the month of August prior to the ensuing fiscal year beginning each October 1, the Board of Supervisors of the county, using historical and anticipated fiscal data and proposed budgets submitted by the Sheriff and the Tax Assessor-Collector for his or her respective department, prepares an original budget for each of the Governmental Funds for said fiscal year. The completed budget for the fiscal year includes for each fund every source of revenue, each general item of expenditure, and the unencumbered cash and investment balances. When during the fiscal year it appears to the Board of Supervisors that budgetary estimates will not be met, it may make revisions to the budget.

The county's budget is prepared principally on the cash basis of accounting. All appropriations lapse at year end, and there are no encumbrances to budget because state law does not require that funds be available when goods or services are ordered, only when payment is made.

B Basis of Presentation

The Budgetary Comparison Schedule – Budget and Actual (Non-GAAP Basis) presents the original legally adopted budget, the final legally adopted budget, actual amounts on a budgetary (Non-GAAP Basis) and variances between the final budget and the actual amounts. The schedule is presented for the General Fund and each major Special Revenue Fund. The Budgetary Comparison Schedule – Budget and Actual (Non-GAAP Basis) is a part of required supplemental information.

C Budget/GAAP Reconciliation

The major differences between the budgetary basis and the GAAP basis are:

- 1 Revenues are recorded when received in cash (budgetary) as opposed to when susceptible to accrual (GAAP)
- 2 Expenditures are recorded when paid in cash (budgetary) as opposed to when susceptible to accrual (GAAP)

CLAY COUNTY
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED SEPTEMBER 30, 2010

C Budget/GAAP Reconciliation (Continued)

The following schedule reconciles the budgetary basis schedules to the GAAP basis financial statements for the General Fund and each major Special Revenue Fund

	Governmental Fund Types	
	General Fund	TVA Bridge Bond Fund
Budget (Cash Basis)	(135,933)	(125,960)
Increase (Decrease)		
Net adjustments for revenue accruals	211,963	953
Net adjustments for expenditure accruals	(8,425)	
GAAP Basis	<u>67,605</u>	<u>(125,007)</u>

SPECIAL REPORTS

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J.E. VANCE & COMPANY, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

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TUPPELO, MISSISSIPPI 38802

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Members of the Board of Supervisors
Clay County, Mississippi

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Clay County, Mississippi, as of and for the year ended September 30, 2010, which collectively comprise the county's basic financial statements and have issued our report thereon dated May 14, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Clay County, Mississippi's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the county's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the county's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the Schedule of Findings and Responses, we identified a certain deficiency in internal control over financial reporting that we consider to be a material weakness.

MEMBER OF PCPS THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS ALLIANCE FOR CPA FIRMS

A deficiency in internal control exists when the design or operation of a control does not allow management or employees in the normal course of their assigned functions to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying Schedule of Findings and Responses as 10-1 to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Clay County, Mississippi's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Clay County's response to the finding identified in our audit is described in the accompanying Schedule of Findings and Responses. We did not audit Clay County's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of management, the Board of Supervisors and others within the entity, and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Tupelo, Mississippi
May 14, 2012

J E Vance & Company

J.E. VANCE & COMPANY, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITORS' REPORT ON CENTRAL PURCHASING SYSTEM, INVENTORY CONTROL SYSTEM AND PURCHASE CLERK SCHEDULES (REQUIRED BY SECTION 31-7-115, MISS CODE ANN (1972))

Members of the Board of Supervisors
Clay County, Mississippi

We have examined Clay County Mississippi's (the County) compliance with establishing and maintaining a central purchasing system and inventory control system in accordance with Sections 31-7-101 through 31-7-127, Miss Code Ann (1972) and compliance with the purchasing requirements in accordance with the bid requirements of Section 31-7-13 Miss Code Ann (1972) during the year ended September 30, 2010. The Board of Supervisors of Clay County, Mississippi, is responsible for the County's compliance with those requirements. Our responsibility is to express an opinion on the County's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and accordingly, included examining, on a test basis, evidence about the County's compliance with those requirements and performing other procedures as we considered necessary in the circumstances. We believe our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the County's compliance with specified requirements. The Board of Supervisors of Clay County, Mississippi, has established centralized purchasing for all funds of the county and has established an inventory control system. The objective of the central purchasing system is to provide reasonable, but not absolute, assurance that purchases are executed in accordance with state law.

In our opinion, Clay County, Mississippi, complied, in all material respects, with state laws governing central purchasing, inventory and bid requirements for the year ended September 30, 2010.

The accompanying schedules of (1) Purchases Not Made from the Lowest Bidder, (2) Emergency Purchases, and (3) Purchases Made Noncompetitively from a Sole Source are presented in accordance with Section 31-7-115, Miss Code Ann (1972). The information contained on these schedules has been subjected to procedures performed in connection with our aforementioned examination of the purchasing system and, in our opinion, is fairly presented when considered in relation to that examination.

MEMBER OF PCPS THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS ALLIANCE FOR CPA FIRMS

This report is intended for use in evaluating the central purchasing system and inventory control system of Clay County, Mississippi, and is not intended to be and should not be relied upon for any other purpose. However, this report is a matter of public record and its distribution is not limited.

Tupelo, Mississippi
May 14, 2012

J. E. Vance & Company

Clay County
Schedule of Purchases Not Made From the Lowest Bidder
For the Year Ended September 30, 2010

Schedule 1

Our test results did not identify any purchases not made from the lowest bidder

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Clay County
Schedule of Emergency Purchases
For the Year Ended September 30, 2010

Schedule 2

Our test results did not identify any emergency purchases

Clay County
Schedule of Purchases Made Noncompetitively from a Sole Source
For the Year Ended September 30, 2010

Schedule 3

Our test results did not identify any purchases made noncompetitively from a sole source.

J.E. VANCE & COMPANY, P A.

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Limited Internal Control and Compliance Review Management Report

Members of the Board of Supervisors
Clay County Mississippi

In planning and performing our audit of the financial statements of Clay County, Mississippi for the year ended September 30, 2010, we considered Clay County, Mississippi's internal control to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on internal control

In addition, for areas not considered material to Clay County, Mississippi's financial reporting we have performed some additional limited internal control and state legal compliance review procedures as identified in the state legal compliance audit program issued by the Office of the State Auditor. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the county's compliance with these requirements. Accordingly, we do not express such an opinion. This report does not affect our report dated May 14, 2012, on the financial statements of Clay County, Mississippi.

Although no findings came to our attention as a result of these review procedures and compliance tests, these procedures and tests cannot and do not provide absolute assurance that all state legal requirements have been complied with. Also, our consideration of the internal control would not necessarily disclose all matters within the internal control that might be weaknesses. In accordance with Section 7-7-11, Miss Code Ann (1972), the Office of the State Auditor, when deemed necessary may conduct additional procedures and tests of transactions for this or other fiscal years to ensure compliance with legal requirements.

This report is intended solely for the information and use of management, the Board of Supervisors, and others within the entity and is not intended to be and should not be used by anyone other than these parties. However, this report is a matter of public record and its distribution is not limited.

Tupelo, Mississippi
May 14, 2012



MEMBER OF PCPS THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS ALLIANCE FOR CPA FIRMS

SCHEDULE OF FINDINGS AND RESPONSES

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**CLAY COUNTY
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED SEPTEMBER 30, 2010**

Section 1 Summary of Auditors' Results

Financial Statements

- | | | |
|---|---|---------------|
| 1 | Type of auditors' report issued on the financial statements | Unqualified |
| 2 | Internal control over financial reporting | |
| a | Material weakness(es) identified? | Yes |
| b | Significant deficiency(ies) identified that are not considered to be material weaknesses? | None Reported |
| 3 | Noncompliance material to the financial statements? | No |

Section 2 Financial Statement Findings

Tax Assessor/Collector

Material Weakness

10 1 Finding

The Tax Collector was not using the cash journal properly Individual account balances were incorrect and could not be relied upon

Recommendation

The Tax Collector should ensure that the cash journal is used properly and that the entries posted to the journal are correct

Tax Assessor/Collector's Response

These problems have been addressed

REQUEST FOR ENVIRONMENTAL INFORMATION

Name of Project

Location

Item 1a Has a Federal, State, or Local Environmental Impact Statement or Analysis been prepared for this project?

☐ Yes ☒ No ☐ Copy attached as EXHIBIT I A

1b If "No" provide the information requested in Instructions as EXHIBIT I

Item 2 The State Historic Preservation Officer (SHPO) has been provided a detailed project description and has been requested to submit comments to the appropriate Rural Development Office ☐ Yes ☒ No Date description submitted to SHPO

Item 3 Are any of the following land uses or environmental resources either to be affected by the proposal or located within or adjacent to the project site(s)? (Check appropriate box for every item of the following checklist)

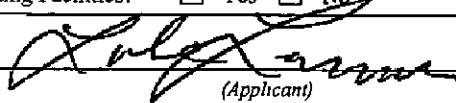
	Yes	No	Unknown		Yes	No	Unknown
1 Industrial	☐	☒	☐	19 Dunes	☐	☒	☐
2 Commercial	☐	☒	☐	20 Estuary	☐	☒	☐
3 Residential	☐	☒	☐	21 Wetlands	☐	☒	☐
4 Agricultural	☐	☒	☐	22 Floodplain	☐	☒	☐
5 Grazing	☐	☒	☐	23 Wilderness (designated or proposed under the Wilderness Act)	☐	☒	☐
6 Mining Quarrying	☐	☒	☐	24 Wild or Scenic River (proposed or designated under the Wild and Scenic Rivers Act)	☐	☒	☐
7 Forests	☐	☒	☐	25 Historical, Archeological Sites (Listed on the National Register of Historic Places or which may be eligible for listing)	☐	☒	☐
8 Recreational	☐	☒	☐	26 Critical Habitats (endangered/threatened species)	☐	☒	☐
9 Transportation	☐	☒	☐	27 Wildlife	☐	☒	☐
10 Parks	☐	☒	☐	28 Air Quality	☐	☒	☐
11 Hospital	☐	☒	☐	29 Solid Waste Management	☐	☒	☐
12 Schools	☐	☒	☐	30 Energy Supplies	☐	☒	☐
13 Open spaces	☐	☒	☐	31 Natural Landmark (Listed on National Registry of Natural Landmarks)	☐	☒	☐
14 Aquifer Recharge Area	☐	☒	☐	32 Coastal Barrier Resources System	☐	☒	☐
15 Steep Slopes	☐	☒	☐				
16 Wildlife Refuge	☐	☒	☐				
17 Shoreline	☐	☒	☐				
18 Beaches	☐	☒	☐				

Item 4 Are any facilities under your ownership lease or supervision to be utilized in the accomplishment of this project either listed or under consideration for listing on the Environmental Protection Agency's List of Violating Facilities? ☐ Yes ☒ No

10-25-2012

(Date)

Signed



(Applicant)

Luke Lummus President

(Title)

According to the Paperwork Reduction Act of 1995 an agency may not conduct or sponsor and a person is not required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0575-0094. The time required to complete this information collection is estimated to average 6 to 10 hours per response including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information.

EXHIBIT 1

(1) Primary Beneficiaries

The primary beneficiaries of the project will be the citizens of Clay County, Mississippi. The 2000 Census indicates that Clay County District 4 has a total population of 4,376 persons.

(2) Area Description

- a) The various land uses within Clay County will not be affected by the project.
- b) N/A

(3) Air Quality

Air Quality will not be affected by the project.

(4) Water Quality will not be affected by the project

(5) Solid Waste Management

There will be no appreciable solid waste produced by the project.

(6) Transportation

- a) U.S. Highway 45, Highway 25, and Highway 50 serve Clay County, Mississippi.
- b) No new transportation patterns will arise from the proposed purchase of a new backhoe for District 4.
- c) There will be no new patterns.
- d) Existing capacities of the current transportation facilities will not be exceeded.

(7) Noise

There will be no major sources of noise associated with the proposed project or its beneficiaries.

(8) Historic/Archeological Properties

There are no known historic or archeological resources within the project area that are either listed on the National Register of Historic Places or considered to be of local and state significance and perhaps eligible for listing in the National Register that will be affected by this project.

(9) Wildlife and Endangered Species

- a) There are no known wildlife resources located in the project area or its immediate vicinity that will be affected by the project.
- b) There have been no known endangered or threatened species or critical habitat identified in the project area or its immediate vicinity.

(10) Energy

No energy effects.

(11) Construction

No construction activities

(12) Toxic Substances

No toxic, hazardous, or radioactive substances will be utilized or produced by the proposed project or its primary beneficiaries

(13) Public Reaction

- a) There have been no objections to the project
- b) A public hearing has been held for this project
- c) The Clay County Board of Supervisors is aware of the proposed project since they are the prime sponsor of the project and are seeking funding for the project through all available resources

(14) Alternatives to the Proposed Project

There were no alternatives considered

(15) Mitigation Measures

None needed

(16) Permits

No permits are required

(17) Other Federal Actions

None required

EQUAL OPPORTUNITY AGREEMENT

This agreement, dated October 25 2012 between
Clay County Board of Supervisors

(herein called "Recipient" whether one or more) and United States Department of Agriculture (USDA), pursuant to the rules and regulations of the Secretary of Labor (herein called the "Secretary") issued under the authority of Executive Order 11246 as amended witnesseth

In consideration of financial assistance (whether by a loan grant, loan guaranty or other form of financial assistance) made or to be made by the USDA to Recipient, Recipient hereby agrees if the cash cost of construction work performed by Recipient or a construction contract financed with such financial assistance exceeds \$10 000 - unless exempted by rules, regulations or orders of the Secretary of Labor issued pursuant to section 204 of Executive Order 11246 of September 24, 1965

1 To incorporate or cause to be incorporated into any contract for construction work, or modification thereof subject to the relevant rules regulations and orders of the Secretary or of any prior authority that remain in effect, which is paid for in whole or in part with the aid of such financial assistance the following "Equal Opportunity Clause"

During the performance of this contract, the contractor agrees as follows

- (a) The contractor will not discriminate against any employee or applicant for employment because of race, color, religion sex or national origin The contractor will take affirmative action to ensure that applicants are employed, and that employees are treated during employment, without regard to their race, color religion, sex, or national origin Such action shall include, but not be limited to the following employment, upgrading demotion or transfer recruitment or recruitment advertising layoff or termination, rates of pay or other forms of compensation and selection for training including apprenticeship The contractor agrees to post in conspicuous places available to employees and applicants for employment, notices to be provided by the USDA setting forth the provisions of this nondiscrimination clause
- (b) The contractor will, in all solicitations or advertisements for employees placed by or on behalf of the contractor, state that all qualified applicants will receive consideration for employment without regard to race color religion, sex or national origin
- (c) The contractor will send to each labor union or representative of workers with which he has a collective bargaining agreement or other contract or understanding, a notice, to be provided by the USDA, advising the said labor union or workers representative of the contractor s commitments under this agreement and shall post copies of the notice in conspicuous places available to employees and applicants for employment
- (d) The contractor will comply with all provisions of Executive Order 11246 of September 24, 1965 and of all rules regulations and relevant orders of the Secretary of Labor
- (e) The contractor will furnish all information and reports required by Executive Order 11246 of September 24, 1965 rules regulations and orders, or pursuant thereto, and will permit access to his books records, and accounts by the USDA Civil Rights Office and the Secretary of Labor for purposes of investigation to ascertain compliance with such rules regulations and orders
- (f) In the event of the contractor s noncompliance with the nondiscrimination clauses of this contract or with any of the said rules, regulations, or orders this contract may be cancelled terminated or suspended in whole or in part and the contractor may be declared ineligible for further Government contracts or federally assisted construction contracts in accordance with procedures authorized in Executive Order No 11246 of September 24 1965 and such other sanctions may be imposed and remedies invoked as provided in Executive Order No 11246 of September 24, 1965 or by rule, regulation or order of the Secretary of Labor, or as otherwise provided by Law
- (g) The contractor will include the provisions of paragraph 1 and paragraph (a) through (g) in every subcontract or purchase order unless exempted by the rules, regulations, or orders of the Secretary of Labor issued pursuant to Section 204 of Executive Order No 11246 of September 24, 1965 so that such provisions will be binding upon each subcontractor or vendor The contractor will take such action with respect to any subcontract or purchase order as the USDA may direct as a means of enforcing such provisions including sanctions for noncompliance Provided, however, that in the event the contractor becomes involved in or is threatened with, litigation with a subcontractor or vendor as a result of such direction by the USDA, the contractor may request the United States to enter into such litigation to protect the interest of the United States

According to the Paperwork Reduction Act of 1995 an agency may not conduct or sponsor and a person is not required to respond to a collection of information unless it displays a valid OMB control number The valid OMB control number for this information collections is 0575 0018 The time required to complete this information collection is estimated to average 10 minutes per response including the time for reviewing instructions searching existing data sources gathering and maintaining the data needed and completing and reviewing the collection of information

RD 400-1 (Rev 5-00)

Position 6

- 2 To be bound by the above equal opportunity clause with respect to its own employment practices when it participates in federally assisted construction work. Provided, that if the organization so participating is a State or local government, the above equal opportunity clause is not applicable to any agency instrumentality or subdivision of such government which does not participate in work on or under the contract.
- 3 To notify all prospective contractors to file the required "Compliance Statement" Form RD 400.6 with their bids.
- 4 Form AD 425 Instructions to Contractors will accompany the notice of award of the contract. Bid conditions for all nonexempt federal and federally assisted construction contracts require inclusion of the appropriate "Hometown" or "Imposed" plan affirmative action and equal employment opportunity requirements. All bidders must comply with the bid conditions contained in the invitation to be considered responsible bidders and hence eligible for the award.
- 5 To assist and cooperate actively with USDA and the Secretary in obtaining the compliance of contractors and subcontractors with the equal opportunity clause and the rules, regulations, and relevant orders of the Secretary, that it will furnish USDA and the Secretary such information such as but not limited to, Form AD 560 Certification of Nonsegregated Facilities, to submit the Monthly Employment Utilization Report, Form CC 257 as they may require for the supervision of such compliance and that it will otherwise assist USDA in the discharge of USDA's primary responsibility for securing compliance.
- 6 To refrain from entering into any contract or contract modification subject to Executive Order 11246 of September 24, 1965, with a contractor debarred from, or who has not demonstrated eligibility for Government contracts and federally assisted construction contracts pursuant to the Executive Order and will carry out such sanctions and penalties for violation of the equal opportunity clause as may be imposed upon contractors and subcontractors by USDA or the Secretary of Labor pursuant to Part II, Subpart D, of the Executive Order.
- 7 That if the recipient fails or refuses to comply with these undertakings, the USDA may take any or all of the following actions: Cancel, terminate, or suspend in whole or in part this grant (contract, loan, insurance, guarantee); refrain from extending any further assistance to the organization under the program with respect to which the failure or refund occurred until satisfactory assurance of future compliance has been received from such organization; and refer the case to the Department of Justice for appropriate legal proceedings.

Signed by the Recipient on the date first written above

Recipient

(CORPORATE SEAL)

Attest: Charles E. Berry
Secretary

Recipient

Clay County Board of Supervisors
Name of Corporate Recipient

[Signature]
President

CLAY COUNTY MS

ASSURANCE AGREEMENT
(Under Title VI, Civil Rights Act of 1964)The Clay County Board of Supervisors

(name of recipient)

Post Office Box 815, West Point MS 39773

(address)

(Recipient herein) hereby assures the U S Department of Agriculture that Recipient is in compliance with and will continue to comply with Title VI of the Civil Rights Act of 1964 (42 USC 2000d et seq) 7 CFR Part 15, and Rural Housing Service, Rural Business-Cooperative Service, Rural Utilities Service, or the Farm Service Agency (hereafter known as the Agency) regulations promulgated thereunder 7 C F R §1901 202 In accordance with that Act and the regulations referred to above Recipient agrees that in connection with any program or activity for which Recipient receives Federal financial assistance (as such term is defined in 7 C F R §14 2) no person in the United States shall on the ground of race color or national origin be excluded from participation in be denied the benefits of or be otherwise subjected to discrimination

- 1 Recipient agrees that any transfer of any aided facility other than personal property, by sale lease or other conveyance of contract, shall be and shall be made expressly subject to the obligations of this agreement and transferee's assumption thereof
- 2 Recipient shall
 - (a) Keep such records and submit to the Government such timely complete and accurate information as the Government may determine to be necessary to ascertain our/my compliance with this agreement and the regulations
 - (b) Permit access by authorized employees of the Agency or the U S Department of Agriculture during normal business hours to such books records accounts and other sources of information and its facilities as may be pertinent to ascertaining such compliance
 - (c) Make available to users, participants beneficiaries and other interested persons such information regarding the provisions of this agreement and the regulations and in such manner as the Agency or the U S Department of Agriculture finds necessary to inform such persons of the protection assured them against discrimination
- 3 The obligations of this agreement shall continue
 - (a) As to any real property including any structure, acquired or improved with the aid of the Federal financial assistance so long as such real property is used for the purpose for which the Federal financial assistance is made or for another purpose which affords similar services or benefits or for as long as the Recipient retains ownership or possession of the property, whichever is longer
 - (b) As to any personal property acquired or improved with the aid of the Federal financial assistance so long as Recipient retains ownership or possession of the property
 - (c) As to any other aided facility or activity, until the last advance of funds under the loan or grant has been made
- 4 Upon any breach or violation this agreement the Government may at its option
 - (a) Terminate or refuse to render or continue financial assistance for the aid of the property facility project, service or activity
 - (b) Enforce this agreement by suit for specific performance or by any other available remedy under the laws of the United States or the State in which the breach or violation occurs

Rights and remedies provided for under this agreement shall be cumulative

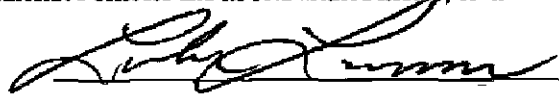
In witness whereof, Clay County Board of Supervisors on this _____

(name of recipient)

date has caused this agreement to be executed by its duly authorized officers and its seal affixed hereto, or if a natural person has hereunto executed this agreement



Attest: _____
Title: _____



Recipient

10/25/12

Date

President

Title

According to the Paperwork Reduction Act of 1995 no person is required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0570-0018. The time required to complete this information is estimated to average 15 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information.

FINANCIAL FEASIBILITY REPORT

A Need for the Facility

Clay County has an obligation to the residents (taxpayers) to provide good, efficient governmental services including meeting the needs of the District 4 maintenance department. Clay County District 4 is in need of a new backhoe, to replace the current one that has to undergo constant maintenance. Older equipment is very susceptible to breakdowns and require continuous expensive repairs. Clay County is operating on a very limited budget and cannot continue to fund high operation and maintenance of the older equipment.

B Existing Facilities

The other Districts in Clay County currently have this type of equipment available for use as identified in the above paragraph identifying the "Need for the Facility". Existing equipment in District 4 inventory are not as reliable as they should be in order to provide the maintenance services for District 4. High maintenance cost and breakdowns are common occurrences.

C Proposed Facility

Clay County proposes to purchase one (1) new backhoe at a cost of \$90,000.00.

a Service Area

District 4 located in Clay County, MS must be maintained for the residents. Each Supervisor is responsible for making sure they have the proper equipment available to maintain roads, shoulders, ditches, etc in their District.

b Population Trends

Clay County District 4 has a population of 4,376 according to the 2000 Census.

c Similar Facilities and Services in the Area

Every county in the surrounding area performs similar services.

d Usage Trends

Clay County is responsible for providing governmental services to all citizens of Clay County, Mississippi. This is accomplished through the various departments of county government.

e Community Support

Taxpayers and residents expect these services. There has been no negative comments or input.

f Regulatory Agency Approval

N/A

g Economy in Service Area

Clay County has a limited tax base with an enormous amount need for providing needed services to the residents of the county. Capital expenditures are difficult without grant assistance. 10.4% of persons over 65 year of age in Clay County District 4, which makes them exempt from property tax.

h Analysis of Staff and Consultants

N/A

D Financial Information

The Audited Financial Statements for September 30, 2010 are attached

APPLICANT'S FEASIBILITY REPORT

1 Existing Facility Briefly describe what facilities you currently have or how service is currently provided

The other Districts in Clay County currently have this type of equipment available for use Existing equipment in District 4 inventory are not as reliable as they should be in order to provide the maintenance services for District 4 High maintenance cost and breakdowns are common occurrences

2 Proposed Facility Describe what you want to purchase or construct Indicate what the facility will be used for approximate size and expected method of procurement For buildings indicate location basic materials or type of construction and attach a sketch or working drawings For items of major equipment, indicate new or used, existing or custom built, and any special features

Clay County proposes to purchase one (1) new backhoe for District 4 at a cost of \$90 000 00

3 Need for the Facility Indicate why the proposed facility is needed

Clay County has an obligation to the residents (taxpayers) to provide good efficient governmental services including meeting the needs of the District 4 Maintenance Department Clay County District 4 is in need of a new backhoe to replace the current one that has to undergo constant maintenance Older equipment is very susceptible to breakdowns and require continuous expensive repairs Clay County is operating on a very limited budget and cannot continue to fund high operation and maintenance of the older equipment

4 Service Area Indicate what area the proposed facility will serve and if known, the population or number of families served

District 4 in Clay County MS

Public reporting burden for the collection of information is estimated to average 3 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to U.S. Department of Agriculture, Clearance Office, OIRM, AG-B x 7630, Washington, D.C. 20250 and to the Office Management and Budget, Paperwork Reduction Project (OMB No. 0575-0120), Washington, D.C. 20503. Please DO NOT RETURN this form to this address. Forward to the local USDA office only.

5 Cost Estimate.

Development and construction	..	..	..	..	..	\$	_____
Land and rights.	..	..	..	..	..		_____
Legal fees.	..	..	..	..	..		_____
Architect and Engineer...		..	..	..	..		_____
Equipment.. ..	..	..	..	..	..		90,000 00
Refinancing.. ..	..	..	..	..	..		_____
Other (describe)	..	..	..	..	..		_____
Total	..	..	..	..	..		\$90 000 00

6 Income. List the sources and estimate the amount of expected revenue for a typical year

Property Taxes, Fees, Typical Government related income

7 Other Funds. List the sources and amount of funds that may be available other than from USDA, to fund part of the project (such as applicant's contributions, commercial loans, or loans or grants from other government agencies).

8 Operating History If you have operated a similar facility, attach audits, financial statements, or lists of income and expenses for the past five years.

9 Signature and Title of Applicant Official	Date
Luke Lummus, President <i>Luke Lummus</i>	10-25-2012

RD 1942-54
(Reverse)

U S DEPARTMENT OF AGRICULTURE

**Certification Regarding Debarment, Suspension, and Other
Responsibility Matters - Primary Covered Transactions**

This certification is required by the regulations implementing Executive Order 12549, Debarment and Suspension 7 CFR Part 3017, Section 3017.510, Participants responsibilities. The regulations were published as Part IV of the January 30, 1989 Federal Register (pages 4722-4733). Copies of the regulations may be obtained by contacting the Department of Agriculture agency offering the proposed covered transaction.

(BEFORE COMPLETING CERTIFICATION, READ INSTRUCTIONS ON REVERSE)

- (1) The prospective primary participant certifies to the best of its knowledge and belief, that it and its principals
- (a) are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency,
 - (b) have not within a three year period preceding this proposal been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property,
 - (c) are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State or local) with commission of any of the offenses enumerated in paragraph (1)(b) of this certification; and
 - (d) have not within a three year period preceding this application/proposal had one or more public transactions (Federal, State or local) terminated for cause or default.
- (2) Where the prospective primary participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal.

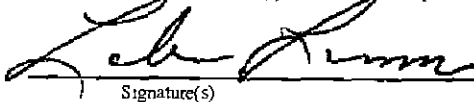
Clay County Board of Supervisors

Organization Name

PR/Award Number or Project Name

Luke Lummus, President

Name(s) and Title(s) of Authorized Representative(s)



Signature(s)

10/25/2012

Date

Form AD-1047 (1/92)

Instructions for Certification

- 1 By signing and submitting this form the prospective primary participant is providing the certification set out on the reverse side in accordance with these instructions
- 2 The inability of a person to provide the certification required below will not necessarily result in denial of participation in this covered transaction. The prospective participant shall submit an explanation of why it cannot provide the certification set out on this form. The certification or explanation will be considered in connection with the department or agency's determination whether to enter into this transaction. However, failure of the prospective primary participant to furnish a certification or an explanation shall disqualify such person from participation in this transaction.
- 3 The certification in this clause is a material representation of fact upon which reliance was placed when the department or agency determined to enter into this transaction. If it is later determined that the prospective primary participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, the department or agency may terminate this transaction for cause or default.
- 4 The prospective primary participant shall provide immediate written notice to the department or agency to whom this proposal is submitted if at any time the prospective primary participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
- 5 The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549. You may contact the department or agency to which this proposal is being submitted for assistance in obtaining a copy of those regulations.
- 6 The prospective primary participant agrees by submitting this form that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by the department or agency entering into this transaction.
- 7 The prospective primary participant further agrees by submitting this form that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions" provided by the department or agency entering into this covered transaction, without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
- 8 A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that is not debarred, suspended, ineligible, or voluntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Nonprocurement List.
- 9 Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.
- 10 Except for transactions authorized under paragraph 6 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal Government, the department or agency may terminate this transaction for cause or default.

**CERTIFICATION REGARDING
DRUG-FREE WORKPLACE REQUIREMENTS (GRANTS)
ALTERNATIVE I FOR GRANTEE OTHER THAN INDIVIDUALS**

This certification is required by the regulations implementing Sections 5151-5160, of the Drug-Free Workplace Act of 1988 (Pub L 100-690 Title V Subtitle D 41 U S C 701 et seq), 7 CFR Part 3017, Subpart F, Section 3017.600 Purpose The January 31 1989 regulations were amended and published as Part II of the MAY 25 1990, Federal Register (pages 21681-21691) Copies of the regulations may be obtained by contacting the Department of Agriculture agency offering the grant

(BEFORE COMPLETING CERTIFICATION, READ INSTRUCTIONS ON REVERSE)

Alternative I

- A The grantee certifies that it will or will continue to provide a drug-free workplace by
- (a) Publishing a **statement notifying employees** that the unlawful manufacture distribution dispensing possession or use of a **controlled substance is prohibited** in the grantee's workplace and specifying the actions that will be taken against employees for violation of such prohibition,
 - (b) Establishing an ongoing drug-free awareness program to inform employees about –
 - (1) The dangers of drug abuse in the workplace
 - (2) The grantee's policy of maintaining a drug-free workplace
 - (3) Any available drug counseling rehabilitation, and employee assistance programs and
 - (4) The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace,
 - (c) Making it a requirement that each employee to be engaged in the performance of the grant be given a copy of the statement required by paragraph (a)
 - (d) Notifying the employee in the statement required by paragraph (a) that as a condition of employment under the grant the employee will –
 - (1) Abide by the terms of the statement and
 - (2) Notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction
 - (e) **Notify the agency in writing, within 10 calendar days after receiving notice under subparagraph (d)(2) from an employee or otherwise receiving actual notice of such conviction Employers of convicted employees must provide notice, including position, title to every grant officer on whose grant activity the convicted employee was working, unless the Federal agency has designated a central point for the receipt of such notices Notice shall include the identification number(s) of each affected grant,**
 - (1) Taking appropriate personnel action against such an employee up to and including termination consistent with the requirements of the Rehabilitation Act of 1973 as amended or
 - (2) Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal State or local health law enforcement or other appropriate agency,
 - (g) Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs (a) (b) (c) (d) (e) and (f)

B The grantee may insert in the space provided below the site(s) for the performance of work done in connection with the specific grant

Place of Performance (Street address city county, State, zip code)

Clay County Board of Supervisors

PO Box 815

West Point MS 39773

Check ☐ if there are workplaces on file that are not identified here

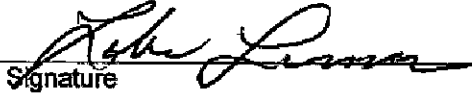
Clay County Board of Supervisors

Organization Name

Award Number or Project Name

Luke Lummus President

Name and Title of Authorized Representative


Signature

10/25/2012
Date

Instructions for Certification

- 1 By signing and submitting this form the grantee is providing the certification set out on pages 1 and 2
- 2 The certification set out on pages 1 and 2 is a material representation of fact upon which reliance is placed when the agency awards the grant. If it is later determined that the grantee knowingly rendered a false certification or otherwise violates the requirements of the Drug Free Workplace Act the agency in addition to any other remedies available to the Federal Government may take action authorized under the Drug Free Workplace Act.
- 3 Workplaces under grants for grantees other than individuals need not be identified on the certification. If known they may be identified in the grant application. If the grantee does not identify the workplaces at the time of application or upon award if there is no application the grantee must keep the identity of the workplace(s) on file in its office and make the information available for Federal inspection. Failure to identify all known workplaces constitutes a violation of the grantee's drug free workplace requirements.
- 4 Workplace identifications must include the actual address of buildings (or parts of buildings) or other sites where work under the grant takes place. Categorical descriptions may be used (e.g. all vehicles of a mass transit authority or State highway department while in operation. State employees in each local unemployment office performers in concert halls or radio studios).

If the workplace identified to the agency changes during the performance of the grant the grantee shall inform the agency of the change(s) if it previously identified the workplaces in question (see paragraph three).
- 6 Definitions of terms in the Nonprocurement Suspension and Debarment common rule and Drug Free Workplace common rule apply to this certification. Grantees' attention is called in particular to the following definitions from these rules:

Controlled substance means a controlled substance in Schedules I through V of the Controlled Substances Act (21 U.S.C. 812) and as further defined by regulation (21 CFR 1308.11 through 1308.15).

Conviction means a finding of guilt (including a plea of nolo contendere) or imposition of sentence or both by any judicial body charged with the responsibility to determine violations of the Federal or State criminal drug statutes.

Criminal drug statute means a Federal or non-Federal criminal statute involving the manufacture, distribution, dispensing, use, or possession of any controlled substance.

Employee means the employee of a grantee directly engaged in the performance of work under a grant including (i) all direct charge employees (ii) all indirect charge employees unless their impact or involvement is insignificant to the performance of the grant and (iii) temporary personnel and consultants who are directly engaged in the performance of work under the grant and who are on the grantee's payroll. This definition does not include workers not on the payroll of the grantee (e.g. volunteers even if sued to meet a matching requirement consultants or independent contractors not on the grantee's payroll or employees of subrecipients or subcontractors in covered workplaces).

AD-3030

U S DEPARTMENT OF AGRICULTURE

REPRESENTATIONS REGARDING FELONY CONVICTION
AND TAX DELINQUENT STATUS FOR CORPORATE APPLICANTS

Note You only need to complete this form if you are a corporation. A corporation is any entity that has filed articles of incorporation in one of the 50 States, the District of Columbia, or the various territories of the United States including American Samoa, Federated States of Micronesia, Guam, Midway Islands, Northern Mariana Islands, Puerto Rico, Republic of Palau, Republic of the Marshall Islands, or the U S Virgin Islands. Corporations include both for profit and non-profit entities.

The following statement is made in accordance with the Privacy Act of 1974 (5 U S C 552(e), as amended). The authority for requesting the following information for USDA Agencies and staff offices is in §738 and 739 of the Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2012, P L 112-55 and subsequent similar provisions. The information will be used to confirm applicant status concerning entity conviction of a felony criminal violation and/or unpaid Federal tax liability status.

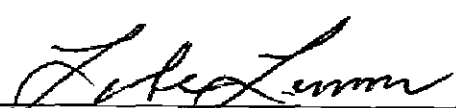
According to the Paperwork Reduction Act of 1985 an agency may not conduct or sponsor and a person is not required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0505-0025. The time required to complete this information collection is estimated to average 15 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information.

1 APPLICANT S NAME	2 APPLICANT'S ADDRESS (Including Zip Code)	3 TAX ID NO (Last 4 digits)
Clay County Board of Supervisors	Post Office Box 815 West Point, MS 39773	64-6000252

- 4A Has the Applicant been convicted of a felony criminal violation under Federal or State law in the 24 months preceding the date of application? ☐ YES ☒ NO
- 4B Has any officer or agent of Applicant been convicted of a felony criminal violation for actions taken on behalf of Applicant under Federal or State law in the 24 months preceding the date of application? ☐ YES ☒ NO
- 4C Does the Applicant have any unpaid Federal tax liability that has been assessed, for which all judicial and administrative remedies have been exhausted or have lapsed, and that is not being paid in a timely manner pursuant to an agreement with the authority responsible for collecting the tax liability? ☐ YES ☒ NO

Providing the requested information is voluntary. However, failure to furnish the requested information will make the applicant ineligible to enter into a contract, memorandum of understanding, grant, loan, loan guarantee, or cooperative agreement with USDA.

PART B – SIGNATURE

5A APPLICANT S SIGNATURE (BY)	5B TITLE/RELATIONSHIP OF THE INDIVIDUAL IF SIGNING IN A REPRESENTATIVE CAPACITY	5C DATE SIGNED (MM DD YYYY)
	President	10/25/2012

The U S Department of Agriculture (USDA) prohibits discrimination in all of its programs and activities on the basis of race, color, national origin, age, disability, and where applicable sex, marital status, familial status, parental status, religion, sexual orientation, political beliefs, genetic information, reprisal, or because all or part of an individual's income is derived from any public assistance program. (Not all prohibited bases apply to all programs.) Persons with disabilities who require alternative means for communication of program information (Braille, large print, audiotape, etc.) should contact USDA's TARGET Center at (202) 720-2600 (voice and TDD). To file a complaint of discrimination, write to USDA, Assistant Secretary for Civil Rights, Office of the Assistant Secretary for Civil Rights, 1400 Independence Avenue, S.W., Stop 9410, Washington, DC 20250-9410, or call toll-free at (866) 632-9992 (English) or (800) 877-8339 (TDD) or (866) 377-8642 (English Federal-relay) or (800) 845-6136 (Spanish Federal-relay). USDA is an equal opportunity provider and employer.

AD-3031

U S Department of Agriculture
ASSURANCE REGARDING FELONY CONVICTION
OR TAX DELINQUENT STATUS FOR CORPORATE APPLICANTS

NOTE The following statement is made in accordance with the Privacy Act of 1974 (5 USC 55a – as amended) The authority for requesting the following information for USDA agencies and offices is in sections 738 and 739 of the Agriculture Rural Development Food and Drug Administration and Related Agencies Appropriations Act 2012 P L 112 55 and subsequent similar provisions The information will be used to document compliance with appropriations restrictions

According to the Paperwork Reduction Act of 1995 an agency may not conduct or sponsor and a person is not required to respond to a collection of information unless it displays a valid OMB control number The valid OMB control number of this information collection is 0505-0025 The time required to complete this information collection is estimated to average 3 minutes per response including the time for reviewing instructions searching existing data sources gathering and maintaining the data needed and completing and reviewing the collection of information The provisions of appropriate criminal and civil fraud privacy and other statutes may be applicable to the information provided

This award is subject to the provisions contained in the Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2012, P L 112-55, Division A, Sections 738 and 739 for USDA agencies and offices (except Forest Service) regarding corporate felony convictions and corporate federal tax delinquencies

Accordingly, by accepting this award the recipient acknowledges that it (1) does not have a tax delinquency, meaning that it is not subject to any unpaid Federal tax liability that has been assessed, for which all judicial and administrative remedies have been exhausted or have lapsed, and that is not being paid in a timely manner pursuant to an agreement with the authority responsible for collecting the tax liability, and (2) has not been convicted (or had an officer or agent acting on its behalf convicted) of a felony criminal violation under any Federal or State law within 24 months preceding the award, unless a suspending and debarring official of the United States Department of Agriculture has considered suspension or debarment of the recipient corporation, or such officer or agent, based on these convictions and/or tax delinquencies and determined that suspension or debarment is not necessary to protect the interests of the Government If the recipient fails to comply with these provisions, the agency will annul this agreement and may recover any funds the recipient has expended in violation of sections, 738 and 739


APPLICANT'S SIGNATURE (BY)
President

TITLE/RELATIONSHIP OF THE INDIVIDUAL IF SIGNING IN A
REPRESENTATIVE CAPACITY
Clay County Board of Supervisors

BUSINESS NAME
10/25/2012

DATE SIGNED (MM DD YYYY)

The U S Department of Agriculture (USDA) prohibits discrimination in all of its programs and activities on the basis of race color national origin age disability and where applicable sex marital status familial status parental status religion sexual orientation political beliefs genetic information reprisal or because all or part of an individual's income is derived from any public assistance program (Not all prohibited bases apply to all programs) Persons with disabilities who require alternative means for communication of program information (Braille large print audiotape etc.) should contact USDA's TARGET Center at (202) 720-2600 (voice and TDD) To file a complaint of discrimination write to USDA Assistant Secretary for Civil Rights Office of the Assistant Secretary for Civil Rights, 1400 Independence Avenue S W Stop 9410 Washington DC 20250 9410 or call toll free at (866) 632 9992 (English) or (800) 877 8339 (TDD) or (866) 377 8642 (English Federal-relay) or (800) 845-6136 (Spanish Federal-relay). USDA is an equal opportunity provider and employer

APPLICANT CERTIFICATION OF EXISTING INDEBTEDNESS

Name of Applicant Clay County Board of Supervisors

This is to certify that the following is a complete list of all outstanding obligations, bonded indebtedness, or otherwise, which are liens upon or payable from the revenue of the District 4 Fund system of the above applicant

Owed to	Purpose	Balance Owed	Amort Period	Date of 1 st Pymt	Annual Payment	Annual Reserve	Int Rate	Security	Source of Income for Repayment
1 See Attached									
2									
3									
4									
5									
6									
7									
8									
10									
11									
Total									

Reserve funds required to be current based on existing debts \$ _____

Reserve funds on hand \$ _____

Applicant's Official _____
10/25/2012 _____
Date

CLAY COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

(9) Long-term Debt

Debt outstanding as of September 30, 2010, consisted of the following

Description and Purpose	Amount Outstanding	Interest Rates	Final Maturity Date
Governmental Activities			
A. General Obligation Bonds			
District 5 road 2000 issue	\$ 100,000	5/6 0	10/01/2015
District 1 road	155,000	4 8/5 4	12/1/2012
Re-Appraisal update	102,000	4 03	11/21/2013
District 4 road 2000 issue	120,000	5.2/7 0	12/01/2015
District 3 road 2000 issue	320,000	5.5/7 5	08/01/2020
District 2 road 2001 issue	345,000	5.25/5 65	12/01/2020
Courthouse remodeling	55,000	4 6/6 25	06/01/2011
County building	132,000	5 05/5 25	09/01/2014
District 4 road 2008 issue	450,000	4 0	09/01/2023
Total General Obligation Bonds	\$ 1,779,000		
B. Capital Leases			
Copier	\$ 686	3 94	01/12/2011
Canon Model IR	1,527	4.35	06/12/2011
4 2008 Ford Crown Vic	34,634	4 01	01/17/2012
IBM Computer	2,131	4 07	01/11/2011
Canon Copier	838	3 99	06/03/2011
Copier	3,594	3 65	09/17/2013
2006 Silverado pickup	3,635	4 39	07/17/2011
2008 International dump truck	12,537	4 25	07/17/2011
Palmer Dump Trailer	12,915	3.45	03/25/2013
E 911 Telephone Equipment	209,079	3 17	02/25/2015
2011 Mack Truck	93,676	3 17	07/15/2012
Tractor	16,402	3 20	07/09/2012
2009 New Holland Tractor	20,224	3 15	07/21/2012
Total Capital Leases	\$ 411,878		
C. Other Loans			
Two Volunteer fire trucks	109,814	2 00	04/01/2017
Volunteer fire building	34,000	3 89	11/22/2011
Court House roof	80,000	2 99	05/06/2015
2010 Freightliner fire truck	105,000	3 52	05/06/2015
Fisher Marine building renovation	57,350	3 00	09/01/1931
Ellis Clinic/Jail renovation	52,000	3 89	11/22/2011
Commercial building	873,761	3 00	06/01/2027
Total Other Loans	\$ 1,311,925		

CLAY COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

(9) Long-term Debt (Continued)

Description and Purpose	Amount Outstanding	Interest Rates	Final Maturity Date
Business-type Activities			
A Capital Leases			
Ford F 250 pickup	\$ 4,461	4.75	10/10/2011
Total Capital Leases	\$ 4,461		

Annual debt service requirements to maturity for the following debt reported in the Statement of Net Assets are as follows:

Governmental Activities

Year Ending September 30,	General Obligation Bonds		Other Loans	
	Principal	Interest	Principal	Interest
2011	287,000	88,513	136,657	36,555
2012	232,000	73,998	160,277	50,220
2013	242,000	61,972	119,555	45,032
2014	158,000	50,985	111,044	33,368
2015	130,000	42,370	100,179	22,349
2016-2020	560,000	117,088	280,810	80,461
2021-2025	170,000	15,075	293,512	39,246
2026-2030			109,891	2,759
Total	\$ 1,779,000	450,001	1,311,925	309,990

Legal Debt Margin - The amount of debt, excluding specific exempted debt, that can be incurred by the county is limited by state statute. Total outstanding debt during a year can be no greater than 15% of assessed value of the taxable property within the county, according to the then last completed assessment for taxation. However, the limitation is increased to 20% whenever a county issues bonds to repair or replace washed out or collapsed bridges on the public roads of the county. As of September 30, 2010, the amount of outstanding debt was equal to 12.5% of the latest property assessments.

CLAY COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

(9) Long-term Debt (Continued)

The following is a summary of changes in long-term liabilities and obligations for the year ended September 30, 2010

	Balance Oct 1 2009	Additions	Reductions	Balance Sept. 30 2010	Amount due within one year
Governmental Activities					
Compensated absences \$	68,044	4,718		72,762	
General obligation bonds	2,056,000		277,000	1,779,000	287,000
Capital leases	274,301	337,988	200,411	411,878	134,068
Other loans	1,166,820	242,350	97,245	1,311,925	136,657
Totals	3,565,165	585,056	574,656	3,575,565	557,725
Business type Activities					
Compensated absences \$	340	776		1,116	
Capital leases	8,380		3,919	4,461	4,109
Totals	8,720	776	3,919	5,577	4,109

Compensated absences will be paid from the fund from which the employees' salaries were paid which are generally the General Fund, Road Maintenance Funds, Bridge Funds, and E-911 Fund

(10) Contingencies

Federal Grants - The county has received federal grants for specific purposes that are subject to audit by the grantor agencies. Entitlements to these resources are generally conditional upon compliance with the terms and conditions of grant agreements and applicable federal regulations including the expenditure of resources for allowable purposes. Any disallowance resulting from a grantor audit may become a liability of the county. No provision for any liability that may result has been recognized in the county's financial statements.

RESOLUTION

Authorizing the Golden Triangle Planning and Development District to Prepare and Submit a Rural Development Application for Clay County, Mississippi

WHEREAS, Clay County, Mississippi has certain pressing Economic and Community Development needs, and

WHEREAS, the USDA/Rural Development has available funds under the FY-2012 Funding Cycle for eligible Community Facilities Loans and Grants activities, and

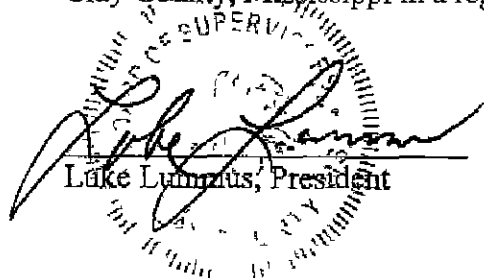
WHEREAS, Clay County, Mississippi is eligible to apply for said assistance, and

WHEREAS, the Golden Triangle Planning and Development District (GTPDD) has sufficient, experienced professional staff to prepare necessary application documents, and

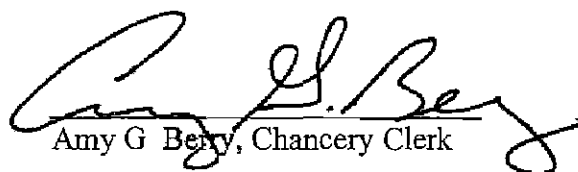
THEREFORE, BE IT RESOLVED, by the Clay County Board of Supervisors

- (1) That the Golden Triangle Planning and Development District is hereby authorized to prepare a FY-2012 Rural Development Public Facilities Grant Program Application on behalf of Clay County, Mississippi for a new Backhoe for District 4,
- (2) That Luke Lummus in his official capacity as the President of the Clay County Board of Supervisors is hereby authorized to sign all necessary documents, including Grant Agreements, upon approval of said application by the USDA/Rural Development

SO ORDERED THIS the 13th day of September 2012, by the Board of Supervisors in Clay County, Mississippi in a regularly scheduled meeting



Luke Lummus, President



Amy G. Berry, Chancery Clerk

Entity Overview

Entity Information

DUNS 079117719
Name CLAY, COUNTY OF
Business Type US Local Government
POC Name None Specified
Registration Status Active
Expiration Date 06/10/2013

Exclusions

Active Exclusion Records? No

UNITED STATES DEPARTMENT OF AGRICULTURE
RURAL DEVELOPMENT

APPLICANT CERTIFICATION
FEDERAL COLLECTION POLICIES FOR CONSUMER OR COMMERCIAL DEBTS

The Federal Government is authorized to check credit information about the applicant(s) including using the federal Credit Alert Interactive Voice Response System (CAIVRS) or its successors to check to see if the applicant(s) are delinquent or in default on a Federal debt

The Federal Government is also authorized by law to take any or all of the following actions in the event your loan payments become delinquent or you default on your loan

- Report your name and account information to a credit reporting agency and the Credit Alert Interactive Voice Response System (CAIVRS)
- Assess interest and penalty charges for the period of time that payment is not made
- Assess charges to cover additional administrative costs incurred by the government to service your account
- Offset amounts to be paid to you from your Federal income tax refund
- Offset amounts to be paid to you under other Federal Programs
- Refer your account to a private collection agency to collect the amount due
- Foreclose on any security you have given for the loan
- Pursue legal action to collect through the courts
- Report any written off debt to the Internal Revenue Service as taxable income
- If you are a current or retired Federal employee, take action to offset your salary, or civil service retirement benefits
- Debar or suspend you from doing business with the Federal Government either as a participant or principal throughout the executive branch of the Federal Government for the period of debarment or suspension
- Refer any debt that is delinquent to the Treasury Offset Program (TOP) in accordance with the Debt Collection Improvement Act of 1996
- Refer any eligible debt that is delinquent to the Treasury for cross servicing in accordance with the Debt Collection Improvement Act of 1996
- Garnish your wages as allowed by the Debt Collection Improvement Act of 1996

Any or all of these actions may be used to recover any debts owed when it is determined to be in the interest of the Government to do so

CERTIFICATION I/we have read and I/we understand the actions the Federal Government may take in the event that I/we fail to meet my/our scheduled payments in accordance with the terms and conditions of my/our agreement I/we understand that the above list is not all inclusive and that the Federal Government may deem additional actions necessary to collect should I/we become delinquent

(Signature-Individual(s))	(Date)	(Signature-Individual(s))	(Date)
	10-25-2012	Clay County Board of Supervisors	
(SEAL)	(Date)	(Name of Applicant)	
ATTEST		(Signature of Authorized Entity Official)	
(Signature of Attesting Official)		Duke Dumas, President	
Amy G Berry, Chancery Clerk		(Title of Authorized Entity Official)	
(Title of Attesting Official)		(Address)	
		West Point MS 39773	
		(City State, and Zip Code)	

RESOLUTION

Authorizing the Golden Triangle Planning and Development District to Prepare and Submit a Rural Development Application for Clay County, Mississippi

WHEREAS, Clay County, Mississippi has certain pressing Economic and Community Development needs, and

WHEREAS, the USDA/Rural Development has available funds under the FY-2012 Funding Cycle for eligible Community Facilities Loans and Grants activities, and

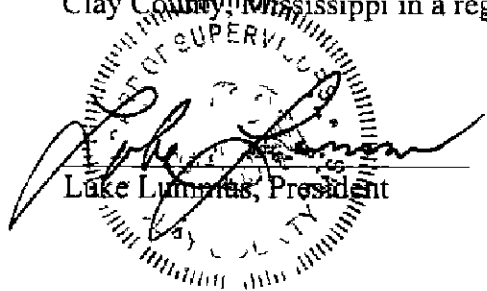
WHEREAS, Clay County, Mississippi is eligible to apply for said assistance, and

WHEREAS, the Golden Triangle Planning and Development District (GTPDD) has sufficient, experienced professional staff to prepare necessary application documents, and

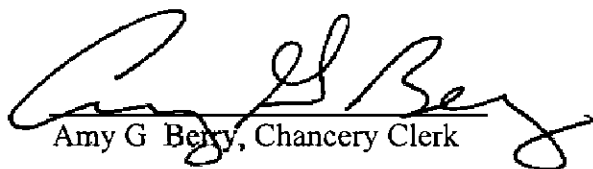
THEREFORE, BE IT RESOLVED, by the Clay County Board of Supervisors

- (1) That the Golden Triangle Planning and Development District is hereby authorized to prepare a FY-2012 Rural Development Public Facilities Grant Program Application on behalf of Clay County, Mississippi for a new Backhoe for District 4,
- (2) That Luke Lummus in his official capacity as the President of the Clay County Board of Supervisors is hereby authorized to sign all necessary documents, including Grant Agreements, upon approval of said application by the USDA/Rural Development

SO ORDERED THIS the 13th day of September 2012, by the Board of Supervisors in Clay County, Mississippi in a regularly scheduled meeting



Luke Lummus, President



Amy G. Berry, Chancery Clerk

NO _____

**IN THE MATTER OF SPREADING UPON THIS BOARD'S MINUTES
THE VOLUNTEER FIRE DEPARTMENTS FIRE RUN
REPORTS FOR THE MONTH OF AUGUST**

There came on this day for consideration the matter of spreading upon this Board's Minutes the Volunteer Fire Departments Fire Run Logs for the month of August

It appears to this Board as attached hereto as Exhibit "A" Bill Blankenship, Volunteer Fire Coordinator of Clay County, has presented to this Board a report of the August fire runs

After motion by Lynn Horton and second by Shelton Deanes, this Board doth vote unanimously to spread upon its Minutes the August report of fire runs for the Volunteer Fire Departments as attached hereto as Exhibit "A "

SO ORDERED, on this the 13th day of September, 2012



President

Sept 5, 2012

To: Luke
From: Bill

9/5/12

aug fire runs

8/1 500 lighting strike berry rd 402pm
8/1 600 4:13pm 5798 hwy 47 fire dwelling
8/6 600 5:23pm house-hay trailer old hwy 10
8-7 600 4:00pm shop fire
8-9 600 12:45 am 4889 prutt rd dwelling fire
8-9 300 7-27 am hwy 47/15 mutual aid webster co
8-12 100 4-48pm 5198 rc road-no fire
8-14 600 6-45am 433 hwy 389 fire in oven
8-25 600 4-17pm 5440 prutt rd fire dwelling

8-2 100 9-45 pm 4922 rc road cant hardly walk
8-4 100 3:32 am 3853 white rd diabetic
8-8 400 9:51 am lake grove rd accident with injuries
8-8 100 2-31 pm 4002 waverley rd cant get off lawn mower
8-8 600 4-33 pm 4118 hwy 46 sister feeling sick
8-9 100 5:06pm 8993 town creek rd wife fell
8-11 600 7-12 am 992 pine grove rd 24yr old pregnant
8-11 600 7-06pm 2915 hwy 47 chest pain
8-12 200 9-55pm 2793 east tibbee rd dont feel good
8-13 400 8-21am 14996 hwy 47 wont wake up
8-14 200 5-28pm 4852 rendering plant rd not breathing right

NO _____

**IN THE MATTER OF ACCEPTING AND APPROVING THE
PAUPER BURIAL AFFIDAVIT TO OPEN AND CLOSE A CERTAIN GRAVE**

There came on this day for consideration the matter of accepting and approving the pauper burial affidavit to open and close a certain grave

It appears to this Board a pauper burial affidavit has been submitted as attached hereto as Exhibit "A" requesting the opening and closing of a certain grave

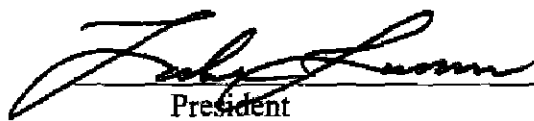
After motion by Shelton Deanes and second by Lynn Horton, this Board doth vote unanimously to approve the pauper burial affidavit as attached hereto as Exhibit "A" and to open and close a certain grave

SO ORDERED, on this the 13th day of September, 2012



President

After motion by R B Davis and second by Shelton Deanes, this Board doth vote unanimously to recess until Thursday, September 27, 2012 at 9 00 o'clock A M



President



Clay County Board of Supervisors

P O Box 815
West Point, Mississippi 39773
Phone (662) 494-3313
Fax (662) 492-4059
Website claycountymiss.com
E-mail twure@claycountymiss.gov

District 1
Lynn D Horton Vice
President
District 2
Luke Lummus
District 3
R B Davis President
District 4
Shelton Deanes
District 5
Floyd McKee

STATE OF MISSISSIPPI
COUNTY OF CLAY

AFFIDAVIT OF PAUPER ASSISTANCE FOR BURIAL

Thomas Lane, DO SOLEMNLY AFFIRM THAT
Brenda Trions, DID DECEASE AND DEPART THIS LIFE ON THE
10th DAY OF September, 2012 AND THAT I AM SOLELY
RESPONSIBLE FOR BURIAL OF THE SAID Brenda Trions I
ALSO AFFIRM THAT Brenda Trions QUALIFIES UNDER
THE LAWS OF THE STATE OF MISSISSIPPI AS A PAUPER AND NEEDS ASSISTANCE
AND THAT THE DECEASED DOES NOT HAVE ANY BURIAL INSURANCE OR FUNDS
WITH WHICH TO TAKE CARE OF THE FUNERAL EXPENSES

SO AFFIRMED, THIS THE 12th DAY OF September 2012
Thomas Lane

STATE OF MISSISSIPPI
COUNTY OF CLAY

PERSONALLY APPEARED BEFORE ME, THE UNDERSIGNED AUTHORITY OF LAW
IN AND FOR SAID COUNTY AND STATE, THE WITHIN NAMED Thomas Lane
WHO ACKNOWLEDGED THAT he SIGNED AND DELIVERED THE ABOVE AND
FOREGOING INSTRUMENT ON THE DAY AND YEAR THEREIN STATED

GIVEN UNDER MY HAND AND SEAL OF OFFICE, THIS THE 12 DAY OF
September, 2012

Anita B. Berry by Debra L. Walker, DC
NOTARY PUBLIC

MY COMMISSION EXPIRES

Chancery Clerk & Ex Officio Notary Public
My Commission Expires Jan 4, 2016

