

# Monthly Report

Auditor's Cash Basis



April 2023

[www.claycountymo.gov/departments/auditor](http://www.claycountymo.gov/departments/auditor)

**Victor Hurlbert, CGAP**

Clay County, Missouri Auditor

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**Clay County, Missouri**  
**Statement of Unencumbered Cash**  
**As of April 30, 2023**

Fund Name	Fund Number	Eden Cash Balance	Less Encumbrances	Less	Unencumbered Cash
				Warrants Payable	
General	100	\$ 21,187,172.57	\$ 2,364,152.93	\$ -	\$ 18,823,019.64
Road & Bridge	220	6,059,046.42	60,044.38	-	5,999,002.04
Emerg. Rental Assist. Prog. 1.0	221	-	-	-	-
Emerg. Rental Assist. Prog. 2.0	222	61,186.78	55,450.83	-	5,735.95
American Rescue Plan Act	224	29,454,983.85	11,348,431.18	-	18,106,552.67
Park	240	2,685,727.61	819,820.43	-	1,865,907.18
Prosecutor Training	260	32,302.59	-	-	32,302.59
Delinquent Sales Tax	264	10,017.05	-	-	10,017.05
Prosecutor Contingency	265	16,036.39	-	-	16,036.39
Prosecutor Check Collection	266	10,894.09	-	-	10,894.09
Law Enforcement Training	271	24,914.48	-	-	24,914.48
Work Release Program	272	6,136.52	-	-	6,136.52
Civil Fees	278	82,552.33	-	-	82,552.33
Law Enforcement	279	134,683.35	110,250.99	-	24,432.36
National Opioid Settlement	280	163,082.49	-	-	163,082.49
Emergency Communications	282	22,129.04	-	-	22,129.04
Assessor	285	2,806,946.09	59,061.14	-	2,747,884.95
Inmate Security	286	83,279.43	-	-	83,279.43
Law Enforcement Capital Reserve	289	3,975.13	2,007.02	-	1,968.11
TIF	290	1,889,903.18	188,586.81	-	1,701,316.37
Federal Equitable Sharing	292	215,290.02	84,045.80	-	131,244.22
Domestic Violence	293	7,260.94	-	-	7,260.94
Use Tax - Capital Projects	300	1,001,176.64	925,105.10	-	76,071.54
Use Tax - Road & Bridge	301	2,700,487.84	-	-	2,700,487.84
Use Tax - Parks & Trails	302	890,213.18	404,298.68	-	485,914.50
Tax Collection Software	305	115,932.26	-	-	115,932.26
Health Benefits	315	1,998,990.14	-	-	1,998,990.14
Bond Construction Fund	400	1,412,924.34	-	-	1,412,924.34
Airport Construction	401	694,860.17	283,630.98	-	411,229.19
LINC	403	6,507.00	-	-	6,507.00
Sheriff D.A.R.E.	504	8,826.89	-	-	8,826.89
Prosecutor Retirement	611	10,983.00	-	-	10,983.00
Land Trustee Agency Fund	790	9,363.27	-	-	9,363.27
Records Preservation	933	1,483,844.05	-	-	1,483,844.05
Collector TMF	943	545,519.30	-	-	545,519.30
K-9	944	8,122.35	-	-	8,122.35
Sheriff Revolving	946	16,978.41	-	-	16,978.41
		<b>\$ 75,862,249.19</b>	<b>\$ 16,704,886.27</b>	<b>\$ -</b>	<b>\$ 59,157,362.92</b>

**Clay County, Missouri**  
**Statement of Revenues and Expenditures - Cash Basis**  
**For the one month ended April 30, 2023**

<b>Fund Name</b>	<b>Fund Number</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Net</b>
General	100	\$ 2,373,008.35	\$ 2,639,618.09	\$ (266,609.74)
Road & Bridge	220	486,025.88	511,223.89	(25,198.01)
Emerg. Rental Assist. Prog. 1.0	221	-	-	-
Emerg. Rental Assist. Prog. 2.0	222	128.48	1,440.25	(1,311.77)
American Rescue Plan Act	224	30,728.97	1,970,405.76	(1,939,676.79)
Park	240	445,969.29	575,399.57	(129,430.28)
Prosecutor Training	260	1,656.18	391.60	1,264.58
Delinquent Sales Tax	264	9.94	-	9.94
Prosecutor Contingency	265	-	1,917.32	(1,917.32)
Prosecutor Check Collection	266	476.79	514.40	(37.61)
Law Enforcement Training	271	1,276.44	-	1,276.44
Work Release Program	272	-	-	-
Civil Fees	278	-	5,362.15	(5,362.15)
Law Enforcement	279	1,888,531.22	3,063,261.50	(1,174,730.28)
National Opioid Settlement	280	146.12	-	146.12
Emergency Communications	282	101,981.27	93,176.31	8,804.96
Law Library	283	-	-	-
Assessor	285	31,454.85	340,445.08	(308,990.23)
Inmate Security	286	1,906.34	2,328.91	(422.57)
Law Enforcement Capital Reserve	289	3,750.00	5,443.29	(1,693.29)
TIF	290	433,199.42	1,711.84	431,487.58
Federal Equitable Sharing	292	24,815.41	-	24,815.41
Domestic Violence	293	2,278.16	-	2,278.16
Use Tax - Capital Projects	300	260,990.69	7,283.19	253,707.50
Use Tax - Road & Bridge	301	312,412.28	-	312,412.28
Use Tax - Parks & Trails	302	210,690.50	248,173.26	(37,482.76)
Tax Collection Software	305	2,438.18	-	2,438.18
Debt Service	310	-	-	-
Health Benefits	315	597,839.52	592,481.14	5,358.38
Bond Construction Fund	400	-	-	-
Airport Construction	401	76,528.64	155,318.15	(78,789.51)
LINC	403	19.73	-	19.73
Sheriff DARE	504	9.61	-	9.61
Sheriff Emerg. Fug. Apprehension	506	-	14,319.69	(14,319.69)
Prosecutor Retirement	611	-	969.00	(969.00)
Land Trustee Agency Fund	790	-	-	-
Records Preservation	933	29,310.21	32,926.27	(3,616.06)
Collector TMF	943	93,012.51	33,269.31	59,743.20
K-9	944	1,610.98	126.28	1,484.70
Sheriff Revolving	946	5,634.13	1,557.98	4,076.15
		<b>\$ 7,417,840.09</b>	<b>\$ 10,299,064.23</b>	<b>\$ (2,881,224.14)</b>

**Clay County, Missouri**  
**Statement of Revenues and Expenditures - Cash Basis**  
**For the four months ended April 30, 2023**

<b>Fund Name</b>	<b>Fund Number</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Net</b>
General	100	\$ 17,328,239.94	\$ 10,526,495.73	\$ 6,801,744.21
Road & Bridge	220	5,698,621.02	4,196,871.52	1,501,749.50
Emerg. Rental Assist. Prog. 1.0	221	-	-	-
Emerg. Rental Assist. Prog. 2.0	222	1,052.67	2,880.50	(1,827.83)
American Rescue Plan Act	224	183,151.80	2,458,628.09	(2,275,476.29)
Park	240	1,690,567.72	1,368,834.44	321,733.28
Prosecutor Training	260	5,426.35	4,116.82	1,309.53
Delinquent Sales Tax	264	162.88	-	162.88
Prosecutor Contingency	265	13,842.70	3,963.61	9,879.09
Prosecutor Check Collection	266	2,093.45	2,703.52	(610.07)
Law Enforcement Training	271	4,226.18	-	4,226.18
Work Release Program	272	-	-	-
Civil Fees	278	35,054.00	10,322.38	24,731.62
Law Enforcement	279	8,742,061.53	8,711,613.96	30,447.57
National Opioid Settlement	280	621.99	-	621.99
Emergency Communications	282	379,299.57	370,132.29	9,167.28
Law Library	283	-	-	-
Assessor	285	2,979,502.24	1,226,954.07	1,752,548.17
Inmate Security	286	106,124.97	31,240.88	74,884.09
Law Enforcement Capital Reserve	289	15,000.00	16,251.24	(1,251.24)
TIF	290	1,692,127.53	3,153,674.87	(1,461,547.34)
Federal Equitable Sharing	292	80,679.66	20,838.22	59,841.44
Domestic Violence	293	7,260.94	14,082.70	(6,821.76)
Use Tax - Capital Projects	300	1,159,731.57	1,567,983.14	(408,251.57)
Use Tax - Road & Bridge	301	1,328,733.03	912,176.47	416,556.56
Use Tax - Parks & Trails	302	939,365.73	1,697,320.35	(757,954.62)
Tax Collection Software	305	216,839.67	208,125.34	8,714.33
Debt Service	310	3,175,320.12	3,175,320.12	-
Health Benefits	315	2,397,289.10	2,739,780.95	(342,491.85)
Bond Construction Fund	400	8,515.69	1,109.13	7,406.56
Airport Construction	401	353,947.13	341,601.45	12,345.68
LINC	403	77.55	5,434.20	(5,356.65)
Sheriff DARE	504	60.19	257.30	(197.11)
Sheriff Emerg. Fug. Apprehension	506	47,976.86	71,193.01	(23,216.15)
Prosecutor Retirement	611	12,000.00	3,876.00	8,124.00
Land Trustee Agency Fund	790	-	-	-
Records Preservation	933	116,592.29	95,809.03	20,783.26
Collector TMF	943	557,311.17	288,724.14	268,587.03
K-9	944	1,886.41	18,125.43	(16,239.02)
Sheriff Revolving	946	19,843.58	6,813.24	13,030.34
		<b>\$ 49,300,607.23</b>	<b>\$ 43,253,254.14</b>	<b>\$ 6,047,353.09</b>

**Clay County, Missouri**  
**Revenues for the one month and four months ended April 30, 2023**  
**Cash Basis**

	<b>2023</b>				
	<b>One month ended 04/30/23</b>	<b>Four months ended 04/30/23</b>	<b>Budget (less Carryover)</b>	<b>Amount Under (Over) Budget</b>	<b>% Over/Under Budget</b>
<b>100 General Fund</b>					
Sales and Use Taxes	\$ 1,616,884.88	\$ 6,232,782.60	\$ 17,153,534	\$ 10,920,751.40	36.34%
Property Taxes	15,276.44	1,444,880.00	1,420,818	(24,062.00)	101.69%
Marriage Licenses	423.28	1,413.28	12,400	10,986.72	11.40%
Amusement Licenses	431.32	79,855.21	150,000	70,144.79	53.24%
Auctioneer Licenses	-	104.00	450	346.00	23.11%
Liquor Licenses	347.00	3,855.00	130,000	126,145.00	2.97%
Permits/Applications	1,122.80	13,800.75	25,000	11,199.25	55.20%
Inspection Fees	3,030.00	9,461.50	35,000	25,538.50	27.03%
Building Permits	8,269.52	39,844.02	165,000	125,155.98	24.15%
Fee Office Charges	248,026.52	5,452,570.31	6,735,350	1,282,779.69	80.95%
Service Fees	20,525.93	56,246.57	158,800	102,553.43	35.42%
Court Fines & Fees	-	-	-	-	0.00%
Retail Sales	-	-	-	-	0.00%
Concession & Commission	205.07	830.63	1,500	669.37	55.38%
Leases	5,250.00	21,000.00	63,000	42,000.00	33.33%
Surplus Property Sales	-	-	-	-	0.00%
Interest Earned	40,138.43	1,001,203.64	115,000	(886,203.64)	870.61%
From Federal Government	1,787.23	9,811.23	82,000	72,188.77	11.96%
From State of Missouri	319,429.89	956,495.44	2,869,113	1,912,617.56	33.34%
From Other Counties	10,151.29	39,227.29	23,000	(16,227.29)	170.55%
From Cities	-	-	-	-	0.00%
Other Non-governmental Reimb	-	55,767.40	41,287	(14,479.95)	135.07%
Miscellaneous Reimbursements	-	3,132.47	17,500.00	14,367.53	17.90%
Gifts & Donations	-	-	-	-	0.00%
Other Misc. Revenue	80,519.19	111,929.85	67,361	(44,568.80)	166.16%
Transfers In From Other Funds	1,189.56	1,794,028.75	1,785,329	(8,699.75)	100.49%
<b>Total General Fund</b>	<b>2,373,008.35</b>	<b>17,328,239.94</b>	<b>31,051,443</b>	<b>13,723,202.56</b>	

**Clay County, Missouri**  
**Revenues for the one month and four months ended April 30, 2023**  
**Cash Basis**

	<b>2023</b>				
	<b>One month ended 04/30/23</b>	<b>Four months ended 04/30/23</b>	<b>Budget (less Carryover)</b>	<b>Amount Under (Over) Budget</b>	<b>% Over/Under Budget</b>
220 Road & Bridge	486,025.88	5,698,621.02	7,937,400	2,238,778.98	71.79%
221 Emerg. Rental Assist. Prog. 1.0	-	-	-	-	0.00%
222 Emerg. Rental Assist. Prog. 2.0	128.48	1,052.67	-	(1,052.67)	0.00%
224 American Rescue Plan Act	30,728.97	183,151.80	-	(183,151.80)	0.00%
240 Park	445,969.29	1,690,567.72	4,789,013	3,098,445.28	35.30%
260 Prosecutor Training	1,656.18	5,426.35	13,100	7,673.65	41.42%
264 Delinquent Sales Tax	9.94	162.88	1,050	887.12	15.51%
265 Prosecutor Contingency	-	13,842.70	13,843	0.30	100.00%
266 Prosecutor Check Collection	476.79	2,093.45	10,090	7,996.55	20.75%
271 Law Enforcement Training	1,276.44	4,226.18	18,925	14,698.82	22.33%
272 Work Release Program	-	-	10,000	10,000.00	0.00%
278 Civil Fees	-	35,054.00	50,000	14,946.00	70.11%
279 Law Enforcement	1,888,531.22	8,742,061.53	26,434,372	17,692,310.22	33.07%
280 National Opioid Settlement	146.12	621.99	135,309	134,687.01	0.46%
282 Emergency Communications	101,981.27	379,299.57	1,264,735	885,435.43	29.99%
283 Law Library	-	-	100,000	100,000.00	0.00%
285 Assessor	31,454.85	2,979,502.24	3,492,330	512,827.76	85.32%
286 Inmate Security	1,906.34	106,124.97	220,600	114,475.03	48.11%
289 Law Enforcement Capital Reserve	3,750.00	15,000.00	45,000	30,000.00	33.33%
290 TIF	433,199.42	1,692,127.53	4,799,000	3,106,872.47	35.26%
292 Federal Equitable Sharing	24,815.41	80,679.66	101,000	20,320.34	79.88%
293 Domestic Violence	2,278.16	7,260.94	26,100	18,839.06	27.82%
300 Use Tax - Capital Projects	260,990.69	1,159,731.57	2,839,386	1,679,654.43	40.84%
301 Use Tax - Road & Bridge	312,412.28	1,328,733.03	3,357,954	2,029,220.97	39.57%
302 Use Tax - Parks & Trails	210,690.50	939,365.73	2,314,818	1,375,452.27	40.58%
305 Tax Collection Software	2,438.18	216,839.67	250,000	33,160.33	86.74%
310 Debt Service	-	3,175,320.12	3,175,320	-	100.00%
315 Health Benefits	597,839.52	2,397,289.10	7,511,258	5,113,968.90	31.92%
400 Bond Construction Fund	-	8,515.69	-	(8,515.69)	0.00%
401 Airport Construction	76,528.64	353,947.13	1,251,517	897,569.87	28.28%
403 LINC	19.73	77.55	50	(27.55)	155.10%
504 Sheriff DARE	9.61	60.19	5,050	4,989.81	1.19%
506 Sheriff Emerg. Fug. Apprehension	-	47,976.86	250,000	202,023.14	19.19%
611 Prosecutor Retirement	-	12,000.00	12,000	-	100.00%
790 Land Trustee Agency Fund	-	-	-	-	0.00%
933 Records Preservation	29,310.21	116,592.29	605,500	488,907.71	19.26%
943 Collector TMF	93,012.51	557,311.17	925,000	367,688.83	60.25%
944 K-9	1,610.98	1,886.41	5,050	3,163.59	37.35%
946 Sheriff Revolving Fund	5,634.13	19,843.58	70,500	50,656.42	28.15%
<b>Total of All Funds</b>	<b>\$ 7,417,840.09</b>	<b>\$ 49,300,607.23</b>	<b>\$ 103,086,712</b>	<b>\$ 53,786,105.14</b>	

**Clay County, Missouri**  
**Expenditures for the one month and four months ended April 30, 2023**  
**Cash Basis**

	One month ended 04/30/23	Four months ended 04/30/23	2023 Budget	Amount Under (Over) Budget	% Over/Under Budget
Auditor	\$ 62,281.97	\$ 197,400.55	\$ 846,292	\$ 648,891.45	23.33%
County Clerk	25,542.49	99,348.03	386,506	287,157.97	25.70%
Treasurer	19,587.06	79,767.04	295,790	216,022.96	26.97%
County Commission	23,073.08	93,196.67	336,260	243,063.30	27.72%
Recorder of Deeds	31,995.35	144,273.04	517,206	372,932.96	27.89%
Collector	50,164.22	351,703.46	1,121,510	769,806.54	31.36%
Misc Tax Fees	75.00	6,129.33	13,000	6,870.67	47.15%
Rainy Day	-	-	2,505,139	2,505,139.49	0.00%
Public Administrator	65,467.67	261,586.27	911,925	650,338.73	28.69%
Indigent Board & Care	675.00	2,975.00	28,804	25,829.00	10.33%
Medical Examiner	53,045.00	265,225.00	636,540	371,315.00	41.67%
Prosecutor	136,177.55	535,785.31	2,306,999	1,771,213.61	23.22%
Support Recovery	80,138.81	307,925.92	1,498,273	1,190,347.08	20.55%
Emergency Management	-	-	-	-	0.00%
Division 1 Court	751.85	2,410.00	20,717	18,307.00	11.63%
Division 2 Court	508.85	3,488.89	17,467	13,978.11	19.97%
Division 3 Court	21,280.65	52,967.09	153,167	100,199.91	34.58%
Division 4 Court	3,771.57	6,736.99	27,392	20,655.01	24.59%
Division 5 Court	468.84	3,793.00	46,290	42,497.00	8.19%
Division 6 Court	287.50	1,946.37	14,390	12,443.63	13.53%
Division 7 Court	300.00	1,745.68	14,290	12,544.32	12.22%
Family Court Administrator	341.79	45,321.87	94,190	48,868.13	48.12%
Drug Court Administrator	1,004.52	1,380.02	10,750	9,369.98	12.84%
Division 9	-	-	14,290	14,290.00	0.00%
Division 1 Reporter	-	153.71	5,000	4,846.29	3.07%
Division 2 Reporter	152.98	506.93	5,050	4,543.07	10.04%
Division 3 Reporter	-	1,474.67	5,650	4,175.33	26.10%
Division 4 Reporter	-	47.34	4,400	4,352.66	1.08%
Circuit Court Executive Secretary	1,526.13	3,914.53	26,995	23,080.47	14.50%
Jury Supervisor	-	-	7,000	7,000.00	0.00%
Law Library	6,332.81	25,331.24	65,000	39,668.76	38.97%
Circuit Clerk	11,515.81	88,308.37	286,305	197,996.63	30.84%
Circuit Clerk JIS	50,564.49	223,991.99	790,200	566,208.01	28.35%
Jury Fees & Court	9,739.02	41,858.55	100,000	58,141.45	41.86%
Office of Dispute Resolution Services	16,751.73	64,224.17	245,959	181,734.83	26.11%
Juvenile - Administration	174,845.52	675,461.33	2,391,360	1,715,898.97	28.25%
Juvenile - Detention	65,876.33	251,746.45	1,193,715	941,968.55	21.09%
Juvenile - Group Homes	50,601.44	195,266.73	896,828	701,561.27	21.77%
County Administrator	61,443.03	229,769.46	1,178,661	948,891.83	19.49%
Purchasing	24,797.20	92,236.60	337,261	245,024.40	27.35%
Human Resources	39,942.91	154,030.39	752,876	598,845.87	20.46%
Finance	-	-	-	-	0.00%
County Counselor	21,260.48	78,936.98	286,830	207,893.02	27.52%
Planning & Zoning	34,131.63	133,231.84	833,266	700,034.46	15.99%
Information Technology	121,648.62	488,528.82	2,562,783	2,074,254.18	19.06%
Facilities Management	121,312.74	438,536.37	2,150,754	1,712,217.63	20.39%
Utilities	99,496.32	330,291.18	1,350,700	1,020,408.82	24.45%
Appropriations to Outside Agencies	95,000.00	208,350.00	315,350	107,000.00	66.07%
Government Association Membership	-	52,415.00	132,949	80,533.83	39.42%
Election Commission	42,307.48	88,157.12	762,655	674,497.88	11.56%
Benefits and Insurances	631,714.14	1,333,616.58	3,861,239	2,527,622.41	34.54%
County Elections	-	51,593.82	500,000	448,406.18	10.32%
Debt Service	-	-	14,000	14,000.00	0.00%
Emergency Account	-	-	1,331,200	1,331,200.00	0.00%
Board of Equalization	1,642.00	6,446.38	26,959	20,512.62	23.91%
Public Services	-	-	-	-	0.00%
Tourism	-	-	-	-	0.00%



**Clay County, Missouri**  
**Expenditures for the one month and four months ended April 30, 2023**  
**Cash Basis**

	One month ended 04/30/23	Four months ended 04/30/23	2023 Budget	Amount Under (Over) Budget	% Over/Under Budget
Airport Operations	-	-	472,116	472,115.54	0.00%
Judicial Expense	7,907.90	14,880.52	40,000	25,119.48	37.20%
Transfers Out	372,168.61	2,788,083.13	10,227,325	7,439,241.87	27.26%
<b>100 Total General Fund</b>	<b>2,639,618.09</b>	<b>10,526,495.73</b>	<b>44,977,574</b>	<b>34,451,078</b>	
220 Road & Bridge	511,223.89	4,196,871.52	12,484,276	8,287,404.73	33.62%
221 Emerg. Rental Assist. Prog. 1.0	-	-	-	-	0.00%
222 Emerg. Rental Assist. Prog. 2.0	1,440.25	2,880.50	62,969	60,088.83	4.57%
224 American Rescue Plan Act	1,970,405.76	2,458,628.09	31,717,736	29,259,107.99	7.75%
240 Park	575,399.57	1,368,834.44	7,519,502	6,150,667.42	18.20%
260 Prosecutor Training	391.60	4,116.82	44,093	39,976.18	9.34%
264 Delinquent Sales Tax	-	-	10,904	10,904.00	0.00%
265 Prosecutor Contingency	1,917.32	3,963.61	20,000	16,036.39	19.82%
266 Prosecutor Check Collection	514.40	2,703.52	21,594	18,890.48	12.52%
271 Law Enforcement Training	-	-	39,613	39,613.00	0.00%
272 Work Release Program	-	-	16,136	16,136.00	0.00%
278 Civil Fees	5,362.15	10,322.38	108,786	98,463.62	9.49%
279 Law Enforcement	3,063,261.50	8,711,613.96	26,461,522	17,749,908.33	32.92%
280 National Opioid Settlement	-	-	162,460	162,460.00	0.00%
282 Emergency Communications	93,176.31	370,132.29	1,277,696	907,563.71	28.97%
283 Law Library	-	-	100,000	100,000.00	0.00%
285 Assessor	340,445.08	1,226,954.07	4,533,157	3,306,203.01	27.07%
286 Inmate Security	2,328.91	31,240.88	228,995	197,754.12	13.64%
289 Law Enforcement Capital Reserve	5,443.29	16,251.24	50,226	33,974.76	32.36%
290 TIF	1,711.84	3,153,674.87	8,150,450	4,996,775.13	38.69%
292 Federal Equitable Sharing	-	20,838.22	251,568	230,729.78	8.28%
293 Domestic Violence	-	14,082.70	40,182	26,099.30	35.05%
300 Use Tax - Capital Projects	7,283.19	1,567,983.14	4,226,243	2,658,259.86	37.10%
301 Use Tax - Road & Bridge	-	912,176.47	5,496,582	4,584,405.53	16.60%
302 Use Tax - Parks & Trails	248,173.26	1,697,320.35	3,939,363	2,242,042.19	43.09%
305 Tax Collection Software	-	208,125.34	357,217	149,091.66	58.26%
310 Debt Service	-	3,175,320.12	3,175,320	-	100.00%
315 Health Benefits	592,481.14	2,739,780.95	9,852,739	7,112,958.05	27.81%
400 Bond Construction Fund	-	1,109.13	1,405,518	1,404,408.87	0.08%
401 Airport Construction	155,318.15	341,601.45	1,930,059	1,588,457.09	17.70%
403 LINC	-	5,434.20	11,913	6,478.80	45.62%
504 Sheriff DARE	-	257.30	14,074	13,816.70	1.83%
506 Sheriff Emerg. Fug. Apprehension	14,319.69	71,193.01	250,000	178,806.99	28.48%
611 Prosecutor Retirement	969.00	3,876.00	14,859	10,983.00	26.09%
790 Land Trustee Agency Fund	-	-	9,363	9,363.00	0.00%
933 Records Preservation	32,926.27	95,809.03	2,068,560	1,972,750.97	4.63%
943 Collector TMF	33,269.31	288,724.14	1,201,693	912,969.01	24.03%
944 K-9	126.28	18,125.43	29,411	11,285.57	61.63%
946 Sheriff Revolving	1,557.98	6,813.24	74,448	67,634.69	9.15%
<b>Total of All Funds</b>	<b>\$ 10,299,064.23</b>	<b>\$ 43,253,254.14</b>	<b>\$ 172,336,801</b>	<b>\$ 129,083,547</b>	

**Clay County, Missouri**  
**Comparison of Revenues for the**  
**One month ended April 30, 2023 and 2022**  
**Cash Basis**

	One month ended 04/30/23	One month ended 04/30/22	Variance Current Year Over (Under) Prior Year	% of Variance Between Years
<b>100 General Fund</b>				
Sales and Use Taxes	\$ 1,616,884.88	\$ 1,214,933.06	\$ 401,951.82	133.08%
Property Taxes	15,276.44	19,828.14	(4,551.70)	77.04%
Marriage Licenses	423.28	2,300.65	(1,877.37)	18.40%
Amusement Licenses	431.32	148.00	283.32	291.43%
Auctioneer Licenses	-	-	-	0.00%
Liquor Licenses	347.00	272.67	74.33	127.26%
Permits/Applications	1,122.80	6,119.00	(4,996.20)	18.35%
Inspection Fees	3,030.00	2,760.00	270.00	109.78%
Building Permits	8,269.52	11,920.37	(3,650.85)	69.37%
Fee Office Charges	248,026.52	241,450.42	6,576.10	102.72%
Service Fees	20,525.93	4,986.00	15,539.93	411.67%
Court Fines & Fees	-	-	-	0.00%
Retail Sales	-	-	-	0.00%
Concession & Commission	205.07	211.24	(6.17)	97.08%
Leases	5,250.00	5,250.00	-	100.00%
Surplus Property Sales	-	-	-	0.00%
Interest Earned	40,138.43	8,235.73	31,902.70	487.37%
From Federal Government	1,787.23	2,478.00	(690.77)	72.12%
From State of Missouri	319,429.89	203,265.57	116,164.32	157.15%
From Other Counties	10,151.29	3,540.43	6,610.86	286.72%
From Cities	-	-	-	0.00%
Other Non-governmental Reimb	-	1,405.00	(1,405.00)	0.00%
Miscellaneous Reimbursements	-	3,616.51	(3,616.51)	0.00%
Gifts & Donations	-	-	-	0.00%
Other Misc. Revenue	80,519.19	24,068.34	56,450.85	334.54%
Transfers In From Other Funds	1,189.56	-	1,189.56	0.00%
<b>Total General Fund</b>	<b>2,373,008.35</b>	<b>1,756,789.13</b>	<b>616,219.22</b>	

**Clay County, Missouri**  
**Comparison of Revenues for the**  
**One month ended April 30, 2023 and 2022**  
**Cash Basis**

		<b>One month ended 04/30/23</b>	<b>One month ended 04/30/22</b>	<b>Variance Current Year Over (Under) Prior Year</b>	<b>% of Variance Between Years</b>
220	Road & Bridge	486,025.88	1,371,117.11	(885,091.23)	35.45%
221	Emerg. Rental Assist. Prog. 1.0	-	59.28	(59.28)	0.00%
222	Emerg. Rental Assist. Prog. 2.0	128.48	146.04	(17.56)	87.98%
224	American Rescue Plan Act	30,728.97	6,179.32	24,549.65	497.29%
240	Park	445,969.29	356,406.20	89,563.09	125.13%
260	Prosecutor Training	1,656.18	1,361.51	294.67	121.64%
264	Delinquent Sales Tax	9.94	79.95	(70.01)	12.43%
265	Prosecutor Contingency	-	-	-	0.00%
266	Prosecutor Check Collection	476.79	207.09	269.70	230.23%
271	Law Enforcement Training	1,276.44	1,087.42	189.02	117.38%
272	Work Release Program	-	-	-	0.00%
278	Civil Fees	-	16,563.00	(16,563.00)	0.00%
279	Law Enforcement	1,888,531.22	2,399,370.29	(510,839.07)	78.71%
280	National Opioid Settlement	146.12	-	146.12	0.00%
282	Emergency Communications	101,981.27	64,328.71	37,652.56	158.53%
283	Law Library	-	-	-	0.00%
285	Assessor	31,454.85	27,497.22	3,957.63	114.39%
286	Inmate Security	1,906.34	1,579.97	326.37	120.66%
289	Law Enforcement Capital Reserve	3,750.00	3,750.00	-	100.00%
290	TIF	433,199.42	377,903.24	55,296.18	114.63%
292	Federal Equitable Sharing	24,815.41	64.18	24,751.23	38665.33%
293	Domestic Violence	2,278.16	2,285.01	(6.85)	99.70%
300	Use Tax - Capital Projects	260,990.69	265,647.44	(4,656.75)	98.25%
301	Use Tax - Road & Bridge	312,412.28	265,455.76	46,956.52	117.69%
302	Use Tax - Parks & Trails	210,690.50	265,465.82	(54,775.32)	79.37%
305	Tax Collection Software	2,438.18	1,720.79	717.39	141.69%
310	Debt Service	-	3,618,191.03	(3,618,191.03)	0.00%
315	Health Benefits	597,839.52	590,780.85	7,058.67	101.19%
400	Bond Construction Fund	-	76.31	(76.31)	0.00%
401	Airport Construction	76,528.64	96,777.16	(20,248.52)	79.08%
403	LINC	19.73	6.95	12.78	283.88%
504	Sheriff DARE	9.61	2.60	7.01	369.62%
506	Sheriff Emerg. Fug. Apprehension	-	42,128.56	(42,128.56)	0.00%
611	Prosecutor Retirement	-	-	-	0.00%
790	Land Trustee Agency Fund	-	-	-	0.00%
933	Records Preservation	29,310.21	43,579.28	(14,269.07)	67.26%
943	Collector TMF	93,012.51	77,737.20	15,275.31	119.65%
944	K-9	1,610.98	4.57	1,606.41	35251.20%
946	Sheriff Revolving	5,634.13	8,653.05	(3,018.92)	65.11%
<b>Total of All Funds</b>		<b>\$ 7,417,840.09</b>	<b>\$ 11,663,002.04</b>	<b>\$ (4,245,161.95)</b>	

**Clay County, Missouri**  
**Comparison of Expenditures for the**  
**One month ended April 30, 2023 and 2022**  
**Cash Basis**

	<b>One month ended 04/30/23</b>	<b>One month ended 04/30/22</b>	<b>Variance Current Year Over (Under) Prior Year</b>	<b>% of Variance Between Years</b>
<b>100 General Fund</b>				
Auditor	\$ 62,281.97	\$ 63,881.72	\$ (1,599.75)	97.50%
County Clerk	25,542.49	26,054.66	(512.17)	98.03%
Treasurer	19,587.06	18,994.77	592.29	103.12%
County Commission	23,073.08	22,058.22	1,014.86	104.60%
Recorder of Deeds	31,995.35	35,310.36	(3,315.01)	90.61%
Collector	50,164.22	53,750.91	(3,586.69)	93.33%
Misc Tax Fees	75.00	5,583.33	(5,508.33)	1.34%
Rainy Day	-	-	-	0.00%
Public Administrator	65,467.67	61,720.54	3,747.13	106.07%
Indigent Board & Care	675.00	675.00	-	0.00%
Medical Examiner	53,045.00	-	53,045.00	0.00%
Prosecutor	136,177.55	133,927.49	2,250.06	101.68%
Support Recovery	80,138.81	72,005.73	8,133.08	111.30%
Emergency Management	-	-	-	0.00%
Division 1 Court	751.85	1,057.14	(305.29)	71.12%
Division 2 Court	508.85	253.40	255.45	200.81%
Division 3 Court	21,280.65	10,345.06	10,935.59	205.71%
Division 4 Court	3,771.57	1,131.88	2,639.69	333.21%
Division 5 Court	468.84	1,915.79	(1,446.95)	24.47%
Division 6 Court	287.50	1,114.43	(826.93)	25.80%
Division 7 Court	300.00	899.80	(599.80)	33.34%
Family Court Administrator	341.79	1,870.27	(1,528.48)	18.27%
Drug Court Administrator	1,004.52	-	1,004.52	0.00%
Division 9	-	716.15	(716.15)	0.00%
Division 1 Reporter	-	-	-	0.00%
Division 2 Reporter	152.98	168.99	(16.01)	90.53%
Division 3 Reporter	-	-	-	0.00%
Division 4 Reporter	-	-	-	0.00%
Circuit Court Executive Secretary	1,526.13	518.89	1,007.24	294.11%
Jury Supervisor	-	149.50	(149.50)	0.00%
Law Library	6,332.81	6,186.31	146.50	102.37%
Circuit Clerk	11,515.81	33,371.42	(21,855.61)	34.51%
Circuit Clerk JIS	50,564.49	54,839.47	(4,274.98)	92.20%
Jury Fees & Court	9,739.02	6,306.08	3,432.94	154.44%
Office of Dispute Resolution Services	16,751.73	13,111.60	3,640.13	127.76%
Juvenile - Administration	174,845.52	159,182.45	15,663.07	109.84%
Juvenile - Detention	65,876.33	61,060.80	4,815.53	107.89%
Juvenile - Group Homes	50,601.44	57,491.36	(6,889.92)	88.02%
County Administrator	61,443.03	48,555.05	12,887.98	126.54%
Purchasing	24,797.20	26,286.54	(1,489.34)	94.33%
Human Resources	39,942.91	36,225.35	3,717.56	110.26%
Finance	-	-	-	0.00%
County Counselor	21,260.48	17,372.08	3,888.40	122.38%
Planning & Zoning	34,131.63	30,216.33	3,915.30	112.96%
Information Technology	121,648.62	104,773.17	16,875.45	116.11%
Facilities Management	121,312.74	92,959.39	28,353.35	130.50%
Utilities	99,496.32	85,106.15	14,390.17	116.91%
Contributions to External Programs	95,000.00	276,720.00	(181,720.00)	0.00%
Government Association Membership	-	-	-	0.00%
Election Commission	42,307.48	44,315.95	(2,008.47)	95.47%
Benefits and Insurances	631,714.14	232,335.11	399,379.03	271.90%
County Elections	-	-	-	0.00%
Debt Service	-	-	-	0.00%
Emergency Account	-	-	-	0.00%
Board of Equalization	1,642.00	2,155.23	(513.23)	76.19%
Public Services	-	-	-	0.00%

**Clay County, Missouri**  
**Comparison of Expenditures for the**  
**One month ended April 30, 2023 and 2022**  
**Cash Basis**

	<b>One month ended 04/30/23</b>	<b>One month ended 04/30/22</b>	<b>Variance Current Year Over (Under) Prior Year</b>	<b>% of Variance Between Years</b>
Tourism	-	-	-	0.00%
Airport Operations	-	-	-	0.00%
Judicial Expense	7,907.90	1,642.70	6,265.20	481.40%
Transfers Out	372,168.61	784,217.14	(412,048.53)	47.46%
<b>Total General Fund</b>	<b>2,639,618.09</b>	<b>2,688,533.71</b>	<b>(48,915.62)</b>	
220 Road & Bridge	511,223.89	270,242.15	240,981.74	189.17%
221 Emerg. Rental Assist. Prog. 1.0	-	94,406.52	(94,406.52)	0.00%
222 Emerg. Rental Assist. Prog. 2.0	1,440.25	28,549.72	(27,109.47)	5.04%
224 American Rescue Plan Act	1,970,405.76	2,422,954.56	(452,548.80)	81.32%
240 Park	575,399.57	356,758.33	218,641.24	161.29%
260 Prosecutor Training	391.60	2,175.00	(1,783.40)	18.00%
264 Delinquent Sales Tax	-	325.97	(325.97)	0.00%
265 Prosecutor Contingency	1,917.32	352.94	1,564.38	543.24%
266 Prosecutor Check Collection	514.40	468.98	45.42	109.68%
271 Law Enforcement Training	-	9,000.00	(9,000.00)	0.00%
272 Work Release Program	-	-	-	0.00%
278 Civil Fees	5,362.15	10,211.70	(4,849.55)	52.51%
279 Law Enforcement	3,063,261.50	1,708,093.68	1,355,167.82	179.34%
280 National Opioid Settlement	-	-	-	0.00%
282 Emergency Communications	93,176.31	-	93,176.31	0.00%
283 Law Library	-	-	-	0.00%
285 Assessor	340,445.08	265,501.56	74,943.52	128.23%
286 Inmate Security	2,328.91	23,600.41	(21,271.50)	9.87%
289 Law Enforcement Capital Reserve	5,443.29	-	5,443.29	0.00%
290 TIF	1,711.84	-	1,711.84	0.00%
292 Federal Equitable Sharing	-	2,695.00	(2,695.00)	0.00%
293 Domestic Violence	-	-	-	0.00%
300 Use Tax - Capital Projects	7,283.19	1,135,609.27	(1,128,326.08)	0.64%
301 Use Tax - Road & Bridge	-	766,654.55	(766,654.55)	0.00%
302 Use Tax - Parks & Trails	248,173.26	1,839,413.71	(1,591,240.45)	13.49%
305 Tax Collection Software	-	24,343.27	(24,343.27)	0.00%
310 Debt Service	-	3,618,191.03	(3,618,191.03)	0.00%
315 Health Benefits	592,481.14	1,110,285.82	(517,804.68)	53.36%
400 Bond Construction Fund	-	1,093,193.36	(1,093,193.36)	0.00%
401 Airport Construction	155,318.15	30,982.62	124,335.53	501.31%
403 LINC	-	-	-	0.00%
504 Sheriff DARE	-	-	-	0.00%
506 Sheriff Emerg. Fug. Apprehension	14,319.69	30,058.79	(15,739.10)	47.64%
611 Prosecutor Retirement	969.00	969.00	-	100.00%
790 Land Trustee Agency Fund	-	-	-	0.00%
933 Records Preservation	32,926.27	30,731.00	2,195.27	107.14%
943 Collector TMF	33,269.31	26,914.40	6,354.91	123.61%
944 K-9	126.28	238.00	(111.72)	53.06%
946 Sheriff Revolving	1,557.98	27,076.84	(25,518.86)	5.75%
<b>Total of All Funds</b>	<b>\$ 10,299,064.23</b>	<b>\$ 17,618,531.89</b>	<b>\$ (7,319,467.66)</b>	

**Clay County, Missouri**  
**Comparison of Revenues for the**  
**Four months ended April 30, 2023 and 2022**  
**Cash Basis**

	<b>Four months ended 04/30/23</b>	<b>Four months ended 04/30/22</b>	<b>Variance Current Year Over (Under) Prior Year</b>	<b>% of Variance Between Years</b>
<b>100 General Fund</b>				
Sales and Use Taxes	\$ 6,232,782.60	\$ 5,306,413.34	\$ 926,369.26	117.46%
Property Taxes	1,444,880.00	1,778,347.88	(333,467.88)	81.25%
Marriage Licenses	1,413.28	4,104.12	(2,690.84)	34.44%
Amusement Licenses	79,855.21	147,385.74	(67,530.53)	54.18%
Auctioneer Licenses	104.00	104.00	-	100.00%
Liquor Licenses	3,855.00	1,736.58	2,118.42	221.99%
Permits/Applications	13,800.75	15,560.00	(1,759.25)	88.69%
Inspection Fees	9,461.50	11,670.00	(2,208.50)	81.08%
Building Permits	39,844.02	59,913.44	(20,069.42)	66.50%
Fee Office Charges	5,452,570.31	5,197,589.27	254,981.04	104.91%
Service Fees	56,246.57	27,169.58	29,076.99	207.02%
Court Fines & Fees	-	-	-	0.00%
Retail Sales	-	-	-	0.00%
Concession & Commission	830.63	902.83	(72.20)	92.00%
Leases	21,000.00	21,000.00	-	100.00%
Surplus Property Sales	-	-	-	0.00%
Interest Earned	1,001,203.64	52,819.95	948,383.69	1895.50%
From Federal Government	9,811.23	12,488.00	(2,676.77)	78.57%
From State of Missouri	956,495.44	543,267.62	413,227.82	176.06%
From Other Counties	39,227.29	5,336.43	33,890.86	735.08%
From Cities	-	-	-	0.00%
Other Non-governmental Reimb	55,767.40	1,405.00	54,362.40	3969.21%
Miscellaneous Reimbursements	3,132.47	7,018.21	(3,885.74)	44.63%
Gifts & Donations	-	-	-	0.00%
Other Misc. Revenue	111,929.85	162,244.20	(50,314.35)	68.99%
Transfers In From Other Funds	1,794,028.75	348,154.17	1,445,874.58	515.30%
<b>Total General Fund</b>	<b>17,328,239.94</b>	<b>13,704,630.36</b>	<b>3,623,609.58</b>	

**Clay County, Missouri**  
**Comparison of Revenues for the**  
**Four months ended April 30, 2023 and 2022**  
**Cash Basis**

	<b>Four months ended 04/30/23</b>	<b>Four months ended 04/30/22</b>	<b>Variance Current Year Over (Under) Prior Year</b>	<b>% of Variance Between Years</b>	
220	Road & Bridge	5,698,621.02	6,782,787.84	(1,084,166.82)	84.02%
221	Ermerg. Rental Assist. Prog. 1.0	-	518.60	(518.60)	0.00%
222	Ermerg. Rental Assist. Prog. 2.0	1,052.67	865,049.69	(863,997.02)	0.12%
224	American Rescue Plan Act	183,151.80	35,646.20	147,505.60	513.80%
240	Park	1,690,567.72	1,709,451.54	(18,883.82)	98.90%
260	Prosecutor Training	5,426.35	5,144.24	282.11	105.48%
264	Delinquent Sales Tax	162.88	416.15	(253.27)	39.14%
265	Prosecutor Contingency	13,842.70	17,646.44	(3,803.74)	78.44%
266	Prosecutor Check Collection	2,093.45	1,265.39	828.06	165.44%
271	Law Enforcement Training	4,226.18	4,131.05	95.13	102.30%
272	Work Release Program	-	595.50	(595.50)	0.00%
278	Civil Fees	35,054.00	49,796.96	(14,742.96)	70.39%
279	Law Enforcement	8,742,061.53	8,444,286.00	297,775.53	103.53%
280	National Opioid Settlement	621.99	-	621.99	0.00%
282	Emergency Communications	379,299.57	254,125.02	125,174.55	149.26%
283	Law Library	-	-	-	0.00%
285	Assessor	2,979,502.24	2,930,753.95	48,748.29	101.66%
286	Inmate Security	106,124.97	206,255.22	(100,130.25)	51.45%
289	Law Enforcement Capital Reserve	15,000.00	15,000.00	-	100.00%
290	TIF	1,692,127.53	2,058,814.14	(366,686.61)	82.19%
292	Federal Equitable Sharing	80,679.66	20,360.89	60,318.77	396.25%
293	Domestic Violence	7,260.94	7,397.02	(136.08)	98.16%
300	Use Tax - Capital Projects	1,159,731.57	1,109,291.96	50,439.61	104.55%
301	Use Tax - Road & Bridge	1,328,733.03	1,108,218.28	220,514.75	119.90%
302	Use Tax - Parks & Trails	939,365.73	1,108,330.42	(168,964.69)	84.76%
305	Tax Collection Software	216,839.67	204,982.76	11,856.91	105.78%
310	Debt Service	3,175,320.12	3,618,191.03	(442,870.91)	87.76%
315	Health Benefits	2,397,289.10	2,357,088.44	40,200.66	101.71%
400	Bond Construction Fund	8,515.69	121.99	8,393.70	6980.65%
401	Airport Construction	353,947.13	626,815.34	(272,868.21)	56.47%
403	LINC	77.55	38.83	38.72	199.72%
504	Sheriff DARE	60.19	2,516.38	(2,456.19)	2.39%
506	Sheriff Emerg. Fug. Apprehension	47,976.86	117,751.85	(69,774.99)	40.74%
611	Prosecutor Retirement	12,000.00	12,000.00	-	100.00%
790	Land Trustee Agency Fund	-	-	-	0.00%
933	Records Preservation	116,592.29	171,579.80	(54,987.51)	67.95%
943	Collector TMF	557,311.17	533,230.74	24,080.43	104.52%
944	K-9	1,886.41	30.85	1,855.56	6114.78%
946	Sheriff Revolving	19,843.58	27,951.93	(8,108.35)	70.99%
<b>Total of All Funds</b>		<b>\$ 49,300,607.23</b>	<b>\$ 48,112,212.80</b>	<b>\$ 1,188,394.43</b>	

**Clay County, Missouri**  
**Comparison of Expenditures for the**  
**Four months ended April 30, 2023 and 2022**  
**Cash Basis**

	<b>Four months ended 04/30/23</b>	<b>Four months ended 04/30/22</b>	<b>Variance Current Year Over (Under) Prior Year</b>	<b>% of Variance Between Years</b>
<b>100 General Fund</b>				
Auditor	\$ 197,400.55	\$ 195,190.27	\$ 2,210.28	101.13%
County Clerk	99,348.03	104,596.12	(5,248.09)	94.98%
Treasurer	79,767.04	74,590.10	5,176.94	106.94%
County Commission	93,196.67	88,232.88	4,963.79	105.63%
Recorder of Deeds	144,273.04	139,341.29	4,931.75	103.54%
Collector	351,703.46	279,569.00	72,134.46	125.80%
Misc Tax Fees	6,129.33	28,109.32	(21,979.99)	21.81%
Rainy Day	-	-	-	0.00%
Public Administrator	261,586.27	246,283.84	15,302.43	106.21%
Indigent Board & Care	2,975.00	2,700.00	275.00	110.19%
Medical Examiner	265,225.00	206,000.00	59,225.00	128.75%
Prosecutor	535,785.31	511,595.21	24,190.10	104.73%
Support Recovery	307,925.92	274,998.17	32,927.75	111.97%
Emergency Management	-	-	-	0.00%
Division 1 Court	2,410.00	2,346.76	63.24	102.69%
Division 2 Court	3,488.89	1,278.28	2,210.61	272.94%
Division 3 Court	52,967.09	47,660.42	5,306.67	111.13%
Division 4 Court	6,736.99	2,713.75	4,023.24	248.25%
Division 5 Court	3,793.00	2,282.19	1,510.81	166.20%
Division 6 Court	1,946.37	1,606.11	340.26	121.19%
Division 7 Court	1,745.68	1,064.58	681.10	163.98%
Family Court Administrator	45,321.87	33,862.87	11,459.00	133.84%
Drug Court Administrator	1,380.02	125.98	1,254.04	1095.43%
Division 9	-	1,729.13	(1,729.13)	0.00%
Division 1 Reporter	153.71	570.99	(417.28)	26.92%
Division 2 Reporter	506.93	463.84	43.09	109.29%
Division 3 Reporter	1,474.67	2,882.43	(1,407.76)	51.16%
Division 4 Reporter	47.34	-	47.34	0.00%
Circuit Court Executive Secretary	3,914.53	6,900.04	(2,985.51)	56.73%
Jury Supervisor	-	350.23	(350.23)	0.00%
Law Library	25,331.24	24,745.24	586.00	102.37%
Circuit Clerk	88,308.37	108,156.83	(19,848.46)	81.65%
Circuit Clerk JIS	223,991.99	198,161.11	25,830.88	113.04%
Jury Fees & Court	41,858.55	19,833.37	22,025.18	211.05%
Office of Dispute Resolution Services	64,224.17	57,053.43	7,170.74	112.57%
Juvenile - Administration	675,461.33	615,207.97	60,253.36	109.79%
Juvenile - Detention	251,746.45	237,413.57	14,332.88	106.04%
Juvenile - Group Homes	195,266.73	229,915.01	(34,648.28)	84.93%
County Administrator	229,769.46	289,724.91	(59,955.45)	79.31%
Purchasing	92,236.60	101,652.32	(9,415.72)	90.74%
Human Resources	154,030.39	151,815.09	2,215.30	101.46%
Finance	-	-	-	0.00%
County Counselor	78,936.98	70,817.31	8,119.67	111.47%
Planning & Zoning	133,231.84	121,431.99	11,799.85	109.72%
Central Services - Mail Room	-	-	-	0.00%
Information Technology	488,528.82	442,016.71	46,512.11	110.52%
Finance-Appropriations	-	-	-	0.00%
Facilities Management	438,536.37	433,506.07	5,030.30	101.16%
Utilities	330,291.18	265,064.42	65,226.76	124.61%
Contributions to External Programs	208,350.00	276,720.00	(68,370.00)	75.29%
Government Association Membership	52,415.00	-	52,415.00	0.00%
Election Commission	88,157.12	197,380.10	(109,222.98)	44.66%
Benefits and Insurances	1,333,616.58	1,288,924.91	44,691.67	103.47%
County Elections	51,593.82	-	51,593.82	0.00%
Debt Service	-	-	-	0.00%
Judgements and Settlements	-	-	-	0.00%



**Clay County, Missouri**  
**Comparison of Expenditures for the**  
**Four months ended April 30, 2023 and 2022**  
**Cash Basis**

	<b>Four months ended 04/30/23</b>	<b>Four months ended 04/30/22</b>	<b>Variance Current Year Over (Under) Prior Year</b>	<b>% of Variance Between Years</b>
Emergency Account	-	-	-	0.00%
Board of Equalization	6,446.38	6,701.45	(255.07)	96.19%
Public Services	-	-	-	0.00%
Tourism	-	-	-	0.00%
Airport Operations	-	-	-	0.00%
Judicial Expense	14,880.52	5,272.08	9,608.44	282.25%
Transfers Out	2,788,083.13	3,769,324.56	(981,241.43)	73.97%
			-	
<b>Total General Fund</b>	<b>10,526,495.73</b>	<b>11,167,882.25</b>	<b>(641,386.52)</b>	
220 Road & Bridge	4,196,871.52	3,896,152.38	300,719.14	107.72%
221 Emerg. Rental Assist. Prog. 1.0	-	123,829.02	(123,829.02)	0.00%
222 Emerg. Rental Assist. Prog. 2.0	2,880.50	794,392.41	(791,511.91)	0.36%
224 American Rescue Plan Act	2,458,628.09	2,743,485.07	(284,856.98)	89.62%
240 Park	1,368,834.44	1,456,306.98	(87,472.54)	93.99%
260 Prosecutor Training	4,116.82	2,475.00	1,641.82	166.34%
264 Delinquent Sales Tax	-	963.71	(963.71)	0.00%
265 Prosecutor Contingency	3,963.61	4,095.46	(131.85)	96.78%
266 Prosecutor Check Collection	2,703.52	1,757.08	946.44	153.86%
271 Law Enforcement Training	-	19,762.00	(19,762.00)	0.00%
272 Work Release Program	-	3,231.04	(3,231.04)	0.00%
278 Civil Fees	10,322.38	16,870.10	(6,547.72)	61.19%
279 Law Enforcement	8,711,613.96	7,645,240.36	1,066,373.60	113.95%
280 National Opioid Settlement	-	-	-	0.00%
282 Emergency Communications	370,132.29	77,906.72	292,225.57	475.10%
283 Law Library	-	-	-	0.00%
285 Assessor	1,226,954.07	1,227,853.91	(899.84)	99.93%
286 Inmate Security	31,240.88	53,548.40	(22,307.52)	58.34%
289 Law Enforcement Capital Reserve	16,251.24	4,515.08	11,736.16	359.93%
290 TIF	3,153,674.87	482,475.29	2,671,199.58	653.64%
292 Federal Equitable Sharing	20,838.22	11,480.05	9,358.17	181.52%
293 Domestic Violence	14,082.70	-	14,082.70	0.00%
300 Use Tax - Capital Projects	1,567,983.14	1,257,502.97	310,480.17	124.69%
301 Use Tax - Road & Bridge	912,176.47	783,491.66	128,684.81	116.42%
302 Use Tax - Parks & Trails	1,697,320.35	1,928,998.22	(231,677.87)	87.99%
305 Tax Collection Software	208,125.34	41,444.45	166,680.89	502.18%
310 Debt Service	3,175,320.12	3,618,191.03	(442,870.91)	87.76%
315 Health Benefits	2,739,780.95	2,245,140.04	494,640.91	122.03%
400 Bond Construction Fund	1,109.13	1,191,586.51	(1,190,477.38)	0.09%
401 Airport Construction	341,601.45	372,946.93	(31,345.48)	91.60%
403 LINC	5,434.20	-	5,434.20	0.00%
504 Sheriff DARE	257.30	-	257.30	0.00%
506 Sheriff Emerg. Fug. Apprehension	71,193.01	49,631.73	21,561.28	143.44%
611 Prosecutor Retirement	3,876.00	3,876.00	-	100.00%
790 Land Trustee Agency Fund	-	-	-	0.00%
933 Records Preservation	95,809.03	136,121.44	(40,312.41)	70.38%
943 Collector TMF	288,724.14	459,851.39	(171,127.25)	62.79%
944 K-9	18,125.43	4,003.53	14,121.90	452.74%
946 Sheriff Revolving	6,813.24	74,247.16	(67,433.92)	9.18%
			-	
<b>Total of All Funds</b>	<b>\$ 43,253,254.14</b>	<b>\$ 41,901,255.37</b>	<b>\$ 1,351,998.77</b>	



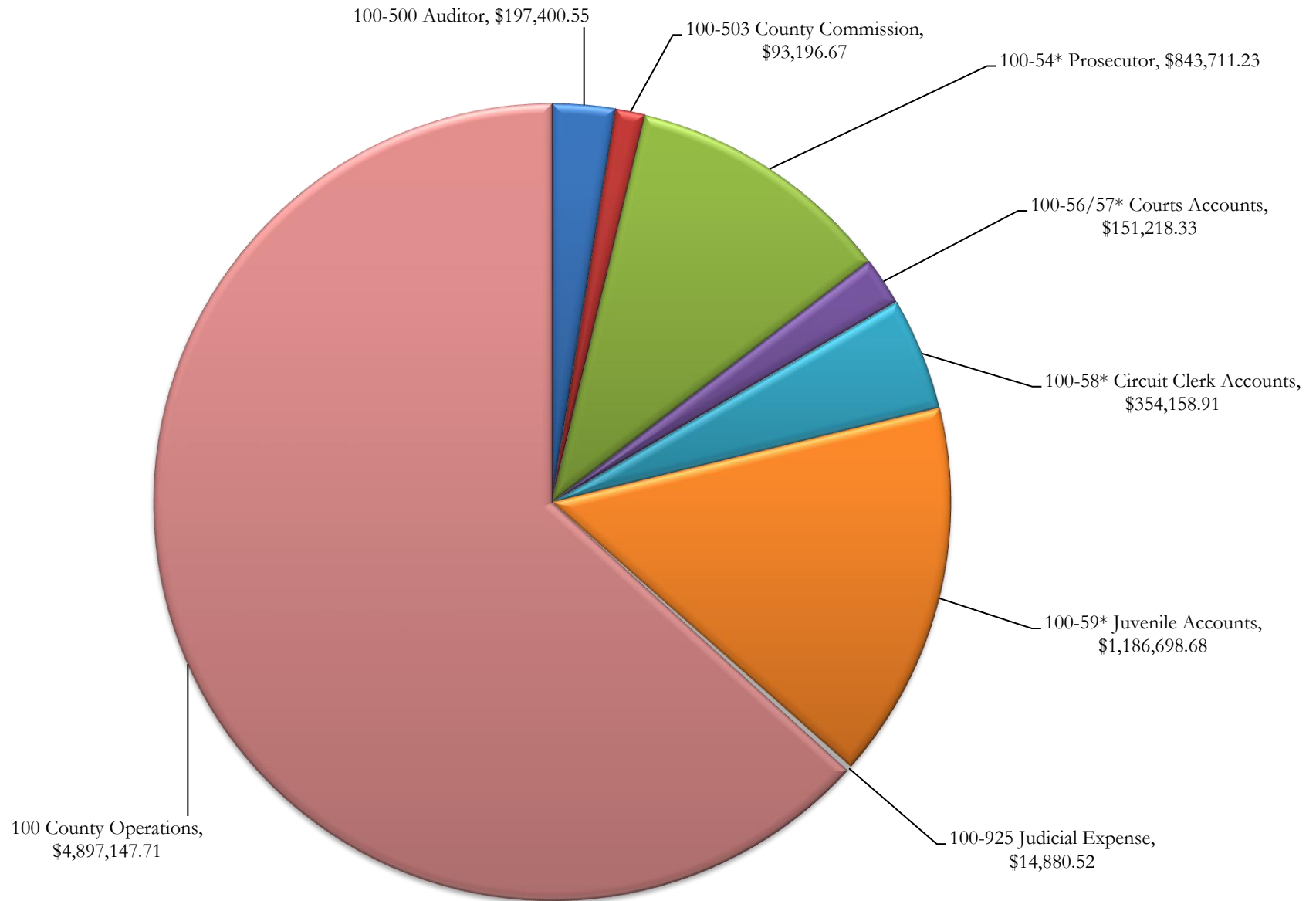
## Victor Hurlbert, CGAP

Clay County, Missouri Auditor

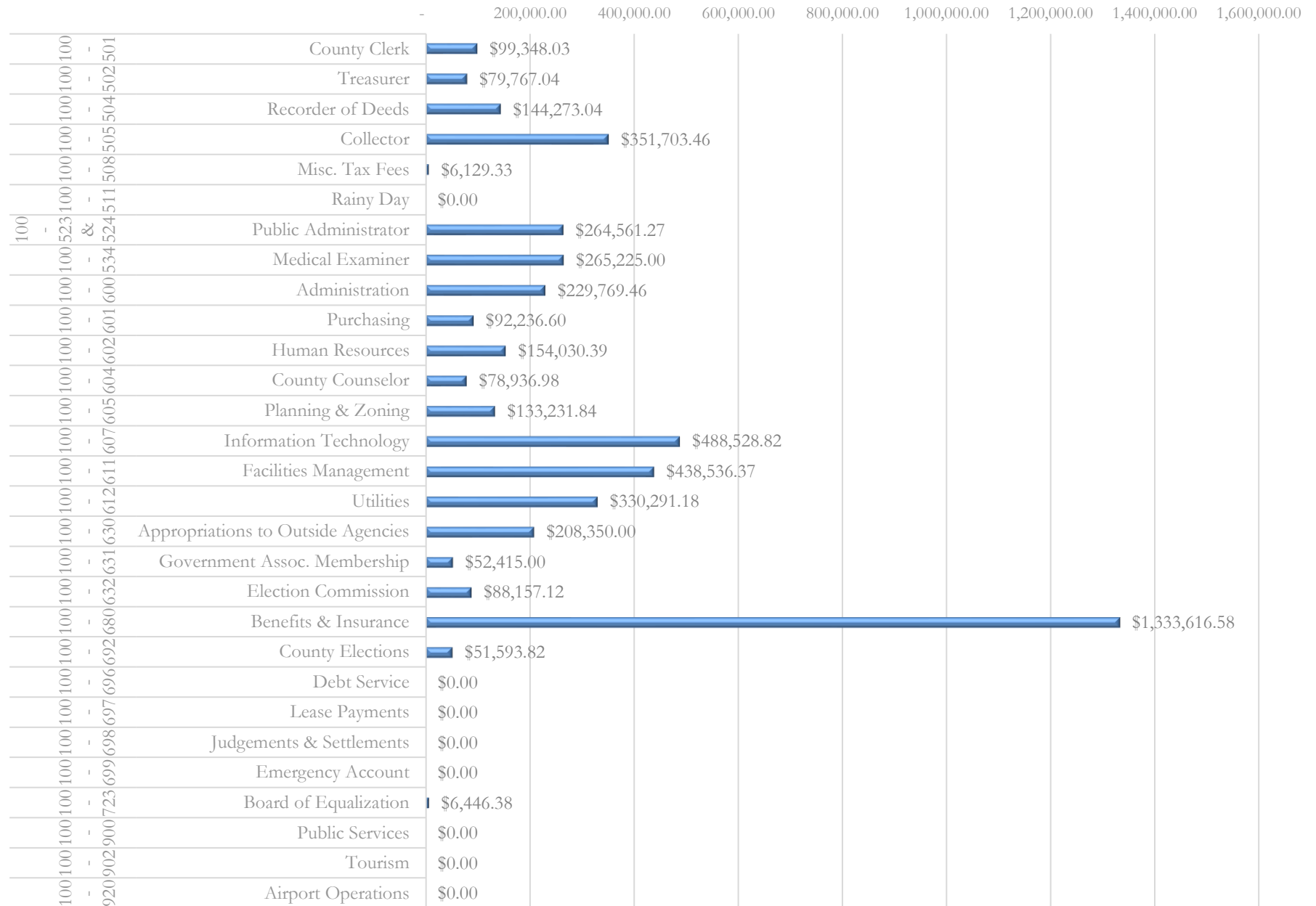
1 Courthouse Square,  
Liberty, MO 64068  
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Fax: (816) 407-3591

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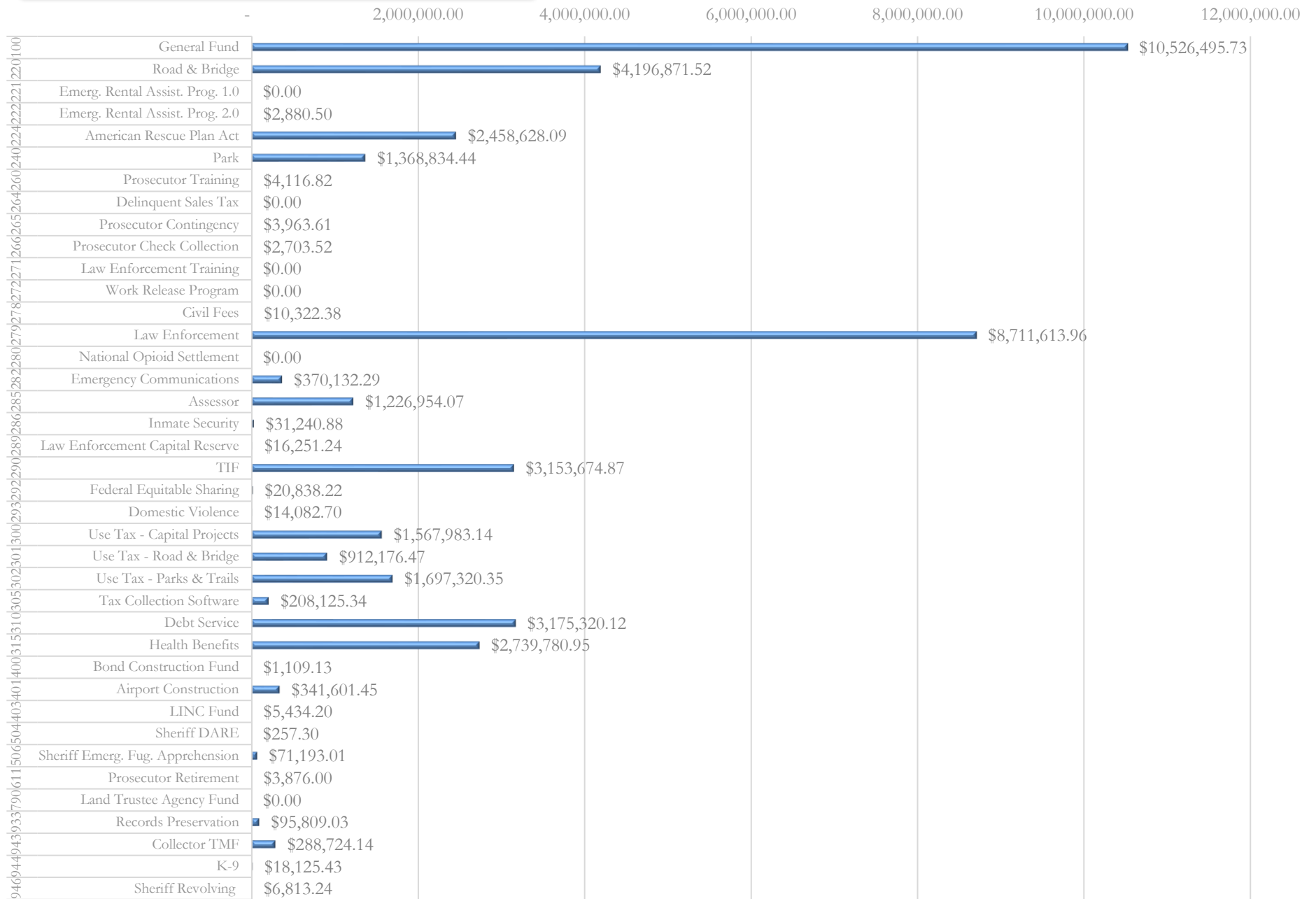
# 2023 General Fund Actual Expenditures YTD



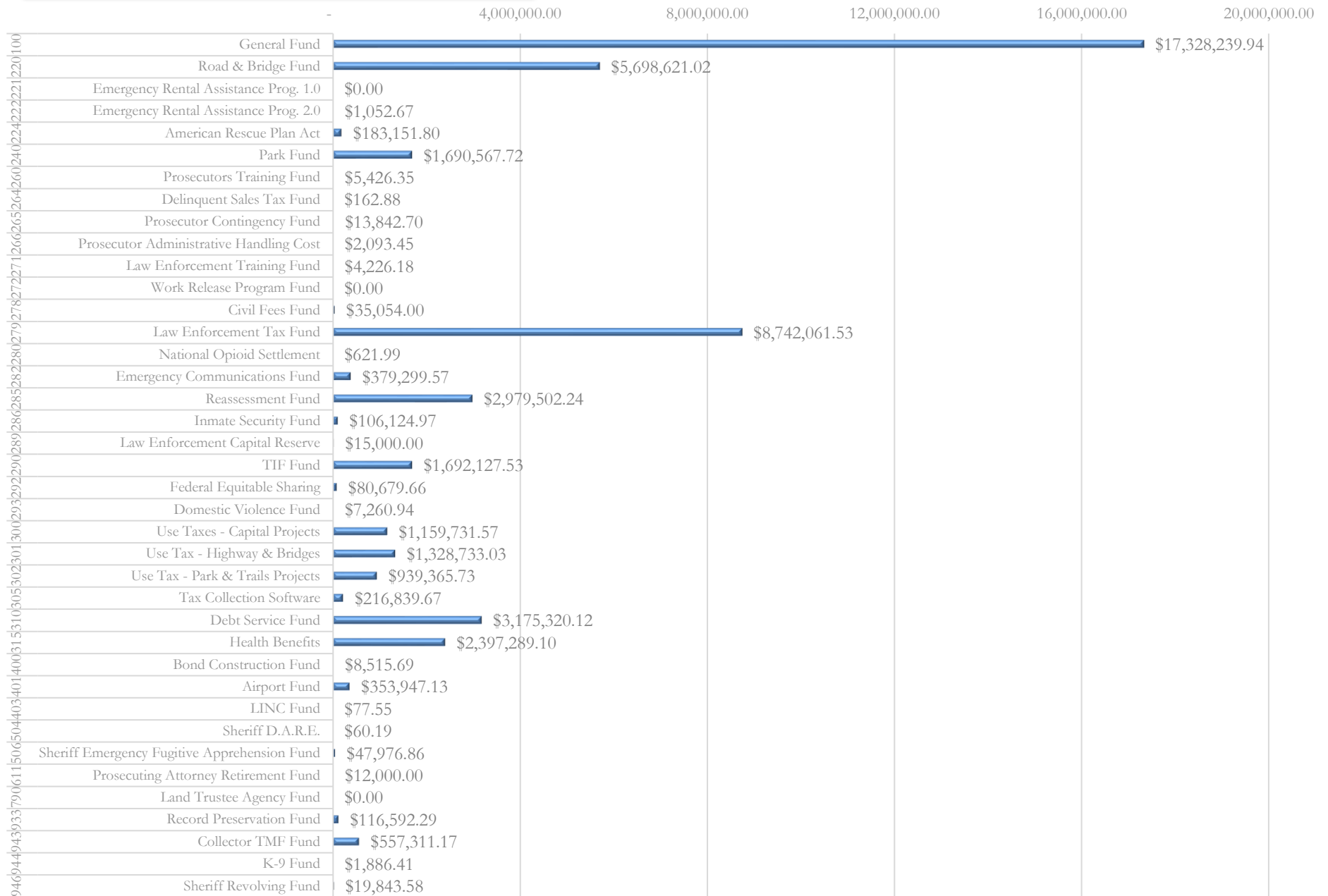
# 2023 General Fund County Operations Expenditures YTD



# 2023 Expenditures YTD by Fund



# 2023 YTD Revenue Comparison



# YTD Revenue Comparison - 8 Years

