

Clay County, Missouri

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September 2016

Monthly Report Auditor's Cash Basis



Carol McCaslin

Clay County, Missouri Auditor

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Clay County, Missouri
Statement of Unencumbered Cash
As of September 30, 2016

Fund Name	Fund Number	Eden Cash Balance	Less Encumbrances	Less Warrants Payable	Unencumbered Cash
General	100	\$ 21,759,006.53	\$ 1,479,982.57	\$ -	\$ 20,279,023.96
Road & Bridge	220	2,740,632.69	219,870.43	-	2,520,762.26
Park	240	715,861.14	349,092.67	-	366,768.47
Prosecutor Training	260	9,496.63	-	-	9,496.63
Delinquent Sales Tax	264	5,029.84	-	-	5,029.84
Prosecutor Contingency	265	7,777.68	-	-	7,777.68
Prosecutor Check Collection	266	22,129.99	-	-	22,129.99
Law Enforcement Training	271	31,209.76	1,495.78	-	29,713.98
Work Release Program	272	7,395.87	-	-	7,395.87
Civil Fees	278	16,678.38	2,740.00	-	13,938.38
Law Enforcement	279	392,934.50	166,596.94	-	226,337.56
Emergency Communications	282	405,253.28	194,792.67	-	210,460.61
Assessor	285	2,265,501.38	473,039.10	-	1,792,462.28
Inmate Security	286	243,701.86	-	-	243,701.86
Law Enforcement Capital Reserve	289	1,137,288.62	112,600.00	-	1,024,688.62
TIF	290	1,848,480.22	-	-	1,848,480.22
Federal Equitable Sharing	292	20,006.72	3,496.90	-	16,509.82
Domestic Violence	293	13,579.26	-	-	13,579.26
Use Tax - Capital Projects	300	2,125,604.83	411,581.45	-	1,714,023.38
Use Tax - Road & Bridge	301	626,842.33	18,979.27	-	607,863.06
Use Tax - Parks & Trails	302	2,059,901.14	98,119.88	-	1,961,781.26
Tax Collection Software	305	189,703.06	-	-	189,703.06
Health Benefits	315	3,239,606.78	-	-	3,239,606.78
Airport Construction	401	1,619,790.55	228,508.80	-	1,391,281.75
LINC	403	23,130.32	-	-	23,130.32
Juvenile Grants	404	606.56	-	-	606.56
Sheriff D.A.R.E.	504	7,948.75	-	-	7,948.75
SOLVE	516	615.48	-	-	615.48
Prosecutor Retirement	611	2,907.00	-	-	2,907.00
Special Road Districts Fund	641	436,979.12	-	-	436,979.12
Land Trustee Agency Fund	790	8,228.27	-	-	8,228.27
Records Preservation	933	770,065.35	-	-	770,065.35
Collector TMF	943	357,878.26	19,849.49	-	338,028.77
K-9	944	20,268.34	-	-	20,268.34
Sheriff Revolving	946	371,814.29	-	-	371,814.29
		\$ 43,503,854.78	\$ 3,780,745.95	\$ -	\$ 39,723,108.83

Clay County, Missouri
Statement of Revenues and Expenditures - Cash Basis
For the one month ended September 30, 2016

Fund Name	Fund Number	Revenues	Expenditures	Net
General	100	\$ 1,982,694.73	\$ 1,937,366.84	\$ 45,327.89
Road & Bridge	220	262,995.61	354,157.34	(91,161.73)
Park	240	305,635.68	580,936.67	(275,300.99)
Prosecutor Training	260	421.59	-	421.59
Delinquent Sales Tax	264	26.40	-	26.40
Prosecutor Contingency	265	-	722.30	(722.30)
Prosecutor Check Collection	266	1,316.01	941.22	374.79
Drug Task Force	270	-	-	-
Law Enforcement Training	271	1,679.42	1,332.17	347.25
Work Release Program	272	1,249.12	21,377.00	(20,127.88)
Civil Fees	278	-	21,377.00	(21,377.00)
Law Enforcement	279	1,241,562.05	1,764,523.18	(522,961.13)
Emergency Communications	282	48,347.29	-	48,347.29
Law Library	283	-	-	-
Assessor	285	11,147.12	266,029.01	(254,881.89)
Inmate Security	286	3,391.55	21,377.00	(17,985.45)
Law Enforcement Capital Reserve	289	25,000.00	-	25,000.00
TIF	290	370,699.40	-	370,699.40
Federal Equitable Sharing	292	19.29	1,652.40	(1,633.11)
Domestic Violence	293	3,767.39	-	3,767.39
Use Tax - Capital Projects	300	114,960.62	2,871.36	112,089.26
Use Tax - Road & Bridge	301	114,050.38	-	114,050.38
Use Tax - Parks & Trails	302	114,981.16	43,288.47	71,692.69
Tax Collection Software	305	4,634.73	-	4,634.73
Debt Service	310	2,000.00	2,000.00	-
Health Benefits	315	384,034.96	273,602.33	110,432.63
Airport Construction	401	1,177,794.78	405,701.48	772,093.30
LINC	403	12.35	-	12.35
Juvenile Grants	404	0.39	-	0.39
Sheriff DARE	504	2,502.23	-	2,502.23
Sheriff Emerg. Fug. Apprehension	506	-	1,817.47	(1,817.47)
Sheriff Inmate	508	-	-	-
SOLVE	516	0.40	-	0.40
Prosecutor Retirement	611	1,292.00	969.00	323.00
Special Road Districts Fund	641	-	-	-
Land Trustee Agency Fund	790	-	-	-
Records Preservation	933	44,559.00	37,560.30	6,998.70
Collector TMF	943	22,021.14	11,031.89	10,989.25
K-9	944	147.54	160.46	(12.92)
Sheriff Revolving	946	22,685.29	23,198.78	(513.49)
		\$ 6,265,629.62	\$ 5,773,993.67	\$ 491,635.95

Clay County, Missouri
Statement of Revenues and Expenditures - Cash Basis
For the nine months ended September 30, 2016

Fund Name	Fund Number	Revenues	Expenditures	Net
General	100	\$ 20,104,848.16	\$ 17,124,706.67	\$ 2,980,141.49
Road & Bridge	220	5,795,120.05	4,707,811.88	1,087,308.17
Park	240	4,486,188.98	4,366,333.96	119,855.02
Prosecutor Training	260	3,391.50	23.76	3,367.74
Delinquent Sales Tax	264	66.76	523.55	(456.79)
Prosecutor Contingency	265	19,724.68	12,222.32	7,502.36
Prosecutor Check Collection	266	17,107.61	19,885.65	(2,778.04)
Drug Task Force	270	-	-	-
Law Enforcement Training	271	13,550.05	12,406.59	1,143.46
Work Release Program	272	7,519.54	26,934.88	(19,415.34)
Civil Fees	278	50,000.00	36,627.99	13,372.01
Law Enforcement	279	11,832,038.82	12,243,479.31	(411,440.49)
Emergency Communications	282	878,144.47	476,702.83	401,441.64
Law Library	283	-	-	-
Assessor	285	2,663,499.66	2,049,706.44	613,793.22
Inmate Security	286	160,639.08	178,252.68	(17,613.60)
Law Enforcement Capital Reserve	289	225,000.00	82,649.30	142,350.70
TIF	290	2,933,707.66	1,926,214.27	1,007,493.39
Federal Equitable Sharing	292	12,987.98	32,397.93	(19,409.95)
Domestic Violence	293	25,794.40	14,262.14	11,532.26
Use Tax - Capital Projects	300	1,011,721.42	697,788.27	313,933.15
Use Tax - Road & Bridge	301	1,001,808.28	741,382.10	260,426.18
Use Tax - Parks & Trails	302	1,016,284.10	672,478.10	343,806.00
Tax Collection Software	305	174,437.91	-	174,437.91
Debt Service	310	342,437.50	342,437.50	-
Health Benefits	315	3,473,823.26	2,730,212.80	743,610.46
Airport Construction	401	1,875,738.51	1,774,339.46	101,399.05
LINC	403	192.68	-	192.68
Juvenile Grants	404	4.84	-	4.84
Sheriff DARE	504	4,546.37	1,238.81	3,307.56
Sheriff Emerg. Fug. Apprehension	506	104,339.25	89,099.01	15,240.24
Sheriff Inmate	508	-	-	-
SOLVE	516	4.92	-	4.92
Prosecutor Retirement	611	9,044.00	6,137.00	2,907.00
Special Road Districts Fund	641	3.29	-	3.29
Land Trustee Agency Fund	790	-	-	-
Records Preservation	933	374,685.23	292,750.62	81,934.61
Collector TMF	943	566,016.78	512,035.60	53,981.18
K-9	944	16,106.92	6,945.48	9,161.44
Sheriff Revolving	946	289,728.94	167,254.23	122,474.71
		\$ 59,490,253.60	\$ 51,345,241.13	\$ 8,145,012.47

Clay County, Missouri
Revenues for the one month and nine months ended September 30, 2016
Cash Basis

	One month ended 09/30/16	Nine months ended 09/30/16	2016 Budget (less Carryover)	Amount Under (Over) Budget
100 General Fund				
Sales and Use Taxes	\$ 1,587,460.14	\$ 8,729,514.38	\$ 9,952,814	\$ 1,223,299.62
Property Taxes	12,250.32	3,253,712.95	3,086,249	(167,463.95)
Marriage Licenses	37.14	1,170.29	1,400	229.71
Amusement Licenses	-	126,522.30	65,000	(61,522.30)
Auctioneer Licenses	32.00	792.00	900	108.00
Liquor Licenses	2,484.34	125,088.02	125,000	(88.02)
Firearm Permits	2,154.00	15,940.00	18,000	2,060.00
Inspection Fees	2,410.00	14,972.00	19,000	4,028.00
Building Permits	22,251.30	127,084.70	150,000	22,915.30
Fee Office Charges	177,429.83	5,031,393.24	5,166,431	135,037.76
Service Fees	32,895.37	206,864.44	279,750	72,885.56
Court Fines & Fees	-	-	-	-
Retail Sales	-	-	-	-
Concession & Commission	210.22	1,505.81	2,150	644.19
Leases	5,250.00	47,250.00	63,000	15,750.00
Surplus Property Sales	-	9,328.50	5,000	(4,328.50)
Interest Earned	17,432.10	303,289.68	205,000	(98,289.68)
From Federal Government	4,060.00	49,000.00	35,000	(14,000.00)
From State of Missouri	111,972.86	1,577,573.85	1,875,531	297,957.15
From Other Counties	1,135.35	25,585.98	30,050	4,464.02
From Cities	-	-	-	-
Other Non-governmental Reimb	102.00	1,176.95	-	(1,176.95)
Miscellaneous Reimbursements	61.63	18,520.46	2,650	(15,870.46)
Gifts & Donations	-	-	-	-
Other Misc. Revenue	3,066.13	190,690.01	191,752	1,062.05
Transfers In From Other Funds	-	247,872.60	5,258	(242,614.60)
Total General Fund	1,982,694.73	20,104,848.16	21,279,935	1,175,086.90

Clay County, Missouri
Revenues for the one month and nine months ended September 30, 2016
Cash Basis

	One month ended 09/30/16	Nine months ended 09/30/16	2016 Budget (less Carryover)	Amount Under (Over) Budget
220 Road & Bridge	262,995.61	5,795,120.05	7,838,342	2,043,222.30
240 Park	305,635.68	4,486,188.98	7,185,306	2,699,116.59
260 Prosecutor Training	421.59	3,391.50	4,035	643.50
264 Delinquent Sales Tax	26.40	66.76	475	408.24
265 Prosecutor Contingency	-	19,724.68	20,000	275.32
266 Prosecutor Check Collection	1,316.01	17,107.61	30,325	13,217.39
270 Drug Task Force	-	-	-	-
271 Law Enforcement Training	1,679.42	13,550.05	24,800	11,249.95
272 Work Release Program	1,249.12	7,519.54	15,000	7,480.46
278 Civil Fees	-	50,000.00	50,000	-
279 Law Enforcement	1,241,562.05	11,832,038.82	17,794,041	5,962,002.42
282 Emergency Communications	48,347.29	878,144.47	1,035,000	156,855.53
283 Law Library	-	-	46,410	46,410.00
285 Assessor	11,147.12	2,663,499.66	2,879,336	215,836.64
286 Inmate Security	3,391.55	160,639.08	32,200	(128,439.08)
289 Law Enforcement Capital Reserve	25,000.00	225,000.00	300,000	75,000.00
290 TIF	370,699.40	2,933,707.66	3,613,500	679,792.34
292 Federal Equitable Sharing	19.29	12,987.98	50	(12,937.98)
293 Domestic Violence	3,767.39	25,794.40	30,850	5,055.60
300 Use Tax - Capital Projects	114,960.62	1,011,721.42	1,277,000	265,278.58
301 Use Tax - Road & Bridge	114,050.38	1,001,808.28	1,275,000	273,191.72
302 Use Tax - Parks & Trails	114,981.16	1,016,284.10	1,281,229	264,945.36
305 Tax Collection Software	4,634.73	174,437.91	185,750	11,312.09
310 Debt Service	2,000.00	342,437.50	392,487	50,049.59
315 Health Benefits	384,034.96	3,473,823.26	4,752,000	1,278,176.74
401 Airport Construction	1,177,794.78	1,875,738.51	2,246,895	371,156.49
403 LINC	12.35	192.68	200	7.32
404 Juvenile Grants	0.39	4.84	5	0.16
504 Sheriff DARE	2,502.23	4,546.37	4,000	(546.37)
506 Sheriff Emerg. Fug. Apprehension	-	104,339.25	115,000	10,660.75
508 Sheriff Inmate	-	-	100,000	100,000.00
516 SOLVE	0.40	4.92	5	0.08
611 Prosecutor Retirement	1,292.00	9,044.00	9,044	-
641 Special Road Districts Fund	-	3.29	-	(3.29)
790 Land Trustee Agency Fund	-	-	-	-
933 Records Preservation	44,559.00	374,685.23	431,000	56,314.77
943 Collector TMF	22,021.14	566,016.78	479,000	(87,016.78)
944 K-9	147.54	16,106.92	75	(16,031.92)
946 Sheriff Revolving Fund	22,685.29	289,728.94	255,596	(34,133.08)
Total of All Funds	\$ 6,265,629.62	\$ 59,490,253.60	\$ 74,983,892	\$ 15,493,638.33

Clay County, Missouri
Expenditures for the one month and nine months ended September 30, 2016
Cash Basis

	One month ended 09/30/16	Nine months ended 09/30/16	2016 Budget	Amount Under (Over) Budget
100 General Fund				
Auditor	\$ 24,747.04	\$ 166,253.67	\$ 223,992	\$ 57,738.36
County Clerk	27,994.97	177,880.62	251,616	73,735.03
Treasurer	23,366.19	158,581.63	210,261	51,678.98
County Commission	21,443.33	144,350.65	198,038	53,687.35
Recorder of Deeds	48,173.43	296,734.92	388,813	92,077.61
Collector	74,829.53	514,920.21	834,395	319,474.66
Rainy Day	-	-	2,540,070	2,540,069.91
Public Administrator	75,915.28	456,683.19	637,650	180,966.87
Indigent Board & Care	4,997.00	24,594.30	78,000	53,405.70
Medical Examiner	-	207,039.75	284,114	77,074.50
Prosecutor	169,396.64	1,124,790.67	1,553,870	429,079.17
Support Recovery	123,835.85	790,300.37	1,187,316	397,015.70
Emergency Management	-	-	13,400	13,400.00
Division 1 Court	405.24	3,700.00	19,970	16,270.00
Division 2 Court	1,337.52	4,186.83	16,720	12,533.17
Division 3 Court	12,111.14	60,408.06	81,420	21,011.94
Division 4 Court	1,029.04	6,312.30	26,645	20,332.70
Division 5 Court	857.14	7,946.69	20,890	12,943.31
Division 6 Court	139.60	3,521.02	13,990	10,468.98
Division 7 Court	-	1,679.40	13,890	12,210.60
Family Court Administrator	1,937.83	16,966.75	45,790	28,823.25
Drug Court Administrator	95.64	1,908.77	3,900	1,991.23
Division 9	743.25	5,697.36	14,440	8,742.64
Division 1 Reporter	491.97	775.49	5,000	4,224.51
Division 2 Reporter	-	616.61	5,050	4,433.39
Division 3 Reporter	122.89	1,879.74	5,650	3,770.26
Division 4 Reporter	541.08	927.44	4,400	3,472.56
Circuit Court Executive Secretary	1,151.03	7,249.54	25,553	18,303.30
Jury Supervisor	-	1,660.34	7,000	5,339.66
Law Library	5,163.90	50,658.26	60,000	9,341.74
Circuit Clerk	18,154.76	161,741.00	255,908	94,166.58
Circuit Clerk JIS	60,439.22	427,533.64	626,862	199,328.36
Jury Fees & Court	4,421.88	35,274.48	100,000	64,725.52
Office of Dispute Resolution Services	32,158.31	180,938.86	260,133	79,194.60
Juvenile - Administration	185,038.78	1,218,018.21	1,830,282	612,263.98
Juvenile - Detention	84,492.77	561,944.42	845,060	283,115.58
Juvenile - Group Homes	82,413.19	584,651.42	722,421	137,769.53
County Administrator	17,591.63	153,154.32	297,360	144,205.47
Purchasing	23,953.34	167,826.92	237,539	69,712.06
Human Resources	124,851.73	564,901.12	2,302,850	1,737,949.08
Finance	37,133.00	297,100.10	482,337	185,237.08
County Counselor	23,069.27	174,198.76	277,812	103,613.24
Planning & Zoning	27,357.88	162,709.46	358,099	195,389.29
Central Services - Mail Room	-	-	-	-
Information Technology	125,970.23	1,378,792.51	2,692,367	1,313,574.53
Facilities Management	103,395.56	833,750.73	3,203,465	2,369,714.67
Utilities	89,772.66	591,013.49	1,414,500	823,486.51
Contributions to External Programs	9,966.00	543,394.91	650,978	107,583.09
Government Association Membership	-	61,749.00	75,535	13,786.00
Benefits and Insurances	184,777.78	1,981,018.03	4,412,851	2,431,832.88
County Elections	-	91,793.74	255,000	163,206.26
Debt Service	-	-	-	-
Judgements and Settlements	-	-	-	-
Emergency Account	-	-	3,003,382	3,003,382.00
Capital Projects	-	-	-	-

Clay County, Missouri
Expenditures for the one month and nine months ended September 30, 2016
Cash Basis

	One month ended 09/30/16	Nine months ended 09/30/16	2016 Budget	Amount Under (Over) Budget
Community Relations	36,034.03	260,790.44	546,969	286,178.11
Tourism	14,731.11	91,874.38	188,767	96,892.24
Airport Operations	24,920.75	118,594.71	233,314	114,719.61
Judicial Expense	1,845.15	32,389.69	40,000	7,610.31
Transfers Out	4,051.28	2,211,327.75	6,843,379	4,632,051.58
Total General Fund	1,937,366.84	17,124,706.67	40,929,012	23,804,305.24
220 Road & Bridge	354,157.34	4,707,811.88	9,478,083	4,770,271.14
240 Park	580,936.67	4,366,333.96	7,740,443	3,374,109.34
260 Prosecutor Training	-	23.76	10,164	10,139.75
264 Delinquent Sales Tax	-	523.55	5,962	5,438.04
265 Prosecutor Contingency	722.30	12,222.32	20,275	8,053.00
266 Prosecutor Check Collection	941.22	19,885.65	55,233	35,347.38
270 Drug Task Force	-	-	-	-
271 Law Enforcement Training	1,332.17	12,406.59	53,431	41,024.71
272 Work Release Program	21,377.00	26,934.88	41,811	14,876.18
278 Civil Fees	21,377.00	36,627.99	53,306	16,678.38
279 Law Enforcement	1,764,523.18	12,243,479.31	18,571,492	6,328,012.64
282 Emergency Communications	-	476,702.83	1,038,812	562,108.81
283 Law Library	-	-	47,253	47,253.00
285 Assessor	266,029.01	2,049,706.44	4,227,662	2,177,955.37
286 Inmate Security	21,377.00	178,252.68	292,166	113,912.91
289 Law Enforcement Capital Reserve	-	82,649.30	1,288,420	1,205,770.25
290 TIF	-	1,926,214.27	4,137,045	2,210,830.27
292 Federal Equitable Sharing	1,652.40	32,397.93	39,467	7,068.71
293 Domestic Violence	-	14,262.14	32,897	18,634.62
300 Use Tax - Capital Projects	2,871.36	697,788.27	2,861,216	2,163,427.39
301 Use Tax - Road & Bridge	-	741,382.10	1,641,416	900,033.69
302 Use Tax - Parks & Trails	43,288.47	672,478.10	2,994,910	2,322,432.00
305 Tax Collection Software	-	-	201,015	201,015.15
310 Debt Service	2,000.00	342,437.50	392,487	50,049.59
315 Health Benefits	273,602.33	2,730,212.80	7,247,996	4,517,783.52
401 Airport Construction	405,701.48	1,774,339.46	2,590,133	815,793.31
403 LINC	-	-	23,137	23,137.23
404 Juvenile Grants	-	-	606	606.00
504 Sheriff DARE	-	1,238.81	5,045	3,806.19
506 Sheriff Emerg. Fug. Apprehension	1,817.47	89,099.01	115,000	25,900.99
508 Sheriff Inmate	-	-	106,689	106,689.00
516 SOLVE	-	-	615	615.00
611 Prosecutor Retirement	969.00	6,137.00	9,044	2,907.00
641 Special Road Districts Fund	-	-	436,976	436,975.50
790 Land Trustee Agency Fund	-	-	8,229	8,228.50
933 Records Preservation	37,560.30	292,750.62	1,119,130	826,379.87
943 Collector TMF	11,031.89	512,035.60	763,729	251,693.57
944 K-9	160.46	6,945.48	11,182	4,236.42
946 Sheriff Revolving	23,198.78	167,254.23	504,936	337,681.68
Total of All Funds	\$ 5,773,993.67	\$ 51,345,241.13	\$ 109,096,422	\$ 57,751,181.34

Clay County, Missouri
Comparison of Revenues for the
One month ended September 30, 2016 and 2015
Cash Basis

	One month ended 09/30/16	One month ended 09/30/15	Variance Current Year Over (Under) Prior Year
100 General Fund			
Sales and Use Taxes	\$ 1,587,460.14	\$ 1,584,882.47	\$ 2,577.67
Property Taxes	12,250.32	46,614.51	(34,364.19)
Marriage Licenses	37.14	55.04	(17.90)
Amusement Licenses	-	-	-
Auctioneer Licenses	32.00	-	32.00
Liquor Licenses	2,484.34	1,896.92	587.42
Firearm Permits	2,154.00	-	2,154.00
Inspection Fees	2,410.00	2,520.00	(110.00)
Building Permits	22,251.30	19,121.80	3,129.50
Fee Office Charges	177,429.83	146,353.67	31,076.16
Service Fees	32,895.37	41,500.52	(8,605.15)
Court Fines & Fees	-	-	-
Retail Sales	-	-	-
Concession & Commission	210.22	156.17	54.05
Leases	5,250.00	5,250.00	-
Surplus Property Sales	-	-	-
Interest Earned	17,432.10	21,597.98	(4,165.88)
From Federal Government	4,060.00	3,150.00	910.00
From State of Missouri	111,972.86	10,101.62	101,871.24
From Other Counties	1,135.35	1,288.00	(152.65)
From Cities	-	-	-
Other Non-governmental Reimb	102.00	-	102.00
Miscellaneous Reimbursements	61.63	273.40	(211.77)
Gifts & Donations	-	-	-
Other Misc. Revenue	3,066.13	4,154.14	(1,088.01)
Transfers In From Other Funds	-	(78,165.89)	78,165.89
Total General Fund	1,982,694.73	1,810,750.35	171,944.38

Clay County, Missouri
Comparison of Revenues for the
One month ended September 30, 2016 and 2015
Cash Basis

	One month ended 09/30/16	One month ended 09/30/15	Variance Current Year Over (Under) Prior Year	
220	Road & Bridge	262,995.61	270,724.76	(7,729.15)
240	Park	305,635.68	295,514.38	10,121.30
260	Prosecutor Training	421.59	377.74	43.85
264	Delinquent Sales Tax	26.40	23.66	2.74
265	Prosecutor Contingency	-	-	-
266	Prosecutor Check Collection	1,316.01	2,333.64	(1,017.63)
270	Drug Task Force	-	-	-
271	Law Enforcement Training	1,679.42	1,511.53	167.89
272	Work Release Program	1,249.12	2,205.00	(955.88)
278	Civil Fees	-	-	-
279	Law Enforcement	1,241,562.05	1,525,973.40	(284,411.35)
282	Emergency Communications	48,347.29	46,431.87	1,915.42
283	Law Library	-	-	-
285	Assessor	11,147.12	20,143.22	(8,996.10)
286	Inmate Security	3,391.55	3,342.70	48.85
289	Law Enforcement Capital Reserve	25,000.00	25,000.00	-
290	TIF	370,699.40	360,912.99	9,786.41
292	Federal Equitable Sharing	19.29	7.32	11.97
293	Domestic Violence	3,767.39	3,299.10	468.29
300	Use Tax - Capital Projects	114,960.62	86,635.18	28,325.44
301	Use Tax - Road & Bridge	114,050.38	86,553.95	27,496.43
302	Use Tax - Parks & Trails	114,981.16	86,397.31	28,583.85
305	Tax Collection Software	4,634.73	928.36	3,706.37
310	Debt Service	2,000.00	2,000.00	-
315	Health Benefits	384,034.96	390,542.24	(6,507.28)
401	Airport Construction	1,177,794.78	80,924.73	1,096,870.05
403	LINC	12.35	21.23	(8.88)
404	Juvenile Grants	0.39	0.52	(0.13)
504	Sheriff DARE	2,502.23	-	2,502.23
506	Sheriff Emerg. Fug. Apprehension	-	201.60	(201.60)
508	Sheriff Inmate	-	-	-
516	SOLVE	0.40	0.52	(0.12)
611	Prosecutor Retirement	1,292.00	-	1,292.00
641	Special Road Districts Fund	-	-	-
790	Land Trustee Agency Fund	-	-	-
933	Records Preservation	44,559.00	37,125.67	7,433.33
943	Collector TMF	22,021.14	25,776.14	(3,755.00)
944	K-9	147.54	10.23	137.31
946	Sheriff Revolving	22,685.29	16,091.37	6,593.92
Total of All Funds	\$ 6,265,629.62	\$ 5,181,760.71	\$ 1,083,868.91	

Clay County, Missouri
Comparison of Expenditures for the
One month ended September 30, 2016 and 2015
Cash Basis

100 General Fund	One month ended 09/30/16	One month ended 09/30/15	Variance Current Year Over (Under) Prior Year
Auditor	\$ 24,747.04	\$ 17,761.88	\$ 6,985.16
County Clerk	27,994.97	18,917.15	9,077.82
Treasurer	23,366.19	13,404.82	9,961.37
County Commission	21,443.33	14,478.45	6,964.88
Recorder of Deeds	48,173.43	29,494.16	18,679.27
Collector	74,829.53	53,247.03	21,582.50
Rainy Day	-	-	-
Public Administrator	75,915.28	44,321.97	31,593.31
Indigent Board & Care	4,997.00	5,060.56	(63.56)
Medical Examiner	-	66,679.00	(66,679.00)
Prosecutor	169,396.64	116,963.42	52,433.22
Support Recovery	123,835.85	79,408.05	44,427.80
Emergency Management	-	12,813.87	(12,813.87)
Division 1 Court	405.24	248.40	156.84
Division 2 Court	1,337.52	1,171.67	165.85
Division 3 Court	12,111.14	248.40	11,862.74
Division 4 Court	1,029.04	882.60	146.44
Division 5 Court	857.14	698.79	158.35
Division 6 Court	139.60	1,228.27	(1,088.67)
Division 7 Court	-	152.57	(152.57)
Family Court Administrator	1,937.83	1,600.00	337.83
Drug Court Administrator	95.64	104.65	(9.01)
Division 9	743.25	-	743.25
Division 1 Reporter	491.97	-	491.97
Division 2 Reporter	-	626.13	(626.13)
Division 3 Reporter	122.89	105.00	17.89
Division 4 Reporter	541.08	-	541.08
Circuit Court Executive Secretary	1,151.03	1,858.03	(707.00)
Jury Supervisor	-	-	-
Law Library	5,163.90	5,030.50	133.40
Circuit Clerk	18,154.76	10,851.21	7,303.55
Circuit Clerk JIS	60,439.22	41,861.93	18,577.29
Jury Fees & Court	4,421.88	4,367.57	54.31
Office of Dispute Resolution Services	32,158.31	20,982.34	11,175.97
Juvenile - Administration	185,038.78	116,183.52	68,855.26
Juvenile - Detention	84,492.77	70,893.94	13,598.83
Juvenile - Group Homes	82,413.19	56,147.86	26,265.33
County Administrator	17,591.63	122,634.89	(105,043.26)
Purchasing	23,953.34	-	23,953.34
Human Resources	124,851.73	21,090.61	103,761.12
Finance	37,133.00	-	37,133.00
County Counselor	23,069.27	16,336.30	6,732.97
Planning & Zoning	27,357.88	18,884.83	8,473.05
Central Services - Mail Room	-	4,738.85	(4,738.85)
Information Technology	125,970.23	126,803.37	(833.14)
Facilities Management	103,395.56	84,532.72	18,862.84
Utilities	89,772.66	79,809.23	9,963.43
Contributions to External Programs	9,966.00	48,331.12	(38,365.12)
Government Association Membership	-	-	-
Benefits and Insurances	184,777.78	154,804.69	29,973.09
County Elections	-	-	-
Debt Service	-	-	-
Judgements and Settlements	-	-	-
Emergency Account	-	-	-
Capital Projects	-	-	-

Clay County, Missouri
Comparison of Expenditures for the
One month ended September 30, 2016 and 2015
Cash Basis

	One month ended 09/30/16	One month ended 09/30/15	Variance Current Year Over (Under) Prior Year
Community Relations	36,034.03	3,525.63	32,508.40
Tourism	14,731.11	3,070.00	11,661.11
Airport Operations	24,920.75	10,186.66	14,734.09
Judicial Expense	1,845.15	7,216.25	(5,371.10)
Transfers Out	4,051.28	3,090.95	960.33
Total General Fund	1,937,366.84	1,512,849.84	424,517.00
220 Road & Bridge	354,157.34	252,593.26	101,564.08
240 Park	580,936.67	430,525.25	150,411.42
260 Prosecutor Training	-	24.15	(24.15)
264 Delinquent Sales Tax	-	-	-
265 Prosecutor Contingency	722.30	-	722.30
266 Prosecutor Check Collection	941.22	1,918.93	(977.71)
270 Drug Task Force	-	-	-
271 Law Enforcement Training	1,332.17	1,482.07	(149.90)
272 Work Release Program	21,377.00	5,595.00	15,782.00
278 Civil Fees	21,377.00	3,977.15	17,399.85
279 Law Enforcement	1,764,523.18	1,133,763.98	630,759.20
282 Emergency Communications	-	51,842.38	(51,842.38)
283 Law Library	-	-	-
285 Assessor	266,029.01	203,559.41	62,469.60
286 Inmate Security	21,377.00	-	21,377.00
289 Law Enforcement Capital Reserve	-	-	-
290 TIF	-	140,767.27	(140,767.27)
292 Federal Equitable Sharing	1,652.40	33.00	1,619.40
293 Domestic Violence	-	-	-
300 Use Tax - Capital Projects	2,871.36	111,950.33	(109,078.97)
301 Use Tax - Road & Bridge	-	627,964.72	(627,964.72)
302 Use Tax - Parks & Trails	43,288.47	73,802.20	(30,513.73)
305 Tax Collection Software	-	-	-
310 Debt Service	2,000.00	2,000.00	-
315 Health Benefits	273,602.33	361,906.35	(88,304.02)
401 Airport Construction	405,701.48	67,676.16	338,025.32
403 LINC	-	532.18	(532.18)
404 Juvenile Grants	-	-	-
504 Sheriff DARE	-	-	-
506 Sheriff Emerg. Fug. Apprehension	1,817.47	26,784.12	(24,966.65)
516 SOLVE	-	-	-
508 Sheriff Inmate	-	-	-
611 Prosecutor Retirement	969.00	646.00	323.00
641 Special Road Districts Fund	-	-	-
790 Land Trustee Agency Fund	-	-	-
933 Records Preservation	37,560.30	30,894.54	6,665.76
943 Collector TMF	11,031.89	9,362.58	1,669.31
944 K-9	160.46	-	160.46
946 Sheriff Revolving	23,198.78	12,925.73	10,273.05
Total of All Funds	\$ 5,773,993.67	\$ 5,065,376.60	\$ 708,617.07

Clay County, Missouri
Comparison of Revenues for the
Nine months ended September 30, 2016 and 2015
Cash Basis

	Nine months ended 09/30/16	Nine months ended 09/30/15	Variance Current Year Over (Under) Prior Year
100 General Fund			
Sales and Use Taxes	\$ 8,729,514.38	\$ 8,239,781.77	\$ 489,732.61
Property Taxes	3,253,712.95	3,573,192.82	(319,479.87)
Marriage Licenses	1,170.29	638.89	531.40
Amusement Licenses	126,522.30	52,861.29	73,661.01
Auctioneer Licenses	792.00	936.00	(144.00)
Liquor Licenses	125,088.02	125,174.67	(86.65)
Firearm Permits	15,940.00	17,070.00	(1,130.00)
Inspection Fees	14,972.00	15,820.00	(848.00)
Building Permits	127,084.70	109,769.95	17,314.75
Fee Office Charges	5,031,393.24	4,798,594.86	232,798.38
Service Fees	206,864.44	238,141.68	(31,277.24)
Court Fines & Fees	-	-	-
Retail Sales	-	-	-
Concession & Commission	1,505.81	1,601.95	(96.14)
Leases	47,250.00	63,000.00	(15,750.00)
Surplus Property Sales	9,328.50	369.56	8,958.94
Interest Earned	303,289.68	197,209.24	106,080.44
From Federal Government	49,000.00	26,102.00	22,898.00
From State of Missouri	1,577,573.85	1,594,523.51	(16,949.66)
From Other Counties	25,585.98	20,816.11	4,769.87
From Cities	-	-	-
Other Non-governmental Reimb	1,176.95	-	1,176.95
Miscellaneous Reimbursements	18,520.46	21,676.64	(3,156.18)
Gifts & Donations	-	-	-
Other Misc. Revenue	190,690.01	92,597.89	98,092.12
Transfers In From Other Funds	247,872.60	341,343.39	(93,470.79)
Total General Fund	20,104,848.16	19,531,222.22	573,625.94

Clay County, Missouri
Comparison of Revenues for the
Nine months ended September 30, 2016 and 2015
Cash Basis

	Nine months ended 09/30/16	Nine months ended 09/30/15	Variance Current Year Over (Under) Prior Year
220 Road & Bridge	5,795,120.05	5,692,974.27	102,145.78
240 Park	4,486,188.98	3,551,136.52	935,052.46
260 Prosecutor Training	3,391.50	3,141.01	250.49
264 Delinquent Sales Tax	66.76	347.18	(280.42)
265 Prosecutor Contingency	19,724.68	16,198.00	3,526.68
266 Prosecutor Check Collection	17,107.61	21,823.09	(4,715.48)
270 Drug Task Force	-	129.83	(129.83)
271 Law Enforcement Training	13,550.05	13,298.92	251.13
272 Work Release Program	7,519.54	10,870.86	(3,351.32)
278 Civil Fees	50,000.00	50,000.00	-
279 Law Enforcement	11,832,038.82	11,630,889.91	201,148.91
282 Emergency Communications	878,144.47	439,944.34	438,200.13
283 Law Library	-	-	-
285 Assessor	2,663,499.66	2,227,541.32	435,958.34
286 Inmate Security	160,639.08	25,429.57	135,209.51
289 Law Enforcement Capital Reserve	225,000.00	225,000.00	-
290 TIF	2,933,707.66	2,766,631.21	167,076.45
292 Federal Equitable Sharing	12,987.98	5,091.62	7,896.36
293 Domestic Violence	25,794.40	24,450.78	1,343.62
300 Use Tax - Capital Projects	1,011,721.42	959,276.49	52,444.93
301 Use Tax - Road & Bridge	1,001,808.28	957,013.73	44,794.55
302 Use Tax - Parks & Trails	1,016,284.10	962,282.90	54,001.20
305 Tax Collection Software	174,437.91	175,256.82	(818.91)
310 Debt Service	342,437.50	335,017.11	7,420.39
315 Health Benefits	3,473,823.26	3,551,482.44	(77,659.18)
401 Airport Construction	1,875,738.51	763,407.32	1,112,331.19
403 LINC	192.68	197.58	(4.90)
404 Juvenile Grants	4.84	4.62	0.22
504 Sheriff DARE	4,546.37	-	4,546.37
506 Sheriff Emerg. Fug. Apprehension	104,339.25	77,310.66	27,028.59
508 Sheriff Inmate	-	-	-
516 SOLVE	4.92	4.66	0.26
611 Prosecutor Retirement	9,044.00	7,752.00	1,292.00
641 Special Road Districts Fund	3.29	0.39	2.90
790 Land Trustee Agency Fund	-	-	-
933 Records Preservation	374,685.23	352,099.47	22,585.76
943 Collector TMF	566,016.78	577,721.46	(11,704.68)
944 K-9	16,106.92	359.12	15,747.80
946 Sheriff Revolving	289,728.94	195,945.92	93,783.02
Total of All Funds	\$ 59,490,253.60	\$ 55,151,253.34	\$ 4,339,000.26

Clay County, Missouri
Comparison of Expenditures for the
Nine months ended September 30, 2016 and 2015
Cash Basis

	Nine months ended 09/30/16	Nine months ended 09/30/15	Variance Current Year Over (Under) Prior Year
100 General Fund			
Auditor	\$ 166,253.67	\$ 140,263.02	\$ 25,990.65
County Clerk	177,880.62	165,933.01	11,947.61
Treasurer	158,581.63	119,634.81	38,946.82
County Commission	144,350.65	138,518.08	5,832.57
Recorder of Deeds	296,734.92	273,292.47	23,442.45
Collector	514,920.21	539,685.62	(24,765.41)
Rainy Day	-	-	-
Public Administrator	456,683.19	428,213.52	28,469.67
Indigent Board & Care	24,594.30	39,028.98	(14,434.68)
Medical Examiner	207,039.75	200,037.00	7,002.75
Prosecutor	1,124,790.67	1,063,171.30	61,619.37
Support Recovery	790,300.37	781,744.27	8,556.10
Emergency Management	-	91,117.71	(91,117.71)
Division 1 Court	3,700.00	3,320.56	379.44
Division 2 Court	4,186.83	4,096.64	90.19
Division 3 Court	60,408.06	27,219.54	33,188.52
Division 4 Court	6,312.30	5,482.97	829.33
Division 5 Court	7,946.69	2,850.20	5,096.49
Division 6 Court	3,521.02	3,330.77	190.25
Division 7 Court	1,679.40	1,439.15	240.25
Family Court Administrator	16,966.75	19,037.43	(2,070.68)
Drug Court Administrator	1,908.77	1,251.66	657.11
Division 9	5,697.36	-	5,697.36
Division 1 Reporter	775.49	431.38	344.11
Division 2 Reporter	616.61	1,391.88	(775.27)
Division 3 Reporter	1,879.74	1,112.78	766.96
Division 4 Reporter	927.44	1,602.50	(675.06)
Circuit Court Executive Secretary	7,249.54	7,533.31	(283.77)
Jury Supervisor	1,660.34	1,639.17	21.17
Law Library	50,658.26	48,684.50	1,973.76
Circuit Clerk	161,741.00	167,183.43	(5,442.43)
Circuit Clerk JIS	427,533.64	420,961.86	6,571.78
Jury Fees & Court	35,274.48	32,910.05	2,364.43
Office of Dispute Resolution Services	180,938.86	165,046.22	15,892.64
Juvenile - Administration	1,218,018.21	1,045,498.02	172,520.19
Juvenile - Detention	561,944.42	512,357.12	49,587.30
Juvenile - Group Homes	584,651.42	467,121.71	117,529.71
County Administrator	153,154.32	510,423.07	(357,268.75)
Purchasing	167,826.92	-	167,826.92
Human Resources	564,901.12	271,356.27	293,544.85
Finance	297,100.10	-	297,100.10
County Counselor	174,198.76	147,902.52	26,296.24
Planning & Zoning	162,709.46	191,859.55	(29,150.09)
Central Services - Mail Room	-	42,855.97	(42,855.97)
Information Technology	1,378,792.51	993,760.89	385,031.62
Facilities Management	833,750.73	698,630.98	135,119.75
Utilities	591,013.49	559,967.02	31,046.47
Contributions to External Programs	543,394.91	506,071.10	37,323.81
Government Association Membership	61,749.00	51,214.00	10,535.00
Benefits and Insurances	1,981,018.03	1,796,028.50	184,989.53
County Elections	91,793.74	-	91,793.74
Debt Service	-	-	-
Judgements and Settlements	-	-	-
Emergency Account	-	-	-
Capital Projects	-	-	-

Clay County, Missouri
Comparison of Expenditures for the
Nine months ended September 30, 2016 and 2015
Cash Basis

	Nine months ended 09/30/16	Nine months ended 09/30/15	Variance Current Year Over (Under) Prior Year
Community Relations	260,790.44	64,243.58	196,546.86
Tourism	91,874.38	31,126.00	60,748.38
Airport Operations	118,594.71	98,436.52	20,158.19
Judicial Expense	32,389.69	26,814.65	5,575.04
Transfers Out	2,211,327.75	804,091.09	1,407,236.66
Total General Fund	17,124,706.67	13,716,924.35	3,407,782.32
220 Road & Bridge	4,707,811.88	5,160,093.59	(452,281.71)
240 Park	4,366,333.96	3,490,498.32	875,835.64
260 Prosecutor Training	23.76	24.15	(0.39)
264 Delinquent Sales Tax	523.55	2,329.04	(1,805.49)
265 Prosecutor Contingency	12,222.32	6,685.30	5,537.02
266 Prosecutor Check Collection	19,885.65	20,884.92	(999.27)
270 Drug Task Force	-	32,264.90	(32,264.90)
271 Law Enforcement Training	12,406.59	31,892.88	(19,486.29)
272 Work Release Program	26,934.88	5,595.00	21,339.88
278 Civil Fees	36,627.99	36,910.08	(282.09)
279 Law Enforcement	12,243,479.31	11,156,435.86	1,087,043.45
282 Emergency Communications	476,702.83	378,993.12	97,709.71
283 Law Library	-	-	-
285 Assessor	2,049,706.44	1,876,649.21	173,057.23
286 Inmate Security	178,252.68	3,346.00	174,906.68
289 Law Enforcement Capital Reserve	82,649.30	145,989.10	(63,339.80)
290 TIF	1,926,214.27	1,798,706.44	127,507.83
292 Federal Equitable Sharing	32,397.93	4,412.30	27,985.63
293 Domestic Violence	14,262.14	-	14,262.14
300 Use Tax - Capital Projects	697,788.27	376,370.96	321,417.31
301 Use Tax - Road & Bridge	741,382.10	627,964.72	113,417.38
302 Use Tax - Parks & Trails	672,478.10	690,518.35	(18,040.25)
305 Tax Collection Software	-	-	-
310 Debt Service	342,437.50	335,017.11	7,420.39
315 Health Benefits	2,730,212.80	2,783,393.85	(53,181.05)
401 Airport Construction	1,774,339.46	660,605.14	1,113,734.32
403 LINC	-	1,981.13	(1,981.13)
404 Juvenile Grants	-	-	-
504 Sheriff DARE	1,238.81	-	1,238.81
506 Sheriff Emerg. Fug. Apprehension	89,099.01	101,610.39	(12,511.38)
508 Sheriff Inmate	-	-	-
516 SOLVE	-	-	-
611 Prosecutor Retirement	6,137.00	5,814.00	323.00
641 Special Road Districts Fund	-	-	-
790 Land Trustee Agency Fund	-	-	-
933 Records Preservation	292,750.62	276,432.62	16,318.00
943 Collector TMF	512,035.60	319,425.10	192,610.50
944 K-9	6,945.48	9,199.99	(2,254.51)
946 Sheriff Revolving	167,254.23	140,369.72	26,884.51
Total of All Funds	\$ 51,345,241.13	\$ 44,197,337.64	\$ 7,147,903.49



Carol McCaslin

Clay County, Missouri Auditor

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