

Clay County, Missouri

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June 2017

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 June 30, 2017

Fund Name	Fund Number	Eden Cash Balance	Less Encumbrances	Less	Unencumbered Cash
				Warrants Payable	
General	100	\$ 22,049,229.85	\$ 2,093,822.11	\$ 2,417.88	\$ 19,952,989.86
Road & Bridge	220	2,789,314.98	533,412.70	-	2,255,902.28
Park	240	1,547,443.92	731,546.88	680.24	815,216.80
Prosecutor Training	260	8,244.99	-	-	8,244.99
Delinquent Sales Tax	264	5,066.07	-	-	5,066.07
Prosecutor Contingency	265	8,256.25	-	-	8,256.25
Prosecutor Check Collection	266	15,425.33	-	-	15,425.33
Law Enforcement Training	271	42,234.69	4,769.06	-	37,465.63
Work Release Program	272	23,450.82	-	-	23,450.82
Civil Fees	278	47,897.74	8,443.05	-	39,454.69
Law Enforcement	279	1,266,912.10	157,212.36	-	1,109,699.74
Emergency Communications	282	329,501.32	300,000.00	-	29,501.32
Assessor	285	2,728,024.44	284,284.76	-	2,443,739.68
Inmate Security	286	253,498.34	-	-	253,498.34
Law Enforcement Capital Reserve	289	1,178,551.00	25,813.00	-	1,152,738.00
TIF	290	1,449,469.24	-	-	1,449,469.24
Federal Equitable Sharing	292	48,625.51	34.14	-	48,591.37
Domestic Violence	293	18,199.24	-	-	18,199.24
Use Tax - Capital Projects	300	2,258,972.36	1,035,651.74	-	1,223,320.62
Use Tax - Road & Bridge	301	1,087,441.38	118,885.38	-	968,556.00
Use Tax - Parks & Trails	302	1,431,775.98	655,941.92	-	775,834.06
Tax Collection Software	305	171,689.10	-	-	171,689.10
Health Benefits	315	3,104,672.84	-	-	3,104,672.84
Airport Construction	401	1,558,447.62	86,228.73	-	1,472,218.89
LINC	403	23,325.45	-	-	23,325.45
Juvenile Grants	404	-	-	-	-
Sheriff D.A.R.E.	504	8,844.31	-	-	8,844.31
SOLVE	516	-	-	-	-
Prosecutor Retirement	611	6,460.00	-	-	6,460.00
Special Road Districts Fund	641	-	-	-	-
Land Trustee Agency Fund	790	8,228.27	-	-	8,228.27
Records Preservation	933	854,893.41	-	-	854,893.41
Collector TMF	943	482,790.71	2,500.00	-	480,290.71
K-9	944	15,387.44	-	-	15,387.44
Sheriff Revolving	946	335,803.29	-	-	335,803.29
		\$ 45,158,077.99	\$ 6,038,545.83	\$ 3,098.12	\$ 39,116,434.04

Clay County, Missouri
Statement of Revenues and Expenditures - Cash Basis
For the one month June 30, 2017

Fund Name	Fund Number	Revenues	Expenditures	Net
General	100	\$ 1,764,966.52	\$ 3,200,893.76	\$ (1,435,927.24)
Road & Bridge	220	278,562.05	525,411.64	(246,849.59)
Park	240	1,322,536.48	755,876.03	566,660.45
Prosecutor Training	260	338.71	1,066.58	(727.87)
Delinquent Sales Tax	264	3.76	-	3.76
Prosecutor Contingency	265	-	2,016.74	(2,016.74)
Prosecutor Check Collection	266	1,578.58	2,805.33	(1,226.75)
Drug Task Force	270	-	-	-
Law Enforcement Training	271	1,361.02	454.37	906.65
Work Release Program	272	5,785.00	-	5,785.00
Civil Fees	278	-	435.32	(435.32)
Law Enforcement	279	1,593,194.94	1,960,635.86	(367,440.92)
Emergency Communications	282	47,195.23	-	47,195.23
Law Library	283	-	-	-
Assessor	285	16,362.89	271,432.13	(255,069.24)
Inmate Security	286	2,966.54	1,323.50	1,643.04
Law Enforcement Capital Reserve	289	25,000.00	2,700.00	22,300.00
TIF	290	359,402.18	40,885.79	318,516.39
Federal Equitable Sharing	292	12,748.25	27.75	12,720.50
Domestic Violence	293	3,001.32	-	3,001.32
Use Tax - Capital Projects	300	113,386.67	158,910.40	(45,523.73)
Use Tax - Road & Bridge	301	111,763.54	-	111,763.54
Use Tax - Parks & Trails	302	112,789.10	266,468.69	(153,679.59)
Tax Collection Software	305	831.67	-	831.67
Debt Service	310	208,215.74	208,215.74	-
Health Benefits	315	390,218.39	422,903.14	(32,684.75)
Airport Construction	401	107,030.16	125,725.43	(18,695.27)
LINC	403	22.63	-	22.63
Juvenile Grants	404	-	-	-
Sheriff DARE	504	7.75	-	7.75
Sheriff Emerg. Fug. Apprehension	506	-	11,280.38	(11,280.38)
Sheriff Inmate	508	-	-	-
SOLVE	516	-	-	-
Prosecutor Retirement	611	-	969.00	(969.00)
Special Road Districts Fund	641	-	-	-
Land Trustee Agency Fund	790	-	-	-
Records Preservation	933	46,361.32	31,704.10	14,657.22
Collector TMF	943	37,337.82	11,909.42	25,428.40
K-9	944	18.57	117.35	(98.78)
Sheriff Revolving	946	11,591.91	8,682.59	2,909.32
		\$ 6,574,578.74	\$ 8,012,851.04	\$ (1,438,272.30)

Clay County, Missouri
Statement of Revenues and Expenditures - Cash Basis
For the six months ended June 30, 2017

Fund Name	Fund Number	Revenues	Expenditures	Net
General	100	\$ 15,861,325.72	\$ 14,450,752.69	\$ 1,410,573.03
Road & Bridge	220	4,933,909.80	4,243,516.98	690,392.82
Park	240	3,641,015.29	2,343,253.97	1,297,761.32
Prosecutor Training	260	1,987.71	3,359.47	(1,371.76)
Delinquent Sales Tax	264	21.04	-	21.04
Prosecutor Contingency	265	19,559.55	11,743.75	7,815.80
Prosecutor Check Collection	266	11,331.48	15,994.41	(4,662.93)
Drug Task Force	270	-	-	-
Law Enforcement Training	271	7,942.13	7,227.72	714.41
Work Release Program	272	16,054.95	-	16,054.95
Civil Fees	278	50,000.00	7,095.17	42,904.83
Law Enforcement	279	8,934,023.62	8,268,837.82	665,185.80
Emergency Communications	282	281,768.20	287,700.28	(5,932.08)
Law Library	283	-	-	-
Assessor	285	2,407,151.42	1,468,486.13	938,665.29
Inmate Security	286	16,165.76	7,374.12	8,791.64
Law Enforcement Capital Reserve	289	150,000.00	173,837.62	(23,837.62)
TIF	290	2,034,712.71	2,394,223.20	(359,510.49)
Federal Equitable Sharing	292	42,556.87	8,989.78	33,567.09
Domestic Violence	293	14,991.81	-	14,991.81
Use Tax - Capital Projects	300	669,227.07	474,153.27	195,073.80
Use Tax - Road & Bridge	301	659,600.59	-	659,600.59
Use Tax - Parks & Trails	302	676,183.82	776,160.71	(99,976.89)
Tax Collection Software	305	163,671.29	-	163,671.29
Debt Service	310	369,720.74	369,720.74	-
Health Benefits	315	2,321,446.47	2,375,429.40	(53,982.93)
Airport Construction	401	1,609,464.99	379,618.92	1,229,846.07
LINC	403	125.35	-	125.35
Juvenile Grants	404	-	-	-
Sheriff DARE	504	3,993.98	-	3,993.98
Sheriff Emerg. Fug. Apprehension	506	123,948.02	95,761.85	28,186.17
Sheriff Inmate	508	-	-	-
SOLVE	516	-	-	-
Prosecutor Retirement	611	12,274.00	5,814.00	6,460.00
Special Road Districts Fund	641	-	-	-
Land Trustee Agency Fund	790	-	-	-
Records Preservation	933	240,572.34	188,326.52	52,245.82
Collector TMF	943	512,263.21	216,777.07	295,486.14
K-9	944	712.71	1,316.33	(603.62)
Sheriff Revolving	946	46,576.72	67,489.10	(20,912.38)
		\$ 45,834,299.36	\$ 38,642,961.02	\$ 7,191,338.34

Clay County, Missouri
Revenues for the one month and six months ended June 30, 2017
Cash Basis

	One month ended 06/30/17	Six months ended 06/30/17	2017 Budget (less Carryover)	Amount Under (Over) Budget
100 General Fund				
Sales and Use Taxes	\$ 1,196,262.84	\$ 5,548,267.42	\$ 11,631,314	\$ 6,083,046.58
Property Taxes	51,589.37	3,017,355.10	3,681,796	664,440.90
Marriage Licenses	41.70	607.74	900	292.26
Amusement Licenses	158.00	95,634.79	130,000	34,365.21
Auctioneer Licenses	-	676.00	900	224.00
Liquor Licenses	75,081.24	107,581.11	130,000	22,418.89
Firearm Permits	3,734.00	11,822.00	18,000	6,178.00
Inspection Fees	3,310.00	17,510.00	20,000	2,490.00
Building Permits	21,324.04	117,536.08	150,000	32,463.92
Fee Office Charges	176,938.81	4,580,360.68	5,224,000	643,639.32
Service Fees	24,505.26	132,953.32	274,350	141,396.68
Court Fines & Fees	-	-	-	-
Retail Sales	-	-	-	-
Concession & Commission	136.85	806.15	2,000	1,193.85
Leases	10,500.00	36,750.00	63,000	26,250.00
Surplus Property Sales	41.88	2,930.68	7,500	4,569.32
Interest Earned	31,621.90	347,754.26	370,000	22,245.74
From Federal Government	3,612.00	25,060.00	45,000	19,940.00
From State of Missouri	119,949.30	947,716.55	1,875,565	927,848.45
From Other Counties	1,464.70	15,784.73	29,050	13,265.27
From Cities	-	-	-	-
Other Non-governmental Reimb	300.00	21,580.30	600	(20,980.30)
Miscellaneous Reimbursements	274.76	13,000.61	2,200	(10,800.61)
Gifts & Donations	-	-	-	-
Other Misc. Revenue	13,578.18	96,342.56	1,188,497	1,092,154.67
Transfers In From Other Funds	30,541.69	723,295.64	469,819	(253,476.48)
Total General Fund	1,764,966.52	15,861,325.72	25,314,491	9,453,165.67

Clay County, Missouri
Revenues for the one month and six months ended June 30, 2017
Cash Basis

	One month ended 06/30/17	Six months ended 06/30/17	2017 Budget (less Carryover)	Amount Under (Over) Budget	
220	Road & Bridge	278,562.05	4,933,909.80	8,208,398	3,274,488.67
240	Park	1,322,536.48	3,641,015.29	7,405,815	3,764,799.64
260	Prosecutor Training	338.71	1,987.71	4,050	2,062.29
264	Delinquent Sales Tax	3.76	21.04	50	28.96
265	Prosecutor Contingency	-	19,559.55	20,000	440.45
266	Prosecutor Check Collection	1,578.58	11,331.48	20,350	9,018.52
270	Drug Task Force	-	-	-	-
271	Law Enforcement Training	1,361.02	7,942.13	24,800	16,857.87
272	Work Release Program	5,785.00	16,054.95	15,000	(1,054.95)
278	Civil Fees	-	50,000.00	50,000	-
279	Law Enforcement	1,593,194.94	8,934,023.62	17,433,865	8,499,841.42
282	Emergency Communications	47,195.23	281,768.20	580,000	298,231.80
283	Law Library	-	-	46,000	46,000.00
285	Assessor	16,362.89	2,407,151.42	2,722,260	315,108.30
286	Inmate Security	2,966.54	16,165.76	34,000	17,834.24
289	Law Enforcement Capital Reserve	25,000.00	150,000.00	653,204	503,203.90
290	TIF	359,402.18	2,034,712.71	3,825,000	1,790,287.29
292	Federal Equitable Sharing	12,748.25	42,556.87	150	(42,406.87)
293	Domestic Violence	3,001.32	14,991.81	32,150	17,158.19
300	Use Tax - Capital Projects	113,386.67	669,227.07	1,280,000	610,772.93
301	Use Tax - Road & Bridge	111,763.54	659,600.59	1,268,500	608,899.41
302	Use Tax - Parks & Trails	112,789.10	676,183.82	1,285,330	609,145.68
305	Tax Collection Software	831.67	163,671.29	5,500	(158,171.29)
310	Debt Service	208,215.74	369,720.74	421,848	52,127.75
315	Health Benefits	390,218.39	2,321,446.47	4,554,240	2,232,793.53
401	Airport Construction	107,030.16	1,609,464.99	3,030,058	1,420,592.96
403	LINC	22.63	125.35	250	124.65
404	Juvenile Grants	-	-	-	-
504	Sheriff DARE	7.75	3,993.98	5,050	1,056.02
506	Sheriff Emerg. Fug. Apprehension	-	123,948.02	151,000	27,051.98
508	Sheriff Inmate	-	-	100,000	100,000.00
516	SOLVE	-	-	-	-
611	Prosecutor Retirement	-	12,274.00	11,628	(646.00)
641	Special Road Districts Fund	-	-	-	-
790	Land Trustee Agency Fund	-	-	-	-
933	Records Preservation	46,361.32	240,572.34	457,500	216,927.66
943	Collector TMF	37,337.82	512,263.21	453,000	(59,263.21)
944	K-9	18.57	712.71	125	(587.71)
946	Sheriff Revolving Fund	11,591.91	46,576.72	107,738	61,161.16
	Total of All Funds	\$ 6,574,578.74	\$ 45,834,299.36	\$ 79,521,350	\$ 33,687,050.91

Clay County, Missouri
Expenditures for the one month and six months ended June 30, 2017
Cash Basis

	One month ended 06/30/17	Six months ended 06/30/17	2017 Budget	Amount Under (Over) Budget
100 General Fund				
Auditor	\$ 18,019.91	\$ 114,749.97	\$ 234,335	\$ 119,584.97
County Clerk	19,631.07	127,597.28	261,363	133,765.84
Treasurer	16,129.60	103,681.65	227,353	123,671.78
County Commission	16,098.24	106,024.58	222,343	116,318.42
Recorder of Deeds	30,640.83	197,090.66	407,460	210,368.90
Collector	43,029.04	388,237.16	860,901	472,663.59
Misc Tax Fees	-	27,863.63	50,000	22,136.37
Rainy Day	-	-	1,917,339	1,917,339.47
Public Administrator	49,020.77	316,507.61	674,890	358,382.41
Indigent Board & Care	-	1,504.00	78,000	76,496.00
Medical Examiner	138,026.40	138,026.40	444,055	306,028.60
Prosecutor	117,608.84	754,532.94	1,619,049	864,516.14
Support Recovery	74,534.58	485,066.66	1,241,201	756,134.81
Emergency Management	-	-	-	-
Division 1 Court	248.40	2,604.53	20,220	17,615.47
Division 2 Court	328.40	1,937.07	16,970	15,032.93
Division 3 Court	4,955.60	56,714.73	99,670	42,955.27
Division 4 Court	1,196.45	4,090.22	26,895	22,804.78
Division 5 Court	692.46	1,418.66	21,140	19,721.34
Division 6 Court	2,088.35	4,485.22	14,240	9,754.78
Division 7 Court	411.85	1,458.35	14,140	12,681.65
Family Court Administrator	260.47	8,430.83	46,040	37,609.17
Drug Court Administrator	274.99	972.31	3,900	2,927.69
Division 9	329.00	1,764.40	14,690	12,925.60
Division 1 Reporter	-	194.17	5,000	4,805.83
Division 2 Reporter	498.51	696.49	5,050	4,353.51
Division 3 Reporter	-	552.92	5,650	5,097.08
Division 4 Reporter	238.08	500.44	4,400	3,899.56
Circuit Court Executive Secretary	933.63	4,772.12	25,804	21,031.94
Jury Supervisor	-	-	7,000	7,000.00
Law Library	14,382.10	42,524.30	60,000	17,475.70
Circuit Clerk	19,964.33	142,184.94	272,754	130,568.80
Circuit Clerk JIS	50,458.09	297,907.21	754,184	456,276.48
Jury Fees & Court	3,354.17	27,071.37	100,000	72,928.63
Office of Dispute Resolution Services	17,580.79	116,419.13	251,422	135,003.11
Juvenile - Administration	141,444.98	868,165.13	1,915,499	1,047,334.33
Juvenile - Detention	55,792.90	373,099.54	892,661	519,561.62
Juvenile - Group Homes	57,031.49	370,714.00	763,659	392,945.31
County Administrator	13,645.73	85,860.97	176,912	91,050.71
Purchasing	16,508.20	146,668.68	396,110	249,441.54
Human Resources	69,422.49	288,676.87	2,440,279	2,151,601.91
Finance	76,365.00	268,785.59	706,842	438,056.33
County Counselor	20,372.22	116,373.33	288,844	172,470.90
Planning & Zoning	19,566.84	132,887.24	368,674	235,786.88
Central Services - Mail Room	-	-	-	-
Information Technology	94,055.89	687,707.43	2,693,549	2,005,842.01
Facilities Management	157,924.52	774,501.52	3,468,403	2,693,901.69
Utilities	54,573.47	343,232.09	1,626,675	1,283,442.91
Contributions to External Programs	20,079.00	252,474.00	382,946	130,472.00
Government Association Membership	49,293.00	49,293.00	75,250	25,957.00
Election Commission	64,700.90	169,871.51	524,665	354,793.49
Benefits and Insurances	570,720.88	1,601,371.52	5,031,433	3,430,061.83
County Elections	-	-	275,000	275,000.00
Debt Service	-	-	-	-
Judgements and Settlements	-	-	-	-

Clay County, Missouri
Expenditures for the one month and six months ended June 30, 2017
Cash Basis

	<u>One month ended 06/30/17</u>	<u>Six months ended 06/30/17</u>	<u>2017 Budget</u>	<u>Amount Under (Over) Budget</u>
Emergency Account	-	-	1,951,089	1,951,089.00
Capital Projects	-	-	-	-
Public Services	34,065.10	229,602.33	770,029	540,426.66
Tourism	8,923.72	88,524.51	440,833	352,308.49
Airport Operations	18,153.77	114,517.31	293,920	179,402.48
Judicial Expense	2,041.72	13,943.56	40,000	26,056.44
Transfers Out	1,015,276.99	3,996,900.61	9,095,504	5,098,603.28
Total General Fund	3,200,893.76	14,450,752.69	44,626,236	30,175,483.43
220 Road & Bridge	525,411.64	4,243,516.98	10,308,845	6,065,328.21
240 Park	755,876.03	2,343,253.97	7,600,805	5,257,551.11
260 Prosecutor Training	1,066.58	3,359.47	13,667	10,307.28
264 Delinquent Sales Tax	-	-	5,095	5,095.03
265 Prosecutor Contingency	2,016.74	11,743.75	20,440	8,696.70
266 Prosecutor Check Collection	2,805.33	15,994.41	40,438	24,443.85
270 Drug Task Force	-	-	-	-
271 Law Enforcement Training	454.37	7,227.72	66,320	59,092.56
272 Work Release Program	-	-	22,396	22,395.87
278 Civil Fees	435.32	7,095.17	55,550	48,455.22
279 Law Enforcement	1,960,635.86	8,268,837.82	17,977,256	9,708,418.04
282 Emergency Communications	-	287,700.28	915,433	627,733.12
283 Law Library	-	-	59,139	59,139.00
285 Assessor	271,432.13	1,468,486.13	4,300,951	2,832,465.15
286 Inmate Security	1,323.50	7,374.12	278,701	271,327.05
289 Law Enforcement Capital Reserve	2,700.00	173,837.62	1,855,592	1,681,754.45
290 TIF	40,885.79	2,394,223.20	5,633,980	3,239,756.53
292 Federal Equitable Sharing	27.75	8,989.78	15,208	6,218.64
293 Domestic Violence	-	-	35,371	35,371.43
300 Use Tax - Capital Projects	158,910.40	474,153.27	3,337,858	2,863,704.98
301 Use Tax - Road & Bridge	-	-	1,696,341	1,696,340.79
302 Use Tax - Parks & Trails	266,468.69	776,160.71	2,796,903	2,020,742.34
305 Tax Collection Software	-	-	13,518	13,517.81
310 Debt Service	208,215.74	369,720.74	421,848	52,127.75
315 Health Benefits	422,903.14	2,375,429.40	7,712,896	5,337,466.37
401 Airport Construction	125,725.43	379,618.92	4,446,670	4,067,051.37
403 LINC	-	-	23,450	23,450.10
404 Juvenile Grants	-	-	-	-
504 Sheriff DARE	-	-	9,900	9,900.30
506 Sheriff Emerg. Fug. Apprehension	11,280.38	95,761.85	151,000	55,238.15
508 Sheriff Inmate	-	-	133,190	133,190.00
516 SOLVE	-	-	-	-
611 Prosecutor Retirement	969.00	5,814.00	11,628	5,814.00
641 Special Road Districts Fund	-	-	-	-
790 Land Trustee Agency Fund	-	-	8,228	8,228.27
933 Records Preservation	31,704.10	188,326.52	1,260,127	1,071,800.57
943 Collector TMF	11,909.42	216,777.07	620,455	403,678.17
944 K-9	117.35	1,316.33	16,116	14,799.63
946 Sheriff Revolving	8,682.59	67,489.10	460,109	392,620.15
Total of All Funds	\$ 8,012,851.04	\$ 38,642,961.02	\$ 116,951,664	\$ 78,308,703.42

Clay County, Missouri
Comparison of Revenues for the
One month ended June 30, 2017 and 2016
Cash Basis

	One month ended 06/30/17	One month ended 06/30/16	Variance Current Year Over (Under) Prior Year
100 General Fund			
Sales and Use Taxes	\$ 1,196,262.84	\$ 1,540,033.07	\$ (343,770.23)
Property Taxes	51,589.37	50,966.56	622.81
Marriage Licenses	41.70	41.04	0.66
Amusement Licenses	158.00	320.00	(162.00)
Auctioneer Licenses	-	-	-
Liquor Licenses	75,081.24	60,586.00	14,495.24
Firearm Permits	3,734.00	3,563.00	171.00
Inspection Fees	3,310.00	2,300.00	1,010.00
Building Permits	21,324.04	21,466.60	(142.56)
Fee Office Charges	176,938.81	191,473.51	(14,534.70)
Service Fees	24,505.26	45,431.89	(20,926.63)
Court Fines & Fees	-	-	-
Retail Sales	-	-	-
Concession & Commission	136.85	150.19	(13.34)
Leases	10,500.00	5,250.00	5,250.00
Surplus Property Sales	41.88	-	41.88
Interest Earned	31,621.90	22,463.78	9,158.12
From Federal Government	3,612.00	5,460.00	(1,848.00)
From State of Missouri	119,949.30	204,786.61	(84,837.31)
From Other Counties	1,464.70	4,720.58	(3,255.88)
From Cities	-	-	-
Other Non-governmental Reimb	300.00	-	300.00
Miscellaneous Reimbursements	274.76	949.31	(674.55)
Gifts & Donations	-	-	-
Other Misc. Revenue	13,578.18	132,584.26	(119,006.08)
Transfers In From Other Funds	30,541.69	9,173.70	21,367.99
Total General Fund	1,764,966.52	2,301,720.10	(536,753.58)

Clay County, Missouri
Comparison of Revenues for the
One month ended June 30, 2017 and 2016
Cash Basis

	One month ended 06/30/17	One month ended 06/30/16	Variance Current Year Over (Under) Prior Year
220 Road & Bridge	278,562.05	261,940.61	16,621.44
240 Park	1,322,536.48	995,111.73	327,424.75
260 Prosecutor Training	338.71	368.62	(29.91)
264 Delinquent Sales Tax	3.76	4.17	(0.41)
265 Prosecutor Contingency	-	-	-
266 Prosecutor Check Collection	1,578.58	1,740.84	(162.26)
270 Drug Task Force	-	-	-
271 Law Enforcement Training	1,361.02	1,483.48	(122.46)
272 Work Release Program	5,785.00	1,307.00	4,478.00
278 Civil Fees	-	-	-
279 Law Enforcement	1,593,194.94	1,404,633.19	188,561.75
282 Emergency Communications	47,195.23	492,030.22	(444,834.99)
283 Law Library	-	-	-
285 Assessor	16,362.89	22,190.48	(5,827.59)
286 Inmate Security	2,966.54	3,026.84	(60.30)
289 Law Enforcement Capital Reserve	25,000.00	25,000.00	-
290 TIF	359,402.18	369,776.07	(10,373.89)
292 Federal Equitable Sharing	12,748.25	36.23	12,712.02
293 Domestic Violence	3,001.32	3,293.71	(292.39)
300 Use Tax - Capital Projects	113,386.67	94,693.29	18,693.38
301 Use Tax - Road & Bridge	111,763.54	93,631.74	18,131.80
302 Use Tax - Parks & Trails	112,789.10	94,677.75	18,111.35
305 Tax Collection Software	831.67	812.69	18.98
310 Debt Service	208,215.74	875.00	207,340.74
315 Health Benefits	390,218.39	385,689.01	4,529.38
401 Airport Construction	107,030.16	95,061.88	11,968.28
403 LINC	22.63	19.08	3.55
404 Juvenile Grants	-	0.47	(0.47)
504 Sheriff DARE	7.75	-	7.75
506 Sheriff Emerg. Fug. Apprehension	-	10,798.72	(10,798.72)
508 Sheriff Inmate	-	-	-
516 SOLVE	-	0.47	(0.47)
611 Prosecutor Retirement	-	-	-
641 Special Road Districts Fund	-	-	-
790 Land Trustee Agency Fund	-	-	-
933 Records Preservation	46,361.32	47,791.59	(1,430.27)
943 Collector TMF	37,337.82	34,911.82	2,426.00
944 K-9	18.57	7,580.22	(7,561.65)
946 Sheriff Revolving	11,591.91	50,166.34	(38,574.43)
Total of All Funds	\$ 6,574,578.74	\$ 6,800,373.36	\$ (225,794.62)

Clay County, Missouri
Comparison of Expenditures for the
One month ended June 30, 2017 and 2016
Cash Basis

	One month ended 06/30/17	One month ended 06/30/16	Variance Current Year Over (Under) Prior Year
100 General Fund			
Auditor	\$ 18,019.91	\$ 17,073.00	\$ 946.91
County Clerk	19,631.07	16,750.95	2,880.12
Treasurer	16,129.60	15,044.72	1,084.88
County Commission	16,098.24	14,477.69	1,620.55
Recorder of Deeds	30,640.83	29,244.76	1,396.07
Collector	43,029.04	49,052.74	(6,023.70)
Misc Tax Fees	-	-	-
Rainy Day	-	-	-
Public Administrator	49,020.77	45,106.79	3,913.98
Indigent Board & Care	-	2,973.46	(2,973.46)
Medical Examiner	138,026.40	-	138,026.40
Prosecutor	117,608.84	111,442.22	6,166.62
Support Recovery	74,534.58	75,486.65	(952.07)
Emergency Management	-	-	-
Division 1 Court	248.40	438.27	(189.87)
Division 2 Court	328.40	274.30	54.10
Division 3 Court	4,955.60	20,582.52	(15,626.92)
Division 4 Court	1,196.45	1,033.40	163.05
Division 5 Court	692.46	6,421.45	(5,728.99)
Division 6 Court	2,088.35	651.52	1,436.83
Division 7 Court	411.85	385.68	26.17
Family Court Administrator	260.47	1,600.00	(1,339.53)
Drug Court Administrator	274.99	228.20	46.79
Division 9	329.00	291.70	37.30
Division 1 Reporter	-	283.52	(283.52)
Division 2 Reporter	498.51	64.05	434.46
Division 3 Reporter	-	-	-
Division 4 Reporter	238.08	38.50	199.58
Circuit Court Executive Secretary	933.63	826.78	106.85
Jury Supervisor	-	-	-
Law Library	14,382.10	8,076.16	6,305.94
Circuit Clerk	19,964.33	10,300.99	9,663.34
Circuit Clerk JIS	50,458.09	46,816.62	3,641.47
Jury Fees & Court	3,354.17	3,073.00	281.17
Office of Dispute Resolution Services	17,580.79	17,520.74	60.05
Juvenile - Administration	141,444.98	122,453.54	18,991.44
Juvenile - Detention	55,792.90	71,768.84	(15,975.94)
Juvenile - Group Homes	57,031.49	58,329.74	(1,298.25)
County Administrator	13,645.73	15,636.86	(1,991.13)
Purchasing	16,508.20	37,204.66	(20,696.46)
Human Resources	69,422.49	60,856.03	8,566.46
Finance	76,365.00	89,725.75	(13,360.75)
County Counselor	20,372.22	15,352.94	5,019.28
Planning & Zoning	19,566.84	10,441.44	9,125.40
Central Services - Mail Room	-	-	-
Information Technology	94,055.89	639,662.84	(545,606.95)
Facilities Management	157,924.52	82,639.55	75,284.97
Utilities	54,573.47	50,305.73	4,267.74
Contributions to External Programs	20,079.00	32,067.00	(11,988.00)
Government Association Membership	49,293.00	-	49,293.00
Election Commission	64,700.90	-	64,700.90
Benefits and Insurances	570,720.88	189,261.62	381,459.26
County Elections	-	-	-
Debt Service	-	-	-
Judgements and Settlements	-	-	-

Clay County, Missouri
Comparison of Expenditures for the
One month ended June 30, 2017 and 2016
Cash Basis

	One month ended 06/30/17	One month ended 06/30/16	Variance Current Year Over (Under) Prior Year
Emergency Account	-	-	-
Capital Projects	-	-	-
Public Services	34,065.10	23,420.56	10,644.54
Tourism	8,923.72	11,724.62	(2,800.90)
Airport Operations	18,153.77	12,381.87	5,771.90
Judicial Expense	2,041.72	7,385.52	(5,343.80)
Transfers Out	1,015,276.99	704,358.60	310,918.39
Total General Fund	3,200,893.76	2,730,538.09	470,355.67
220 Road & Bridge	525,411.64	303,073.50	222,338.14
240 Park	755,876.03	596,965.45	158,910.58
260 Prosecutor Training	1,066.58	7.56	1,059.02
264 Delinquent Sales Tax	-	-	-
265 Prosecutor Contingency	2,016.74	835.77	1,180.97
266 Prosecutor Check Collection	2,805.33	1,594.67	1,210.66
270 Drug Task Force	-	-	-
271 Law Enforcement Training	454.37	2,525.96	(2,071.59)
272 Work Release Program	-	-	-
278 Civil Fees	435.32	-	435.32
279 Law Enforcement	1,960,635.86	1,182,857.08	777,778.78
282 Emergency Communications	-	104,994.78	(104,994.78)
283 Law Library	-	-	-
285 Assessor	271,432.13	193,661.64	77,770.49
286 Inmate Security	1,323.50	-	1,323.50
289 Law Enforcement Capital Reserve	2,700.00	-	2,700.00
290 TIF	40,885.79	697,463.81	(656,578.02)
292 Federal Equitable Sharing	27.75	4,598.20	(4,570.45)
293 Domestic Violence	-	14,262.14	(14,262.14)
300 Use Tax - Capital Projects	158,910.40	431,411.23	(272,500.83)
301 Use Tax - Road & Bridge	-	174,410.00	(174,410.00)
302 Use Tax - Parks & Trails	266,468.69	28,809.57	237,659.12
305 Tax Collection Software	-	-	-
310 Debt Service	208,215.74	875.00	207,340.74
315 Health Benefits	422,903.14	364,830.38	58,072.76
401 Airport Construction	125,725.43	371,518.14	(245,792.71)
403 LINC	-	-	-
404 Juvenile Grants	-	-	-
504 Sheriff DARE	-	-	-
506 Sheriff Emerg. Fug. Apprehension	11,280.38	1,873.22	9,407.16
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	31,704.10	32,588.13	(884.03)
943 Collector TMF	11,909.42	6,586.95	5,322.47
944 K-9	117.35	3,534.96	(3,417.61)
946 Sheriff Revolving	8,682.59	15,797.38	(7,114.79)
Total of All Funds	\$ 8,012,851.04	\$ 7,266,259.61	\$ 746,591.43

Clay County, Missouri
Comparison of Revenues for the
Six months ended June 30, 2017 and 2016
Cash Basis

	Six months ended 06/30/17	Six months ended 06/30/16	Variance Current Year Over (Under) Prior Year
100 General Fund			
Sales and Use Taxes	\$ 5,548,267.42	\$ 5,518,043.56	\$ 30,223.86
Property Taxes	3,017,355.10	3,209,109.80	(191,754.70)
Marriage Licenses	607.74	470.66	137.08
Amusement Licenses	95,634.79	126,522.30	(30,887.51)
Auctioneer Licenses	676.00	676.00	-
Liquor Licenses	107,581.11	89,734.51	17,846.60
Firearm Permits	11,822.00	11,505.00	317.00
Inspection Fees	17,510.00	11,350.00	6,160.00
Building Permits	117,536.08	77,160.10	40,375.98
Fee Office Charges	4,580,360.68	4,517,500.05	62,860.63
Service Fees	132,953.32	119,128.87	13,824.45
Court Fines & Fees	-	-	-
Retail Sales	-	-	-
Concession & Commission	806.15	915.17	(109.02)
Leases	36,750.00	36,750.00	-
Surplus Property Sales	2,930.68	9,328.50	(6,397.82)
Interest Earned	347,754.26	236,464.22	111,290.04
From Federal Government	25,060.00	33,866.00	(8,806.00)
From State of Missouri	947,716.55	999,709.04	(51,992.49)
From Other Counties	15,784.73	13,396.63	2,388.10
From Cities	-	-	-
Other Non-governmental Reimb	21,580.30	879.00	20,701.30
Miscellaneous Reimbursements	13,000.61	3,383.33	9,617.28
Gifts & Donations	-	-	-
Other Misc. Revenue	96,342.56	185,553.67	(89,211.11)
Transfers In From Other Funds	723,295.64	191,099.50	532,196.14
Total General Fund	15,861,325.72	15,392,545.91	468,779.81

Clay County, Missouri
Comparison of Revenues for the
Six months ended June 30, 2017 and 2016
Cash Basis

	Six months ended 06/30/17	Six months ended 06/30/16	Variance Current Year Over (Under) Prior Year	
220	Road & Bridge	4,933,909.80	4,984,549.87	(50,640.07)
240	Park	3,641,015.29	3,038,086.87	602,928.42
260	Prosecutor Training	1,987.71	2,181.17	(193.46)
264	Delinquent Sales Tax	21.04	31.03	(9.99)
265	Prosecutor Contingency	19,559.55	19,724.68	(165.13)
266	Prosecutor Check Collection	11,331.48	13,272.01	(1,940.53)
270	Drug Task Force	-	-	-
271	Law Enforcement Training	7,942.13	8,722.27	(780.14)
272	Work Release Program	16,054.95	5,018.58	11,036.37
278	Civil Fees	50,000.00	50,000.00	-
279	Law Enforcement	8,934,023.62	8,195,045.83	738,977.79
282	Emergency Communications	281,768.20	735,058.70	(453,290.50)
283	Law Library	-	-	-
285	Assessor	2,407,151.42	2,315,747.26	91,404.16
286	Inmate Security	16,165.76	151,010.57	(134,844.81)
289	Law Enforcement Capital Reserve	150,000.00	150,000.00	-
290	TIF	2,034,712.71	1,955,812.90	78,899.81
292	Federal Equitable Sharing	42,556.87	12,892.86	29,664.01
293	Domestic Violence	14,991.81	15,986.87	(995.06)
300	Use Tax - Capital Projects	669,227.07	690,041.58	(20,814.51)
301	Use Tax - Road & Bridge	659,600.59	683,297.99	(23,697.40)
302	Use Tax - Parks & Trails	676,183.82	694,393.13	(18,209.31)
305	Tax Collection Software	163,671.29	168,043.81	(4,372.52)
310	Debt Service	369,720.74	133,825.00	235,895.74
315	Health Benefits	2,321,446.47	2,313,580.29	7,866.18
401	Airport Construction	1,609,464.99	515,827.41	1,093,637.58
403	LINC	125.35	137.42	(12.07)
404	Juvenile Grants	-	3.39	(3.39)
504	Sheriff DARE	3,993.98	-	3,993.98
506	Sheriff Emerg. Fug. Apprehension	123,948.02	104,275.30	19,672.72
508	Sheriff Inmate	-	-	-
516	SOLVE	-	3.42	(3.42)
611	Prosecutor Retirement	12,274.00	7,752.00	4,522.00
641	Special Road Districts Fund	-	3.29	(3.29)
790	Land Trustee Agency Fund	-	-	-
933	Records Preservation	240,572.34	236,883.93	3,688.41
943	Collector TMF	512,263.21	484,504.20	27,759.01
944	K-9	712.71	15,691.03	(14,978.32)
946	Sheriff Revolving	46,576.72	223,998.33	(177,421.61)
	Total of All Funds	\$ 45,834,299.36	\$ 43,317,948.90	\$ 2,516,350.46

Clay County, Missouri
Comparison of Expenditures for the
Six months ended June 30, 2017 and 2016
Cash Basis

100 General Fund	Six months ended 06/30/17	Six months ended 06/30/16	Variance Current Year Over (Under) Prior Year
Auditor	\$ 114,749.97	\$ 107,536.96	\$ 7,213.01
County Clerk	127,597.28	111,389.43	16,207.85
Treasurer	103,681.65	95,461.44	8,220.21
County Commission	106,024.58	94,270.26	11,754.32
Recorder of Deeds	197,090.66	190,432.39	6,658.27
Collector	388,237.16	330,173.59	58,063.57
Misc Tax Fees	27,863.63	-	27,863.63
Rainy Day	-	-	-
Public Administrator	316,507.61	284,902.34	31,605.27
Indigent Board & Care	1,504.00	16,131.30	(14,627.30)
Medical Examiner	138,026.40	138,026.50	(0.10)
Prosecutor	754,532.94	729,482.73	25,050.21
Support Recovery	485,066.66	503,340.18	(18,273.52)
Emergency Management	-	-	-
Division 1 Court	2,604.53	2,744.96	(140.43)
Division 2 Court	1,937.07	1,720.50	216.57
Division 3 Court	56,714.73	36,450.12	20,264.61
Division 4 Court	4,090.22	3,330.52	759.70
Division 5 Court	1,418.66	6,702.42	(5,283.76)
Division 6 Court	4,485.22	2,862.60	1,622.62
Division 7 Court	1,458.35	1,229.40	228.95
Family Court Administrator	8,430.83	10,593.36	(2,162.53)
Drug Court Administrator	972.31	1,501.61	(529.30)
Division 9	1,764.40	4,705.83	(2,941.43)
Division 1 Reporter	194.17	283.52	(89.35)
Division 2 Reporter	696.49	616.61	79.88
Division 3 Reporter	552.92	1,756.85	(1,203.93)
Division 4 Reporter	500.44	38.50	461.94
Circuit Court Executive Secretary	4,772.12	4,698.75	73.37
Jury Supervisor	-	1,660.34	(1,660.34)
Law Library	42,524.30	41,423.41	1,100.89
Circuit Clerk	142,184.94	115,304.28	26,880.66
Circuit Clerk JIS	297,907.21	281,846.87	16,060.34
Jury Fees & Court	27,071.37	23,678.89	3,392.48
Office of Dispute Resolution Services	116,419.13	116,719.84	(300.71)
Juvenile - Administration	868,165.13	782,807.84	85,357.29
Juvenile - Detention	373,099.54	364,283.44	8,816.10
Juvenile - Group Homes	370,714.00	381,152.51	(10,438.51)
County Administrator	85,860.97	109,734.61	(23,873.64)
Purchasing	146,668.68	123,007.78	23,660.90
Human Resources	288,676.87	236,422.54	52,254.33
Finance	268,785.59	209,491.13	59,294.46
County Counselor	116,373.33	117,792.61	(1,419.28)
Planning & Zoning	132,887.24	107,264.35	25,622.89
Central Services - Mail Room	-	-	-
Information Technology	687,707.43	1,047,411.77	(359,704.34)
Facilities Management	774,501.52	558,617.87	215,883.65
Utilities	343,232.09	310,345.81	32,886.28
Contributions to External Programs	252,474.00	475,608.29	(223,134.29)
Government Association Membership	49,293.00	4,131.00	45,162.00
Election Commission	169,871.51	-	169,871.51
Benefits and Insurances	1,601,371.52	1,427,042.20	174,329.32
County Elections	-	-	-
Debt Service	-	-	-
Judgements and Settlements	-	-	-

Clay County, Missouri
Comparison of Expenditures for the
Six months ended June 30, 2017 and 2016
Cash Basis

	Six months ended 06/30/17	Six months ended 06/30/16	Variance Current Year Over (Under) Prior Year
Emergency Account	-	-	-
Capital Projects	-	-	-
Public Services	229,602.33	155,441.73	74,160.60
Tourism	88,524.51	55,314.57	33,209.94
Airport Operations	114,517.31	65,592.43	48,924.88
Judicial Expense	13,943.56	26,963.69	(13,020.13)
Transfers Out	3,996,900.61	2,185,635.19	1,811,265.42
Total General Fund	14,450,752.69	12,005,077.66	2,445,675.03
220 Road & Bridge	4,243,516.98	3,743,689.41	499,827.57
240 Park	2,343,253.97	2,705,494.47	(362,240.50)
260 Prosecutor Training	3,359.47	23.76	3,335.71
264 Delinquent Sales Tax	-	523.55	(523.55)
265 Prosecutor Contingency	11,743.75	9,083.29	2,660.46
266 Prosecutor Check Collection	15,994.41	13,795.22	2,199.19
270 Drug Task Force	-	-	-
271 Law Enforcement Training	7,227.72	6,995.97	231.75
272 Work Release Program	-	-	-
278 Civil Fees	7,095.17	8,693.69	(1,598.52)
279 Law Enforcement	8,268,837.82	7,972,465.51	296,372.31
282 Emergency Communications	287,700.28	317,881.68	(30,181.40)
283 Law Library	-	-	-
285 Assessor	1,468,486.13	1,386,384.04	82,102.09
286 Inmate Security	7,374.12	122,219.80	(114,845.68)
289 Law Enforcement Capital Reserve	173,837.62	82,649.30	91,188.32
290 TIF	2,394,223.20	941,005.71	1,453,217.49
292 Federal Equitable Sharing	8,989.78	12,646.88	(3,657.10)
293 Domestic Violence	-	14,262.14	(14,262.14)
300 Use Tax - Capital Projects	474,153.27	672,140.91	(197,987.64)
301 Use Tax - Road & Bridge	-	181,910.00	(181,910.00)
302 Use Tax - Parks & Trails	776,160.71	159,218.89	616,941.82
305 Tax Collection Software	-	-	-
310 Debt Service	369,720.74	133,825.00	235,895.74
315 Health Benefits	2,375,429.40	1,789,783.67	585,645.73
401 Airport Construction	379,618.92	589,141.91	(209,522.99)
403 LINC	-	-	-
404 Juvenile Grants	-	-	-
504 Sheriff DARE	-	-	-
506 Sheriff Emerg. Fug. Apprehension	95,761.85	54,726.43	41,035.42
508 Sheriff Inmate	-	-	-
516 SOLVE	-	-	-
611 Prosecutor Retirement	5,814.00	3,876.00	1,938.00
641 Special Road Districts Fund	-	-	-
790 Land Trustee Agency Fund	-	-	-
933 Records Preservation	188,326.52	186,274.88	2,051.64
943 Collector TMF	216,777.07	287,062.12	(70,285.05)
944 K-9	1,316.33	3,642.27	(2,325.94)
946 Sheriff Revolving	67,489.10	120,219.80	(52,730.70)
Total of All Funds	\$ 38,642,961.02	\$ 33,524,713.96	\$ 5,118,247.06



Carol McCaslin

Clay County, Missouri Auditor

1 Courthouse Square,
Liberty, MO 64068
Phone: (816) 407-3592
Fax: (816) 407-3591

www.claycountymo.gov/auditor/reports