

Monthly Report

Auditor's Cash Basis



July 2021

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Victor Hurlbert, CGAP

Clay County, Missouri Auditor

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Clay County, Missouri
Statement of Unencumbered Cash
As of July 31, 2021

Fund Name	Fund Number	Eden Cash Balance	Less Encumbrances	Less Warrants Payable	Unencumbered Cash
General	100	\$ 15,486,025.16	\$ 952,467.25	\$ -	\$ 14,533,557.91
CARES Act	219	-	-	-	-
Road & Bridge	220	1,132,188.68	704.55	-	1,131,484.13
Emerg. Rental Assist. Prog. 1.0	221	1,590,694.57	104,730.30	-	1,485,964.27
Emerg. Rental Assist. Prog. 2.0	222	1,152,504.61	-	-	1,152,504.61
American Rescue Plan Act	224	24,281,322.30	-	-	24,281,322.30
Park	240	2,329,736.80	422,123.83	-	1,907,612.97
Prosecutor Training	260	27,550.75	-	-	27,550.75
Delinquent Sales Tax	264	9,254.85	-	-	9,254.85
Prosecutor Contingency	265	11,372.41	-	-	11,372.41
Prosecutor Check Collection	266	10,366.43	-	-	10,366.43
Law Enforcement Training	271	41,934.52	4,175.00	275.00	37,484.52
Work Release Program	272	36,191.72	14,738.13	-	21,453.59
Civil Fees	278	79,539.71	1,314.97	1,059.34	77,165.40
Law Enforcement	279	502,140.51	72,108.47	-	430,032.04
Emergency Communications	282	81,622.46	-	-	81,622.46
Assessor	285	2,016,711.14	17,429.84	-	1,999,281.30
Inmate Security	286	198,072.34	35,318.20	-	162,754.14
Law Enforcement Capital Reserve	289	30,005.26	-	-	30,005.26
TIF	290	1,112,768.15	-	-	1,112,768.15
Federal Equitable Sharing	292	187,524.32	26,910.54	-	160,613.78
Domestic Violence	293	15,224.34	13,023.16	-	2,201.18
Use Tax - Capital Projects	300	1,244,863.83	35,320.74	-	1,209,543.09
Use Tax - Road & Bridge	301	1,938,910.15	67,854.70	-	1,871,055.45
Use Tax - Parks & Trails	302	577,081.89	104,159.58	62.46	472,859.85
Tax Collection Software	305	213,103.65	666.00	-	212,437.65
Health Benefits	315	1,783,177.85	-	-	1,783,177.85
Bond Construction Fund	400	33,734,407.74	-	-	33,734,407.74
Airport Construction	401	1,312,884.71	53,633.65	-	1,259,251.06
LINC	403	24,628.52	-	-	24,628.52
Sheriff D.A.R.E.	504	10,055.11	-	-	10,055.11
Prosecutor Retirement	611	7,332.00	-	-	7,332.00
Land Trustee Agency Fund	790	9,363.27	-	-	9,363.27
Records Preservation	933	1,295,929.25	5,000.00	-	1,290,929.25
Collector TMF	943	358,936.42	15,000.00	-	343,936.42
K-9	944	23,344.41	-	-	23,344.41
Sheriff Revolving	946	290,113.54	-	-	290,113.54
		\$ 93,156,883.37	\$ 1,946,678.91	\$ 1,396.80	\$ 91,208,807.66

Clay County, Missouri
Statement of Revenues and Expenditures - Cash Basis
For the one month ended July 31, 2021

Fund Name	Fund Number	Revenues	Expenditures	Net
General	100	\$ 3,048,865.04	\$ 2,432,076.85	\$ 616,788.19
CARES Act	219	-	-	-
Road & Bridge	220	270,096.53	625,590.40	(355,493.87)
Emerg. Rental Assist. Prog. 1.0	221	353.15	292,962.54	(292,609.39)
Emerg. Rental Assist. Prog. 2.0	222	188.18	-	188.18
American Rescue Plan Act	224	4,016.74	-	4,016.74
Park	240	719,793.79	575,017.32	144,776.47
Prosecutor Training	260	1,415.11	-	1,415.11
Delinquent Sales Tax	264	221.91	-	221.91
Prosecutor Contingency	265	-	1,123.82	(1,123.82)
Prosecutor Check Collection	266	355.38	443.85	(88.47)
Law Enforcement Training	271	1,128.10	8,155.60	(7,027.50)
Work Release Program	272	-	1,897.00	(1,897.00)
Civil Fees	278	-	3,130.52	(3,130.52)
Law Enforcement	279	1,756,232.69	2,069,106.38	(312,873.69)
Emergency Communications	282	68,785.46	-	68,785.46
Law Library	283	-	-	-
Assessor	285	11,444.72	363,500.63	(352,055.91)
Inmate Security	286	(421.97)	23,203.20	(23,625.17)
Law Enforcement Capital Reserve	289	3,750.00	-	3,750.00
TIF	290	997,334.47	600,339.45	396,995.02
Federal Equitable Sharing	292	114.99	22,389.39	(22,274.40)
Domestic Violence	293	2,201.18	-	2,201.18
Use Tax - Capital Projects	300	193,127.81	62,203.70	130,924.11
Use Tax - Road & Bridge	301	193,233.45	77,580.71	115,652.74
Use Tax - Parks & Trails	302	202,042.35	385,011.23	(182,968.88)
Tax Collection Software	305	501.65	-	501.65
Debt Service	310	-	-	-
Health Benefits	315	507,625.16	891,124.46	(383,499.30)
Bond Construction Fund	400	140,160.58	125,338.18	14,822.40
Airport Construction	401	100,041.94	120,327.71	(20,285.77)
LINC	403	5.20	-	5.20
Sheriff DARE	504	2.08	-	2.08
Sheriff Emerg. Fug. Apprehension	506	-	-	-
Sheriff Inmate	508	-	-	-
Prosecutor Retirement	611	-	969.00	(969.00)
Land Trustee Agency Fund	790	-	-	-
Records Preservation	933	56,113.37	42,460.00	13,653.37
Collector TMF	943	33,758.89	29,977.35	3,781.54
K-9	944	3,108.83	175.00	2,933.83
Sheriff Revolving	946	16,171.67	47,733.12	(31,561.45)
		\$ 8,331,768.45	\$ 8,801,837.41	\$ (470,068.96)

Clay County, Missouri
Statement of Revenues and Expenditures - Cash Basis
For the seven months ended July 31, 2021

Fund Name	Fund Number	Revenues	Expenditures	Net
General	100	\$ 20,290,011.67	\$ 15,587,217.39	\$ 4,702,794.28
CARES Act	219	(22.47)	856,259.81	(856,282.28)
Road & Bridge	220	5,906,281.64	4,795,719.03	1,110,562.61
Emerg. Rental Assist. Prog. 1.0	221	3,640,895.75	2,050,201.18	1,590,694.57
Emerg. Rental Assist. Prog. 2.0	222	1,152,504.61	-	1,152,504.61
American Rescue Plan Act	224	24,281,322.30	-	24,281,322.30
Park	240	4,355,001.33	2,995,368.41	1,359,632.92
Prosecutor Training	260	8,974.59	3,866.73	5,107.86
Delinquent Sales Tax	264	577.12	580.00	(2.88)
Prosecutor Contingency	265	6,427.08	8,627.59	(2,200.51)
Prosecutor Check Collection	266	4,162.73	3,926.70	236.03
Law Enforcement Training	271	7,251.99	12,720.59	(5,468.60)
Work Release Program	272	-	5,069.57	(5,069.57)
Civil Fees	278	50,000.00	35,833.48	14,166.52
Law Enforcement	279	11,852,428.28	11,618,420.17	234,008.11
Emergency Communications	282	465,629.47	458,954.93	6,674.54
Law Library	283	-	-	-
Assessor	285	2,803,150.37	2,038,000.00	765,150.37
Inmate Security	286	11,372.76	198,470.22	(187,097.46)
Law Enforcement Capital Reserve	289	26,255.26	-	26,255.26
TIF	290	3,376,627.82	2,661,381.76	715,246.06
Federal Equitable Sharing	292	24,747.72	90,567.76	(65,820.04)
Domestic Violence	293	14,397.34	24,423.88	(10,026.54)
Use Tax - Capital Projects	300	1,474,649.89	1,764,647.04	(289,997.15)
Use Tax - Road & Bridge	301	1,474,019.42	486,427.84	987,591.58
Use Tax - Parks & Trails	302	1,482,992.26	2,431,235.25	(948,242.99)
Tax Collection Software	305	212,965.55	43,879.40	169,086.15
Debt Service	310	3,635,651.97	3,635,651.97	-
Health Benefits	315	3,578,106.53	3,508,073.27	70,033.26
Bond Construction Fund	400	515,794.15	2,756,459.57	(2,240,665.42)
Airport Construction	401	663,120.99	572,054.87	91,066.12
LINC	403	74.16	-	74.16
Sheriff DARE	504	917.92	-	917.92
Sheriff Emerg. Fug. Apprehension	506	117,448.79	81,668.81	35,779.98
Sheriff Inmate	508	-	-	-
Prosecutor Retirement	611	13,136.00	6,783.00	6,353.00
Land Trustee Agency Fund	790	-	-	-
Records Preservation	933	395,096.42	297,368.19	97,728.23
Collector TMF	943	639,339.34	423,335.80	216,003.54
K-9	944	19,406.81	1,815.65	17,591.16
Sheriff Revolving	946	119,348.98	167,732.19	(48,383.21)
		\$ 92,620,066.54	\$ 59,622,742.05	\$ 32,997,324.49

Clay County, Missouri
Revenues for the one month and seven months ended July 31, 2021
Cash Basis

			2021		% Over/Under Budget
	One month ended 07/31/21	Seven months ended 07/31/21	Budget (less Carryover)	Amount Under (Over) Budget	
100 General Fund					
Sales and Use Taxes	\$ 1,613,746.66	\$ 9,030,199.72	\$ 13,233,034	\$ 4,202,834.28	68.24%
Property Taxes	8,014.96	2,438,234.29	2,333,255	(104,979.29)	104.50%
Marriage Licenses	1,087.93	11,734.97	14,300	2,565.03	82.06%
Amusement Licenses	101.00	92,821.75	125,000	32,178.25	74.26%
Auctioneer Licenses	52.00	215.00	500	285.00	43.00%
Liquor Licenses	35,833.67	125,343.65	130,000	4,656.35	96.42%
Permits/Applications	3,654.00	19,232.00	18,000	(1,232.00)	106.84%
Inspection Fees	4,000.00	21,950.00	28,000	6,050.00	78.39%
Building Permits	17,002.53	105,781.14	130,000	24,218.86	81.37%
Fee Office Charges	177,648.47	5,840,583.39	5,841,400	816.61	99.99%
Service Fees	18,120.49	74,939.77	247,900	172,960.23	30.23%
Court Fines & Fees	-	-	-	-	0.00%
Retail Sales	-	-	-	-	0.00%
Concession & Commission	207.65	417.90	1,500	1,082.10	27.86%
Leases	5,250.00	36,750.00	63,000	26,250.00	58.33%
Surplus Property Sales	13.21	3,038.96	-	(3,038.96)	0.00%
Interest Earned	3,975.55	59,107.18	665,000	605,892.82	8.89%
From Federal Government	3,010.00	17,977.17	129,586	111,608.83	13.87%
From State of Missouri	713,802.54	1,534,799.73	1,845,265	310,465.27	83.18%
From Other Counties	2,024.00	8,738.00	25,000	16,262.00	34.95%
From Cities	-	-	-	-	0.00%
Other Non-governmental Reimb	-	1,650.00	150	(1,500.00)	1100.00%
Miscellaneous Reimbursements	4,258.73	12,646.99	2,500.00	(10,146.99)	505.88%
Gifts & Donations	-	-	-	-	0.00%
Other Misc. Revenue	3,856.70	277,652.71	135,527	(142,125.79)	204.87%
Transfers In From Other Funds	433,204.95	576,197.35	5,122	(571,075.35)	11249.46%
Total General Fund	3,048,865.04	20,290,011.67	24,974,039	4,684,027.25	

Clay County, Missouri
Revenues for the one month and seven months ended July 31, 2021
Cash Basis

			2021		% Over/Under Budget
	One month ended 07/31/21	Seven months ended 07/31/21	Budget (less Carryover)	Amount Under (Over) Budget	
219 CARES Act	-	(22.47)	-	22.47	0.00%
220 Road & Bridge	270,096.53	5,906,281.64	6,957,791	1,051,509.36	84.89%
221 Emerg. Rental Assist. Prog. 1.0	353.15	3,640,895.75	3,640,434	(461.75)	100.01%
222 Emerg. Rental Assist. Prog. 2.0	188.18	1,152,504.61	-	(1,152,504.61)	0.00%
224 American Rescue Plan Act	4,016.74	24,281,322.30	24,274,734	(6,588.30)	100.03%
240 Park	719,793.79	4,355,001.33	5,409,389	1,054,387.67	80.51%
260 Prosecutor Training	1,415.11	8,974.59	4,100	(4,874.59)	218.89%
264 Delinquent Sales Tax	221.91	577.12	1,100	522.88	52.47%
265 Prosecutor Contingency	-	6,427.08	6,428	0.92	99.99%
266 Prosecutor Check Collection	355.38	4,162.73	14,800	10,637.27	28.13%
271 Law Enforcement Training	1,128.10	7,251.99	21,000	13,748.01	34.53%
272 Work Release Program	-	-	15,000	15,000.00	0.00%
278 Civil Fees	-	50,000.00	50,000	-	100.00%
279 Law Enforcement	1,756,232.69	11,852,428.28	20,896,484	9,044,055.72	56.72%
282 Emergency Communications	68,785.46	465,629.47	957,225	491,595.53	48.64%
283 Law Library	-	-	50,000	50,000.00	0.00%
285 Assessor	11,444.72	2,803,150.37	2,943,383	140,232.63	95.24%
286 Inmate Security	(421.97)	11,372.76	158,000	146,627.24	7.20%
289 Law Enforcement Capital Reserve	3,750.00	26,255.26	45,000	18,744.74	58.35%
290 TIF	997,334.47	3,376,627.82	4,300,000	923,372.18	78.53%
292 Federal Equitable Sharing	114.99	24,747.72	51,000	26,252.28	48.52%
293 Domestic Violence	2,201.18	14,397.34	23,100	8,702.66	62.33%
300 Use Tax - Capital Projects	193,127.81	1,474,649.89	2,034,975	560,325.36	72.47%
301 Use Tax - Road & Bridge	193,233.45	1,474,019.42	1,957,135	483,115.33	75.32%
302 Use Tax - Parks & Trails	202,042.35	1,482,992.26	1,892,000	409,007.74	78.38%
305 Tax Collection Software	501.65	212,965.55	202,000	(10,965.55)	105.43%
310 Debt Service	-	3,635,651.97	3,635,652	0.01	100.00%
315 Health Benefits	507,625.16	3,578,106.53	3,515,000	(63,106.53)	101.80%
400 Bond Construction Fund	140,160.58	515,794.15	-	(515,794.15)	0.00%
401 Airport Construction	100,041.94	663,120.99	1,487,619	824,498.49	44.58%
403 LINC	5.20	74.16	300	225.84	24.72%
504 Sheriff DARE	2.08	917.92	7,100	6,182.08	12.93%
506 Sheriff Emerg. Fug. Apprehension	-	117,448.79	152,500	35,051.21	77.02%
508 Sheriff Inmate	-	-	330,000	330,000.00	0.00%
611 Prosecutor Retirement	-	13,136.00	13,136	-	100.00%
790 Land Trustee Agency Fund	-	-	-	-	0.00%
933 Records Preservation	56,113.37	395,096.42	487,500	92,403.58	81.05%
943 Collector TMF	33,758.89	639,339.34	700,000	60,660.66	91.33%
944 K-9	3,108.83	19,406.81	1,200	(18,206.81)	1617.23%
946 Sheriff Revolving Fund	16,171.67	119,348.98	133,500	14,151.02	89.40%
Total of All Funds	\$ 8,331,768.45	\$ 92,620,066.54	\$ 111,342,624	\$ 18,722,557.84	

Clay County, Missouri
Expenditures for the one month and seven months ended July 31, 2021
Cash Basis

	One month ended 07/31/21	Seven months ended 07/31/21	2021 Budget	Amount Under (Over) Budget	% Over/Under Budget
100 General Fund					
Auditor	\$ 37,910.44	\$ 187,172.28	\$ 334,845	\$ 147,672.72	55.90%
County Clerk	37,110.61	182,344.20	343,427	161,082.63	53.10%
Treasurer	27,535.20	139,847.25	271,502	131,654.78	51.51%
County Commission	33,880.63	162,718.83	294,984	132,264.74	55.16%
Recorder of Deeds	52,257.00	260,793.37	466,636	205,842.24	55.89%
Collector	66,546.61	474,323.96	1,061,538	587,214.04	44.68%
Misc Tax Fees	11,666.66	38,971.98	70,000	31,028.02	55.67%
Rainy Day	-	-	898,706	898,706.00	0.00%
Public Administrator	93,084.77	451,197.92	823,246	372,047.89	54.81%
Indigent Board & Care	1,350.00	10,125.00	30,000	19,875.00	33.75%
Medical Examiner	38,600.00	308,800.00	463,200	154,400.00	66.67%
Prosecutor	182,431.03	960,275.93	1,825,356	865,080.47	52.61%
Support Recovery	121,310.22	596,274.13	1,410,900	814,625.96	42.26%
Emergency Management	-	-	-	-	0.00%
Division 1 Court	372.60	2,838.51	20,370	17,531.49	13.93%
Division 2 Court	372.60	6,474.41	17,120	10,645.59	37.82%
Division 3 Court	13,813.69	71,980.87	134,820	62,839.13	53.39%
Division 4 Court	441.36	3,806.72	27,045	23,238.28	14.08%
Division 5 Court	4,251.95	8,870.42	46,290	37,419.58	19.16%
Division 6 Court	313.81	3,022.81	14,390	11,367.19	21.01%
Division 7 Court	-	1,537.78	14,290	12,752.22	10.76%
Family Court Administrator	3,390.00	48,331.02	94,190	45,858.98	51.31%
Drug Court Administrator	-	1,125.43	9,400	8,274.57	11.97%
Division 9	3,350.00	6,254.10	14,290	8,035.90	43.77%
Division 1 Reporter	-	103.18	5,000	4,896.82	2.06%
Division 2 Reporter	-	685.15	5,050	4,364.85	13.57%
Division 3 Reporter	31.53	323.13	5,650	5,326.87	5.72%
Division 4 Reporter	-	-	4,400	4,400.00	0.00%
Circuit Court Executive Secretary	1,741.60	7,020.72	26,213	19,192.28	26.78%
Jury Supervisor	-	-	7,000	7,000.00	0.00%
Law Library	6,270.15	26,029.16	65,000	38,970.84	40.04%
Circuit Clerk	10,996.97	88,061.62	281,294	193,232.63	31.31%
Circuit Clerk JIS	64,918.38	398,233.94	730,615	332,381.38	54.51%
Jury Fees & Court	4,732.98	33,820.84	100,000	66,179.16	33.82%
Office of Dispute Resolution Services	20,957.08	107,441.42	210,264	102,822.94	51.10%
Juvenile - Administration	228,442.29	1,126,943.87	2,254,196	1,127,251.81	49.99%
Juvenile - Detention	101,465.06	489,735.51	987,618	497,882.24	49.59%
Juvenile - Group Homes	75,280.65	379,643.35	822,665	443,021.59	46.15%
County Administrator	24,079.68	102,990.11	278,506	175,515.89	36.98%
Purchasing	39,698.82	201,676.82	434,735	233,058.41	46.39%
Human Resources	75,238.18	481,371.53	1,018,174	536,802.58	47.28%
Finance	29,289.72	264,183.71	644,107	379,923.29	41.02%
County Counselor	17,928.38	87,124.48	195,870	108,745.52	44.48%
Planning & Zoning	52,073.60	258,922.80	510,224	251,301.51	50.75%
Information Technology	139,288.78	899,930.11	2,305,998	1,406,067.66	39.03%
Facilities Management	150,765.11	782,855.15	1,936,153	1,153,297.73	40.43%
Utilities	73,588.33	419,371.86	1,351,371	931,999.14	31.03%
Appropriations to Outside Agencies	-	218,220.00	313,721	95,501.00	69.56%
Government Association Membership	-	-	55,000	55,000.00	0.00%
Election Commission	53,107.58	405,732.73	598,212	192,479.27	67.82%
Benefits and Insurances	216,556.80	1,888,823.94	3,561,691	1,672,867.03	53.03%
County Elections	-	220,000.00	220,000	-	100.00%
Debt Service	-	-	60,440	60,440.07	0.00%
Emergency Account	-	-	1,100,000	1,100,000.00	0.00%
Board of Equalization	2,599.67	10,052.37	24,668	14,615.63	40.75%
Public Services	25,469.89	120,800.21	275,155	154,354.79	43.90%

Clay County, Missouri
Expenditures for the one month and seven months ended July 31, 2021
Cash Basis

	One month ended 07/31/21	Seven months ended 07/31/21	2021 Budget	Amount Under (Over) Budget	% Over/Under Budget
Tourism	-	464.00	50,000	49,536.00	0.93%
Airport Operations	-	-	-	-	0.00%
Judicial Expense	6,663.80	11,986.72	40,000	28,013.28	29.97%
Transfers Out	280,902.64	2,627,582.04	5,960,207	3,332,625.14	44.09%
100 Total General Fund	2,432,076.85	15,587,217.39	35,125,742	19,538,525	
219 CARES Act	-	856,259.81	1,009,777	153,517.19	84.80%
220 Road & Bridge	625,590.40	4,795,719.03	6,961,587	2,165,868.27	68.89%
221 Emerg. Rental Assist. Prog. 1.0	292,962.54	2,050,201.18	3,640,434	1,590,232.82	56.32%
222 Emerg. Rental Assist. Prog. 2.0	-	-	-	-	0.00%
224 American Rescue Plan Act	-	-	24,274,733	24,274,733.00	0.00%
240 Park	575,017.32	2,995,368.41	6,456,598	3,461,229.59	46.39%
260 Prosecutor Training	-	3,866.73	26,542	22,675.27	14.57%
264 Delinquent Sales Tax	-	580.00	10,357	9,777.00	5.60%
265 Prosecutor Contingency	1,123.82	8,627.59	20,000	11,372.41	43.14%
266 Prosecutor Check Collection	443.85	3,926.70	24,930	21,003.30	15.75%
271 Law Enforcement Training	8,155.60	12,720.59	68,128	55,407.41	18.67%
272 Work Release Program	1,897.00	5,069.57	56,261	51,191.66	9.01%
278 Civil Fees	3,130.52	35,833.48	67,191	31,357.52	53.33%
279 Law Enforcement	2,069,106.38	11,618,420.17	21,138,835	9,520,414.83	54.96%
282 Emergency Communications	-	458,954.93	1,032,172	573,217.07	44.46%
283 Law Library	-	-	50,000	50,000.00	0.00%
285 Assessor	363,500.63	2,038,000.00	4,162,713	2,124,712.92	48.96%
286 Inmate Security	23,203.20	198,470.22	482,933	284,462.78	41.10%
289 Law Enforcement Capital Reserve	-	-	48,750	48,750.00	0.00%
290 TIF	600,339.45	2,661,381.76	4,697,522	2,036,140.24	56.66%
292 Federal Equitable Sharing	22,389.39	90,567.76	305,461	214,893.24	29.65%
293 Domestic Violence	-	24,423.88	47,523	23,099.12	51.39%
300 Use Tax - Capital Projects	62,203.70	1,764,647.04	3,424,211	1,659,563.90	51.53%
301 Use Tax - Road & Bridge	77,580.71	486,427.84	2,836,262	2,349,833.91	17.15%
302 Use Tax - Parks & Trails	385,011.23	2,431,235.25	3,417,154	985,918.59	71.15%
305 Tax Collection Software	-	43,879.40	237,109	193,229.60	18.51%
310 Debt Service	-	3,635,651.97	3,635,652	0.01	100.00%
315 Health Benefits	891,124.46	3,508,073.27	5,228,144	1,720,070.73	67.10%
400 Bond Construction Fund	125,338.18	2,756,459.57	-	(2,756,459.57)	0.00%
401 Airport Construction	120,327.71	572,054.87	2,618,198	2,046,142.64	21.85%
403 LINC	-	-	24,854	24,854.00	0.00%
504 Sheriff DARE	-	-	16,237	16,237.00	0.00%
506 Sheriff Emerg. Fug. Apprehension	-	81,668.81	152,500	70,831.19	53.55%
508 Sheriff Inmate	-	-	330,000	330,000.00	0.00%
611 Prosecutor Retirement	969.00	6,783.00	14,115	7,332.00	48.06%
790 Land Trustee Agency Fund	-	-	9,363	9,363.27	0.00%
933 Records Preservation	42,460.00	297,368.19	1,680,701	1,383,332.81	17.69%
943 Collector TMF	29,977.35	423,335.80	840,938	417,601.81	50.34%
944 K-9	175.00	1,815.65	6,953	5,137.35	26.11%
946 Sheriff Revolving	47,733.12	167,732.19	407,707	239,974.81	41.14%
Total of All Funds	\$ 8,801,837.41	\$ 59,622,742.05	\$ 134,588,287	\$ 74,965,544	

Clay County, Missouri
Comparison of Revenues for the
One month ended July 31, 2021 and 2020
Cash Basis

	One month ended 07/31/21	One month ended 07/31/20	Variance Current Year Over (Under) Prior Year	% of Variance Between Years
100 General Fund				
Sales and Use Taxes	\$ 1,613,746.66	\$ 1,099,224.06	\$ 514,522.60	146.81%
Property Taxes	8,014.96	32,759.60	(24,744.64)	24.47%
Marriage Licenses	1,087.93	1,343.38	(255.45)	80.98%
Amusement Licenses	101.00	88.00	13.00	114.77%
Auctioneer Licenses	52.00	52.00	-	100.00%
Liquor Licenses	35,833.67	38,969.00	(3,135.33)	91.95%
Permits/Applications	3,654.00	1,130.00	2,524.00	323.36%
Inspection Fees	4,000.00	3,850.00	150.00	103.90%
Building Permits	17,002.53	19,114.85	(2,112.32)	88.95%
Fee Office Charges	177,648.47	269,357.12	(91,708.65)	65.95%
Service Fees	18,120.49	13,026.99	5,093.50	139.10%
Court Fines & Fees	-	-	-	0.00%
Retail Sales	-	-	-	0.00%
Concession & Commission	207.65	107.75	99.90	192.71%
Leases	5,250.00	5,250.00	-	100.00%
Surplus Property Sales	13.21	-	13.21	0.00%
Interest Earned	3,975.55	5,922.85	(1,947.30)	67.12%
From Federal Government	3,010.00	3,660.00	(650.00)	82.24%
From State of Missouri	713,802.54	453,827.57	259,974.97	157.28%
From Other Counties	2,024.00	540.00	1,484.00	374.81%
From Cities	-	-	-	0.00%
Other Non-governmental Reimb	-	-	-	0.00%
Miscellaneous Reimbursements	4,258.73	135.36	4,123.37	3146.22%
Gifts & Donations	-	-	-	0.00%
Other Misc. Revenue	3,856.70	47,727.24	(43,870.54)	8.08%
Transfers In From Other Funds	433,204.95	-	433,204.95	0.00%
Total General Fund	3,048,865.04	1,996,085.77	1,052,779.27	

Clay County, Missouri
Comparison of Revenues for the
One month ended July 31, 2021 and 2020
Cash Basis

	One month ended 07/31/21	One month ended 07/31/20	Variance Current Year Over (Under) Prior Year	% of Variance Between Years	
219	CARES Act	-	(14.14)	14.14	0.00%
220	Road & Bridge	270,096.53	386,927.71	(116,831.18)	69.81%
221	Emerg. Rental Assist. Prog. 1.0	353.15	-	353.15	0.00%
222	Emerg. Rental Assist. Prog. 2.0	188.18	-	188.18	0.00%
224	American Rescue Plan Act	4,016.74	-	4,016.74	0.00%
240	Park	719,793.79	887,940.43	(168,146.64)	81.06%
260	Prosecutor Training	1,415.11	1,555.10	(139.99)	91.00%
264	Delinquent Sales Tax	221.91	2.60	219.31	8535.00%
265	Prosecutor Contingency	-	-	-	0.00%
266	Prosecutor Check Collection	355.38	964.32	(608.94)	36.85%
271	Law Enforcement Training	1,128.10	1,256.31	(128.21)	89.79%
272	Work Release Program	-	301.00	(301.00)	0.00%
278	Civil Fees	-	-	-	0.00%
279	Law Enforcement	1,756,232.69	1,604,182.73	152,049.96	109.48%
282	Emergency Communications	68,785.46	49,985.77	18,799.69	137.61%
283	Law Library	-	-	-	0.00%
285	Assessor	11,444.72	41,984.66	(30,539.94)	27.26%
286	Inmate Security	(421.97)	201,744.08	(202,166.05)	-0.21%
289	Law Enforcement Capital Reserve	3,750.00	3,750.00	-	100.00%
290	TIF	997,334.47	341,242.31	656,092.16	292.27%
292	Federal Equitable Sharing	114.99	(950.75)	1,065.74	-12.09%
293	Domestic Violence	2,201.18	1,621.83	579.35	135.72%
300	Use Tax - Capital Projects	193,127.81	179,003.52	14,124.29	107.89%
301	Use Tax - Road & Bridge	193,233.45	179,003.69	14,229.76	107.95%
302	Use Tax - Parks & Trails	202,042.35	178,925.98	23,116.37	112.92%
305	Tax Collection Software	501.65	4,204.06	(3,702.41)	11.93%
310	Debt Service	-	-	-	0.00%
315	Health Benefits	507,625.16	397,287.91	110,337.25	127.77%
401	Airport Construction	100,041.94	98,595.33	1,446.61	101.47%
403	LINC	5.20	7.50	(2.30)	69.33%
504	Sheriff DARE	2.08	3.64	(1.56)	57.14%
506	Sheriff Emerg. Fug. Apprehension	-	32,409.80	(32,409.80)	0.00%
508	Sheriff Inmate	-	-	-	0.00%
611	Prosecutor Retirement	-	-	-	0.00%
790	Land Trustee Agency Fund	-	-	-	0.00%
933	Records Preservation	56,113.37	57,257.95	(1,144.58)	98.00%
943	Collector TMF	33,758.89	45,682.87	(11,923.98)	73.90%
944	K-9	3,108.83	3.48	3,105.35	89334.20%
946	Sheriff Revolving	16,171.67	16,397.11	(225.44)	98.63%
Total of All Funds	\$ 8,191,607.87	\$ 6,707,362.57	\$ 1,484,245.30		

Clay County, Missouri
Comparison of Expenditures for the
One month ended July 31, 2021 and 2020
Cash Basis

	One month ended 07/31/21	One month ended 07/31/20	Variance Current Year Over (Under) Prior Year	% of Variance Between Years
100 General Fund				
Auditor	\$ 37,910.44	\$ 23,409.20	\$ 14,501.24	161.95%
County Clerk	37,110.61	26,205.30	10,905.31	141.61%
Treasurer	27,535.20	40,836.59	(13,301.39)	67.43%
County Commission	33,880.63	33,129.65	750.98	102.27%
Recorder of Deeds	52,257.00	52,575.63	(318.63)	99.39%
Collector	66,546.61	77,146.99	(10,600.38)	86.26%
Misc Tax Fees	11,666.66	-	11,666.66	0.00%
Rainy Day	-	-	-	0.00%
Public Administrator	93,084.77	80,968.90	12,115.87	114.96%
Indigent Board & Care	1,350.00	-	1,350.00	0.00%
Medical Examiner	38,600.00	37,500.00	1,100.00	102.93%
Prosecutor	182,431.03	187,341.90	(4,910.87)	97.38%
Support Recovery	121,310.22	111,253.87	10,056.35	109.04%
Emergency Management	-	-	-	0.00%
Division 1 Court	372.60	372.60	-	100.00%
Division 2 Court	372.60	679.95	(307.35)	54.80%
Division 3 Court	13,813.69	11,705.86	2,107.83	118.01%
Division 4 Court	441.36	522.59	(81.23)	84.46%
Division 5 Court	4,251.95	81.07	4,170.88	5244.79%
Division 6 Court	313.81	473.59	(159.78)	66.26%
Division 7 Court	-	272.20	(272.20)	0.00%
Family Court Administrator	3,390.00	13,483.42	(10,093.42)	25.14%
Drug Court Administrator	-	-	-	0.00%
Division 9	3,350.00	-	3,350.00	0.00%
Division 1 Reporter	-	-	-	0.00%
Division 2 Reporter	-	-	-	0.00%
Division 3 Reporter	31.53	-	31.53	0.00%
Division 4 Reporter	-	-	-	0.00%
Circuit Court Executive Secretary	1,741.60	1,509.45	232.15	115.38%
Jury Supervisor	-	168.95	(168.95)	0.00%
Law Library	6,270.15	313.00	5,957.15	2003.24%
Circuit Clerk	10,996.97	15,060.38	(4,063.41)	73.02%
Circuit Clerk JIS	64,918.38	105,657.22	(40,738.84)	61.44%
Jury Fees & Court	4,732.98	-	4,732.98	0.00%
Office of Dispute Resolution Services	20,957.08	22,760.43	(1,803.35)	92.08%
Juvenile - Administration	228,442.29	217,272.00	11,170.29	105.14%
Juvenile - Detention	101,465.06	94,489.11	6,975.95	107.38%
Juvenile - Group Homes	75,280.65	77,549.83	(2,269.18)	97.07%
County Administrator	24,079.68	27,027.48	(2,947.80)	89.09%
Purchasing	39,698.82	35,181.89	4,516.93	112.84%
Human Resources	75,238.18	165,810.11	(90,571.93)	45.38%
Finance	29,289.72	50,357.62	(21,067.90)	58.16%
County Counselor	17,928.38	-	17,928.38	0.00%
Planning & Zoning	52,073.60	50,101.41	1,972.19	103.94%
Information Technology	139,288.78	84,743.59	54,545.19	164.36%
Facilities Management	150,765.11	126,631.43	24,133.68	119.06%
Utilities	73,588.33	3,540.17	70,048.16	2078.67%
Contributions to External Programs	-	30,900.00	(30,900.00)	0.00%
Government Association Membership	-	-	-	0.00%
Election Commission	53,107.58	72,189.27	(19,081.69)	73.57%
Benefits and Insurances	216,556.80	214,775.92	1,780.88	100.83%
County Elections	-	-	-	0.00%
Debt Service	-	-	-	0.00%
Emergency Account	-	-	-	0.00%
Board of Equalization	2,599.67	-	2,599.67	0.00%

Clay County, Missouri
Comparison of Expenditures for the
One month ended July 31, 2021 and 2020
Cash Basis

	One month ended 07/31/21	One month ended 07/31/20	Variance Current Year Over (Under) Prior Year	% of Variance Between Years
Public Services	25,469.89	67,980.96	(42,511.07)	37.47%
Tourism	-	51,069.68	(51,069.68)	0.00%
Airport Operations	-	422,848.81	(422,848.81)	0.00%
Judicial Expense	6,663.80	-	6,663.80	0.00%
Transfers Out	280,902.64	173,057.35	107,845.29	162.32%
Total General Fund	2,432,076.85	2,808,955.37	(376,878.52)	
219 CARES Act	-	69,577.87	(69,577.87)	0.00%
220 Road & Bridge	625,590.40	641,340.42	(15,750.02)	97.54%
221 Emerg. Rental Assist. Prog. 1.0	292,962.54	-	292,962.54	0.00%
222 Emerg. Rental Assist. Prog. 2.0	-	-	-	0.00%
224 American Rescue Plan Act	-	-	-	0.00%
240 Park	575,017.32	522,552.08	52,465.24	110.04%
260 Prosecutor Training	-	-	-	0.00%
264 Delinquent Sales Tax	-	-	-	0.00%
265 Prosecutor Contingency	1,123.82	846.91	276.91	132.70%
266 Prosecutor Check Collection	443.85	492.64	(48.79)	90.10%
271 Law Enforcement Training	8,155.60	-	8,155.60	0.00%
272 Work Release Program	1,897.00	-	1,897.00	0.00%
278 Civil Fees	3,130.52	24,237.74	(21,107.22)	12.92%
279 Law Enforcement	2,069,106.38	1,898,542.09	170,564.29	108.98%
282 Emergency Communications	-	-	-	0.00%
283 Law Library	-	-	-	0.00%
285 Assessor	363,500.63	344,729.78	18,770.85	105.45%
286 Inmate Security	23,203.20	13,967.00	9,236.20	166.13%
289 Law Enforcement Capital Reserve	-	20,372.00	(20,372.00)	0.00%
290 TIF	600,339.45	584,545.01	15,794.44	102.70%
292 Federal Equitable Sharing	22,389.39	3,960.04	18,429.35	565.38%
293 Domestic Violence	-	-	-	0.00%
300 Use Tax - Capital Projects	62,203.70	14,658.00	47,545.70	424.37%
301 Use Tax - Road & Bridge	77,580.71	14,285.00	63,295.71	543.09%
302 Use Tax - Parks & Trails	385,011.23	346,685.16	38,326.07	111.06%
305 Tax Collection Software	-	-	-	0.00%
310 Debt Service	-	-	-	0.00%
315 Health Benefits	891,124.46	778,367.20	112,757.26	114.49%
401 Airport Construction	120,327.71	88,325.52	32,002.19	136.23%
403 LINC	-	-	-	0.00%
504 Sheriff DARE	-	-	-	0.00%
506 Sheriff Emerg. Fug. Apprehension	-	8,031.25	(8,031.25)	0.00%
508 Sheriff Inmate	-	-	-	0.00%
611 Prosecutor Retirement	969.00	969.00	-	100.00%
790 Land Trustee Agency Fund	-	-	-	0.00%
933 Records Preservation	42,460.00	43,420.78	(960.78)	97.79%
943 Collector TMF	29,977.35	8,144.93	21,832.42	368.05%
944 K-9	175.00	-	175.00	0.00%
946 Sheriff Revolving	47,733.12	11,172.02	36,561.10	427.26%
Total of All Funds	\$ 8,676,499.23	\$ 8,248,177.81	\$ 428,321.42	

Clay County, Missouri
Comparison of Revenues for the
Seven months ended July 31, 2021 and 2020
Cash Basis

	Seven months ended 07/31/21	Seven months ended 07/31/20	Variance Current Year Over (Under) Prior Year	% of Variance Between Years
100 General Fund				
Sales and Use Taxes	\$ 9,030,199.72	\$ 7,011,897.67	\$ 2,018,302.05	128.78%
Property Taxes	2,438,234.29	2,482,608.22	(44,373.93)	98.21%
Marriage Licenses	11,734.97	10,673.11	1,061.86	109.95%
Amusement Licenses	92,821.75	33,502.75	59,319.00	277.06%
Auctioneer Licenses	215.00	336.00	(121.00)	63.99%
Liquor Licenses	125,343.65	99,220.73	26,122.92	126.33%
Permits/Applications	19,232.00	10,742.00	8,490.00	179.04%
Inspection Fees	21,950.00	19,050.00	2,900.00	115.22%
Building Permits	105,781.14	74,896.00	30,885.14	141.24%
Fee Office Charges	5,840,583.39	5,401,955.07	438,628.32	108.12%
Service Fees	74,939.77	57,827.44	17,112.33	129.59%
Court Fines & Fees	-	-	-	0.00%
Retail Sales	-	-	-	0.00%
Concession & Commission	417.90	704.00	(286.10)	59.36%
Leases	36,750.00	36,750.00	-	100.00%
Surplus Property Sales	3,038.96	-	3,038.96	0.00%
Interest Earned	59,107.18	544,320.82	(485,213.64)	10.86%
From Federal Government	17,977.17	18,517.00	(539.83)	97.08%
From State of Missouri	1,534,799.73	1,177,486.83	357,312.90	130.35%
From Other Counties	8,738.00	14,917.87	(6,179.87)	58.57%
From Cities	-	948.00	(948.00)	0.00%
Other Non-governmental Reimb	1,650.00	-	1,650.00	0.00%
Miscellaneous Reimbursements	12,646.99	8,274.28	4,372.71	152.85%
Gifts & Donations	-	-	-	0.00%
Other Misc. Revenue	277,652.71	118,660.62	158,992.09	233.99%
Transfers In From Other Funds	576,197.35	70,293.78	505,903.57	819.70%
Total General Fund	20,290,011.67	17,193,582.19	3,096,429.48	

Clay County, Missouri
Comparison of Revenues for the
Seven months ended July 31, 2021 and 2020
Cash Basis

	Seven months ended 07/31/21	Seven months ended 07/31/20	Variance Current Year Over (Under) Prior Year	% of Variance Between Years	
219	CARES Act	(22.47)	29,324,270.57	(29,324,293.04)	0.00%
220	Road & Bridge	5,906,281.64	6,277,432.97	(371,151.33)	94.09%
221	Ermerg. Rental Assist. Prog. 1.0	3,640,895.75	-	3,640,895.75	0.00%
222	Ermerg. Rental Assist. Prog. 2.0	1,152,504.61	-	1,152,504.61	0.00%
224	American Rescue Plan Act	24,281,322.30	-	24,281,322.30	0.00%
240	Park	4,355,001.33	4,228,293.87	126,707.46	103.00%
260	Prosecutor Training	8,974.59	7,197.12	1,777.47	124.70%
264	Delinquent Sales Tax	577.12	1,157.57	(580.45)	49.86%
265	Prosecutor Contingency	6,427.08	20,000.00	(13,572.92)	32.14%
266	Prosecutor Check Collection	4,162.73	7,481.63	(3,318.90)	55.64%
271	Law Enforcement Training	7,251.99	5,916.01	1,335.98	122.58%
272	Work Release Program	-	4,261.00	(4,261.00)	0.00%
278	Civil Fees	50,000.00	50,000.00	-	100.00%
279	Law Enforcement	11,852,428.28	11,752,177.16	100,251.12	100.85%
282	Emergency Communications	465,629.47	580,320.21	(114,690.74)	80.24%
283	Law Library	-	-	-	0.00%
285	Assessor	2,803,150.37	2,751,401.25	51,749.12	101.88%
286	Inmate Security	11,372.76	210,108.20	(198,735.44)	5.41%
289	Law Enforcement Capital Reserve	26,255.26	26,270.62	(15.36)	99.94%
290	TIF	3,376,627.82	2,404,214.57	972,413.25	140.45%
292	Federal Equitable Sharing	24,747.72	238,549.04	(213,801.32)	10.37%
293	Domestic Violence	14,397.34	10,831.16	3,566.18	132.93%
300	Use Tax - Capital Projects	1,474,649.89	1,321,780.22	152,869.67	111.57%
301	Use Tax - Road & Bridge	1,474,019.42	1,360,567.39	113,452.03	108.34%
302	Use Tax - Parks & Trails	1,482,992.26	1,263,792.07	219,200.19	117.34%
305	Tax Collection Software	212,965.55	198,862.95	14,102.60	107.09%
310	Debt Service	3,635,651.97	2,979,955.50	655,696.47	122.00%
315	Health Beenfits	3,578,106.53	2,764,344.47	813,762.06	129.44%
401	Airport Construction	663,120.99	659,067.94	4,053.05	100.61%
403	LINC	74.16	179.15	(104.99)	41.40%
504	Sheriff DARE	917.92	8,815.24	(7,897.32)	10.41%
506	Sheriff Emerg. Fug. Apprehension	117,448.79	131,628.21	(14,179.42)	89.23%
508	Sheriff Inmate	-	-	-	0.00%
611	Prosecutor Retirement	13,136.00	13,136.00	-	100.00%
790	Land Trustee Agency Fund	-	-	-	0.00%
933	Records Preservation	395,096.42	321,689.47	73,406.95	122.82%
943	Collector TMF	639,339.34	557,684.32	81,655.02	114.64%
944	K-9	19,406.81	80.70	19,326.11	24048.09%
946	Sheriff Revolving	119,348.98	91,025.58	28,323.40	131.12%
Total of All Funds	\$ 92,104,272.39	\$ 86,766,074.35	\$ 5,338,198.04		

Clay County, Missouri
Comparison of Expenditures for the
Seven months ended July 31, 2021 and 2020
Cash Basis

	Seven months ended 07/31/21	Seven months ended 07/31/20	Variance Current Year Over (Under) Prior Year	% of Variance Between Years
100 General Fund				
Auditor	\$ 187,172.28	\$ 135,128.56	\$ 52,043.72	138.51%
County Clerk	182,344.20	134,534.85	47,809.35	135.54%
Treasurer	139,847.25	165,057.72	(25,210.47)	84.73%
County Commission	162,718.83	172,510.14	(9,791.31)	94.32%
Recorder of Deeds	260,793.37	268,700.35	(7,906.98)	97.06%
Collector	474,323.96	532,861.51	(58,537.55)	89.01%
Misc Tax Fees	38,971.98	22,808.32	16,163.66	170.87%
Rainy Day	-	-	-	0.00%
Public Administrator	451,197.92	421,061.91	30,136.01	107.16%
Indigent Board & Care	10,125.00	-	10,125.00	0.00%
Medical Examiner	308,800.00	224,500.00	84,300.00	137.55%
Prosecutor	960,275.93	975,710.92	(15,434.99)	98.42%
Support Recovery	596,274.13	610,361.72	(14,087.59)	97.69%
Emergency Management	-	-	-	0.00%
Division 1 Court	2,838.51	6,724.99	(3,886.48)	42.21%
Division 2 Court	6,474.41	3,536.49	2,937.92	183.07%
Division 3 Court	71,980.87	82,032.84	(10,051.97)	87.75%
Division 4 Court	3,806.72	4,665.76	(859.04)	81.59%
Division 5 Court	8,870.42	5,523.49	3,346.93	160.59%
Division 6 Court	3,022.81	1,319.65	1,703.16	229.06%
Division 7 Court	1,537.78	807.64	730.14	190.40%
Family Court Administrator	48,331.02	36,720.52	11,610.50	131.62%
Drug Court Administrator	1,125.43	1,750.78	(625.35)	64.28%
Division 9	6,254.10	1,533.82	4,720.28	407.75%
Division 1 Reporter	103.18	126.85	(23.67)	81.34%
Division 2 Reporter	685.15	1,037.60	(352.45)	66.03%
Division 3 Reporter	323.13	1,384.84	(1,061.71)	23.33%
Division 4 Reporter	-	-	-	0.00%
Circuit Court Executive Secretary	7,020.72	5,632.52	1,388.20	124.65%
Jury Supervisor	-	3,840.73	(3,840.73)	0.00%
Law Library	26,029.16	45,962.85	(19,933.69)	56.63%
Circuit Clerk	88,061.62	81,583.13	6,478.49	107.94%
Circuit Clerk JIS	398,233.94	424,352.14	(26,118.20)	93.85%
Jury Fees & Court	33,820.84	7,999.37	25,821.47	422.79%
Office of Dispute Resolution Services	107,441.42	110,202.58	(2,761.16)	97.49%
Juvenile - Administration	1,126,943.87	1,141,010.91	(14,067.04)	98.77%
Juvenile - Detention	489,735.51	483,707.34	6,028.17	101.25%
Juvenile - Group Homes	379,643.35	408,035.29	(28,391.94)	93.04%
County Administrator	102,990.11	155,099.16	(52,109.05)	66.40%
Purchasing	201,676.82	207,109.18	(5,432.36)	97.38%
Human Resources	481,371.53	1,074,006.28	(592,634.75)	44.82%
Finance	264,183.71	330,185.77	(66,002.06)	80.01%
County Counselor	87,124.48	-	87,124.48	0.00%
Planning & Zoning	258,922.80	265,671.74	(6,748.94)	97.46%
Central Services - Mail Room	-	-	-	0.00%
Information Technology	899,930.11	1,002,090.24	(102,160.13)	89.81%
Finance-Appropriations	-	3,995.29	(3,995.29)	0.00%
Facilities Management	782,855.15	721,562.91	61,292.24	108.49%
Utilities	419,371.86	443,237.80	(23,865.94)	94.62%
Contributions to External Programs	218,220.00	167,423.00	50,797.00	130.34%
Government Association Membership	-	-	-	0.00%
Election Commission	405,732.73	331,060.26	74,672.47	122.56%
Benefits and Insurances	1,888,823.94	1,768,130.06	120,693.88	106.83%
County Elections	220,000.00	62,121.25	157,878.75	354.15%
Debt Service	-	-	-	0.00%

Clay County, Missouri
Comparison of Expenditures for the
Seven months ended July 31, 2021 and 2020
Cash Basis

	Seven months ended 07/31/21	Seven months ended 07/31/20	Variance Current Year Over (Under) Prior Year	% of Variance Between Years
Judgements and Settlements	-	-	-	0.00%
Emergency Account	-	-	-	0.00%
Board of Equalization	10,052.37	-	10,052.37	0.00%
Public Services	120,800.21	404,753.67	(283,953.46)	29.85%
Tourism	464.00	176,103.32	(175,639.32)	0.26%
Airport Operations	-	932,446.36	(932,446.36)	0.00%
Judicial Expense	11,986.72	3,290.72	8,696.00	364.26%
Transfers Out	2,627,582.04	4,708,433.51	(2,080,851.47)	55.81%
Total General Fund	15,587,217.39	19,279,448.65	(3,692,231.26)	
219 CARES Act	856,259.81	27,900,970.98	(27,044,711.17)	3.07%
220 Road & Bridge	4,795,719.03	4,872,880.84	(77,161.81)	98.42%
221 Emerg. Rental Assist. Prog. 1.0	2,050,201.18	-	2,050,201.18	0.00%
222 Emerg. Rental Assist. Prog. 2.0	-	-	-	0.00%
224 American Rescue Plan Act	-	-	-	0.00%
240 Park	2,995,368.41	3,182,654.58	(187,286.17)	94.12%
260 Prosecutor Training	3,866.73	550.00	3,316.73	703.04%
264 Delinquent Sales Tax	580.00	-	580.00	0.00%
265 Prosecutor Contingency	8,627.59	3,862.72	4,764.87	223.36%
266 Prosecutor Check Collection	3,926.70	3,690.64	236.06	106.40%
271 Law Enforcement Training	12,720.59	2,444.00	10,276.59	520.48%
272 Work Release Program	5,069.57	10,190.92	(5,121.35)	49.75%
278 Civil Fees	35,833.48	38,884.58	(3,051.10)	92.15%
279 Law Enforcement	11,618,420.17	11,984,783.60	(366,363.43)	96.94%
282 Emergency Communications	458,954.93	135,703.80	323,251.13	338.20%
283 Law Library	-	-	-	0.00%
285 Assessor	2,038,000.00	1,880,101.43	157,898.57	108.40%
286 Inmate Security	198,470.22	21,675.70	176,794.52	915.63%
289 Law Enforcement Capital Reserve	-	20,372.00	(20,372.00)	0.00%
290 TIF	2,661,381.76	2,662,149.64	(767.88)	99.97%
292 Federal Equitable Sharing	90,567.76	12,256.55	78,311.21	738.93%
293 Domestic Violence	24,423.88	-	24,423.88	0.00%
300 Use Tax - Capital Projects	1,764,647.04	1,661,336.23	103,310.81	106.22%
301 Use Tax - Road & Bridge	486,427.84	440,795.34	45,632.50	110.35%
302 Use Tax - Parks & Trails	2,431,235.25	1,803,009.83	628,225.42	134.84%
305 Tax Collection Software	43,879.40	-	43,879.40	0.00%
310 Debt Service	3,635,651.97	2,979,955.50	655,696.47	122.00%
315 Health Benefits	3,508,073.27	3,003,586.87	504,486.40	116.80%
401 Airport Construction	572,054.87	589,005.76	(16,950.89)	97.12%
403 LINC	-	-	-	0.00%
504 Sheriff DARE	-	851.35	(851.35)	0.00%
506 Sheriff Emerg. Fug. Apprehension	81,668.81	33,474.65	48,194.16	243.97%
508 Sheriff Inmate	-	-	-	0.00%
611 Prosecutor Retirement	6,783.00	6,783.00	-	100.00%
790 Land Trustee Agency Fund	-	-	-	0.00%
933 Records Preservation	297,368.19	261,893.06	35,475.13	113.55%
943 Collector TMF	423,335.80	395,287.68	28,048.12	107.10%
944 K-9	1,815.65	180.00	1,635.65	1008.69%
946 Sheriff Revolving	167,732.19	104,108.91	63,623.28	161.11%
Total of All Funds	\$ 56,866,282.48	\$ 83,292,888.81	\$ (26,426,606.33)	



Victor Hurlbert, CGAP

Clay County, Missouri Auditor

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Liberty, MO 64068
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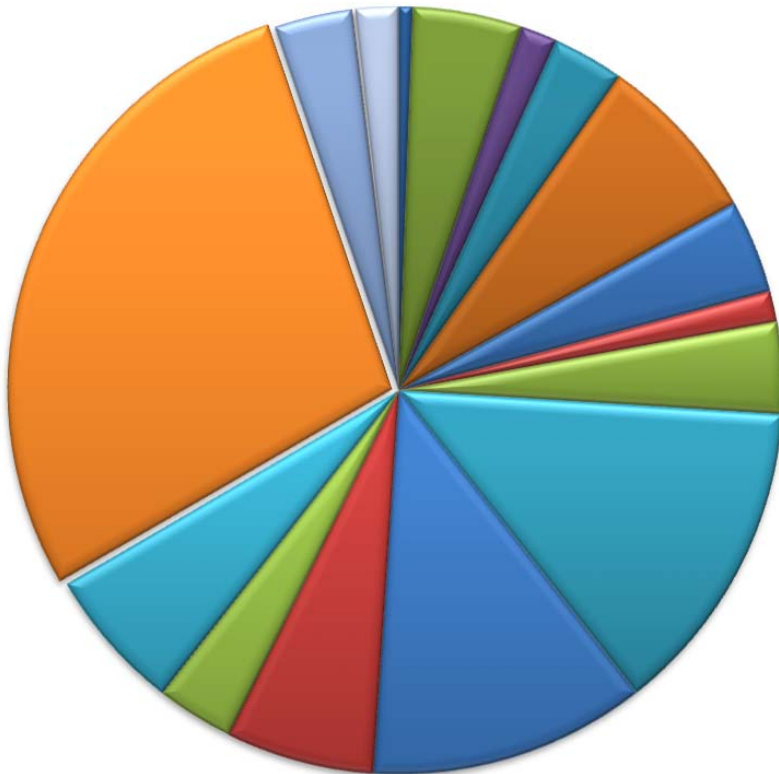
www.claycountymo.gov/departments/auditor

2021 General Fund Actual Expenditures To Date



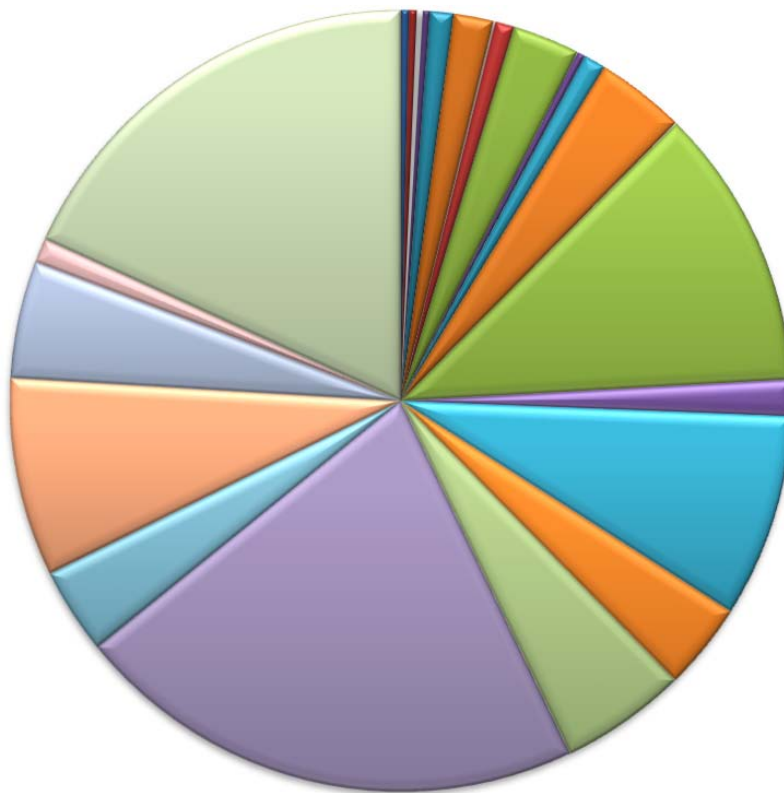
- 100-500 Auditor
- 100-501 County Clerk
- 100-502 Treasurer
- 100-503 County Commission
- 100-504 Recorder of Deeds
- 100-505 Collector
- 100-523/524 Public Administrator
- 100-54* Prosecutor
- 100-56/57* Courts Accounts
- 100-58* Circuit Clerk Accounts
- 100-59* Juvenile Accounts
- 100-925 Judicial Expense
- 100 Commission Departments

2021 Actual Expenditures for General Fund Commission Departments



- 100-508 Misc. Tax Fees
- 100-511 Rainy Day
- 100-534 Medical Examiner
- 100-600 Administration
- 100-601 Purchasing
- 100-602 Human Resources
- 100-603 Finance
- 100-604 County Counselor
- 100-605 Planning & Zoning
- 100-606 Central Services
- 100-607 Information Technology
- 100-608 Finance-Appropriations
- 100-611 Facilities Management
- 100-612 Utilities
- 100-630 Appropriations to Outside Agencies
- 100-631 Government Assoc. Membership
- 100-632 Election Commission
- 100-680 Benefits & Insurance
- 100-692 County Elections
- 100-696 Debt Service
- 100-697 Lease Payments
- 100-698 Judgements & Settlements
- 100-699 Emergency Account
- 100-723 Board of Equalization
- 100-900 Public Services

2021 All Funds Actual Expenditures To Date



- 100-500 Auditor
- 100-501 County Clerk
- 100-502 Treasurer
- 100-503 County Commission
- GF/Other Funds Recorder of Deeds
- GF/Other Funds Collector
- 100-508 Misc. Tax Fees
- 100-523 Public Administrator
- GF/Other Funds Prosecutor Accounts
- GF/Other Funds Courts
- GF/Other Funds Circuit Clerk
- GF/Other Funds Juvenile Accounts
- 100-723 Board of Equalization
- 100-925 Judicial Expense
- Gen.Fund Commission Departments
- Fund 219 CARES Act
- Fund 220 Road & Bridge
- Fund 221 Emerg. Rental Assist. Prog. 1.0
- Fund 222 Emerg. Rental Assist. Prog. 2.0
- Fund 224 American Rescue Plan Act
- Fund 240 Park Fund
- Not General Fund Sheriff
- Fund 285 Assessor
- Funds 300, 301, 302 Use Tax Funds
- Fund 400 Bond Construction Fund
- Fund 401 Airport Construction
- Not General Fund Commission Funds

2021 Year-To-Date Revenue Comparison

- | | |
|---|--|
| ■ 100 General Fund | ■ 219 CARES Act |
| ■ 220 Road & Bridge Fund | ■ 221 Emergency Rental Assistance Prog. 1.0 |
| ■ 222 Emergency Rental Assistance Prog. 2.0 | ■ 224 American Rescue Plan Act |
| ■ 240 Park Fund | ■ 260 Prosecutors Training Fund |
| ■ 264 Delinquent Sales Tax Fund | ■ 265 Prosecutor Contingency Fund |
| ■ 266 Prosecutor Administrative Handling Cost | ■ 271 Law Enforcement Training Fund |
| ■ 272 Work Release Program Fund | ■ 278 Civil Fees Fund |
| ■ 279 Law Enforcement Tax Fund | ■ 282 Emergency Communications Fund |
| ■ 283 Law Library Fund | ■ 285 Reassessment Fund |
| ■ 286 Inmate Security Fund | ■ 289 Law Enforcement Capital Reserve |
| ■ 290 TIF Fund | ■ 292 Federal Equitable Sharing |
| ■ 293 Domestic Violence Fund | ■ 294 Federal Emergency Management Assist Fund |
| ■ 300 Use Taxes - Capital Projects | ■ 301 Use Tax - Highway & Bridges |
| ■ 302 Use Tax - Park & Trails Projects | ■ 305 Tax Collection Software |
| ■ 310 Debt Service Fund | ■ 315 Health Benefits |
| ■ 320 Emp. W/H & Benefits | ■ 349 Children's Services Fund |
| ■ 400 Bond Construction Fund | ■ 401 Airport Fund |
| ■ 403 LINC Fund | ■ 504 Sheriff D.A.R.E. |
| ■ 506 Sheriff Emergency Fugitive Apprehension Fnd | ■ 508 Sheriff Inmate Fund |
| ■ 611 Prosecuting Attorney Retirement Fund | ■ 790 Land Trustee Agency Fund |
| ■ 933 Record Preservation Fund | ■ 943 Collector TMF Fund |
| ■ 944 K-9 Fund | ■ 946 Sheriff Revolving Fund |

