

# Clay County, Missouri

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April 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 April 30, 2017**

Fund Name	Fund Number	Eden Cash Balance	Less Encumbrances	Less		Unencumbered Cash
				Warrants Payable		
General	100	\$ 24,257,815.21	\$ 2,168,043.09	\$ -		\$ 22,089,772.12
Road & Bridge	220	3,070,536.86	455,411.10	-		2,615,125.76
Park	240	961,794.19	380,771.54	590.62		580,432.03
Prosecutor Training	260	8,802.25	171.73	-		8,630.52
Delinquent Sales Tax	264	5,059.35	-	-		5,059.35
Prosecutor Contingency	265	10,272.99	-	-		10,272.99
Prosecutor Check Collection	266	18,045.05	-	-		18,045.05
Law Enforcement Training	271	44,085.01	-	-		44,085.01
Work Release Program	272	15,398.32	-	-		15,398.32
Civil Fees	278	50,344.11	-	-		50,344.11
Law Enforcement	279	1,775,387.34	854,402.40	-		920,984.94
Emergency Communications	282	354,289.81	129,404.82	-		224,884.99
Assessor	285	3,169,251.95	368,282.46	-		2,800,969.49
Inmate Security	286	253,526.67	4,535.12	-		248,991.55
Law Enforcement Capital Reserve	289	1,207,251.00	104,513.00	-		1,102,738.00
TIF	290	904,636.86	-	-		904,636.86
Federal Equitable Sharing	292	30,141.68	-	-		30,141.68
Domestic Violence	293	12,268.99	-	-		12,268.99
Use Tax - Capital Projects	300	2,337,822.79	650,337.65	-		1,687,485.14
Use Tax - Road & Bridge	301	873,144.43	41,388.08	-		831,756.35
Use Tax - Parks & Trails	302	1,787,259.38	732,275.22	-		1,054,984.16
Tax Collection Software	305	168,244.99	-	-		168,244.99
Health Benefits	315	3,220,246.86	-	-		3,220,246.86
Airport Construction	401	1,574,158.37	120,142.47	-		1,454,015.90
LINC	403	23,282.04	-	-		23,282.04
Juvenile Grants	404	-	-	-		-
Sheriff D.A.R.E.	504	8,829.78	-	-		8,829.78
SOLVE	516	-	-	-		-
Prosecutor Retirement	611	8,398.00	-	-		8,398.00
Special Road Districts Fund	641	-	-	-		-
Land Trustee Agency Fund	790	8,228.27	-	-		8,228.27
Records Preservation	933	824,355.63	-	-		824,355.63
Collector TMF	943	422,404.06	2,500.00	-		419,904.06
K-9	944	15,467.56	-	-		15,467.56
Sheriff Revolving	946	339,222.82	-	-		339,222.82
		<b>\$ 47,759,972.62</b>	<b>\$ 6,012,178.68</b>	<b>\$ 590.62</b>		<b>\$ 41,747,203.32</b>

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

<b>Fund Name</b>	<b>Fund Number</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Net</b>
General	100	\$ 1,173,108.00	\$ 1,610,868.58	\$ (437,760.58)
Road & Bridge	220	276,385.72	189,798.29	86,587.43
Park	240	296,656.69	338,954.83	(42,298.14)
Prosecutor Training	260	422.29	566.03	(143.74)
Delinquent Sales Tax	264	1.95	-	1.95
Prosecutor Contingency	265	-	6,587.40	(6,587.40)
Prosecutor Check Collection	266	1,172.82	1,101.80	71.02
Drug Task Force	270	-	-	-
Law Enforcement Training	271	1,696.49	-	1,696.49
Work Release Program	272	3,708.93	-	3,708.93
Civil Fees	278	-	4,108.10	(4,108.10)
Law Enforcement	279	1,540,572.26	1,177,251.37	363,320.89
Emergency Communications	282	47,650.65	58,275.16	(10,624.51)
Law Library	283	-	-	-
Assessor	285	26,404.29	235,362.44	(208,958.15)
Inmate Security	286	3,172.84	1,640.00	1,532.84
Law Enforcement Capital Reserve	289	25,000.00	4,800.00	20,200.00
TIF	290	266,398.53	841,445.56	(575,047.03)
Federal Equitable Sharing	292	22,461.42	7,587.10	14,874.32
Domestic Violence	293	2,946.78	-	2,946.78
Use Tax - Capital Projects	300	106,646.25	92,986.29	13,659.96
Use Tax - Road & Bridge	301	104,979.97	-	104,979.97
Use Tax - Parks & Trails	302	106,264.63	138,234.95	(31,970.32)
Tax Collection Software	305	1,979.31	-	1,979.31
Debt Service	310	160,422.50	160,422.50	-
Health Benefits	315	387,748.60	367,082.31	20,666.29
Airport Construction	401	72,762.36	73,778.73	(1,016.37)
LINC	403	18.86	-	18.86
Juvenile Grants	404	-	-	-
Sheriff DARE	504	2,505.79	-	2,505.79
Sheriff Emerg. Fug. Apprehension	506	57,565.30	5,670.93	51,894.37
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	38,205.05	32,291.04	5,914.01
Collector TMF	943	70,692.50	10,048.66	60,643.84
K-9	944	19.34	275.00	(255.66)
Sheriff Revolving	946	6,577.23	5,038.75	1,538.48
		<b>\$ 4,804,147.35</b>	<b>\$ 5,365,144.82</b>	<b>\$ (560,997.47)</b>

**Clay County, Missouri**  
**Statement of Revenues and Expenditures - Cash Basis**  
**For the four months ended April 30, 2017**

<b>Fund Name</b>	<b>Fund Number</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Net</b>
General	100	\$ 12,949,814.55	\$ 9,329,868.76	\$ 3,619,945.79
Road & Bridge	220	4,371,579.35	3,410,663.25	960,916.10
Park	240	1,802,885.11	1,109,704.24	693,180.87
Prosecutor Training	260	1,306.66	2,121.16	(814.50)
Delinquent Sales Tax	264	14.32	-	14.32
Prosecutor Contingency	265	19,559.55	9,727.01	9,832.54
Prosecutor Check Collection	266	7,978.42	10,021.63	(2,043.21)
Drug Task Force	270	-	-	-
Law Enforcement Training	271	5,231.73	2,667.00	2,564.73
Work Release Program	272	8,002.45	-	8,002.45
Civil Fees	278	50,000.00	4,648.80	45,351.20
Law Enforcement	279	6,280,871.71	5,107,073.53	1,173,798.18
Emergency Communications	282	189,451.59	170,595.18	18,856.41
Law Library	283	-	-	-
Assessor	285	2,369,490.97	989,598.17	1,379,892.80
Inmate Security	286	10,459.97	1,640.00	8,819.97
Law Enforcement Capital Reserve	289	100,000.00	95,137.62	4,862.38
TIF	290	1,448,994.54	2,353,337.41	(904,342.87)
Federal Equitable Sharing	292	23,820.29	8,737.03	15,083.26
Domestic Violence	293	9,061.56	-	9,061.56
Use Tax - Capital Projects	300	451,658.28	177,734.05	273,924.23
Use Tax - Road & Bridge	301	445,303.64	-	445,303.64
Use Tax - Parks & Trails	302	459,678.53	202,427.86	257,250.67
Tax Collection Software	305	160,227.18	-	160,227.18
Debt Service	310	161,505.00	161,505.00	-
Health Benefits	315	1,541,836.06	1,480,244.97	61,591.09
Airport Construction	401	1,421,489.78	175,932.96	1,245,556.82
LINC	403	81.94	-	81.94
Juvenile Grants	404	-	-	-
Sheriff DARE	504	3,979.45	-	3,979.45
Sheriff Emerg. Fug. Apprehension	506	116,546.25	60,014.21	56,532.04
Sheriff Inmate	508	-	-	-
SOLVE	516	-	-	-
Prosecutor Retirement	611	12,274.00	3,876.00	8,398.00
Special Road Districts Fund	641	-	-	-
Land Trustee Agency Fund	790	-	-	-
Records Preservation	933	149,548.56	127,840.52	21,708.04
Collector TMF	943	425,165.77	190,066.28	235,099.49
K-9	944	675.48	1,198.98	(523.50)
Sheriff Revolving	946	34,599.46	52,092.31	(17,492.85)
		<b>\$ 35,033,092.15</b>	<b>\$ 25,238,473.93</b>	<b>\$ 9,794,618.22</b>

**Clay County, Missouri**  
**Revenues for the one month and four months ended April 30, 2017**  
**Cash Basis**

	<b>One month ended 04/30/17</b>	<b>Four months ended 04/30/17</b>	<b>2017 Budget (less Carryover)</b>	<b>Amount Under (Over) Budget</b>
<b>I00 General Fund</b>				
Sales and Use Taxes	\$ 806,380.95	\$ 3,848,245.82	\$ 11,631,314	\$ 7,783,068.18
Property Taxes	32,532.68	2,941,126.39	3,681,796	740,669.61
Marriage Licenses	276.89	497.62	900	402.38
Amusement Licenses	234.00	95,398.79	130,000	34,601.21
Auctioneer Licenses	52.00	260.00	900	640.00
Liquor Licenses	325.50	2,363.94	130,000	127,636.06
Firearm Permits	410.00	7,047.00	18,000	10,953.00
Inspection Fees	2,450.00	11,690.00	20,000	8,310.00
Building Permits	14,639.14	81,615.24	150,000	68,384.76
Fee Office Charges	186,474.62	4,196,712.40	5,224,000	1,027,287.60
Service Fees	35,007.15	84,371.98	274,350	189,978.02
Court Fines & Fees	-	-	-	-
Retail Sales	-	-	-	-
Concession & Commission	121.44	540.50	2,000	1,459.50
Leases	5,250.00	21,000.00	63,000	42,000.00
Surplus Property Sales	-	-	7,500	7,500.00
Interest Earned	63,751.08	285,494.62	370,000	84,505.38
From Federal Government	3,402.00	18,718.00	45,000	26,282.00
From State of Missouri	10,077.69	566,146.85	1,875,565	1,309,418.15
From Other Counties	5,666.03	13,860.03	29,050	15,189.97
From Cities	-	-	-	-
Other Non-governmental Reimb	440.00	21,133.30	600	(20,533.30)
Miscellaneous Reimbursements	11.78	11,555.66	2,200	(9,355.66)
Gifts & Donations	-	-	-	-
Other Misc. Revenue	5,605.05	49,282.46	1,152,912	1,103,629.95
Transfers In From Other Funds	-	692,753.95	469,819	(222,934.79)
<b>Total General Fund</b>	<b>1,173,108.00</b>	<b>12,949,814.55</b>	<b>25,278,907</b>	<b>12,329,092.02</b>

**Clay County, Missouri**  
**Revenues for the one month and four months ended April 30, 2017**  
**Cash Basis**

	<b>One month ended 04/30/17</b>	<b>Four months ended 04/30/17</b>	<b>2017 Budget (less Carryover)</b>	<b>Amount Under (Over) Budget</b>
220 Road & Bridge	276,385.72	4,371,579.35	8,208,398	3,836,819.12
240 Park	296,656.69	1,802,885.11	7,405,815	5,602,929.82
260 Prosecutor Training	422.29	1,306.66	4,050	2,743.34
264 Delinquent Sales Tax	1.95	14.32	50	35.68
265 Prosecutor Contingency	-	19,559.55	20,000	440.45
266 Prosecutor Check Collection	1,172.82	7,978.42	20,350	12,371.58
270 Drug Task Force	-	-	-	-
271 Law Enforcement Training	1,696.49	5,231.73	24,800	19,568.27
272 Work Release Program	3,708.93	8,002.45	15,000	6,997.55
278 Civil Fees	-	50,000.00	50,000	-
279 Law Enforcement	1,540,572.26	6,280,871.71	17,433,865	11,152,993.33
282 Emergency Communications	47,650.65	189,451.59	580,000	390,548.41
283 Law Library	-	-	46,000	46,000.00
285 Assessor	26,404.29	2,369,490.97	2,722,260	352,768.75
286 Inmate Security	3,172.84	10,459.97	34,000	23,540.03
289 Law Enforcement Capital Reserve	25,000.00	100,000.00	653,204	553,203.90
290 TIF	266,398.53	1,448,994.54	3,825,000	2,376,005.46
292 Federal Equitable Sharing	22,461.42	23,820.29	150	(23,670.29)
293 Domestic Violence	2,946.78	9,061.56	32,150	23,088.44
300 Use Tax - Capital Projects	106,646.25	451,658.28	1,280,000	828,341.72
301 Use Tax - Road & Bridge	104,979.97	445,303.64	1,268,500	823,196.36
302 Use Tax - Parks & Trails	106,264.63	459,678.53	1,285,330	825,650.97
305 Tax Collection Software	1,979.31	160,227.18	5,500	(154,727.18)
310 Debt Service	160,422.50	161,505.00	421,848	260,343.49
315 Health Benefits	387,748.60	1,541,836.06	4,554,240	3,012,403.94
401 Airport Construction	72,762.36	1,421,489.78	3,030,058	1,608,568.17
403 LINC	18.86	81.94	250	168.06
404 Juvenile Grants	-	-	-	-
504 Sheriff DARE	2,505.79	3,979.45	5,050	1,070.55
506 Sheriff Emerg. Fug. Apprehension	57,565.30	116,546.25	151,000	34,453.75
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	38,205.05	149,548.56	457,500	307,951.44
943 Collector TMF	70,692.50	425,165.77	453,000	27,834.23
944 K-9	19.34	675.48	125	(550.48)
946 Sheriff Revolving Fund	6,577.23	34,599.46	107,738	73,138.42
<b>Total of All Funds</b>	<b>\$ 4,804,147.35</b>	<b>\$ 35,033,092.15</b>	<b>\$ 79,485,765</b>	<b>\$ 44,452,673.30</b>

**Clay County, Missouri**  
**Expenditures for the one month and four months ended April 30, 2017**  
**Cash Basis**

	<b>One month ended 04/30/17</b>	<b>Four months ended 04/30/17</b>	<b>2017 Budget</b>	<b>Amount Under (Over) Budget</b>
<b>100 General Fund</b>				
Auditor	\$ 17,115.89	\$ 77,196.85	\$ 234,335	\$ 157,138.09
County Clerk	19,981.76	88,073.19	261,363	173,289.93
Treasurer	16,017.60	71,392.01	227,353	155,961.42
County Commission	17,975.93	73,728.95	222,343	148,614.05
Recorder of Deeds	30,480.53	134,838.06	407,460	272,621.50
Collector	48,382.72	286,761.32	860,901	574,139.43
Misc Tax Fees	370.00	18,992.29	50,000	31,007.71
Rainy Day	-	-	2,071,394	2,071,394.47
Public Administrator	47,825.93	218,694.39	674,890	456,195.63
Indigent Board & Care	-	1,504.00	78,000	76,496.00
Medical Examiner	-	-	290,000	290,000.00
Prosecutor	118,767.84	519,801.13	1,619,049	1,099,247.95
Support Recovery	76,723.18	336,070.30	1,241,201	905,131.17
Emergency Management	-	-	-	-
Division 1 Court	248.40	2,107.73	20,220	18,112.27
Division 2 Court	261.35	1,360.27	16,970	15,609.73
Division 3 Court	9,218.40	46,653.72	99,670	53,016.28
Division 4 Court	1,089.90	2,645.37	26,895	24,249.63
Division 5 Court	129.99	486.96	21,140	20,653.04
Division 6 Court	664.75	1,367.13	14,240	12,872.87
Division 7 Court	388.69	598.50	14,140	13,541.50
Family Court Administrator	-	4,970.36	46,040	41,069.64
Drug Court Administrator	84.34	443.89	3,900	3,456.11
Division 9	411.28	1,190.40	14,690	13,499.60
Division 1 Reporter	-	194.17	5,000	4,805.83
Division 2 Reporter	173.49	197.98	5,050	4,852.02
Division 3 Reporter	118.47	404.83	5,650	5,245.17
Division 4 Reporter	59.06	262.36	4,400	4,137.64
Circuit Court Executive Secretary	850.01	3,355.04	25,804	22,449.02
Jury Supervisor	-	-	7,000	7,000.00
Law Library	2,711.05	26,434.20	60,000	33,565.80
Circuit Clerk	13,144.29	104,249.50	272,325	168,075.24
Circuit Clerk JIS	51,701.45	204,621.82	754,184	549,561.87
Jury Fees & Court	2,535.00	16,756.72	100,000	83,243.28
Office of Dispute Resolution Services	23,225.42	80,360.68	251,422	171,061.56
Juvenile - Administration	139,681.53	585,204.04	1,915,499	1,330,295.42
Juvenile - Detention	55,159.30	259,498.94	892,661	633,162.22
Juvenile - Group Homes	57,458.76	252,981.03	763,659	510,678.28
County Administrator	12,973.93	58,555.42	176,912	118,356.26
Purchasing	28,864.90	100,323.01	396,110	295,787.21
Human Resources	33,558.83	169,655.72	2,405,123	2,235,467.24
Finance	29,204.27	132,331.18	706,842	574,510.74
County Counselor	18,713.22	79,218.39	288,844	209,625.84
Planning & Zoning	19,530.53	93,109.60	368,674	275,564.52
Central Services - Mail Room	-	-	-	-
Information Technology	109,232.40	456,495.93	2,693,549	2,237,053.51
Facilities Management	127,824.05	382,204.39	3,468,403	3,086,198.82
Utilities	63,957.28	204,040.39	1,626,675	1,422,634.61
Contributions to External Programs	13,537.00	158,148.00	382,946	224,798.00
Government Association Membership	-	-	75,250	75,250.00
Election Commission	-	-	524,665	524,665.00
Benefits and Insurances	226,597.00	820,974.08	5,031,433	4,210,459.27
County Elections	-	-	275,000	275,000.00
Debt Service	-	-	-	-
Judgements and Settlements	-	-	-	-



**Clay County, Missouri**  
**Expenditures for the one month and four months ended April 30, 2017**  
**Cash Basis**

	<u>One month ended 04/30/17</u>	<u>Four months ended 04/30/17</u>	<u>2017 Budget</u>	<u>Amount Under (Over) Budget</u>
Emergency Account	-	-	1,951,089	1,951,089.00
Capital Projects	-	-	-	-
Public Services	25,654.55	125,384.83	770,029	644,644.16
Tourism	25,510.84	59,410.93	440,833	381,422.07
Airport Operations	17,195.37	77,702.78	293,920	216,217.01
Judicial Expense	3,888.41	10,724.26	40,000	29,275.74
Transfers Out	101,669.69	2,978,191.72	9,095,504	6,117,312.17
<b>Total General Fund</b>	<b>1,610,868.58</b>	<b>9,329,868.76</b>	<b>44,590,651</b>	<b>35,260,782.54</b>
220 Road & Bridge	189,798.29	3,410,663.25	10,308,845	6,898,181.94
240 Park	338,954.83	1,109,704.24	7,600,805	6,491,100.84
260 Prosecutor Training	566.03	2,121.16	13,667	11,545.59
264 Delinquent Sales Tax	-	-	5,095	5,095.03
265 Prosecutor Contingency	6,587.40	9,727.01	20,440	10,713.44
266 Prosecutor Check Collection	1,101.80	10,021.63	40,438	30,416.63
270 Drug Task Force	-	-	-	-
271 Law Enforcement Training	-	2,667.00	66,320	63,653.28
272 Work Release Program	-	-	22,396	22,395.87
278 Civil Fees	4,108.10	4,648.80	55,550	50,901.59
279 Law Enforcement	1,177,251.37	5,107,073.53	17,977,256	12,870,182.33
282 Emergency Communications	58,275.16	170,595.18	915,433	744,838.22
283 Law Library	-	-	59,139	59,139.00
285 Assessor	235,362.44	989,598.17	4,300,951	3,311,353.11
286 Inmate Security	1,640.00	1,640.00	278,701	277,061.17
289 Law Enforcement Capital Reserve	4,800.00	95,137.62	1,855,592	1,760,454.45
290 TIF	841,445.56	2,353,337.41	5,633,980	3,280,642.32
292 Federal Equitable Sharing	7,587.10	8,737.03	15,208	6,471.39
293 Domestic Violence	-	-	35,371	35,371.43
300 Use Tax - Capital Projects	92,986.29	177,734.05	3,337,858	3,160,124.20
301 Use Tax - Road & Bridge	-	-	1,696,341	1,696,340.79
302 Use Tax - Parks & Trails	138,234.95	202,427.86	2,796,903	2,594,475.19
305 Tax Collection Software	-	-	13,518	13,517.81
310 Debt Service	160,422.50	161,505.00	421,848	260,343.49
315 Health Benefits	367,082.31	1,480,244.97	7,712,896	6,232,650.80
401 Airport Construction	73,778.73	175,932.96	4,446,670	4,270,737.33
403 LINC	-	-	23,450	23,450.10
404 Juvenile Grants	-	-	-	-
504 Sheriff DARE	-	-	9,900	9,900.30
506 Sheriff Emerg. Fug. Apprehension	5,670.93	60,014.21	151,000	90,985.79
508 Sheriff Inmate	-	-	133,190	133,190.00
516 SOLVE	-	-	-	-
611 Prosecutor Retirement	969.00	3,876.00	11,628	7,752.00
641 Special Road Districts Fund	-	-	-	-
790 Land Trustee Agency Fund	-	-	8,228	8,228.27
933 Records Preservation	32,291.04	127,840.52	1,260,127	1,132,286.57
943 Collector TMF	10,048.66	190,066.28	620,455	430,388.96
944 K-9	275.00	1,198.98	16,116	14,916.98
946 Sheriff Revolving	5,038.75	52,092.31	460,109	408,016.94
<b>Total of All Funds</b>	<b>\$ 5,365,144.82</b>	<b>\$ 25,238,473.93</b>	<b>\$ 116,916,080</b>	<b>\$ 91,677,605.69</b>

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

	<b>One month ended 04/30/17</b>	<b>One month ended 04/30/16</b>	<b>Variance Current Year Over (Under) Prior Year</b>
<b>100 General Fund</b>			
Sales and Use Taxes	\$ 806,380.95	\$ 831,402.17	\$ (25,021.22)
Property Taxes	32,532.68	29,244.52	3,288.16
Marriage Licenses	276.89	61.73	215.16
Amusement Licenses	234.00	246.50	(12.50)
Auctioneer Licenses	52.00	156.00	(104.00)
Liquor Licenses	325.50	770.35	(444.85)
Firearm Permits	410.00	3,222.00	(2,812.00)
Inspection Fees	2,450.00	3,450.00	(1,000.00)
Building Permits	14,639.14	25,945.00	(11,305.86)
Fee Office Charges	186,474.62	218,212.48	(31,737.86)
Service Fees	35,007.15	37,362.88	(2,355.73)
Court Fines & Fees	-	-	-
Retail Sales	-	-	-
Concession & Commission	121.44	174.80	(53.36)
Leases	5,250.00	5,250.00	-
Surplus Property Sales	-	-	-
Interest Earned	63,751.08	24,161.88	39,589.20
From Federal Government	3,402.00	3,598.00	(196.00)
From State of Missouri	10,077.69	406,479.74	(396,402.05)
From Other Counties	5,666.03	378.00	5,288.03
From Cities	-	-	-
Other Non-governmental Reimb	440.00	-	440.00
Miscellaneous Reimbursements	11.78	24.43	(12.65)
Gifts & Donations	-	-	-
Other Misc. Revenue	5,605.05	7,982.89	(2,377.84)
Transfers In From Other Funds	-	-	-
<b>Total General Fund</b>	<b>1,173,108.00</b>	<b>1,598,123.37</b>	<b>(425,015.37)</b>

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

	<b>One month ended 04/30/17</b>	<b>One month ended 04/30/16</b>	<b>Variance Current Year Over (Under) Prior Year</b>	
220	Road & Bridge	276,385.72	272,668.14	3,717.58
240	Park	296,656.69	362,121.46	(65,464.77)
260	Prosecutor Training	422.29	451.21	(28.92)
264	Delinquent Sales Tax	1.95	4.49	(2.54)
265	Prosecutor Contingency	-	-	-
266	Prosecutor Check Collection	1,172.82	1,264.68	(91.86)
270	Drug Task Force	-	-	-
271	Law Enforcement Training	1,696.49	1,804.23	(107.74)
272	Work Release Program	3,708.93	883.00	2,825.93
278	Civil Fees	-	-	-
279	Law Enforcement	1,540,572.26	1,134,063.46	406,508.80
282	Emergency Communications	47,650.65	48,087.48	(436.83)
283	Law Library	-	-	-
285	Assessor	26,404.29	(266,477.93)	292,882.22
286	Inmate Security	3,172.84	137,342.33	(134,169.49)
289	Law Enforcement Capital Reserve	25,000.00	25,000.00	-
290	TIF	266,398.53	266,842.58	(444.05)
292	Federal Equitable Sharing	22,461.42	37.19	22,424.23
293	Domestic Violence	2,946.78	3,221.68	(274.90)
300	Use Tax - Capital Projects	106,646.25	97,788.51	8,857.74
301	Use Tax - Road & Bridge	104,979.97	96,680.68	8,299.29
302	Use Tax - Parks & Trails	106,264.63	97,615.32	8,649.31
305	Tax Collection Software	1,979.31	1,315.34	663.97
310	Debt Service	160,422.50	-	160,422.50
315	Health Benefits	387,748.60	383,215.63	4,532.97
401	Airport Construction	72,762.36	81,909.78	(9,147.42)
403	LINC	18.86	20.15	(1.29)
404	Juvenile Grants	-	0.48	(0.48)
504	Sheriff DARE	2,505.79	-	2,505.79
506	Sheriff Emerg. Fug. Apprehension	57,565.30	78,212.99	(20,647.69)
508	Sheriff Inmate	-	-	-
516	SOLVE	-	0.49	(0.49)
611	Prosecutor Retirement	-	-	-
641	Special Road Districts Fund	-	-	-
790	Land Trustee Agency Fund	-	-	-
933	Records Preservation	38,205.05	42,129.76	(3,924.71)
943	Collector TMF	70,692.50	58,743.05	11,949.45
944	K-9	19.34	144.25	(124.91)
946	Sheriff Revolving	6,577.23	51,606.24	(45,029.01)
<b>Total of All Funds</b>		<b>\$ 4,804,147.35</b>	<b>\$ 4,574,820.04</b>	<b>\$ 229,327.31</b>

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

	<b>One month ended 04/30/17</b>	<b>One month ended 04/30/16</b>	<b>Variance Current Year Over (Under) Prior Year</b>
<b>100 General Fund</b>			
Auditor	\$ 17,115.89	\$ 24,800.29	\$ (7,684.40)
County Clerk	19,981.76	26,626.52	(6,644.76)
Treasurer	16,017.60	22,492.39	(6,474.79)
County Commission	17,975.93	21,492.44	(3,516.51)
Recorder of Deeds	30,480.53	43,885.90	(13,405.37)
Collector	48,382.72	73,011.31	(24,628.59)
Misc Tax Fees	370.00	-	370.00
Rainy Day	-	-	-
Public Administrator	47,825.93	63,353.37	(15,527.44)
Indigent Board & Care	-	3,289.46	(3,289.46)
Medical Examiner	-	69,013.25	(69,013.25)
Prosecutor	118,767.84	169,897.89	(51,130.05)
Support Recovery	76,723.18	112,494.72	(35,771.54)
Emergency Management	-	-	-
Division 1 Court	248.40	786.61	(538.21)
Division 2 Court	261.35	372.60	(111.25)
Division 3 Court	9,218.40	3,652.60	5,565.80
Division 4 Court	1,089.90	624.91	464.99
Division 5 Court	129.99	-	129.99
Division 6 Court	664.75	700.01	(35.26)
Division 7 Court	388.69	693.72	(305.03)
Family Court Administrator	-	2,228.80	(2,228.80)
Drug Court Administrator	84.34	135.00	(50.66)
Division 9	411.28	(100.00)	511.28
Division 1 Reporter	-	-	-
Division 2 Reporter	173.49	-	173.49
Division 3 Reporter	118.47	393.32	(274.85)
Division 4 Reporter	59.06	-	59.06
Circuit Court Executive Secretary	850.01	616.92	233.09
Jury Supervisor	-	1,486.39	(1,486.39)
Law Library	2,711.05	3,689.95	(978.90)
Circuit Clerk	13,144.29	11,345.97	1,798.32
Circuit Clerk JIS	51,701.45	70,594.12	(18,892.67)
Jury Fees & Court	2,535.00	7,900.26	(5,365.26)
Office of Dispute Resolution Services	23,225.42	25,375.12	(2,149.70)
Juvenile - Administration	139,681.53	181,380.55	(41,699.02)
Juvenile - Detention	55,159.30	78,153.11	(22,993.81)
Juvenile - Group Homes	57,458.76	87,641.54	(30,182.78)
County Administrator	12,973.93	23,267.32	(10,293.39)
Purchasing	28,864.90	24,043.49	4,821.41
Human Resources	33,558.83	33,834.14	(275.31)
Finance	29,204.27	34,691.22	(5,486.95)
County Counselor	18,713.22	44,897.02	(26,183.80)
Planning & Zoning	19,530.53	30,860.25	(11,329.72)
Central Services - Mail Room	-	-	-
Information Technology	109,232.40	89,295.02	19,937.38
Facilities Management	127,824.05	101,720.56	26,103.49
Utilities	63,957.28	41,076.98	22,880.30
Contributions to External Programs	13,537.00	18,525.00	(4,988.00)
Government Association Membership	-	-	-
Election Commission	-	-	-
Benefits and Insurances	226,597.00	189,019.51	37,577.49
County Elections	-	-	-
Debt Service	-	-	-
Judgements and Settlements	-	-	-

**Clay County, Missouri**  
**Comparison of Expenditures for the**  
**One month ended April 30, 2017 and 2016**

**Cash Basis**

	<b>One month ended 04/30/17</b>	<b>One month ended 04/30/16</b>	<b>Variance Current Year Over (Under) Prior Year</b>
Emergency Account	-	-	-
Capital Projects	-	-	-
Public Services	25,654.55	34,059.95	(8,405.40)
Tourism	25,510.84	8,440.93	17,069.91
Airport Operations	17,195.37	13,889.92	3,305.45
Judicial Expense	3,888.41	5,065.15	(1,176.74)
Transfers Out	101,669.69	2,285.03	99,384.66
<b>Total General Fund</b>	<b>1,610,868.58</b>	<b>1,803,000.53</b>	<b>(192,131.95)</b>
220 Road & Bridge	189,798.29	244,177.13	(54,378.84)
240 Park	338,954.83	579,949.60	(240,994.77)
260 Prosecutor Training	566.03	-	566.03
264 Delinquent Sales Tax	-	-	-
265 Prosecutor Contingency	6,587.40	1,231.59	5,355.81
266 Prosecutor Check Collection	1,101.80	2,057.97	(956.17)
270 Drug Task Force	-	-	-
271 Law Enforcement Training	-	888.28	(888.28)
272 Work Release Program	-	-	-
278 Civil Fees	4,108.10	7,393.58	(3,285.48)
279 Law Enforcement	1,177,251.37	1,631,755.11	(454,503.74)
282 Emergency Communications	58,275.16	53,293.73	4,981.43
283 Law Library	-	-	-
285 Assessor	235,362.44	257,329.59	(21,967.15)
286 Inmate Security	1,640.00	1,676.34	(36.34)
289 Law Enforcement Capital Reserve	4,800.00	(0.80)	4,800.80
290 TIF	841,445.56	-	841,445.56
292 Federal Equitable Sharing	7,587.10	2,760.18	4,826.92
293 Domestic Violence	-	-	-
300 Use Tax - Capital Projects	92,986.29	(44,981.46)	137,967.75
301 Use Tax - Road & Bridge	-	5,000.00	(5,000.00)
302 Use Tax - Parks & Trails	138,234.95	33,576.55	104,658.40
305 Tax Collection Software	-	-	-
310 Debt Service	160,422.50	-	160,422.50
315 Health Benefits	367,082.31	306,847.52	60,234.79
401 Airport Construction	73,778.73	31,129.35	42,649.38
403 LINC	-	-	-
404 Juvenile Grants	-	-	-
504 Sheriff DARE	-	-	-
506 Sheriff Emerg. Fug. Apprehension	5,670.93	38,813.61	(33,142.68)
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	32,291.04	30,283.47	2,007.57
943 Collector TMF	10,048.66	21,633.88	(11,585.22)
944 K-9	275.00	107.31	167.69
946 Sheriff Revolving	5,038.75	23,393.91	(18,355.16)
<b>Total of All Funds</b>	<b>\$ 5,365,144.82</b>	<b>\$ 5,031,962.97</b>	<b>\$ 333,181.85</b>

**Clay County, Missouri**  
**Comparison of Revenues for the**  
**Four months ended April 30, 2017 and 2016**  
**Cash Basis**

	<b>Four months ended 04/30/17</b>	<b>Four months ended 04/30/16</b>	<b>Variance Current Year Over (Under) Prior Year</b>
<b>100 General Fund</b>			
Sales and Use Taxes	\$ 3,848,245.82	\$ 3,655,403.34	\$ 192,842.48
Property Taxes	2,941,126.39	3,122,335.59	(181,209.20)
Marriage Licenses	497.62	358.24	139.38
Amusement Licenses	95,398.79	126,124.30	(30,725.51)
Auctioneer Licenses	260.00	624.00	(364.00)
Liquor Licenses	2,363.94	3,472.51	(1,108.57)
Firearm Permits	7,047.00	5,866.00	1,181.00
Inspection Fees	11,690.00	7,320.00	4,370.00
Building Permits	81,615.24	44,196.70	37,418.54
Fee Office Charges	4,196,712.40	4,120,931.22	75,781.18
Service Fees	84,371.98	70,306.40	14,065.58
Court Fines & Fees	-	-	-
Retail Sales	-	-	-
Concession & Commission	540.50	598.92	(58.42)
Leases	21,000.00	21,000.00	-
Surplus Property Sales	-	9,328.50	(9,328.50)
Interest Earned	285,494.62	185,336.66	100,157.96
From Federal Government	18,718.00	24,864.00	(6,146.00)
From State of Missouri	566,146.85	683,200.15	(117,053.30)
From Other Counties	13,860.03	7,970.05	5,889.98
From Cities	-	-	-
Other Non-governmental Reimb	21,133.30	354.00	20,779.30
Miscellaneous Reimbursements	11,555.66	261.01	11,294.65
Gifts & Donations	-	-	-
Other Misc. Revenue	49,282.46	20,121.46	29,161.00
Transfers In From Other Funds	692,753.95	181,925.80	510,828.15
<b>Total General Fund</b>	<b>12,949,814.55</b>	<b>12,291,898.85</b>	<b>657,915.70</b>

**Clay County, Missouri**  
**Comparison of Revenues for the**  
**Four months ended April 30, 2017 and 2016**  
**Cash Basis**

	<b>Four months ended 04/30/17</b>	<b>Four months ended 04/30/16</b>	<b>Variance Current Year Over (Under) Prior Year</b>	
220	Road & Bridge	4,371,579.35	4,440,058.81	(68,479.46)
240	Park	1,802,885.11	1,631,519.80	171,365.31
260	Prosecutor Training	1,306.66	1,471.84	(165.18)
264	Delinquent Sales Tax	14.32	21.46	(7.14)
265	Prosecutor Contingency	19,559.55	19,724.68	(165.13)
266	Prosecutor Check Collection	7,978.42	9,380.36	(1,401.94)
270	Drug Task Force	-	-	-
271	Law Enforcement Training	5,231.73	5,891.90	(660.17)
272	Work Release Program	8,002.45	3,125.58	4,876.87
278	Civil Fees	50,000.00	50,000.00	-
279	Law Enforcement	6,280,871.71	5,284,900.02	995,971.69
282	Emergency Communications	189,451.59	196,890.68	(7,439.09)
283	Law Library	-	-	-
285	Assessor	2,369,490.97	2,267,879.59	101,611.38
286	Inmate Security	10,459.97	145,325.18	(134,865.21)
289	Law Enforcement Capital Reserve	100,000.00	100,000.00	-
290	TIF	1,448,994.54	1,378,339.43	70,655.11
292	Federal Equitable Sharing	23,820.29	12,808.72	11,011.57
293	Domestic Violence	9,061.56	9,721.25	(659.69)
300	Use Tax - Capital Projects	451,658.28	476,698.01	(25,039.73)
301	Use Tax - Road & Bridge	445,303.64	472,406.42	(27,102.78)
302	Use Tax - Parks & Trails	459,678.53	481,175.33	(21,496.80)
305	Tax Collection Software	160,227.18	165,708.31	(5,481.13)
310	Debt Service	161,505.00	1,050.00	160,455.00
315	Health Benefits	1,541,836.06	1,545,635.05	(3,798.99)
401	Airport Construction	1,421,489.78	276,937.72	1,144,552.06
403	LINC	81.94	93.89	(11.95)
404	Juvenile Grants	-	2.33	(2.33)
504	Sheriff DARE	3,979.45	-	3,979.45
506	Sheriff Emerg. Fug. Apprehension	116,546.25	79,358.04	37,188.21
508	Sheriff Inmate	-	-	-
516	SOLVE	-	2.35	(2.35)
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	149,548.56	145,344.71	4,203.85
943	Collector TMF	425,165.77	391,534.85	33,630.92
944	K-9	675.48	448.27	227.21
946	Sheriff Revolving	34,599.46	173,510.68	(138,911.22)
	<b>Total of All Funds</b>	<b>\$ 35,033,092.15</b>	<b>\$ 32,066,619.40</b>	<b>\$ 2,966,472.75</b>

**Clay County, Missouri**  
**Comparison of Expenditures for the**  
**Four months ended April 30, 2017 and 2016**  
**Cash Basis**

	<b>Four months ended 04/30/17</b>	<b>Four months ended 04/30/16</b>	<b>Variance Current Year Over (Under) Prior Year</b>
<b>100 General Fund</b>			
Auditor	\$ 77,196.85	\$ 73,355.51	\$ 3,841.34
County Clerk	88,073.19	77,157.01	10,916.18
Treasurer	71,392.01	65,625.22	5,766.79
County Commission	73,728.95	65,167.52	8,561.43
Recorder of Deeds	134,838.06	132,054.30	2,783.76
Collector	286,761.32	224,787.96	61,973.36
Misc Tax Fees	18,992.29	-	18,992.29
Rainy Day	-	-	-
Public Administrator	218,694.39	194,311.47	24,382.92
Indigent Board & Care	1,504.00	9,988.38	(8,484.38)
Medical Examiner	-	138,026.50	(138,026.50)
Prosecutor	519,801.13	505,482.50	14,318.63
Support Recovery	336,070.30	350,593.17	(14,522.87)
Emergency Management	-	-	-
Division 1 Court	2,107.73	1,667.55	440.18
Division 2 Court	1,360.27	1,117.80	242.47
Division 3 Court	46,653.72	13,717.19	32,936.53
Division 4 Court	2,645.37	2,048.72	596.65
Division 5 Court	486.96	280.97	205.99
Division 6 Court	1,367.13	2,103.76	(736.63)
Division 7 Court	598.50	843.72	(245.22)
Family Court Administrator	4,970.36	7,393.36	(2,423.00)
Drug Court Administrator	443.89	620.49	(176.60)
Division 9	1,190.40	3,516.72	(2,326.32)
Division 1 Reporter	194.17	-	194.17
Division 2 Reporter	197.98	552.56	(354.58)
Division 3 Reporter	404.83	1,172.07	(767.24)
Division 4 Reporter	262.36	-	262.36
Circuit Court Executive Secretary	3,355.04	3,200.27	154.77
Jury Supervisor	-	1,660.34	(1,660.34)
Law Library	26,434.20	25,038.30	1,395.90
Circuit Clerk	104,249.50	76,145.89	28,103.61
Circuit Clerk JIS	204,621.82	198,497.56	6,124.26
Jury Fees & Court	16,756.72	14,750.48	2,006.24
Office of Dispute Resolution Services	80,360.68	78,670.76	1,689.92
Juvenile - Administration	585,204.04	533,334.88	51,869.16
Juvenile - Detention	259,498.94	235,491.70	24,007.24
Juvenile - Group Homes	252,981.03	263,568.96	(10,587.93)
County Administrator	58,555.42	75,632.41	(17,076.99)
Purchasing	100,323.01	67,860.18	32,462.83
Human Resources	169,655.72	125,649.42	44,006.30
Finance	132,331.18	97,050.84	35,280.34
County Counselor	79,218.39	87,041.19	(7,822.80)
Planning & Zoning	93,109.60	84,506.69	8,602.91
Central Services - Mail Room	-	-	-
Information Technology	456,495.93	327,035.93	129,460.00
Facilities Management	382,204.39	380,722.22	1,482.17
Utilities	204,040.39	194,634.81	9,405.58
Contributions to External Programs	158,148.00	304,780.58	(146,632.58)
Government Association Membership	-	4,131.00	(4,131.00)
Election Commission	-	-	-
Benefits and Insurances	820,974.08	708,149.82	112,824.26
County Elections	-	-	-
Debt Service	-	-	-
Judgements and Settlements	-	-	-



**Clay County, Missouri**  
**Comparison of Expenditures for the**  
**Four months ended April 30, 2017 and 2016**

**Cash Basis**

	<b>Four months ended 04/30/17</b>	<b>Four months ended 04/30/16</b>	<b>Variance Current Year Over (Under) Prior Year</b>
Emergency Account	-	-	-
Capital Projects	-	-	-
Public Services	125,384.83	102,538.96	22,845.87
Tourism	59,410.93	27,433.93	31,977.00
Airport Operations	77,702.78	41,383.89	36,318.89
Judicial Expense	10,724.26	9,006.78	1,717.48
Transfers Out	2,978,191.72	1,009,656.52	1,968,535.20
<b>Total General Fund</b>	<b>9,329,868.76</b>	<b>6,949,158.76</b>	<b>2,380,710.00</b>
220 Road & Bridge	3,410,663.25	3,020,527.12	390,136.13
240 Park	1,109,704.24	1,362,081.30	(252,377.06)
260 Prosecutor Training	2,121.16	16.20	2,104.96
264 Delinquent Sales Tax	-	523.55	(523.55)
265 Prosecutor Contingency	9,727.01	6,706.53	3,020.48
266 Prosecutor Check Collection	10,021.63	10,079.79	(58.16)
270 Drug Task Force	-	-	-
271 Law Enforcement Training	2,667.00	2,778.33	(111.33)
272 Work Release Program	-	-	-
278 Civil Fees	4,648.80	8,608.69	(3,959.89)
279 Law Enforcement	5,107,073.53	4,962,529.62	144,543.91
282 Emergency Communications	170,595.18	157,849.56	12,745.62
283 Law Library	-	-	-
285 Assessor	989,598.17	937,603.87	51,994.30
286 Inmate Security	1,640.00	3,559.81	(1,919.81)
289 Law Enforcement Capital Reserve	95,137.62	82,649.30	12,488.32
290 TIF	2,353,337.41	243,541.90	2,109,795.51
292 Federal Equitable Sharing	8,737.03	4,382.88	4,354.15
293 Domestic Violence	-	-	-
300 Use Tax - Capital Projects	177,734.05	139,046.64	38,687.41
301 Use Tax - Road & Bridge	-	5,000.00	(5,000.00)
302 Use Tax - Parks & Trails	202,427.86	94,928.00	107,499.86
305 Tax Collection Software	-	-	-
310 Debt Service	161,505.00	1,050.00	160,455.00
315 Health Benefits	1,480,244.97	1,176,973.19	303,271.78
401 Airport Construction	175,932.96	98,145.42	77,787.54
403 LINC	-	-	-
404 Juvenile Grants	-	-	-
504 Sheriff DARE	-	-	-
506 Sheriff Emerg. Fug. Apprehension	60,014.21	51,627.30	8,386.91
508 Sheriff Inmate	-	-	-
516 SOLVE	-	-	-
611 Prosecutor Retirement	3,876.00	2,584.00	1,292.00
641 Special Road Districts Fund	-	-	-
790 Land Trustee Agency Fund	-	-	-
933 Records Preservation	127,840.52	123,234.90	4,605.62
943 Collector TMF	190,066.28	260,414.43	(70,348.15)
944 K-9	1,198.98	107.31	1,091.67
946 Sheriff Revolving	52,092.31	89,073.41	(36,981.10)
<b>Total of All Funds</b>	<b>\$ 25,238,473.93</b>	<b>\$ 19,794,781.81</b>	<b>\$ 5,443,692.12</b>



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