

Clay County, Missouri

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May 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 May 31, 2017

Fund Name	Fund Number	Eden Cash Balance	Less Encumbrances	Less	
				Warrants Payable	Unencumbered Cash
General	100	\$ 23,555,978.10	\$ -	\$ 2,544,211.40	\$ 21,011,766.70
Road & Bridge	220	3,036,219.12	-	804,049.70	2,232,169.42
Park	240	953,760.68	-	431,153.35	522,607.33
Prosecutor Training	260	8,972.86	-	-	8,972.86
Delinquent Sales Tax	264	5,062.31	-	-	5,062.31
Prosecutor Contingency	265	10,272.99	-	-	10,272.99
Prosecutor Check Collection	266	16,652.08	-	-	16,652.08
Law Enforcement Training	271	43,033.42	-	494.37	42,539.05
Work Release Program	272	17,665.82	-	-	17,665.82
Civil Fees	278	48,333.06	-	8,027.32	40,305.74
Law Enforcement	279	1,639,819.95	-	995,767.50	644,052.45
Emergency Communications	282	282,306.09	-	12,299.72	270,006.37
Assessor	285	2,983,285.22	-	355,445.27	2,627,839.95
Inmate Security	286	251,855.30	-	650.70	251,204.60
Law Enforcement Capital Reserve	289	1,156,251.00	-	28,513.00	1,127,738.00
TIF	290	1,130,952.85	-	-	1,130,952.85
Federal Equitable Sharing	292	35,905.01	-	27.75	35,877.26
Domestic Violence	293	15,197.92	-	-	15,197.92
Use Tax - Capital Projects	300	2,304,496.09	-	1,027,735.66	1,276,760.43
Use Tax - Road & Bridge	301	975,677.84	-	118,885.38	856,792.46
Use Tax - Parks & Trails	302	1,585,893.57	-	558,334.31	1,027,559.26
Tax Collection Software	305	170,857.43	-	-	170,857.43
Health Benefits	315	3,137,357.59	-	-	3,137,357.59
Airport Construction	401	1,577,280.88	-	124,203.85	1,453,077.03
LINC	403	23,302.82	-	-	23,302.82
Juvenile Grants	404	-	-	-	-
Sheriff D.A.R.E.	504	8,836.56	-	-	8,836.56
SOLVE	516	-	-	-	-
Prosecutor Retirement	611	7,429.00	-	-	7,429.00
Special Road Districts Fund	641	-	-	-	-
Land Trustee Agency Fund	790	8,228.27	-	-	8,228.27
Records Preservation	933	840,236.19	-	-	840,236.19
Collector TMF	943	457,362.31	-	2,500.00	454,862.31
K-9	944	15,486.22	-	-	15,486.22
Sheriff Revolving	946	338,883.97	-	-	338,883.97
		\$ 46,642,852.52	\$ -	\$ 7,012,299.28	\$ 39,630,553.24

Clay County, Missouri
Statement of Revenues and Expenditures - Cash Basis
For the one month May 31, 2017

Fund Name	Fund Number	Revenues	Expenditures	Net
General	100	\$ 1,146,544.65	\$ 1,828,543.14	\$ (681,998.49)
Road & Bridge	220	283,768.40	304,332.93	(20,564.53)
Park	240	401,312.73	419,944.83	(18,632.10)
Prosecutor Training	260	342.34	171.73	170.61
Delinquent Sales Tax	264	2.96	-	2.96
Prosecutor Contingency	265	-	-	-
Prosecutor Check Collection	266	1,774.48	3,167.45	(1,392.97)
Drug Task Force	270	-	-	-
Law Enforcement Training	271	1,349.38	895.00	454.38
Work Release Program	272	2,267.50	-	2,267.50
Civil Fees	278	-	2,011.05	(2,011.05)
Law Enforcement	279	1,059,956.97	1,193,144.03	(133,187.06)
Emergency Communications	282	45,121.38	117,105.10	(71,983.72)
Law Library	283	-	-	-
Assessor	285	21,297.56	206,987.27	(185,689.71)
Inmate Security	286	2,739.25	4,410.62	(1,671.37)
Law Enforcement Capital Reserve	289	25,000.00	76,000.00	(51,000.00)
TIF	290	226,315.99	-	226,315.99
Federal Equitable Sharing	292	5,988.33	225.00	5,763.33
Domestic Violence	293	2,928.93	-	2,928.93
Use Tax - Capital Projects	300	104,182.12	137,508.82	(33,326.70)
Use Tax - Road & Bridge	301	102,533.41	-	102,533.41
Use Tax - Parks & Trails	302	103,716.19	306,826.16	(203,109.97)
Tax Collection Software	305	2,612.44	-	2,612.44
Debt Service	310	-	-	-
Health Benefits	315	389,392.02	472,281.29	(82,889.27)
Airport Construction	401	80,945.05	76,371.78	4,573.27
LINC	403	20.78	-	20.78
Juvenile Grants	404	-	-	-
Sheriff DARE	504	6.78	-	6.78
Sheriff Emerg. Fug. Apprehension	506	117.40	22,287.43	(22,170.03)
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	44,662.46	28,781.90	15,880.56
Collector TMF	943	49,759.62	14,801.37	34,958.25
K-9	944	18.66	-	18.66
Sheriff Revolving	946	6,375.35	6,714.20	(338.85)
		\$ 4,111,053.13	\$ 5,223,480.10	\$ (1,112,426.97)

Clay County, Missouri
Statement of Revenues and Expenditures - Cash Basis
For the five months ended May 31, 2017

Fund Name	Fund Number	Revenues	Expenditures	Net
General	100	\$ 14,096,359.20	\$ 11,176,767.45	\$ 2,919,591.75
Road & Bridge	220	4,655,347.75	3,718,050.79	937,296.96
Park	240	2,208,944.74	1,552,511.71	656,433.03
Prosecutor Training	260	1,649.00	2,292.89	(643.89)
Delinquent Sales Tax	264	17.28	-	17.28
Prosecutor Contingency	265	19,559.55	9,727.01	9,832.54
Prosecutor Check Collection	266	9,752.90	13,189.08	(3,436.18)
Drug Task Force	270	-	-	-
Law Enforcement Training	271	6,581.11	5,067.97	1,513.14
Work Release Program	272	10,269.95	-	10,269.95
Civil Fees	278	50,000.00	6,659.85	43,340.15
Law Enforcement	279	7,340,828.68	6,302,735.03	1,038,093.65
Emergency Communications	282	234,572.97	287,700.28	(53,127.31)
Law Library	283	-	-	-
Assessor	285	2,390,788.53	1,196,862.46	1,193,926.07
Inmate Security	286	13,199.22	6,050.62	7,148.60
Law Enforcement Capital Reserve	289	125,000.00	171,137.62	(46,137.62)
TIF	290	1,675,310.53	2,353,337.41	(678,026.88)
Federal Equitable Sharing	292	29,808.62	8,962.03	20,846.59
Domestic Violence	293	11,990.49	-	11,990.49
Use Tax - Capital Projects	300	555,840.40	315,242.87	240,597.53
Use Tax - Road & Bridge	301	547,837.05	-	547,837.05
Use Tax - Parks & Trails	302	563,394.72	509,254.02	54,140.70
Tax Collection Software	305	162,839.62	-	162,839.62
Debt Service	310	161,505.00	161,505.00	-
Health Benefits	315	1,931,228.08	1,952,526.26	(21,298.18)
Airport Construction	401	1,502,434.83	253,755.50	1,248,679.33
LINC	403	102.72	-	102.72
Juvenile Grants	404	-	-	-
Sheriff DARE	504	3,986.23	-	3,986.23
Sheriff Emerg. Fug. Apprehension	506	123,948.02	84,481.47	39,466.55
Sheriff Inmate	508	-	-	-
SOLVE	516	-	-	-
Prosecutor Retirement	611	12,274.00	4,845.00	7,429.00
Special Road Districts Fund	641	-	-	-
Land Trustee Agency Fund	790	-	-	-
Records Preservation	933	194,211.02	156,622.42	37,588.60
Collector TMF	943	474,925.39	204,867.65	270,057.74
K-9	944	694.14	1,198.98	(504.84)
Sheriff Revolving	946	40,974.81	58,806.51	(17,831.70)
		\$ 39,156,176.55	\$ 30,514,157.88	\$ 8,642,018.67

Clay County, Missouri
Revenues for the one month and five months ended May 31, 2017
Cash Basis

	One month ended 05/31/17	Five months ended 05/31/17	2017 Budget (less Carryover)	Amount Under (Over) Budget
100 General Fund				
Sales and Use Taxes	\$ 503,758.76	\$ 4,352,004.58	\$ 11,631,314	\$ 7,279,309.42
Property Taxes	24,639.34	2,965,765.73	3,681,796	716,030.27
Marriage Licenses	68.42	566.04	900	333.96
Amusement Licenses	78.00	95,476.79	130,000	34,523.21
Auctioneer Licenses	416.00	676.00	900	224.00
Liquor Licenses	30,135.93	32,499.87	130,000	97,500.13
Firearm Permits	1,041.00	8,088.00	18,000	9,912.00
Inspection Fees	2,510.00	14,200.00	20,000	5,800.00
Building Permits	14,596.80	96,212.04	150,000	53,787.96
Fee Office Charges	206,709.47	4,403,421.87	5,224,000	820,578.13
Service Fees	24,076.08	108,448.06	274,350	165,901.94
Court Fines & Fees	-	-	-	-
Retail Sales	-	-	-	-
Concession & Commission	128.80	669.30	2,000	1,330.70
Leases	5,250.00	26,250.00	63,000	36,750.00
Surplus Property Sales	2,888.80	2,888.80	7,500	4,611.20
Interest Earned	30,637.74	316,132.36	370,000	53,867.64
From Federal Government	2,730.00	21,448.00	45,000	23,552.00
From State of Missouri	261,620.40	827,767.25	1,875,565	1,047,797.75
From Other Counties	460.00	14,320.03	29,050	14,729.97
From Cities	-	-	-	-
Other Non-governmental Reimb	147.00	21,280.30	600	(20,680.30)
Miscellaneous Reimbursements	1,170.19	12,725.85	2,200	(10,525.85)
Gifts & Donations	-	-	-	-
Other Misc. Revenue	33,481.92	82,764.38	1,188,497	1,105,732.85
Transfers In From Other Funds	-	692,753.95	469,819	(222,934.79)
Total General Fund	1,146,544.65	14,096,359.20	25,314,491	11,218,132.19

Clay County, Missouri
Revenues for the one month and five months ended May 31, 2017
Cash Basis

	One month ended 05/31/17	Five months ended 05/31/17	2017 Budget (less Carryover)	Amount Under (Over) Budget	
220	Road & Bridge	283,768.40	4,655,347.75	8,208,398	3,553,050.72
240	Park	401,312.73	2,208,944.74	7,405,815	5,196,870.19
260	Prosecutor Training	342.34	1,649.00	4,050	2,401.00
264	Delinquent Sales Tax	2.96	17.28	50	32.72
265	Prosecutor Contingency	-	19,559.55	20,000	440.45
266	Prosecutor Check Collection	1,774.48	9,752.90	20,350	10,597.10
270	Drug Task Force	-	-	-	-
271	Law Enforcement Training	1,349.38	6,581.11	24,800	18,218.89
272	Work Release Program	2,267.50	10,269.95	15,000	4,730.05
278	Civil Fees	-	50,000.00	50,000	-
279	Law Enforcement	1,059,956.97	7,340,828.68	17,433,865	10,093,036.36
282	Emergency Communications	45,121.38	234,572.97	580,000	345,427.03
283	Law Library	-	-	46,000	46,000.00
285	Assessor	21,297.56	2,390,788.53	2,722,260	331,471.19
286	Inmate Security	2,739.25	13,199.22	34,000	20,800.78
289	Law Enforcement Capital Reserve	25,000.00	125,000.00	653,204	528,203.90
290	TIF	226,315.99	1,675,310.53	3,825,000	2,149,689.47
292	Federal Equitable Sharing	5,988.33	29,808.62	150	(29,658.62)
293	Domestic Violence	2,928.93	11,990.49	32,150	20,159.51
300	Use Tax - Capital Projects	104,182.12	555,840.40	1,280,000	724,159.60
301	Use Tax - Road & Bridge	102,533.41	547,837.05	1,268,500	720,662.95
302	Use Tax - Parks & Trails	103,716.19	563,394.72	1,285,330	721,934.78
305	Tax Collection Software	2,612.44	162,839.62	5,500	(157,339.62)
310	Debt Service	-	161,505.00	421,848	260,343.49
315	Health Benefits	389,392.02	1,931,228.08	4,554,240	2,623,011.92
401	Airport Construction	80,945.05	1,502,434.83	3,030,058	1,527,623.12
403	LINC	20.78	102.72	250	147.28
404	Juvenile Grants	-	-	-	-
504	Sheriff DARE	6.78	3,986.23	5,050	1,063.77
506	Sheriff Emerg. Fug. Apprehension	117.40	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	44,662.46	194,211.02	457,500	263,288.98
943	Collector TMF	49,759.62	474,925.39	453,000	(21,925.39)
944	K-9	18.66	694.14	125	(569.14)
946	Sheriff Revolving Fund	6,375.35	40,974.81	107,738	66,763.07
Total of All Funds	\$ 4,111,053.13	\$ 39,156,176.55	\$ 79,521,350	\$ 40,365,173.72	

Clay County, Missouri
Expenditures for the one month and five months ended May 31, 2017
Cash Basis

	One month ended 05/31/17	Five months ended 05/31/17	2017 Budget	Amount Under (Over) Budget
100 General Fund				
Auditor	\$ 18,614.37	\$ 96,613.32	\$ 234,335	\$ 137,721.62
County Clerk	19,893.02	107,966.21	261,363	153,396.91
Treasurer	16,160.04	87,552.05	227,353	139,801.38
County Commission	16,197.39	89,926.34	222,343	132,416.66
Recorder of Deeds	31,611.77	166,449.83	407,460	241,009.73
Collector	56,073.90	343,238.62	860,901	517,662.13
Misc Tax Fees	8,871.34	27,863.63	50,000	22,136.37
Rainy Day	-	-	1,917,339	1,917,339.47
Public Administrator	48,498.49	267,457.84	674,890	407,432.18
Indigent Board & Care	-	1,504.00	78,000	76,496.00
Medical Examiner	-	-	444,055	444,055.00
Prosecutor	117,122.97	636,924.10	1,619,049	982,124.98
Support Recovery	74,461.78	410,532.08	1,241,201	830,669.39
Emergency Management	-	-	-	-
Division 1 Court	248.40	2,356.13	20,220	17,863.87
Division 2 Court	248.40	1,608.67	16,970	15,361.33
Division 3 Court	5,105.41	51,759.13	99,670	47,910.87
Division 4 Court	248.40	2,893.77	26,895	24,001.23
Division 5 Court	239.24	726.20	21,140	20,413.80
Division 6 Court	1,029.74	2,396.87	14,240	11,843.13
Division 7 Court	448.00	1,046.50	14,140	13,093.50
Family Court Administrator	3,200.00	8,170.36	46,040	37,869.64
Drug Court Administrator	67.29	511.18	3,900	3,388.82
Division 9	245.00	1,435.40	14,690	13,254.60
Division 1 Reporter	-	194.17	5,000	4,805.83
Division 2 Reporter	-	197.98	5,050	4,852.02
Division 3 Reporter	148.09	552.92	5,650	5,097.08
Division 4 Reporter	-	262.36	4,400	4,137.64
Circuit Court Executive Secretary	483.45	3,838.49	25,804	21,965.57
Jury Supervisor	-	-	7,000	7,000.00
Law Library	1,708.00	28,142.20	60,000	31,857.80
Circuit Clerk	16,729.96	121,275.20	272,754	151,478.54
Circuit Clerk JIS	42,288.73	246,910.55	754,184	507,273.14
Jury Fees & Court	6,960.48	23,717.20	100,000	76,282.80
Office of Dispute Resolution Services	18,477.66	98,838.34	251,422	152,583.90
Juvenile - Administration	141,516.11	726,720.15	1,915,499	1,188,779.31
Juvenile - Detention	57,407.67	317,106.63	892,661	575,554.53
Juvenile - Group Homes	59,594.96	312,961.54	763,659	450,697.77
County Administrator	13,659.82	72,215.24	176,912	104,696.44
Purchasing	29,400.01	130,010.48	396,110	266,099.74
Human Resources	49,032.36	218,688.08	2,440,279	2,221,590.70
Finance	57,366.49	190,002.71	706,842	516,839.21
County Counselor	16,782.72	96,001.11	288,844	192,843.12
Planning & Zoning	19,984.68	113,320.40	368,674	255,353.72
Central Services - Mail Room	-	-	-	-
Information Technology	93,595.22	550,091.15	2,693,549	2,143,458.29
Facilities Management	234,322.61	616,527.00	3,468,403	2,851,876.21
Utilities	49,700.41	270,194.67	1,626,675	1,356,480.33
Contributions to External Programs	74,247.00	232,395.00	382,946	150,551.00
Government Association Membership	-	-	75,250	75,250.00
Election Commission	105,170.61	105,170.61	524,665	419,494.39
Benefits and Insurances	210,945.27	1,030,650.64	5,031,433	4,000,782.71
County Elections	-	-	275,000	275,000.00
Debt Service	-	-	-	-
Judgements and Settlements	-	-	-	-

Clay County, Missouri
Expenditures for the one month and five months ended May 31, 2017
Cash Basis

	<u>One month ended 05/31/17</u>	<u>Five months ended 05/31/17</u>	<u>2017 Budget</u>	<u>Amount Under (Over) Budget</u>
Emergency Account	-	-	1,951,089	1,951,089.00
Capital Projects	-	-	-	-
Public Services	67,195.74	192,580.57	770,029	577,448.42
Tourism	19,969.90	79,380.83	440,833	361,452.17
Airport Operations	18,660.76	96,363.54	293,920	197,556.25
Judicial Expense	1,177.58	11,901.84	40,000	28,098.16
Transfers Out	3,431.90	2,981,623.62	9,095,504	6,113,880.27
Total General Fund	1,828,543.14	11,176,767.45	44,626,236	33,449,468.67
220 Road & Bridge	304,332.93	3,718,050.79	10,308,845	6,590,794.40
240 Park	419,944.83	1,552,511.71	7,600,805	6,048,293.37
260 Prosecutor Training	171.73	2,292.89	13,667	11,373.86
264 Delinquent Sales Tax	-	-	5,095	5,095.03
265 Prosecutor Contingency	-	9,727.01	20,440	10,713.44
266 Prosecutor Check Collection	3,167.45	13,189.08	40,438	27,249.18
270 Drug Task Force	-	-	-	-
271 Law Enforcement Training	895.00	5,067.97	66,320	61,252.31
272 Work Release Program	-	-	22,396	22,395.87
278 Civil Fees	2,011.05	6,659.85	55,550	48,890.54
279 Law Enforcement	1,193,144.03	6,302,735.03	17,977,256	11,674,520.83
282 Emergency Communications	117,105.10	287,700.28	915,433	627,733.12
283 Law Library	-	-	59,139	59,139.00
285 Assessor	206,987.27	1,196,862.46	4,300,951	3,104,088.82
286 Inmate Security	4,410.62	6,050.62	278,701	272,650.55
289 Law Enforcement Capital Reserve	76,000.00	171,137.62	1,855,592	1,684,454.45
290 TIF	-	2,353,337.41	5,633,980	3,280,642.32
292 Federal Equitable Sharing	225.00	8,962.03	15,208	6,246.39
293 Domestic Violence	-	-	35,371	35,371.43
300 Use Tax - Capital Projects	137,508.82	315,242.87	3,337,858	3,022,615.38
301 Use Tax - Road & Bridge	-	-	1,696,341	1,696,340.79
302 Use Tax - Parks & Trails	306,826.16	509,254.02	2,796,903	2,287,649.03
305 Tax Collection Software	-	-	13,518	13,517.81
310 Debt Service	-	161,505.00	421,848	260,343.49
315 Health Benefits	472,281.29	1,952,526.26	7,712,896	5,760,369.51
401 Airport Construction	76,371.78	253,755.50	4,446,670	4,192,914.79
403 LINC	-	-	23,450	23,450.10
404 Juvenile Grants	-	-	-	-
504 Sheriff DARE	-	-	9,900	9,900.30
506 Sheriff Emerg. Fug. Apprehension	22,287.43	84,481.47	151,000	66,518.53
508 Sheriff Inmate	-	-	133,190	133,190.00
516 SOLVE	-	-	-	-
611 Prosecutor Retirement	969.00	4,845.00	11,628	6,783.00
641 Special Road Districts Fund	-	-	-	-
790 Land Trustee Agency Fund	-	-	8,228	8,228.27
933 Records Preservation	28,781.90	156,622.42	1,260,127	1,103,504.67
943 Collector TMF	14,801.37	204,867.65	620,455	415,587.59
944 K-9	-	1,198.98	16,116	14,916.98
946 Sheriff Revolving	6,714.20	58,806.51	460,109	401,302.74
Total of All Funds	\$ 5,223,480.10	\$ 30,514,157.88	\$ 116,951,664	\$ 86,437,506.56

Clay County, Missouri
Comparison of Revenues for the
One month ended May 31, 2017 and 2016
Cash Basis

	One month ended 05/31/17	One month ended 05/31/16	Variance Current Year Over (Under) Prior Year
I00 General Fund			
Sales and Use Taxes	\$ 503,758.76	\$ 322,607.15	\$ 181,151.61
Property Taxes	24,639.34	35,807.65	(11,168.31)
Marriage Licenses	68.42	71.38	(2.96)
Amusement Licenses	78.00	78.00	-
Auctioneer Licenses	416.00	52.00	364.00
Liquor Licenses	30,135.93	25,676.00	4,459.93
Firearm Permits	1,041.00	2,076.00	(1,035.00)
Inspection Fees	2,510.00	1,730.00	780.00
Building Permits	14,596.80	11,496.80	3,100.00
Fee Office Charges	206,709.47	205,095.32	1,614.15
Service Fees	24,076.08	3,390.58	20,685.50
Court Fines & Fees	-	-	-
Retail Sales	-	-	-
Concession & Commission	128.80	166.06	(37.26)
Leases	5,250.00	10,500.00	(5,250.00)
Surplus Property Sales	2,888.80	-	2,888.80
Interest Earned	30,637.74	28,663.78	1,973.96
From Federal Government	2,730.00	3,542.00	(812.00)
From State of Missouri	261,620.40	111,722.28	149,898.12
From Other Counties	460.00	706.00	(246.00)
From Cities	-	-	-
Other Non-governmental Reimb	147.00	525.00	(378.00)
Miscellaneous Reimbursements	1,170.19	2,173.01	(1,002.82)
Gifts & Donations	-	-	-
Other Misc. Revenue	33,481.92	32,847.95	633.97
Transfers In From Other Funds	-	-	-
Total General Fund	1,146,544.65	798,926.96	347,617.69

Clay County, Missouri
Comparison of Revenues for the
One month ended May 31, 2017 and 2016
Cash Basis

	One month ended 05/31/17	One month ended 05/31/16	Variance Current Year Over (Under) Prior Year	
220	Road & Bridge	283,768.40	282,550.45	1,217.95
240	Park	401,312.73	411,455.34	(10,142.61)
260	Prosecutor Training	342.34	340.71	1.63
264	Delinquent Sales Tax	2.96	5.40	(2.44)
265	Prosecutor Contingency	-	-	-
266	Prosecutor Check Collection	1,774.48	2,150.81	(376.33)
270	Drug Task Force	-	-	-
271	Law Enforcement Training	1,349.38	1,346.89	2.49
272	Work Release Program	2,267.50	586.00	1,681.50
278	Civil Fees	-	-	-
279	Law Enforcement	1,059,956.97	1,505,512.62	(445,555.65)
282	Emergency Communications	45,121.38	46,137.80	(1,016.42)
283	Law Library	-	-	-
285	Assessor	21,297.56	25,677.19	(4,379.63)
286	Inmate Security	2,739.25	2,658.55	80.70
289	Law Enforcement Capital Reserve	25,000.00	25,000.00	-
290	TIF	226,315.99	207,697.40	18,618.59
292	Federal Equitable Sharing	5,988.33	47.91	5,940.42
293	Domestic Violence	2,928.93	2,971.91	(42.98)
300	Use Tax - Capital Projects	104,182.12	118,650.28	(14,468.16)
301	Use Tax - Road & Bridge	102,533.41	117,259.83	(14,726.42)
302	Use Tax - Parks & Trails	103,716.19	118,540.05	(14,823.86)
305	Tax Collection Software	2,612.44	1,522.81	1,089.63
310	Debt Service	-	131,900.00	(131,900.00)
315	Health Benefits	389,392.02	382,256.23	7,135.79
401	Airport Construction	80,945.05	143,827.81	(62,882.76)
403	LINC	20.78	24.45	(3.67)
404	Juvenile Grants	-	0.59	(0.59)
504	Sheriff DARE	6.78	-	6.78
506	Sheriff Emerg. Fug. Apprehension	117.40	14,118.54	(14,001.14)
508	Sheriff Inmate	-	-	-
516	SOLVE	-	0.60	(0.60)
611	Prosecutor Retirement	-	-	-
641	Special Road Districts Fund	-	-	-
790	Land Trustee Agency Fund	-	-	-
933	Records Preservation	44,662.46	43,747.63	914.83
943	Collector TMF	49,759.62	58,057.53	(8,297.91)
944	K-9	18.66	7,662.54	(7,643.88)
946	Sheriff Revolving	6,375.35	321.31	6,054.04
Total of All Funds	\$ 4,111,053.13	\$ 4,450,956.14	\$ (339,903.01)	

Clay County, Missouri
Comparison of Expenditures for the
One month ended May 31, 2017 and 2016
Cash Basis

	One month ended 05/31/17	One month ended 05/31/16	Variance Current Year Over (Under) Prior Year
100 General Fund			
Auditor	\$ 18,614.37	\$ 17,108.45	\$ 1,505.92
County Clerk	19,893.02	17,481.47	2,411.55
Treasurer	16,160.04	14,791.50	1,368.54
County Commission	16,197.39	14,625.05	1,572.34
Recorder of Deeds	31,611.77	29,133.33	2,478.44
Collector	56,073.90	56,332.89	(258.99)
Misc Tax Fees	8,871.34	-	8,871.34
Rainy Day	-	-	-
Public Administrator	48,498.49	45,484.08	3,014.41
Indigent Board & Care	-	3,169.46	(3,169.46)
Medical Examiner	-	-	-
Prosecutor	117,122.97	112,558.01	4,564.96
Support Recovery	74,461.78	77,260.36	(2,798.58)
Emergency Management	-	-	-
Division 1 Court	248.40	639.14	(390.74)
Division 2 Court	248.40	328.40	(80.00)
Division 3 Court	5,105.41	2,150.41	2,955.00
Division 4 Court	248.40	248.40	-
Division 5 Court	239.24	-	239.24
Division 6 Court	1,029.74	107.32	922.42
Division 7 Court	448.00	-	448.00
Family Court Administrator	3,200.00	1,600.00	1,600.00
Drug Court Administrator	67.29	652.92	(585.63)
Division 9	245.00	897.41	(652.41)
Division 1 Reporter	-	-	-
Division 2 Reporter	-	-	-
Division 3 Reporter	148.09	584.78	(436.69)
Division 4 Reporter	-	-	-
Circuit Court Executive Secretary	483.45	671.70	(188.25)
Jury Supervisor	-	-	-
Law Library	1,708.00	8,308.95	(6,600.95)
Circuit Clerk	16,729.96	28,857.40	(12,127.44)
Circuit Clerk JIS	42,288.73	36,532.69	5,756.04
Jury Fees & Court	6,960.48	5,855.41	1,105.07
Office of Dispute Resolution Services	18,477.66	20,528.34	(2,050.68)
Juvenile - Administration	141,516.11	127,019.42	14,496.69
Juvenile - Detention	57,407.67	57,022.90	384.77
Juvenile - Group Homes	59,594.96	59,253.81	341.15
County Administrator	13,659.82	18,465.34	(4,805.52)
Purchasing	29,400.01	17,942.94	11,457.07
Human Resources	49,032.36	49,917.09	(884.73)
Finance	57,366.49	22,714.54	34,651.95
County Counselor	16,782.72	15,398.48	1,384.24
Planning & Zoning	19,984.68	12,316.22	7,668.46
Central Services - Mail Room	-	-	-
Information Technology	93,595.22	80,713.00	12,882.22
Facilities Management	234,322.61	95,256.10	139,066.51
Utilities	49,700.41	65,405.27	(15,704.86)
Contributions to External Programs	74,247.00	138,760.71	(64,513.71)
Government Association Membership	-	-	-
Election Commission	105,170.61	-	105,170.61
Benefits and Insurances	210,945.27	529,630.76	(318,685.49)
County Elections	-	-	-
Debt Service	-	-	-
Judgements and Settlements	-	-	-

Clay County, Missouri
Comparison of Expenditures for the
One month ended May 31, 2017 and 2016

Cash Basis

	One month ended 05/31/17	One month ended 05/31/16	Variance Current Year Over (Under) Prior Year
Emergency Account	-	-	-
Capital Projects	-	-	-
Public Services	67,195.74	29,482.21	37,713.53
Tourism	19,969.90	16,156.02	3,813.88
Airport Operations	18,660.76	11,826.67	6,834.09
Judicial Expense	1,177.58	10,571.39	(9,393.81)
Transfers Out	3,431.90	471,620.07	(468,188.17)
Total General Fund	1,828,543.14	2,325,380.81	(496,837.67)
220 Road & Bridge	304,332.93	420,088.79	(115,755.86)
240 Park	419,944.83	746,447.72	(326,502.89)
260 Prosecutor Training	171.73	-	171.73
264 Delinquent Sales Tax	-	-	-
265 Prosecutor Contingency	-	1,540.99	(1,540.99)
266 Prosecutor Check Collection	3,167.45	2,120.76	1,046.69
270 Drug Task Force	-	-	-
271 Law Enforcement Training	895.00	1,691.68	(796.68)
272 Work Release Program	-	-	-
278 Civil Fees	2,011.05	85.00	1,926.05
279 Law Enforcement	1,193,144.03	1,827,078.81	(633,934.78)
282 Emergency Communications	117,105.10	55,037.34	62,067.76
283 Law Library	-	-	-
285 Assessor	206,987.27	255,118.53	(48,131.26)
286 Inmate Security	4,410.62	118,659.99	(114,249.37)
289 Law Enforcement Capital Reserve	76,000.00	-	76,000.00
290 TIF	-	-	-
292 Federal Equitable Sharing	225.00	3,665.80	(3,440.80)
293 Domestic Violence	-	-	-
300 Use Tax - Capital Projects	137,508.82	101,683.04	35,825.78
301 Use Tax - Road & Bridge	-	2,500.00	(2,500.00)
302 Use Tax - Parks & Trails	306,826.16	35,481.32	271,344.84
305 Tax Collection Software	-	-	-
310 Debt Service	-	131,900.00	(131,900.00)
315 Health Benefits	472,281.29	247,980.10	224,301.19
401 Airport Construction	76,371.78	119,478.35	(43,106.57)
403 LINC	-	-	-
404 Juvenile Grants	-	-	-
504 Sheriff DARE	-	-	-
506 Sheriff Emerg. Fug. Apprehension	22,287.43	1,225.91	21,061.52
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	28,781.90	30,451.85	(1,669.95)
943 Collector TMF	14,801.37	20,060.74	(5,259.37)
944 K-9	-	-	-
946 Sheriff Revolving	6,714.20	15,349.01	(8,634.81)
Total of All Funds	\$ 5,223,480.10	\$ 6,463,672.54	\$ (1,240,192.44)

Clay County, Missouri
Comparison of Revenues for the
Five months ended May 31, 2017 and 2016
Cash Basis

	Five months ended 05/31/17	Five months ended 05/31/16	Variance Current Year Over (Under) Prior Year
100 General Fund			
Sales and Use Taxes	\$ 4,352,004.58	\$ 3,978,010.49	\$ 373,994.09
Property Taxes	2,965,765.73	3,158,143.24	(192,377.51)
Marriage Licenses	566.04	429.62	136.42
Amusement Licenses	95,476.79	126,202.30	(30,725.51)
Auctioneer Licenses	676.00	676.00	-
Liquor Licenses	32,499.87	29,148.51	3,351.36
Firearm Permits	8,088.00	7,942.00	146.00
Inspection Fees	14,200.00	9,050.00	5,150.00
Building Permits	96,212.04	55,693.50	40,518.54
Fee Office Charges	4,403,421.87	4,326,026.54	77,395.33
Service Fees	108,448.06	73,696.98	34,751.08
Court Fines & Fees	-	-	-
Retail Sales	-	-	-
Concession & Commission	669.30	764.98	(95.68)
Leases	26,250.00	31,500.00	(5,250.00)
Surplus Property Sales	2,888.80	9,328.50	(6,439.70)
Interest Earned	316,132.36	214,000.44	102,131.92
From Federal Government	21,448.00	28,406.00	(6,958.00)
From State of Missouri	827,767.25	794,922.43	32,844.82
From Other Counties	14,320.03	8,676.05	5,643.98
From Cities	-	-	-
Other Non-governmental Reimb	21,280.30	879.00	20,401.30
Miscellaneous Reimbursements	12,725.85	2,434.02	10,291.83
Gifts & Donations	-	-	-
Other Misc. Revenue	82,764.38	52,969.41	29,794.97
Transfers In From Other Funds	692,753.95	181,925.80	510,828.15
Total General Fund	14,096,359.20	13,090,825.81	1,005,533.39

Clay County, Missouri
Comparison of Revenues for the
Five months ended May 31, 2017 and 2016
Cash Basis

	Five months ended 05/31/17	Five months ended 05/31/16	Variance Current Year Over (Under) Prior Year	
220	Road & Bridge	4,655,347.75	4,722,609.26	(67,261.51)
240	Park	2,208,944.74	2,042,975.14	165,969.60
260	Prosecutor Training	1,649.00	1,812.55	(163.55)
264	Delinquent Sales Tax	17.28	26.86	(9.58)
265	Prosecutor Contingency	19,559.55	19,724.68	(165.13)
266	Prosecutor Check Collection	9,752.90	11,531.17	(1,778.27)
270	Drug Task Force	-	-	-
271	Law Enforcement Training	6,581.11	7,238.79	(657.68)
272	Work Release Program	10,269.95	3,711.58	6,558.37
278	Civil Fees	50,000.00	50,000.00	-
279	Law Enforcement	7,340,828.68	6,790,412.64	550,416.04
282	Emergency Communications	234,572.97	243,028.48	(8,455.51)
283	Law Library	-	-	-
285	Assessor	2,390,788.53	2,293,556.78	97,231.75
286	Inmate Security	13,199.22	147,983.73	(134,784.51)
289	Law Enforcement Capital Reserve	125,000.00	125,000.00	-
290	TIF	1,675,310.53	1,586,036.83	89,273.70
292	Federal Equitable Sharing	29,808.62	12,856.63	16,951.99
293	Domestic Violence	11,990.49	12,693.16	(702.67)
300	Use Tax - Capital Projects	555,840.40	595,348.29	(39,507.89)
301	Use Tax - Road & Bridge	547,837.05	589,666.25	(41,829.20)
302	Use Tax - Parks & Trails	563,394.72	599,715.38	(36,320.66)
305	Tax Collection Software	162,839.62	167,231.12	(4,391.50)
310	Debt Service	161,505.00	132,950.00	28,555.00
315	Health Benefits	1,931,228.08	1,927,891.28	3,336.80
401	Airport Construction	1,502,434.83	420,765.53	1,081,669.30
403	LINC	102.72	118.34	(15.62)
404	Juvenile Grants	-	2.92	(2.92)
504	Sheriff DARE	3,986.23	-	3,986.23
506	Sheriff Emerg. Fug. Apprehension	123,948.02	93,476.58	30,471.44
508	Sheriff Inmate	-	-	-
516	SOLVE	-	2.95	(2.95)
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	194,211.02	189,092.34	5,118.68
943	Collector TMF	474,925.39	449,592.38	25,333.01
944	K-9	694.14	8,110.81	(7,416.67)
946	Sheriff Revolving	40,974.81	173,831.99	(132,857.18)
	Total of All Funds	\$ 39,156,176.55	\$ 36,517,575.54	\$ 2,638,601.01

Clay County, Missouri
Comparison of Expenditures for the
Five months ended May 31, 2017 and 2016
Cash Basis

	Five months ended 05/31/17	Five months ended 05/31/16	Variance Current Year Over (Under) Prior Year
100 General Fund			
Auditor	\$ 96,613.32	\$ 90,463.96	\$ 6,149.36
County Clerk	107,966.21	94,638.48	13,327.73
Treasurer	87,552.05	80,416.72	7,135.33
County Commission	89,926.34	79,792.57	10,133.77
Recorder of Deeds	166,449.83	161,187.63	5,262.20
Collector	343,238.62	281,120.85	62,117.77
Misc Tax Fees	27,863.63	-	27,863.63
Rainy Day	-	-	-
Public Administrator	267,457.84	239,795.55	27,662.29
Indigent Board & Care	1,504.00	13,157.84	(11,653.84)
Medical Examiner	-	138,026.50	(138,026.50)
Prosecutor	636,924.10	618,040.51	18,883.59
Support Recovery	410,532.08	427,853.53	(17,321.45)
Emergency Management	-	-	-
Division 1 Court	2,356.13	2,306.69	49.44
Division 2 Court	1,608.67	1,446.20	162.47
Division 3 Court	51,759.13	15,867.60	35,891.53
Division 4 Court	2,893.77	2,297.12	596.65
Division 5 Court	726.20	280.97	445.23
Division 6 Court	2,396.87	2,211.08	185.79
Division 7 Court	1,046.50	843.72	202.78
Family Court Administrator	8,170.36	8,993.36	(823.00)
Drug Court Administrator	511.18	1,273.41	(762.23)
Division 9	1,435.40	4,414.13	(2,978.73)
Division 1 Reporter	194.17	-	194.17
Division 2 Reporter	197.98	552.56	(354.58)
Division 3 Reporter	552.92	1,756.85	(1,203.93)
Division 4 Reporter	262.36	-	262.36
Circuit Court Executive Secretary	3,838.49	3,871.97	(33.48)
Jury Supervisor	-	1,660.34	(1,660.34)
Law Library	28,142.20	33,347.25	(5,205.05)
Circuit Clerk	121,275.20	105,003.29	16,271.91
Circuit Clerk JIS	246,910.55	235,030.25	11,880.30
Jury Fees & Court	23,717.20	20,605.89	3,111.31
Office of Dispute Resolution Services	98,838.34	99,199.10	(360.76)
Juvenile - Administration	726,720.15	660,354.30	66,365.85
Juvenile - Detention	317,106.63	292,514.60	24,592.03
Juvenile - Group Homes	312,961.54	322,822.77	(9,861.23)
County Administrator	72,215.24	94,097.75	(21,882.51)
Purchasing	130,010.48	85,803.12	44,207.36
Human Resources	218,688.08	175,566.51	43,121.57
Finance	190,002.71	119,765.38	70,237.33
County Counselor	96,001.11	102,439.67	(6,438.56)
Planning & Zoning	113,320.40	96,822.91	16,497.49
Central Services - Mail Room	-	-	-
Information Technology	550,091.15	407,748.93	142,342.22
Facilities Management	616,527.00	475,978.32	140,548.68
Utilities	270,194.67	260,040.08	10,154.59
Contributions to External Programs	232,395.00	443,541.29	(211,146.29)
Government Association Membership	-	4,131.00	(4,131.00)
Election Commission	105,170.61	-	105,170.61
Benefits and Insurances	1,030,650.64	1,237,780.58	(207,129.94)
County Elections	-	-	-
Debt Service	-	-	-
Judgements and Settlements	-	-	-

Clay County, Missouri
Comparison of Expenditures for the
Five months ended May 31, 2017 and 2016

Cash Basis

	Five months ended 05/31/17	Five months ended 05/31/16	Variance Current Year Over (Under) Prior Year
Emergency Account	-	-	-
Capital Projects	-	-	-
Public Services	192,580.57	132,021.17	60,559.40
Tourism	79,380.83	43,589.95	35,790.88
Airport Operations	96,363.54	53,210.56	43,152.98
Judicial Expense	11,901.84	19,578.17	(7,676.33)
Transfers Out	2,981,623.62	1,481,276.59	1,500,347.03
Total General Fund	11,176,767.45	9,274,539.57	1,902,227.88
220 Road & Bridge	3,718,050.79	3,440,615.91	277,434.88
240 Park	1,552,511.71	2,108,529.02	(556,017.31)
260 Prosecutor Training	2,292.89	16.20	2,276.69
264 Delinquent Sales Tax	-	523.55	(523.55)
265 Prosecutor Contingency	9,727.01	8,247.52	1,479.49
266 Prosecutor Check Collection	13,189.08	12,200.55	988.53
270 Drug Task Force	-	-	-
271 Law Enforcement Training	5,067.97	4,470.01	597.96
272 Work Release Program	-	-	-
278 Civil Fees	6,659.85	8,693.69	(2,033.84)
279 Law Enforcement	6,302,735.03	6,789,608.43	(486,873.40)
282 Emergency Communications	287,700.28	212,886.90	74,813.38
283 Law Library	-	-	-
285 Assessor	1,196,862.46	1,192,722.40	4,140.06
286 Inmate Security	6,050.62	122,219.80	(116,169.18)
289 Law Enforcement Capital Reserve	171,137.62	82,649.30	88,488.32
290 TIF	2,353,337.41	243,541.90	2,109,795.51
292 Federal Equitable Sharing	8,962.03	8,048.68	913.35
293 Domestic Violence	-	-	-
300 Use Tax - Capital Projects	315,242.87	240,729.68	74,513.19
301 Use Tax - Road & Bridge	-	7,500.00	(7,500.00)
302 Use Tax - Parks & Trails	509,254.02	130,409.32	378,844.70
305 Tax Collection Software	-	-	-
310 Debt Service	161,505.00	132,950.00	28,555.00
315 Health Benefits	1,952,526.26	1,424,953.29	527,572.97
401 Airport Construction	253,755.50	217,623.77	36,131.73
403 LINC	-	-	-
404 Juvenile Grants	-	-	-
504 Sheriff DARE	-	-	-
506 Sheriff Emerg. Fug. Apprehension	84,481.47	52,853.21	31,628.26
508 Sheriff Inmate	-	-	-
516 SOLVE	-	-	-
611 Prosecutor Retirement	4,845.00	3,230.00	1,615.00
641 Special Road Districts Fund	-	-	-
790 Land Trustee Agency Fund	-	-	-
933 Records Preservation	156,622.42	153,686.75	2,935.67
943 Collector TMF	204,867.65	280,475.17	(75,607.52)
944 K-9	1,198.98	107.31	1,091.67
946 Sheriff Revolving	58,806.51	104,422.42	(45,615.91)
Total of All Funds	\$ 30,514,157.88	\$ 26,258,454.35	\$ 4,255,703.53



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