

# Clay County, Missouri

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July 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 July 31, 2017**

Fund Name	Fund Number	Eden Cash Balance	Less Encumbrances	Less	Unencumbered Cash
				Warrants Payable	
General	100	\$ 22,249,422.26	\$ 1,920,733.94	\$ 131.63	\$ 20,328,556.69
Road & Bridge	220	2,805,169.63	1,288,395.21	661.00	1,516,113.42
Park	240	1,690,722.45	634,910.70	-	1,055,811.75
Prosecutor Training	260	8,296.11	648.04	-	7,648.07
Delinquent Sales Tax	264	5,070.01	-	-	5,070.01
Prosecutor Contingency	265	7,056.03	-	-	7,056.03
Prosecutor Check Collection	266	15,652.57	-	-	15,652.57
Law Enforcement Training	271	41,307.52	3,483.68	-	37,823.84
Work Release Program	272	29,182.27	-	-	29,182.27
Civil Fees	278	46,685.75	10,662.00	-	36,023.75
Law Enforcement	279	1,622,555.13	266,304.82	-	1,356,250.31
Emergency Communications	282	261,192.18	184,221.03	-	76,971.15
Assessor	285	2,544,693.67	284,782.87	-	2,259,910.80
Inmate Security	286	256,492.70	751.25	-	255,741.45
Law Enforcement Capital Reserve	289	1,203,551.00	25,813.00	-	1,177,738.00
TIF	290	908,618.94	-	-	908,618.94
Federal Equitable Sharing	292	52,333.33	-	-	52,333.33
Domestic Violence	293	20,869.20	-	-	20,869.20
Use Tax - Capital Projects	300	2,122,537.89	808,102.38	-	1,314,435.51
Use Tax - Road & Bridge	301	1,203,390.23	133,635.18	-	1,069,755.05
Use Tax - Parks & Trails	302	1,147,055.02	318,293.18	-	828,761.84
Tax Collection Software	305	172,386.13	-	-	172,386.13
Health Benefits	315	3,112,646.65	-	-	3,112,646.65
Airport Construction	401	1,571,898.95	98,324.65	-	1,473,574.30
LINC	403	23,346.69	-	-	23,346.69
Juvenile Grants	404	-	-	-	-
Sheriff D.A.R.E.	504	8,851.85	-	-	8,851.85
SOLVE	516	-	-	-	-
Prosecutor Retirement	611	5,491.00	-	-	5,491.00
Special Road Districts Fund	641	-	-	-	-
Land Trustee Agency Fund	790	8,363.27	-	-	8,363.27
Records Preservation	933	859,260.11	-	-	859,260.11
Collector TMF	943	487,982.89	2,500.00	-	485,482.89
K-9	944	15,403.47	-	-	15,403.47
Sheriff Revolving	946	333,734.19	-	-	333,734.19
		<b>\$ 44,841,219.09</b>	<b>\$ 5,981,561.93</b>	<b>\$ 792.63</b>	<b>\$ 38,858,864.53</b>

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

<b>Fund Name</b>	<b>Fund Number</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Net</b>
General	100	\$ 2,054,568.20	\$ 1,852,000.94	\$ 202,567.26
Road & Bridge	220	267,340.87	252,147.22	15,193.65
Park	240	707,256.18	554,686.52	152,569.66
Prosecutor Training	260	339.27	288.15	51.12
Delinquent Sales Tax	264	3.94	-	3.94
Prosecutor Contingency	265	-	1,200.22	(1,200.22)
Prosecutor Check Collection	266	1,554.03	1,326.79	227.24
Drug Task Force	270	-	-	-
Law Enforcement Training	271	1,354.14	2,281.31	(927.17)
Work Release Program	272	5,731.45	-	5,731.45
Civil Fees	278	-	1,211.99	(1,211.99)
Law Enforcement	279	1,542,171.04	1,186,528.01	355,643.03
Emergency Communications	282	47,469.83	115,778.97	(68,309.14)
Law Library	283	-	-	-
Assessor	285	12,812.53	196,143.30	(183,330.77)
Inmate Security	286	2,994.36	-	2,994.36
Law Enforcement Capital Reserve	289	25,000.00	-	25,000.00
TIF	290	352,127.75	892,978.05	(540,850.30)
Federal Equitable Sharing	292	3,741.96	34.14	3,707.82
Domestic Violence	293	2,669.96	-	2,669.96
Use Tax - Capital Projects	300	117,266.29	253,700.76	(136,434.47)
Use Tax - Road & Bridge	301	115,948.85	-	115,948.85
Use Tax - Parks & Trails	302	116,565.80	401,286.76	(284,720.96)
Tax Collection Software	305	697.03	-	697.03
Debt Service	310	425.00	425.00	-
Health Benefits	315	393,660.27	385,686.46	7,973.81
Airport Construction	401	96,214.54	82,763.21	13,451.33
LINC	403	21.24	-	21.24
Juvenile Grants	404	-	-	-
Sheriff DARE	504	7.54	-	7.54
Sheriff Emerg. Fug. Apprehension	506	42,059.39	17,353.27	24,706.12
Sheriff Inmate	508	-	-	-
SOLVE	516	-	-	-
Prosecutor Retirement	611	-	969.00	(969.00)
Special Road Districts Fund	641	-	-	-
Land Trustee Agency Fund	790	135.00	-	135.00
Records Preservation	933	39,721.27	35,354.57	4,366.70
Collector TMF	943	28,015.17	22,822.99	5,192.18
K-9	944	16.03	-	16.03
Sheriff Revolving	946	5,671.05	7,740.15	(2,069.10)
		<b>\$ 5,983,559.98</b>	<b>\$ 6,264,707.78</b>	<b>\$ (281,147.80)</b>

**Clay County, Missouri**  
**Statement of Revenues and Expenditures - Cash Basis**  
**For the seven months ended July 31, 2017**

<b>Fund Name</b>	<b>Fund Number</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Net</b>
General	100	\$ 17,915,893.92	\$ 16,302,745.63	\$ 1,613,148.29
Road & Bridge	220	5,201,250.67	4,495,664.20	705,586.47
Park	240	4,347,509.66	2,906,328.34	1,441,181.32
Prosecutor Training	260	2,326.98	3,647.62	(1,320.64)
Delinquent Sales Tax	264	24.98	-	24.98
Prosecutor Contingency	265	19,559.55	12,943.97	6,615.58
Prosecutor Check Collection	266	12,885.51	17,321.20	(4,435.69)
Drug Task Force	270	-	-	-
Law Enforcement Training	271	9,296.27	9,509.03	(212.76)
Work Release Program	272	21,786.40	-	21,786.40
Civil Fees	278	50,000.00	8,307.16	41,692.84
Law Enforcement	279	10,476,194.66	9,455,365.83	1,020,828.83
Emergency Communications	282	329,238.03	403,479.25	(74,241.22)
Law Library	283	-	-	-
Assessor	285	2,419,963.95	1,664,629.43	755,334.52
Inmate Security	286	19,160.12	7,374.12	11,786.00
Law Enforcement Capital Reserve	289	175,000.00	173,837.62	1,162.38
TIF	290	2,386,840.46	3,287,201.25	(900,360.79)
Federal Equitable Sharing	292	46,298.83	9,023.92	37,274.91
Domestic Violence	293	17,661.77	-	17,661.77
Use Tax - Capital Projects	300	786,493.36	727,854.03	58,639.33
Use Tax - Road & Bridge	301	775,549.44	-	775,549.44
Use Tax - Parks & Trails	302	792,749.62	1,177,447.47	(384,697.85)
Tax Collection Software	305	164,368.32	-	164,368.32
Debt Service	310	370,145.74	370,145.74	-
Health Benefits	315	2,715,106.74	2,761,115.86	(46,009.12)
Airport Construction	401	1,705,679.53	462,382.13	1,243,297.40
LINC	403	146.59	-	146.59
Juvenile Grants	404	-	-	-
Sheriff DARE	504	4,001.52	-	4,001.52
Sheriff Emerg. Fug. Apprehension	506	166,007.41	113,115.12	52,892.29
Sheriff Inmate	508	-	-	-
SOLVE	516	-	-	-
Prosecutor Retirement	611	12,274.00	6,783.00	5,491.00
Special Road Districts Fund	641	-	-	-
Land Trustee Agency Fund	790	135.00	-	135.00
Records Preservation	933	280,293.61	223,681.09	56,612.52
Collector TMF	943	540,278.38	239,600.06	300,678.32
K-9	944	728.74	1,316.33	(587.59)
Sheriff Revolving	946	52,247.77	75,229.25	(22,981.48)
		<b>\$ 51,817,097.53</b>	<b>\$ 44,916,048.65</b>	<b>\$ 6,901,048.88</b>

**Clay County, Missouri**  
**Revenues for the one month and seven months ended July 31, 2017**  
**Cash Basis**

	<b>One month ended 07/31/17</b>	<b>Seven months ended 07/31/17</b>	<b>2017 Budget (less Carryover)</b>	<b>Amount Under (Over) Budget</b>
<b>100 General Fund</b>				
Sales and Use Taxes	\$ 1,445,733.54	\$ 6,994,000.96	\$ 11,631,314	\$ 4,637,313.04
Property Taxes	13,679.43	3,031,034.53	3,681,796	650,761.47
Marriage Licenses	35.92	643.66	900	256.34
Amusement Licenses	43.00	95,677.79	130,000	34,322.21
Auctioneer Licenses	-	676.00	900	224.00
Liquor Licenses	12,208.00	119,789.11	130,000	10,210.89
Firearm Permits	660.00	12,482.00	18,000	5,518.00
Inspection Fees	1,800.00	19,310.00	20,000	690.00
Building Permits	7,986.70	125,522.78	150,000	24,477.22
Fee Office Charges	153,368.74	4,733,729.42	5,224,000	490,270.58
Service Fees	27,864.83	160,818.15	274,350	113,531.85
Court Fines & Fees	-	-	-	-
Retail Sales	-	-	-	-
Concession & Commission	140.99	947.14	2,000	1,052.86
Leases	5,250.00	42,000.00	63,000	21,000.00
Surplus Property Sales	-	2,930.68	7,500	4,569.32
Interest Earned	26,999.11	374,753.37	370,000	(4,753.37)
From Federal Government	-	25,060.00	45,000	19,940.00
From State of Missouri	349,522.54	1,297,239.09	1,875,565	578,325.91
From Other Counties	1,336.00	17,120.73	29,050	11,929.27
From Cities	-	-	-	-
Other Non-governmental Reimb	-	21,580.30	600	(20,980.30)
Miscellaneous Reimbursements	45.30	13,045.91	2,200	(10,845.91)
Gifts & Donations	-	-	-	-
Other Misc. Revenue	7,894.10	104,236.66	1,188,497	1,084,260.57
Transfers In From Other Funds	-	723,295.64	469,819	(253,476.48)
<b>Total General Fund</b>	<b>2,054,568.20</b>	<b>17,915,893.92</b>	<b>25,314,491</b>	<b>7,398,597.47</b>

**Clay County, Missouri**  
**Revenues for the one month and seven months ended July 31, 2017**  
**Cash Basis**

	<b>One month ended 07/31/17</b>	<b>Seven months ended 07/31/17</b>	<b>2017 Budget (less Carryover)</b>	<b>Amount Under (Over) Budget</b>
220 Road & Bridge	267,340.87	5,201,250.67	8,208,398	3,007,147.80
240 Park	707,256.18	4,347,509.66	7,405,815	3,058,305.27
260 Prosecutor Training	339.27	2,326.98	4,050	1,723.02
264 Delinquent Sales Tax	3.94	24.98	50	25.02
265 Prosecutor Contingency	-	19,559.55	20,000	440.45
266 Prosecutor Check Collection	1,554.03	12,885.51	20,350	7,464.49
270 Drug Task Force	-	-	-	-
271 Law Enforcement Training	1,354.14	9,296.27	24,800	15,503.73
272 Work Release Program	5,731.45	21,786.40	15,000	(6,786.40)
278 Civil Fees	-	50,000.00	50,000	-
279 Law Enforcement	1,542,171.04	10,476,194.66	17,557,643	7,081,448.38
282 Emergency Communications	47,469.83	329,238.03	580,000	250,761.97
283 Law Library	-	-	46,000	46,000.00
285 Assessor	12,812.53	2,419,963.95	2,722,260	302,293.77
286 Inmate Security	2,994.36	19,160.12	34,000	14,839.88
289 Law Enforcement Capital Reserve	25,000.00	175,000.00	653,204	478,203.90
290 TIF	352,127.75	2,386,840.46	3,825,000	1,438,159.54
292 Federal Equitable Sharing	3,741.96	46,298.83	150	(46,148.83)
293 Domestic Violence	2,669.96	17,661.77	32,150	14,488.23
300 Use Tax - Capital Projects	117,266.29	786,493.36	1,280,000	493,506.64
301 Use Tax - Road & Bridge	115,948.85	775,549.44	1,268,500	492,950.56
302 Use Tax - Parks & Trails	116,565.80	792,749.62	1,285,330	492,579.88
305 Tax Collection Software	697.03	164,368.32	5,500	(158,868.32)
310 Debt Service	425.00	370,145.74	421,848	51,702.75
315 Health Benefits	393,660.27	2,715,106.74	4,554,240	1,839,133.26
401 Airport Construction	96,214.54	1,705,679.53	3,030,058	1,324,378.42
403 LINC	21.24	146.59	250	103.41
404 Juvenile Grants	-	-	-	-
504 Sheriff DARE	7.54	4,001.52	5,050	1,048.48
506 Sheriff Emerg. Fug. Apprehension	42,059.39	166,007.41	151,000	(15,007.41)
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	135.00	135.00	-	(135.00)
933 Records Preservation	39,721.27	280,293.61	457,500	177,206.39
943 Collector TMF	28,015.17	540,278.38	453,000	(87,278.38)
944 K-9	16.03	728.74	125	(603.74)
946 Sheriff Revolving Fund	5,671.05	52,247.77	107,738	55,490.11
<b>Total of All Funds</b>	<b>\$ 5,983,559.98</b>	<b>\$ 51,817,097.53</b>	<b>\$ 79,645,128</b>	<b>\$ 27,828,030.74</b>

**Clay County, Missouri**  
**Expenditures for the one month and seven months ended July 31, 2017**  
**Cash Basis**

	<b>One month ended 07/31/17</b>	<b>Seven months ended 07/31/17</b>	<b>2017 Budget</b>	<b>Amount Under (Over) Budget</b>
<b>100 General Fund</b>				
Auditor	\$ 16,876.68	\$ 131,626.65	\$ 234,335	\$ 102,708.29
County Clerk	20,276.99	147,874.27	261,363	113,488.85
Treasurer	16,003.61	119,685.26	227,353	107,668.17
County Commission	16,195.73	122,220.31	222,343	100,122.69
Recorder of Deeds	30,830.49	227,921.15	407,460	179,538.41
Collector	59,863.02	448,100.18	860,901	412,800.57
Misc Tax Fees	4,235.67	32,099.30	50,000	17,900.70
Rainy Day	-	-	1,917,339	1,917,339.47
Public Administrator	48,524.08	365,031.69	674,890	309,858.33
Indigent Board & Care	-	1,504.00	78,000	76,496.00
Medical Examiner	76,507.20	214,533.60	444,055	229,521.40
Prosecutor	120,090.21	874,623.15	1,619,049	744,425.93
Support Recovery	74,237.92	559,304.58	1,241,201	681,896.89
Emergency Management	-	-	-	-
Division 1 Court	274.89	2,879.42	20,220	17,340.58
Division 2 Court	559.40	2,496.47	16,970	14,473.53
Division 3 Court	4,748.40	61,463.13	99,670	38,206.87
Division 4 Court	306.89	4,397.11	26,895	22,497.89
Division 5 Court	689.60	2,108.26	21,140	19,031.74
Division 6 Court	175.64	4,660.86	14,240	9,579.14
Division 7 Court	239.24	1,697.59	14,140	12,442.41
Family Court Administrator	1,790.00	10,220.83	46,040	35,819.17
Drug Court Administrator	50.55	1,022.86	3,900	2,877.14
Division 9	26.49	1,790.89	14,690	12,899.11
Division 1 Reporter	-	194.17	5,000	4,805.83
Division 2 Reporter	-	696.49	5,050	4,353.51
Division 3 Reporter	221.57	774.49	5,650	4,875.51
Division 4 Reporter	-	500.44	4,400	3,899.56
Circuit Court Executive Secretary	913.44	5,685.56	25,804	20,118.50
Jury Supervisor	1,504.45	1,504.45	7,000	5,495.55
Law Library	8,657.55	51,181.85	60,000	8,818.15
Circuit Clerk	14,933.08	157,118.02	272,754	115,635.72
Circuit Clerk JIS	78,406.67	376,313.88	754,184	377,869.81
Jury Fees & Court	4,495.21	31,566.58	100,000	68,433.42
Office of Dispute Resolution Services	22,337.55	138,756.68	251,422	112,665.56
Juvenile - Administration	132,375.64	1,000,540.77	1,915,499	914,958.69
Juvenile - Detention	57,593.34	430,692.88	892,661	461,968.28
Juvenile - Group Homes	57,337.26	428,051.26	763,659	335,608.05
County Administrator	16,531.76	102,392.73	176,912	74,518.95
Purchasing	28,644.22	175,312.90	396,110	220,797.32
Human Resources	71,674.12	360,350.99	2,440,279	2,079,927.79
Finance	24,329.21	293,114.80	706,842	413,727.12
County Counselor	17,169.72	133,543.05	288,844	155,301.18
Planning & Zoning	20,066.30	152,953.54	368,674	215,720.58
Central Services - Mail Room	-	-	-	-
Information Technology	78,779.75	766,487.18	2,693,549	1,927,062.26
Facilities Management	119,321.35	893,822.87	3,468,403	2,574,580.34
Utilities	72,491.55	415,723.64	1,626,675	1,210,951.36
Contributions to External Programs	6,537.00	259,011.00	382,946	123,935.00
Government Association Membership	-	49,293.00	75,250	25,957.00
Election Commission	33,585.00	203,456.51	524,665	321,208.49
Benefits and Insurances	309,255.60	1,910,627.12	5,031,433	3,120,806.23
County Elections	87,828.84	87,828.84	275,000	187,171.16
Debt Service	-	-	-	-
Judgements and Settlements	-	-	-	-



**Clay County, Missouri**  
**Expenditures for the one month and seven months ended July 31, 2017**  
**Cash Basis**

	<u>One month ended 07/31/17</u>	<u>Seven months ended 07/31/17</u>	<u>2017 Budget</u>	<u>Amount Under (Over) Budget</u>
Emergency Account	-	-	1,951,089	1,951,089.00
Capital Projects	-	-	-	-
Public Services	45,110.46	274,704.79	770,029	495,324.20
Tourism	25,367.27	113,891.78	440,833	326,941.22
Airport Operations	20,247.97	134,765.28	293,920	159,154.51
Judicial Expense	2,361.32	16,304.88	40,000	23,695.12
Transfers Out	1,421.04	3,998,321.65	9,095,504	5,097,182.24
<b>Total General Fund</b>	<b>1,852,000.94</b>	<b>16,302,745.63</b>	<b>44,626,236</b>	<b>28,323,490.49</b>
220 Road & Bridge	252,147.22	4,495,664.20	10,308,845	5,813,180.99
240 Park	554,686.52	2,906,328.34	7,600,805	4,694,476.74
260 Prosecutor Training	288.15	3,647.62	13,667	10,019.13
264 Delinquent Sales Tax	-	-	5,095	5,095.03
265 Prosecutor Contingency	1,200.22	12,943.97	20,440	7,496.48
266 Prosecutor Check Collection	1,326.79	17,321.20	40,438	23,117.06
270 Drug Task Force	-	-	-	-
271 Law Enforcement Training	2,281.31	9,509.03	66,320	56,811.25
272 Work Release Program	-	-	22,396	22,395.87
278 Civil Fees	1,211.99	8,307.16	55,550	47,243.23
279 Law Enforcement	1,186,528.01	9,455,365.83	18,101,034	8,645,668.03
282 Emergency Communications	115,778.97	403,479.25	915,433	511,954.15
283 Law Library	-	-	59,139	59,139.00
285 Assessor	196,143.30	1,664,629.43	4,300,951	2,636,321.85
286 Inmate Security	-	7,374.12	278,701	271,327.05
289 Law Enforcement Capital Reserve	-	173,837.62	1,855,592	1,681,754.45
290 TIF	892,978.05	3,287,201.25	5,633,980	2,346,778.48
292 Federal Equitable Sharing	34.14	9,023.92	15,208	6,184.50
293 Domestic Violence	-	-	35,371	35,371.43
300 Use Tax - Capital Projects	253,700.76	727,854.03	3,337,858	2,610,004.22
301 Use Tax - Road & Bridge	-	-	1,696,341	1,696,340.79
302 Use Tax - Parks & Trails	401,286.76	1,177,447.47	2,796,903	1,619,455.58
305 Tax Collection Software	-	-	13,518	13,517.81
310 Debt Service	425.00	370,145.74	421,848	51,702.75
315 Health Benefits	385,686.46	2,761,115.86	7,712,896	4,951,779.91
401 Airport Construction	82,763.21	462,382.13	4,446,670	3,984,288.16
403 LINC	-	-	23,450	23,450.10
404 Juvenile Grants	-	-	-	-
504 Sheriff DARE	-	-	9,900	9,900.30
506 Sheriff Emerg. Fug. Apprehension	17,353.27	113,115.12	151,000	37,884.88
508 Sheriff Inmate	-	-	133,190	133,190.00
516 SOLVE	-	-	-	-
611 Prosecutor Retirement	969.00	6,783.00	11,628	4,845.00
641 Special Road Districts Fund	-	-	-	-
790 Land Trustee Agency Fund	-	-	8,228	8,228.27
933 Records Preservation	35,354.57	223,681.09	1,260,127	1,036,446.00
943 Collector TMF	22,822.99	239,600.06	620,455	380,855.18
944 K-9	-	1,316.33	16,116	14,799.63
946 Sheriff Revolving	7,740.15	75,229.25	460,109	384,880.00
<b>Total of All Funds</b>	<b>\$ 6,264,707.78</b>	<b>\$ 44,916,048.65</b>	<b>\$ 117,075,442</b>	<b>\$ 72,159,393.79</b>

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

	<b>One month ended 07/31/17</b>	<b>One month ended 07/31/16</b>	<b>Variance Current Year Over (Under) Prior Year</b>
<b>100 General Fund</b>			
Sales and Use Taxes	\$ 1,445,733.54	\$ 1,112,199.16	\$ 333,534.38
Property Taxes	13,679.43	19,509.62	(5,830.19)
Marriage Licenses	35.92	497.98	(462.06)
Amusement Licenses	43.00	-	43.00
Auctioneer Licenses	-	84.00	(84.00)
Liquor Licenses	12,208.00	25,285.17	(13,077.17)
Firearm Permits	660.00	-	660.00
Inspection Fees	1,800.00	-	1,800.00
Building Permits	7,986.70	-	7,986.70
Fee Office Charges	153,368.74	167,511.96	(14,143.22)
Service Fees	27,864.83	27,274.34	590.49
Court Fines & Fees	-	-	-
Retail Sales	-	-	-
Concession & Commission	140.99	222.64	(81.65)
Leases	5,250.00	5,250.00	-
Surplus Property Sales	-	-	-
Interest Earned	26,999.11	21,234.38	5,764.73
From Federal Government	-	-	-
From State of Missouri	349,522.54	349,522.54	-
From Other Counties	1,336.00	4,094.00	(2,758.00)
From Cities	-	-	-
Other Non-governmental Reimb	-	-	-
Miscellaneous Reimbursements	45.30	250.31	(205.01)
Gifts & Donations	-	-	-
Other Misc. Revenue	7,894.10	1,007.72	6,886.38
Transfers In From Other Funds	-	28,146.02	(28,146.02)
<b>Total General Fund</b>	<b>2,054,568.20</b>	<b>1,762,089.84</b>	<b>292,478.36</b>

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

	<b>One month ended 07/31/17</b>	<b>One month ended 07/31/16</b>	<b>Variance Current Year Over (Under) Prior Year</b>	
220	Road & Bridge	267,340.87	292,051.67	(24,710.80)
240	Park	707,256.18	774,662.17	(67,405.99)
260	Prosecutor Training	339.27	389.45	(50.18)
264	Delinquent Sales Tax	3.94	4.00	(0.06)
265	Prosecutor Contingency	-	-	-
266	Prosecutor Check Collection	1,554.03	1,308.89	245.14
270	Drug Task Force	-	-	-
271	Law Enforcement Training	1,354.14	1,548.93	(194.79)
272	Work Release Program	5,731.45	398.72	5,332.73
278	Civil Fees	-	-	-
279	Law Enforcement	1,542,171.04	1,173,766.67	368,404.37
282	Emergency Communications	47,469.83	48,070.76	(600.93)
283	Law Library	-	-	-
285	Assessor	12,812.53	24,869.84	(12,057.31)
286	Inmate Security	2,994.36	3,069.69	(75.33)
289	Law Enforcement Capital Reserve	25,000.00	25,000.00	-
290	TIF	352,127.75	340,975.86	11,151.89
292	Federal Equitable Sharing	3,741.96	34.00	3,707.96
293	Domestic Violence	2,669.96	2,887.37	(217.41)
300	Use Tax - Capital Projects	117,266.29	99,508.76	17,757.53
301	Use Tax - Road & Bridge	115,948.85	98,540.26	17,408.59
302	Use Tax - Parks & Trails	116,565.80	99,593.22	16,972.58
305	Tax Collection Software	697.03	805.53	(108.50)
310	Debt Service	425.00	206,612.50	(206,187.50)
315	Health Benefits	393,660.27	387,331.68	6,328.59
401	Airport Construction	96,214.54	94,061.29	2,153.25
403	LINC	21.24	18.24	3.00
404	Juvenile Grants	-	0.45	(0.45)
504	Sheriff DARE	7.54	-	7.54
506	Sheriff Emerg. Fug. Apprehension	42,059.39	63.95	41,995.44
508	Sheriff Inmate	-	-	-
516	SOLVE	-	0.45	(0.45)
611	Prosecutor Retirement	-	-	-
641	Special Road Districts Fund	-	-	-
790	Land Trustee Agency Fund	135.00	-	135.00
933	Records Preservation	39,721.27	44,135.05	(4,413.78)
943	Collector TMF	28,015.17	34,449.56	(6,434.39)
944	K-9	16.03	148.52	(132.49)
946	Sheriff Revolving	5,671.05	20,538.39	(14,867.34)
<b>Total of All Funds</b>	<b>\$ 5,983,559.98</b>	<b>\$ 5,536,935.71</b>	<b>\$ 446,624.27</b>	

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

<b>100 General Fund</b>	<b>One month ended 07/31/17</b>	<b>One month ended 07/31/16</b>	<b>Variance Current Year Over (Under) Prior Year</b>
Auditor	\$ 16,876.68	\$ 16,280.94	\$ 595.74
County Clerk	20,276.99	19,590.62	686.37
Treasurer	16,003.61	15,596.80	406.81
County Commission	16,195.73	14,376.42	1,819.31
Recorder of Deeds	30,830.49	29,250.57	1,579.92
Collector	59,863.02	63,616.79	(3,753.77)
Misc Tax Fees	4,235.67	-	4,235.67
Rainy Day	-	-	-
Public Administrator	48,524.08	46,211.03	2,313.05
Indigent Board & Care	-	1,838.00	(1,838.00)
Medical Examiner	76,507.20	69,013.25	7,493.95
Prosecutor	120,090.21	113,215.20	6,875.01
Support Recovery	74,237.92	75,285.00	(1,047.08)
Emergency Management	-	-	-
Division 1 Court	274.89	301.40	(26.51)
Division 2 Court	559.40	248.40	311.00
Division 3 Court	4,748.40	7,248.40	(2,500.00)
Division 4 Court	306.89	873.38	(566.49)
Division 5 Court	689.60	387.13	302.47
Division 6 Court	175.64	518.82	(343.18)
Division 7 Court	239.24	450.00	(210.76)
Family Court Administrator	1,790.00	1,600.00	190.00
Drug Court Administrator	50.55	234.74	(184.19)
Division 9	26.49	(191.70)	218.19
Division 1 Reporter	-	-	-
Division 2 Reporter	-	-	-
Division 3 Reporter	221.57	-	221.57
Division 4 Reporter	-	-	-
Circuit Court Executive Secretary	913.44	438.56	474.88
Jury Supervisor	1,504.45	-	1,504.45
Law Library	8,657.55	-	8,657.55
Circuit Clerk	14,933.08	16,402.23	(1,469.15)
Circuit Clerk JIS	78,406.67	43,302.38	35,104.29
Jury Fees & Court	4,495.21	6,255.03	(1,759.82)
Office of Dispute Resolution Services	22,337.55	17,117.60	5,219.95
Juvenile - Administration	132,375.64	120,887.31	11,488.33
Juvenile - Detention	57,593.34	55,705.88	1,887.46
Juvenile - Group Homes	57,337.26	58,725.27	(1,388.01)
County Administrator	16,531.76	13,262.68	3,269.08
Purchasing	28,644.22	13,066.92	15,577.30
Human Resources	71,674.12	136,230.47	(64,556.35)
Finance	24,329.21	25,260.63	(931.42)
County Counselor	17,169.72	17,983.94	(814.22)
Planning & Zoning	20,066.30	9,695.60	10,370.70
Central Services - Mail Room	-	-	-
Information Technology	78,779.75	127,794.91	(49,015.16)
Facilities Management	119,321.35	84,511.51	34,809.84
Utilities	72,491.55	103,301.24	(30,809.69)
Contributions to External Programs	6,537.00	44,278.62	(37,741.62)
Government Association Membership	-	57,618.00	(57,618.00)
Election Commission	33,585.00	-	33,585.00
Benefits and Insurances	309,255.60	176,198.85	133,056.75
County Elections	87,828.84	-	87,828.84
Debt Service	-	-	-
Judgements and Settlements	-	-	-

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

**Cash Basis**

	<b>One month ended 07/31/17</b>	<b>One month ended 07/31/16</b>	<b>Variance Current Year Over (Under) Prior Year</b>
Emergency Account	-	-	-
Capital Projects	-	-	-
Public Services	45,110.46	29,910.14	15,200.32
Tourism	25,367.27	12,988.47	12,378.80
Airport Operations	20,247.97	13,454.17	6,793.80
Judicial Expense	2,361.32	2,556.63	(195.31)
Transfers Out	1,421.04	20,256.16	(18,835.12)
<b>Total General Fund</b>	<b>1,852,000.94</b>	<b>1,683,148.39</b>	<b>168,852.55</b>
220 Road & Bridge	252,147.22	267,089.99	(14,942.77)
240 Park	554,686.52	652,687.22	(98,000.70)
260 Prosecutor Training	288.15	-	288.15
264 Delinquent Sales Tax	-	-	-
265 Prosecutor Contingency	1,200.22	585.00	615.22
266 Prosecutor Check Collection	1,326.79	2,599.10	(1,272.31)
270 Drug Task Force	-	-	-
271 Law Enforcement Training	2,281.31	1,948.45	332.86
272 Work Release Program	-	-	-
278 Civil Fees	1,211.99	218.76	993.23
279 Law Enforcement	1,186,528.01	1,138,758.92	47,769.09
282 Emergency Communications	115,778.97	53,613.82	62,165.15
283 Law Library	-	-	-
285 Assessor	196,143.30	187,667.59	8,475.71
286 Inmate Security	-	-	-
289 Law Enforcement Capital Reserve	-	-	-
290 TIF	892,978.05	859,092.44	33,885.61
292 Federal Equitable Sharing	34.14	3,251.45	(3,217.31)
293 Domestic Violence	-	-	-
300 Use Tax - Capital Projects	253,700.76	22,776.00	230,924.76
301 Use Tax - Road & Bridge	-	55,587.02	(55,587.02)
302 Use Tax - Parks & Trails	401,286.76	333,805.33	67,481.43
305 Tax Collection Software	-	-	-
310 Debt Service	425.00	206,612.50	(206,187.50)
315 Health Benefits	385,686.46	337,543.52	48,142.94
401 Airport Construction	82,763.21	101,466.10	(18,702.89)
403 LINC	-	-	-
404 Juvenile Grants	-	-	-
504 Sheriff DARE	-	-	-
506 Sheriff Emerg. Fug. Apprehension	17,353.27	2,365.59	14,987.68
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	35,354.57	38,109.48	(2,754.91)
943 Collector TMF	22,822.99	205,180.17	(182,357.18)
944 K-9	-	-	-
946 Sheriff Revolving	7,740.15	10,237.95	(2,497.80)
<b>Total of All Funds</b>	<b>\$ 6,264,707.78</b>	<b>\$ 6,164,990.79</b>	<b>\$ 99,716.99</b>

**Clay County, Missouri**  
**Comparison of Revenues for the**  
**Seven months ended July 31, 2017 and 2016**  
**Cash Basis**

	<b>Seven months ended 07/31/17</b>	<b>Seven months ended 07/31/16</b>	<b>Variance Current Year Over (Under) Prior Year</b>
<b>100 General Fund</b>			
Sales and Use Taxes	\$ 6,994,000.96	\$ 6,630,242.72	\$ 363,758.24
Property Taxes	3,031,034.53	3,228,619.42	(197,584.89)
Marriage Licenses	643.66	968.64	(324.98)
Amusement Licenses	95,677.79	126,522.30	(30,844.51)
Auctioneer Licenses	676.00	760.00	(84.00)
Liquor Licenses	119,789.11	115,019.68	4,769.43
Firearm Permits	12,482.00	11,505.00	977.00
Inspection Fees	19,310.00	11,350.00	7,960.00
Building Permits	125,522.78	77,160.10	48,362.68
Fee Office Charges	4,733,729.42	4,685,012.01	48,717.41
Service Fees	160,818.15	146,403.21	14,414.94
Court Fines & Fees	-	-	-
Retail Sales	-	-	-
Concession & Commission	947.14	1,137.81	(190.67)
Leases	42,000.00	42,000.00	-
Surplus Property Sales	2,930.68	9,328.50	(6,397.82)
Interest Earned	374,753.37	257,698.60	117,054.77
From Federal Government	25,060.00	33,866.00	(8,806.00)
From State of Missouri	1,297,239.09	1,349,231.58	(51,992.49)
From Other Counties	17,120.73	17,490.63	(369.90)
From Cities	-	-	-
Other Non-governmental Reimb	21,580.30	879.00	20,701.30
Miscellaneous Reimbursements	13,045.91	3,633.64	9,412.27
Gifts & Donations	-	-	-
Other Misc. Revenue	104,236.66	186,561.39	(82,324.73)
Transfers In From Other Funds	723,295.64	219,245.52	504,050.12
<b>Total General Fund</b>	<b>17,915,893.92</b>	<b>17,154,635.75</b>	<b>761,258.17</b>

**Clay County, Missouri**  
**Comparison of Revenues for the**  
**Seven months ended July 31, 2017 and 2016**  
**Cash Basis**

	<b>Seven months ended 07/31/17</b>	<b>Seven months ended 07/31/16</b>	<b>Variance Current Year Over (Under) Prior Year</b>
220 Road & Bridge	5,201,250.67	5,276,601.54	(75,350.87)
240 Park	4,347,509.66	3,812,749.04	534,760.62
260 Prosecutor Training	2,326.98	2,570.62	(243.64)
264 Delinquent Sales Tax	24.98	35.03	(10.05)
265 Prosecutor Contingency	19,559.55	19,724.68	(165.13)
266 Prosecutor Check Collection	12,885.51	14,580.90	(1,695.39)
270 Drug Task Force	-	-	-
271 Law Enforcement Training	9,296.27	10,271.20	(974.93)
272 Work Release Program	21,786.40	5,417.30	16,369.10
278 Civil Fees	50,000.00	50,000.00	-
279 Law Enforcement	10,476,194.66	9,368,812.50	1,107,382.16
282 Emergency Communications	329,238.03	783,129.46	(453,891.43)
283 Law Library	-	-	-
285 Assessor	2,419,963.95	2,340,617.10	79,346.85
286 Inmate Security	19,160.12	154,080.26	(134,920.14)
289 Law Enforcement Capital Reserve	175,000.00	175,000.00	-
290 TIF	2,386,840.46	2,296,788.76	90,051.70
292 Federal Equitable Sharing	46,298.83	12,926.86	33,371.97
293 Domestic Violence	17,661.77	18,874.24	(1,212.47)
300 Use Tax - Capital Projects	786,493.36	789,550.34	(3,056.98)
301 Use Tax - Road & Bridge	775,549.44	781,838.25	(6,288.81)
302 Use Tax - Parks & Trails	792,749.62	793,986.35	(1,236.73)
305 Tax Collection Software	164,368.32	168,849.34	(4,481.02)
310 Debt Service	370,145.74	340,437.50	29,708.24
315 Health Benefits	2,715,106.74	2,700,911.97	14,194.77
401 Airport Construction	1,705,679.53	609,888.70	1,095,790.83
403 LINC	146.59	155.66	(9.07)
404 Juvenile Grants	-	3.84	(3.84)
504 Sheriff DARE	4,001.52	-	4,001.52
506 Sheriff Emerg. Fug. Apprehension	166,007.41	104,339.25	61,668.16
508 Sheriff Inmate	-	-	-
516 SOLVE	-	3.87	(3.87)
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	135.00	-	135.00
933 Records Preservation	280,293.61	281,018.98	(725.37)
943 Collector TMF	540,278.38	518,953.76	21,324.62
944 K-9	728.74	15,839.55	(15,110.81)
946 Sheriff Revolving	52,247.77	244,536.72	(192,288.95)
<b>Total of All Funds</b>	<b>\$ 51,817,097.53</b>	<b>\$ 48,854,884.61</b>	<b>\$ 2,962,212.92</b>

**Clay County, Missouri**  
**Comparison of Expenditures for the**  
**Seven months ended July 31, 2017 and 2016**  
**Cash Basis**

<b>100 General Fund</b>	<b>Seven months ended 07/31/17</b>	<b>Seven months ended 07/31/16</b>	<b>Variance Current Year Over (Under) Prior Year</b>
Auditor	\$ 131,626.65	\$ 123,817.90	\$ 7,808.75
County Clerk	147,874.27	130,980.05	16,894.22
Treasurer	119,685.26	111,058.24	8,627.02
County Commission	122,220.31	108,646.68	13,573.63
Recorder of Deeds	227,921.15	219,682.96	8,238.19
Collector	448,100.18	393,790.38	54,309.80
Misc Tax Fees	32,099.30	-	32,099.30
Rainy Day	-	-	-
Public Administrator	365,031.69	331,113.37	33,918.32
Indigent Board & Care	1,504.00	17,969.30	(16,465.30)
Medical Examiner	214,533.60	207,039.75	7,493.85
Prosecutor	874,623.15	842,697.93	31,925.22
Support Recovery	559,304.58	578,625.18	(19,320.60)
Emergency Management	-	-	-
Division 1 Court	2,879.42	3,046.36	(166.94)
Division 2 Court	2,496.47	1,968.90	527.57
Division 3 Court	61,463.13	43,698.52	17,764.61
Division 4 Court	4,397.11	4,203.90	193.21
Division 5 Court	2,108.26	7,089.55	(4,981.29)
Division 6 Court	4,660.86	3,381.42	1,279.44
Division 7 Court	1,697.59	1,679.40	18.19
Family Court Administrator	10,220.83	12,193.36	(1,972.53)
Drug Court Administrator	1,022.86	1,736.35	(713.49)
Division 9	1,790.89	4,514.13	(2,723.24)
Division 1 Reporter	194.17	283.52	(89.35)
Division 2 Reporter	696.49	616.61	79.88
Division 3 Reporter	774.49	1,756.85	(982.36)
Division 4 Reporter	500.44	38.50	461.94
Circuit Court Executive Secretary	5,685.56	5,137.31	548.25
Jury Supervisor	1,504.45	1,660.34	(155.89)
Law Library	51,181.85	41,423.41	9,758.44
Circuit Clerk	157,118.02	131,706.51	25,411.51
Circuit Clerk JIS	376,313.88	325,149.25	51,164.63
Jury Fees & Court	31,566.58	29,933.92	1,632.66
Office of Dispute Resolution Services	138,756.68	133,837.44	4,919.24
Juvenile - Administration	1,000,540.77	903,695.15	96,845.62
Juvenile - Detention	430,692.88	419,989.32	10,703.56
Juvenile - Group Homes	428,051.26	439,877.78	(11,826.52)
County Administrator	102,392.73	122,997.29	(20,604.56)
Purchasing	175,312.90	136,074.70	39,238.20
Human Resources	360,350.99	372,653.01	(12,302.02)
Finance	293,114.80	234,751.76	58,363.04
County Counselor	133,543.05	135,776.55	(2,233.50)
Planning & Zoning	152,953.54	116,959.95	35,993.59
Central Services - Mail Room	-	-	-
Information Technology	766,487.18	1,175,206.68	(408,719.50)
Facilities Management	893,822.87	643,129.38	250,693.49
Utilities	415,723.64	413,647.05	2,076.59
Contributions to External Programs	259,011.00	519,886.91	(260,875.91)
Government Association Membership	49,293.00	61,749.00	(12,456.00)
Election Commission	203,456.51	-	203,456.51
Benefits and Insurances	1,910,627.12	1,603,241.05	307,386.07
County Elections	87,828.84	-	87,828.84
Debt Service	-	-	-
Judgements and Settlements	-	-	-



**Clay County, Missouri**  
**Comparison of Expenditures for the**  
**Seven months ended July 31, 2017 and 2016**  
**Cash Basis**

	<b>Seven months ended 07/31/17</b>	<b>Seven months ended 07/31/16</b>	<b>Variance Current Year Over (Under) Prior Year</b>
Emergency Account	-	-	-
Capital Projects	-	-	-
Public Services	274,704.79	185,351.87	89,352.92
Tourism	113,891.78	68,303.04	45,588.74
Airport Operations	134,765.28	79,046.60	55,718.68
Judicial Expense	16,304.88	29,520.32	(13,215.44)
Transfers Out	3,998,321.65	2,205,891.35	1,792,430.30
<b>Total General Fund</b>	<b>16,302,745.63</b>	<b>13,688,226.05</b>	<b>2,614,519.58</b>
220 Road & Bridge	4,495,664.20	4,010,779.40	484,884.80
240 Park	2,906,328.34	3,358,181.69	(451,853.35)
260 Prosecutor Training	3,647.62	23.76	3,623.86
264 Delinquent Sales Tax	-	523.55	(523.55)
265 Prosecutor Contingency	12,943.97	9,668.29	3,275.68
266 Prosecutor Check Collection	17,321.20	16,394.32	926.88
270 Drug Task Force	-	-	-
271 Law Enforcement Training	9,509.03	8,944.42	564.61
272 Work Release Program	-	-	-
278 Civil Fees	8,307.16	8,912.45	(605.29)
279 Law Enforcement	9,455,365.83	9,111,224.43	344,141.40
282 Emergency Communications	403,479.25	371,495.50	31,983.75
283 Law Library	-	-	-
285 Assessor	1,664,629.43	1,574,051.63	90,577.80
286 Inmate Security	7,374.12	122,219.80	(114,845.68)
289 Law Enforcement Capital Reserve	173,837.62	82,649.30	91,188.32
290 TIF	3,287,201.25	1,800,098.15	1,487,103.10
292 Federal Equitable Sharing	9,023.92	15,898.33	(6,874.41)
293 Domestic Violence	-	14,262.14	(14,262.14)
300 Use Tax - Capital Projects	727,854.03	694,916.91	32,937.12
301 Use Tax - Road & Bridge	-	237,497.02	(237,497.02)
302 Use Tax - Parks & Trails	1,177,447.47	493,024.22	684,423.25
305 Tax Collection Software	-	-	-
310 Debt Service	370,145.74	340,437.50	29,708.24
315 Health Benefits	2,761,115.86	2,127,327.19	633,788.67
401 Airport Construction	462,382.13	690,608.01	(228,225.88)
403 LINC	-	-	-
404 Juvenile Grants	-	-	-
504 Sheriff DARE	-	-	-
506 Sheriff Emerg. Fug. Apprehension	113,115.12	57,092.02	56,023.10
508 Sheriff Inmate	-	-	-
516 SOLVE	-	-	-
611 Prosecutor Retirement	6,783.00	4,522.00	2,261.00
641 Special Road Districts Fund	-	-	-
790 Land Trustee Agency Fund	-	-	-
933 Records Preservation	223,681.09	224,384.36	(703.27)
943 Collector TMF	239,600.06	492,242.29	(252,642.23)
944 K-9	1,316.33	3,642.27	(2,325.94)
946 Sheriff Revolving	75,229.25	130,457.75	(55,228.50)
<b>Total of All Funds</b>	<b>\$ 44,916,048.65</b>	<b>\$ 39,689,704.75</b>	<b>\$ 5,226,343.90</b>



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