

Clay County, Missouri

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December 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 December 31, 2017

Fund Name	Fund Number	Eden Cash Balance	Less Encumbrances	Less	Unencumbered Cash
				Warrants Payable	
General	100	\$ 20,321,938.86	\$ 1,703,777.38	\$ 65,993.60	\$ 18,552,167.88
Road & Bridge	220	2,539,446.85	1,462,376.88	29,450.73	1,047,619.24
Park	240	839,548.57	199,920.79	19,286.38	620,341.40
Prosecutor Training	260	7,714.90	-	-	7,714.90
Delinquent Sales Tax	264	6,857.93	-	-	6,857.93
Prosecutor Contingency	265	180.02	-	-	180.02
Prosecutor Check Collection	266	15,603.80	-	-	15,603.80
Law Enforcement Training	271	44,162.55	5,937.02	-	38,225.53
Work Release Program	272	36,751.96	-	-	36,751.96
Civil Fees	278	29,259.70	3,578.13	86.15	25,595.42
Law Enforcement	279	1,311,637.75	333,089.10	46,152.43	932,396.22
Emergency Communications	282	258,995.83	98,799.29	57,514.33	102,682.21
Assessor	285	1,942,280.85	279,851.63	247.72	1,662,181.50
Inmate Security	286	244,600.92	9,632.20	-	234,968.72
Law Enforcement Capital Reserve	289	1,310,688.35	533,151.11	-	777,537.24
TIF	290	1,457,021.84	-	-	1,457,021.84
Federal Equitable Sharing	292	53,770.36	5,386.14	-	48,384.22
Domestic Violence	293	9,754.42	-	-	9,754.42
Use Tax - Capital Projects	300	1,984,818.20	717,163.59	43,080.53	1,224,574.08
Use Tax - Road & Bridge	301	320,525.16	-	-	320,525.16
Use Tax - Parks & Trails	302	1,144,253.72	207,212.30	-	937,041.42
Tax Collection Software	305	30,045.00	3,263.75	-	26,781.25
Health Benefits	315	3,160,614.33	-	-	3,160,614.33
Airport Construction	401	1,537,039.41	72,225.81	57,631.66	1,407,181.94
LINC	403	23,467.31	-	-	23,467.31
Juvenile Grants	404	-	-	-	-
Sheriff D.A.R.E.	504	4,949.63	-	-	4,949.63
SOLVE	516	-	-	-	-
Prosecutor Retirement	611	646.00	-	-	646.00
Special Road Districts Fund	641	-	-	-	-
Land Trustee Agency Fund	790	9,363.27	-	-	9,363.27
Records Preservation	933	917,991.87	-	-	917,991.87
Collector TMF	943	318,587.21	2,500.00	-	316,087.21
K-9	944	14,852.90	-	-	14,852.90
Sheriff Revolving	946	321,011.85	-	-	321,011.85
		\$ 40,218,381.32	\$ 5,637,865.12	\$ 319,443.53	\$ 34,261,072.67

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

Fund Name	Fund Number	Revenues	Expenditures	Net
General	100	\$ 2,946,258.59	\$ 2,639,337.99	\$ 306,920.60
Road & Bridge	220	589,257.84	389,305.81	199,952.03
Park	240	512,607.68	425,726.57	86,881.11
Prosecutor Training	260	357.68	-	357.68
Delinquent Sales Tax	264	1,656.04	-	1,656.04
Prosecutor Contingency	265	-	1,056.73	(1,056.73)
Prosecutor Check Collection	266	1,238.38	1,940.88	(702.50)
Drug Task Force	270	-	-	-
Law Enforcement Training	271	1,438.48	236.98	1,201.50
Work Release Program	272	1,220.09	4,908.00	(3,687.91)
Civil Fees	278	-	1,570.75	(1,570.75)
Law Enforcement	279	1,818,312.06	1,430,905.59	387,406.47
Emergency Communications	282	46,092.72	115,201.54	(69,108.82)
Law Library	283	-	-	-
Assessor	285	240,450.21	214,820.34	25,629.87
Inmate Security	286	2,706.97	3,330.62	(623.65)
Law Enforcement Capital Reserve	289	25,000.00	-	25,000.00
TIF	290	415,145.85	968,649.12	(553,503.27)
Federal Equitable Sharing	292	39.61	27.83	11.78
Domestic Violence	293	2,375.01	-	2,375.01
Use Tax - Capital Projects	300	119,842.52	141,559.50	(21,716.98)
Use Tax - Road & Bridge	301	118,669.68	51,733.10	66,936.58
Use Tax - Parks & Trails	302	119,218.58	170,552.12	(51,333.54)
Tax Collection Software	305	15,935.28	3,263.75	12,671.53
Debt Service	310	-	-	-
Health Benefits	315	387,790.56	778,848.84	(391,058.28)
Airport Construction	401	97,197.47	260,173.47	(162,976.00)
LINC	403	17.35	-	17.35
Juvenile Grants	404	-	-	-
Sheriff DARE	504	306.98	6,000.00	(5,693.02)
Sheriff Emerg. Fug. Apprehension	506	-	23,360.77	(23,360.77)
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	38,107.56	29,341.08	8,766.48
Collector TMF	943	28,448.17	55,317.27	(26,869.10)
K-9	944	11.39	525.00	(513.61)
Sheriff Revolving	946	6,469.09	3,175.15	3,293.94
		\$ 7,536,171.84	\$ 7,721,837.80	\$ (185,665.96)

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

Fund Name	Fund Number	Revenues	Expenditures	Net
General	100	\$ 26,283,000.76	\$ 26,673,316.36	\$ (390,315.60)
Road & Bridge	220	7,189,030.89	6,777,361.03	411,669.86
Park	240	5,987,525.38	5,419,250.80	568,274.58
Prosecutor Training	260	4,115.17	6,017.02	(1,901.85)
Delinquent Sales Tax	264	1,812.90	-	1,812.90
Prosecutor Contingency	265	19,559.55	19,819.98	(260.43)
Prosecutor Check Collection	266	21,196.16	25,680.62	(4,484.46)
Drug Task Force	270	-	-	-
Law Enforcement Training	271	24,132.77	21,642.78	2,489.99
Work Release Program	272	34,264.09	4,908.00	29,356.09
Civil Fees	278	50,000.00	25,819.36	24,180.64
Law Enforcement	279	17,022,333.68	16,373,271.58	649,062.10
Emergency Communications	282	556,631.77	690,583.67	(133,951.90)
Law Library	283	-	-	-
Assessor	285	3,014,924.79	2,856,390.90	158,533.89
Inmate Security	286	33,896.80	34,002.58	(105.78)
Law Enforcement Capital Reserve	289	300,000.00	191,700.27	108,299.73
TIF	290	4,125,809.47	4,477,767.36	(351,957.89)
Federal Equitable Sharing	292	48,192.57	9,480.63	38,711.94
Domestic Violence	293	31,364.43	24,817.44	6,546.99
Use Tax - Capital Projects	300	1,286,722.11	1,408,883.00	(122,160.89)
Use Tax - Road & Bridge	301	1,268,805.57	1,376,121.20	(107,315.63)
Use Tax - Parks & Trails	302	1,297,062.59	1,684,561.74	(387,499.15)
Tax Collection Software	305	187,600.94	168,837.50	18,763.44
Debt Service	310	372,770.74	372,770.74	-
Health Benefits	315	4,656,305.29	4,654,346.73	1,958.56
Airport Construction	401	2,183,341.93	1,032,535.73	1,150,806.20
LINC	403	267.21	-	267.21
Juvenile Grants	404	-	-	-
Sheriff DARE	504	6,099.30	6,000.00	99.30
Sheriff Emerg. Fug. Apprehension	506	186,239.19	165,427.24	20,811.95
Sheriff Inmate	508	-	-	-
SOLVE	516	-	-	-
Prosecutor Retirement	611	12,274.00	11,628.00	646.00
Special Road Districts Fund	641	-	-	-
Land Trustee Agency Fund	790	1,135.00	-	1,135.00
Records Preservation	933	490,395.19	375,050.91	115,344.28
Collector TMF	943	658,307.25	527,024.61	131,282.64
K-9	944	1,956.47	3,094.63	(1,138.16)
Sheriff Revolving	946	70,746.86	106,450.68	(35,703.82)
		\$ 77,427,820.82	\$ 75,524,563.09	\$ 1,903,257.73

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

	One month ended 12/31/17	Twelve months ended 12/31/17	2017 Budget (less Carryover)	Amount Under (Over) Budget
100 General Fund				
Sales and Use Taxes	\$ 1,897,921.87	\$ 12,544,095.75	\$ 11,631,314	\$ (912,781.75)
Property Taxes	325,465.33	3,413,158.06	3,681,796	268,637.94
Marriage Licenses	341.97	1,126.19	900	(226.19)
Amusement Licenses	7,910.50	153,588.29	130,000	(23,588.29)
Auctioneer Licenses	208.00	1,040.00	900	(140.00)
Liquor Licenses	51.00	130,538.45	130,000	(538.45)
Firearm Permits	845.00	20,632.00	18,000	(2,632.00)
Inspection Fees	2,750.00	35,815.00	20,000	(15,815.00)
Building Permits	8,993.19	212,462.63	150,000	(62,462.63)
Fee Office Charges	467,279.97	5,806,513.01	5,224,000	(582,513.01)
Service Fees	39,047.80	333,298.90	312,800	(20,498.90)
Court Fines & Fees	-	-	-	-
Retail Sales	-	-	-	-
Concession & Commission	131.56	1,735.12	2,000	264.88
Leases	5,250.00	63,000.00	63,000	-
Surplus Property Sales	3,680.28	6,610.96	7,500	889.04
Interest Earned	24,520.77	491,384.96	370,000	(121,384.96)
From Federal Government	220.00	43,577.18	49,618	6,040.82
From State of Missouri	108,238.56	1,860,500.20	1,884,565	24,064.80
From Other Counties	8,813.72	33,509.46	29,050	(4,459.46)
From Cities	295.00	4,045.00	-	(4,045.00)
Other Non-governmental Reimb	-	21,805.30	600	(21,205.30)
Miscellaneous Reimbursements	160.81	23,853.63	2,200	(21,653.63)
Gifts & Donations	-	-	-	-
Other Misc. Revenue	42,114.57	189,624.35	1,266,842	1,077,217.39
Transfers In From Other Funds	2,018.69	891,086.32	469,819	(421,267.16)
Total General Fund	2,946,258.59	26,283,000.76	25,444,904	(838,096.86)

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

		One month ended 12/31/17	Twelve months ended 12/31/17	2017 Budget (less Carryover)	Amount Under (Over) Budget
220	Road & Bridge	589,257.84	7,189,030.89	8,208,398	1,019,367.58
240	Park	512,607.68	5,987,525.38	7,405,815	1,418,289.55
260	Prosecutor Training	357.68	4,115.17	4,050	(65.17)
264	Delinquent Sales Tax	1,656.04	1,812.90	50	(1,762.90)
265	Prosecutor Contingency	-	19,559.55	20,000	440.45
266	Prosecutor Check Collection	1,238.38	21,196.16	20,350	(846.16)
270	Drug Task Force	-	-	-	-
271	Law Enforcement Training	1,438.48	24,132.77	24,800	667.23
272	Work Release Program	1,220.09	34,264.09	15,000	(19,264.09)
278	Civil Fees	-	50,000.00	50,000	-
279	Law Enforcement	1,818,312.06	17,022,333.68	17,741,653	719,319.36
282	Emergency Communications	46,092.72	556,631.77	580,000	23,368.23
283	Law Library	-	-	46,000	46,000.00
285	Assessor	240,450.21	3,014,924.79	2,722,260	(292,665.07)
286	Inmate Security	2,706.97	33,896.80	34,000	103.20
289	Law Enforcement Capital Reserve	25,000.00	300,000.00	653,204	353,203.90
290	TIF	415,145.85	4,125,809.47	3,825,000	(300,809.47)
292	Federal Equitable Sharing	39.61	48,192.57	42,088	(6,104.57)
293	Domestic Violence	2,375.01	31,364.43	32,150	785.57
300	Use Tax - Capital Projects	119,842.52	1,286,722.11	1,280,000	(6,722.11)
301	Use Tax - Road & Bridge	118,669.68	1,268,805.57	1,268,500	(305.57)
302	Use Tax - Parks & Trails	119,218.58	1,297,062.59	1,293,830	(3,233.09)
305	Tax Collection Software	15,935.28	187,600.94	169,500	(18,100.94)
310	Debt Service	-	372,770.74	421,848	49,077.75
315	Health Benefits	387,790.56	4,656,305.29	4,554,240	(102,065.29)
401	Airport Construction	97,197.47	2,183,341.93	3,030,058	846,716.02
403	LINC	17.35	267.21	250	(17.21)
404	Juvenile Grants	-	-	-	-
504	Sheriff DARE	306.98	6,099.30	5,050	(1,049.30)
506	Sheriff Emerg. Fug. Apprehension	-	186,239.19	151,000	(35,239.19)
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	-	1,135.00	-	(1,135.00)
933	Records Preservation	38,107.56	490,395.19	457,500	(32,895.19)
943	Collector TMF	28,448.17	658,307.25	453,000	(205,307.25)
944	K-9	11.39	1,956.47	125	(1,831.47)
946	Sheriff Revolving Fund	6,469.09	70,746.86	107,738	36,991.02
Total of All Funds		\$ 7,536,171.84	\$ 77,427,820.82	\$ 80,173,989	\$ 2,746,167.96

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

	One month ended 12/31/17	Twelve months ended 12/31/17	2017 Budget	Amount Under (Over) Budget
100 General Fund				
Auditor	\$ 16,871.04	\$ 235,360.43	\$ 241,984	\$ 6,623.51
County Clerk	20,404.03	257,085.56	261,363	4,277.56
Treasurer	26,317.93	218,189.38	227,353	9,164.05
County Commission	17,403.86	212,091.71	222,343	10,251.29
Recorder of Deeds	31,216.78	406,818.68	416,178	9,358.88
Collector	79,961.04	814,893.65	860,901	46,007.10
Misc Tax Fees	-	48,355.32	88,450	40,094.68
Rainy Day	-	-	1,743,017	1,743,017.47
Public Administrator	51,523.98	639,000.43	674,890	35,889.59
Indigent Board & Care	-	1,504.00	78,000	76,496.00
Medical Examiner	-	291,040.80	444,055	153,014.20
Prosecutor	139,333.22	1,547,406.98	1,619,049	71,642.10
Support Recovery	76,470.85	982,181.93	1,241,201	259,019.54
Emergency Management	-	-	-	-
Division 1 Court	658.40	8,037.85	20,220	12,182.15
Division 2 Court	658.40	10,879.94	16,970	6,090.06
Division 3 Court	7,633.40	98,670.08	99,670	999.92
Division 4 Court	1,505.96	9,475.84	26,895	17,419.16
Division 5 Court	1,325.00	7,059.19	21,140	14,080.81
Division 6 Court	826.27	8,771.95	14,240	5,468.05
Division 7 Court	410.00	6,151.77	14,140	7,988.23
Family Court Administrator	2,563.24	36,491.82	46,040	9,548.18
Drug Court Administrator	213.79	2,432.13	3,900	1,467.87
Division 9	506.37	5,233.52	14,690	9,456.48
Division 1 Reporter	217.08	475.92	5,000	4,524.08
Division 2 Reporter	390.26	1,435.18	5,050	3,614.82
Division 3 Reporter	250.45	1,833.81	5,650	3,816.19
Division 4 Reporter	60.99	1,342.12	4,400	3,057.88
Circuit Court Executive Secretary	4,780.16	20,845.18	25,804	4,958.88
Jury Supervisor	452.45	2,901.87	7,000	4,098.13
Law Library	-	58,927.95	60,000	1,072.05
Circuit Clerk	15,734.23	265,951.49	272,754	6,802.25
Circuit Clerk JIS	69,694.06	704,206.88	754,144	49,936.81
Jury Fees & Court	5,600.00	52,904.38	100,000	47,095.62
Office of Dispute Resolution Services	44,792.17	261,582.93	267,422	5,839.31
Juvenile - Administration	149,352.51	1,746,103.67	1,929,117	183,013.79
Juvenile - Detention	64,474.20	753,114.72	892,661	139,546.44
Juvenile - Group Homes	54,919.71	715,754.72	763,659	47,904.59
County Administrator	488.00	126,091.86	176,912	50,819.82
Purchasing	22,323.48	296,378.78	396,110	99,731.44
Human Resources	166,748.51	1,003,065.60	2,518,623	1,515,557.69
Finance	39,144.39	503,069.34	706,842	203,772.58
County Counselor	18,885.22	259,764.10	288,844	29,080.13
Planning & Zoning	36,006.02	283,732.70	368,674	84,941.42
Central Services - Mail Room	-	-	-	-
Information Technology	302,426.37	1,697,255.71	2,693,549	996,293.73
Facilities Management	110,439.33	1,659,474.15	3,468,403	1,808,929.06
Utilities	136,196.73	859,879.66	1,626,675	766,795.34
Contributions to External Programs	6,538.00	291,697.00	382,946	91,249.00
Government Association Membership	-	49,293.00	75,250	25,957.00
Election Commission	32,017.83	393,675.73	524,665	130,989.27
Benefits and Insurances	203,548.23	2,943,673.97	4,999,106	2,055,432.38
County Elections	-	87,828.84	275,000	187,171.16
Debt Service	-	-	-	-
Judgements and Settlements	-	-	-	-
Emergency Account	-	-	1,951,089	1,951,089.00

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

	One month ended 12/31/17	Twelve months ended 12/31/17	2017 Budget	Amount Under (Over) Budget
Capital Projects	-	-	-	-
Public Services	55,159.26	499,065.19	770,029	270,963.80
Tourism	73,100.77	306,346.52	440,833	134,486.48
Airport Operations	17,999.44	234,191.92	293,920	59,727.87
Judicial Expense	258.96	35,374.65	40,000	4,625.35
Transfers Out	531,535.62	4,708,943.86	9,269,826	4,560,882.03
Total General Fund	2,639,337.99	26,673,316.36	44,756,649	18,083,332.27
220 Road & Bridge	389,305.81	6,777,361.03	10,308,845	3,531,484.16
240 Park	425,726.57	5,419,250.80	7,600,805	2,181,554.28
260 Prosecutor Training	-	6,017.02	13,667	7,649.73
264 Delinquent Sales Tax	-	-	5,095	5,095.03
265 Prosecutor Contingency	1,056.73	19,819.98	20,440	620.47
266 Prosecutor Check Collection	1,940.88	25,680.62	40,438	14,757.64
270 Drug Task Force	-	-	-	-
271 Law Enforcement Training	236.98	21,642.78	66,320	44,677.50
272 Work Release Program	4,908.00	4,908.00	22,396	17,487.87
278 Civil Fees	1,570.75	25,819.36	55,550	29,731.03
279 Law Enforcement	1,430,905.59	16,373,271.58	18,285,044	1,911,772.28
282 Emergency Communications	115,201.54	690,583.67	915,433	224,849.73
283 Law Library	-	-	59,139	59,139.00
285 Assessor	214,820.34	2,856,390.90	4,300,951	1,444,560.38
286 Inmate Security	3,330.62	34,002.58	278,701	244,698.59
289 Law Enforcement Capital Reserve	-	191,700.27	1,855,592	1,663,891.80
290 TIF	968,649.12	4,477,767.36	5,633,980	1,156,212.37
292 Federal Equitable Sharing	27.83	9,480.63	57,146	47,665.79
293 Domestic Violence	-	24,817.44	35,371	10,553.99
300 Use Tax - Capital Projects	141,559.50	1,408,883.00	3,337,858	1,928,975.25
301 Use Tax - Road & Bridge	51,733.10	1,376,121.20	1,696,341	320,219.59
302 Use Tax - Parks & Trails	170,552.12	1,684,561.74	2,805,403	1,120,841.31
305 Tax Collection Software	3,263.75	168,837.50	177,518	8,680.31
310 Debt Service	-	372,770.74	421,848	49,077.75
315 Health Benefits	778,848.84	4,654,346.73	7,712,896	3,058,549.04
401 Airport Construction	260,173.47	1,032,535.73	4,446,670	3,414,134.56
403 LINC	-	-	23,450	23,450.10
404 Juvenile Grants	-	-	-	-
504 Sheriff DARE	6,000.00	6,000.00	9,900	3,900.30
506 Sheriff Emerg. Fug. Apprehension	23,360.77	165,427.24	151,000	(14,427.24)
508 Sheriff Inmate	-	-	133,190	133,190.00
516 SOLVE	-	-	-	-
611 Prosecutor Retirement	969.00	11,628.00	11,628	-
641 Special Road Districts Fund	-	-	-	-
790 Land Trustee Agency Fund	-	-	8,228	8,228.27
933 Records Preservation	29,341.08	375,050.91	1,260,127	885,076.18
943 Collector TMF	55,317.27	527,024.61	620,455	93,430.63
944 K-9	525.00	3,094.63	16,116	13,021.33
946 Sheriff Revolving	3,175.15	106,450.68	460,109	353,658.57
Total of All Funds	\$ 7,721,837.80	\$ 75,524,563.09	\$ 117,604,303	\$ 42,079,739.86

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

	One month ended 12/31/17	One month ended 12/31/16	Variance Current Year Over (Under) Prior Year
100 General Fund			
Sales and Use Taxes	\$ 1,897,921.87	\$ 1,351,208.76	\$ 546,713.11
Property Taxes	325,465.33	130,257.66	195,207.67
Marriage Licenses	341.97	161.17	180.80
Amusement Licenses	7,910.50	20,425.00	(12,514.50)
Auctioneer Licenses	208.00	-	208.00
Liquor Licenses	51.00	3,665.68	(3,614.68)
Firearm Permits	845.00	1,983.00	(1,138.00)
Inspection Fees	2,750.00	1,900.00	850.00
Building Permits	8,993.19	13,348.70	(4,355.51)
Fee Office Charges	467,279.97	275,071.78	192,208.19
Service Fees	39,047.80	27,090.00	11,957.80
Court Fines & Fees	-	-	-
Retail Sales	-	-	-
Concession & Commission	131.56	132.94	(1.38)
Leases	5,250.00	5,250.00	-
Surplus Property Sales	3,680.28	1,224.66	2,455.62
Interest Earned	24,520.77	28,026.20	(3,505.43)
From Federal Government	220.00	-	220.00
From State of Missouri	108,238.56	168,503.97	(60,265.41)
From Other Counties	8,813.72	4,719.82	4,093.90
From Cities	295.00	-	295.00
Other Non-governmental Reimb	-	-	-
Miscellaneous Reimbursements	160.81	522.95	(362.14)
Gifts & Donations	-	-	-
Other Misc. Revenue	42,114.57	400,953.61	(358,839.04)
Transfers In From Other Funds	2,018.69	28,519.79	(26,501.10)
Total General Fund	2,946,258.59	2,462,965.69	483,292.90

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

	One month ended 12/31/17	One month ended 12/31/16	Variance Current Year Over (Under) Prior Year	
220	Road & Bridge	589,257.84	562,680.49	26,577.35
240	Park	512,607.68	259,734.03	252,873.65
260	Prosecutor Training	357.68	331.96	25.72
264	Delinquent Sales Tax	1,656.04	5.56	1,650.48
265	Prosecutor Contingency	-	-	-
266	Prosecutor Check Collection	1,238.38	1,667.71	(429.33)
270	Drug Task Force	-	-	-
271	Law Enforcement Training	1,438.48	1,319.72	118.76
272	Work Release Program	1,220.09	-	1,220.09
278	Civil Fees	-	-	-
279	Law Enforcement	1,818,312.06	1,213,632.06	604,680.00
282	Emergency Communications	46,092.72	44,894.16	1,198.56
283	Law Library	-	55,139.00	(55,139.00)
285	Assessor	240,450.21	94,255.65	146,194.56
286	Inmate Security	2,706.97	2,607.96	99.01
289	Law Enforcement Capital Reserve	25,000.00	25,000.00	-
290	TIF	415,145.85	374,332.57	40,813.28
292	Federal Equitable Sharing	39.61	23.47	16.14
293	Domestic Violence	2,375.01	2,224.70	150.31
300	Use Tax - Capital Projects	119,842.52	108,253.84	11,588.68
301	Use Tax - Road & Bridge	118,669.68	106,596.38	12,073.30
302	Use Tax - Parks & Trails	119,218.58	108,152.49	11,066.09
305	Tax Collection Software	15,935.28	2,001.40	13,933.88
310	Debt Service	-	37,365.70	(37,365.70)
315	Health Benefits	387,790.56	382,695.65	5,094.91
401	Airport Construction	97,197.47	77,301.81	19,895.66
403	LINC	17.35	25.64	(8.29)
404	Juvenile Grants	-	0.17	(0.17)
504	Sheriff DARE	306.98	2,543.08	(2,236.10)
506	Sheriff Emerg. Fug. Apprehension	-	105.09	(105.09)
508	Sheriff Inmate	-	89,585.48	(89,585.48)
516	SOLVE	-	0.17	(0.17)
611	Prosecutor Retirement	-	-	-
641	Special Road Districts Fund	-	-	-
790	Land Trustee Agency Fund	-	-	-
933	Records Preservation	38,107.56	43,176.58	(5,069.02)
943	Collector TMF	28,448.17	13,088.97	15,359.20
944	K-9	11.39	21.66	(10.27)
946	Sheriff Revolving	6,469.09	9,951.47	(3,482.38)
	Total of All Funds	\$ 7,536,171.84	\$ 6,081,680.31	\$ 1,454,491.53

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

	One month ended 12/31/17	One month ended 12/31/16	Variance Current Year Over (Under) Prior Year
100 General Fund			
Auditor	\$ 16,871.04	\$ 16,555.42	\$ 315.62
County Clerk	20,404.03	19,437.36	966.67
Treasurer	26,317.93	14,561.65	11,756.28
County Commission	17,403.86	14,709.49	2,694.37
Recorder of Deeds	31,216.78	30,382.13	834.65
Collector	79,961.04	159,832.80	(79,871.76)
Misc Tax Fees	-	6,603.34	(6,603.34)
Rainy Day	-	-	-
Public Administrator	51,523.98	49,486.03	2,037.95
Indigent Board & Care	-	5,550.40	(5,550.40)
Medical Examiner	-	-	-
Prosecutor	139,333.22	129,007.06	10,326.16
Support Recovery	76,470.85	85,143.74	(8,672.89)
Emergency Management	-	-	-
Division 1 Court	658.40	4,748.40	(4,090.00)
Division 2 Court	658.40	4,897.92	(4,239.52)
Division 3 Court	7,633.40	12,616.90	(4,983.50)
Division 4 Court	1,505.96	5,085.40	(3,579.44)
Division 5 Court	1,325.00	8,412.00	(7,087.00)
Division 6 Court	826.27	7,238.60	(6,412.33)
Division 7 Court	410.00	8,297.00	(7,887.00)
Family Court Administrator	2,563.24	14,284.96	(11,721.72)
Drug Court Administrator	213.79	50.76	163.03
Division 9	506.37	3,326.02	(2,819.65)
Division 1 Reporter	217.08	68.29	148.79
Division 2 Reporter	390.26	76.43	313.83
Division 3 Reporter	250.45	2,781.68	(2,531.23)
Division 4 Reporter	60.99	-	60.99
Circuit Court Executive Secretary	4,780.16	14,186.41	(9,406.25)
Jury Supervisor	452.45	175.28	277.17
Law Library	-	-	-
Circuit Clerk	15,734.23	53,759.85	(38,025.62)
Circuit Clerk JIS	69,694.06	45,360.27	24,333.79
Jury Fees & Court	5,600.00	6,262.06	(662.06)
Office of Dispute Resolution Services	44,792.17	36,461.18	8,330.99
Juvenile - Administration	149,352.51	142,395.01	6,957.50
Juvenile - Detention	64,474.20	57,953.73	6,520.47
Juvenile - Group Homes	54,919.71	64,165.11	(9,245.40)
County Administrator	488.00	25,324.58	(24,836.58)
Purchasing	22,323.48	18,710.19	3,613.29
Human Resources	166,748.51	458,701.35	(291,952.84)
Finance	39,144.39	20,803.69	18,340.70
County Counselor	18,885.22	17,248.18	1,637.04
Planning & Zoning	36,006.02	30,188.54	5,817.48
Central Services - Mail Room	-	-	-
Information Technology	302,426.37	352,489.52	(50,063.15)
Facilities Management	110,439.33	205,606.07	(95,166.74)
Utilities	136,196.73	116,195.38	20,001.35
Contributions to External Programs	6,538.00	18,523.00	(11,985.00)
Government Association Membership	-	-	-
Election Commission	32,017.83	-	32,017.83
Benefits and Insurances	203,548.23	224,452.12	(20,903.89)
County Elections	-	-	-
Debt Service	-	-	-
Judgements and Settlements	-	-	-
Emergency Account	-	-	-

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

	One month ended 12/31/17	One month ended 12/31/16	Variance Current Year Over (Under) Prior Year
Capital Projects	-	-	-
Public Services	55,159.26	57,461.67	(2,302.41)
Tourism	73,100.77	59,318.85	13,781.92
Airport Operations	17,999.44	17,345.71	653.73
Judicial Expense	258.96	611.76	(352.80)
Transfers Out	531,535.62	8,957.37	522,578.25
Total General Fund	2,639,337.99	2,655,810.66	(16,472.67)
220 Road & Bridge	389,305.81	1,196,537.73	(807,231.92)
240 Park	425,726.57	474,046.27	(48,319.70)
260 Prosecutor Training	-	-	-
264 Delinquent Sales Tax	-	-	-
265 Prosecutor Contingency	1,056.73	1,673.94	(617.21)
266 Prosecutor Check Collection	1,940.88	2,558.92	(618.04)
270 Drug Task Force	-	-	-
271 Law Enforcement Training	236.98	325.39	(88.41)
272 Work Release Program	4,908.00	-	4,908.00
278 Civil Fees	1,570.75	8,965.47	(7,394.72)
279 Law Enforcement	1,430,905.59	1,765,524.46	(334,618.87)
282 Emergency Communications	115,201.54	106,426.19	8,775.35
283 Law Library	-	18,462.40	(18,462.40)
285 Assessor	214,820.34	188,718.45	26,101.89
286 Inmate Security	3,330.62	7,876.95	(4,546.33)
289 Law Enforcement Capital Reserve	-	6,300.00	(6,300.00)
290 TIF	968,649.12	37,365.37	931,283.75
292 Federal Equitable Sharing	27.83	1,476.46	(1,448.63)
293 Domestic Violence	-	18,634.62	(18,634.62)
300 Use Tax - Capital Projects	141,559.50	226,947.87	(85,388.37)
301 Use Tax - Road & Bridge	51,733.10	-	51,733.10
302 Use Tax - Parks & Trails	170,552.12	731,806.95	(561,254.83)
305 Tax Collection Software	3,263.75	190,000.00	(186,736.25)
310 Debt Service	-	39,885.00	(39,885.00)
315 Health Benefits	778,848.84	388,349.15	390,499.69
401 Airport Construction	260,173.47	156,004.24	104,169.23
403 LINC	-	-	-
404 Juvenile Grants	-	607.86	(607.86)
504 Sheriff DARE	6,000.00	6,000.00	-
506 Sheriff Emerg. Fug. Apprehension	23,360.77	13,760.33	9,600.44
516 SOLVE	-	616.81	(616.81)
508 Sheriff Inmate	-	117,476.09	(117,476.09)
611 Prosecutor Retirement	969.00	969.00	-
641 Special Road Districts Fund	-	1,088.88	(1,088.88)
790 Land Trustee Agency Fund	-	-	-
933 Records Preservation	29,341.08	32,574.50	(3,233.42)
943 Collector TMF	55,317.27	135,933.94	(80,616.67)
944 K-9	525.00	90.00	435.00
946 Sheriff Revolving	3,175.15	20,206.24	(17,031.09)
Total of All Funds	\$ 7,721,837.80	\$ 8,553,020.14	\$ (831,182.34)

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

	Twelve months ended 12/31/17	Twelve months ended 12/31/16	Variance Current Year Over (Under) Prior Year
100 General Fund			
Sales and Use Taxes	\$ 12,544,095.75	\$ 11,558,928.70	\$ 985,167.05
Property Taxes	3,413,158.06	3,404,937.34	8,220.72
Marriage Licenses	1,126.19	1,362.60	(236.41)
Amusement Licenses	153,588.29	146,947.30	6,640.99
Auctioneer Licenses	1,040.00	896.00	144.00
Liquor Licenses	130,538.45	131,164.87	(626.42)
Firearm Permits	20,632.00	21,048.00	(416.00)
Inspection Fees	35,815.00	23,719.30	12,095.70
Building Permits	212,462.63	174,886.40	37,576.23
Fee Office Charges	5,806,513.01	5,611,503.24	195,009.77
Service Fees	333,298.90	296,887.12	36,411.78
Court Fines & Fees	-	-	-
Retail Sales	-	-	-
Concession & Commission	1,735.12	1,936.60	(201.48)
Leases	63,000.00	63,000.00	-
Surplus Property Sales	6,610.96	10,553.16	(3,942.20)
Interest Earned	491,384.96	380,268.02	111,116.94
From Federal Government	43,577.18	52,584.00	(9,006.82)
From State of Missouri	1,860,500.20	1,866,370.28	(5,870.08)
From Other Counties	33,509.46	37,003.90	(3,494.44)
From Cities	4,045.00	-	4,045.00
Other Non-governmental Reimb	21,805.30	1,278.95	20,526.35
Miscellaneous Reimbursements	23,853.63	19,082.89	4,770.74
Gifts & Donations	-	-	-
Other Misc. Revenue	189,624.35	636,903.36	(447,279.01)
Transfers In From Other Funds	891,086.32	278,054.69	613,031.63
Total General Fund	26,283,000.76	24,719,316.72	1,563,684.04

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

	Twelve months ended 12/31/17	Twelve months ended 12/31/16	Variance Current Year Over (Under) Prior Year	
220	Road & Bridge	7,189,030.89	6,967,529.73	221,501.16
240	Park	5,987,525.38	5,419,441.32	568,084.06
260	Prosecutor Training	4,115.17	4,518.35	(403.18)
264	Delinquent Sales Tax	1,812.90	81.95	1,730.95
265	Prosecutor Contingency	19,559.55	19,724.68	(165.13)
266	Prosecutor Check Collection	21,196.16	23,295.11	(2,098.95)
270	Drug Task Force	-	-	-
271	Law Enforcement Training	24,132.77	26,793.61	(2,660.84)
272	Work Release Program	34,264.09	7,519.54	26,744.55
278	Civil Fees	50,000.00	50,000.00	-
279	Law Enforcement	17,022,333.68	16,095,102.70	927,230.98
282	Emergency Communications	556,631.77	1,020,646.88	(464,015.11)
283	Law Library	-	55,139.00	(55,139.00)
285	Assessor	3,014,924.79	2,785,364.49	229,560.30
286	Inmate Security	33,896.80	169,520.87	(135,624.07)
289	Law Enforcement Capital Reserve	300,000.00	300,000.00	-
290	TIF	4,125,809.47	3,812,885.38	312,924.09
292	Federal Equitable Sharing	48,192.57	13,473.81	34,718.76
293	Domestic Violence	31,364.43	34,057.19	(2,692.76)
300	Use Tax - Capital Projects	1,286,722.11	1,294,766.87	(8,044.76)
301	Use Tax - Road & Bridge	1,268,805.57	1,280,606.68	(11,801.11)
302	Use Tax - Parks & Trails	1,297,062.59	1,299,266.30	(2,203.71)
305	Tax Collection Software	187,600.94	177,541.43	10,059.51
310	Debt Service	372,770.74	385,246.95	(12,476.21)
315	Health Benefits	4,656,305.29	4,621,231.32	35,073.97
401	Airport Construction	2,183,341.93	2,099,017.25	84,324.68
403	LINC	267.21	262.46	4.75
404	Juvenile Grants	-	6.14	(6.14)
504	Sheriff DARE	6,099.30	7,447.95	(1,348.65)
506	Sheriff Emerg. Fug. Apprehension	186,239.19	104,722.85	81,516.34
508	Sheriff Inmate	-	89,585.48	(89,585.48)
516	SOLVE	-	6.25	(6.25)
611	Prosecutor Retirement	12,274.00	9,044.00	3,230.00
641	Special Road Districts Fund	-	3.29	(3.29)
790	Land Trustee Agency Fund	1,135.00	-	1,135.00
933	Records Preservation	490,395.19	502,693.48	(12,298.29)
943	Collector TMF	658,307.25	607,215.08	51,092.17
944	K-9	1,956.47	16,301.32	(14,344.85)
946	Sheriff Revolving	70,746.86	324,839.05	(254,092.19)
	Total of All Funds	\$ 77,427,820.82	\$ 74,344,215.48	\$ 3,083,605.34

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

	Twelve months ended 12/31/17	Twelve months ended 12/31/16	Variance Current Year Over (Under) Prior Year
100 General Fund			
Auditor	\$ 235,360.43	\$ 216,139.06	\$ 19,221.37
County Clerk	257,085.56	238,919.08	18,166.48
Treasurer	218,189.38	204,632.13	13,557.25
County Commission	212,091.71	188,369.43	23,722.28
Recorder of Deeds	406,818.68	384,407.23	22,411.45
Collector	814,893.65	785,717.73	29,175.92
Misc Tax Fees	48,355.32	6,683.34	41,671.98
Rainy Day	-	-	-
Public Administrator	639,000.43	600,443.47	38,556.96
Indigent Board & Care	1,504.00	35,375.70	(33,871.70)
Medical Examiner	291,040.80	276,053.00	14,987.80
Prosecutor	1,547,406.98	1,481,743.64	65,663.34
Support Recovery	982,181.93	1,015,213.08	(33,031.15)
Emergency Management	-	-	-
Division 1 Court	8,037.85	8,945.20	(907.35)
Division 2 Court	10,879.94	10,100.01	779.93
Division 3 Court	98,670.08	81,036.35	17,633.73
Division 4 Court	9,475.84	12,532.89	(3,057.05)
Division 5 Court	7,059.19	16,853.12	(9,793.93)
Division 6 Court	8,771.95	13,526.54	(4,754.59)
Division 7 Court	6,151.77	10,747.75	(4,595.98)
Family Court Administrator	36,491.82	35,226.78	1,265.04
Drug Court Administrator	2,432.13	2,360.93	71.20
Division 9	5,233.52	10,292.39	(5,058.87)
Division 1 Reporter	475.92	1,069.35	(593.43)
Division 2 Reporter	1,435.18	1,142.81	292.37
Division 3 Reporter	1,833.81	5,201.32	(3,367.51)
Division 4 Reporter	1,342.12	2,756.08	(1,413.96)
Circuit Court Executive Secretary	20,845.18	22,672.30	(1,827.12)
Jury Supervisor	2,901.87	3,323.41	(421.54)
Law Library	58,927.95	59,657.21	(729.26)
Circuit Clerk	265,951.49	252,291.18	13,660.31
Circuit Clerk JIS	704,206.88	595,758.86	108,448.02
Jury Fees & Court	52,904.38	60,206.34	(7,301.96)
Office of Dispute Resolution Services	261,582.93	248,651.76	12,931.17
Juvenile - Administration	1,746,103.67	1,605,319.65	140,784.02
Juvenile - Detention	753,114.72	733,733.46	19,381.26
Juvenile - Group Homes	715,754.72	762,444.60	(46,689.88)
County Administrator	126,091.86	213,470.53	(87,378.67)
Purchasing	296,378.78	227,214.38	69,164.40
Human Resources	1,003,065.60	1,302,377.27	(299,311.67)
Finance	503,069.34	402,414.39	100,654.95
County Counselor	259,764.10	224,152.30	35,611.80
Planning & Zoning	283,732.70	257,417.14	26,315.56
Central Services - Mail Room	-	-	-
Information Technology	1,697,255.71	2,089,297.12	(392,041.41)
Facilities Management	1,659,474.15	1,173,568.70	485,905.45
Utilities	859,879.66	834,125.41	25,754.25
Contributions to External Programs	291,697.00	619,511.91	(327,814.91)
Government Association Membership	49,293.00	61,749.00	(12,456.00)
Election Commission	393,675.73	-	393,675.73
Benefits and Insurances	2,943,673.97	2,563,412.59	380,261.38
County Elections	87,828.84	226,140.24	(138,311.40)
Debt Service	-	-	-
Judgements and Settlements	-	-	-
Emergency Account	-	-	-

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

	Twelve months ended 12/31/17	Twelve months ended 12/31/16	Variance Current Year Over (Under) Prior Year
Capital Projects	-	-	-
Public Services	499,065.19	396,343.75	102,721.44
Tourism	306,346.52	177,753.52	128,593.00
Airport Operations	234,191.92	167,985.99	66,205.93
Judicial Expense	35,374.65	37,476.47	(2,101.82)
Transfers Out	4,708,943.86	3,075,891.01	1,633,052.85
Total General Fund	26,673,316.36	24,039,848.90	2,633,467.46
220 Road & Bridge	6,777,361.03	6,511,233.49	266,127.54
240 Park	5,419,250.80	5,728,317.87	(309,067.07)
260 Prosecutor Training	6,017.02	1,030.49	4,986.53
264 Delinquent Sales Tax	-	523.55	(523.55)
265 Prosecutor Contingency	19,819.98	19,559.55	260.43
266 Prosecutor Check Collection	25,680.62	28,114.88	(2,434.26)
270 Drug Task Force	-	-	-
271 Law Enforcement Training	21,642.78	15,339.63	6,303.15
272 Work Release Program	4,908.00	26,934.88	(22,026.88)
278 Civil Fees	25,819.36	48,313.46	(22,494.10)
279 Law Enforcement	16,373,271.58	16,297,888.53	75,383.05
282 Emergency Communications	690,583.67	689,025.12	1,558.55
283 Law Library	-	18,462.40	(18,462.40)
285 Assessor	2,856,390.90	2,647,713.50	208,677.40
286 Inmate Security	34,002.58	186,129.63	(152,127.05)
289 Law Enforcement Capital Reserve	191,700.27	92,549.30	99,150.97
290 TIF	4,477,767.36	2,844,892.48	1,632,874.88
292 Federal Equitable Sharing	9,480.63	37,832.06	(28,351.43)
293 Domestic Violence	24,817.44	32,896.76	(8,079.32)
300 Use Tax - Capital Projects	1,408,883.00	1,042,539.99	366,343.01
301 Use Tax - Road & Bridge	1,376,121.20	1,219,182.04	156,939.16
302 Use Tax - Parks & Trails	1,684,561.74	1,484,956.18	199,605.56
305 Tax Collection Software	168,837.50	190,000.00	(21,162.50)
310 Debt Service	372,770.74	387,766.25	(14,995.51)
315 Health Benefits	4,654,346.73	3,958,571.87	695,774.86
401 Airport Construction	1,032,535.73	2,154,677.21	(1,122,141.48)
403 LINC	-	-	-
404 Juvenile Grants	-	607.86	(607.86)
504 Sheriff DARE	6,000.00	7,238.81	(1,238.81)
506 Sheriff Emerg. Fug. Apprehension	165,427.24	106,597.89	58,829.35
508 Sheriff Inmate	-	616.81	(616.81)
516 SOLVE	-	117,476.09	(117,476.09)
611 Prosecutor Retirement	11,628.00	9,044.00	2,584.00
641 Special Road Districts Fund	-	1,088.88	(1,088.88)
790 Land Trustee Agency Fund	-	-	-
933 Records Preservation	375,050.91	388,176.63	(13,125.72)
943 Collector TMF	527,024.61	728,915.41	(201,890.80)
944 K-9	3,094.63	11,417.16	(8,322.53)
946 Sheriff Revolving	106,450.68	217,462.96	(111,012.28)
Total of All Funds	\$ 75,524,563.09	\$ 71,292,942.52	\$ 4,231,620.57



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