

# Clay County, Missouri

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August 2016

## 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 August 31, 2016**

<b>Fund Name</b>	<b>Fund Number</b>	<b>Eden Cash Balance</b>	<b>Less Encumbrances</b>	<b>Less Warrants Payable</b>	<b>Unencumbered Cash</b>
General	100	\$ 21,713,378.56	\$ 1,322,740.29	\$ -	\$ 20,390,638.27
Road & Bridge	220	2,831,794.42	266,514.36	-	2,565,280.06
Park	240	963,281.62	467,851.12	-	495,430.50
Prosecutor Training	260	9,075.04	-	-	9,075.04
Delinquent Sales Tax	264	5,003.44	-	-	5,003.44
Prosecutor Contingency	265	8,499.98	-	-	8,499.98
Prosecutor Check Collection	266	21,755.20	-	-	21,755.20
Law Enforcement Training	271	30,862.51	1,345.00	-	29,517.51
Work Release Program	272	27,523.75	21,377.00	-	6,146.75
Civil Fees	278	38,055.38	21,717.00	-	16,338.38
Law Enforcement	279	915,895.63	357,102.20	-	558,793.43
Emergency Communications	282	356,905.99	194,792.67	-	162,113.32
Assessor	285	2,520,358.27	473,087.93	-	2,047,270.34
Inmate Security	286	261,687.31	21,377.00	-	240,310.31
Law Enforcement Capital Reserve	289	1,112,288.62	76,000.00	-	1,036,288.62
TIF	290	1,477,780.82	-	-	1,477,780.82
Federal Equitable Sharing	292	21,639.83	2,782.23	-	18,857.60
Domestic Violence	293	9,811.87	-	-	9,811.87
Use Tax - Capital Projects	300	2,013,515.57	290,205.48	-	1,723,310.09
Use Tax - Road & Bridge	301	512,791.95	18,979.27	-	493,812.68
Use Tax - Parks & Trails	302	1,987,811.90	104,034.11	-	1,883,777.79
Tax Collection Software	305	185,068.33	-	-	185,068.33
Health Benefits	315	3,129,174.15	-	-	3,129,174.15
Airport Construction	401	847,567.26	587,234.21	-	260,333.05
LINC	403	23,117.97	-	-	23,117.97
Juvenile Grants	404	606.17	-	-	606.17
Sheriff D.A.R.E.	504	5,446.52	-	-	5,446.52
SOLVE	516	615.08	-	-	615.08
Prosecutor Retirement	611	2,584.00	-	-	2,584.00
Special Road Districts Fund	641	436,979.12	-	-	436,979.12
Land Trustee Agency Fund	790	8,228.27	-	-	8,228.27
Records Preservation	933	763,066.65	-	-	763,066.65
Collector TMF	943	346,889.01	19,849.49	-	327,039.52
K-9	944	20,281.26	-	-	20,281.26
Sheriff Revolving	946	372,327.78	-	-	372,327.78
		<b>\$ 42,981,669.23</b>	<b>\$ 4,246,989.36</b>	<b>\$ -</b>	<b>\$ 38,734,679.87</b>

**Clay County, Missouri**  
**Statement of Revenues and Expenditures - Cash Basis**  
**For the one month ended August 31, 2016**

<b>Fund Name</b>	<b>Fund Number</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Net</b>
General	100	\$ 967,433.68	\$ 1,499,113.78	\$ (531,680.10)
Road & Bridge	220	255,522.90	342,875.14	(87,352.24)
Park	240	367,804.26	427,215.60	(59,411.34)
Prosecutor Training	260	399.29	-	399.29
Delinquent Sales Tax	264	5.33	-	5.33
Prosecutor Contingency	265	-	1,831.73	(1,831.73)
Prosecutor Check Collection	266	1,210.70	2,550.11	(1,339.41)
Drug Task Force	270	-	-	-
Law Enforcement Training	271	1,599.43	2,130.00	(530.57)
Work Release Program	272	853.12	5,557.88	(4,704.76)
Civil Fees	278	-	6,338.54	(6,338.54)
Law Enforcement	279	1,221,664.27	1,367,731.70	(146,067.43)
Emergency Communications	282	46,667.72	105,207.33	(58,539.61)
Law Library	283	-	-	-
Assessor	285	311,735.44	209,625.80	102,109.64
Inmate Security	286	3,167.27	34,655.88	(31,488.61)
Law Enforcement Capital Reserve	289	25,000.00	-	25,000.00
TIF	290	266,219.50	126,116.12	140,103.38
Federal Equitable Sharing	292	41.83	14,847.20	(14,805.37)
Domestic Violence	293	3,152.77	-	3,152.77
Use Tax - Capital Projects	300	107,210.46	-	107,210.46
Use Tax - Road & Bridge	301	105,919.65	503,885.08	(397,965.43)
Use Tax - Parks & Trails	302	107,316.59	136,165.41	(28,848.82)
Tax Collection Software	305	953.84	-	953.84
Debt Service	310	-	-	-
Health Benefits	315	388,876.33	329,283.28	59,593.05
Airport Construction	401	88,055.03	678,029.97	(589,974.94)
LINC	403	24.67	-	24.67
Juvenile Grants	404	0.61	-	0.61
Sheriff DARE	504	2,044.14	1,238.81	805.33
Sheriff Emerg. Fug. Apprehension	506	-	30,189.52	(30,189.52)
Sheriff Inmate	508	-	-	-
SOLVE	516	0.65	-	0.65
Prosecutor Retirement	611	-	646.00	(646.00)
Special Road Districts Fund	641	-	-	-
Land Trustee Agency Fund	790	-	-	-
Records Preservation	933	49,107.25	30,805.96	18,301.29
Collector TMF	943	25,041.88	8,761.42	16,280.46
K-9	944	119.83	3,142.75	(3,022.92)
Sheriff Revolving	946	22,506.93	13,597.70	8,909.23
		<b>\$ 4,369,655.37</b>	<b>\$ 5,881,542.71</b>	<b>\$ (1,511,887.34)</b>

**Clay County, Missouri**  
**Statement of Revenues and Expenditures - Cash Basis**  
**For the eight months ended August 31, 2016**

<b>Fund Name</b>	<b>Fund Number</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Net</b>
General	100	\$ 18,122,069.43	\$ 15,187,339.83	\$ 2,934,729.60
Road & Bridge	220	5,532,124.44	4,353,654.54	1,178,469.90
Park	240	4,180,553.30	3,785,397.29	395,156.01
Prosecutor Training	260	2,969.91	23.76	2,946.15
Delinquent Sales Tax	264	40.36	523.55	(483.19)
Prosecutor Contingency	265	19,724.68	11,500.02	8,224.66
Prosecutor Check Collection	266	15,791.60	18,944.43	(3,152.83)
Drug Task Force	270	-	-	-
Law Enforcement Training	271	11,870.63	11,074.42	796.21
Work Release Program	272	6,270.42	5,557.88	712.54
Civil Fees	278	50,000.00	15,250.99	34,749.01
Law Enforcement	279	10,590,476.77	10,478,956.13	111,520.64
Emergency Communications	282	829,797.18	476,702.83	353,094.35
Law Library	283	-	-	-
Assessor	285	2,652,352.54	1,783,677.43	868,675.11
Inmate Security	286	157,247.53	156,875.68	371.85
Law Enforcement Capital Reserve	289	200,000.00	82,649.30	117,350.70
TIF	290	2,563,008.26	1,926,214.27	636,793.99
Federal Equitable Sharing	292	12,968.69	30,745.53	(17,776.84)
Domestic Violence	293	22,027.01	14,262.14	7,764.87
Use Tax - Capital Projects	300	896,760.80	694,916.91	201,843.89
Use Tax - Road & Bridge	301	887,757.90	741,382.10	146,375.80
Use Tax - Parks & Trails	302	901,302.94	629,189.63	272,113.31
Tax Collection Software	305	169,803.18	-	169,803.18
Debt Service	310	340,437.50	340,437.50	-
Health Benefits	315	3,089,788.30	2,456,610.47	633,177.83
Airport Construction	401	697,943.73	1,368,637.98	(670,694.25)
LINC	403	180.33	-	180.33
Juvenile Grants	404	4.45	-	4.45
Sheriff DARE	504	2,044.14	1,238.81	805.33
Sheriff Emerg. Fug. Apprehension	506	104,339.25	87,281.54	17,057.71
Sheriff Inmate	508	-	-	-
SOLVE	516	4.52	-	4.52
Prosecutor Retirement	611	7,752.00	5,168.00	2,584.00
Special Road Districts Fund	641	3.29	-	3.29
Land Trustee Agency Fund	790	-	-	-
Records Preservation	933	330,126.23	255,190.32	74,935.91
Collector TMF	943	543,995.64	501,003.71	42,991.93
K-9	944	15,959.38	6,785.02	9,174.36
Sheriff Revolving	946	267,043.65	144,055.45	122,988.20
		<b>\$ 53,224,539.98</b>	<b>\$ 45,571,247.46</b>	<b>\$ 7,653,292.52</b>

**Clay County, Missouri**  
**Revenues for the one month and eight months ended August 31, 2016**  
**Cash Basis**

	<b>One month ended 08/31/16</b>	<b>Eight months ended 08/31/16</b>	<b>2016 Budget (less Carryover)</b>	<b>Amount Under (Over) Budget</b>
<b>100 General Fund</b>				
Sales and Use Taxes	\$ 511,811.52	\$ 7,142,054.24	\$ 9,952,814	\$ 2,810,759.76
Property Taxes	12,843.21	3,241,462.63	3,086,249	(155,213.63)
Marriage Licenses	164.51	1,133.15	1,400	266.85
Amusement Licenses	-	126,522.30	65,000	(61,522.30)
Auctioneer Licenses	-	760.00	900	140.00
Liquor Licenses	7,584.00	122,603.68	125,000	2,396.32
Firearm Permits	2,281.00	13,786.00	18,000	4,214.00
Inspection Fees	1,212.00	12,562.00	19,000	6,438.00
Building Permits	27,673.30	104,833.40	150,000	45,166.60
Fee Office Charges	168,867.40	4,853,879.41	5,166,431	312,551.59
Service Fees	27,565.86	173,969.07	279,750	105,780.93
Court Fines & Fees	-	-	-	-
Retail Sales	-	-	-	-
Concession & Commission	157.78	1,295.59	2,150	854.41
Leases	-	42,000.00	63,000	21,000.00
Surplus Property Sales	-	9,328.50	5,000	(4,328.50)
Interest Earned	28,158.98	285,857.58	205,000	(80,857.58)
From Federal Government	11,074.00	44,940.00	35,000	(9,940.00)
From State of Missouri	116,369.41	1,465,600.99	1,875,531	409,930.01
From Other Counties	6,960.00	24,450.63	30,050	5,599.37
From Cities	-	-	-	-
Other Non-governmental Reimb	195.95	1,074.95	-	(1,074.95)
Miscellaneous Reimbursements	14,825.19	18,458.83	2,650	(15,808.83)
Gifts & Donations	-	-	-	-
Other Misc. Revenue	1,062.49	187,623.88	188,934	1,310.25
Transfers In From Other Funds	28,627.08	247,872.60	5,258	(242,614.60)
<b>Total General Fund</b>	<b>967,433.68</b>	<b>18,122,069.43</b>	<b>21,277,117</b>	<b>3,155,047.70</b>

**Clay County, Missouri**  
**Revenues for the one month and eight months ended August 31, 2016**  
**Cash Basis**

		<b>One month ended 08/31/16</b>	<b>Eight months ended 08/31/16</b>	<b>2016 Budget (less Carryover)</b>	<b>Amount Under (Over) Budget</b>
220	Road & Bridge	255,522.90	5,532,124.44	7,835,842	2,303,717.91
240	Park	367,804.26	4,180,553.30	7,185,306	3,004,752.27
260	Prosecutor Training	399.29	2,969.91	4,035	1,065.09
264	Delinquent Sales Tax	5.33	40.36	475	434.64
265	Prosecutor Contingency	-	19,724.68	20,000	275.32
266	Prosecutor Check Collection	1,210.70	15,791.60	30,325	14,533.40
270	Drug Task Force	-	-	-	-
271	Law Enforcement Training	1,599.43	11,870.63	24,800	12,929.37
272	Work Release Program	853.12	6,270.42	15,000	8,729.58
278	Civil Fees	-	50,000.00	50,000	-
279	Law Enforcement	1,221,664.27	10,590,476.77	17,794,041	7,203,564.47
282	Emergency Communications	46,667.72	829,797.18	1,035,000	205,202.82
283	Law Library	-	-	46,410	46,410.00
285	Assessor	311,735.44	2,652,352.54	2,879,336	226,983.76
286	Inmate Security	3,167.27	157,247.53	32,200	(125,047.53)
289	Law Enforcement Capital Reserve	25,000.00	200,000.00	300,000	100,000.00
290	TIF	266,219.50	2,563,008.26	3,613,500	1,050,491.74
292	Federal Equitable Sharing	41.83	12,968.69	50	(12,918.69)
293	Domestic Violence	3,152.77	22,027.01	30,850	8,822.99
300	Use Tax - Capital Projects	107,210.46	896,760.80	1,277,000	380,239.20
301	Use Tax - Road & Bridge	105,919.65	887,757.90	1,275,000	387,242.10
302	Use Tax - Parks & Trails	107,316.59	901,302.94	1,281,229	379,926.52
305	Tax Collection Software	953.84	169,803.18	185,750	15,946.82
310	Debt Service	-	340,437.50	392,487	52,049.59
315	Health Benefits	388,876.33	3,089,788.30	4,752,000	1,662,211.70
401	Airport Construction	88,055.03	697,943.73	2,246,895	1,548,951.27
403	LINC	24.67	180.33	200	19.67
404	Juvenile Grants	0.61	4.45	5	0.55
504	Sheriff DARE	2,044.14	2,044.14	4,000	1,955.86
506	Sheriff Emerg. Fug. Apprehension	-	104,339.25	115,000	10,660.75
508	Sheriff Inmate	-	-	100,000	100,000.00
516	SOLVE	0.65	4.52	5	0.48
611	Prosecutor Retirement	-	7,752.00	7,752	-
641	Special Road Districts Fund	-	3.29	-	(3.29)
790	Land Trustee Agency Fund	-	-	-	-
933	Records Preservation	49,107.25	330,126.23	431,000	100,873.77
943	Collector TMF	25,041.88	543,995.64	479,000	(64,995.64)
944	K-9	119.83	15,959.38	75	(15,884.38)
946	Sheriff Revolving Fund	22,506.93	267,043.65	255,596	(11,447.79)
<b>Total of All Funds</b>		<b>\$ 4,369,655.37</b>	<b>\$ 53,224,539.98</b>	<b>\$ 74,977,282</b>	<b>\$ 21,752,742.02</b>

**Clay County, Missouri**  
**Expenditures for the one month and eight months ended August 31, 2016**  
**Cash Basis**

	<b>One month ended 08/31/16</b>	<b>Eight months ended 08/31/16</b>	<b>2016 Budget</b>	<b>Amount Under (Over) Budget</b>
<b>100 General Fund</b>				
Auditor	\$ 17,688.73	\$ 141,506.63	\$ 223,992	\$ 82,485.40
County Clerk	18,905.60	149,885.65	251,616	101,730.00
Treasurer	24,157.20	135,215.44	210,261	75,045.17
County Commission	14,260.64	122,907.32	198,038	75,130.68
Recorder of Deeds	28,878.53	248,561.49	388,813	140,251.04
Collector	46,300.30	440,090.68	834,395	394,304.19
Rainy Day	-	-	2,576,943	2,576,942.91
Public Administrator	49,654.54	380,767.91	637,650	256,882.15
Indigent Board & Care	1,628.00	19,597.30	78,000	58,402.70
Medical Examiner	-	207,039.75	284,114	77,074.50
Prosecutor	112,696.10	955,394.03	1,553,870	598,475.81
Support Recovery	87,839.34	666,464.52	1,187,316	520,851.55
Emergency Management	-	-	13,400	13,400.00
Division 1 Court	248.40	3,294.76	19,970	16,675.24
Division 2 Court	880.41	2,849.31	16,720	13,870.69
Division 3 Court	4,598.40	48,296.92	81,420	33,123.08
Division 4 Court	1,079.36	5,283.26	26,645	21,361.74
Division 5 Court	-	7,089.55	20,890	13,800.45
Division 6 Court	-	3,381.42	13,990	10,608.58
Division 7 Court	-	1,679.40	13,890	12,210.60
Family Court Administrator	2,835.56	15,028.92	45,790	30,761.08
Drug Court Administrator	76.78	1,813.13	3,900	2,086.87
Division 9	439.98	4,954.11	14,440	9,485.89
Division 1 Reporter	-	283.52	5,000	4,716.48
Division 2 Reporter	-	616.61	5,050	4,433.39
Division 3 Reporter	-	1,756.85	5,650	3,893.15
Division 4 Reporter	347.86	386.36	4,400	4,013.64
Circuit Court Executive Secretary	961.20	6,098.51	25,553	19,454.33
Jury Supervisor	-	1,660.34	7,000	5,339.66
Law Library	4,070.95	45,494.36	60,000	14,505.64
Circuit Clerk	11,879.73	143,586.24	255,908	112,321.34
Circuit Clerk JIS	41,945.17	367,094.42	626,862	259,767.58
Jury Fees & Court	918.68	30,852.60	100,000	69,147.40
Office of Dispute Resolution Services	14,943.11	148,780.55	260,133	111,352.91
Juvenile - Administration	129,284.28	1,032,979.43	1,830,282	797,302.76
Juvenile - Detention	57,462.33	477,451.65	845,060	367,608.35
Juvenile - Group Homes	62,360.45	502,238.23	722,421	220,182.72
County Administrator	12,565.40	135,562.69	297,360	161,797.10
Purchasing	7,798.88	143,873.58	237,539	93,665.40
Human Resources	67,396.38	440,049.39	2,300,032	1,859,982.88
Finance	25,215.34	259,967.10	482,337	222,370.08
County Counselor	15,352.94	151,129.49	277,812	126,682.51
Planning & Zoning	18,391.63	135,351.58	357,299	221,947.17
Central Services - Mail Room	-	-	-	-
Information Technology	77,615.60	1,252,822.28	2,692,367	1,439,544.76
Facilities Management	87,225.79	730,355.17	3,203,465	2,473,110.23
Utilities	87,593.78	501,240.83	1,414,500	913,259.17
Contributions to External Programs	13,542.00	533,428.91	650,978	117,549.09
Government Association Membership	-	61,749.00	75,535	13,786.00
Benefits and Insurances	192,999.20	1,796,240.25	4,412,851	2,616,610.66
County Elections	91,793.74	91,793.74	255,000	163,206.26
Debt Service	-	-	-	-
Judgements and Settlements	-	-	-	-
Emergency Account	-	-	3,003,382	3,003,382.00
Capital Projects	-	-	-	-



**Clay County, Missouri**  
**Expenditures for the one month and eight months ended August 31, 2016**  
**Cash Basis**

	<b>One month ended 08/31/16</b>	<b>Eight months ended 08/31/16</b>	<b>2016 Budget</b>	<b>Amount Under (Over) Budget</b>
Community Relations	39,404.54	224,756.41	547,769	323,012.14
Tourism	8,840.23	77,143.27	188,767	111,623.35
Airport Operations	14,627.36	93,673.96	233,314	139,640.36
Judicial Expense	1,024.22	30,544.54	40,000	9,455.46
Transfers Out	1,385.12	2,207,276.47	6,842,087	4,634,810.86
<b>Total General Fund</b>	<b>1,499,113.78</b>	<b>15,187,339.83</b>	<b>40,961,775</b>	<b>25,774,435.15</b>
220 Road & Bridge	342,875.14	4,353,654.54	9,475,583	5,121,928.48
240 Park	427,215.60	3,785,397.29	7,740,443	3,955,046.01
260 Prosecutor Training	-	23.76	10,164	10,139.75
264 Delinquent Sales Tax	-	523.55	5,962	5,438.04
265 Prosecutor Contingency	1,831.73	11,500.02	20,275	8,775.30
266 Prosecutor Check Collection	2,550.11	18,944.43	55,233	36,288.60
270 Drug Task Force	-	-	-	-
271 Law Enforcement Training	2,130.00	11,074.42	53,431	42,356.88
272 Work Release Program	5,557.88	5,557.88	41,811	36,253.18
278 Civil Fees	6,338.54	15,250.99	53,306	38,055.38
279 Law Enforcement	1,367,731.70	10,478,956.13	18,571,492	8,092,535.82
282 Emergency Communications	105,207.33	476,702.83	1,038,812	562,108.81
283 Law Library	-	-	47,253	47,253.00
285 Assessor	209,625.80	1,783,677.43	4,227,662	2,443,984.38
286 Inmate Security	34,655.88	156,875.68	292,166	135,289.91
289 Law Enforcement Capital Reserve	-	82,649.30	1,288,420	1,205,770.25
290 TIF	126,116.12	1,926,214.27	4,137,045	2,210,830.27
292 Federal Equitable Sharing	14,847.20	30,745.53	39,467	8,721.11
293 Domestic Violence	-	14,262.14	32,897	18,634.62
300 Use Tax - Capital Projects	-	694,916.91	2,861,216	2,166,298.75
301 Use Tax - Road & Bridge	503,885.08	741,382.10	1,641,416	900,033.69
302 Use Tax - Parks & Trails	136,165.41	629,189.63	2,994,910	2,365,720.47
305 Tax Collection Software	-	-	201,015	201,015.15
310 Debt Service	-	340,437.50	392,487	52,049.59
315 Health Benefits	329,283.28	2,456,610.47	7,247,996	4,791,385.85
401 Airport Construction	678,029.97	1,368,637.98	2,590,133	1,221,494.79
403 LINC	-	-	23,137	23,137.23
404 Juvenile Grants	-	-	606	606.00
504 Sheriff DARE	1,238.81	1,238.81	5,045	3,806.19
506 Sheriff Emerg. Fug. Apprehension	30,189.52	87,281.54	115,000	27,718.46
508 Sheriff Inmate	-	-	106,689	106,689.00
516 SOLVE	-	-	615	615.00
611 Prosecutor Retirement	646.00	5,168.00	7,752	2,584.00
641 Special Road Districts Fund	-	-	436,976	436,975.50
790 Land Trustee Agency Fund	-	-	8,229	8,228.50
933 Records Preservation	30,805.96	255,190.32	1,119,130	863,940.17
943 Collector TMF	8,761.42	501,003.71	763,729	262,725.46
944 K-9	3,142.75	6,785.02	11,182	4,396.88
946 Sheriff Revolving	13,597.70	144,055.45	504,936	360,880.46
<b>Total of All Funds</b>	<b>\$ 5,881,542.71</b>	<b>\$ 45,571,247.46</b>	<b>\$ 109,125,394</b>	<b>\$ 63,554,146.08</b>

**Clay County, Missouri**  
**Comparison of Revenues for the**  
**One month ended August 31, 2016 and 2015**  
**Cash Basis**

	<b>One month ended 08/31/16</b>	<b>One month ended 08/31/15</b>	<b>Variance Current Year Over (Under) Prior Year</b>
<b>100 General Fund</b>			
Sales and Use Taxes	\$ 511,811.52	\$ 394,682.93	\$ 117,128.59
Property Taxes	12,843.21	18,541.35	(5,698.14)
Marriage Licenses	164.51	38.30	126.21
Amusement Licenses	-	(150.00)	150.00
Auctioneer Licenses	-	52.00	(52.00)
Liquor Licenses	7,584.00	3,348.27	4,235.73
Firearm Permits	2,281.00	2,001.00	280.00
Inspection Fees	1,212.00	2,000.00	(788.00)
Building Permits	27,673.30	13,999.50	13,673.80
Fee Office Charges	168,867.40	157,424.41	11,442.99
Service Fees	27,565.86	33,206.78	(5,640.92)
Court Fines & Fees	-	-	-
Retail Sales	-	-	-
Concession & Commission	157.78	191.36	(33.58)
Leases	-	5,250.00	(5,250.00)
Surplus Property Sales	-	-	-
Interest Earned	28,158.98	27,124.95	1,034.03
From Federal Government	11,074.00	2,856.00	8,218.00
From State of Missouri	116,369.41	401,392.83	(285,023.42)
From Other Counties	6,960.00	600.00	6,360.00
From Cities	-	-	-
Other Non-governmental Reimb	195.95	-	195.95
Miscellaneous Reimbursements	14,825.19	15,721.51	(896.32)
Gifts & Donations	-	-	-
Other Misc. Revenue	1,062.49	39.93	1,022.56
Transfers In From Other Funds	28,627.08	-	28,627.08
<b>Total General Fund</b>	<b>967,433.68</b>	<b>1,078,321.12</b>	<b>(110,887.44)</b>

**Clay County, Missouri**  
**Comparison of Revenues for the**  
**One month ended August 31, 2016 and 2015**  
**Cash Basis**

	<b>One month ended 08/31/16</b>	<b>One month ended 08/31/15</b>	<b>Variance Current Year Over (Under) Prior Year</b>	
220	Road & Bridge	255,522.90	258,063.38	(2,540.48)
240	Park	367,804.26	401,136.88	(33,332.62)
260	Prosecutor Training	399.29	427.99	(28.70)
264	Delinquent Sales Tax	5.33	37.20	(31.87)
265	Prosecutor Contingency	-	-	-
266	Prosecutor Check Collection	1,210.70	2,038.68	(827.98)
270	Drug Task Force	-	-	-
271	Law Enforcement Training	1,599.43	1,710.39	(110.96)
272	Work Release Program	853.12	1,305.00	(451.88)
278	Civil Fees	-	-	-
279	Law Enforcement	1,221,664.27	1,232,603.94	(10,939.67)
282	Emergency Communications	46,667.72	50,777.64	(4,109.92)
283	Law Library	-	-	-
285	Assessor	311,735.44	13,476.34	298,259.10
286	Inmate Security	3,167.27	3,077.17	90.10
289	Law Enforcement Capital Reserve	25,000.00	25,000.00	-
290	TIF	266,219.50	209,245.21	56,974.29
292	Federal Equitable Sharing	41.83	9.16	32.67
293	Domestic Violence	3,152.77	3,012.73	140.04
300	Use Tax - Capital Projects	107,210.46	99,455.97	7,754.49
301	Use Tax - Road & Bridge	105,919.65	99,316.54	6,603.11
302	Use Tax - Parks & Trails	107,316.59	99,211.50	8,105.09
305	Tax Collection Software	953.84	894.97	58.87
310	Debt Service	-	-	-
315	Health Benefits	388,876.33	391,242.77	(2,366.44)
401	Airport Construction	88,055.03	91,929.80	(3,874.77)
403	LINC	24.67	27.86	(3.19)
404	Juvenile Grants	0.61	0.69	(0.08)
504	Sheriff DARE	2,044.14	-	2,044.14
506	Sheriff Emerg. Fug. Apprehension	-	19,976.61	(19,976.61)
508	Sheriff Inmate	-	-	-
516	SOLVE	0.65	0.69	(0.04)
611	Prosecutor Retirement	-	-	-
641	Special Road Districts Fund	-	-	-
790	Land Trustee Agency Fund	-	-	-
933	Records Preservation	49,107.25	42,113.77	6,993.48
943	Collector TMF	25,041.88	27,342.77	(2,300.89)
944	K-9	119.83	13.04	106.79
946	Sheriff Revolving	22,506.93	16,911.20	5,595.73
	<b>Total of All Funds</b>	<b>\$ 4,369,655.37</b>	<b>\$ 4,168,681.01</b>	<b>\$ 200,974.36</b>

**Clay County, Missouri**  
**Comparison of Expenditures for the**  
**One month ended August 31, 2016 and 2015**  
**Cash Basis**

<b>100 General Fund</b>	<b>One month ended 08/31/16</b>	<b>One month ended 08/31/15</b>	<b>Variance Current Year Over (Under) Prior Year</b>
Auditor	\$ 17,688.73	\$ 15,613.24	\$ 2,075.49
County Clerk	18,905.60	18,333.27	572.33
Treasurer	24,157.20	22,321.94	1,835.26
County Commission	14,260.64	14,515.53	(254.89)
Recorder of Deeds	28,878.53	28,604.64	273.89
Collector	46,300.30	105,814.20	(59,513.90)
Rainy Day	-	-	-
Public Administrator	49,654.54	46,512.36	3,142.18
Indigent Board & Care	1,628.00	4,820.36	(3,192.36)
Medical Examiner	-	-	-
Prosecutor	112,696.10	112,980.65	(284.55)
Support Recovery	87,839.34	95,220.03	(7,380.69)
Emergency Management	-	8,453.73	(8,453.73)
Division 1 Court	248.40	518.40	(270.00)
Division 2 Court	880.41	605.41	275.00
Division 3 Court	4,598.40	3,248.40	1,350.00
Division 4 Court	1,079.36	474.74	604.62
Division 5 Court	-	264.40	(264.40)
Division 6 Court	-	-	-
Division 7 Court	-	118.76	(118.76)
Family Court Administrator	2,835.56	2,103.35	732.21
Drug Court Administrator	76.78	47.15	29.63
Division 9	439.98	-	439.98
Division 1 Reporter	-	-	-
Division 2 Reporter	-	-	-
Division 3 Reporter	-	108.49	(108.49)
Division 4 Reporter	347.86	-	347.86
Circuit Court Executive Secretary	961.20	649.09	312.11
Jury Supervisor	-	-	-
Law Library	4,070.95	3,641.50	429.45
Circuit Clerk	11,879.73	20,010.25	(8,130.52)
Circuit Clerk JIS	41,945.17	51,955.61	(10,010.44)
Jury Fees & Court	918.68	545.05	373.63
Office of Dispute Resolution Services	14,943.11	13,840.10	1,103.01
Juvenile - Administration	129,284.28	113,598.46	15,685.82
Juvenile - Detention	57,462.33	51,078.67	6,383.66
Juvenile - Group Homes	62,360.45	51,644.90	10,715.55
County Administrator	12,565.40	44,568.93	(32,003.53)
Purchasing	7,798.88	-	7,798.88
Human Resources	67,396.38	23,428.16	43,968.22
Finance	25,215.34	-	25,215.34
County Counselor	15,352.94	16,336.30	(983.36)
Planning & Zoning	18,391.63	18,666.82	(275.19)
Central Services - Mail Room	-	4,557.41	(4,557.41)
Information Technology	77,615.60	105,557.83	(27,942.23)
Facilities Management	87,225.79	79,682.07	7,543.72
Utilities	87,593.78	81,619.21	5,974.57
Contributions to External Programs	13,542.00	18,525.00	(4,983.00)
Government Association Membership	-	-	-
Benefits and Insurances	192,999.20	167,534.44	25,464.76
County Elections	91,793.74	-	91,793.74
Debt Service	-	-	-
Judgements and Settlements	-	-	-
Emergency Account	-	-	-
Capital Projects	-	-	-

**Clay County, Missouri**  
**Comparison of Expenditures for the**  
**One month ended August 31, 2016 and 2015**  
**Cash Basis**

	<b>One month ended 08/31/16</b>	<b>One month ended 08/31/15</b>	<b>Variance Current Year Over (Under) Prior Year</b>
Community Relations	39,404.54	3,244.30	36,160.24
Tourism	8,840.23	600.00	8,240.23
Airport Operations	14,627.36	9,593.19	5,034.17
Judicial Expense	1,024.22	1,744.03	(719.81)
Transfers Out	1,385.12	1,821.59	(436.47)
<b>Total General Fund</b>	<b>1,499,113.78</b>	<b>1,365,121.96</b>	<b>133,991.82</b>
220 Road & Bridge	342,875.14	223,570.28	119,304.86
240 Park	427,215.60	398,028.19	29,187.41
260 Prosecutor Training	-	-	-
264 Delinquent Sales Tax	-	-	-
265 Prosecutor Contingency	1,831.73	2,908.21	(1,076.48)
266 Prosecutor Check Collection	2,550.11	1,239.90	1,310.21
270 Drug Task Force	-	-	-
271 Law Enforcement Training	2,130.00	3,039.10	(909.10)
272 Work Release Program	5,557.88	-	5,557.88
278 Civil Fees	6,338.54	2,666.33	3,672.21
279 Law Enforcement	1,367,731.70	1,129,714.06	238,017.64
282 Emergency Communications	105,207.33	50,524.62	54,682.71
283 Law Library	-	-	-
285 Assessor	209,625.80	182,797.52	26,828.28
286 Inmate Security	34,655.88	-	34,655.88
289 Law Enforcement Capital Reserve	-	-	-
290 TIF	126,116.12	179,555.32	(53,439.20)
292 Federal Equitable Sharing	14,847.20	560.57	14,286.63
293 Domestic Violence	-	-	-
300 Use Tax - Capital Projects	-	-	-
301 Use Tax - Road & Bridge	503,885.08	-	503,885.08
302 Use Tax - Parks & Trails	136,165.41	159,440.37	(23,274.96)
305 Tax Collection Software	-	-	-
310 Debt Service	-	-	-
315 Health Benefits	329,283.28	244,465.14	84,818.14
401 Airport Construction	678,029.97	153,764.49	524,265.48
403 LINC	-	110.97	(110.97)
404 Juvenile Grants	-	-	-
504 Sheriff DARE	1,238.81	-	1,238.81
506 Sheriff Emerg. Fug. Apprehension	30,189.52	1,537.75	28,651.77
516 SOLVE	-	-	-
508 Sheriff Inmate	-	-	-
611 Prosecutor Retirement	646.00	646.00	-
641 Special Road Districts Fund	-	-	-
790 Land Trustee Agency Fund	-	-	-
933 Records Preservation	30,805.96	43,423.01	(12,617.05)
943 Collector TMF	8,761.42	13,010.98	(4,249.56)
944 K-9	3,142.75	-	3,142.75
946 Sheriff Revolving	13,597.70	13,193.37	404.33
<b>Total of All Funds</b>	<b>\$ 5,881,542.71</b>	<b>\$ 4,169,318.14</b>	<b>\$ 1,712,224.57</b>

**Clay County, Missouri**  
**Comparison of Revenues for the**  
**Eight months ended August 31, 2016 and 2015**  
**Cash Basis**

	<b>Eight months ended 08/31/16</b>	<b>Eight months ended 08/31/15</b>	<b>Variance Current Year Over (Under) Prior Year</b>
<b>100 General Fund</b>			
Sales and Use Taxes	\$ 7,142,054.24	\$ 6,654,899.30	\$ 487,154.94
Property Taxes	3,241,462.63	3,526,578.31	(285,115.68)
Marriage Licenses	1,133.15	583.85	549.30
Amusement Licenses	126,522.30	52,861.29	73,661.01
Auctioneer Licenses	760.00	936.00	(176.00)
Liquor Licenses	122,603.68	123,277.75	(674.07)
Firearm Permits	13,786.00	17,070.00	(3,284.00)
Inspection Fees	12,562.00	13,300.00	(738.00)
Building Permits	104,833.40	90,648.15	14,185.25
Fee Office Charges	4,853,879.41	4,652,241.19	201,638.22
Service Fees	173,969.07	196,641.16	(22,672.09)
Court Fines & Fees	-	-	-
Retail Sales	-	-	-
Concession & Commission	1,295.59	1,445.78	(150.19)
Leases	42,000.00	57,750.00	(15,750.00)
Surplus Property Sales	9,328.50	369.56	8,958.94
Interest Earned	285,857.58	175,611.26	110,246.32
From Federal Government	44,940.00	22,952.00	21,988.00
From State of Missouri	1,465,600.99	1,584,421.89	(118,820.90)
From Other Counties	24,450.63	19,528.11	4,922.52
From Cities	-	-	-
Other Non-governmental Reimb	1,074.95	-	1,074.95
Miscellaneous Reimbursements	18,458.83	21,403.24	(2,944.41)
Gifts & Donations	-	-	-
Other Misc. Revenue	187,623.88	88,443.75	99,180.13
Transfers In From Other Funds	247,872.60	419,509.28	(171,636.68)
<b>Total General Fund</b>	<b>18,122,069.43</b>	<b>17,720,471.87</b>	<b>401,597.56</b>

**Clay County, Missouri**  
**Comparison of Revenues for the**  
**Eight months ended August 31, 2016 and 2015**  
**Cash Basis**

	<b>Eight months ended 08/31/16</b>	<b>Eight months ended 08/31/15</b>	<b>Variance Current Year Over (Under) Prior Year</b>	
220	Road & Bridge	5,532,124.44	5,422,249.51	109,874.93
240	Park	4,180,553.30	3,255,622.14	924,931.16
260	Prosecutor Training	2,969.91	2,763.27	206.64
264	Delinquent Sales Tax	40.36	323.52	(283.16)
265	Prosecutor Contingency	19,724.68	16,198.00	3,526.68
266	Prosecutor Check Collection	15,791.60	19,489.45	(3,697.85)
270	Drug Task Force	-	129.83	(129.83)
271	Law Enforcement Training	11,870.63	11,787.39	83.24
272	Work Release Program	6,270.42	8,665.86	(2,395.44)
278	Civil Fees	50,000.00	50,000.00	-
279	Law Enforcement	10,590,476.77	10,104,916.51	485,560.26
282	Emergency Communications	829,797.18	393,512.47	436,284.71
283	Law Library	-	-	-
285	Assessor	2,652,352.54	2,207,398.10	444,954.44
286	Inmate Security	157,247.53	22,086.87	135,160.66
289	Law Enforcement Capital Reserve	200,000.00	200,000.00	-
290	TIF	2,563,008.26	2,405,718.22	157,290.04
292	Federal Equitable Sharing	12,968.69	5,084.30	7,884.39
293	Domestic Violence	22,027.01	21,151.68	875.33
300	Use Tax - Capital Projects	896,760.80	872,641.31	24,119.49
301	Use Tax - Road & Bridge	887,757.90	870,459.78	17,298.12
302	Use Tax - Parks & Trails	901,302.94	875,885.59	25,417.35
305	Tax Collection Software	169,803.18	174,328.46	(4,525.28)
310	Debt Service	340,437.50	333,017.11	7,420.39
315	Health Benefits	3,089,788.30	3,160,940.20	(71,151.90)
401	Airport Construction	697,943.73	682,482.59	15,461.14
403	LINC	180.33	176.35	3.98
404	Juvenile Grants	4.45	4.10	0.35
504	Sheriff DARE	2,044.14	-	2,044.14
506	Sheriff Emerg. Fug. Apprehension	104,339.25	77,109.06	27,230.19
508	Sheriff Inmate	-	-	-
516	SOLVE	4.52	4.14	0.38
611	Prosecutor Retirement	7,752.00	7,752.00	-
641	Special Road Districts Fund	3.29	0.39	2.90
790	Land Trustee Agency Fund	-	-	-
933	Records Preservation	330,126.23	314,973.80	15,152.43
943	Collector TMF	543,995.64	551,945.32	(7,949.68)
944	K-9	15,959.38	348.89	15,610.49
946	Sheriff Revolving	267,043.65	179,854.55	87,189.10
	<b>Total of All Funds</b>	<b>\$ 53,224,539.98</b>	<b>\$ 49,969,492.63</b>	<b>\$ 3,255,047.35</b>

**Clay County, Missouri**  
**Comparison of Expenditures for the**  
**Eight months ended August 31, 2016 and 2015**  
**Cash Basis**

<b>100 General Fund</b>	<b>Eight months ended 08/31/16</b>	<b>Eight months ended 08/31/15</b>	<b>Variance Current Year Over (Under) Prior Year</b>
Auditor	\$ 141,506.63	\$ 122,501.14	\$ 19,005.49
County Clerk	149,885.65	147,015.86	2,869.79
Treasurer	135,215.44	106,229.99	28,985.45
County Commission	122,907.32	124,039.63	(1,132.31)
Recorder of Deeds	248,561.49	243,798.31	4,763.18
Collector	440,090.68	486,438.59	(46,347.91)
Rainy Day	-	-	-
Public Administrator	380,767.91	383,891.55	(3,123.64)
Indigent Board & Care	19,597.30	33,968.42	(14,371.12)
Medical Examiner	207,039.75	133,358.00	73,681.75
Prosecutor	955,394.03	946,207.88	9,186.15
Support Recovery	666,464.52	702,336.22	(35,871.70)
Emergency Management	-	78,303.84	(78,303.84)
Division 1 Court	3,294.76	3,072.16	222.60
Division 2 Court	2,849.31	2,924.97	(75.66)
Division 3 Court	48,296.92	26,971.14	21,325.78
Division 4 Court	5,283.26	4,600.37	682.89
Division 5 Court	7,089.55	2,151.41	4,938.14
Division 6 Court	3,381.42	2,102.50	1,278.92
Division 7 Court	1,679.40	1,286.58	392.82
Family Court Administrator	15,028.92	17,437.43	(2,408.51)
Drug Court Administrator	1,813.13	1,147.01	666.12
Division 9	4,954.11	-	4,954.11
Division 1 Reporter	283.52	431.38	(147.86)
Division 2 Reporter	616.61	765.75	(149.14)
Division 3 Reporter	1,756.85	1,007.78	749.07
Division 4 Reporter	386.36	1,602.50	(1,216.14)
Circuit Court Executive Secretary	6,098.51	5,675.28	423.23
Jury Supervisor	1,660.34	1,639.17	21.17
Law Library	45,494.36	43,654.00	1,840.36
Circuit Clerk	143,586.24	156,332.22	(12,745.98)
Circuit Clerk JIS	367,094.42	379,099.93	(12,005.51)
Jury Fees & Court	30,852.60	28,542.48	2,310.12
Office of Dispute Resolution Services	148,780.55	144,063.88	4,716.67
Juvenile - Administration	1,032,979.43	929,314.50	103,664.93
Juvenile - Detention	477,451.65	441,463.18	35,988.47
Juvenile - Group Homes	502,238.23	410,973.85	91,264.38
County Administrator	135,562.69	387,788.18	(252,225.49)
Purchasing	143,873.58	-	143,873.58
Human Resources	440,049.39	250,265.66	189,783.73
Finance	259,967.10	-	259,967.10
County Counselor	151,129.49	131,566.22	19,563.27
Planning & Zoning	135,351.58	172,974.72	(37,623.14)
Central Services - Mail Room	-	38,117.12	(38,117.12)
Information Technology	1,252,822.28	866,957.52	385,864.76
Facilities Management	730,355.17	614,098.26	116,256.91
Utilities	501,240.83	480,157.79	21,083.04
Contributions to External Programs	533,428.91	457,739.98	75,688.93
Government Association Membership	61,749.00	51,214.00	10,535.00
Benefits and Insurances	1,796,240.25	1,641,223.81	155,016.44
County Elections	91,793.74	-	91,793.74
Debt Service	-	-	-
Judgements and Settlements	-	-	-
Emergency Account	-	-	-
Capital Projects	-	-	-



**Clay County, Missouri**  
**Comparison of Expenditures for the**  
**Eight months ended August 31, 2016 and 2015**  
**Cash Basis**

	<b>Eight months ended 08/31/16</b>	<b>Eight months ended 08/31/15</b>	<b>Variance Current Year Over (Under) Prior Year</b>
Community Relations	224,756.41	60,717.95	164,038.46
Tourism	77,143.27	28,056.00	49,087.27
Airport Operations	93,673.96	88,249.86	5,424.10
Judicial Expense	30,544.54	19,598.40	10,946.14
Transfers Out	2,207,276.47	801,000.14	1,406,276.33
<b>Total General Fund</b>	<b>15,187,339.83</b>	<b>12,204,074.51</b>	<b>2,983,265.32</b>
220 Road & Bridge	4,353,654.54	4,907,500.33	(553,845.79)
240 Park	3,785,397.29	3,059,973.07	725,424.22
260 Prosecutor Training	23.76	-	23.76
264 Delinquent Sales Tax	523.55	2,329.04	(1,805.49)
265 Prosecutor Contingency	11,500.02	6,685.30	4,814.72
266 Prosecutor Check Collection	18,944.43	18,965.99	(21.56)
270 Drug Task Force	-	32,264.90	(32,264.90)
271 Law Enforcement Training	11,074.42	30,410.81	(19,336.39)
272 Work Release Program	5,557.88	-	5,557.88
278 Civil Fees	15,250.99	32,932.93	(17,681.94)
279 Law Enforcement	10,478,956.13	10,022,671.88	456,284.25
282 Emergency Communications	476,702.83	327,150.74	149,552.09
283 Law Library	-	-	-
285 Assessor	1,783,677.43	1,673,089.80	110,587.63
286 Inmate Security	156,875.68	3,346.00	153,529.68
289 Law Enforcement Capital Reserve	82,649.30	145,989.10	(63,339.80)
290 TIF	1,926,214.27	1,657,939.17	268,275.10
292 Federal Equitable Sharing	30,745.53	4,379.30	26,366.23
293 Domestic Violence	14,262.14	-	14,262.14
300 Use Tax - Capital Projects	694,916.91	264,420.63	430,496.28
301 Use Tax - Road & Bridge	741,382.10	-	741,382.10
302 Use Tax - Parks & Trails	629,189.63	616,716.15	12,473.48
305 Tax Collection Software	-	-	-
310 Debt Service	340,437.50	333,017.11	7,420.39
315 Health Benefits	2,456,610.47	2,421,487.50	35,122.97
401 Airport Construction	1,368,637.98	592,928.98	775,709.00
403 LINC	-	1,448.95	(1,448.95)
404 Juvenile Grants	-	-	-
504 Sheriff DARE	1,238.81	-	1,238.81
506 Sheriff Emerg. Fug. Apprehension	87,281.54	74,826.27	12,455.27
508 Sheriff Inmate	-	-	-
516 SOLVE	-	-	-
611 Prosecutor Retirement	5,168.00	5,168.00	-
641 Special Road Districts Fund	-	-	-
790 Land Trustee Agency Fund	-	-	-
933 Records Preservation	255,190.32	245,538.08	9,652.24
943 Collector TMF	501,003.71	310,062.52	190,941.19
944 K-9	6,785.02	9,199.99	(2,414.97)
946 Sheriff Revolving	144,055.45	127,443.99	16,611.46
<b>Total of All Funds</b>	<b>\$ 45,571,247.46</b>	<b>\$ 39,131,961.04</b>	<b>\$ 6,439,286.42</b>



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