

# Clay County, Missouri

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September 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 September 30, 2017**

Fund Name	Fund Number	Eden Cash Balance	Less Encumbrances	Less	Unencumbered Cash
				Warrants Payable	
General	100	\$ 21,517,145.94	\$ 1,909,443.47	\$ -	\$ 19,607,702.47
Road & Bridge	220	2,023,431.55	622,048.94	-	1,401,382.61
Park	240	1,179,593.88	279,399.14	232.00	899,962.74
Prosecutor Training	260	7,225.57	211.86	-	7,013.71
Delinquent Sales Tax	264	5,078.44	-	-	5,078.44
Prosecutor Contingency	265	2,906.88	-	-	2,906.88
Prosecutor Check Collection	266	15,332.17	-	-	15,332.17
Law Enforcement Training	271	41,316.79	3,808.65	-	37,508.14
Work Release Program	272	36,382.63	-	-	36,382.63
Civil Fees	278	40,252.75	8,457.00	-	31,795.75
Law Enforcement	279	1,087,242.12	132,827.64	-	954,414.48
Emergency Communications	282	237,304.43	69,368.88	-	167,935.55
Assessor	285	2,337,154.67	302,686.95	-	2,034,467.72
Inmate Security	286	242,174.24	-	-	242,174.24
Law Enforcement Capital Reserve	289	1,246,938.35	19,200.35	-	1,227,738.00
TIF	290	1,540,504.62	-	-	1,540,504.62
Federal Equitable Sharing	292	53,654.47	-	-	53,654.47
Domestic Violence	293	2,234.47	-	-	2,234.47
Use Tax - Capital Projects	300	2,311,932.79	746,678.44	-	1,565,254.35
Use Tax - Road & Bridge	301	728,239.43	465,690.25	-	262,549.18
Use Tax - Parks & Trails	302	1,321,438.40	514,786.95	-	806,651.45
Tax Collection Software	305	174,406.66	-	-	174,406.66
Health Benefits	315	3,170,098.54	-	-	3,170,098.54
Airport Construction	401	1,590,313.28	78,706.03	-	1,511,607.25
LINC	403	23,387.60	-	-	23,387.60
Juvenile Grants	404	-	-	-	-
Sheriff D.A.R.E.	504	10,367.18	-	-	10,367.18
SOLVE	516	-	-	-	-
Prosecutor Retirement	611	3,553.00	-	-	3,553.00
Special Road Districts Fund	641	-	-	-	-
Land Trustee Agency Fund	790	9,363.27	-	-	9,363.27
Records Preservation	933	884,333.79	-	-	884,333.79
Collector TMF	943	516,943.48	2,500.00	-	514,443.48
K-9	944	15,932.30	-	-	15,932.30
Sheriff Revolving	946	324,053.38	-	-	324,053.38
		<b>\$ 42,700,237.07</b>	<b>\$ 5,155,814.55</b>	<b>\$ 232.00</b>	<b>\$ 37,544,190.52</b>

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

<b>Fund Name</b>	<b>Fund Number</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Net</b>
General	100	\$ 2,073,445.86	\$ 2,237,191.38	\$ (163,745.52)
Road & Bridge	220	459,717.33	361,384.69	98,332.64
Park	240	317,412.52	729,268.56	(411,856.04)
Prosecutor Training	260	358.97	1,183.12	(824.15)
Delinquent Sales Tax	264	2.97	-	2.97
Prosecutor Contingency	265	-	2,770.56	(2,770.56)
Prosecutor Check Collection	266	1,088.45	1,520.43	(431.98)
Drug Task Force	270	-	-	-
Law Enforcement Training	271	1,440.63	2,210.94	(770.31)
Work Release Program	272	1,805.00	-	1,805.00
Civil Fees	278	-	4,263.00	(4,263.00)
Law Enforcement	279	1,356,290.99	1,643,005.01	(286,714.02)
Emergency Communications	282	45,966.15	57,853.13	(11,886.98)
Law Library	283	-	-	-
Assessor	285	294,861.75	296,619.77	(1,758.02)
Inmate Security	286	3,005.06	425.30	2,579.76
Law Enforcement Capital Reserve	289	25,000.00	6,612.65	18,387.35
TIF	290	388,601.81	-	388,601.81
Federal Equitable Sharing	292	1,675.68	316.99	1,358.69
Domestic Violence	293	3,195.49	24,817.44	(21,621.95)
Use Tax - Capital Projects	300	141,516.70	31,282.98	110,233.72
Use Tax - Road & Bridge	301	140,861.45	635,472.83	(494,611.38)
Use Tax - Parks & Trails	302	149,492.11	48,848.02	100,644.09
Tax Collection Software	305	753.43	-	753.43
Debt Service	310	625.00	625.00	-
Health Benefits	315	384,016.61	347,043.20	36,973.41
Airport Construction	401	105,951.31	71,503.21	34,448.10
LINC	403	13.74	-	13.74
Juvenile Grants	404	-	-	-
Sheriff DARE	504	5.54	-	5.54
Sheriff Emerg. Fug. Apprehension	506	432.14	10,349.92	(9,917.78)
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	40,044.03	31,541.58	8,502.45
Collector TMF	943	23,200.47	6,777.00	16,423.47
K-9	944	1,083.19	250.00	833.19
Sheriff Revolving	946	4,515.67	12,188.69	(7,673.02)
		<b>\$ 5,966,380.05</b>	<b>\$ 6,566,294.40</b>	<b>\$ (599,914.35)</b>

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

<b>Fund Name</b>	<b>Fund Number</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Net</b>
General	100	\$ 21,258,161.93	\$ 20,376,763.81	\$ 881,398.12
Road & Bridge	220	5,949,285.67	6,024,776.28	(75,490.61)
Park	240	5,114,986.26	4,197,743.40	917,242.86
Prosecutor Training	260	3,087.60	5,478.78	(2,391.18)
Delinquent Sales Tax	264	33.41	-	33.41
Prosecutor Contingency	265	19,559.55	17,093.12	2,466.43
Prosecutor Check Collection	266	15,601.10	20,357.19	(4,756.09)
Drug Task Force	270	-	-	-
Law Enforcement Training	271	12,344.57	12,548.06	(203.49)
Work Release Program	272	28,986.76	-	28,986.76
Civil Fees	278	50,000.00	14,740.16	35,259.84
Law Enforcement	279	12,892,917.16	12,407,401.34	485,515.82
Emergency Communications	282	420,202.43	518,331.40	(98,128.97)
Law Library	283	-	-	-
Assessor	285	2,743,639.40	2,195,843.88	547,795.52
Inmate Security	286	25,646.81	28,179.27	(2,532.46)
Law Enforcement Capital Reserve	289	225,000.00	180,450.27	44,549.73
TIF	290	3,240,643.13	3,509,118.24	(268,475.11)
Federal Equitable Sharing	292	48,021.85	9,425.80	38,596.05
Domestic Violence	293	23,844.48	24,817.44	(972.96)
Use Tax - Capital Projects	300	1,037,312.20	789,277.97	248,034.23
Use Tax - Road & Bridge	301	1,024,254.45	723,855.81	300,398.64
Use Tax - Parks & Trails	302	1,050,595.80	1,260,910.27	(210,314.47)
Tax Collection Software	305	166,388.85	-	166,388.85
Debt Service	310	370,770.74	370,770.74	-
Health Benefits	315	3,485,789.83	3,474,347.06	11,442.77
Airport Construction	401	1,902,566.30	640,854.57	1,261,711.73
LINC	403	187.50	-	187.50
Juvenile Grants	404	-	-	-
Sheriff DARE	504	5,516.85	-	5,516.85
Sheriff Emerg. Fug. Apprehension	506	166,439.55	134,124.77	32,314.78
Sheriff Inmate	508	-	-	-
SOLVE	516	-	-	-
Prosecutor Retirement	611	12,274.00	8,721.00	3,553.00
Special Road Districts Fund	641	-	-	-
Land Trustee Agency Fund	790	1,135.00	-	1,135.00
Records Preservation	933	366,909.14	285,222.94	81,686.20
Collector TMF	943	596,763.98	267,125.07	329,638.91
K-9	944	1,830.97	1,889.73	(58.76)
Sheriff Revolving	946	60,703.16	93,365.45	(32,662.29)
		<b>\$ 62,321,400.43</b>	<b>\$ 57,593,533.82</b>	<b>\$ 4,727,866.61</b>

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

	<b>One month ended 09/30/17</b>	<b>Nine months ended 09/30/17</b>	<b>2017 Budget (less Carryover)</b>	<b>Amount Under (Over) Budget</b>
<b>100 General Fund</b>				
Sales and Use Taxes	\$ 1,657,229.66	\$ 9,298,306.61	\$ 11,631,314	\$ 2,333,007.39
Property Taxes	11,365.26	3,065,449.13	3,681,796	616,346.87
Marriage Licenses	39.57	747.98	900	152.02
Amusement Licenses	-	145,677.79	130,000	(15,677.79)
Auctioneer Licenses	104.00	780.00	900	120.00
Liquor Licenses	3,049.34	129,017.45	130,000	982.55
Firearm Permits	1,552.00	17,397.00	18,000	603.00
Inspection Fees	5,630.00	27,640.00	20,000	(7,640.00)
Building Permits	31,974.56	174,656.94	150,000	(24,656.94)
Fee Office Charges	143,054.27	5,045,861.77	5,224,000	178,138.23
Service Fees	50,211.27	261,306.55	274,350	13,043.45
Court Fines & Fees	-	-	-	-
Retail Sales	-	-	-	-
Concession & Commission	160.31	1,265.69	2,000	734.31
Leases	5,250.00	47,250.00	63,000	15,750.00
Surplus Property Sales	-	2,930.68	7,500	4,569.32
Interest Earned	14,398.75	421,182.31	370,000	(51,182.31)
From Federal Government	2,520.00	38,902.68	49,618	10,715.32
From State of Missouri	109,761.98	1,489,939.45	1,884,565	394,625.55
From Other Counties	1,098.33	20,633.06	29,050	8,416.94
From Cities	-	3,750.00	-	(3,750.00)
Other Non-governmental Reimb	100.00	21,805.30	600	(21,205.30)
Miscellaneous Reimbursements	10,401.89	23,496.68	2,200	(21,296.68)
Gifts & Donations	-	-	-	-
Other Misc. Revenue	25,544.67	131,097.23	1,247,462	1,116,364.84
Transfers In From Other Funds	-	889,067.63	469,819	(419,248.47)
<b>Total General Fund</b>	<b>2,073,445.86</b>	<b>21,258,161.93</b>	<b>25,387,074</b>	<b>4,128,912.30</b>

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

	<b>One month ended 09/30/17</b>	<b>Nine months ended 09/30/17</b>	<b>2017 Budget (less Carryover)</b>	<b>Amount Under (Over) Budget</b>	
220	Road & Bridge	459,717.33	5,949,285.67	8,208,398	2,259,112.80
240	Park	317,412.52	5,114,986.26	7,405,815	2,290,828.67
260	Prosecutor Training	358.97	3,087.60	4,050	962.40
264	Delinquent Sales Tax	2.97	33.41	50	16.59
265	Prosecutor Contingency	-	19,559.55	20,000	440.45
266	Prosecutor Check Collection	1,088.45	15,601.10	20,350	4,748.90
270	Drug Task Force	-	-	-	-
271	Law Enforcement Training	1,440.63	12,344.57	24,800	12,455.43
272	Work Release Program	1,805.00	28,986.76	15,000	(13,986.76)
278	Civil Fees	-	50,000.00	50,000	-
279	Law Enforcement	1,356,290.99	12,892,917.16	17,739,465	4,846,547.88
282	Emergency Communications	45,966.15	420,202.43	580,000	159,797.57
283	Law Library	-	-	46,000	46,000.00
285	Assessor	294,861.75	2,743,639.40	2,722,260	(21,379.68)
286	Inmate Security	3,005.06	25,646.81	34,000	8,353.19
289	Law Enforcement Capital Reserve	25,000.00	225,000.00	653,204	428,203.90
290	TIF	388,601.81	3,240,643.13	3,825,000	584,356.87
292	Federal Equitable Sharing	1,675.68	48,021.85	42,088	(5,933.85)
293	Domestic Violence	3,195.49	23,844.48	32,150	8,305.52
300	Use Tax - Capital Projects	141,516.70	1,037,312.20	1,280,000	242,687.80
301	Use Tax - Road & Bridge	140,861.45	1,024,254.45	1,268,500	244,245.55
302	Use Tax - Parks & Trails	149,492.11	1,050,595.80	1,293,830	243,233.70
305	Tax Collection Software	753.43	166,388.85	5,500	(160,888.85)
310	Debt Service	625.00	370,770.74	421,848	51,077.75
315	Health Benefits	384,016.61	3,485,789.83	4,554,240	1,068,450.17
401	Airport Construction	105,951.31	1,902,566.30	3,030,058	1,127,491.65
403	LINC	13.74	187.50	250	62.50
404	Juvenile Grants	-	-	-	-
504	Sheriff DARE	5.54	5,516.85	5,050	(466.85)
506	Sheriff Emerg. Fug. Apprehension	432.14	166,439.55	151,000	(15,439.55)
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	40,044.03	366,909.14	457,500	90,590.86
943	Collector TMF	23,200.47	596,763.98	453,000	(143,763.98)
944	K-9	1,083.19	1,830.97	125	(1,705.97)
946	Sheriff Revolving Fund	4,515.67	60,703.16	107,738	47,034.72
<b>Total of All Funds</b>	<b>\$ 5,966,380.05</b>	<b>\$ 62,321,400.43</b>	<b>\$ 79,949,971</b>	<b>\$ 17,628,570.68</b>	

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

	<b>One month ended 09/30/17</b>	<b>Nine months ended 09/30/17</b>	<b>2017 Budget</b>	<b>Amount Under (Over) Budget</b>
<b>100 General Fund</b>				
Auditor	\$ 36,114.88	\$ 184,829.96	\$ 234,335	\$ 49,504.98
County Clerk	29,130.46	196,795.23	261,363	64,567.89
Treasurer	23,601.64	159,446.71	227,353	67,906.72
County Commission	24,172.82	162,491.37	222,343	59,851.63
Recorder of Deeds	46,597.46	313,464.77	407,460	93,994.79
Collector	73,431.05	570,694.38	860,901	290,206.37
Misc Tax Fees	159.00	43,628.96	50,000	6,371.04
Rainy Day	-	-	1,743,017	1,743,017.47
Public Administrator	72,777.08	487,255.31	674,890	187,634.71
Indigent Board & Care	-	1,504.00	78,000	76,496.00
Medical Examiner	-	214,533.60	444,055	229,521.40
Prosecutor	174,116.99	1,173,672.53	1,619,049	445,376.55
Support Recovery	120,950.07	757,006.46	1,241,201	484,195.01
Emergency Management	-	-	-	-
Division 1 Court	372.60	3,779.42	20,220	16,440.58
Division 2 Court	4,297.60	7,431.64	16,970	9,538.36
Division 3 Court	5,331.36	71,542.89	99,670	28,127.11
Division 4 Court	555.57	5,480.08	26,895	21,414.92
Division 5 Court	754.79	3,741.19	21,140	17,398.81
Division 6 Court	166.06	5,357.77	14,240	8,882.23
Division 7 Court	1,663.18	3,360.77	14,140	10,779.23
Family Court Administrator	1,772.27	15,680.58	46,040	30,359.42
Drug Court Administrator	12.84	1,176.32	3,900	2,723.68
Division 9	769.98	2,574.82	14,690	12,115.18
Division 1 Reporter	-	230.55	5,000	4,769.45
Division 2 Reporter	-	696.49	5,050	4,353.51
Division 3 Reporter	-	1,419.43	5,650	4,230.57
Division 4 Reporter	29.53	993.09	4,400	3,406.91
Circuit Court Executive Secretary	721.72	7,239.03	25,804	18,565.03
Jury Supervisor	57.99	2,098.48	7,000	4,901.52
Law Library	3,525.05	58,927.95	60,000	1,072.05
Circuit Clerk	11,270.78	207,567.81	272,754	65,185.93
Circuit Clerk JIS	64,225.83	526,505.48	754,144	227,638.21
Jury Fees & Court	1,109.03	35,880.22	100,000	64,119.78
Office of Dispute Resolution Services	21,822.82	179,911.34	251,422	71,510.90
Juvenile - Administration	193,899.07	1,324,865.58	1,929,117	604,251.88
Juvenile - Detention	84,111.93	572,594.39	892,661	320,066.77
Juvenile - Group Homes	71,741.71	551,088.81	763,659	212,570.50
County Administrator	4,915.44	124,010.80	176,912	52,900.88
Purchasing	26,195.85	225,295.86	396,110	170,814.36
Human Resources	119,794.83	544,241.38	2,499,244	1,955,002.24
Finance	66,973.94	399,562.67	706,842	307,279.25
County Counselor	24,896.15	175,014.42	288,844	113,829.81
Planning & Zoning	30,147.33	204,018.80	368,674	164,655.32
Central Services - Mail Room	-	-	-	-
Information Technology	133,296.26	1,096,835.76	2,693,549	1,596,713.68
Facilities Management	154,457.72	1,266,259.48	3,468,403	2,202,143.73
Utilities	86,957.36	591,647.96	1,626,675	1,035,027.04
Contributions to External Programs	6,537.00	272,085.00	382,946	110,861.00
Government Association Membership	-	49,293.00	75,250	25,957.00
Election Commission	-	231,736.28	524,665	292,928.72
Benefits and Insurances	212,760.79	2,323,367.18	5,031,473	2,708,106.17
County Elections	-	87,828.84	275,000	187,171.16
Debt Service	-	-	-	-
Judgements and Settlements	-	-	-	-



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

	<b>One month ended 09/30/17</b>	<b>Nine months ended 09/30/17</b>	<b>2017 Budget</b>	<b>Amount Under (Over) Budget</b>
Emergency Account	-	-	1,951,089	1,951,089.00
Capital Projects	-	-	-	-
Public Services	53,914.99	369,490.48	770,029	400,538.51
Tourism	36,673.36	176,545.12	440,833	264,287.88
Airport Operations	27,009.78	181,678.43	293,920	112,241.36
Judicial Expense	7,951.81	26,619.62	40,000	13,380.38
Transfers Out	175,445.61	4,175,765.32	9,269,826	5,094,060.57
<b>Total General Fund</b>	<b>2,237,191.38</b>	<b>20,376,763.81</b>	<b>44,698,819</b>	<b>24,322,055.15</b>
220 Road & Bridge	361,384.69	6,024,776.28	10,308,845	4,284,068.91
240 Park	729,268.56	4,197,743.40	7,600,805	3,403,061.68
260 Prosecutor Training	1,183.12	5,478.78	13,667	8,187.97
264 Delinquent Sales Tax	-	-	5,095	5,095.03
265 Prosecutor Contingency	2,770.56	17,093.12	20,440	3,347.33
266 Prosecutor Check Collection	1,520.43	20,357.19	40,438	20,081.07
270 Drug Task Force	-	-	-	-
271 Law Enforcement Training	2,210.94	12,548.06	66,320	53,772.22
272 Work Release Program	-	-	22,396	22,395.87
278 Civil Fees	4,263.00	14,740.16	55,550	40,810.23
279 Law Enforcement	1,643,005.01	12,407,401.34	18,282,856	5,875,454.52
282 Emergency Communications	57,853.13	518,331.40	915,433	397,102.00
283 Law Library	-	-	59,139	59,139.00
285 Assessor	296,619.77	2,195,843.88	4,300,951	2,105,107.40
286 Inmate Security	425.30	28,179.27	278,701	250,521.90
289 Law Enforcement Capital Reserve	6,612.65	180,450.27	1,855,592	1,675,141.80
290 TIF	-	3,509,118.24	5,633,980	2,124,861.49
292 Federal Equitable Sharing	316.99	9,425.80	57,146	47,720.62
293 Domestic Violence	24,817.44	24,817.44	35,371	10,553.99
300 Use Tax - Capital Projects	31,282.98	789,277.97	3,337,858	2,548,580.28
301 Use Tax - Road & Bridge	635,472.83	723,855.81	1,696,341	972,484.98
302 Use Tax - Parks & Trails	48,848.02	1,260,910.27	2,805,403	1,544,492.78
305 Tax Collection Software	-	-	13,518	13,517.81
310 Debt Service	625.00	370,770.74	421,848	51,077.75
315 Health Benefits	347,043.20	3,474,347.06	7,712,896	4,238,548.71
401 Airport Construction	71,503.21	640,854.57	4,446,670	3,805,815.72
403 LINC	-	-	23,450	23,450.10
404 Juvenile Grants	-	-	-	-
504 Sheriff DARE	-	-	9,900	9,900.30
506 Sheriff Emerg. Fug. Apprehension	10,349.92	134,124.77	151,000	16,875.23
508 Sheriff Inmate	-	-	133,190	133,190.00
516 SOLVE	-	-	-	-
611 Prosecutor Retirement	969.00	8,721.00	11,628	2,907.00
641 Special Road Districts Fund	-	-	-	-
790 Land Trustee Agency Fund	-	-	8,228	8,228.27
933 Records Preservation	31,541.58	285,222.94	1,260,127	974,904.15
943 Collector TMF	6,777.00	267,125.07	620,455	353,330.17
944 K-9	250.00	1,889.73	16,116	14,226.23
946 Sheriff Revolving	12,188.69	93,365.45	460,109	366,743.80
<b>Total of All Funds</b>	<b>\$ 6,566,294.40</b>	<b>\$ 57,593,533.82</b>	<b>\$ 117,380,285</b>	<b>\$ 59,786,751.46</b>

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

	<b>One month ended 09/30/17</b>	<b>One month ended 09/30/16</b>	<b>Variance Current Year Over (Under) Prior Year</b>
<b>100 General Fund</b>			
Sales and Use Taxes	\$ 1,657,229.66	\$ 1,587,460.14	\$ 69,769.52
Property Taxes	11,365.26	12,250.32	(885.06)
Marriage Licenses	39.57	37.14	2.43
Amusement Licenses	-	-	-
Auctioneer Licenses	104.00	32.00	72.00
Liquor Licenses	3,049.34	2,484.34	565.00
Firearm Permits	1,552.00	2,154.00	(602.00)
Inspection Fees	5,630.00	2,410.00	3,220.00
Building Permits	31,974.56	22,251.30	9,723.26
Fee Office Charges	143,054.27	177,429.83	(34,375.56)
Service Fees	50,211.27	32,895.37	17,315.90
Court Fines & Fees	-	-	-
Retail Sales	-	-	-
Concession & Commission	160.31	210.22	(49.91)
Leases	5,250.00	5,250.00	-
Surplus Property Sales	-	-	-
Interest Earned	14,398.75	17,432.10	(3,033.35)
From Federal Government	2,520.00	4,060.00	(1,540.00)
From State of Missouri	109,761.98	111,972.86	(2,210.88)
From Other Counties	1,098.33	1,135.35	(37.02)
From Cities	-	-	-
Other Non-governmental Reimb	100.00	102.00	(2.00)
Miscellaneous Reimbursements	10,401.89	61.63	10,340.26
Gifts & Donations	-	-	-
Other Misc. Revenue	25,544.67	3,066.13	22,478.54
Transfers In From Other Funds	-	-	-
<b>Total General Fund</b>	<b>2,073,445.86</b>	<b>1,982,694.73</b>	<b>90,751.13</b>

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

	<b>One month ended 09/30/17</b>	<b>One month ended 09/30/16</b>	<b>Variance Current Year Over (Under) Prior Year</b>	
220	Road & Bridge	459,717.33	262,995.61	196,721.72
240	Park	317,412.52	313,731.32	3,681.20
260	Prosecutor Training	358.97	421.59	(62.62)
264	Delinquent Sales Tax	2.97	26.40	(23.43)
265	Prosecutor Contingency	-	-	-
266	Prosecutor Check Collection	1,088.45	1,316.01	(227.56)
270	Drug Task Force	-	-	-
271	Law Enforcement Training	1,440.63	1,679.42	(238.79)
272	Work Release Program	1,805.00	1,249.12	555.88
278	Civil Fees	-	-	-
279	Law Enforcement	1,356,290.99	1,241,562.05	114,728.94
282	Emergency Communications	45,966.15	48,347.29	(2,381.14)
283	Law Library	-	-	-
285	Assessor	294,861.75	11,147.12	283,714.63
286	Inmate Security	3,005.06	3,391.55	(386.49)
289	Law Enforcement Capital Reserve	25,000.00	25,000.00	-
290	TIF	388,601.81	370,699.40	17,902.41
292	Federal Equitable Sharing	1,675.68	19.29	1,656.39
293	Domestic Violence	3,195.49	3,767.39	(571.90)
300	Use Tax - Capital Projects	141,516.70	114,960.62	26,556.08
301	Use Tax - Road & Bridge	140,861.45	114,050.38	26,811.07
302	Use Tax - Parks & Trails	149,492.11	114,981.16	34,510.95
305	Tax Collection Software	753.43	4,634.73	(3,881.30)
310	Debt Service	625.00	2,000.00	(1,375.00)
315	Health Benefits	384,016.61	384,034.96	(18.35)
401	Airport Construction	105,951.31	1,177,794.78	(1,071,843.47)
403	LINC	13.74	12.35	1.39
404	Juvenile Grants	-	0.39	(0.39)
504	Sheriff DARE	5.54	2,502.23	(2,496.69)
506	Sheriff Emerg. Fug. Apprehension	432.14	-	432.14
508	Sheriff Inmate	-	-	-
516	SOLVE	-	0.40	(0.40)
611	Prosecutor Retirement	-	1,292.00	(1,292.00)
641	Special Road Districts Fund	-	-	-
790	Land Trustee Agency Fund	-	-	-
933	Records Preservation	40,044.03	44,559.00	(4,514.97)
943	Collector TMF	23,200.47	22,021.14	1,179.33
944	K-9	1,083.19	147.54	935.65
946	Sheriff Revolving	4,515.67	22,685.29	(18,169.62)
	<b>Total of All Funds</b>	<b>\$ 5,966,380.05</b>	<b>\$ 6,273,725.26</b>	<b>\$ (307,345.21)</b>

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

<b>100 General Fund</b>	<b>One month ended 09/30/17</b>	<b>One month ended 09/30/16</b>	<b>Variance Current Year Over (Under) Prior Year</b>
Auditor	\$ 36,114.88	\$ 24,747.04	\$ 11,367.84
County Clerk	29,130.46	28,404.90	725.56
Treasurer	23,601.64	23,366.19	235.45
County Commission	24,172.82	21,443.33	2,729.49
Recorder of Deeds	46,597.46	48,173.43	(1,575.97)
Collector	73,431.05	76,056.99	(2,625.94)
Misc Tax Fees	159.00	-	159.00
Rainy Day	-	-	-
Public Administrator	72,777.08	76,339.06	(3,561.98)
Indigent Board & Care	-	4,997.00	(4,997.00)
Medical Examiner	-	-	-
Prosecutor	174,116.99	169,396.64	4,720.35
Support Recovery	120,950.07	123,835.85	(2,885.78)
Emergency Management	-	-	-
Division 1 Court	372.60	405.24	(32.64)
Division 2 Court	4,297.60	1,337.52	2,960.08
Division 3 Court	5,331.36	12,111.14	(6,779.78)
Division 4 Court	555.57	1,029.04	(473.47)
Division 5 Court	754.79	857.14	(102.35)
Division 6 Court	166.06	139.60	26.46
Division 7 Court	1,663.18	-	1,663.18
Family Court Administrator	1,772.27	1,937.83	(165.56)
Drug Court Administrator	12.84	95.64	(82.80)
Division 9	769.98	743.25	26.73
Division 1 Reporter	-	491.97	(491.97)
Division 2 Reporter	-	-	-
Division 3 Reporter	-	122.89	(122.89)
Division 4 Reporter	29.53	541.08	(511.55)
Circuit Court Executive Secretary	721.72	1,151.03	(429.31)
Jury Supervisor	57.99	-	57.99
Law Library	3,525.05	5,163.90	(1,638.85)
Circuit Clerk	11,270.78	18,487.57	(7,216.79)
Circuit Clerk JIS	64,225.83	65,113.92	(888.09)
Jury Fees & Court	1,109.03	4,421.88	(3,312.85)
Office of Dispute Resolution Services	21,822.82	32,158.31	(10,335.49)
Juvenile - Administration	193,899.07	185,038.78	8,860.29
Juvenile - Detention	84,111.93	84,492.77	(380.84)
Juvenile - Group Homes	71,741.71	82,413.19	(10,671.48)
County Administrator	4,915.44	17,591.63	(12,676.19)
Purchasing	26,195.85	23,953.34	2,242.51
Human Resources	119,794.83	125,235.73	(5,440.90)
Finance	66,973.94	37,154.94	29,819.00
County Counselor	24,896.15	23,069.27	1,826.88
Planning & Zoning	30,147.33	27,357.88	2,789.45
Central Services - Mail Room	-	-	-
Information Technology	133,296.26	131,911.91	1,384.35
Facilities Management	154,457.72	103,395.56	51,062.16
Utilities	86,957.36	89,772.66	(2,815.30)
Contributions to External Programs	6,537.00	9,966.00	(3,429.00)
Government Association Membership	-	-	-
Election Commission	-	-	-
Benefits and Insurances	212,760.79	184,777.78	27,983.01
County Elections	-	-	-
Debt Service	-	-	-
Judgements and Settlements	-	-	-

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

	<b>One month ended 09/30/17</b>	<b>One month ended 09/30/16</b>	<b>Variance Current Year Over (Under) Prior Year</b>
Emergency Account	-	-	-
Capital Projects	-	-	-
Public Services	53,914.99	38,183.21	15,731.78
Tourism	36,673.36	14,731.11	21,942.25
Airport Operations	27,009.78	24,920.75	2,089.03
Judicial Expense	7,951.81	1,845.15	6,106.66
Transfers Out	175,445.61	4,051.28	171,394.33
<b>Total General Fund</b>	<b>2,237,191.38</b>	<b>1,952,932.32</b>	<b>284,259.06</b>
220 Road & Bridge	361,384.69	356,954.38	4,430.31
240 Park	729,268.56	587,615.56	141,653.00
260 Prosecutor Training	1,183.12	-	1,183.12
264 Delinquent Sales Tax	-	-	-
265 Prosecutor Contingency	2,770.56	722.30	2,048.26
266 Prosecutor Check Collection	1,520.43	941.22	579.21
270 Drug Task Force	-	-	-
271 Law Enforcement Training	2,210.94	2,118.50	92.44
272 Work Release Program	-	21,377.00	(21,377.00)
278 Civil Fees	4,263.00	21,377.00	(17,114.00)
279 Law Enforcement	1,643,005.01	1,768,468.19	(125,463.18)
282 Emergency Communications	57,853.13	-	57,853.13
283 Law Library	-	-	-
285 Assessor	296,619.77	267,038.74	29,581.03
286 Inmate Security	425.30	21,377.00	(20,951.70)
289 Law Enforcement Capital Reserve	6,612.65	-	6,612.65
290 TIF	-	-	-
292 Federal Equitable Sharing	316.99	2,167.95	(1,850.96)
293 Domestic Violence	24,817.44	-	24,817.44
300 Use Tax - Capital Projects	31,282.98	2,871.36	28,411.62
301 Use Tax - Road & Bridge	635,472.83	-	635,472.83
302 Use Tax - Parks & Trails	48,848.02	43,288.47	5,559.55
305 Tax Collection Software	-	-	-
310 Debt Service	625.00	2,000.00	(1,375.00)
315 Health Benefits	347,043.20	273,602.33	73,440.87
401 Airport Construction	71,503.21	405,701.48	(334,198.27)
403 LINC	-	-	-
404 Juvenile Grants	-	-	-
504 Sheriff DARE	-	-	-
506 Sheriff Emerg. Fug. Apprehension	10,349.92	1,817.47	8,532.45
516 SOLVE	-	-	-
508 Sheriff Inmate	-	-	-
611 Prosecutor Retirement	969.00	969.00	-
641 Special Road Districts Fund	-	-	-
790 Land Trustee Agency Fund	-	-	-
933 Records Preservation	31,541.58	37,560.30	(6,018.72)
943 Collector TMF	6,777.00	11,031.89	(4,254.89)
944 K-9	250.00	160.46	89.54
946 Sheriff Revolving	12,188.69	23,198.78	(11,010.09)
<b>Total of All Funds</b>	<b>\$ 6,566,294.40</b>	<b>\$ 5,805,291.70</b>	<b>\$ 761,002.70</b>

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

	<b>Nine months ended 09/30/17</b>	<b>Nine months ended 09/30/16</b>	<b>Variance Current Year Over (Under) Prior Year</b>
<b>100 General Fund</b>			
Sales and Use Taxes	\$ 9,298,306.61	\$ 8,729,514.38	\$ 568,792.23
Property Taxes	3,065,449.13	3,253,712.95	(188,263.82)
Marriage Licenses	747.98	1,170.29	(422.31)
Amusement Licenses	145,677.79	126,522.30	19,155.49
Auctioneer Licenses	780.00	792.00	(12.00)
Liquor Licenses	129,017.45	125,088.02	3,929.43
Firearm Permits	17,397.00	15,940.00	1,457.00
Inspection Fees	27,640.00	14,972.00	12,668.00
Building Permits	174,656.94	127,084.70	47,572.24
Fee Office Charges	5,045,861.77	5,031,393.24	14,468.53
Service Fees	261,306.55	206,864.44	54,442.11
Court Fines & Fees	-	-	-
Retail Sales	-	-	-
Concession & Commission	1,265.69	1,505.81	(240.12)
Leases	47,250.00	47,250.00	-
Surplus Property Sales	2,930.68	9,328.50	(6,397.82)
Interest Earned	421,182.31	303,289.68	117,892.63
From Federal Government	38,902.68	49,000.00	(10,097.32)
From State of Missouri	1,489,939.45	1,577,573.85	(87,634.40)
From Other Counties	20,633.06	25,585.98	(4,952.92)
From Cities	3,750.00	-	3,750.00
Other Non-governmental Reimb	21,805.30	1,176.95	20,628.35
Miscellaneous Reimbursements	23,496.68	18,520.46	4,976.22
Gifts & Donations	-	-	-
Other Misc. Revenue	131,097.23	190,690.01	(59,592.78)
Transfers In From Other Funds	889,067.63	247,872.60	641,195.03
<b>Total General Fund</b>	<b>21,258,161.93</b>	<b>20,104,848.16</b>	<b>1,153,313.77</b>

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

	<b>Nine months ended 09/30/17</b>	<b>Nine months ended 09/30/16</b>	<b>Variance Current Year Over (Under) Prior Year</b>	
220	Road & Bridge	5,949,285.67	5,795,120.05	154,165.62
240	Park	5,114,986.26	4,494,284.62	620,701.64
260	Prosecutor Training	3,087.60	3,391.50	(303.90)
264	Delinquent Sales Tax	33.41	66.76	(33.35)
265	Prosecutor Contingency	19,559.55	19,724.68	(165.13)
266	Prosecutor Check Collection	15,601.10	17,107.61	(1,506.51)
270	Drug Task Force	-	-	-
271	Law Enforcement Training	12,344.57	13,550.05	(1,205.48)
272	Work Release Program	28,986.76	7,519.54	21,467.22
278	Civil Fees	50,000.00	50,000.00	-
279	Law Enforcement	12,892,917.16	11,832,038.82	1,060,878.34
282	Emergency Communications	420,202.43	878,144.47	(457,942.04)
283	Law Library	-	-	-
285	Assessor	2,743,639.40	2,663,499.66	80,139.74
286	Inmate Security	25,646.81	160,639.08	(134,992.27)
289	Law Enforcement Capital Reserve	225,000.00	225,000.00	-
290	TIF	3,240,643.13	2,933,707.66	306,935.47
292	Federal Equitable Sharing	48,021.85	12,987.98	35,033.87
293	Domestic Violence	23,844.48	25,794.40	(1,949.92)
300	Use Tax - Capital Projects	1,037,312.20	1,011,721.42	25,590.78
301	Use Tax - Road & Bridge	1,024,254.45	1,001,808.28	22,446.17
302	Use Tax - Parks & Trails	1,050,595.80	1,016,284.10	34,311.70
305	Tax Collection Software	166,388.85	174,437.91	(8,049.06)
310	Debt Service	370,770.74	342,437.50	28,333.24
315	Health Benefits	3,485,789.83	3,473,823.26	11,966.57
401	Airport Construction	1,902,566.30	1,875,738.51	26,827.79
403	LINC	187.50	192.68	(5.18)
404	Juvenile Grants	-	4.84	(4.84)
504	Sheriff DARE	5,516.85	4,546.37	970.48
506	Sheriff Emerg. Fug. Apprehension	166,439.55	104,339.25	62,100.30
508	Sheriff Inmate	-	-	-
516	SOLVE	-	4.92	(4.92)
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	366,909.14	374,685.23	(7,776.09)
943	Collector TMF	596,763.98	566,016.78	30,747.20
944	K-9	1,830.97	16,106.92	(14,275.95)
946	Sheriff Revolving	60,703.16	289,728.94	(229,025.78)
<b>Total of All Funds</b>	<b>\$ 62,321,400.43</b>	<b>\$ 59,498,349.24</b>	<b>\$ 2,823,051.19</b>	

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

	<b>Nine months ended 09/30/17</b>	<b>Nine months ended 09/30/16</b>	<b>Variance Current Year Over (Under) Prior Year</b>
<b>100 General Fund</b>			
Auditor	\$ 184,829.96	\$ 166,253.67	\$ 18,576.29
County Clerk	196,795.23	178,290.55	18,504.68
Treasurer	159,446.71	158,581.63	865.08
County Commission	162,491.37	144,350.65	18,140.72
Recorder of Deeds	313,464.77	296,734.92	16,729.85
Collector	570,694.38	516,147.67	54,546.71
Misc Tax Fees	43,628.96	-	43,628.96
Rainy Day	-	-	-
Public Administrator	487,255.31	457,106.97	30,148.34
Indigent Board & Care	1,504.00	24,594.30	(23,090.30)
Medical Examiner	214,533.60	207,039.75	7,493.85
Prosecutor	1,173,672.53	1,124,790.67	48,881.86
Support Recovery	757,006.46	790,300.37	(33,293.91)
Emergency Management	-	-	-
Division 1 Court	3,779.42	3,700.00	79.42
Division 2 Court	7,431.64	4,186.83	3,244.81
Division 3 Court	71,542.89	60,408.06	11,134.83
Division 4 Court	5,480.08	6,312.30	(832.22)
Division 5 Court	3,741.19	7,946.69	(4,205.50)
Division 6 Court	5,357.77	3,521.02	1,836.75
Division 7 Court	3,360.77	1,679.40	1,681.37
Family Court Administrator	15,680.58	16,966.75	(1,286.17)
Drug Court Administrator	1,176.32	1,908.77	(732.45)
Division 9	2,574.82	5,697.36	(3,122.54)
Division 1 Reporter	230.55	775.49	(544.94)
Division 2 Reporter	696.49	616.61	79.88
Division 3 Reporter	1,419.43	1,879.74	(460.31)
Division 4 Reporter	993.09	927.44	65.65
Circuit Court Executive Secretary	7,239.03	7,249.54	(10.51)
Jury Supervisor	2,098.48	1,660.34	438.14
Law Library	58,927.95	50,658.26	8,269.69
Circuit Clerk	207,567.81	162,073.81	45,494.00
Circuit Clerk JIS	526,505.48	432,208.34	94,297.14
Jury Fees & Court	35,880.22	35,274.48	605.74
Office of Dispute Resolution Services	179,911.34	180,938.86	(1,027.52)
Juvenile - Administration	1,324,865.58	1,218,018.21	106,847.37
Juvenile - Detention	572,594.39	561,944.42	10,649.97
Juvenile - Group Homes	551,088.81	584,651.42	(33,562.61)
County Administrator	124,010.80	153,154.32	(29,143.52)
Purchasing	225,295.86	167,826.92	57,468.94
Human Resources	544,241.38	565,285.12	(21,043.74)
Finance	399,562.67	297,122.04	102,440.63
County Counselor	175,014.42	174,198.76	815.66
Planning & Zoning	204,018.80	162,709.46	41,309.34
Central Services - Mail Room	-	-	-
Information Technology	1,096,835.76	1,384,734.19	(287,898.43)
Facilities Management	1,266,259.48	833,750.73	432,508.75
Utilities	591,647.96	591,013.49	634.47
Contributions to External Programs	272,085.00	543,394.91	(271,309.91)
Government Association Membership	49,293.00	61,749.00	(12,456.00)
Election Commission	231,736.28	-	231,736.28
Benefits and Insurances	2,323,367.18	1,981,018.03	342,349.15
County Elections	87,828.84	91,793.74	(3,964.90)
Debt Service	-	-	-
Judgements and Settlements	-	-	-



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

	<b>Nine months ended 09/30/17</b>	<b>Nine months ended 09/30/16</b>	<b>Variance Current Year Over (Under) Prior Year</b>
Emergency Account	-	-	-
Capital Projects	-	-	-
Public Services	369,490.48	262,939.62	106,550.86
Tourism	176,545.12	91,874.38	84,670.74
Airport Operations	181,678.43	118,594.71	63,083.72
Judicial Expense	26,619.62	32,389.69	(5,770.07)
Transfers Out	4,175,765.32	2,211,327.75	1,964,437.57
<b>Total General Fund</b>	<b>20,376,763.81</b>	<b>17,140,272.15</b>	<b>3,236,491.66</b>
220 Road & Bridge	6,024,776.28	4,710,608.92	1,314,167.36
240 Park	4,197,743.40	4,373,012.85	(175,269.45)
260 Prosecutor Training	5,478.78	23.76	5,455.02
264 Delinquent Sales Tax	-	523.55	(523.55)
265 Prosecutor Contingency	17,093.12	12,222.32	4,870.80
266 Prosecutor Check Collection	20,357.19	19,885.65	471.54
270 Drug Task Force	-	-	-
271 Law Enforcement Training	12,548.06	13,192.92	(644.86)
272 Work Release Program	-	26,934.88	(26,934.88)
278 Civil Fees	14,740.16	36,627.99	(21,887.83)
279 Law Enforcement	12,407,401.34	12,247,424.32	159,977.02
282 Emergency Communications	518,331.40	476,702.83	41,628.57
283 Law Library	-	-	-
285 Assessor	2,195,843.88	2,050,716.17	145,127.71
286 Inmate Security	28,179.27	178,252.68	(150,073.41)
289 Law Enforcement Capital Reserve	180,450.27	82,649.30	97,800.97
290 TIF	3,509,118.24	1,926,214.27	1,582,903.97
292 Federal Equitable Sharing	9,425.80	32,913.48	(23,487.68)
293 Domestic Violence	24,817.44	14,262.14	10,555.30
300 Use Tax - Capital Projects	789,277.97	697,788.27	91,489.70
301 Use Tax - Road & Bridge	723,855.81	741,382.10	(17,526.29)
302 Use Tax - Parks & Trails	1,260,910.27	672,478.10	588,432.17
305 Tax Collection Software	-	-	-
310 Debt Service	370,770.74	342,437.50	28,333.24
315 Health Benefits	3,474,347.06	2,730,212.80	744,134.26
401 Airport Construction	640,854.57	1,774,339.46	(1,133,484.89)
403 LINC	-	-	-
404 Juvenile Grants	-	-	-
504 Sheriff DARE	-	1,238.81	(1,238.81)
506 Sheriff Emerg. Fug. Apprehension	134,124.77	89,099.01	45,025.76
508 Sheriff Inmate	-	-	-
516 SOLVE	-	-	-
611 Prosecutor Retirement	8,721.00	6,137.00	2,584.00
641 Special Road Districts Fund	-	-	-
790 Land Trustee Agency Fund	-	-	-
933 Records Preservation	285,222.94	292,750.62	(7,527.68)
943 Collector TMF	267,125.07	512,035.60	(244,910.53)
944 K-9	1,889.73	6,945.48	(5,055.75)
946 Sheriff Revolving	93,365.45	167,254.23	(73,888.78)
<b>Total of All Funds</b>	<b>\$ 57,593,533.82</b>	<b>\$ 51,376,539.16</b>	<b>\$ 6,216,994.66</b>



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