

Clay County, Missouri

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March 2016

Monthly Report

Auditor's Cash Basis



Carol McCaslin

Clay County, Missouri Auditor

Table of Contents

Statement of Unencumbered cash as of March 31, 2016	Page 3
Statement of Revenues and Expenditures for the one month ended March 31, 2016	Page 4
Statement of Revenues and Expenditures for the three months ended March 31, 2016	Page 5
Revenues for the one month and three months ended March 31, 2016	Page 6
Expenditures for the one month and three months ended March 31, 2016	Page 8
Comparison of Revenues – one month ended March 31, 2016 and 2015	Page 10
Comparison of Expenditures – one month ended March 31, 2016 and 2015	Page 12
Comparison of Revenues – three months ended March 31, 2016 and 2015	Page 14
Comparison of Expenditures – three months ended March 31, 2016 and 2015	Page 16

Clay County, Missouri
Statement of Unencumbered Cash
As of March 31, 2016

Fund Name	Fund Number	Eden Cash Balance	Less Encumbrances	Less Warrants Payable	Unencumbered Cash
General	100	\$ 24,627,098.52	\$ 2,059,927.05	\$ -	\$ 22,567,171.47
Road & Bridge	220	3,046,259.60	423,098.06	-	2,623,161.54
Park	240	1,075,511.90	915,553.35	-	159,958.55
Prosecutor Training	260	7,133.32	-	-	7,133.32
Delinquent Sales Tax	264	4,980.05	-	-	4,980.05
Prosecutor Contingency	265	14,525.06	-	-	14,525.06
Prosecutor Check Collection	266	25,001.89	-	-	25,001.89
Law Enforcement Training	271	32,987.16	3,593.28	-	29,393.88
Work Release Program	272	29,053.79	-	-	29,053.79
Civil Fees	278	52,279.44	7,503.75	-	44,775.69
Law Enforcement	279	1,637,939.68	1,004,723.67	-	633,216.01
Emergency Communications	282	48,059.01	-	-	48,059.01
Assessor	285	3,232,744.66	1,027,951.36	-	2,204,793.30
Inmate Security	286	267,414.84	120,336.33	-	147,078.51
Law Enforcement Capital Reserve	289	993,468.82	82,181.00	-	911,287.82
TIF	290	1,708,941.78	-	-	1,708,941.78
Federal Equitable Sharing	292	50,565.50	436.80	-	50,128.70
Domestic Violence	293	8,546.57	-	-	8,546.57
Use Tax - Capital Projects	300	2,160,974.02	1,020,961.52	-	1,140,012.50
Use Tax - Road & Bridge	301	742,141.89	5,000.00	-	737,141.89
Use Tax - Parks & Trails	302	2,037,907.15	67,465.08	-	1,970,442.07
Tax Collection Software	305	179,658.12	-	-	179,658.12
Health Benefits	315	2,788,290.07	-	-	2,788,290.07
Airport Construction	401	1,646,468.37	1,545,954.32	-	100,514.05
LINC	403	23,011.38	-	-	23,011.38
Juvenile Grants	404	603.57	-	-	603.57
SOLVE	516	612.42	-	-	612.42
Prosecutor Retirement	611	5,814.00	-	-	5,814.00
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	698,394.26	-	-	698,394.26
Collector TMF	943	397,908.33	39,017.68	-	358,890.65
K-9	944	11,410.92	-	-	11,410.92
Sheriff Revolving	946	305,564.52	6,828.22	-	298,736.30
		\$ 48,306,478.00	\$ 8,330,531.47	\$ -	\$ 39,975,946.53

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

Fund Name	Fund Number	Revenues	Expenditures	Net
General	100	\$ 1,773,785.76	\$ 1,510,212.79	\$ 263,572.97
Road & Bridge	220	307,037.71	529,205.17	(222,167.46)
Park	240	361,657.07	299,971.78	61,685.29
Prosecutor Training	260	332.45	16.20	316.25
Delinquent Sales Tax	264	3.86	-	3.86
Prosecutor Contingency	265	-	3,139.89	(3,139.89)
Prosecutor Check Collection	266	4,198.44	2,423.06	1,775.38
Drug Task Force	270	-	-	-
Law Enforcement Training	271	1,328.11	390.22	937.89
Work Release Program	272	-	-	-
Civil Fees	278	10,181.21	114.70	10,066.51
Law Enforcement	279	1,339,348.75	1,154,772.99	184,575.76
Emergency Communications	282	49,139.15	52,301.43	(3,162.28)
Law Library	283	-	-	-
Assessor	285	325,984.95	230,943.15	95,041.80
Inmate Security	286	2,405.05	1,883.47	521.58
Law Enforcement Capital Reserve	289	25,000.00	82,650.10	(57,650.10)
TIF	290	392,995.41	24,191.79	368,803.62
Federal Equitable Sharing	292	229.72	-	229.72
Domestic Violence	293	2,403.69	-	2,403.69
Use Tax - Capital Projects	300	144,895.75	184,028.10	(39,132.35)
Use Tax - Road & Bridge	301	144,147.66	-	144,147.66
Use Tax - Parks & Trails	302	144,928.59	20,454.13	124,474.46
Tax Collection Software	305	1,614.94	-	1,614.94
Debt Service	310	-	-	-
Health Benefits	315	383,552.96	299,230.17	84,322.79
Airport Construction	401	68,225.93	32,140.91	36,085.02
LINC	403	17.38	-	17.38
Juvenile Grants	404	0.41	-	0.41
Sheriff DARE	504	-	-	-
Sheriff Emerg. Fug. Apprehension	506	-	402.00	(402.00)
Sheriff Inmate	508	-	-	-
SOLVE	516	0.41	-	0.41
Prosecutor Retirement	611	-	646.00	(646.00)
Special Road Districts Fund	641	-	-	-
Land Trustee Agency Fund	790	-	-	-
Records Preservation	933	39,450.04	23,579.43	15,870.61
Collector TMF	943	71,920.03	10,524.34	61,395.69
K-9	944	142.80	-	142.80
Sheriff Revolving	946	42,893.92	40,723.50	2,170.42
		\$ 5,637,822.15	\$ 4,503,945.32	\$ 1,133,876.83

Clay County, Missouri
Statement of Revenues and Expenditures - Cash Basis
For the three months ended March 31, 2016

Fund Name	Fund Number	Revenues	Expenditures	Net
General	100	\$ 10,693,775.48	\$ 5,137,229.23	\$ 5,556,546.25
Road & Bridge	220	4,167,390.67	2,774,455.59	1,392,935.08
Park	240	1,266,570.44	780,108.48	486,461.96
Prosecutor Training	260	1,020.63	16.20	1,004.43
Delinquent Sales Tax	264	16.97	523.55	(506.58)
Prosecutor Contingency	265	19,724.68	5,474.94	14,249.74
Prosecutor Check Collection	266	8,115.68	8,021.82	93.86
Drug Task Force	270	-	-	-
Law Enforcement Training	271	4,087.67	1,166.81	2,920.86
Work Release Program	272	2,242.58	-	2,242.58
Civil Fees	278	50,000.00	1,026.93	48,973.07
Law Enforcement	279	4,150,836.56	3,329,288.11	821,548.45
Emergency Communications	282	148,803.20	104,555.83	44,247.37
Law Library	283	-	-	-
Assessor	285	2,534,357.52	679,625.63	1,854,731.89
Inmate Security	286	7,982.85	1,883.47	6,099.38
Law Enforcement Capital Reserve	289	75,000.00	82,650.10	(7,650.10)
TIF	290	1,111,496.85	243,541.90	867,954.95
Federal Equitable Sharing	292	12,771.53	1,622.70	11,148.83
Domestic Violence	293	6,499.57	-	6,499.57
Use Tax - Capital Projects	300	378,909.50	184,028.10	194,881.40
Use Tax - Road & Bridge	301	375,725.74	-	375,725.74
Use Tax - Parks & Trails	302	383,560.01	61,351.45	322,208.56
Tax Collection Software	305	164,392.97	-	164,392.97
Debt Service	310	1,050.00	1,050.00	-
Health Benefits	315	1,162,419.42	870,125.67	292,293.75
Airport Construction	401	195,027.94	66,821.08	128,206.86
LINC	403	73.74	-	73.74
Juvenile Grants	404	1.85	-	1.85
Sheriff DARE	504	-	-	-
Sheriff Emerg. Fug. Apprehension	506	1,144.05	10,981.07	(9,837.02)
Sheriff Inmate	508	-	-	-
SOLVE	516	1.86	-	1.86
Prosecutor Retirement	611	7,752.00	1,938.00	5,814.00
Special Road Districts Fund	641	3.29	-	3.29
Land Trustee Agency Fund	790	-	-	-
Records Preservation	933	103,214.95	92,951.43	10,263.52
Collector TMF	943	332,791.80	238,780.55	94,011.25
K-9	944	304.02	-	304.02
Sheriff Revolving	946	121,904.44	65,679.50	56,224.94
		\$ 27,488,970.46	\$ 14,744,898.14	\$ 12,744,072.32

Clay County, Missouri
Revenues for the one month and three months ended March 31, 2016
Cash Basis

	One month ended 03/31/16	Three months ended 03/31/16	2016 Budget (less Carryover)	Amount Under (Over) Budget
100 General Fund				
Sales and Use Taxes	\$ 1,498,421.05	\$ 2,824,001.17	\$ 9,952,814	\$ 7,128,812.83
Property Taxes	55,794.58	3,093,091.07	3,086,249	(6,842.07)
Marriage Licenses	10.34	296.51	1,400	1,103.49
Amusement Licenses	493.50	125,877.80	65,000	(60,877.80)
Auctioneer Licenses	52.00	468.00	900	432.00
Liquor Licenses	823.33	2,702.16	125,000	122,297.84
Firearm Permits	1,721.00	2,644.00	18,000	15,356.00
Inspection Fees	1,850.00	3,870.00	19,000	15,130.00
Building Permits	7,786.60	18,251.70	150,000	131,748.30
Fee Office Charges	243,055.24	3,902,718.74	5,166,431	1,263,712.26
Service Fees	15,773.00	32,943.52	279,750	246,806.48
Court Fines & Fees	-	-	-	-
Retail Sales	-	-	-	-
Concession & Commission	151.34	424.12	2,150	1,725.88
Leases	5,250.00	15,750.00	63,000	47,250.00
Surplus Property Sales	-	9,328.50	5,000	(4,328.50)
Interest Earned	25,461.39	161,174.78	205,000	43,825.22
From Federal Government	4,802.00	21,266.00	35,000	13,734.00
From State of Missouri	(109,505.21)	276,720.41	1,825,531	1,548,810.59
From Other Counties	3,144.05	7,592.05	30,050	22,457.95
From Cities	-	-	-	-
Other Non-governmental Reimb	102.00	354.00	-	(354.00)
Miscellaneous Reimbursements	136.50	236.58	2,650	2,413.42
Gifts & Donations	-	-	-	-
Other Misc. Revenue	391.78	12,138.57	17,205	5,066.65
Transfers In From Other Funds	18,071.27	181,925.80	5,258	(176,667.80)
Total General Fund	1,773,785.76	10,693,775.48	21,055,388	10,361,612.74

Clay County, Missouri
Revenues for the one month and three months ended March 31, 2016
Cash Basis

	One month ended 03/31/16	Three months ended 03/31/16	2016 Budget (less Carryover)	Amount Under (Over) Budget
220 Road & Bridge	307,037.71	4,167,390.67	7,621,781	3,454,390.68
240 Park	361,657.07	1,266,570.44	7,185,306	5,918,735.13
260 Prosecutor Training	332.45	1,020.63	4,035	3,014.37
264 Delinquent Sales Tax	3.86	16.97	475	458.03
265 Prosecutor Contingency	-	19,724.68	20,000	275.32
266 Prosecutor Check Collection	4,198.44	8,115.68	30,325	22,209.32
270 Drug Task Force	-	-	-	-
271 Law Enforcement Training	1,328.11	4,087.67	24,800	20,712.33
272 Work Release Program	-	2,242.58	15,000	12,757.42
278 Civil Fees	10,181.21	50,000.00	50,000	-
279 Law Enforcement	1,339,348.75	4,150,836.56	17,770,162	13,619,325.68
282 Emergency Communications	49,139.15	148,803.20	595,000	446,196.80
283 Law Library	-	-	46,410	46,410.00
285 Assessor	325,984.95	2,534,357.52	2,879,336	344,978.78
286 Inmate Security	2,405.05	7,982.85	32,200	24,217.15
289 Law Enforcement Capital Reserve	25,000.00	75,000.00	300,000	225,000.00
290 TIF	392,995.41	1,111,496.85	3,613,500	2,502,003.15
292 Federal Equitable Sharing	229.72	12,771.53	50	(12,721.53)
293 Domestic Violence	2,403.69	6,499.57	30,850	24,350.43
300 Use Tax - Capital Projects	144,895.75	378,909.50	1,277,000	898,090.50
301 Use Tax - Road & Bridge	144,147.66	375,725.74	1,275,000	899,274.26
302 Use Tax - Parks & Trails	144,928.59	383,560.01	1,281,229	897,669.45
305 Tax Collection Software	1,614.94	164,392.97	185,750	21,357.03
310 Debt Service	-	1,050.00	392,487	391,437.09
315 Health Benefits	383,552.96	1,162,419.42	4,752,000	3,589,580.58
401 Airport Construction	68,225.93	195,027.94	2,246,500	2,051,472.06
403 LINC	17.38	73.74	200	126.26
404 Juvenile Grants	0.41	1.85	5	3.15
504 Sheriff DARE	-	-	4,000	4,000.00
506 Sheriff Emerg. Fug. Apprehension	-	1,144.05	115,000	113,855.95
508 Sheriff Inmate	-	-	100,000	100,000.00
516 SOLVE	0.41	1.86	5	3.14
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	39,450.04	103,214.95	431,000	327,785.05
943 Collector TMF	71,920.03	332,791.80	479,000	146,208.20
944 K-9	142.80	304.02	75	(229.02)
946 Sheriff Revolving Fund	42,893.92	121,904.44	255,596	133,691.42
Total of All Funds	\$ 5,637,822.15	\$ 27,488,970.46	\$ 74,077,218	\$ 46,588,247.63

Clay County, Missouri
Expenditures for the one month and three months ended March 31, 2016
Cash Basis

	One month ended 03/31/16	Three months ended 03/31/16	2015 Budget	Amount Under (Over) Budget
100 General Fund				
Auditor	\$ 15,864.32	\$ 48,216.57	\$ 223,992	\$ 175,775.46
County Clerk	15,848.35	50,300.56	251,616	201,315.09
Treasurer	14,948.74	43,132.83	210,261	167,127.78
County Commission	14,431.99	43,675.08	198,038	154,362.92
Recorder of Deeds	29,790.77	88,168.40	388,813	300,644.13
Collector	46,337.09	151,434.40	834,395	682,960.47
Rainy Day	-	-	3,027,478	3,027,477.91
Public Administrator	41,779.31	130,600.70	637,650	507,049.36
Indigent Board & Care	3,349.46	6,698.92	78,000	71,301.08
Medical Examiner	69,013.25	69,013.25	284,114	215,101.00
Prosecutor	111,080.79	335,584.61	1,553,870	1,218,285.23
Support Recovery	82,576.02	238,098.45	1,187,316	949,217.62
Emergency Management	-	-	13,400	13,400.00
Division 1 Court	248.40	880.94	19,970	19,089.06
Division 2 Court	248.40	745.20	16,720	15,974.80
Division 3 Court	6,248.40	10,064.59	81,420	71,355.41
Division 4 Court	927.01	1,423.81	26,645	25,221.19
Division 5 Court	255.00	280.97	20,890	20,609.03
Division 6 Court	800.75	1,403.75	13,990	12,586.25
Division 7 Court	-	150.00	13,890	13,740.00
Family Court Administrator	1,964.56	5,164.56	45,790	40,625.44
Drug Court Administrator	-	235.49	3,900	3,664.51
Division 9	3,616.72	3,616.72	14,440	10,823.28
Division 1 Reporter	-	-	5,000	5,000.00
Division 2 Reporter	333.83	552.56	5,050	4,497.44
Division 3 Reporter	338.77	778.75	5,650	4,871.25
Division 4 Reporter	-	-	4,400	4,400.00
Circuit Court Executive Secretary	1,395.36	2,583.35	25,553	22,969.49
Jury Supervisor	-	173.95	7,000	6,826.05
Law Library	5,173.90	21,348.35	60,000	38,651.65
Circuit Clerk	51,105.73	64,719.94	255,908	191,187.64
Circuit Clerk JIS	46,966.22	127,291.33	626,862	499,570.67
Jury Fees & Court	1,980.88	6,850.22	100,000	93,149.78
Office of Dispute Resolution Services	18,788.94	53,295.64	260,133	206,837.82
Juvenile - Administration	119,652.06	351,954.33	1,780,282	1,428,327.86
Juvenile - Detention	53,462.12	157,338.59	845,060	687,721.41
Juvenile - Group Homes	61,598.63	175,927.42	722,421	546,493.53
County Administrator	19,664.98	52,365.09	297,360	244,994.70
Purchasing	19,804.48	43,696.69	237,539	193,842.29
Human Resources	45,459.49	91,815.28	2,128,303	2,036,488.08
Finance	18,834.67	60,805.40	482,337	421,531.78
County Counselor	11,544.47	42,144.17	277,812	235,667.83
Planning & Zoning	17,604.66	53,504.01	357,299	303,794.74
Central Services - Mail Room	-	-	-	-
Information Technology	89,953.62	236,231.37	2,692,367	2,456,135.67
Facilities Management	94,713.67	276,658.46	3,203,465	2,926,806.94
Utilities	58,706.02	153,557.83	1,414,500	1,260,942.17
Contributions to External Programs	45,609.00	286,255.58	650,978	364,722.42
Government Association Membership	-	4,131.00	65,000	60,869.00
Benefits and Insurances	173,921.09	519,130.31	4,412,851	3,893,720.60
County Elections	-	-	255,000	255,000.00
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 three months ended March 31, 2016
Cash Basis

	One month ended 03/31/16	Three months ended 03/31/16	2015 Budget	Amount Under (Over) Budget
Community Relations	19,569.22	67,429.72	547,769	480,338.83
Tourism	11,892.63	18,993.00	188,767	169,773.62
Airport Operations	8,742.22	27,493.97	233,314	205,820.35
Judicial Expense	1,175.90	3,941.63	40,000	36,058.37
Transfers Out	52,890.90	1,007,371.49	6,402,087	5,394,715.84
Total General Fund	1,510,212.79	5,137,229.23	40,740,046	35,602,816.84
220 Road & Bridge	529,205.17	2,774,455.59	9,261,522	6,487,066.43
240 Park	299,971.78	780,108.48	7,740,443	6,960,334.82
260 Prosecutor Training	16.20	16.20	10,164	10,147.31
264 Delinquent Sales Tax	-	523.55	5,962	5,438.04
265 Prosecutor Contingency	3,139.89	5,474.94	20,275	14,800.38
266 Prosecutor Check Collection	2,423.06	8,021.82	55,233	47,211.21
270 Drug Task Force	-	-	-	-
271 Law Enforcement Training	390.22	1,166.81	53,431	52,264.49
272 Work Release Program	-	-	41,811	41,811.06
278 Civil Fees	114.70	1,026.93	53,306	52,279.44
279 Law Enforcement	1,154,772.99	3,329,288.11	18,547,613	15,218,324.84
282 Emergency Communications	52,301.43	104,555.83	598,812	494,255.81
283 Law Library	-	-	47,253	47,253.00
285 Assessor	230,943.15	679,625.63	4,227,662	3,548,036.18
286 Inmate Security	1,883.47	1,883.47	292,166	290,282.12
289 Law Enforcement Capital Reserve	82,650.10	82,650.10	1,288,420	1,205,769.45
290 TIF	24,191.79	243,541.90	4,137,045	3,893,502.64
292 Federal Equitable Sharing	-	1,622.70	39,467	37,843.94
293 Domestic Violence	-	-	32,897	32,896.76
300 Use Tax - Capital Projects	184,028.10	184,028.10	2,861,216	2,677,187.56
301 Use Tax - Road & Bridge	-	-	1,641,416	1,641,415.79
302 Use Tax - Parks & Trails	20,454.13	61,351.45	2,994,910	2,933,558.65
305 Tax Collection Software	-	-	201,015	201,015.15
310 Debt Service	-	1,050.00	392,487	391,437.09
315 Health Benefits	299,230.17	870,125.67	7,247,996	6,377,870.65
401 Airport Construction	32,140.91	66,821.08	2,589,738	2,522,916.69
403 LINC	-	-	23,137	23,137.23
404 Juvenile Grants	-	-	606	606.00
504 Sheriff DARE	-	-	5,045	5,045.00
506 Sheriff Emerg. Fug. Apprehension	402.00	10,981.07	115,000	104,018.93
508 Sheriff Inmate	-	-	106,689	106,689.00
516 SOLVE	-	-	615	615.00
611 Prosecutor Retirement	646.00	1,938.00	7,752	5,814.00
641 Special Road Districts Fund	-	-	436,976	436,975.50
790 Land Trustee Agency Fund	-	-	8,229	8,228.50
933 Records Preservation	23,579.43	92,951.43	1,119,130	1,026,179.06
943 Collector TMF	10,524.34	238,780.55	763,729	524,948.62
944 K-9	-	-	11,182	11,181.90
946 Sheriff Revolving	40,723.50	65,679.50	504,936	439,256.41
Total of All Funds	\$ 4,503,945.32	\$ 14,744,898.14	\$ 108,225,330	\$ 93,480,431.49

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

	One month ended 03/31/16	One month ended 03/31/15	Variance Current Year Over (Under) Prior Year
100 General Fund			
Sales and Use Taxes	\$ 1,498,421.05	\$ 1,126,707.83	\$ 371,713.22
Property Taxes	55,794.58	144,069.08	(88,274.50)
Marriage Licenses	10.34	7.40	2.94
Amusement Licenses	493.50	2,180.23	(1,686.73)
Auctioneer Licenses	52.00	52.00	-
Liquor Licenses	823.33	1,462.00	(638.67)
Firearm Permits	1,721.00	2,828.00	(1,107.00)
Inspection Fees	1,850.00	650.00	1,200.00
Building Permits	7,786.60	5,015.20	2,771.40
Fee Office Charges	243,055.24	297,681.72	(54,626.48)
Service Fees	15,773.00	28,984.31	(13,211.31)
Court Fines & Fees	-	-	-
Retail Sales	-	-	-
Concession & Commission	151.34	159.85	(8.51)
Leases	5,250.00	5,250.00	-
Surplus Property Sales	-	-	-
Interest Earned	25,461.39	17,460.19	8,001.20
From Federal Government	4,802.00	6,902.00	(2,100.00)
From State of Missouri	(109,505.21)	5,086.00	(114,591.21)
From Other Counties	3,144.05	16.02	3,128.03
From Cities	-	-	-
Other Non-governmental Reimb	102.00	-	102.00
Miscellaneous Reimbursements	136.50	135.91	0.59
Gifts & Donations	-	-	-
Other Misc. Revenue	391.78	932.03	(540.25)
Transfers In From Other Funds	18,071.27	-	18,071.27
Total General Fund	1,773,785.76	1,645,579.77	128,205.99

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

	One month ended 03/31/16	One month ended 03/31/15	Variance Current Year Over (Under) Prior Year
220 Road & Bridge	307,037.71	589,684.12	(282,646.41)
240 Park	361,657.07	239,094.89	122,562.18
260 Prosecutor Training	332.45	344.26	(11.81)
264 Delinquent Sales Tax	3.86	35.89	(32.03)
265 Prosecutor Contingency	-	-	-
266 Prosecutor Check Collection	4,198.44	3,269.55	928.89
270 Drug Task Force	-	3.98	(3.98)
271 Law Enforcement Training	1,328.11	1,405.05	(76.94)
272 Work Release Program	-	-	-
278 Civil Fees	10,181.21	-	10,181.21
279 Law Enforcement	1,339,348.75	1,457,687.19	(118,338.44)
282 Emergency Communications	49,139.15	48,499.03	640.12
283 Law Library	-	-	-
285 Assessor	325,984.95	77,878.86	248,106.09
286 Inmate Security	2,405.05	2,481.83	(76.78)
289 Law Enforcement Capital Reserve	25,000.00	25,000.00	-
290 TIF	392,995.41	363,087.71	29,907.70
292 Federal Equitable Sharing	229.72	126.87	102.85
293 Domestic Violence	2,403.69	2,244.15	159.54
300 Use Tax - Capital Projects	144,895.75	132,377.72	12,518.03
301 Use Tax - Road & Bridge	144,147.66	132,121.45	12,026.21
302 Use Tax - Parks & Trails	144,928.59	132,245.40	12,683.19
305 Tax Collection Software	1,614.94	1,730.83	(115.89)
310 Debt Service	-	-	-
315 Health Benefits	383,552.96	399,157.96	(15,605.00)
401 Airport Construction	68,225.93	88,090.00	(19,864.07)
403 LINC	17.38	19.30	(1.92)
404 Juvenile Grants	0.41	0.43	(0.02)
504 Sheriff DARE	-	-	-
506 Sheriff Emerg. Fug. Apprehension	-	-	-
508 Sheriff Inmate	-	-	-
516 SOLVE	0.41	0.43	(0.02)
611 Prosecutor Retirement	-	-	-
641 Special Road Districts Fund	-	-	-
790 Land Trustee Agency Fund	-	-	-
933 Records Preservation	39,450.04	36,829.78	2,620.26
943 Collector TMF	71,920.03	66,080.42	5,839.61
944 K-9	142.80	13.15	129.65
946 Sheriff Revolving	42,893.92	24,587.56	18,306.36
Total of All Funds	\$ 5,637,822.15	\$ 5,469,677.58	\$ 168,144.57

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

100 General Fund	One month ended 03/31/16	One month ended 03/31/15	Variance Current Year Over (Under) Prior Year
Auditor	\$ 15,864.32	\$ 13,256.99	\$ 2,607.33
County Clerk	15,848.35	16,747.03	(898.68)
Treasurer	14,948.74	10,649.62	4,299.12
County Commission	14,431.99	15,896.12	(1,464.13)
Recorder of Deeds	29,790.77	28,450.12	1,340.65
Collector	46,337.09	53,553.94	(7,216.85)
Rainy Day	-	-	-
Public Administrator	41,779.31	45,757.33	(3,978.02)
Indigent Board & Care	3,349.46	4,931.88	(1,582.42)
Medical Examiner	69,013.25	66,679.00	2,334.25
Prosecutor	111,080.79	109,651.18	1,429.61
Support Recovery	82,576.02	82,150.88	425.14
Emergency Management	-	16,185.37	(16,185.37)
Division 1 Court	248.40	336.08	(87.68)
Division 2 Court	248.40	248.40	-
Division 3 Court	6,248.40	3,375.42	2,872.98
Division 4 Court	927.01	248.40	678.61
Division 5 Court	255.00	-	255.00
Division 6 Court	800.75	133.50	667.25
Division 7 Court	-	-	-
Family Court Administrator	1,964.56	1,600.00	364.56
Drug Court Administrator	-	253.15	(253.15)
Division 9	3,616.72	-	3,616.72
Division 1 Reporter	-	151.38	(151.38)
Division 2 Reporter	333.83	-	333.83
Division 3 Reporter	338.77	509.74	(170.97)
Division 4 Reporter	-	233.48	(233.48)
Circuit Court Executive Secretary	1,395.36	532.17	863.19
Jury Supervisor	-	-	-
Law Library	5,173.90	12,874.00	(7,700.10)
Circuit Clerk	51,105.73	12,098.85	39,006.88
Circuit Clerk JIS	46,966.22	45,836.20	1,130.02
Jury Fees & Court	1,980.88	6,071.75	(4,090.87)
Office of Dispute Resolution Services	18,788.94	20,171.10	(1,382.16)
Juvenile - Administration	119,652.06	103,415.25	16,236.81
Juvenile - Detention	53,462.12	48,417.73	5,044.39
Juvenile - Group Homes	61,598.63	48,308.05	13,290.58
County Administrator	19,664.98	39,793.36	(20,128.38)
Purchasing	19,804.48	-	19,804.48
Human Resources	45,459.49	21,286.62	24,172.87
Finance	18,834.67	-	18,834.67
County Counselor	11,544.47	23,601.29	(12,056.82)
Planning & Zoning	17,604.66	18,596.18	(991.52)
Central Services - Mail Room	-	9,325.94	(9,325.94)
Information Technology	89,953.62	147,496.56	(57,542.94)
Facilities Management	94,713.67	79,807.70	14,905.97
Utilities	58,706.02	51,734.89	6,971.13
Contributions to External Programs	45,609.00	109,949.00	(64,340.00)
Government Association Membership	-	-	-
Benefits and Insurances	173,921.09	180,861.80	(6,940.71)
County Elections	-	-	-
Debt Service	-	-	-
Judgements and Settlements	-	-	-
Emergency Account	-	-	-
Capital Projects	-	-	-

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

	One month ended 03/31/16	One month ended 03/31/15	Variance Current Year Over (Under) Prior Year
Community Relations	19,569.22	5,342.76	14,226.46
Tourism	11,892.63	18,876.00	(6,983.37)
Airport Operations	8,742.22	11,314.48	(2,572.26)
Judicial Expense	1,175.90	-	1,175.90
Transfers Out	52,890.90	3,062.36	49,828.54
Total General Fund	1,510,212.79	1,489,773.05	20,439.74
220 Road & Bridge	529,205.17	698,503.17	(169,298.00)
240 Park	299,971.78	256,337.69	43,634.09
260 Prosecutor Training	16.20	-	16.20
264 Delinquent Sales Tax	-	-	-
265 Prosecutor Contingency	3,139.89	(171.28)	3,311.17
266 Prosecutor Check Collection	2,423.06	1,898.36	524.70
270 Drug Task Force	-	6,076.02	(6,076.02)
271 Law Enforcement Training	390.22	2,864.88	(2,474.66)
272 Work Release Program	-	-	-
278 Civil Fees	114.70	804.37	(689.67)
279 Law Enforcement	1,154,772.99	1,215,680.53	(60,907.54)
282 Emergency Communications	52,301.43	119,757.86	(67,456.43)
283 Law Library	-	-	-
285 Assessor	230,943.15	183,709.62	47,233.53
286 Inmate Security	1,883.47	-	1,883.47
289 Law Enforcement Capital Reserve	82,650.10	-	82,650.10
290 TIF	24,191.79	456,789.13	(432,597.34)
292 Federal Equitable Sharing	-	2,217.75	(2,217.75)
293 Domestic Violence	-	-	-
300 Use Tax - Capital Projects	184,028.10	-	184,028.10
301 Use Tax - Road & Bridge	-	-	-
302 Use Tax - Parks & Trails	20,454.13	18,470.89	1,983.24
305 Tax Collection Software	-	-	-
310 Debt Service	-	-	-
315 Health Benefits	299,230.17	319,252.29	(20,022.12)
401 Airport Construction	32,140.91	54,475.39	(22,334.48)
403 LINC	-	225.00	(225.00)
404 Juvenile Grants	-	-	-
504 Sheriff DARE	-	-	-
506 Sheriff Emerg. Fug. Apprehension	402.00	13,623.18	(13,221.18)
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	23,579.43	25,565.42	(1,985.99)
943 Collector TMF	10,524.34	15,652.30	(5,127.96)
944 K-9	-	105.99	(105.99)
946 Sheriff Revolving	40,723.50	14,939.26	25,784.24
Total of All Funds	\$ 4,503,945.32	\$ 4,897,196.87	\$ (393,251.55)

Clay County, Missouri
Comparison of Revenues for the
Three months ended March 31, 2016 and 2015
Cash Basis

	Three months ended 03/31/16	Three months ended 03/31/15	Variance Current Year Over (Under) Prior Year
100 General Fund			
Sales and Use Taxes	\$ 2,824,001.17	\$ 2,616,526.40	\$ 207,474.77
Property Taxes	3,093,091.07	3,374,952.69	(281,861.62)
Marriage Licenses	296.51	296.38	0.13
Amusement Licenses	125,877.80	47,607.29	78,270.51
Auctioneer Licenses	468.00	572.00	(104.00)
Liquor Licenses	2,702.16	2,073.00	629.16
Firearm Permits	2,644.00	5,745.00	(3,101.00)
Inspection Fees	3,870.00	1,900.00	1,970.00
Building Permits	18,251.70	13,423.50	4,828.20
Fee Office Charges	3,902,718.74	3,707,487.48	195,231.26
Service Fees	32,943.52	51,923.02	(18,979.50)
Court Fines & Fees	-	-	-
Retail Sales	-	-	-
Concession & Commission	424.12	508.53	(84.41)
Leases	15,750.00	31,500.00	(15,750.00)
Surplus Property Sales	9,328.50	-	9,328.50
Interest Earned	161,174.78	88,285.65	72,889.13
From Federal Government	21,266.00	10,030.00	11,236.00
From State of Missouri	276,720.41	179,140.08	97,580.33
From Other Counties	7,592.05	4,196.02	3,396.03
From Cities	-	-	-
Other Non-governmental Reimb	354.00	-	354.00
Miscellaneous Reimbursements	236.58	627.98	(391.40)
Gifts & Donations	-	-	-
Other Misc. Revenue	12,138.57	4,850.08	7,288.49
Transfers In From Other Funds	181,925.80	-	181,925.80
Total General Fund	10,693,775.48	10,141,645.10	552,130.38

Clay County, Missouri
Comparison of Revenues for the
Three months ended March 31, 2016 and 2015
Cash Basis

	Three months ended 03/31/16	Three months ended 03/31/15	Variance Current Year Over (Under) Prior Year	
220	Road & Bridge	4,167,390.67	3,936,664.86	230,725.81
240	Park	1,266,570.44	901,029.65	365,540.79
260	Prosecutor Training	1,020.63	1,036.00	(15.37)
264	Delinquent Sales Tax	16.97	138.49	(121.52)
265	Prosecutor Contingency	19,724.68	16,198.00	3,526.68
266	Prosecutor Check Collection	8,115.68	7,358.36	757.32
270	Drug Task Force	-	129.83	(129.83)
271	Law Enforcement Training	4,087.67	4,202.47	(114.80)
272	Work Release Program	2,242.58	2,850.50	(607.92)
278	Civil Fees	50,000.00	50,000.00	-
279	Law Enforcement	4,150,836.56	4,100,949.13	49,887.43
282	Emergency Communications	148,803.20	147,652.13	1,151.07
283	Law Library	-	-	-
285	Assessor	2,534,357.52	2,110,335.53	424,021.99
286	Inmate Security	7,982.85	7,712.52	270.33
289	Law Enforcement Capital Reserve	75,000.00	75,000.00	-
290	TIF	1,111,496.85	1,037,560.40	73,936.45
292	Federal Equitable Sharing	12,771.53	156.40	12,615.13
293	Domestic Violence	6,499.57	6,218.69	280.88
300	Use Tax - Capital Projects	378,909.50	353,544.03	25,365.47
301	Use Tax - Road & Bridge	375,725.74	352,064.38	23,661.36
302	Use Tax - Parks & Trails	383,560.01	357,318.79	26,241.22
305	Tax Collection Software	164,392.97	168,419.49	(4,026.52)
310	Debt Service	1,050.00	1,050.00	-
315	Health Benefits	1,162,419.42	1,191,993.26	(29,573.84)
401	Airport Construction	195,027.94	232,400.10	(37,372.16)
403	LINC	73.74	85.06	(11.32)
404	Juvenile Grants	1.85	1.90	(0.05)
504	Sheriff DARE	-	-	-
506	Sheriff Emerg. Fug. Apprehension	1,144.05	9,787.34	(8,643.29)
508	Sheriff Inmate	-	-	-
516	SOLVE	1.86	1.93	(0.07)
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	103,214.95	98,264.46	4,950.49
943	Collector TMF	332,791.80	341,686.76	(8,894.96)
944	K-9	304.02	49.75	254.27
946	Sheriff Revolving	121,904.44	74,939.25	46,965.19
	Total of All Funds	\$ 27,488,970.46	\$ 25,736,196.95	\$ 1,752,773.51

Clay County, Missouri
Comparison of Expenditures for the
Three months ended March 31, 2016 and 2015
Cash Basis

100 General Fund	Three months ended 03/31/16	Three months ended 03/31/15	Variance Current Year Over (Under) Prior Year
Auditor	\$ 48,216.57	\$ 40,343.89	\$ 7,872.68
County Clerk	50,300.56	51,460.63	(1,160.07)
Treasurer	43,132.83	31,862.96	11,269.87
County Commission	43,675.08	45,234.68	(1,559.60)
Recorder of Deeds	88,168.40	85,190.07	2,978.33
Collector	151,434.40	147,453.38	3,981.02
Rainy Day	-	-	-
Public Administrator	130,600.70	136,224.16	(5,623.46)
Indigent Board & Care	6,698.92	9,808.44	(3,109.52)
Medical Examiner	69,013.25	66,679.00	2,334.25
Prosecutor	335,584.61	330,821.19	4,763.42
Support Recovery	238,098.45	244,120.38	(6,021.93)
Emergency Management	-	36,283.00	(36,283.00)
Division 1 Court	880.94	832.88	48.06
Division 2 Court	745.20	1,112.21	(367.01)
Division 3 Court	10,064.59	10,382.91	(318.32)
Division 4 Court	1,423.81	1,033.47	390.34
Division 5 Court	280.97	-	280.97
Division 6 Court	1,403.75	556.13	847.62
Division 7 Court	150.00	322.16	(172.16)
Family Court Administrator	5,164.56	3,320.00	1,844.56
Drug Court Administrator	235.49	568.40	(332.91)
Division 9	3,616.72	-	3,616.72
Division 1 Reporter	-	151.38	(151.38)
Division 2 Reporter	552.56	105.00	447.56
Division 3 Reporter	778.75	509.74	269.01
Division 4 Reporter	-	853.89	(853.89)
Circuit Court Executive Secretary	2,583.35	1,724.82	858.53
Jury Supervisor	173.95	-	173.95
Law Library	21,348.35	16,804.50	4,543.85
Circuit Clerk	64,719.94	26,270.81	38,449.13
Circuit Clerk JIS	127,291.33	122,377.22	4,914.11
Jury Fees & Court	6,850.22	14,218.67	(7,368.45)
Office of Dispute Resolution Services	53,295.64	50,845.89	2,449.75
Juvenile - Administration	351,954.33	314,004.01	37,950.32
Juvenile - Detention	157,338.59	156,514.79	823.80
Juvenile - Group Homes	175,927.42	139,788.48	36,138.94
County Administrator	52,365.09	118,662.18	(66,297.09)
Purchasing	43,696.69	-	43,696.69
Human Resources	91,815.28	74,601.04	17,214.24
Finance	60,805.40	-	60,805.40
County Counselor	42,144.17	41,682.00	462.17
Planning & Zoning	53,504.01	55,640.48	(2,136.47)
Central Services - Mail Room	-	12,602.23	(12,602.23)
Information Technology	236,231.37	310,028.88	(73,797.51)
Facilities Management	276,658.46	196,442.59	80,215.87
Utilities	153,557.83	129,547.01	24,010.82
Contributions to External Programs	286,255.58	109,949.00	176,306.58
Government Association Membership	4,131.00	4,131.00	-
Benefits and Insurances	519,130.31	488,427.47	30,702.84
County Elections	-	-	-
Debt Service	-	-	-
Judgements and Settlements	-	-	-
Emergency Account	-	-	-
Capital Projects	-	-	-

Clay County, Missouri
Comparison of Expenditures for the
Three months ended March 31, 2016 and 2015
Cash Basis

	Three months ended 03/31/16	Three months ended 03/31/15	Variance Current Year Over (Under) Prior Year
Community Relations	67,429.72	26,929.62	40,500.10
Tourism	18,993.00	18,876.00	117.00
Airport Operations	27,493.97	34,873.26	(7,379.29)
Judicial Expense	3,941.63	7,222.83	(3,281.20)
Transfers Out	1,007,371.49	707,298.66	300,072.83
Total General Fund	5,137,229.23	4,424,693.39	712,535.84
220 Road & Bridge	2,774,455.59	3,151,805.21	(377,349.62)
240 Park	780,108.48	696,502.63	83,605.85
260 Prosecutor Training	16.20	-	16.20
264 Delinquent Sales Tax	523.55	600.46	(76.91)
265 Prosecutor Contingency	5,474.94	1,717.30	3,757.64
266 Prosecutor Check Collection	8,021.82	6,823.39	1,198.43
270 Drug Task Force	-	32,264.90	(32,264.90)
271 Law Enforcement Training	1,166.81	7,732.88	(6,566.07)
272 Work Release Program	-	-	-
278 Civil Fees	1,026.93	1,209.73	(182.80)
279 Law Enforcement	3,329,288.11	3,215,299.53	113,988.58
282 Emergency Communications	104,555.83	119,757.86	(15,202.03)
283 Law Library	-	-	-
285 Assessor	679,625.63	628,647.76	50,977.87
286 Inmate Security	1,883.47	-	1,883.47
289 Law Enforcement Capital Reserve	82,650.10	-	82,650.10
290 TIF	243,541.90	456,789.13	(213,247.23)
292 Federal Equitable Sharing	1,622.70	2,217.75	(595.05)
293 Domestic Violence	-	-	-
300 Use Tax - Capital Projects	184,028.10	18,789.00	165,239.10
301 Use Tax - Road & Bridge	-	-	-
302 Use Tax - Parks & Trails	61,351.45	52,187.60	9,163.85
305 Tax Collection Software	-	-	-
310 Debt Service	1,050.00	1,050.00	-
315 Health Benefits	870,125.67	886,515.06	(16,389.39)
401 Airport Construction	66,821.08	97,373.95	(30,552.87)
403 LINC	-	575.00	(575.00)
404 Juvenile Grants	-	-	-
504 Sheriff DARE	-	-	-
506 Sheriff Emerg. Fug. Apprehension	10,981.07	31,562.94	(20,581.87)
508 Sheriff Inmate	-	-	-
516 SOLVE	-	-	-
611 Prosecutor Retirement	1,938.00	1,938.00	-
641 Special Road Districts Fund	-	-	-
790 Land Trustee Agency Fund	-	-	-
933 Records Preservation	92,951.43	79,794.96	13,156.47
943 Collector TMF	238,780.55	136,103.79	102,676.76
944 K-9	-	8,417.99	(8,417.99)
946 Sheriff Revolving	65,679.50	50,764.55	14,914.95
Total of All Funds	\$ 14,744,898.14	\$ 14,111,134.76	\$ 633,763.38



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