

# Clay County, Missouri

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October 2016

## Monthly Report

Auditor's Cash Basis



**Carol McCaslin**

Clay County, Missouri Auditor

# Table of Contents

<b>Statement of Unencumbered cash as of October 31, 2016</b>	<b>Page 3</b>
<b>Statement of Revenues and Expenditures for the one month ended October 31, 2016</b>	<b>Page 4</b>
<b>Statement of Revenues and Expenditures for the ten months ended October 31, 2016</b>	<b>Page 5</b>
<b>Revenues for the one month and ten months ended October 31, 2016</b>	<b>Page 6</b>
<b>Expenditures for the one month and ten months ended October 31, 2016</b>	<b>Page 8</b>
<b>Comparison of Revenues – one month ended October 31, 2016 and 2015</b>	<b>Page 10</b>
<b>Comparison of Expenditures – one month ended October 31, 2016 and 2015</b>	<b>Page 12</b>
<b>Comparison of Revenues – ten months ended October 31, 2016 and 2015</b>	<b>Page 14</b>
<b>Comparison of Expenditures – ten months ended October 31, 2016 and 2015</b>	<b>Page 16</b>

**Clay County, Missouri**  
**Statement of Unencumbered Cash**  
**As of October 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	\$ 21,241,349.64	\$ 1,427,016.51	\$ 9,619.69	\$ 19,804,713.44
Road & Bridge	220	2,854,810.98	277,314.40	455.42	2,577,041.16
Park	240	410,154.63	236,853.79	-	173,300.84
Prosecutor Training	260	9,755.92	-	-	9,755.92
Delinquent Sales Tax	264	5,035.50	-	-	5,035.50
Prosecutor Contingency	265	3,839.93	-	-	3,839.93
Prosecutor Check Collection	266	21,845.16	-	-	21,845.16
Law Enforcement Training	271	40,686.68	1,904.54	-	38,782.14
Work Release Program	272	7,395.87	-	-	7,395.87
Civil Fees	278	14,058.38	2,798.65	-	11,259.73
Law Enforcement	279	583,344.49	178,218.42	3,031.30	402,094.77
Emergency Communications	282	400,658.61	142,023.05	-	258,635.56
Assessor	285	2,090,587.90	476,817.45	-	1,613,770.45
Inmate Security	286	246,844.05	2,983.34	-	243,860.71
Law Enforcement Capital Reserve	289	1,158,688.62	109,000.00	-	1,049,688.62
TIF	290	2,133,650.68	879,087.54	-	1,254,563.14
Federal Equitable Sharing	292	17,041.86	1,154.88	-	15,886.98
Domestic Violence	293	16,844.96	-	-	16,844.96
Use Tax - Capital Projects	300	2,172,179.92	377,111.93	-	1,795,067.99
Use Tax - Road & Bridge	301	687,394.08	-	-	687,394.08
Use Tax - Parks & Trails	302	2,089,679.93	105,958.82	-	1,983,721.11
Tax Collection Software	305	190,254.25	-	-	190,254.25
Health Benefits	315	3,208,680.87	-	-	3,208,680.87
Airport Construction	401	1,628,121.32	225,635.68	-	1,402,485.64
LINC	403	23,156.29	-	-	23,156.29
Juvenile Grants	404	607.22	-	-	607.22
Sheriff D.A.R.E.	504	7,953.30	-	-	7,953.30
SOLVE	516	616.16	-	-	616.16
Prosecutor Retirement	611	1,938.00	-	-	1,938.00
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	780,913.42	-	-	780,913.42
Collector TMF	943	356,190.96	19,849.49	-	336,341.47
K-9	944	19,887.55	-	-	19,887.55
Sheriff Revolving	946	356,888.17	-	-	356,888.17
		<b>\$ 43,226,262.69</b>	<b>\$ 4,463,728.49</b>	<b>\$ 13,106.41</b>	<b>\$ 38,749,427.79</b>

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

<b>Fund Name</b>	<b>Fund Number</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Net</b>
General	100	\$ 1,286,090.87	\$ 1,797,623.81	\$ (511,532.94)
Road & Bridge	220	345,966.99	229,447.08	116,519.91
Park	240	237,388.98	525,190.01	(287,801.03)
Prosecutor Training	260	379.29	120.00	259.29
Delinquent Sales Tax	264	5.66	-	5.66
Prosecutor Contingency	265	-	3,937.75	(3,937.75)
Prosecutor Check Collection	266	2,773.75	3,058.58	(284.83)
Drug Task Force	270	-	-	-
Law Enforcement Training	271	10,263.25	-	10,263.25
Work Release Program	272	-	-	-
Civil Fees	278	-	2,620.00	(2,620.00)
Law Enforcement	279	1,391,764.76	1,200,441.06	191,323.70
Emergency Communications	282	48,174.95	52,769.62	(4,594.67)
Law Library	283	-	-	-
Assessor	285	15,459.52	189,363.27	(173,903.75)
Inmate Security	286	3,142.19	-	3,142.19
Law Enforcement Capital Reserve	289	25,000.00	3,600.00	21,400.00
TIF	290	287,395.76	2,225.30	285,170.46
Federal Equitable Sharing	292	442.76	2,892.07	(2,449.31)
Domestic Violence	293	3,265.70	-	3,265.70
Use Tax - Capital Projects	300	81,044.61	34,469.52	46,575.09
Use Tax - Road & Bridge	301	79,531.02	18,979.27	60,551.75
Use Tax - Parks & Trails	302	81,077.84	50,902.50	30,175.34
Tax Collection Software	305	551.19	-	551.19
Debt Service	310	5,443.75	5,443.75	-
Health Benefits	315	385,219.68	416,145.59	(30,925.91)
Airport Construction	401	85,995.64	77,534.88	8,460.76
LINC	403	25.97	-	25.97
Juvenile Grants	404	0.66	-	0.66
Sheriff DARE	504	4.55	-	4.55
Sheriff Emerg. Fug. Apprehension	506	278.51	2,279.94	(2,001.43)
Sheriff Inmate	508	-	-	-
SOLVE	516	0.68	-	0.68
Prosecutor Retirement	611	-	969.00	(969.00)
Special Road Districts Fund	641	-	-	-
Land Trustee Agency Fund	790	-	-	-
Records Preservation	933	42,332.18	31,484.11	10,848.07
Collector TMF	943	17,131.33	18,818.63	(1,687.30)
K-9	944	156.81	537.60	(380.79)
Sheriff Revolving	946	403.02	15,329.14	(14,926.12)
		<b>\$ 4,436,711.87</b>	<b>\$ 4,686,182.48</b>	<b>\$ (249,470.61)</b>

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

<b>Fund Name</b>	<b>Fund Number</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Net</b>
General	100	\$ 21,390,939.03	\$ 18,937,895.96	\$ 2,453,043.07
Road & Bridge	220	6,141,087.04	4,940,056.00	1,201,031.04
Park	240	4,731,673.60	4,898,202.86	(166,529.26)
Prosecutor Training	260	3,770.79	143.76	3,627.03
Delinquent Sales Tax	264	72.42	523.55	(451.13)
Prosecutor Contingency	265	19,724.68	16,160.07	3,564.61
Prosecutor Check Collection	266	19,881.36	22,944.23	(3,062.87)
Drug Task Force	270	-	-	-
Law Enforcement Training	271	23,813.30	13,192.92	10,620.38
Work Release Program	272	7,519.54	26,934.88	(19,415.34)
Civil Fees	278	50,000.00	39,247.99	10,752.01
Law Enforcement	279	13,223,803.58	13,447,865.38	(224,061.80)
Emergency Communications	282	926,319.42	529,472.45	396,846.97
Law Library	283	-	-	-
Assessor	285	2,678,959.18	2,240,079.44	438,879.74
Inmate Security	286	163,781.27	178,252.68	(14,471.41)
Law Enforcement Capital Reserve	289	250,000.00	86,249.30	163,750.70
TIF	290	3,221,103.42	1,928,439.57	1,292,663.85
Federal Equitable Sharing	292	13,430.74	35,805.55	(22,374.81)
Domestic Violence	293	29,060.10	14,262.14	14,797.96
Use Tax - Capital Projects	300	1,092,766.03	732,257.79	360,508.24
Use Tax - Road & Bridge	301	1,081,339.30	760,361.37	320,977.93
Use Tax - Parks & Trails	302	1,097,361.94	723,380.60	373,981.34
Tax Collection Software	305	174,989.10	-	174,989.10
Debt Service	310	347,881.25	347,881.25	-
Health Benefits	315	3,859,042.94	3,146,358.39	712,684.55
Airport Construction	401	1,961,734.15	1,851,874.34	109,859.81
LINC	403	218.65	-	218.65
Juvenile Grants	404	5.50	-	5.50
Sheriff DARE	504	4,550.92	1,238.81	3,312.11
Sheriff Emerg. Fug. Apprehension	506	104,617.76	91,378.95	13,238.81
Sheriff Inmate	508	-	-	-
SOLVE	516	5.60	-	5.60
Prosecutor Retirement	611	9,044.00	7,106.00	1,938.00
Special Road Districts Fund	641	3.29	-	3.29
Land Trustee Agency Fund	790	-	-	-
Records Preservation	933	417,017.41	324,234.73	92,782.68
Collector TMF	943	583,148.11	530,854.23	52,293.88
K-9	944	16,263.73	7,483.08	8,780.65
Sheriff Revolving	946	290,131.96	182,583.37	107,548.59
		<b>\$ 63,935,061.11</b>	<b>\$ 56,062,721.64</b>	<b>\$ 7,872,339.47</b>

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

	<b>One month ended 10/31/16</b>	<b>Ten months ended 10/31/16</b>	<b>2016 Budget (less Carryover)</b>	<b>Amount Under (Over) Budget</b>
<b>I00 General Fund</b>				
Sales and Use Taxes	\$ 1,017,664.10	\$ 9,747,178.48	\$ 9,952,814	\$ 205,635.52
Property Taxes	9,563.01	3,263,275.96	3,086,249	(177,026.96)
Marriage Licenses	24.21	1,194.50	1,400	205.50
Amusement Licenses	-	126,522.30	65,000	(61,522.30)
Auctioneer Licenses	52.00	844.00	900	56.00
Liquor Licenses	1,823.17	126,911.19	125,000	(1,911.19)
Firearm Permits	3,125.00	19,065.00	18,000	(1,065.00)
Inspection Fees	3,262.30	18,234.30	19,000	765.70
Building Permits	20,417.00	147,501.70	150,000	2,498.30
Fee Office Charges	148,069.04	5,179,462.28	5,166,431	(13,031.28)
Service Fees	10,502.77	217,367.21	279,750	62,382.79
Court Fines & Fees	-	-	-	-
Retail Sales	-	-	-	-
Concession & Commission	129.95	1,635.76	2,150	514.24
Leases	5,250.00	52,500.00	63,000	10,500.00
Surplus Property Sales	-	9,328.50	5,000	(4,328.50)
Interest Earned	29,014.70	332,304.38	205,000	(127,304.38)
From Federal Government	3,584.00	52,584.00	35,000	(17,584.00)
From State of Missouri	4,400.00	1,581,973.85	1,875,531	293,557.15
From Other Counties	5,982.00	31,567.98	30,050	(1,517.98)
From Cities	-	-	-	-
Other Non-governmental Reimb	-	1,176.95	-	(1,176.95)
Miscellaneous Reimbursements	39.48	18,559.94	2,650	(15,909.94)
Gifts & Donations	-	-	-	-
Other Misc. Revenue	21,525.84	212,215.85	191,907	(20,308.63)
Transfers In From Other Funds	1,662.30	249,534.90	5,258	(244,276.90)
<b>Total General Fund</b>	<b>1,286,090.87</b>	<b>21,390,939.03</b>	<b>21,280,090</b>	<b>(110,848.81)</b>

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

	<b>One month ended 10/31/16</b>	<b>Ten months ended 10/31/16</b>	<b>2016 Budget (less Carryover)</b>	<b>Amount Under (Over) Budget</b>
220 Road & Bridge	345,966.99	6,141,087.04	7,838,342	1,697,255.31
240 Park	237,388.98	4,731,673.60	7,185,306	2,453,631.97
260 Prosecutor Training	379.29	3,770.79	4,035	264.21
264 Delinquent Sales Tax	5.66	72.42	475	402.58
265 Prosecutor Contingency	-	19,724.68	20,000	275.32
266 Prosecutor Check Collection	2,773.75	19,881.36	30,325	10,443.64
270 Drug Task Force	-	-	-	-
271 Law Enforcement Training	10,263.25	23,813.30	24,800	986.70
272 Work Release Program	-	7,519.54	15,000	7,480.46
278 Civil Fees	-	50,000.00	50,000	-
279 Law Enforcement	1,391,764.76	13,223,803.58	17,808,426	4,584,622.66
282 Emergency Communications	48,174.95	926,319.42	1,035,000	108,680.58
283 Law Library	-	-	46,410	46,410.00
285 Assessor	15,459.52	2,678,959.18	2,879,336	200,377.12
286 Inmate Security	3,142.19	163,781.27	32,200	(131,581.27)
289 Law Enforcement Capital Reserve	25,000.00	250,000.00	300,000	50,000.00
290 TIF	287,395.76	3,221,103.42	3,613,500	392,396.58
292 Federal Equitable Sharing	442.76	13,430.74	50	(13,380.74)
293 Domestic Violence	3,265.70	29,060.10	30,850	1,789.90
300 Use Tax - Capital Projects	81,044.61	1,092,766.03	1,277,000	184,233.97
301 Use Tax - Road & Bridge	79,531.02	1,081,339.30	1,275,000	193,660.70
302 Use Tax - Parks & Trails	81,077.84	1,097,361.94	1,281,229	183,867.52
305 Tax Collection Software	551.19	174,989.10	185,750	10,760.90
310 Debt Service	5,443.75	347,881.25	392,487	44,605.84
315 Health Benefits	385,219.68	3,859,042.94	4,752,000	892,957.06
401 Airport Construction	85,995.64	1,961,734.15	2,246,895	285,160.85
403 LINC	25.97	218.65	200	(18.65)
404 Juvenile Grants	0.66	5.50	5	(0.50)
504 Sheriff DARE	4.55	4,550.92	4,000	(550.92)
506 Sheriff Emerg. Fug. Apprehension	278.51	104,617.76	115,000	10,382.24
508 Sheriff Inmate	-	-	100,000	100,000.00
516 SOLVE	0.68	5.60	5	(0.60)
611 Prosecutor Retirement	-	9,044.00	9,044	-
641 Special Road Districts Fund	-	3.29	-	(3.29)
790 Land Trustee Agency Fund	-	-	-	-
933 Records Preservation	42,332.18	417,017.41	431,000	13,982.59
943 Collector TMF	17,131.33	583,148.11	479,000	(104,148.11)
944 K-9	156.81	16,263.73	16,075	(188.73)
946 Sheriff Revolving Fund	403.02	290,131.96	255,596	(34,536.10)
<b>Total of All Funds</b>	<b>\$ 4,436,711.87</b>	<b>\$ 63,935,061.11</b>	<b>\$ 75,014,432</b>	<b>\$ 11,079,370.98</b>

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

	<b>One month ended 10/31/16</b>	<b>Ten months ended 10/31/16</b>	<b>2016 Budget</b>	<b>Amount Under (Over) Budget</b>
<b>100 General Fund</b>				
Auditor	\$ 17,025.19	\$ 183,278.86	\$ 223,992	\$ 40,713.17
County Clerk	19,468.05	197,758.60	251,616	53,857.05
Treasurer	16,624.73	175,206.36	210,261	35,054.25
County Commission	14,498.51	158,849.16	198,038	39,188.84
Recorder of Deeds	28,426.95	325,161.87	388,813	63,650.66
Collector	55,300.36	571,448.03	834,395	262,946.84
Rainy Day	-	-	2,516,070	2,516,069.91
Public Administrator	45,678.95	502,785.92	637,650	134,864.14
Indigent Board & Care	2,650.00	27,244.30	78,000	50,755.70
Medical Examiner	69,013.25	276,053.00	284,114	8,061.25
Prosecutor	125,080.04	1,249,870.71	1,553,870	303,999.13
Support Recovery	69,939.20	860,239.57	1,187,316	327,076.50
Emergency Management	-	-	13,400	13,400.00
Division 1 Court	248.40	3,948.40	19,970	16,021.60
Division 2 Court	766.86	4,953.69	16,720	11,766.31
Division 3 Court	4,623.39	65,031.45	81,420	16,388.55
Division 4 Court	886.79	7,199.09	26,645	19,445.91
Division 5 Court	494.43	8,441.12	20,890	12,448.88
Division 6 Court	1,432.66	4,953.68	13,990	9,036.32
Division 7 Court	331.09	2,010.49	13,890	11,879.51
Family Court Administrator	1,759.84	18,726.59	45,790	27,063.41
Drug Court Administrator	36.00	1,944.77	3,900	1,955.23
Division 9	1,083.71	6,781.07	14,440	7,658.93
Division 1 Reporter	-	775.49	5,000	4,224.51
Division 2 Reporter	449.77	1,066.38	5,050	3,983.62
Division 3 Reporter	338.18	2,217.92	5,650	3,432.08
Division 4 Reporter	814.08	1,741.52	4,400	2,658.48
Circuit Court Executive Secretary	518.89	7,768.43	25,553	17,784.41
Jury Supervisor	-	1,660.34	7,000	5,339.66
Law Library	1,305.00	51,963.26	60,000	8,036.74
Circuit Clerk	13,696.67	175,770.48	255,908	80,137.10
Circuit Clerk JIS	66,656.34	498,864.68	626,862	127,997.32
Jury Fees & Court	13,024.59	48,299.07	100,000	51,700.93
Office of Dispute Resolution Services	12,017.48	192,956.34	260,133	67,177.12
Juvenile - Administration	122,816.93	1,340,835.14	1,830,282	489,447.05
Juvenile - Detention	56,094.02	618,038.44	845,060	227,021.56
Juvenile - Group Homes	60,843.76	645,495.18	722,421	76,925.77
County Administrator	15,650.02	168,804.34	297,360	128,555.45
Purchasing	22,774.03	190,600.95	237,694	47,093.19
Human Resources	139,451.32	704,736.44	2,302,850	1,598,113.76
Finance	52,001.94	349,123.98	482,337	133,213.20
County Counselor	17,031.18	191,229.94	277,812	86,582.06
Planning & Zoning	41,947.31	204,656.77	358,099	153,441.98
Central Services - Mail Room	-	-	-	-
Information Technology	233,783.43	1,618,517.62	2,692,367	1,073,849.42
Facilities Management	74,138.35	907,889.08	3,227,465	2,319,576.32
Utilities	68,280.71	659,294.20	1,414,500	755,205.80
Contributions to External Programs	39,068.00	582,462.91	650,978	68,515.09
Government Association Membership	-	61,749.00	75,535	13,786.00
Benefits and Insurances	182,475.92	2,163,493.95	4,412,851	2,249,356.96
County Elections	-	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 ten months ended October 31, 2016**  
**Cash Basis**

	<b>One month ended 10/31/16</b>	<b>Ten months ended 10/31/16</b>	<b>2016 Budget</b>	<b>Amount Under (Over) Budget</b>
Community Relations	40,594.15	303,533.77	546,969	243,434.78
Tourism	24,454.72	116,329.10	188,767	72,437.52
Airport Operations	15,398.85	133,993.56	233,314	99,320.76
Judicial Expense	1,803.48	34,193.17	40,000	5,806.83
Transfers Out	4,826.29	2,216,154.04	6,843,379	4,627,225.29
<b>Total General Fund</b>	<b>1,797,623.81</b>	<b>18,937,895.96</b>	<b>40,929,167</b>	<b>21,991,271.11</b>
220 Road & Bridge	229,447.08	4,940,056.00	9,478,083	4,538,027.02
240 Park	525,190.01	4,898,202.86	7,740,443	2,842,240.44
260 Prosecutor Training	120.00	143.76	10,164	10,019.75
264 Delinquent Sales Tax	-	523.55	5,962	5,438.04
265 Prosecutor Contingency	3,937.75	16,160.07	20,275	4,115.25
266 Prosecutor Check Collection	3,058.58	22,944.23	55,233	32,288.80
270 Drug Task Force	-	-	-	-
271 Law Enforcement Training	-	13,192.92	53,431	40,238.38
272 Work Release Program	-	26,934.88	41,811	14,876.18
278 Civil Fees	2,620.00	39,247.99	53,306	14,058.38
279 Law Enforcement	1,200,441.06	13,447,865.38	18,585,877	5,138,011.57
282 Emergency Communications	52,769.62	529,472.45	1,038,812	509,339.19
283 Law Library	-	-	47,253	47,253.00
285 Assessor	189,363.27	2,240,079.44	4,227,662	1,987,582.37
286 Inmate Security	-	178,252.68	292,166	113,912.91
289 Law Enforcement Capital Reserve	3,600.00	86,249.30	1,288,420	1,202,170.25
290 TIF	2,225.30	1,928,439.57	4,137,045	2,208,604.97
292 Federal Equitable Sharing	2,892.07	35,805.55	39,467	3,661.09
293 Domestic Violence	-	14,262.14	32,897	18,634.62
300 Use Tax - Capital Projects	34,469.52	732,257.79	2,861,216	2,128,957.87
301 Use Tax - Road & Bridge	18,979.27	760,361.37	1,641,416	881,054.42
302 Use Tax - Parks & Trails	50,902.50	723,380.60	2,994,910	2,271,529.50
305 Tax Collection Software	-	-	201,015	201,015.15
310 Debt Service	5,443.75	347,881.25	392,487	44,605.84
315 Health Benefits	416,145.59	3,146,358.39	7,247,996	4,101,637.93
401 Airport Construction	77,534.88	1,851,874.34	2,590,133	738,258.43
403 LINC	-	-	23,137	23,137.23
404 Juvenile Grants	-	-	606	606.00
504 Sheriff DARE	-	1,238.81	5,045	3,806.19
506 Sheriff Emerg. Fug. Apprehension	2,279.94	91,378.95	115,000	23,621.05
508 Sheriff Inmate	-	-	106,689	106,689.00
516 SOLVE	-	-	615	615.00
611 Prosecutor Retirement	969.00	7,106.00	9,044	1,938.00
641 Special Road Districts Fund	-	-	436,976	436,975.50
790 Land Trustee Agency Fund	-	-	8,229	8,228.50
933 Records Preservation	31,484.11	324,234.73	1,119,130	794,895.76
943 Collector TMF	18,818.63	530,854.23	763,729	232,874.94
944 K-9	537.60	7,483.08	27,182	19,698.82
946 Sheriff Revolving	15,329.14	182,583.37	504,936	322,352.54
<b>Total of All Funds</b>	<b>\$ 4,686,182.48</b>	<b>\$ 56,062,721.64</b>	<b>\$ 109,126,963</b>	<b>\$ 53,064,240.99</b>

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

	<b>One month ended 10/31/16</b>	<b>One month ended 10/31/15</b>	<b>Variance Current Year Over (Under) Prior Year</b>
<b>100 General Fund</b>			
Sales and Use Taxes	\$ 1,017,664.10	\$ 922,151.56	\$ 95,512.54
Property Taxes	9,563.01	14,053.58	(4,490.57)
Marriage Licenses	24.21	42.40	(18.19)
Amusement Licenses	-	43.00	(43.00)
Auctioneer Licenses	52.00	52.00	-
Liquor Licenses	1,823.17	1,868.00	(44.83)
Firearm Permits	3,125.00	2,511.00	614.00
Inspection Fees	3,262.30	1,800.00	1,462.30
Building Permits	20,417.00	7,713.20	12,703.80
Fee Office Charges	148,069.04	134,416.62	13,652.42
Service Fees	10,502.77	36,482.42	(25,979.65)
Court Fines & Fees	-	-	-
Retail Sales	-	-	-
Concession & Commission	129.95	178.48	(48.53)
Leases	5,250.00	10,500.00	(5,250.00)
Surplus Property Sales	-	-	-
Interest Earned	29,014.70	21,401.62	7,613.08
From Federal Government	3,584.00	-	3,584.00
From State of Missouri	4,400.00	118,927.83	(114,527.83)
From Other Counties	5,982.00	4,592.00	1,390.00
From Cities	-	-	-
Other Non-governmental Reimb	-	600.00	(600.00)
Miscellaneous Reimbursements	39.48	128.69	(89.21)
Gifts & Donations	-	-	-
Other Misc. Revenue	21,525.84	3,234.92	18,290.92
Transfers In From Other Funds	1,662.30	-	1,662.30
<b>Total General Fund</b>	<b>1,286,090.87</b>	<b>1,280,697.32</b>	<b>5,393.55</b>

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

	<b>One month ended 10/31/16</b>	<b>One month ended 10/31/15</b>	<b>Variance Current Year Over (Under) Prior Year</b>	
220	Road & Bridge	345,966.99	245,024.28	100,942.71
240	Park	237,388.98	201,032.05	36,356.93
260	Prosecutor Training	379.29	398.69	(19.40)
264	Delinquent Sales Tax	5.66	4.97	0.69
265	Prosecutor Contingency	-	-	-
266	Prosecutor Check Collection	2,773.75	1,655.98	1,117.77
270	Drug Task Force	-	-	-
271	Law Enforcement Training	10,263.25	10,816.66	(553.41)
272	Work Release Program	-	2,250.00	(2,250.00)
278	Civil Fees	-	-	-
279	Law Enforcement	1,391,764.76	1,112,565.25	279,199.51
282	Emergency Communications	48,174.95	47,438.46	736.49
283	Law Library	-	-	-
285	Assessor	15,459.52	10,237.22	5,222.30
286	Inmate Security	3,142.19	3,115.46	26.73
289	Law Enforcement Capital Reserve	25,000.00	25,000.00	-
290	TIF	287,395.76	272,067.37	15,328.39
292	Federal Equitable Sharing	442.76	27,018.43	(26,575.67)
293	Domestic Violence	3,265.70	2,999.50	266.20
300	Use Tax - Capital Projects	81,044.61	82,459.75	(1,415.14)
301	Use Tax - Road & Bridge	79,531.02	82,241.21	(2,710.19)
302	Use Tax - Parks & Trails	81,077.84	82,189.93	(1,112.09)
305	Tax Collection Software	551.19	846.12	(294.93)
310	Debt Service	5,443.75	6,900.00	(1,456.25)
315	Health Benefits	385,219.68	389,667.46	(4,447.78)
401	Airport Construction	85,995.64	93,538.02	(7,542.38)
403	LINC	25.97	20.80	5.17
404	Juvenile Grants	0.66	0.53	0.13
504	Sheriff DARE	4.55	-	4.55
506	Sheriff Emerg. Fug. Apprehension	278.51	-	278.51
508	Sheriff Inmate	-	-	-
516	SOLVE	0.68	0.53	0.15
611	Prosecutor Retirement	-	-	-
641	Special Road Districts Fund	-	-	-
790	Land Trustee Agency Fund	-	-	-
933	Records Preservation	42,332.18	38,076.43	4,255.75
943	Collector TMF	17,131.33	21,654.19	(4,522.86)
944	K-9	156.81	10.07	146.74
946	Sheriff Revolving	403.02	17,392.24	(16,989.22)
<b>Total of All Funds</b>	<b>\$ 4,436,711.87</b>	<b>\$ 4,057,318.92</b>	<b>\$ 379,392.95</b>	

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

<b>100 General Fund</b>	<b>One month ended 10/31/16</b>	<b>One month ended 10/31/15</b>	<b>Variance Current Year Over (Under) Prior Year</b>
Auditor	\$ 17,025.19	\$ 24,471.99	\$ (7,446.80)
County Clerk	19,468.05	25,768.14	(6,300.09)
Treasurer	16,624.73	21,351.80	(4,727.07)
County Commission	14,498.51	21,821.03	(7,322.52)
Recorder of Deeds	28,426.95	43,283.95	(14,857.00)
Collector	55,300.36	66,948.36	(11,648.00)
Rainy Day	-	-	-
Public Administrator	45,678.95	62,724.01	(17,045.06)
Indigent Board & Care	2,650.00	4,840.56	(2,190.56)
Medical Examiner	69,013.25	-	69,013.25
Prosecutor	125,080.04	164,753.39	(39,673.35)
Support Recovery	69,939.20	118,397.80	(48,458.60)
Emergency Management	-	21,857.02	(21,857.02)
Division 1 Court	248.40	432.41	(184.01)
Division 2 Court	766.86	372.60	394.26
Division 3 Court	4,623.39	19,214.27	(14,590.88)
Division 4 Court	886.79	372.60	514.19
Division 5 Court	494.43	-	494.43
Division 6 Court	1,432.66	465.67	966.99
Division 7 Court	331.09	-	331.09
Family Court Administrator	1,759.84	1,961.70	(201.86)
Drug Court Administrator	36.00	259.53	(223.53)
Division 9	1,083.71	-	1,083.71
Division 1 Reporter	-	-	-
Division 2 Reporter	449.77	-	449.77
Division 3 Reporter	338.18	-	338.18
Division 4 Reporter	814.08	-	814.08
Circuit Court Executive Secretary	518.89	1,098.08	(579.19)
Jury Supervisor	-	212.76	(212.76)
Law Library	1,305.00	530.00	775.00
Circuit Clerk	13,696.67	22,638.99	(8,942.32)
Circuit Clerk JIS	66,656.34	59,780.94	6,875.40
Jury Fees & Court	13,024.59	8,220.25	4,804.34
Office of Dispute Resolution Services	12,017.48	26,143.73	(14,126.25)
Juvenile - Administration	122,816.93	174,395.25	(51,578.32)
Juvenile - Detention	56,094.02	68,075.77	(11,981.75)
Juvenile - Group Homes	60,843.76	84,759.50	(23,915.74)
County Administrator	15,650.02	80,435.42	(64,785.40)
Purchasing	22,774.03	-	22,774.03
Human Resources	139,451.32	123,730.19	15,721.13
Finance	52,001.94	-	52,001.94
County Counselor	17,031.18	25,436.04	(8,404.86)
Planning & Zoning	41,947.31	49,972.23	(8,024.92)
Central Services - Mail Room	-	4,559.54	(4,559.54)
Information Technology	233,783.43	110,772.57	123,010.86
Facilities Management	74,138.35	86,643.54	(12,505.19)
Utilities	68,280.71	67,662.34	618.37
Contributions to External Programs	39,068.00	4,983.00	34,085.00
Government Association Membership	-	-	-
Benefits and Insurances	182,475.92	157,368.90	25,107.02
County Elections	-	-	-
Debt Service	-	-	-
Judgements and Settlements	-	-	-
Emergency Account	-	-	-
Capital Projects	-	-	-

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

	<b>One month ended 10/31/16</b>	<b>One month ended 10/31/15</b>	<b>Variance Current Year Over (Under) Prior Year</b>
Community Relations	40,594.15	13,325.83	27,268.32
Tourism	24,454.72	2,874.06	21,580.66
Airport Operations	15,398.85	19,305.04	(3,906.19)
Judicial Expense	1,803.48	461.90	1,341.58
Transfers Out	4,826.29	5,995.90	(1,169.61)
<b>Total General Fund</b>	<b>1,797,623.81</b>	<b>1,798,678.60</b>	<b>(1,054.79)</b>
220 Road & Bridge	229,447.08	276,358.60	(46,911.52)
240 Park	525,190.01	419,482.37	105,707.64
260 Prosecutor Training	120.00	-	120.00
264 Delinquent Sales Tax	-	-	-
265 Prosecutor Contingency	3,937.75	5,624.15	(1,686.40)
266 Prosecutor Check Collection	3,058.58	1,677.41	1,381.17
270 Drug Task Force	-	-	-
271 Law Enforcement Training	-	279.15	(279.15)
272 Work Release Program	-	-	-
278 Civil Fees	2,620.00	11,682.09	(9,062.09)
279 Law Enforcement	1,200,441.06	1,480,753.56	(280,312.50)
282 Emergency Communications	52,769.62	52,076.90	692.72
283 Law Library	-	-	-
285 Assessor	189,363.27	250,282.20	(60,918.93)
286 Inmate Security	-	-	-
289 Law Enforcement Capital Reserve	3,600.00	37,081.20	(33,481.20)
290 TIF	2,225.30	1,181,435.75	(1,179,210.45)
292 Federal Equitable Sharing	2,892.07	814.81	2,077.26
293 Domestic Violence	-	-	-
300 Use Tax - Capital Projects	34,469.52	2,391.84	32,077.68
301 Use Tax - Road & Bridge	18,979.27	110,909.45	(91,930.18)
302 Use Tax - Parks & Trails	50,902.50	82,564.47	(31,661.97)
305 Tax Collection Software	-	-	-
310 Debt Service	5,443.75	6,900.00	(1,456.25)
315 Health Benefits	416,145.59	269,677.63	146,467.96
401 Airport Construction	77,534.88	51,834.23	25,700.65
403 LINC	-	-	-
404 Juvenile Grants	-	-	-
504 Sheriff DARE	-	-	-
506 Sheriff Emerg. Fug. Apprehension	2,279.94	15,408.49	(13,128.55)
516 SOLVE	-	-	-
508 Sheriff Inmate	-	-	-
611 Prosecutor Retirement	969.00	646.00	323.00
641 Special Road Districts Fund	-	-	-
790 Land Trustee Agency Fund	-	-	-
933 Records Preservation	31,484.11	43,304.11	(11,820.00)
943 Collector TMF	18,818.63	36,015.26	(17,196.63)
944 K-9	537.60	-	537.60
946 Sheriff Revolving	15,329.14	21,400.59	(6,071.45)
<b>Total of All Funds</b>	<b>\$ 4,686,182.48</b>	<b>\$ 6,157,278.86</b>	<b>\$ (1,471,096.38)</b>

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

	<b>Ten months ended 10/31/16</b>	<b>Ten months ended 10/31/15</b>	<b>Variance Current Year Over (Under) Prior Year</b>
<b>100 General Fund</b>			
Sales and Use Taxes	\$ 9,747,178.48	\$ 9,161,933.33	\$ 585,245.15
Property Taxes	3,263,275.96	3,587,246.40	(323,970.44)
Marriage Licenses	1,194.50	681.29	513.21
Amusement Licenses	126,522.30	52,904.29	73,618.01
Auctioneer Licenses	844.00	988.00	(144.00)
Liquor Licenses	126,911.19	127,042.67	(131.48)
Firearm Permits	19,065.00	19,581.00	(516.00)
Inspection Fees	18,234.30	17,620.00	614.30
Building Permits	147,501.70	117,483.15	30,018.55
Fee Office Charges	5,179,462.28	4,933,011.48	246,450.80
Service Fees	217,367.21	274,624.10	(57,256.89)
Court Fines & Fees	-	-	-
Retail Sales	-	-	-
Concession & Commission	1,635.76	1,780.43	(144.67)
Leases	52,500.00	73,500.00	(21,000.00)
Surplus Property Sales	9,328.50	369.56	8,958.94
Interest Earned	332,304.38	218,610.86	113,693.52
From Federal Government	52,584.00	26,102.00	26,482.00
From State of Missouri	1,581,973.85	1,713,451.34	(131,477.49)
From Other Counties	31,567.98	25,408.11	6,159.87
From Cities	-	-	-
Other Non-governmental Reimb	1,176.95	600.00	576.95
Miscellaneous Reimbursements	18,559.94	21,805.33	(3,245.39)
Gifts & Donations	-	-	-
Other Misc. Revenue	212,215.85	95,832.81	116,383.04
Transfers In From Other Funds	249,534.90	341,343.39	(91,808.49)
<b>Total General Fund</b>	<b>21,390,939.03</b>	<b>20,811,919.54</b>	<b>579,019.49</b>

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

	<b>Ten months ended 10/31/16</b>	<b>Ten months ended 10/31/15</b>	<b>Variance Current Year Over (Under) Prior Year</b>	
220	Road & Bridge	6,141,087.04	5,937,998.55	203,088.49
240	Park	4,731,673.60	3,752,168.57	979,505.03
260	Prosecutor Training	3,770.79	3,539.70	231.09
264	Delinquent Sales Tax	72.42	352.15	(279.73)
265	Prosecutor Contingency	19,724.68	16,198.00	3,526.68
266	Prosecutor Check Collection	19,881.36	23,479.07	(3,597.71)
270	Drug Task Force	-	129.83	(129.83)
271	Law Enforcement Training	23,813.30	24,115.58	(302.28)
272	Work Release Program	7,519.54	13,120.86	(5,601.32)
278	Civil Fees	50,000.00	50,000.00	-
279	Law Enforcement	13,223,803.58	12,743,455.16	480,348.42
282	Emergency Communications	926,319.42	487,382.80	438,936.62
283	Law Library	-	-	-
285	Assessor	2,678,959.18	2,237,778.54	441,180.64
286	Inmate Security	163,781.27	28,545.03	135,236.24
289	Law Enforcement Capital Reserve	250,000.00	250,000.00	-
290	TIF	3,221,103.42	3,038,698.58	182,404.84
292	Federal Equitable Sharing	13,430.74	32,110.05	(18,679.31)
293	Domestic Violence	29,060.10	27,450.28	1,609.82
300	Use Tax - Capital Projects	1,092,766.03	1,041,736.24	51,029.79
301	Use Tax - Road & Bridge	1,081,339.30	1,039,254.94	42,084.36
302	Use Tax - Parks & Trails	1,097,361.94	1,044,472.83	52,889.11
305	Tax Collection Software	174,989.10	176,102.94	(1,113.84)
310	Debt Service	347,881.25	341,917.11	5,964.14
315	Health Benefits	3,859,042.94	3,941,149.90	(82,106.96)
401	Airport Construction	1,961,734.15	856,945.34	1,104,788.81
403	LINC	218.65	218.38	0.27
404	Juvenile Grants	5.50	5.15	0.35
504	Sheriff DARE	4,550.92	-	4,550.92
506	Sheriff Emerg. Fug. Apprehension	104,617.76	77,310.66	27,307.10
508	Sheriff Inmate	-	-	-
516	SOLVE	5.60	5.19	0.41
611	Prosecutor Retirement	9,044.00	7,752.00	1,292.00
641	Special Road Districts Fund	3.29	0.39	2.90
790	Land Trustee Agency Fund	-	-	-
933	Records Preservation	417,017.41	390,175.90	26,841.51
943	Collector TMF	583,148.11	599,375.65	(16,227.54)
944	K-9	16,263.73	369.19	15,894.54
946	Sheriff Revolving	290,131.96	213,338.16	76,793.80
	<b>Total of All Funds</b>	<b>\$ 63,935,061.11</b>	<b>\$ 59,208,572.26</b>	<b>\$ 4,726,488.85</b>

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

	<b>Ten months ended 10/31/16</b>	<b>Ten months ended 10/31/15</b>	<b>Variance Current Year Over (Under) Prior Year</b>
<b>100 General Fund</b>			
Auditor	\$ 183,278.86	\$ 164,735.01	\$ 18,543.85
County Clerk	197,758.60	191,701.15	6,057.45
Treasurer	175,206.36	140,986.61	34,219.75
County Commission	158,849.16	160,339.11	(1,489.95)
Recorder of Deeds	325,161.87	316,576.42	8,585.45
Collector	571,448.03	606,633.98	(35,185.95)
Rainy Day	-	-	-
Public Administrator	502,785.92	490,937.53	11,848.39
Indigent Board & Care	27,244.30	43,869.54	(16,625.24)
Medical Examiner	276,053.00	200,037.00	76,016.00
Prosecutor	1,249,870.71	1,227,924.69	21,946.02
Support Recovery	860,239.57	900,142.07	(39,902.50)
Emergency Management	-	112,974.73	(112,974.73)
Division 1 Court	3,948.40	3,752.97	195.43
Division 2 Court	4,953.69	4,469.24	484.45
Division 3 Court	65,031.45	46,433.81	18,597.64
Division 4 Court	7,199.09	5,855.57	1,343.52
Division 5 Court	8,441.12	2,850.20	5,590.92
Division 6 Court	4,953.68	3,796.44	1,157.24
Division 7 Court	2,010.49	1,439.15	571.34
Family Court Administrator	18,726.59	20,999.13	(2,272.54)
Drug Court Administrator	1,944.77	1,511.19	433.58
Division 9	6,781.07	-	6,781.07
Division 1 Reporter	775.49	431.38	344.11
Division 2 Reporter	1,066.38	1,391.88	(325.50)
Division 3 Reporter	2,217.92	1,112.78	1,105.14
Division 4 Reporter	1,741.52	1,602.50	139.02
Circuit Court Executive Secretary	7,768.43	8,631.39	(862.96)
Jury Supervisor	1,660.34	1,851.93	(191.59)
Law Library	51,963.26	49,214.50	2,748.76
Circuit Clerk	175,770.48	189,822.42	(14,051.94)
Circuit Clerk JIS	498,864.68	480,742.80	18,121.88
Jury Fees & Court	48,299.07	41,130.30	7,168.77
Office of Dispute Resolution Services	192,956.34	191,189.95	1,766.39
Juvenile - Administration	1,340,835.14	1,219,893.27	120,941.87
Juvenile - Detention	618,038.44	580,432.89	37,605.55
Juvenile - Group Homes	645,495.18	551,881.21	93,613.97
County Administrator	168,804.34	590,858.49	(422,054.15)
Purchasing	190,600.95	-	190,600.95
Human Resources	704,736.44	395,086.46	309,649.98
Finance	349,123.98	-	349,123.98
County Counselor	191,229.94	173,338.56	17,891.38
Planning & Zoning	204,656.77	241,831.78	(37,175.01)
Central Services - Mail Room	-	47,415.51	(47,415.51)
Information Technology	1,618,517.62	1,104,533.46	513,984.16
Facilities Management	907,889.08	785,274.52	122,614.56
Utilities	659,294.20	627,629.36	31,664.84
Contributions to External Programs	582,462.91	511,054.10	71,408.81
Government Association Membership	61,749.00	51,214.00	10,535.00
Benefits and Insurances	2,163,493.95	1,953,397.40	210,096.55
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**  
**Ten months ended October 31, 2016 and 2015**  
**Cash Basis**

	<b>Ten months ended 10/31/16</b>	<b>Ten months ended 10/31/15</b>	<b>Variance Current Year Over (Under) Prior Year</b>
Community Relations	303,533.77	77,569.41	225,964.36
Tourism	116,329.10	34,000.06	82,329.04
Airport Operations	133,993.56	117,741.56	16,252.00
Judicial Expense	34,193.17	27,276.55	6,916.62
Transfers Out	2,216,154.04	810,086.99	1,406,067.05
<b>Total General Fund</b>	<b>18,937,895.96</b>	<b>15,515,602.95</b>	<b>3,422,293.01</b>
220 Road & Bridge	4,940,056.00	5,436,452.19	(496,396.19)
240 Park	4,898,202.86	3,909,980.69	988,222.17
260 Prosecutor Training	143.76	24.15	119.61
264 Delinquent Sales Tax	523.55	2,329.04	(1,805.49)
265 Prosecutor Contingency	16,160.07	12,309.45	3,850.62
266 Prosecutor Check Collection	22,944.23	22,562.33	381.90
270 Drug Task Force	-	32,264.90	(32,264.90)
271 Law Enforcement Training	13,192.92	32,172.03	(18,979.11)
272 Work Release Program	26,934.88	5,595.00	21,339.88
278 Civil Fees	39,247.99	48,592.17	(9,344.18)
279 Law Enforcement	13,447,865.38	12,637,189.42	810,675.96
282 Emergency Communications	529,472.45	431,070.02	98,402.43
283 Law Library	-	-	-
285 Assessor	2,240,079.44	2,126,931.41	113,148.03
286 Inmate Security	178,252.68	3,346.00	174,906.68
289 Law Enforcement Capital Reserve	86,249.30	183,070.30	(96,821.00)
290 TIF	1,928,439.57	2,980,142.19	(1,051,702.62)
292 Federal Equitable Sharing	35,805.55	5,227.11	30,578.44
293 Domestic Violence	14,262.14	-	14,262.14
300 Use Tax - Capital Projects	732,257.79	378,762.80	353,494.99
301 Use Tax - Road & Bridge	760,361.37	738,874.17	21,487.20
302 Use Tax - Parks & Trails	723,380.60	773,082.82	(49,702.22)
305 Tax Collection Software	-	-	-
310 Debt Service	347,881.25	341,917.11	5,964.14
315 Health Benefits	3,146,358.39	3,053,071.48	93,286.91
401 Airport Construction	1,851,874.34	712,439.37	1,139,434.97
403 LINC	-	1,981.13	(1,981.13)
404 Juvenile Grants	-	-	-
504 Sheriff DARE	1,238.81	-	1,238.81
506 Sheriff Emerg. Fug. Apprehension	91,378.95	117,018.88	(25,639.93)
508 Sheriff Inmate	-	-	-
516 SOLVE	-	-	-
611 Prosecutor Retirement	7,106.00	6,460.00	646.00
641 Special Road Districts Fund	-	-	-
790 Land Trustee Agency Fund	-	-	-
933 Records Preservation	324,234.73	319,736.73	4,498.00
943 Collector TMF	530,854.23	355,440.36	175,413.87
944 K-9	7,483.08	9,199.99	(1,716.91)
946 Sheriff Revolving	182,583.37	161,770.31	20,813.06
<b>Total of All Funds</b>	<b>\$ 56,062,721.64</b>	<b>\$ 50,354,616.50</b>	<b>\$ 5,708,105.14</b>



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