

Clay County, Missouri

www.claycountymo.gov/auditor/reports

February 2017

Monthly Report

Auditor's Cash Basis



Carol McCaslin

Clay County, Missouri Auditor

Table of Contents

Statement of Unencumbered cash as of February 28, 2017	Page 3
Statement of Revenues and Expenditures for the one month ended February 28, 2017	Page 4
Statement of Revenues and Expenditures for the two months ended February 28, 2017	Page 5
Revenues for the one month and two months ended February 28, 2017	Page 6
Expenditures for the one month and two months ended February 28, 2017	Page 8
Comparison of Revenues – one month ended February 28, 2017 and February 29, 2016	Page 10
Comparison of Expenditures – one month ended February 28, 2017 and February 29, 2016	Page 12
Comparison of Revenues – two months ended February 28, 2017 and February 29, 2016	Page 14
Comparison of Expenditures – two months ended February 28, 2017 and February 29, 2016	Page 16

Clay County, Missouri
Statement of Unencumbered Cash
As of February 28, 2017

Fund Name	Fund Number	Eden Cash Balance	Less Encumbrances	Less		Unencumbered Cash
				Warrants Payable		
General	100	\$ 26,328,010.20	\$ 1,109,255.32	\$ 45,653.97		\$ 25,173,100.91
Road & Bridge	220	3,363,329.18	53,138.35	-		3,310,190.83
Park	240	920,390.86	95,787.17	1,050.00		823,553.69
Prosecutor Training	260	8,905.02	-	-		8,905.02
Delinquent Sales Tax	264	5,053.65	-	-		5,053.65
Prosecutor Contingency	265	17,911.79	-	-		17,911.79
Prosecutor Check Collection	266	18,841.00	-	-		18,841.00
Law Enforcement Training	271	41,905.55	189.00	-		41,716.55
Work Release Program	272	8,220.87	-	-		8,220.87
Civil Fees	278	50,270.02	200.00	-		50,070.02
Law Enforcement	279	1,357,887.80	241,661.53	3,750.29		1,112,475.98
Emergency Communications	282	375,819.08	245,955.07	-		129,864.01
Assessor	285	3,643,706.37	35,779.23	-		3,607,927.14
Inmate Security	286	249,613.49	4,916.62	-		244,696.87
Law Enforcement Capital Reserve	289	1,252,388.62	-	-		1,252,388.62
TIF	290	1,246,139.11	91,948.42	-		1,154,190.69
Federal Equitable Sharing	292	15,088.31	-	-		15,088.31
Domestic Violence	293	7,119.03	-	-		7,119.03
Use Tax - Capital Projects	300	2,303,630.30	148,411.00	-		2,155,219.30
Use Tax - Road & Bridge	301	664,764.64	-	-		664,764.64
Use Tax - Parks & Trails	302	1,843,737.34	193,672.64	105,189.88		1,544,874.82
Tax Collection Software	305	166,075.08	-	-		166,075.08
Health Benefits	315	3,133,703.92	-	-		3,133,703.92
Airport Construction	401	488,641.46	26,976.08	-		461,665.38
LINC	403	23,239.69	-	-		23,239.69
Juvenile Grants	404	-	-	-		-
Sheriff D.A.R.E.	504	6,316.95	-	-		6,316.95
SOLVE	516	-	-	-		-
Prosecutor Retirement	611	9,690.00	-	-		9,690.00
Special Road Districts Fund	641	-	-	-		-
Land Trustee Agency Fund	790	8,228.27	-	-		8,228.27
Records Preservation	933	804,798.70	-	-		804,798.70
Collector TMF	943	303,375.20	2,500.00	-		300,875.20
K-9	944	15,926.99	-	-		15,926.99
Sheriff Revolving	946	351,495.12	-	-		351,495.12
		\$ 49,034,223.61	\$ 2,250,390.43	\$ 155,644.14		\$ 46,628,189.04

Clay County, Missouri
Statement of Revenues and Expenditures - Cash Basis
For the one month February 28, 2017

Fund Name	Fund Number	Revenues	Expenditures	Net
General	100	\$ 1,805,824.25	\$ 1,458,042.03	\$ 347,782.22
Road & Bridge	220	591,262.69	2,311,971.15	(1,720,708.46)
Park	240	268,986.57	235,686.01	33,300.56
Prosecutor Training	260	295.42	1,321.87	(1,026.45)
Delinquent Sales Tax	264	3.05	-	3.05
Prosecutor Contingency	265	-	2,088.21	(2,088.21)
Prosecutor Check Collection	266	2,058.73	1,379.84	678.89
Drug Task Force	270	-	-	-
Law Enforcement Training	271	1,171.03	900.00	271.03
Work Release Program	272	-	-	-
Civil Fees	278	24,401.00	106.89	24,294.11
Law Enforcement	279	1,078,106.45	1,218,817.03	(140,710.58)
Emergency Communications	282	45,837.30	54,044.93	(8,207.63)
Law Library	283	-	-	-
Assessor	285	173,457.38	226,519.32	(53,061.94)
Inmate Security	286	2,307.74	-	2,307.74
Law Enforcement Capital Reserve	289	25,000.00	-	25,000.00
TIF	290	492,001.73	250,165.74	241,835.99
Federal Equitable Sharing	292	9.89	-	9.89
Domestic Violence	293	1,907.65	-	1,907.65
Use Tax - Capital Projects	300	135,783.78	-	135,783.78
Use Tax - Road & Bridge	301	134,778.45	-	134,778.45
Use Tax - Parks & Trails	302	135,569.73	20,328.97	115,240.76
Tax Collection Software	305	1,018.15	-	1,018.15
Debt Service	310	32.50	32.50	-
Health Benefits	315	381,325.22	313,976.16	67,349.06
Airport Construction	401	133,632.59	19,626.53	114,006.06
LINC	403	14.01	-	14.01
Juvenile Grants	404	-	-	-
Sheriff DARE	504	3.90	-	3.90
Sheriff Emerg. Fug. Apprehension	506	52,576.40	37,130.32	15,446.08
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	33,952.07	30,338.22	3,613.85
Collector TMF	943	43,543.57	147,363.99	(103,820.42)
K-9	944	10.56	198.98	(188.42)
Sheriff Revolving	946	6,838.11	14,856.06	(8,017.95)
		\$ 5,571,709.92	\$ 6,345,863.75	\$ (774,153.83)

Clay County, Missouri
Statement of Revenues and Expenditures - Cash Basis
For the two months ended February 28, 2017

Fund Name	Fund Number	Revenues	Expenditures	Net
General	100	\$ 9,380,111.48	\$ 3,733,789.35	\$ 5,646,322.13
Road & Bridge	220	3,804,524.59	2,550,816.17	1,253,708.42
Park	240	1,064,053.53	418,884.54	645,168.99
Prosecutor Training	260	610.14	1,321.87	(711.73)
Delinquent Sales Tax	264	8.62	-	8.62
Prosecutor Contingency	265	19,559.55	2,088.21	17,471.34
Prosecutor Check Collection	266	4,650.08	5,897.34	(1,247.26)
Drug Task Force	270	-	-	-
Law Enforcement Training	271	2,428.27	2,043.00	385.27
Work Release Program	272	825.00	-	825.00
Civil Fees	278	45,384.00	106.89	45,277.11
Law Enforcement	279	2,985,182.38	2,232,334.03	752,848.35
Emergency Communications	282	94,430.61	54,044.93	40,385.68
Law Library	283	-	-	-
Assessor	285	2,312,857.06	458,509.84	1,854,347.22
Inmate Security	286	4,906.79	-	4,906.79
Law Enforcement Capital Reserve	289	50,000.00	-	50,000.00
TIF	290	811,868.09	1,374,708.71	(562,840.62)
Federal Equitable Sharing	292	29.89	-	29.89
Domestic Violence	293	3,911.60	-	3,911.60
Use Tax - Capital Projects	300	239,731.74	-	239,731.74
Use Tax - Road & Bridge	301	236,923.85	-	236,923.85
Use Tax - Parks & Trails	302	248,518.78	39,980.03	208,538.75
Tax Collection Software	305	158,057.27	-	158,057.27
Debt Service	310	1,082.50	1,082.50	-
Health Benefits	315	765,134.04	790,085.89	(24,951.85)
Airport Construction	401	197,714.40	37,674.49	160,039.91
LINC	403	39.59	-	39.59
Juvenile Grants	404	-	-	-
Sheriff DARE	504	1,466.62	-	1,466.62
Sheriff Emerg. Fug. Apprehension	506	58,814.23	45,086.19	13,728.04
Sheriff Inmate	508	-	-	-
SOLVE	516	-	-	-
Prosecutor Retirement	611	11,628.00	1,938.00	9,690.00
Special Road Districts Fund	641	-	-	-
Land Trustee Agency Fund	790	-	-	-
Records Preservation	933	71,057.79	68,906.68	2,151.11
Collector TMF	943	291,397.16	175,140.00	116,257.16
K-9	944	634.91	698.98	(64.07)
Sheriff Revolving	946	21,405.60	26,626.15	(5,220.55)
		\$ 22,888,948.16	\$ 12,021,763.79	\$ 10,867,184.37

Clay County, Missouri
Revenues for the one month and two months ended February 28, 2017
Cash Basis

	One month ended 02/28/17	Two months ended 02/28/17	2017 Budget (less Carryover)	Amount Under (Over) Budget
100 General Fund				
Sales and Use Taxes	\$ 566,831.96	\$ 1,770,461.89	\$ 11,631,314	\$ 9,860,852.11
Property Taxes	306,943.71	2,870,526.62	3,681,796	811,269.38
Marriage Licenses	3.76	214.38	900	685.62
Amusement Licenses	16,447.29	94,530.29	130,000	35,469.71
Auctioneer Licenses	52.00	208.00	900	692.00
Liquor Licenses	28.00	939.33	130,000	129,060.67
Firearm Permits	80.00	1,882.00	18,000	16,118.00
Inspection Fees	2,690.00	4,140.00	20,000	15,860.00
Building Permits	21,832.20	35,266.40	150,000	114,733.60
Fee Office Charges	423,583.95	3,801,075.54	5,224,000	1,422,924.46
Service Fees	4,107.45	25,803.32	274,350	248,546.68
Court Fines & Fees	-	-	-	-
Retail Sales	-	-	-	-
Concession & Commission	140.99	285.89	2,000	1,714.11
Leases	5,250.00	10,500.00	63,000	52,500.00
Surplus Property Sales	-	-	7,500	7,500.00
Interest Earned	99,530.81	189,936.19	370,000	180,063.81
From Federal Government	7,238.00	12,530.00	45,000	32,470.00
From State of Missouri	113,425.71	317,378.07	1,875,565	1,558,186.93
From Other Counties	5,308.00	6,688.00	29,050	22,362.00
From Cities	-	-	-	-
Other Non-governmental Reimb	19,916.30	19,916.30	600	(19,316.30)
Miscellaneous Reimbursements	11,295.22	11,338.93	2,200	(9,138.93)
Gifts & Donations	-	-	-	-
Other Misc. Revenue	14,245.09	17,345.88	18,912	1,566.53
Transfers In From Other Funds	186,873.81	189,144.45	-	(189,144.45)
Total General Fund	1,805,824.25	9,380,111.48	23,675,087	14,294,975.93

Clay County, Missouri
Revenues for the one month and two months ended February 28, 2017
Cash Basis

	One month ended 02/28/17	Two months ended 02/28/17	2017 Budget (less Carryover)	Amount Under (Over) Budget
220 Road & Bridge	591,262.69	3,804,524.59	8,208,398	4,403,873.88
240 Park	268,986.57	1,064,053.53	7,216,484	6,152,430.16
260 Prosecutor Training	295.42	610.14	4,050	3,439.86
264 Delinquent Sales Tax	3.05	8.62	50	41.38
265 Prosecutor Contingency	-	19,559.55	20,000	440.45
266 Prosecutor Check Collection	2,058.73	4,650.08	20,350	15,699.92
270 Drug Task Force	-	-	-	-
271 Law Enforcement Training	1,171.03	2,428.27	24,800	22,371.73
272 Work Release Program	-	825.00	15,000	14,175.00
278 Civil Fees	24,401.00	45,384.00	50,000	4,616.00
279 Law Enforcement	1,078,106.45	2,985,182.38	16,888,574	13,903,392.04
282 Emergency Communications	45,837.30	94,430.61	580,000	485,569.39
283 Law Library	-	-	46,000	46,000.00
285 Assessor	173,457.38	2,312,857.06	2,722,260	409,402.66
286 Inmate Security	2,307.74	4,906.79	34,000	29,093.21
289 Law Enforcement Capital Reserve	25,000.00	50,000.00	653,204	603,203.90
290 TIF	492,001.73	811,868.09	3,825,000	3,013,131.91
292 Federal Equitable Sharing	9.89	29.89	150	120.11
293 Domestic Violence	1,907.65	3,911.60	32,150	28,238.40
300 Use Tax - Capital Projects	135,783.78	239,731.74	1,280,000	1,040,268.26
301 Use Tax - Road & Bridge	134,778.45	236,923.85	1,268,500	1,031,576.15
302 Use Tax - Parks & Trails	135,569.73	248,518.78	1,285,330	1,036,810.72
305 Tax Collection Software	1,018.15	158,057.27	5,500	(152,557.27)
310 Debt Service	32.50	1,082.50	421,848	420,765.99
315 Health Benefits	381,325.22	765,134.04	4,554,240	3,789,105.96
401 Airport Construction	133,632.59	197,714.40	1,963,000	1,765,285.60
403 LINC	14.01	39.59	250	210.41
404 Juvenile Grants	-	-	-	-
504 Sheriff DARE	3.90	1,466.62	5,050	3,583.38
506 Sheriff Emerg. Fug. Apprehension	52,576.40	58,814.23	151,000	92,185.77
508 Sheriff Inmate	-	-	100,000	100,000.00
516 SOLVE	-	-	-	-
611 Prosecutor Retirement	-	11,628.00	10,982	(646.00)
641 Special Road Districts Fund	-	-	-	-
790 Land Trustee Agency Fund	-	-	-	-
933 Records Preservation	33,952.07	71,057.79	457,500	386,442.21
943 Collector TMF	43,543.57	291,397.16	453,000	161,602.84
944 K-9	10.56	634.91	125	(509.91)
946 Sheriff Revolving Fund	6,838.11	21,405.60	107,738	86,332.28
Total of All Funds	\$ 5,571,709.92	\$ 22,888,948.16	\$ 76,079,620	\$ 53,190,672.32

Clay County, Missouri
Expenditures for the one month and two months ended February 28, 2017
Cash Basis

	One month ended 02/28/17	Two months ended 02/28/17	2017 Budget	Amount Under (Over) Budget
100 General Fund				
Auditor	\$ 16,863.29	\$ 33,425.90	\$ 234,335	\$ 200,909.04
County Clerk	19,545.98	38,837.32	261,363	222,525.80
Treasurer	15,985.48	31,537.78	227,353	195,815.65
County Commission	16,097.44	31,297.46	222,343	191,045.54
Recorder of Deeds	30,307.28	59,172.45	407,460	348,287.11
Collector	91,741.08	162,923.56	860,901	697,977.19
Misc Tax Fees	6,351.51	10,935.48	50,000	39,064.52
Rainy Day	-	-	1,783,353	1,783,353.22
Public Administrator	49,757.02	99,209.28	674,890	575,680.74
Indigent Board & Care	1,504.00	1,504.00	78,000	76,496.00
Medical Examiner	-	-	290,000	290,000.00
Prosecutor	115,618.58	227,205.00	1,619,049	1,391,844.08
Support Recovery	74,958.22	147,496.69	1,241,201	1,093,704.78
Emergency Management	-	-	-	-
Division 1 Court	633.47	1,486.73	20,220	18,733.27
Division 2 Court	477.92	726.32	16,970	16,243.68
Division 3 Court	6,658.40	11,406.80	99,670	88,263.20
Division 4 Court	524.46	825.86	26,895	26,069.14
Division 5 Court	-	33.98	21,140	21,106.02
Division 6 Court	220.04	378.16	14,240	13,861.84
Division 7 Court	209.81	209.81	14,140	13,930.19
Family Court Administrator	1,600.00	3,212.00	46,040	42,828.00
Drug Court Administrator	289.38	341.36	3,900	3,558.64
Division 9	85.49	600.62	14,690	14,089.38
Division 1 Reporter	194.17	194.17	5,000	4,805.83
Division 2 Reporter	-	24.49	5,050	5,025.51
Division 3 Reporter	-	-	5,650	5,650.00
Division 4 Reporter	101.65	101.65	4,400	4,298.35
Circuit Court Executive Secretary	1,346.63	1,768.20	25,804	24,035.86
Jury Supervisor	-	-	7,000	7,000.00
Law Library	17,074.05	21,012.10	60,000	38,987.90
Circuit Clerk	37,538.12	66,911.33	272,325	205,413.41
Circuit Clerk JIS	41,968.09	82,809.50	754,184	671,374.19
Jury Fees & Court	3,060.00	7,352.50	100,000	92,647.50
Office of Dispute Resolution Services	20,756.84	36,627.44	251,422	214,794.80
Juvenile - Administration	131,936.56	254,455.31	1,915,499	1,661,044.15
Juvenile - Detention	58,004.29	117,029.21	892,661	775,631.95
Juvenile - Group Homes	53,929.40	107,001.14	763,659	656,658.17
County Administrator	13,360.48	26,272.40	176,754	150,481.28
Purchasing	16,227.23	34,930.45	396,110	361,179.77
Human Resources	37,109.11	62,111.54	2,505,123	2,443,011.42
Finance	29,854.65	58,937.69	706,842	647,904.23
County Counselor	16,569.66	32,740.30	288,844	256,103.93
Planning & Zoning	20,266.36	38,933.40	368,674	329,740.72
Central Services - Mail Room	-	-	-	-
Information Technology	96,141.71	152,758.60	2,656,503	2,503,744.84
Facilities Management	85,864.71	134,525.86	3,390,745	3,256,219.35
Utilities	65,011.27	65,011.27	1,626,675	1,561,663.73
Contributions to External Programs	-	-	382,946	382,946.00
Government Association Membership	-	-	75,250	75,250.00
Election Commission	-	-	524,665	524,665.00
Benefits and Insurances	199,184.64	379,264.40	4,990,723	4,611,458.95
County Elections	-	-	275,000	275,000.00
Debt Service	-	-	-	-
Judgements and Settlements	-	-	-	-

Clay County, Missouri
Expenditures for the one month and two months ended February 28, 2017
Cash Basis

	<u>One month ended 02/28/17</u>	<u>Two months ended 02/28/17</u>	<u>2017 Budget</u>	<u>Amount Under (Over) Budget</u>
Emergency Account	-	-	1,951,089	1,951,089.00
Capital Projects	-	-	-	-
Public Services	29,342.17	59,287.88	624,407	565,119.11
Tourism	12,475.36	21,822.49	440,833	419,010.51
Airport Operations	18,265.88	33,904.64	293,920	260,015.15
Judicial Expense	1,228.42	2,302.01	40,000	37,697.99
Transfers Out	1,801.73	1,072,932.82	7,293,178	6,220,245.26
Total General Fund	1,458,042.03	3,733,789.35	42,299,090	38,565,300.89
220 Road & Bridge	2,311,971.15	2,550,816.17	9,908,399	7,357,582.48
240 Park	235,686.01	418,884.54	7,216,484	6,797,599.32
260 Prosecutor Training	1,321.87	1,321.87	13,956	12,634.13
264 Delinquent Sales Tax	-	-	5,002	5,002.00
265 Prosecutor Contingency	2,088.21	2,088.21	20,000	17,911.79
266 Prosecutor Check Collection	1,379.84	5,897.34	43,120	37,222.66
270 Drug Task Force	-	-	-	-
271 Law Enforcement Training	900.00	2,043.00	64,374	62,331.00
272 Work Release Program	-	-	15,000	15,000.00
278 Civil Fees	106.89	106.89	50,000	49,893.11
279 Law Enforcement	1,218,817.03	2,232,334.03	18,077,256	15,844,921.83
282 Emergency Communications	54,044.93	54,044.93	724,928	670,883.07
283 Law Library	-	-	59,139	59,139.00
285 Assessor	226,519.32	458,509.84	3,956,286	3,497,776.26
286 Inmate Security	-	-	340,310	340,310.00
289 Law Enforcement Capital Reserve	-	-	1,662,554	1,662,554.45
290 TIF	250,165.74	1,374,708.71	5,094,313	3,719,604.29
292 Federal Equitable Sharing	-	-	21,009	21,009.00
293 Domestic Violence	-	-	37,423	37,423.00
300 Use Tax - Capital Projects	-	-	2,756,027	2,756,026.69
301 Use Tax - Road & Bridge	-	-	1,518,500	1,518,500.00
302 Use Tax - Parks & Trails	20,328.97	39,980.03	3,251,752	3,211,772.24
305 Tax Collection Software	-	-	118,506	118,506.00
310 Debt Service	32.50	1,082.50	421,848	420,765.99
315 Health Benefits	313,976.16	790,085.89	8,000,118	7,210,032.11
401 Airport Construction	19,626.53	37,674.49	3,263,000	3,225,325.80
403 LINC	-	-	23,193	23,193.00
404 Juvenile Grants	-	-	-	-
504 Sheriff DARE	-	-	6,095	6,095.00
506 Sheriff Emerg. Fug. Apprehension	37,130.32	45,086.19	151,000	105,913.81
508 Sheriff Inmate	-	-	133,190	133,190.00
516 SOLVE	-	-	-	-
611 Prosecutor Retirement	969.00	1,938.00	11,628	9,690.00
641 Special Road Districts Fund	-	-	-	-
790 Land Trustee Agency Fund	-	-	8,228	8,228.00
933 Records Preservation	30,338.22	68,906.68	1,227,946	1,159,039.32
943 Collector TMF	147,363.99	175,140.00	453,000	277,860.16
944 K-9	198.98	698.98	14,055	13,355.92
946 Sheriff Revolving	14,856.06	26,626.15	249,458	222,831.43
Total of All Funds	\$ 6,345,863.75	\$ 12,021,763.79	\$ 111,216,188	\$ 99,194,423.75

Clay County, Missouri
Comparison of Revenues for the
One month ended February 28, 2017 and February 29, 2016
Cash Basis

	One month ended 02/28/17	One month ended 02/29/16	Variance Current Year Over (Under) Prior Year
100 General Fund			
Sales and Use Taxes	\$ 566,831.96	\$ 441,227.82	\$ 125,604.14
Property Taxes	306,943.71	316,371.59	(9,427.88)
Marriage Licenses	3.76	254.99	(251.23)
Amusement Licenses	16,447.29	121,336.80	(104,889.51)
Auctioneer Licenses	52.00	104.00	(52.00)
Liquor Licenses	28.00	542.67	(514.67)
Firearm Permits	80.00	-	80.00
Inspection Fees	2,690.00	1,070.00	1,620.00
Building Permits	21,832.20	6,403.40	15,428.80
Fee Office Charges	423,583.95	404,822.99	18,760.96
Service Fees	4,107.45	1,973.55	2,133.90
Court Fines & Fees	-	-	-
Retail Sales	-	-	-
Concession & Commission	140.99	137.54	3.45
Leases	5,250.00	10,500.00	(5,250.00)
Surplus Property Sales	-	-	-
Interest Earned	99,530.81	84,368.65	15,162.16
From Federal Government	7,238.00	16,464.00	(9,226.00)
From State of Missouri	113,425.71	116,847.28	(3,421.57)
From Other Counties	5,308.00	(10,046.00)	15,354.00
From Cities	-	-	-
Other Non-governmental Reimb	19,916.30	-	19,916.30
Miscellaneous Reimbursements	11,295.22	60.60	11,234.62
Gifts & Donations	-	-	-
Other Misc. Revenue	14,245.09	10,072.55	4,172.54
Transfers In From Other Funds	186,873.81	163,854.53	23,019.28
Total General Fund	1,805,824.25	1,686,366.96	119,457.29

Clay County, Missouri
Comparison of Revenues for the
One month ended February 28, 2017 and February 29, 2016
Cash Basis

	One month ended 02/28/17	One month ended 02/29/16	Variance Current Year Over (Under) Prior Year	
220	Road & Bridge	591,262.69	568,470.78	22,791.91
240	Park	268,986.57	543,381.08	(274,394.51)
260	Prosecutor Training	295.42	277.01	18.41
264	Delinquent Sales Tax	3.05	9.52	(6.47)
265	Prosecutor Contingency	-	-	-
266	Prosecutor Check Collection	2,058.73	1,714.03	344.70
270	Drug Task Force	-	-	-
271	Law Enforcement Training	1,171.03	1,116.13	54.90
272	Work Release Program	-	-	-
278	Civil Fees	24,401.00	20,506.51	3,894.49
279	Law Enforcement	1,078,106.45	1,291,260.51	(213,154.06)
282	Emergency Communications	45,837.30	50,272.65	(4,435.35)
283	Law Library	-	-	-
285	Assessor	173,457.38	170,351.11	3,106.27
286	Inmate Security	2,307.74	2,443.91	(136.17)
289	Law Enforcement Capital Reserve	25,000.00	25,000.00	-
290	TIF	492,001.73	448,760.36	43,241.37
292	Federal Equitable Sharing	9.89	12,521.08	(12,511.19)
293	Domestic Violence	1,907.65	1,769.73	137.92
300	Use Tax - Capital Projects	135,783.78	148,422.61	(12,638.83)
301	Use Tax - Road & Bridge	134,778.45	146,637.73	(11,859.28)
302	Use Tax - Parks & Trails	135,569.73	147,983.48	(12,413.75)
305	Tax Collection Software	1,018.15	6,321.33	(5,303.18)
310	Debt Service	32.50	-	32.50
315	Health Benefits	381,325.22	390,776.04	(9,450.82)
401	Airport Construction	133,632.59	55,903.95	77,728.64
403	LINC	14.01	40.77	(26.76)
404	Juvenile Grants	-	1.05	(1.05)
504	Sheriff DARE	3.90	-	3.90
506	Sheriff Emerg. Fug. Apprehension	52,576.40	945.68	51,630.72
508	Sheriff Inmate	-	-	-
516	SOLVE	-	1.06	(1.06)
611	Prosecutor Retirement	-	-	-
641	Special Road Districts Fund	-	-	-
790	Land Trustee Agency Fund	-	-	-
933	Records Preservation	33,952.07	30,710.72	3,241.35
943	Collector TMF	43,543.57	43,889.17	(345.60)
944	K-9	10.56	153.73	(143.17)
946	Sheriff Revolving	6,838.11	39,395.94	(32,557.83)
	Total of All Funds	\$ 5,571,709.92	\$ 5,835,404.63	\$ (263,694.71)

Clay County, Missouri
Comparison of Expenditures for the
One month ended February 28, 2017 and February 29, 2016
Cash Basis

	One month ended 02/28/17	One month ended 02/29/16	Variance Current Year Over (Under) Prior Year
100 General Fund			
Auditor	\$ 16,863.29	\$ 16,950.11	\$ (86.82)
County Clerk	19,545.98	16,898.73	2,647.25
Treasurer	15,985.48	14,121.00	1,864.48
County Commission	16,097.44	15,011.27	1,086.17
Recorder of Deeds	30,307.28	29,913.22	394.06
Collector	91,741.08	58,820.96	32,920.12
Misc Tax Fees	6,351.51	-	6,351.51
Rainy Day	-	-	-
Public Administrator	49,757.02	42,222.77	7,534.25
Indigent Board & Care	1,504.00	3,349.46	(1,845.46)
Medical Examiner	-	-	-
Prosecutor	115,618.58	116,479.38	(860.80)
Support Recovery	74,958.22	76,743.15	(1,784.93)
Emergency Management	-	-	-
Division 1 Court	633.47	248.40	385.07
Division 2 Court	477.92	248.40	229.52
Division 3 Court	6,658.40	248.40	6,410.00
Division 4 Court	524.46	248.40	276.06
Division 5 Court	-	25.97	(25.97)
Division 6 Court	220.04	150.00	70.04
Division 7 Court	209.81	150.00	59.81
Family Court Administrator	1,600.00	1,600.00	-
Drug Court Administrator	289.38	235.49	53.89
Division 9	85.49	-	85.49
Division 1 Reporter	194.17	-	194.17
Division 2 Reporter	-	66.64	(66.64)
Division 3 Reporter	-	-	-
Division 4 Reporter	101.65	-	101.65
Circuit Court Executive Secretary	1,346.63	626.95	719.68
Jury Supervisor	-	-	-
Law Library	17,074.05	13,592.50	3,481.55
Circuit Clerk	37,538.12	9,540.53	27,997.59
Circuit Clerk JIS	41,968.09	41,038.93	929.16
Jury Fees & Court	3,060.00	2,400.00	660.00
Office of Dispute Resolution Services	20,756.84	22,704.32	(1,947.48)
Juvenile - Administration	131,936.56	120,837.44	11,099.12
Juvenile - Detention	58,004.29	52,251.99	5,752.30
Juvenile - Group Homes	53,929.40	63,055.23	(9,125.83)
County Administrator	13,360.48	16,555.69	(3,195.21)
Purchasing	16,227.23	12,043.03	4,184.20
Human Resources	37,109.11	26,359.18	10,749.93
Finance	29,854.65	23,617.54	6,237.11
County Counselor	16,569.66	14,112.06	2,457.60
Planning & Zoning	20,266.36	19,058.57	1,207.79
Central Services - Mail Room	-	-	-
Information Technology	96,141.71	105,329.47	(9,187.76)
Facilities Management	85,864.71	114,949.99	(29,085.28)
Utilities	65,011.27	34,558.16	30,453.11
Contributions to External Programs	-	240,646.58	(240,646.58)
Government Association Membership	-	4,131.00	(4,131.00)
Election Commission	-	-	-
Benefits and Insurances	199,184.64	179,135.49	20,049.15
County Elections	-	-	-
Debt Service	-	-	-
Judgements and Settlements	-	-	-

Clay County, Missouri
Comparison of Expenditures for the
One month ended February 28, 2017 and February 29, 2016
Cash Basis

	One month ended 02/28/17	One month ended 02/29/16	Variance Current Year Over (Under) Prior Year
Emergency Account	-	-	-
Capital Projects	-	-	-
Public Services	29,342.17	21,279.30	8,062.87
Tourism	12,475.36	3,576.28	8,899.08
Airport Operations	18,265.88	9,552.90	8,712.98
Judicial Expense	1,228.42	1,793.05	(564.63)
Transfers Out	1,801.73	195,336.51	(193,534.78)
Total General Fund	1,458,042.03	1,741,814.44	(283,772.41)
220 Road & Bridge	2,311,971.15	1,877,820.75	434,150.40
240 Park	235,686.01	267,835.39	(32,149.38)
260 Prosecutor Training	1,321.87	-	1,321.87
264 Delinquent Sales Tax	-	-	-
265 Prosecutor Contingency	2,088.21	2,335.05	(246.84)
266 Prosecutor Check Collection	1,379.84	2,142.53	(762.69)
270 Drug Task Force	-	-	-
271 Law Enforcement Training	900.00	776.59	123.41
272 Work Release Program	-	-	-
278 Civil Fees	106.89	912.23	(805.34)
279 Law Enforcement	1,218,817.03	1,224,444.68	(5,627.65)
282 Emergency Communications	54,044.93	52,254.40	1,790.53
283 Law Library	-	-	-
285 Assessor	226,519.32	211,709.49	14,809.83
286 Inmate Security	-	-	-
289 Law Enforcement Capital Reserve	-	-	-
290 TIF	250,165.74	219,350.11	30,815.63
292 Federal Equitable Sharing	-	1,622.70	(1,622.70)
293 Domestic Violence	-	-	-
300 Use Tax - Capital Projects	-	-	-
301 Use Tax - Road & Bridge	-	-	-
302 Use Tax - Parks & Trails	20,328.97	22,258.55	(1,929.58)
305 Tax Collection Software	-	-	-
310 Debt Service	32.50	-	32.50
315 Health Benefits	313,976.16	305,047.97	8,928.19
401 Airport Construction	19,626.53	29,589.62	(9,963.09)
403 LINC	-	-	-
404 Juvenile Grants	-	-	-
504 Sheriff DARE	-	-	-
506 Sheriff Emerg. Fug. Apprehension	37,130.32	8,289.25	28,841.07
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	30,338.22	32,747.88	(2,409.66)
943 Collector TMF	147,363.99	127,494.80	19,869.19
944 K-9	198.98	-	198.98
946 Sheriff Revolving	14,856.06	9,924.53	4,931.53
Total of All Funds	\$ 6,345,863.75	\$ 6,139,016.96	\$ 206,846.79

Clay County, Missouri
Comparison of Revenues for the
Two months ended February 28, 2017 and February 29, 2016
Cash Basis

	Two months ended 02/28/17	Two months ended 02/29/16	Variance Current Year Over (Under) Prior Year
100 General Fund			
Sales and Use Taxes	\$ 1,770,461.89	\$ 1,325,580.12	\$ 444,881.77
Property Taxes	2,870,526.62	3,037,296.49	(166,769.87)
Marriage Licenses	214.38	286.17	(71.79)
Amusement Licenses	94,530.29	125,384.30	(30,854.01)
Auctioneer Licenses	208.00	416.00	(208.00)
Liquor Licenses	939.33	1,878.83	(939.50)
Firearm Permits	1,882.00	923.00	959.00
Inspection Fees	4,140.00	2,020.00	2,120.00
Building Permits	35,266.40	10,465.10	24,801.30
Fee Office Charges	3,801,075.54	3,659,663.50	141,412.04
Service Fees	25,803.32	17,170.52	8,632.80
Court Fines & Fees	-	-	-
Retail Sales	-	-	-
Concession & Commission	285.89	272.78	13.11
Leases	10,500.00	10,500.00	-
Surplus Property Sales	-	9,328.50	(9,328.50)
Interest Earned	189,936.19	135,713.39	54,222.80
From Federal Government	12,530.00	16,464.00	(3,934.00)
From State of Missouri	317,378.07	386,225.62	(68,847.55)
From Other Counties	6,688.00	4,448.00	2,240.00
From Cities	-	-	-
Other Non-governmental Reimb	19,916.30	252.00	19,664.30
Miscellaneous Reimbursements	11,338.93	100.08	11,238.85
Gifts & Donations	-	-	-
Other Misc. Revenue	17,345.88	11,746.79	5,599.09
Transfers In From Other Funds	189,144.45	163,854.53	25,289.92
Total General Fund	9,380,111.48	8,919,989.72	460,121.76

Clay County, Missouri
Comparison of Revenues for the
Two months ended February 28, 2017 and February 29, 2016
Cash Basis

	Two months ended 02/28/17	Two months ended 02/29/16	Variance Current Year Over (Under) Prior Year	
220	Road & Bridge	3,804,524.59	3,860,352.96	(55,828.37)
240	Park	1,064,053.53	904,913.37	159,140.16
260	Prosecutor Training	610.14	688.18	(78.04)
264	Delinquent Sales Tax	8.62	13.11	(4.49)
265	Prosecutor Contingency	19,559.55	19,724.68	(165.13)
266	Prosecutor Check Collection	4,650.08	3,917.24	732.84
270	Drug Task Force	-	-	-
271	Law Enforcement Training	2,428.27	2,759.56	(331.29)
272	Work Release Program	825.00	2,242.58	(1,417.58)
278	Civil Fees	45,384.00	39,818.79	5,565.21
279	Law Enforcement	2,985,182.38	2,811,487.81	173,694.57
282	Emergency Communications	94,430.61	99,664.05	(5,233.44)
283	Law Library	-	-	-
285	Assessor	2,312,857.06	2,208,372.57	104,484.49
286	Inmate Security	4,906.79	5,577.80	(671.01)
289	Law Enforcement Capital Reserve	50,000.00	50,000.00	-
290	TIF	811,868.09	718,501.44	93,366.65
292	Federal Equitable Sharing	29.89	12,541.81	(12,511.92)
293	Domestic Violence	3,911.60	4,095.88	(184.28)
300	Use Tax - Capital Projects	239,731.74	234,013.75	5,717.99
301	Use Tax - Road & Bridge	236,923.85	231,578.08	5,345.77
302	Use Tax - Parks & Trails	248,518.78	238,631.42	9,887.36
305	Tax Collection Software	158,057.27	162,778.03	(4,720.76)
310	Debt Service	1,082.50	1,050.00	32.50
315	Health Benefits	765,134.04	778,866.46	(13,732.42)
401	Airport Construction	197,714.40	126,802.01	70,912.39
403	LINC	39.59	56.36	(16.77)
404	Juvenile Grants	-	1.44	(1.44)
504	Sheriff DARE	1,466.62	-	1,466.62
506	Sheriff Emerg. Fug. Apprehension	58,814.23	1,144.05	57,670.18
508	Sheriff Inmate	-	-	-
516	SOLVE	-	1.45	(1.45)
611	Prosecutor Retirement	11,628.00	7,752.00	3,876.00
641	Special Road Districts Fund	-	3.29	(3.29)
790	Land Trustee Agency Fund	-	-	-
933	Records Preservation	71,057.79	63,764.91	7,292.88
943	Collector TMF	291,397.16	260,871.77	30,525.39
944	K-9	634.91	161.22	473.69
946	Sheriff Revolving	21,405.60	79,010.52	(57,604.92)
	Total of All Funds	\$ 22,888,948.16	\$ 21,851,148.31	\$ 1,037,799.85

Clay County, Missouri
Comparison of Expenditures for the
Two months ended February 28, 2017 and February 29, 2016
Cash Basis

	Two months ended 02/28/17	Two months ended 02/29/16	Variance Current Year Over (Under) Prior Year
100 General Fund			
Auditor	\$ 33,425.90	\$ 32,352.25	\$ 1,073.65
County Clerk	38,837.32	34,452.21	4,385.11
Treasurer	31,537.78	28,184.09	3,353.69
County Commission	31,297.46	29,243.09	2,054.37
Recorder of Deeds	59,172.45	58,377.63	794.82
Collector	162,923.56	105,097.31	57,826.25
Misc Tax Fees	10,935.48	-	10,935.48
Rainy Day	-	-	-
Public Administrator	99,209.28	88,821.39	10,387.89
Indigent Board & Care	1,504.00	3,349.46	(1,845.46)
Medical Examiner	-	-	-
Prosecutor	227,205.00	224,503.82	2,701.18
Support Recovery	147,496.69	155,522.43	(8,025.74)
Emergency Management	-	-	-
Division 1 Court	1,486.73	632.54	854.19
Division 2 Court	726.32	496.80	229.52
Division 3 Court	11,406.80	3,816.19	7,590.61
Division 4 Court	825.86	496.80	329.06
Division 5 Court	33.98	25.97	8.01
Division 6 Court	378.16	603.00	(224.84)
Division 7 Court	209.81	150.00	59.81
Family Court Administrator	3,212.00	3,200.00	12.00
Drug Court Administrator	341.36	235.49	105.87
Division 9	600.62	-	600.62
Division 1 Reporter	194.17	-	194.17
Division 2 Reporter	24.49	218.73	(194.24)
Division 3 Reporter	-	439.98	(439.98)
Division 4 Reporter	101.65	-	101.65
Circuit Court Executive Secretary	1,768.20	1,187.99	580.21
Jury Supervisor	-	173.95	(173.95)
Law Library	21,012.10	16,174.45	4,837.65
Circuit Clerk	66,911.33	13,614.21	53,297.12
Circuit Clerk JIS	82,809.50	80,325.11	2,484.39
Jury Fees & Court	7,352.50	4,869.34	2,483.16
Office of Dispute Resolution Services	36,627.44	34,506.70	2,120.74
Juvenile - Administration	254,455.31	232,302.27	22,153.04
Juvenile - Detention	117,029.21	103,876.47	13,152.74
Juvenile - Group Homes	107,001.14	114,328.79	(7,327.65)
County Administrator	26,272.40	32,700.11	(6,427.71)
Purchasing	34,930.45	23,892.21	11,038.24
Human Resources	62,111.54	46,355.79	15,755.75
Finance	58,937.69	41,970.73	16,966.96
County Counselor	32,740.30	30,599.70	2,140.60
Planning & Zoning	38,933.40	35,899.35	3,034.05
Central Services - Mail Room	-	-	-
Information Technology	152,758.60	146,277.75	6,480.85
Facilities Management	134,525.86	181,944.79	(47,418.93)
Utilities	65,011.27	94,851.81	(29,840.54)
Contributions to External Programs	-	240,646.58	(240,646.58)
Government Association Membership	-	4,131.00	(4,131.00)
Election Commission	-	-	-
Benefits and Insurances	379,264.40	345,209.22	34,055.18
County Elections	-	-	-
Debt Service	-	-	-
Judgements and Settlements	-	-	-

Clay County, Missouri
Comparison of Expenditures for the
Two months ended February 28, 2017 and February 29, 2016
Cash Basis

	Two months ended 02/28/17	Two months ended 02/29/16	Variance Current Year Over (Under) Prior Year
Emergency Account	-	-	-
Capital Projects	-	-	-
Public Services	59,287.88	47,860.50	11,427.38
Tourism	21,822.49	7,100.37	14,722.12
Airport Operations	33,904.64	18,751.75	15,152.89
Judicial Expense	2,302.01	2,765.73	(463.72)
Transfers Out	1,072,932.82	954,480.59	118,452.23
Total General Fund	3,733,789.35	3,627,016.44	106,772.91
220 Road & Bridge	2,550,816.17	2,245,250.42	305,565.75
240 Park	418,884.54	480,136.70	(61,252.16)
260 Prosecutor Training	1,321.87	-	1,321.87
264 Delinquent Sales Tax	-	523.55	(523.55)
265 Prosecutor Contingency	2,088.21	2,335.05	(246.84)
266 Prosecutor Check Collection	5,897.34	5,598.76	298.58
270 Drug Task Force	-	-	-
271 Law Enforcement Training	2,043.00	776.59	1,266.41
272 Work Release Program	-	-	-
278 Civil Fees	106.89	912.23	(805.34)
279 Law Enforcement	2,232,334.03	2,174,515.12	57,818.91
282 Emergency Communications	54,044.93	52,254.40	1,790.53
283 Law Library	-	-	-
285 Assessor	458,509.84	448,682.48	9,827.36
286 Inmate Security	-	-	-
289 Law Enforcement Capital Reserve	-	-	-
290 TIF	1,374,708.71	219,350.11	1,155,358.60
292 Federal Equitable Sharing	-	1,622.70	(1,622.70)
293 Domestic Violence	-	-	-
300 Use Tax - Capital Projects	-	-	-
301 Use Tax - Road & Bridge	-	-	-
302 Use Tax - Parks & Trails	39,980.03	40,897.32	(917.29)
305 Tax Collection Software	-	-	-
310 Debt Service	1,082.50	1,050.00	32.50
315 Health Benefits	790,085.89	570,895.50	219,190.39
401 Airport Construction	37,674.49	34,680.17	2,994.32
403 LINC	-	-	-
404 Juvenile Grants	-	-	-
504 Sheriff DARE	-	-	-
506 Sheriff Emerg. Fug. Apprehension	45,086.19	10,579.07	34,507.12
508 Sheriff Inmate	-	-	-
516 SOLVE	-	-	-
611 Prosecutor Retirement	1,938.00	1,292.00	646.00
641 Special Road Districts Fund	-	-	-
790 Land Trustee Agency Fund	-	-	-
933 Records Preservation	68,906.68	69,372.00	(465.32)
943 Collector TMF	175,140.00	228,256.21	(53,116.21)
944 K-9	698.98	-	698.98
946 Sheriff Revolving	26,626.15	24,956.00	1,670.15
Total of All Funds	\$ 12,021,763.79	\$ 10,240,952.82	\$ 1,780,810.97



Carol McCaslin

Clay County, Missouri Auditor

1 Courthouse Square,
Liberty, MO 64068
Phone: (816) 407-3592
Fax: (816) 407-3591

www.claycountymo.gov/auditor/reports