

Clay County, Missouri

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October 2017

Monthly Report

Auditor's Cash Basis



Carol McCaslin

Clay County, Missouri Auditor

Table of Contents

Statement of Unencumbered cash as of October 31, 2017	Page 3
Statement of Revenues and Expenditures for the one month ended October 31, 2017	Page 4
Statement of Revenues and Expenditures for the ten months ended October 31, 2017	Page 5
Revenues for the one month and ten months ended October 31, 2017	Page 6
Expenditures for the one month and ten months ended October 31, 2017	Page 8
Comparison of Revenues – one month ended October 31, 2017 and 2016	Page 10
Comparison of Expenditures – one month ended October 31, 2017 and 2016	Page 12
Comparison of Revenues – ten months ended October 31, 2017 and 2016	Page 14
Comparison of Expenditures – ten months ended October 31, 2017 and 2016	Page 16

Clay County, Missouri
Statement of Unencumbered Cash
As of October 31, 2017

Fund Name	Fund Number	Eden Cash Balance	Less Encumbrances	Less		Unencumbered Cash
				Warrants Payable		
General	100	\$ 20,969,923.36	\$ 2,229,221.86	\$ 45,567.99		\$ 18,695,133.51
Road & Bridge	220	2,060,679.91	567,958.77	859.93		1,491,861.21
Park	240	1,021,314.89	271,911.48	-		749,403.41
Prosecutor Training	260	6,997.41	-	-		6,997.41
Delinquent Sales Tax	264	5,086.35	-	-		5,086.35
Prosecutor Contingency	265	1,732.96	-	-		1,732.96
Prosecutor Check Collection	266	16,052.16	-	-		16,052.16
Law Enforcement Training	271	43,816.61	1,111.44	-		42,705.17
Work Release Program	272	38,709.63	4,908.00	-		33,801.63
Civil Fees	278	32,012.30	591.55	-		31,420.75
Law Enforcement	279	1,095,173.32	186,398.77	-		908,774.55
Emergency Communications	282	226,750.71	12,318.15	-		214,432.56
Assessor	285	2,135,137.32	313,830.85	-		1,821,306.47
Inmate Security	286	244,091.92	1,782.15	-		242,309.77
Law Enforcement Capital Reserve	289	1,262,788.35	10,050.00	-		1,252,738.35
TIF	290	1,803,234.93	-	-		1,803,234.93
Federal Equitable Sharing	292	53,730.35	27.00	-		53,703.35
Domestic Violence	293	5,183.50	-	-		5,183.50
Use Tax - Capital Projects	300	1,956,622.54	786,127.13	-		1,170,495.41
Use Tax - Road & Bridge	301	308,562.42	15,264.00	-		293,298.42
Use Tax - Parks & Trails	302	1,190,301.56	374,600.71	-		815,700.85
Tax Collection Software	305	13,456.37	-	-		13,456.37
Health Benefits	315	3,161,138.52	-	-		3,161,138.52
Airport Construction	401	1,608,346.23	82,602.90	-		1,525,743.33
LINC	403	23,423.98	-	-		23,423.98
Juvenile Grants	404	-	-	-		-
Sheriff D.A.R.E.	504	10,381.96	-	-		10,381.96
SOLVE	516	-	-	-		-
Prosecutor Retirement	611	2,584.00	-	-		2,584.00
Special Road Districts Fund	641	-	-	-		-
Land Trustee Agency Fund	790	9,363.27	-	-		9,363.27
Records Preservation	933	899,467.20	-	-		899,467.20
Collector TMF	943	419,914.30	2,500.00	-		417,414.30
K-9	944	15,349.07	-	-		15,349.07
Sheriff Revolving	946	323,805.34	-	-		323,805.34
		\$ 40,965,132.74	\$ 4,861,204.76	\$ 46,427.92		\$ 36,057,500.06

Clay County, Missouri
Statement of Revenues and Expenditures - Cash Basis
For the one month October 31, 2017

Fund Name	Fund Number	Revenues	Expenditures	Net
General	100	\$ 1,205,149.89	\$ 1,753,572.49	\$ (548,422.60)
Road & Bridge	220	254,202.41	198,176.09	56,026.32
Park	240	219,344.82	386,112.24	(166,767.42)
Prosecutor Training	260	310.08	538.24	(228.16)
Delinquent Sales Tax	264	7.91	-	7.91
Prosecutor Contingency	265	-	1,173.92	(1,173.92)
Prosecutor Check Collection	266	2,269.86	1,549.87	719.99
Drug Task Force	270	-	-	-
Law Enforcement Training	271	8,898.85	6,399.03	2,499.82
Work Release Program	272	2,327.00	-	2,327.00
Civil Fees	278	-	8,240.45	(8,240.45)
Law Enforcement	279	1,333,801.28	1,338,113.61	(4,312.33)
Emergency Communications	282	46,497.01	57,050.73	(10,553.72)
Law Library	283	-	-	-
Assessor	285	18,595.56	220,612.91	(202,017.35)
Inmate Security	286	2,628.27	710.59	1,917.68
Law Enforcement Capital Reserve	289	25,000.00	9,150.00	15,850.00
TIF	290	262,730.31	-	262,730.31
Federal Equitable Sharing	292	75.88	-	75.88
Domestic Violence	293	2,949.03	-	2,949.03
Use Tax - Capital Projects	300	48,082.04	374,774.29	(326,692.25)
Use Tax - Road & Bridge	301	46,013.24	465,690.25	(419,677.01)
Use Tax - Parks & Trails	302	46,696.18	178,270.36	(131,574.18)
Tax Collection Software	305	4,623.46	165,573.75	(160,950.29)
Debt Service	310	-	-	-
Health Benefits	315	392,190.81	401,150.83	(8,960.02)
Airport Construction	401	95,894.50	78,745.03	17,149.47
LINC	403	36.38	-	36.38
Juvenile Grants	404	-	-	-
Sheriff DARE	504	14.78	-	14.78
Sheriff Emerg. Fug. Apprehension	506	19,694.27	728.50	18,965.77
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	44,239.21	29,105.80	15,133.41
Collector TMF	943	22,919.09	119,949.86	(97,030.77)
K-9	944	96.67	679.90	(583.23)
Sheriff Revolving	946	3,205.32	3,453.36	(248.04)
		\$ 4,108,494.11	\$ 5,800,491.10	\$ (1,691,996.99)

Clay County, Missouri
Statement of Revenues and Expenditures - Cash Basis
For the ten months ended October 31, 2017

Fund Name	Fund Number	Revenues	Expenditures	Net
General	100	\$ 22,463,311.82	\$ 22,131,927.62	\$ 331,384.20
Road & Bridge	220	6,203,488.08	6,223,509.18	(20,021.10)
Park	240	5,333,110.03	4,591,596.61	741,513.42
Prosecutor Training	260	3,397.68	6,017.02	(2,619.34)
Delinquent Sales Tax	264	41.32	-	41.32
Prosecutor Contingency	265	19,559.55	18,267.04	1,292.51
Prosecutor Check Collection	266	17,870.96	21,907.06	(4,036.10)
Drug Task Force	270	-	-	-
Law Enforcement Training	271	21,243.42	18,947.09	2,296.33
Work Release Program	272	31,313.76	-	31,313.76
Civil Fees	278	50,000.00	22,980.61	27,019.39
Law Enforcement	279	14,226,718.44	13,747,524.17	479,194.27
Emergency Communications	282	466,699.44	575,382.13	(108,682.69)
Law Library	283	-	-	-
Assessor	285	2,762,234.96	2,416,456.79	345,778.17
Inmate Security	286	28,275.08	28,889.86	(614.78)
Law Enforcement Capital Reserve	289	250,000.00	189,600.27	60,399.73
TIF	290	3,503,373.44	3,509,118.24	(5,744.80)
Federal Equitable Sharing	292	48,097.73	9,425.80	38,671.93
Domestic Violence	293	26,793.51	24,817.44	1,976.07
Use Tax - Capital Projects	300	1,085,394.24	1,192,670.26	(107,276.02)
Use Tax - Road & Bridge	301	1,070,267.69	1,189,546.06	(119,278.37)
Use Tax - Parks & Trails	302	1,097,291.98	1,439,180.63	(341,888.65)
Tax Collection Software	305	171,012.31	165,573.75	5,438.56
Debt Service	310	370,770.74	370,770.74	-
Health Benefits	315	3,877,980.64	3,875,497.89	2,482.75
Airport Construction	401	1,998,460.80	719,599.60	1,278,861.20
LINC	403	223.88	-	223.88
Juvenile Grants	404	-	-	-
Sheriff DARE	504	5,531.63	-	5,531.63
Sheriff Emerg. Fug. Apprehension	506	186,133.82	136,230.47	49,903.35
Sheriff Inmate	508	-	-	-
SOLVE	516	-	-	-
Prosecutor Retirement	611	12,274.00	9,690.00	2,584.00
Special Road Districts Fund	641	-	-	-
Land Trustee Agency Fund	790	1,135.00	-	1,135.00
Records Preservation	933	411,148.35	314,328.74	96,819.61
Collector TMF	943	619,684.66	387,074.93	232,609.73
K-9	944	1,927.64	2,569.63	(641.99)
Sheriff Revolving	946	63,908.48	96,818.81	(32,910.33)
		\$ 66,428,675.08	\$ 63,435,918.44	\$ 2,992,756.64

Clay County, Missouri
Revenues for the one month and ten months ended October 31, 2017
Cash Basis

	One month ended 10/31/17	Ten months ended 10/31/17	2017 Budget (less Carryover)	Amount Under (Over) Budget
I00 General Fund				
Sales and Use Taxes	\$ 932,071.82	\$ 10,230,378.43	\$ 11,631,314	\$ 1,400,935.57
Property Taxes	9,014.30	3,074,463.43	3,681,796	607,332.57
Marriage Licenses	29.15	777.13	900	122.87
Amusement Licenses	-	145,677.79	130,000	(15,677.79)
Auctioneer Licenses	-	780.00	900	120.00
Liquor Licenses	985.00	130,002.45	130,000	(2.45)
Firearm Permits	1,431.00	18,828.00	18,000	(828.00)
Inspection Fees	2,900.00	30,540.00	20,000	(10,540.00)
Building Permits	19,875.50	194,532.44	150,000	(44,532.44)
Fee Office Charges	140,276.68	5,186,138.45	5,224,000	37,861.55
Service Fees	30,790.38	292,096.93	274,350	(17,746.93)
Court Fines & Fees	-	-	-	-
Retail Sales	-	-	-	-
Concession & Commission	155.48	1,421.17	2,000	578.83
Leases	5,250.00	52,500.00	63,000	10,500.00
Surplus Property Sales	-	2,930.68	7,500	4,569.32
Interest Earned	38,935.49	460,117.80	370,000	(90,117.80)
From Federal Government	1,374.50	40,277.18	49,618	9,340.82
From State of Missouri	5,521.24	1,495,460.69	1,884,565	389,104.31
From Other Counties	1,564.00	22,197.06	29,050	6,852.94
From Cities	-	3,750.00	-	(3,750.00)
Other Non-governmental Reimb	-	21,805.30	600	(21,205.30)
Miscellaneous Reimbursements	196.14	23,692.82	2,200	(21,492.82)
Gifts & Donations	-	-	-	-
Other Misc. Revenue	14,779.21	145,876.44	1,247,462	1,101,585.63
Transfers In From Other Funds	-	889,067.63	469,819	(419,248.47)
Total General Fund	1,205,149.89	22,463,311.82	25,387,074	2,923,762.41

Clay County, Missouri
Revenues for the one month and ten months ended October 31, 2017
Cash Basis

	One month ended 10/31/17	Ten months ended 10/31/17	2017 Budget (less Carryover)	Amount Under (Over) Budget	
220	Road & Bridge	254,202.41	6,203,488.08	8,208,398	2,004,910.39
240	Park	219,344.82	5,333,110.03	7,405,815	2,072,704.90
260	Prosecutor Training	310.08	3,397.68	4,050	652.32
264	Delinquent Sales Tax	7.91	41.32	50	8.68
265	Prosecutor Contingency	-	19,559.55	20,000	440.45
266	Prosecutor Check Collection	2,269.86	17,870.96	20,350	2,479.04
270	Drug Task Force	-	-	-	-
271	Law Enforcement Training	8,898.85	21,243.42	24,800	3,556.58
272	Work Release Program	2,327.00	31,313.76	15,000	(16,313.76)
278	Civil Fees	-	50,000.00	50,000	-
279	Law Enforcement	1,333,801.28	14,226,718.44	17,741,653	3,514,934.60
282	Emergency Communications	46,497.01	466,699.44	580,000	113,300.56
283	Law Library	-	-	46,000	46,000.00
285	Assessor	18,595.56	2,762,234.96	2,722,260	(39,975.24)
286	Inmate Security	2,628.27	28,275.08	34,000	5,724.92
289	Law Enforcement Capital Reserve	25,000.00	250,000.00	653,204	403,203.90
290	TIF	262,730.31	3,503,373.44	3,825,000	321,626.56
292	Federal Equitable Sharing	75.88	48,097.73	42,088	(6,009.73)
293	Domestic Violence	2,949.03	26,793.51	32,150	5,356.49
300	Use Tax - Capital Projects	48,082.04	1,085,394.24	1,280,000	194,605.76
301	Use Tax - Road & Bridge	46,013.24	1,070,267.69	1,268,500	198,232.31
302	Use Tax - Parks & Trails	46,696.18	1,097,291.98	1,293,830	196,537.52
305	Tax Collection Software	4,623.46	171,012.31	169,500	(1,512.31)
310	Debt Service	-	370,770.74	421,848	51,077.75
315	Health Benefits	392,190.81	3,877,980.64	4,554,240	676,259.36
401	Airport Construction	95,894.50	1,998,460.80	3,030,058	1,031,597.15
403	LINC	36.38	223.88	250	26.12
404	Juvenile Grants	-	-	-	-
504	Sheriff DARE	14.78	5,531.63	5,050	(481.63)
506	Sheriff Emerg. Fug. Apprehension	19,694.27	186,133.82	151,000	(35,133.82)
508	Sheriff Inmate	-	-	100,000	100,000.00
516	SOLVE	-	-	-	-
611	Prosecutor Retirement	-	12,274.00	11,628	(646.00)
641	Special Road Districts Fund	-	-	-	-
790	Land Trustee Agency Fund	-	1,135.00	-	(1,135.00)
933	Records Preservation	44,239.21	411,148.35	457,500	46,351.65
943	Collector TMF	22,919.09	619,684.66	453,000	(166,684.66)
944	K-9	96.67	1,927.64	125	(1,802.64)
946	Sheriff Revolving Fund	3,205.32	63,908.48	107,738	43,829.40
Total of All Funds	\$ 4,108,494.11	\$ 66,428,675.08	\$ 80,116,159	\$ 13,687,484.03	

Clay County, Missouri
Expenditures for the one month and ten months ended October 31, 2017
Cash Basis

	One month ended 10/31/17	Ten months ended 10/31/17	2017 Budget	Amount Under (Over) Budget
100 General Fund				
Auditor	\$ 17,855.23	\$ 202,685.19	\$ 234,335	\$ 31,649.75
County Clerk	19,753.97	216,549.20	261,363	44,813.92
Treasurer	16,211.14	175,657.85	227,353	51,695.58
County Commission	16,098.24	178,589.61	222,343	43,753.39
Recorder of Deeds	31,116.96	344,581.73	407,460	62,877.83
Collector	52,527.06	623,526.53	860,901	237,374.22
Misc Tax Fees	4,681.36	48,310.32	50,000	1,689.68
Rainy Day	-	-	1,743,017	1,743,017.47
Public Administrator	48,328.53	535,583.84	674,890	139,306.18
Indigent Board & Care	-	1,504.00	78,000	76,496.00
Medical Examiner	76,507.20	291,040.80	444,055	153,014.20
Prosecutor	114,782.40	1,288,454.93	1,619,049	330,594.15
Support Recovery	73,214.35	830,220.81	1,241,201	410,980.66
Emergency Management	-	-	-	-
Division 1 Court	553.05	4,332.47	20,220	15,887.53
Division 2 Court	548.50	7,980.14	16,970	8,989.86
Division 3 Court	248.40	71,791.29	99,670	27,878.71
Division 4 Court	248.40	5,728.48	26,895	21,166.52
Division 5 Court	-	3,741.19	21,140	17,398.81
Division 6 Court	249.31	5,607.08	14,240	8,632.92
Division 7 Court	-	3,360.77	14,140	10,779.23
Family Court Administrator	1,600.00	17,280.58	46,040	28,759.42
Drug Court Administrator	346.71	1,523.03	3,900	2,376.97
Division 9	159.33	2,734.15	14,690	11,955.85
Division 1 Reporter	28.29	258.84	5,000	4,741.16
Division 2 Reporter	348.43	1,044.92	5,050	4,005.08
Division 3 Reporter	-	1,419.43	5,650	4,230.57
Division 4 Reporter	-	993.09	4,400	3,406.91
Circuit Court Executive Secretary	667.36	7,906.39	25,804	17,897.67
Jury Supervisor	99.61	2,198.09	7,000	4,801.91
Law Library	-	58,927.95	60,000	1,072.05
Circuit Clerk	23,164.99	231,144.48	272,754	41,609.26
Circuit Clerk JIS	59,386.96	585,892.44	754,144	168,251.25
Jury Fees & Court	3,853.88	39,734.10	100,000	60,265.90
Office of Dispute Resolution Services	22,647.58	202,558.92	251,422	48,863.32
Juvenile - Administration	134,815.16	1,459,680.74	1,929,117	469,436.72
Juvenile - Detention	56,602.94	629,197.33	892,661	263,463.83
Juvenile - Group Homes	53,789.33	604,878.14	763,659	158,781.17
County Administrator	1,593.06	125,603.86	176,912	51,307.82
Purchasing	24,280.66	249,690.67	396,110	146,419.55
Human Resources	95,604.77	640,504.15	2,499,244	1,858,739.47
Finance	29,290.50	428,955.57	706,842	277,886.35
County Counselor	31,865.48	206,879.90	288,844	81,964.33
Planning & Zoning	20,586.49	224,605.29	368,674	144,068.83
Central Services - Mail Room	-	-	-	-
Information Technology	149,655.49	1,246,491.25	2,693,549	1,447,058.19
Facilities Management	121,372.32	1,387,631.80	3,468,403	2,080,771.41
Utilities	78,221.00	669,868.96	1,626,675	956,806.04
Contributions to External Programs	6,537.00	278,622.00	382,946	104,324.00
Government Association Membership	-	49,293.00	75,250	25,957.00
Election Commission	92,386.02	324,122.30	524,665	200,542.70
Benefits and Insurances	204,735.57	2,528,102.75	5,031,473	2,503,370.60
County Elections	-	87,828.84	275,000	187,171.16
Debt Service	-	-	-	-
Judgements and Settlements	-	-	-	-

Clay County, Missouri
Expenditures for the one month and ten months ended October 31, 2017
Cash Basis

	<u>One month ended 10/31/17</u>	<u>Ten months ended 10/31/17</u>	<u>2017 Budget</u>	<u>Amount Under (Over) Budget</u>
Emergency Account	-	-	1,951,089	1,951,089.00
Capital Projects	-	-	-	-
Public Services	30,816.86	400,307.34	770,029	369,721.65
Tourism	14,173.34	190,718.46	440,833	250,114.54
Airport Operations	18,079.40	199,757.83	293,920	94,161.96
Judicial Expense	3,282.60	29,902.22	40,000	10,097.78
Transfers Out	657.26	4,176,422.58	9,269,826	5,093,403.31
Total General Fund	<u>1,753,572.49</u>	<u>22,131,927.62</u>	<u>44,698,819</u>	<u>22,566,891.34</u>
220 Road & Bridge	198,176.09	6,223,509.18	10,308,845	4,085,336.01
240 Park	386,112.24	4,591,596.61	7,600,805	3,009,208.47
260 Prosecutor Training	538.24	6,017.02	13,667	7,649.73
264 Delinquent Sales Tax	-	-	5,095	5,095.03
265 Prosecutor Contingency	1,173.92	18,267.04	20,440	2,173.41
266 Prosecutor Check Collection	1,549.87	21,907.06	40,438	18,531.20
270 Drug Task Force	-	-	-	-
271 Law Enforcement Training	6,399.03	18,947.09	66,320	47,373.19
272 Work Release Program	-	-	22,396	22,395.87
278 Civil Fees	8,240.45	22,980.61	55,550	32,569.78
279 Law Enforcement	1,338,113.61	13,747,524.17	18,285,044	4,537,519.69
282 Emergency Communications	57,050.73	575,382.13	915,433	340,051.27
283 Law Library	-	-	59,139	59,139.00
285 Assessor	220,612.91	2,416,456.79	4,300,951	1,884,494.49
286 Inmate Security	710.59	28,889.86	278,701	249,811.31
289 Law Enforcement Capital Reserve	9,150.00	189,600.27	1,855,592	1,665,991.80
290 TIF	-	3,509,118.24	5,633,980	2,124,861.49
292 Federal Equitable Sharing	-	9,425.80	57,146	47,720.62
293 Domestic Violence	-	24,817.44	35,371	10,553.99
300 Use Tax - Capital Projects	374,774.29	1,192,670.26	3,337,858	2,145,187.99
301 Use Tax - Road & Bridge	465,690.25	1,189,546.06	1,696,341	506,794.73
302 Use Tax - Parks & Trails	178,270.36	1,439,180.63	2,805,403	1,366,222.42
305 Tax Collection Software	165,573.75	165,573.75	177,518	11,944.06
310 Debt Service	-	370,770.74	421,848	51,077.75
315 Health Benefits	401,150.83	3,875,497.89	7,712,896	3,837,397.88
401 Airport Construction	78,745.03	719,599.60	4,446,670	3,727,070.69
403 LINC	-	-	23,450	23,450.10
404 Juvenile Grants	-	-	-	-
504 Sheriff DARE	-	-	9,900	9,900.30
506 Sheriff Emerg. Fug. Apprehension	728.50	136,230.47	151,000	14,769.53
508 Sheriff Inmate	-	-	133,190	133,190.00
516 SOLVE	-	-	-	-
611 Prosecutor Retirement	969.00	9,690.00	11,628	1,938.00
641 Special Road Districts Fund	-	-	-	-
790 Land Trustee Agency Fund	-	-	8,228	8,228.27
933 Records Preservation	29,105.80	314,328.74	1,260,127	945,798.35
943 Collector TMF	119,949.86	387,074.93	620,455	233,380.31
944 K-9	679.90	2,569.63	16,116	13,546.33
946 Sheriff Revolving	3,453.36	96,818.81	460,109	363,290.44
Total of All Funds	<u>\$ 5,800,491.10</u>	<u>\$ 63,435,918.44</u>	<u>\$ 117,546,473</u>	<u>\$ 54,110,554.84</u>

Clay County, Missouri
Comparison of Revenues for the
One month ended October 31, 2017 and 2016
Cash Basis

	One month ended 10/31/17	One month ended 10/31/16	Variance Current Year Over (Under) Prior Year
100 General Fund			
Sales and Use Taxes	\$ 932,071.82	\$ 1,017,664.10	\$ (85,592.28)
Property Taxes	9,014.30	9,563.01	(548.71)
Marriage Licenses	29.15	24.21	4.94
Amusement Licenses	-	-	-
Auctioneer Licenses	-	52.00	(52.00)
Liquor Licenses	985.00	1,823.17	(838.17)
Firearm Permits	1,431.00	3,125.00	(1,694.00)
Inspection Fees	2,900.00	3,262.30	(362.30)
Building Permits	19,875.50	20,417.00	(541.50)
Fee Office Charges	140,276.68	148,069.04	(7,792.36)
Service Fees	30,790.38	10,502.77	20,287.61
Court Fines & Fees	-	-	-
Retail Sales	-	-	-
Concession & Commission	155.48	129.95	25.53
Leases	5,250.00	5,250.00	-
Surplus Property Sales	-	-	-
Interest Earned	38,935.49	29,014.70	9,920.79
From Federal Government	1,374.50	3,584.00	(2,209.50)
From State of Missouri	5,521.24	4,400.00	1,121.24
From Other Counties	1,564.00	5,982.00	(4,418.00)
From Cities	-	-	-
Other Non-governmental Reimb	-	-	-
Miscellaneous Reimbursements	196.14	39.48	156.66
Gifts & Donations	-	-	-
Other Misc. Revenue	14,779.21	21,525.84	(6,746.63)
Transfers In From Other Funds	-	1,662.30	(1,662.30)
Total General Fund	1,205,149.89	1,286,090.87	(80,940.98)

Clay County, Missouri
Comparison of Revenues for the
One month ended October 31, 2017 and 2016
Cash Basis

	One month ended 10/31/17	One month ended 10/31/16	Variance Current Year Over (Under) Prior Year	
220	Road & Bridge	254,202.41	345,966.99	(91,764.58)
240	Park	219,344.82	237,388.98	(18,044.16)
260	Prosecutor Training	310.08	379.29	(69.21)
264	Delinquent Sales Tax	7.91	5.66	2.25
265	Prosecutor Contingency	-	-	-
266	Prosecutor Check Collection	2,269.86	2,773.75	(503.89)
270	Drug Task Force	-	-	-
271	Law Enforcement Training	8,898.85	10,263.25	(1,364.40)
272	Work Release Program	2,327.00	-	2,327.00
278	Civil Fees	-	-	-
279	Law Enforcement	1,333,801.28	1,391,764.76	(57,963.48)
282	Emergency Communications	46,497.01	48,174.95	(1,677.94)
283	Law Library	-	-	-
285	Assessor	18,595.56	15,459.52	3,136.04
286	Inmate Security	2,628.27	3,142.19	(513.92)
289	Law Enforcement Capital Reserve	25,000.00	25,000.00	-
290	TIF	262,730.31	287,395.76	(24,665.45)
292	Federal Equitable Sharing	75.88	442.76	(366.88)
293	Domestic Violence	2,949.03	3,265.70	(316.67)
300	Use Tax - Capital Projects	48,082.04	81,044.61	(32,962.57)
301	Use Tax - Road & Bridge	46,013.24	79,531.02	(33,517.78)
302	Use Tax - Parks & Trails	46,696.18	81,077.84	(34,381.66)
305	Tax Collection Software	4,623.46	551.19	4,072.27
310	Debt Service	-	5,443.75	(5,443.75)
315	Health Benefits	392,190.81	385,219.68	6,971.13
401	Airport Construction	95,894.50	85,995.64	9,898.86
403	LINC	36.38	25.97	10.41
404	Juvenile Grants	-	0.66	(0.66)
504	Sheriff DARE	14.78	4.55	10.23
506	Sheriff Emerg. Fug. Apprehension	19,694.27	278.51	19,415.76
508	Sheriff Inmate	-	-	-
516	SOLVE	-	0.68	(0.68)
611	Prosecutor Retirement	-	-	-
641	Special Road Districts Fund	-	-	-
790	Land Trustee Agency Fund	-	-	-
933	Records Preservation	44,239.21	42,332.18	1,907.03
943	Collector TMF	22,919.09	17,131.33	5,787.76
944	K-9	96.67	156.81	(60.14)
946	Sheriff Revolving	3,205.32	403.02	2,802.30
	Total of All Funds	\$ 4,108,494.11	\$ 4,436,711.87	\$ (328,217.76)

Clay County, Missouri
Comparison of Expenditures for the
One month ended October 31, 2017 and 2016
Cash Basis

	One month ended 10/31/17	One month ended 10/31/16	Variance Current Year Over (Under) Prior Year
100 General Fund			
Auditor	\$ 17,855.23	\$ 17,025.19	\$ 830.04
County Clerk	19,753.97	19,468.05	285.92
Treasurer	16,211.14	16,624.73	(413.59)
County Commission	16,098.24	14,498.51	1,599.73
Recorder of Deeds	31,116.96	28,426.95	2,690.01
Collector	52,527.06	55,300.36	(2,773.30)
Misc Tax Fees	4,681.36	-	4,681.36
Rainy Day	-	-	-
Public Administrator	48,328.53	45,678.95	2,649.58
Indigent Board & Care	-	2,650.00	(2,650.00)
Medical Examiner	76,507.20	69,013.25	7,493.95
Prosecutor	114,782.40	125,080.04	(10,297.64)
Support Recovery	73,214.35	69,939.20	3,275.15
Emergency Management	-	-	-
Division 1 Court	553.05	248.40	304.65
Division 2 Court	548.50	766.86	(218.36)
Division 3 Court	248.40	4,623.39	(4,374.99)
Division 4 Court	248.40	886.79	(638.39)
Division 5 Court	-	494.43	(494.43)
Division 6 Court	249.31	1,432.66	(1,183.35)
Division 7 Court	-	331.09	(331.09)
Family Court Administrator	1,600.00	1,759.84	(159.84)
Drug Court Administrator	346.71	36.00	310.71
Division 9	159.33	1,083.71	(924.38)
Division 1 Reporter	28.29	-	28.29
Division 2 Reporter	348.43	449.77	(101.34)
Division 3 Reporter	-	338.18	(338.18)
Division 4 Reporter	-	814.08	(814.08)
Circuit Court Executive Secretary	667.36	518.89	148.47
Jury Supervisor	99.61	-	99.61
Law Library	-	1,305.00	(1,305.00)
Circuit Clerk	23,164.99	13,696.67	9,468.32
Circuit Clerk JIS	59,386.96	66,656.34	(7,269.38)
Jury Fees & Court	3,853.88	13,024.59	(9,170.71)
Office of Dispute Resolution Services	22,647.58	12,017.48	10,630.10
Juvenile - Administration	134,815.16	122,816.93	11,998.23
Juvenile - Detention	56,602.94	56,094.02	508.92
Juvenile - Group Homes	53,789.33	60,843.76	(7,054.43)
County Administrator	1,593.06	15,650.02	(14,056.96)
Purchasing	24,280.66	22,774.03	1,506.63
Human Resources	95,604.77	139,451.32	(43,846.55)
Finance	29,290.50	52,001.94	(22,711.44)
County Counselor	31,865.48	17,031.18	14,834.30
Planning & Zoning	20,586.49	41,947.31	(21,360.82)
Central Services - Mail Room	-	-	-
Information Technology	149,655.49	233,783.43	(84,127.94)
Facilities Management	121,372.32	74,138.35	47,233.97
Utilities	78,221.00	68,280.71	9,940.29
Contributions to External Programs	6,537.00	39,068.00	(32,531.00)
Government Association Membership	-	-	-
Election Commission	92,386.02	-	92,386.02
Benefits and Insurances	204,735.57	182,475.92	22,259.65
County Elections	-	-	-
Debt Service	-	-	-
Judgements and Settlements	-	-	-

Clay County, Missouri
Comparison of Expenditures for the
One month ended October 31, 2017 and 2016

Cash Basis

	One month ended 10/31/17	One month ended 10/31/16	Variance Current Year Over (Under) Prior Year
Emergency Account	-	-	-
Capital Projects	-	-	-
Public Services	30,816.86	40,594.15	(9,777.29)
Tourism	14,173.34	24,454.72	(10,281.38)
Airport Operations	18,079.40	15,398.85	2,680.55
Judicial Expense	3,282.60	1,803.48	1,479.12
Transfers Out	657.26	4,826.29	(4,169.03)
Total General Fund	1,753,572.49	1,797,623.81	(44,051.32)
220 Road & Bridge	198,176.09	229,447.08	(31,270.99)
240 Park	386,112.24	523,861.29	(137,749.05)
260 Prosecutor Training	538.24	120.00	418.24
264 Delinquent Sales Tax	-	-	-
265 Prosecutor Contingency	1,173.92	3,937.75	(2,763.83)
266 Prosecutor Check Collection	1,549.87	3,058.58	(1,508.71)
270 Drug Task Force	-	-	-
271 Law Enforcement Training	6,399.03	767.78	5,631.25
272 Work Release Program	-	-	-
278 Civil Fees	8,240.45	2,620.00	5,620.45
279 Law Enforcement	1,338,113.61	1,200,441.06	137,672.55
282 Emergency Communications	57,050.73	52,769.62	4,281.11
283 Law Library	-	-	-
285 Assessor	220,612.91	189,363.27	31,249.64
286 Inmate Security	710.59	-	710.59
289 Law Enforcement Capital Reserve	9,150.00	3,600.00	5,550.00
290 TIF	-	2,225.30	(2,225.30)
292 Federal Equitable Sharing	-	2,892.07	(2,892.07)
293 Domestic Violence	-	-	-
300 Use Tax - Capital Projects	374,774.29	34,469.52	340,304.77
301 Use Tax - Road & Bridge	465,690.25	18,979.27	446,710.98
302 Use Tax - Parks & Trails	178,270.36	50,902.50	127,367.86
305 Tax Collection Software	165,573.75	-	165,573.75
310 Debt Service	-	5,443.75	(5,443.75)
315 Health Benefits	401,150.83	416,145.59	(14,994.76)
401 Airport Construction	78,745.03	77,534.88	1,210.15
403 LINC	-	-	-
404 Juvenile Grants	-	-	-
504 Sheriff DARE	-	-	-
506 Sheriff Emerg. Fug. Apprehension	728.50	2,279.94	(1,551.44)
516 SOLVE	-	-	-
508 Sheriff Inmate	-	-	-
611 Prosecutor Retirement	969.00	969.00	-
641 Special Road Districts Fund	-	-	-
790 Land Trustee Agency Fund	-	-	-
933 Records Preservation	29,105.80	31,484.11	(2,378.31)
943 Collector TMF	119,949.86	18,818.63	101,131.23
944 K-9	679.90	537.60	142.30
946 Sheriff Revolving	3,453.36	15,329.14	(11,875.78)
Total of All Funds	\$ 5,800,491.10	\$ 4,685,621.54	\$ 1,114,869.56

Clay County, Missouri
Comparison of Revenues for the
Ten months ended October 31, 2017 and 2016
Cash Basis

	Ten months ended 10/31/17	Ten months ended 10/31/16	Variance Current Year Over (Under) Prior Year
100 General Fund			
Sales and Use Taxes	\$ 10,230,378.43	\$ 9,747,178.48	\$ 483,199.95
Property Taxes	3,074,463.43	3,263,275.96	(188,812.53)
Marriage Licenses	777.13	1,194.50	(417.37)
Amusement Licenses	145,677.79	126,522.30	19,155.49
Auctioneer Licenses	780.00	844.00	(64.00)
Liquor Licenses	130,002.45	126,911.19	3,091.26
Firearm Permits	18,828.00	19,065.00	(237.00)
Inspection Fees	30,540.00	18,234.30	12,305.70
Building Permits	194,532.44	147,501.70	47,030.74
Fee Office Charges	5,186,138.45	5,179,462.28	6,676.17
Service Fees	292,096.93	217,367.21	74,729.72
Court Fines & Fees	-	-	-
Retail Sales	-	-	-
Concession & Commission	1,421.17	1,635.76	(214.59)
Leases	52,500.00	52,500.00	-
Surplus Property Sales	2,930.68	9,328.50	(6,397.82)
Interest Earned	460,117.80	332,304.38	127,813.42
From Federal Government	40,277.18	52,584.00	(12,306.82)
From State of Missouri	1,495,460.69	1,581,973.85	(86,513.16)
From Other Counties	22,197.06	31,567.98	(9,370.92)
From Cities	3,750.00	-	3,750.00
Other Non-governmental Reimb	21,805.30	1,176.95	20,628.35
Miscellaneous Reimbursements	23,692.82	18,559.94	5,132.88
Gifts & Donations	-	-	-
Other Misc. Revenue	145,876.44	212,215.85	(66,339.41)
Transfers In From Other Funds	889,067.63	249,534.90	639,532.73
Total General Fund	22,463,311.82	21,390,939.03	1,072,372.79

Clay County, Missouri
Comparison of Revenues for the
Ten months ended October 31, 2017 and 2016
Cash Basis

	Ten months ended 10/31/17	Ten months ended 10/31/16	Variance Current Year Over (Under) Prior Year	
220	Road & Bridge	6,203,488.08	6,141,087.04	62,401.04
240	Park	5,333,110.03	4,731,673.60	601,436.43
260	Prosecutor Training	3,397.68	3,770.79	(373.11)
264	Delinquent Sales Tax	41.32	72.42	(31.10)
265	Prosecutor Contingency	19,559.55	19,724.68	(165.13)
266	Prosecutor Check Collection	17,870.96	19,881.36	(2,010.40)
270	Drug Task Force	-	-	-
271	Law Enforcement Training	21,243.42	23,813.30	(2,569.88)
272	Work Release Program	31,313.76	7,519.54	23,794.22
278	Civil Fees	50,000.00	50,000.00	-
279	Law Enforcement	14,226,718.44	13,223,803.58	1,002,914.86
282	Emergency Communications	466,699.44	926,319.42	(459,619.98)
283	Law Library	-	-	-
285	Assessor	2,762,234.96	2,678,959.18	83,275.78
286	Inmate Security	28,275.08	163,781.27	(135,506.19)
289	Law Enforcement Capital Reserve	250,000.00	250,000.00	-
290	TIF	3,503,373.44	3,221,103.42	282,270.02
292	Federal Equitable Sharing	48,097.73	13,430.74	34,666.99
293	Domestic Violence	26,793.51	29,060.10	(2,266.59)
300	Use Tax - Capital Projects	1,085,394.24	1,092,766.03	(7,371.79)
301	Use Tax - Road & Bridge	1,070,267.69	1,081,339.30	(11,071.61)
302	Use Tax - Parks & Trails	1,097,291.98	1,097,361.94	(69.96)
305	Tax Collection Software	171,012.31	174,989.10	(3,976.79)
310	Debt Service	370,770.74	347,881.25	22,889.49
315	Health Benefits	3,877,980.64	3,859,042.94	18,937.70
401	Airport Construction	1,998,460.80	1,961,734.15	36,726.65
403	LINC	223.88	218.65	5.23
404	Juvenile Grants	-	5.50	(5.50)
504	Sheriff DARE	5,531.63	4,550.92	980.71
506	Sheriff Emerg. Fug. Apprehension	186,133.82	104,617.76	81,516.06
508	Sheriff Inmate	-	-	-
516	SOLVE	-	5.60	(5.60)
611	Prosecutor Retirement	12,274.00	9,044.00	3,230.00
641	Special Road Districts Fund	-	3.29	(3.29)
790	Land Trustee Agency Fund	1,135.00	-	1,135.00
933	Records Preservation	411,148.35	417,017.41	(5,869.06)
943	Collector TMF	619,684.66	583,148.11	36,536.55
944	K-9	1,927.64	16,263.73	(14,336.09)
946	Sheriff Revolving	63,908.48	290,131.96	(226,223.48)
	Total of All Funds	\$ 66,428,675.08	\$ 63,935,061.11	\$ 2,493,613.97

Clay County, Missouri
Comparison of Expenditures for the
Ten months ended October 31, 2017 and 2016
Cash Basis

	<u>Ten months ended 10/31/17</u>	<u>Ten months ended 10/31/16</u>	<u>Variance Current Year Over (Under) Prior Year</u>
100 General Fund			
Auditor	\$ 202,685.19	\$ 183,278.86	\$ 19,406.33
County Clerk	216,549.20	197,758.60	18,790.60
Treasurer	175,657.85	175,206.36	451.49
County Commission	178,589.61	158,849.16	19,740.45
Recorder of Deeds	344,581.73	325,161.87	19,419.86
Collector	623,526.53	571,448.03	52,078.50
Misc Tax Fees	48,310.32	-	48,310.32
Rainy Day	-	-	-
Public Administrator	535,583.84	502,785.92	32,797.92
Indigent Board & Care	1,504.00	27,244.30	(25,740.30)
Medical Examiner	291,040.80	276,053.00	14,987.80
Prosecutor	1,288,454.93	1,249,870.71	38,584.22
Support Recovery	830,220.81	860,239.57	(30,018.76)
Emergency Management	-	-	-
Division 1 Court	4,332.47	3,948.40	384.07
Division 2 Court	7,980.14	4,953.69	3,026.45
Division 3 Court	71,791.29	65,031.45	6,759.84
Division 4 Court	5,728.48	7,199.09	(1,470.61)
Division 5 Court	3,741.19	8,441.12	(4,699.93)
Division 6 Court	5,607.08	4,953.68	653.40
Division 7 Court	3,360.77	2,010.49	1,350.28
Family Court Administrator	17,280.58	18,726.59	(1,446.01)
Drug Court Administrator	1,523.03	1,944.77	(421.74)
Division 9	2,734.15	6,781.07	(4,046.92)
Division 1 Reporter	258.84	775.49	(516.65)
Division 2 Reporter	1,044.92	1,066.38	(21.46)
Division 3 Reporter	1,419.43	2,217.92	(798.49)
Division 4 Reporter	993.09	1,741.52	(748.43)
Circuit Court Executive Secretary	7,906.39	7,768.43	137.96
Jury Supervisor	2,198.09	1,660.34	537.75
Law Library	58,927.95	51,963.26	6,964.69
Circuit Clerk	231,144.48	175,770.48	55,374.00
Circuit Clerk JIS	585,892.44	498,864.68	87,027.76
Jury Fees & Court	39,734.10	48,299.07	(8,564.97)
Office of Dispute Resolution Services	202,558.92	192,956.34	9,602.58
Juvenile - Administration	1,459,680.74	1,340,835.14	118,845.60
Juvenile - Detention	629,197.33	618,038.44	11,158.89
Juvenile - Group Homes	604,878.14	645,495.18	(40,617.04)
County Administrator	125,603.86	168,804.34	(43,200.48)
Purchasing	249,690.67	190,600.95	59,089.72
Human Resources	640,504.15	704,736.44	(64,232.29)
Finance	428,955.57	349,123.98	79,831.59
County Counselor	206,879.90	191,229.94	15,649.96
Planning & Zoning	224,605.29	204,656.77	19,948.52
Central Services - Mail Room	-	-	-
Information Technology	1,246,491.25	1,618,517.62	(372,026.37)
Facilities Management	1,387,631.80	907,889.08	479,742.72
Utilities	669,868.96	659,294.20	10,574.76
Contributions to External Programs	278,622.00	582,462.91	(303,840.91)
Government Association Membership	49,293.00	61,749.00	(12,456.00)
Election Commission	324,122.30	-	324,122.30
Benefits and Insurances	2,528,102.75	2,163,493.95	364,608.80
County Elections	87,828.84	91,793.74	(3,964.90)
Debt Service	-	-	-
Judgements and Settlements	-	-	-

Clay County, Missouri
Comparison of Expenditures for the
Ten months ended October 31, 2017 and 2016
Cash Basis

	Ten months ended 10/31/17	Ten months ended 10/31/16	Variance Current Year Over (Under) Prior Year
Emergency Account	-	-	-
Capital Projects	-	-	-
Public Services	400,307.34	303,533.77	96,773.57
Tourism	190,718.46	116,329.10	74,389.36
Airport Operations	199,757.83	133,993.56	65,764.27
Judicial Expense	29,902.22	34,193.17	(4,290.95)
Transfers Out	4,176,422.58	2,216,154.04	1,960,268.54
Total General Fund	22,131,927.62	18,937,895.96	3,194,031.66
220 Road & Bridge	6,223,509.18	4,940,056.00	1,283,453.18
240 Park	4,591,596.61	4,896,874.14	(305,277.53)
260 Prosecutor Training	6,017.02	143.76	5,873.26
264 Delinquent Sales Tax	-	523.55	(523.55)
265 Prosecutor Contingency	18,267.04	16,160.07	2,106.97
266 Prosecutor Check Collection	21,907.06	22,944.23	(1,037.17)
270 Drug Task Force	-	-	-
271 Law Enforcement Training	18,947.09	13,960.70	4,986.39
272 Work Release Program	-	26,934.88	(26,934.88)
278 Civil Fees	22,980.61	39,247.99	(16,267.38)
279 Law Enforcement	13,747,524.17	13,447,865.38	299,658.79
282 Emergency Communications	575,382.13	529,472.45	45,909.68
283 Law Library	-	-	-
285 Assessor	2,416,456.79	2,240,079.44	176,377.35
286 Inmate Security	28,889.86	178,252.68	(149,362.82)
289 Law Enforcement Capital Reserve	189,600.27	86,249.30	103,350.97
290 TIF	3,509,118.24	1,928,439.57	1,580,678.67
292 Federal Equitable Sharing	9,425.80	35,805.55	(26,379.75)
293 Domestic Violence	24,817.44	14,262.14	10,555.30
300 Use Tax - Capital Projects	1,192,670.26	732,257.79	460,412.47
301 Use Tax - Road & Bridge	1,189,546.06	760,361.37	429,184.69
302 Use Tax - Parks & Trails	1,439,180.63	723,380.60	715,800.03
305 Tax Collection Software	165,573.75	-	165,573.75
310 Debt Service	370,770.74	347,881.25	22,889.49
315 Health Benefits	3,875,497.89	3,146,358.39	729,139.50
401 Airport Construction	719,599.60	1,851,874.34	(1,132,274.74)
403 LINC	-	-	-
404 Juvenile Grants	-	-	-
504 Sheriff DARE	-	1,238.81	(1,238.81)
506 Sheriff Emerg. Fug. Apprehension	136,230.47	91,378.95	44,851.52
508 Sheriff Inmate	-	-	-
516 SOLVE	-	-	-
611 Prosecutor Retirement	9,690.00	7,106.00	2,584.00
641 Special Road Districts Fund	-	-	-
790 Land Trustee Agency Fund	-	-	-
933 Records Preservation	314,328.74	324,234.73	(9,905.99)
943 Collector TMF	387,074.93	530,854.23	(143,779.30)
944 K-9	2,569.63	7,483.08	(4,913.45)
946 Sheriff Revolving	96,818.81	182,583.37	(85,764.56)
Total of All Funds	\$ 63,435,918.44	\$ 56,062,160.70	\$ 7,373,757.74



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