

Clay County, Missouri

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December 2016

Monthly Report

Auditor's Cash Basis



Carol McCaslin

Clay County, Missouri Auditor

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

Fund Name	Fund Number	Eden Cash Balance	Less Encumbrances	Less Warrants Payable	Unencumbered Cash
General	100	\$ 20,258,168.42	\$ 1,101,799.46	\$ 150,041.65	\$ 19,006,327.31
Road & Bridge	220	2,834,722.96	83,675.23	663,986.52	2,087,061.21
Park	240	359,077.16	138,121.01	29,734.45	191,221.70
Prosecutor Training	260	9,616.75	-	-	9,616.75
Delinquent Sales Tax	264	5,045.03	-	-	5,045.03
Prosecutor Contingency	265	440.45	-	-	440.45
Prosecutor Check Collection	266	20,088.26	-	-	20,088.26
Law Enforcement Training	271	41,745.28	-	225.00	41,520.28
Work Release Program	272	7,395.87	-	-	7,395.87
Civil Fees	278	10,837.04	5,286.65	-	5,550.39
Law Enforcement	279	1,048,407.37	503,503.96	1,513.03	543,390.38
Emergency Communications	282	389,704.70	17,529.62	36,741.68	335,433.40
Assessor	285	1,793,624.07	464,030.83	2,065.06	1,327,528.18
Inmate Security	286	252,583.65	-	7,876.95	244,706.70
Law Enforcement Capital Reserve	289	1,202,388.62	102,700.00	-	1,099,688.62
TIF	290	1,808,979.73	-	-	1,808,979.73
Federal Equitable Sharing	292	15,058.42	-	-	15,058.42
Domestic Violence	293	21,856.05	18,634.62	-	3,221.43
Use Tax - Capital Projects	300	2,261,592.31	395,089.75	-	1,866,502.56
Use Tax - Road & Bridge	301	427,840.79	-	-	427,840.79
Use Tax - Parks & Trails	302	1,679,166.44	273,275.36	7,988.15	1,397,902.93
Tax Collection Software	305	198,017.81	-	190,000.00	8,017.81
Health Benefits	315	3,158,655.77	-	-	3,158,655.77
Airport Construction	401	1,569,752.35	177,278.69	25,531.61	1,366,942.05
LINC	403	23,200.10	-	-	23,200.10
Juvenile Grants	404	-	-	-	-
Sheriff D.A.R.E.	504	4,850.33	-	-	4,850.33
SOLVE	516	-	-	-	-
Prosecutor Retirement	611	-	-	-	-
Special Road Districts Fund	641	-	-	-	-
Land Trustee Agency Fund	790	8,228.27	-	-	8,228.27
Records Preservation	933	802,627.09	-	-	802,627.09
Collector TMF	943	187,304.57	19,849.49	-	167,455.08
K-9	944	15,991.06	-	-	15,991.06
Sheriff Revolving	946	356,715.67	4,344.00	-	352,371.67
		<u>\$ 40,773,682.39</u>	<u>\$ 3,305,118.67</u>	<u>\$ 1,115,704.10</u>	<u>\$ 36,352,859.62</u>

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

Fund Name	Fund Number	Revenues	Expenditures	Net
General	100	\$ 2,514,280.00	\$ 2,060,176.31	\$ 454,103.69
Road & Bridge	220	562,680.49	1,135,422.05	(572,741.56)
Park	240	240,545.48	382,644.87	(142,099.39)
Prosecutor Training	260	331.96	-	331.96
Delinquent Sales Tax	264	5.56	-	5.56
Prosecutor Contingency	265	-	1,673.94	(1,673.94)
Prosecutor Check Collection	266	1,667.71	2,558.92	(891.21)
Drug Task Force	270	-	-	-
Law Enforcement Training	271	1,319.72	325.39	994.33
Work Release Program	272	-	-	-
Civil Fees	278	-	3,121.34	(3,121.34)
Law Enforcement	279	1,213,632.06	1,386,448.58	(172,816.52)
Emergency Communications	282	44,894.16	88,896.57	(44,002.41)
Law Library	283	-	-	-
Assessor	285	94,255.65	186,518.59	(92,262.94)
Inmate Security	286	2,607.96	7,876.95	(5,268.99)
Law Enforcement Capital Reserve	289	25,000.00	6,300.00	18,700.00
TIF	290	374,332.57	37,365.37	336,967.20
Federal Equitable Sharing	292	23.47	1,476.46	(1,452.99)
Domestic Violence	293	2,224.70	-	2,224.70
Use Tax - Capital Projects	300	108,253.84	29,254.12	78,999.72
Use Tax - Road & Bridge	301	106,596.38	-	106,596.38
Use Tax - Parks & Trails	302	108,152.49	590,637.37	(482,484.88)
Tax Collection Software	305	7,212.63	190,000.00	(182,787.37)
Debt Service	310	37,723.70	37,723.70	-
Health Benefits	315	382,695.65	388,349.15	(5,653.50)
Airport Construction	401	77,301.81	74,385.05	2,916.76
LINC	403	25.64	-	25.64
Juvenile Grants	404	0.17	607.86	(607.69)
Sheriff DARE	504	2,543.08	6,000.00	(3,456.92)
Sheriff Emerg. Fug. Apprehension	506	105.09	13,760.33	(13,655.24)
Sheriff Inmate	508	-	-	-
SOLVE	516	0.17	616.81	(616.64)
Prosecutor Retirement	611	-	969.00	(969.00)
Special Road Districts Fund	641	-	436,979.12	(436,979.12)
Land Trustee Agency Fund	790	-	-	-
Records Preservation	933	43,156.08	32,574.50	10,581.58
Collector TMF	943	18,217.29	135,933.94	(117,716.65)
K-9	944	21.66	90.00	(68.34)
Sheriff Revolving	946	9,951.47	20,206.24	(10,254.77)
		\$ 5,979,758.64	\$ 7,258,892.53	\$ (1,279,133.89)

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

Fund Name	Fund Number	Revenues	Expenditures	Net
General	100	\$ 24,770,631.03	\$ 23,444,214.55	\$ 1,326,416.48
Road & Bridge	220	6,967,529.73	6,450,117.81	517,411.92
Park	240	5,400,252.77	5,636,916.47	(236,663.70)
Prosecutor Training	260	4,518.35	1,030.49	3,487.86
Delinquent Sales Tax	264	81.95	523.55	(441.60)
Prosecutor Contingency	265	19,724.68	19,559.55	165.13
Prosecutor Check Collection	266	23,295.11	28,114.88	(4,819.77)
Drug Task Force	270	-	-	-
Law Enforcement Training	271	26,793.61	15,339.63	11,453.98
Work Release Program	272	7,519.54	26,934.88	(19,415.34)
Civil Fees	278	50,000.00	42,469.33	7,530.67
Law Enforcement	279	16,095,102.70	15,919,112.65	175,990.05
Emergency Communications	282	1,020,646.88	671,495.50	349,151.38
Law Library	283	-	-	-
Assessor	285	2,785,364.49	2,645,513.64	139,850.85
Inmate Security	286	169,520.87	186,129.63	(16,608.76)
Law Enforcement Capital Reserve	289	300,000.00	92,549.30	207,450.70
TIF	290	3,812,885.38	2,844,892.48	967,992.90
Federal Equitable Sharing	292	13,473.81	37,832.06	(24,358.25)
Domestic Violence	293	34,057.19	14,262.14	19,795.05
Use Tax - Capital Projects	300	1,294,766.87	844,846.24	449,920.63
Use Tax - Road & Bridge	301	1,280,606.68	1,219,182.04	61,424.64
Use Tax - Parks & Trails	302	1,299,266.30	1,343,786.60	(44,520.30)
Tax Collection Software	305	182,752.66	190,000.00	(7,247.34)
Debt Service	310	385,604.95	385,604.95	-
Health Benefits	315	4,621,231.32	3,958,571.87	662,659.45
Airport Construction	401	2,099,017.25	2,073,058.02	25,959.23
LINC	403	262.46	-	262.46
Juvenile Grants	404	6.14	607.86	(601.72)
Sheriff DARE	504	7,447.95	7,238.81	209.14
Sheriff Emerg. Fug. Apprehension	506	104,722.85	106,597.89	(1,875.04)
Sheriff Inmate	508	-	-	-
SOLVE	516	6.25	616.81	(610.56)
Prosecutor Retirement	611	9,044.00	9,044.00	-
Special Road Districts Fund	641	3.29	436,979.12	(436,975.83)
Land Trustee Agency Fund	790	-	-	-
Records Preservation	933	502,672.98	388,176.63	114,496.35
Collector TMF	943	612,343.40	728,915.41	(116,572.01)
K-9	944	16,301.32	11,417.16	4,884.16
Sheriff Revolving	946	324,839.05	217,462.96	107,376.09
		\$ 74,242,293.81	\$ 69,999,114.91	\$ 4,243,178.90

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

	One month ended 12/31/16	Twelve months ended 12/31/16	2016 Budget (less Carryover)	Amount Under (Over) Budget
100 General Fund				
Sales and Use Taxes	\$ 1,351,208.76	\$ 11,558,928.70	\$ 9,952,814	\$ (1,606,114.70)
Property Taxes	130,257.66	3,404,937.34	3,086,249	(318,688.34)
Marriage Licenses	161.17	1,362.60	1,400	37.40
Amusement Licenses	20,425.00	146,947.30	65,000	(81,947.30)
Auctioneer Licenses	-	896.00	900	4.00
Liquor Licenses	3,665.68	131,164.87	125,000	(6,164.87)
Firearm Permits	1,983.00	21,048.00	18,000	(3,048.00)
Inspection Fees	1,900.00	23,719.30	19,000	(4,719.30)
Building Permits	13,348.70	174,886.40	150,000	(24,886.40)
Fee Office Charges	275,071.78	5,611,503.24	5,166,431	(445,072.24)
Service Fees	27,090.00	296,887.12	279,750	(17,137.12)
Court Fines & Fees	-	-	-	-
Retail Sales	-	-	-	-
Concession & Commission	132.94	1,936.60	2,150	213.40
Leases	5,250.00	63,000.00	63,000	-
Surplus Property Sales	1,224.66	10,553.16	5,000	(5,553.16)
Interest Earned	28,026.20	380,268.02	205,000	(175,268.02)
From Federal Government	-	52,584.00	35,000	(17,584.00)
From State of Missouri	168,503.97	1,866,370.28	1,875,531	9,160.72
From Other Counties	4,719.82	37,003.90	30,050	(6,953.90)
From Cities	-	-	-	-
Other Non-governmental Reimb	-	1,278.95	-	(1,278.95)
Miscellaneous Reimbursements	522.95	19,082.89	2,650	(16,432.89)
Gifts & Donations	-	-	-	-
Other Misc. Revenue	17,288.80	253,238.55	201,756	(51,482.53)
Transfers In From Other Funds	463,498.91	713,033.81	5,258	(707,775.81)
Total General Fund	2,514,280.00	24,770,631.03	21,289,939	(3,480,692.01)

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

	One month ended 12/31/16	Twelve months ended 12/31/16	2016 Budget (less Carryover)	Amount Under (Over) Budget	
220	Road & Bridge	562,680.49	6,967,529.73	7,840,342	872,812.62
240	Park	240,545.48	5,400,252.77	7,185,306	1,785,052.80
260	Prosecutor Training	331.96	4,518.35	4,035	(483.35)
264	Delinquent Sales Tax	5.56	81.95	475	393.05
265	Prosecutor Contingency	-	19,724.68	20,000	275.32
266	Prosecutor Check Collection	1,667.71	23,295.11	30,325	7,029.89
270	Drug Task Force	-	-	-	-
271	Law Enforcement Training	1,319.72	26,793.61	24,800	(1,993.61)
272	Work Release Program	-	7,519.54	15,000	7,480.46
278	Civil Fees	-	50,000.00	50,000	-
279	Law Enforcement	1,213,632.06	16,095,102.70	17,839,594	1,744,491.54
282	Emergency Communications	44,894.16	1,020,646.88	1,035,000	14,353.12
283	Law Library	-	-	46,410	46,410.00
285	Assessor	94,255.65	2,785,364.49	2,879,336	93,971.81
286	Inmate Security	2,607.96	169,520.87	32,200	(137,320.87)
289	Law Enforcement Capital Reserve	25,000.00	300,000.00	300,000	-
290	TIF	374,332.57	3,812,885.38	3,613,500	(199,385.38)
292	Federal Equitable Sharing	23.47	13,473.81	50	(13,423.81)
293	Domestic Violence	2,224.70	34,057.19	30,850	(3,207.19)
300	Use Tax - Capital Projects	108,253.84	1,294,766.87	1,277,000	(17,766.87)
301	Use Tax - Road & Bridge	106,596.38	1,280,606.68	1,275,000	(5,606.68)
302	Use Tax - Parks & Trails	108,152.49	1,299,266.30	1,281,229	(18,036.84)
305	Tax Collection Software	7,212.63	182,752.66	185,750	2,997.34
310	Debt Service	37,723.70	385,604.95	392,487	6,882.14
315	Health Benefits	382,695.65	4,621,231.32	4,752,000	130,768.68
401	Airport Construction	77,301.81	2,099,017.25	2,246,895	147,877.75
403	LINC	25.64	262.46	200	(62.46)
404	Juvenile Grants	0.17	6.14	5	(1.14)
504	Sheriff DARE	2,543.08	7,447.95	4,000	(3,447.95)
506	Sheriff Emerg. Fug. Apprehension	105.09	104,722.85	115,000	10,277.15
508	Sheriff Inmate	-	-	100,000	100,000.00
516	SOLVE	0.17	6.25	5	(1.25)
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	43,156.08	502,672.98	431,000	(71,672.98)
943	Collector TMF	18,217.29	612,343.40	479,000	(133,343.40)
944	K-9	21.66	16,301.32	16,075	(226.32)
946	Sheriff Revolving Fund	9,951.47	324,839.05	255,596	(69,243.19)
Total of All Funds	\$ 5,979,758.64	\$ 74,242,293.81	\$ 75,057,449	\$ 815,155.08	

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

	One month ended 12/31/16	Twelve months ended 12/31/16	2016 Budget	Amount Under (Over) Budget
100 General Fund				
Auditor	\$ 16,426.55	\$ 216,010.19	\$ 223,992	\$ 7,981.84
County Clerk	19,403.84	238,885.56	251,616	12,730.09
Treasurer	14,511.18	204,581.66	210,261	5,678.95
County Commission	14,449.29	188,109.23	198,038	9,928.77
Recorder of Deeds	30,382.13	384,407.23	389,313	4,905.30
Collector	154,589.17	780,474.10	834,395	53,920.77
Misc Tax Fees	4,231.36	4,311.36	35,581	31,269.64
Rainy Day	-	-	2,516,070	2,516,069.91
Public Administrator	48,372.99	599,330.43	637,650	38,319.63
Indigent Board & Care	5,550.40	35,375.70	78,000	42,624.30
Medical Examiner	-	276,053.00	284,114	8,061.25
Prosecutor	128,597.06	1,481,333.64	1,553,870	72,536.20
Support Recovery	72,935.81	1,003,005.15	1,187,316	184,310.92
Emergency Management	-	-	13,400	13,400.00
Division 1 Court	2,651.40	6,848.20	19,970	13,121.80
Division 2 Court	2,880.92	8,083.01	16,720	8,636.99
Division 3 Court	11,019.90	79,439.35	81,420	1,980.65
Division 4 Court	3,551.40	10,998.89	26,645	15,646.11
Division 5 Court	6,090.04	14,531.16	20,890	6,358.84
Division 6 Court	4,903.60	11,191.54	13,990	2,798.46
Division 7 Court	2,403.00	4,853.75	13,890	9,036.25
Family Court Administrator	12,777.96	33,719.78	45,790	12,070.22
Drug Court Administrator	31.32	2,341.49	3,900	1,558.51
Division 9	3,196.02	10,162.39	14,440	4,277.61
Division 1 Reporter	68.29	1,069.35	5,000	3,930.65
Division 2 Reporter	76.43	1,142.81	5,050	3,907.19
Division 3 Reporter	2,781.68	5,201.32	5,650	448.68
Division 4 Reporter	-	2,756.08	4,400	1,643.92
Circuit Court Executive Secretary	14,174.12	22,660.01	25,553	2,892.83
Jury Supervisor	175.28	3,323.41	7,000	3,676.59
Law Library	-	59,657.21	60,000	342.79
Circuit Clerk	30,216.98	228,748.31	255,908	27,159.27
Circuit Clerk JIS	40,854.96	591,253.55	626,862	35,608.45
Jury Fees & Court	5,212.06	59,156.34	100,000	40,843.66
Office of Dispute Resolution Services	31,886.18	244,076.76	260,133	16,056.70
Juvenile - Administration	134,576.97	1,597,501.61	1,760,282	162,780.58
Juvenile - Detention	57,332.49	733,112.22	845,060	111,947.78
Juvenile - Group Homes	56,636.32	754,915.81	792,421	37,505.14
County Administrator	23,806.62	211,952.57	297,360	85,407.22
Purchasing	17,960.19	226,464.38	237,694	11,229.76
Human Resources	262,284.90	1,105,960.82	2,312,699	1,206,738.18
Finance	19,055.58	400,666.28	482,337	81,670.90
County Counselor	17,186.18	224,090.30	277,812	53,721.70
Planning & Zoning	29,437.14	256,665.74	358,099	101,433.01
Central Services - Mail Room	-	-	-	-
Information Technology	215,789.89	1,952,597.49	2,692,367	739,769.55
Facilities Management	137,463.95	1,105,426.58	3,227,465	2,122,038.82
Utilities	64,733.34	782,663.37	1,414,500	631,836.63
Contributions to External Programs	18,523.00	619,511.91	650,978	31,466.09
Government Association Membership	-	61,749.00	75,535	13,786.00
Benefits and Insurances	212,291.38	2,551,251.85	4,410,351	1,859,099.06
County Elections	-	226,140.24	255,000	28,859.76
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 twelve months ended December 31, 2016
Cash Basis

	One month ended 12/31/16	Twelve months ended 12/31/16	2016 Budget	Amount Under (Over) Budget
Community Relations	47,602.56	386,484.64	546,969	160,483.91
Tourism	26,688.59	145,123.26	188,767	43,643.36
Airport Operations	16,517.71	167,157.99	233,314	66,156.33
Judicial Expense	611.76	37,476.47	40,000	2,523.53
Transfers Out	17,276.42	3,084,210.06	6,845,379	3,761,169.27
Total General Fund	2,060,176.31	23,444,214.55	40,974,597	17,530,382.32
220 Road & Bridge	1,135,422.05	6,450,117.81	9,480,083	3,029,965.21
240 Park	382,644.87	5,636,916.47	7,740,443	2,103,526.83
260 Prosecutor Training	-	1,030.49	10,164	9,133.02
264 Delinquent Sales Tax	-	523.55	5,962	5,438.04
265 Prosecutor Contingency	1,673.94	19,559.55	20,275	715.77
266 Prosecutor Check Collection	2,558.92	28,114.88	55,233	27,118.15
270 Drug Task Force	-	-	-	-
271 Law Enforcement Training	325.39	15,339.63	53,431	38,091.67
272 Work Release Program	-	26,934.88	41,811	14,876.18
278 Civil Fees	3,121.34	42,469.33	53,306	10,837.04
279 Law Enforcement	1,386,448.58	15,919,112.65	18,585,877	2,666,764.30
282 Emergency Communications	88,896.57	671,495.50	1,038,812	367,316.14
283 Law Library	-	-	47,253	47,253.00
285 Assessor	186,518.59	2,645,513.64	4,227,662	1,582,148.17
286 Inmate Security	7,876.95	186,129.63	292,166	106,035.96
289 Law Enforcement Capital Reserve	6,300.00	92,549.30	1,288,420	1,195,870.25
290 TIF	37,365.37	2,844,892.48	4,137,045	1,292,152.06
292 Federal Equitable Sharing	1,476.46	37,832.06	39,467	1,634.58
293 Domestic Violence	-	14,262.14	32,897	18,634.62
300 Use Tax - Capital Projects	29,254.12	844,846.24	2,861,216	2,016,369.42
301 Use Tax - Road & Bridge	-	1,219,182.04	1,641,416	422,233.75
302 Use Tax - Parks & Trails	590,637.37	1,343,786.60	2,994,910	1,651,123.50
305 Tax Collection Software	190,000.00	190,000.00	201,015	11,015.15
310 Debt Service	37,723.70	385,604.95	392,487	6,882.14
315 Health Benefits	388,349.15	3,958,571.87	7,247,996	3,289,424.45
401 Airport Construction	74,385.05	2,073,058.02	2,590,133	517,074.75
403 LINC	-	-	23,137	23,137.23
404 Juvenile Grants	607.86	607.86	606	(1.86)
504 Sheriff DARE	6,000.00	7,238.81	5,045	(2,193.81)
506 Sheriff Emerg. Fug. Apprehension	13,760.33	106,597.89	115,000	8,402.11
508 Sheriff Inmate	-	-	106,689	106,689.00
516 SOLVE	616.81	616.81	615	(1.81)
611 Prosecutor Retirement	969.00	9,044.00	9,044	-
641 Special Road Districts Fund	436,979.12	436,979.12	436,976	(3.62)
790 Land Trustee Agency Fund	-	-	8,229	8,228.50
933 Records Preservation	32,574.50	388,176.63	1,119,130	730,953.86
943 Collector TMF	135,933.94	728,915.41	763,729	34,813.76
944 K-9	90.00	11,417.16	27,182	15,764.74
946 Sheriff Revolving	20,206.24	217,462.96	504,936	287,472.95
Total of All Funds	\$ 7,258,892.53	\$ 69,999,114.91	\$ 109,174,392	\$ 39,175,277.52

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

	One month ended 12/31/16	One month ended 12/31/15	Variance Current Year Over (Under) Prior Year
100 General Fund			
Sales and Use Taxes	\$ 1,351,208.76	\$ 1,379,959.84	\$ (28,751.08)
Property Taxes	130,257.66	126,873.88	3,383.78
Marriage Licenses	161.17	7.21	153.96
Amusement Licenses	20,425.00	71,589.00	(51,164.00)
Auctioneer Licenses	-	156.00	(156.00)
Liquor Licenses	3,665.68	442.00	3,223.68
Firearm Permits	1,983.00	-	1,983.00
Inspection Fees	1,900.00	1,900.00	-
Building Permits	13,348.70	15,224.10	(1,875.40)
Fee Office Charges	275,071.78	248,924.22	26,147.56
Service Fees	27,090.00	21,274.03	5,815.97
Court Fines & Fees	-	-	-
Retail Sales	-	-	-
Concession & Commission	132.94	142.83	(9.89)
Leases	5,250.00	5,250.00	-
Surplus Property Sales	1,224.66	-	1,224.66
Interest Earned	28,026.20	14,950.60	13,075.60
From Federal Government	-	8,288.00	(8,288.00)
From State of Missouri	168,503.97	(173,352.52)	341,856.49
From Other Counties	4,719.82	1,865.70	2,854.12
From Cities	-	-	-
Other Non-governmental Reimb	-	-	-
Miscellaneous Reimbursements	522.95	425.58	97.37
Gifts & Donations	-	-	-
Other Misc. Revenue	17,288.80	24,136.81	(6,848.01)
Transfers In From Other Funds	463,498.91	-	463,498.91
Total General Fund	2,514,280.00	1,748,057.28	766,222.72

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

	One month ended 12/31/16	One month ended 12/31/15	Variance Current Year Over (Under) Prior Year	
220	Road & Bridge	562,680.49	357,048.08	205,632.41
240	Park	240,545.48	118,196.62	122,348.86
260	Prosecutor Training	331.96	277.94	54.02
264	Delinquent Sales Tax	5.56	3.29	2.27
265	Prosecutor Contingency	-	-	-
266	Prosecutor Check Collection	1,667.71	2,424.12	(756.41)
270	Drug Task Force	-	-	-
271	Law Enforcement Training	1,319.72	1,121.02	198.70
272	Work Release Program	-	1,575.00	(1,575.00)
278	Civil Fees	-	-	-
279	Law Enforcement	1,213,632.06	1,210,556.53	3,075.53
282	Emergency Communications	44,894.16	51,242.06	(6,347.90)
283	Law Library	-	43,173.81	(43,173.81)
285	Assessor	94,255.65	370,201.34	(275,945.69)
286	Inmate Security	2,607.96	191,829.56	(189,221.60)
289	Law Enforcement Capital Reserve	25,000.00	25,000.00	-
290	TIF	374,332.57	339,277.71	35,054.86
292	Federal Equitable Sharing	23.47	16.83	6.64
293	Domestic Violence	2,224.70	2,011.33	213.37
300	Use Tax - Capital Projects	108,253.84	105,350.96	2,902.88
301	Use Tax - Road & Bridge	106,596.38	105,005.15	1,591.23
302	Use Tax - Parks & Trails	108,152.49	105,186.20	2,966.29
305	Tax Collection Software	7,212.63	5,319.35	1,893.28
310	Debt Service	37,723.70	40,741.98	(3,018.28)
315	Health Benefits	382,695.65	386,076.22	(3,380.57)
401	Airport Construction	77,301.81	86,403.26	(9,101.45)
403	LINC	25.64	13.99	11.65
404	Juvenile Grants	0.17	0.36	(0.19)
504	Sheriff DARE	2,543.08	8,002.11	(5,459.03)
506	Sheriff Emerg. Fug. Apprehension	105.09	183.42	(78.33)
508	Sheriff Inmate	-	145,090.26	(145,090.26)
516	SOLVE	0.17	0.37	(0.20)
611	Prosecutor Retirement	-	-	-
641	Special Road Districts Fund	-	1,085.56	(1,085.56)
790	Land Trustee Agency Fund	-	-	-
933	Records Preservation	43,156.08	37,257.84	5,898.24
943	Collector TMF	18,217.29	16,192.25	2,025.04
944	K-9	21.66	6.77	14.89
946	Sheriff Revolving	9,951.47	19,291.93	(9,340.46)
	Total of All Funds	\$ 5,979,758.64	\$ 5,523,220.50	\$ 456,538.14

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

100 General Fund	One month ended 12/31/16	One month ended 12/31/15	Variance Current Year Over (Under) Prior Year
Auditor	\$ 16,426.55	\$ 16,402.85	\$ 23.70
County Clerk	19,403.84	19,630.53	(226.69)
Treasurer	14,511.18	14,232.51	278.67
County Commission	14,449.29	14,816.50	(367.21)
Recorder of Deeds	30,382.13	31,757.22	(1,375.09)
Collector	154,589.17	107,650.11	46,939.06
Misc Tax Fees	4,231.36	-	4,231.36
Rainy Day	-	-	-
Public Administrator	48,372.99	53,717.99	(5,345.00)
Indigent Board & Care	5,550.40	8,200.09	(2,649.69)
Medical Examiner	-	66,679.00	(66,679.00)
Prosecutor	128,597.06	130,335.89	(1,738.83)
Support Recovery	72,935.81	80,193.68	(7,257.87)
Emergency Management	-	21,055.36	(21,055.36)
Division 1 Court	2,651.40	664.35	1,987.05
Division 2 Court	2,880.92	1,038.39	1,842.53
Division 3 Court	11,019.90	5,697.70	5,322.20
Division 4 Court	3,551.40	1,462.39	2,089.01
Division 5 Court	6,090.04	6,997.59	(907.55)
Division 6 Court	4,903.60	2,281.07	2,622.53
Division 7 Court	2,403.00	690.57	1,712.43
Family Court Administrator	12,777.96	15,153.30	(2,375.34)
Drug Court Administrator	31.32	867.11	(835.79)
Division 9	3,196.02	-	3,196.02
Division 1 Reporter	68.29	91.91	(23.62)
Division 2 Reporter	76.43	384.31	(307.88)
Division 3 Reporter	2,781.68	510.04	2,271.64
Division 4 Reporter	-	-	-
Circuit Court Executive Secretary	14,174.12	822.31	13,351.81
Jury Supervisor	175.28	294.34	(119.06)
Law Library	-	5,498.95	(5,498.95)
Circuit Clerk	30,216.98	52,395.42	(22,178.44)
Circuit Clerk JIS	40,854.96	51,734.63	(10,879.67)
Jury Fees & Court	5,212.06	6,821.82	(1,609.76)
Office of Dispute Resolution Services	31,886.18	22,298.62	9,587.56
Juvenile - Administration	134,576.97	146,190.74	(11,613.77)
Juvenile - Detention	57,332.49	54,250.50	3,081.99
Juvenile - Group Homes	56,636.32	60,882.91	(4,246.59)
County Administrator	23,806.62	58,424.52	(34,617.90)
Purchasing	17,960.19	-	17,960.19
Human Resources	262,284.90	87,026.77	175,258.13
Finance	19,055.58	-	19,055.58
County Counselor	17,186.18	27,840.26	(10,654.08)
Planning & Zoning	29,437.14	40,175.47	(10,738.33)
Central Services - Mail Room	-	14,391.33	(14,391.33)
Information Technology	215,789.89	412,092.51	(196,302.62)
Facilities Management	137,463.95	168,244.57	(30,780.62)
Utilities	64,733.34	100,035.47	(35,302.13)
Contributions to External Programs	18,523.00	47,390.45	(28,867.45)
Government Association Membership	-	-	-
Benefits and Insurances	212,291.38	170,845.14	41,446.24
County Elections	-	-	-
Debt Service	-	-	-
Judgements and Settlements	-	-	-
Emergency Account	-	-	-
Capital Projects	-	-	-

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

	One month ended 12/31/16	One month ended 12/31/15	Variance Current Year Over (Under) Prior Year
Community Relations	47,602.56	11,533.06	36,069.50
Tourism	26,688.59	16,147.32	10,541.27
Airport Operations	16,517.71	11,055.75	5,461.96
Judicial Expense	611.76	2,413.21	(1,801.45)
Transfers Out	17,276.42	11,627.95	5,648.47
Total General Fund	2,060,176.31	2,180,944.48	(120,768.17)
220 Road & Bridge	1,135,422.05	1,049,655.42	85,766.63
240 Park	382,644.87	414,834.63	(32,189.76)
260 Prosecutor Training	-	631.07	(631.07)
264 Delinquent Sales Tax	-	-	-
265 Prosecutor Contingency	1,673.94	3,000.00	(1,326.06)
266 Prosecutor Check Collection	2,558.92	2,730.85	(171.93)
270 Drug Task Force	-	-	-
271 Law Enforcement Training	325.39	1,375.00	(1,049.61)
272 Work Release Program	-	43,194.76	(43,194.76)
278 Civil Fees	3,121.34	3,237.95	(116.61)
279 Law Enforcement	1,386,448.58	1,464,985.50	(78,536.92)
282 Emergency Communications	88,896.57	157,114.25	(68,217.68)
283 Law Library	-	27,281.35	(27,281.35)
285 Assessor	186,518.59	205,448.52	(18,929.93)
286 Inmate Security	7,876.95	986.86	6,890.09
289 Law Enforcement Capital Reserve	6,300.00	221,013.78	(214,713.78)
290 TIF	37,365.37	594,557.47	(557,192.10)
292 Federal Equitable Sharing	1,476.46	722.18	754.28
293 Domestic Violence	-	46,499.00	(46,499.00)
300 Use Tax - Capital Projects	29,254.12	168,969.16	(139,715.04)
301 Use Tax - Road & Bridge	-	837,084.85	(837,084.85)
302 Use Tax - Parks & Trails	590,637.37	21,885.93	568,751.44
305 Tax Collection Software	190,000.00	175,000.00	15,000.00
310 Debt Service	37,723.70	54,742.27	(17,018.57)
315 Health Benefits	388,349.15	347,157.79	41,191.36
401 Airport Construction	74,385.05	121,532.81	(47,147.76)
403 LINC	-	-	-
404 Juvenile Grants	607.86	-	607.86
504 Sheriff DARE	6,000.00	8,715.70	(2,715.70)
506 Sheriff Emerg. Fug. Apprehension	13,760.33	20,727.30	(6,966.97)
516 SOLVE	-	-	-
508 Sheriff Inmate	616.81	68,578.32	(67,961.51)
611 Prosecutor Retirement	969.00	646.00	323.00
641 Special Road Districts Fund	436,979.12	-	436,979.12
790 Land Trustee Agency Fund	-	-	-
933 Records Preservation	32,574.50	30,507.29	2,067.21
943 Collector TMF	135,933.94	227,477.25	(91,543.31)
944 K-9	90.00	-	90.00
946 Sheriff Revolving	20,206.24	24,744.59	(4,538.35)
Total of All Funds	\$ 7,258,892.53	\$ 8,525,982.33	\$ (1,267,089.80)

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

	Twelve months ended 12/31/16	Twelve months ended 12/31/15	Variance Current Year Over (Under) Prior Year
100 General Fund			
Sales and Use Taxes	\$ 11,558,928.70	\$ 11,054,105.93	\$ 504,822.77
Property Taxes	3,404,937.34	3,725,438.11	(320,500.77)
Marriage Licenses	1,362.60	707.75	654.85
Amusement Licenses	146,947.30	124,493.29	22,454.01
Auctioneer Licenses	896.00	1,144.00	(248.00)
Liquor Licenses	131,164.87	128,667.34	2,497.53
Firearm Permits	21,048.00	20,872.00	176.00
Inspection Fees	23,719.30	20,670.00	3,049.30
Building Permits	174,886.40	136,024.95	38,861.45
Fee Office Charges	5,611,503.24	5,287,089.94	324,413.30
Service Fees	296,887.12	321,123.78	(24,236.66)
Court Fines & Fees	-	-	-
Retail Sales	-	-	-
Concession & Commission	1,936.60	2,107.26	(170.66)
Leases	63,000.00	78,750.00	(15,750.00)
Surplus Property Sales	10,553.16	369.56	10,183.60
Interest Earned	380,268.02	262,834.50	117,433.52
From Federal Government	52,584.00	34,390.00	18,194.00
From State of Missouri	1,866,370.28	1,658,483.14	207,887.14
From Other Counties	37,003.90	32,033.81	4,970.09
From Cities	-	-	-
Other Non-governmental Reimb	1,278.95	600.00	678.95
Miscellaneous Reimbursements	19,082.89	32,699.80	(13,616.91)
Gifts & Donations	-	-	-
Other Misc. Revenue	253,238.55	120,349.54	132,889.01
Transfers In From Other Funds	713,033.81	417,160.81	295,873.00
Total General Fund	24,770,631.03	23,460,115.51	1,310,515.52

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

	Twelve months ended 12/31/16	Twelve months ended 12/31/15	Variance Current Year Over (Under) Prior Year	
220	Road & Bridge	6,967,529.73	6,533,919.12	433,610.61
240	Park	5,400,252.77	4,002,057.19	1,398,195.58
260	Prosecutor Training	4,518.35	4,165.12	353.23
264	Delinquent Sales Tax	81.95	362.27	(280.32)
265	Prosecutor Contingency	19,724.68	16,198.00	3,526.68
266	Prosecutor Check Collection	23,295.11	27,715.33	(4,420.22)
270	Drug Task Force	-	129.83	(129.83)
271	Law Enforcement Training	26,793.61	26,621.48	172.13
272	Work Release Program	7,519.54	16,270.86	(8,751.32)
278	Civil Fees	50,000.00	50,000.00	-
279	Law Enforcement	16,095,102.70	14,956,068.16	1,139,034.54
282	Emergency Communications	1,020,646.88	584,627.84	436,019.04
283	Law Library	-	43,173.81	(43,173.81)
285	Assessor	2,785,364.49	2,620,325.90	165,038.59
286	Inmate Security	169,520.87	222,954.93	(53,434.06)
289	Law Enforcement Capital Reserve	300,000.00	300,000.00	-
290	TIF	3,812,885.38	3,705,397.92	107,487.46
292	Federal Equitable Sharing	13,473.81	39,350.77	(25,876.96)
293	Domestic Violence	34,057.19	31,617.21	2,439.98
300	Use Tax - Capital Projects	1,294,766.87	1,255,568.14	39,198.73
301	Use Tax - Road & Bridge	1,280,606.68	1,252,357.55	28,249.13
302	Use Tax - Parks & Trails	1,299,266.30	1,257,752.28	41,514.02
305	Tax Collection Software	182,752.66	184,807.02	(2,054.36)
310	Debt Service	385,604.95	382,659.09	2,945.86
315	Health Benefits	4,621,231.32	4,718,680.68	(97,449.36)
401	Airport Construction	2,099,017.25	1,014,315.73	1,084,701.52
403	LINC	262.46	261.23	1.23
404	Juvenile Grants	6.14	6.25	(0.11)
504	Sheriff DARE	7,447.95	8,002.11	(554.16)
506	Sheriff Emerg. Fug. Apprehension	104,722.85	77,494.08	27,228.77
508	Sheriff Inmate	-	145,090.26	(145,090.26)
516	SOLVE	6.25	6.30	(0.05)
611	Prosecutor Retirement	9,044.00	7,752.00	1,292.00
641	Special Road Districts Fund	3.29	1,085.95	(1,082.66)
790	Land Trustee Agency Fund	-	-	-
933	Records Preservation	502,672.98	459,506.17	43,166.81
943	Collector TMF	612,343.40	628,254.09	(15,910.69)
944	K-9	16,301.32	389.91	15,911.41
946	Sheriff Revolving	324,839.05	248,916.90	75,922.15
	Total of All Funds	\$ 74,242,293.81	\$ 68,283,976.99	\$ 5,958,316.82

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

	Twelve months ended 12/31/16	Twelve months ended 12/31/15	Variance Current Year Over (Under) Prior Year
100 General Fund			
Auditor	\$ 216,010.19	\$ 196,804.90	\$ 19,205.29
County Clerk	238,885.56	229,202.17	9,683.39
Treasurer	204,581.66	169,108.02	35,473.64
County Commission	188,109.23	189,545.23	(1,436.00)
Recorder of Deeds	384,407.23	376,983.76	7,423.47
Collector	780,474.10	787,373.85	(6,899.75)
Misc Tax Fees	4,311.36	-	4,311.36
Rainy Day	-	-	-
Public Administrator	599,330.43	590,689.83	8,640.60
Indigent Board & Care	35,375.70	55,309.09	(19,933.39)
Medical Examiner	276,053.00	266,716.00	9,337.00
Prosecutor	1,481,333.64	1,467,458.18	13,875.46
Support Recovery	1,003,005.15	1,070,099.72	(67,094.57)
Emergency Management	-	149,505.79	(149,505.79)
Division 1 Court	6,848.20	6,658.72	189.48
Division 2 Court	8,083.01	8,111.31	(28.30)
Division 3 Court	79,439.35	76,933.41	2,505.94
Division 4 Court	10,998.89	11,079.98	(81.09)
Division 5 Court	14,531.16	13,040.79	1,490.37
Division 6 Court	11,191.54	8,954.68	2,236.86
Division 7 Court	4,853.75	4,510.72	343.03
Family Court Administrator	33,719.78	40,596.67	(6,876.89)
Drug Court Administrator	2,341.49	2,378.30	(36.81)
Division 9	10,162.39	-	10,162.39
Division 1 Reporter	1,069.35	1,110.37	(41.02)
Division 2 Reporter	1,142.81	1,776.19	(633.38)
Division 3 Reporter	5,201.32	2,422.90	2,778.42
Division 4 Reporter	2,756.08	1,602.50	1,153.58
Circuit Court Executive Secretary	22,660.01	9,920.08	12,739.93
Jury Supervisor	3,323.41	2,882.56	440.85
Law Library	59,657.21	58,253.45	1,403.76
Circuit Clerk	228,748.31	260,149.42	(31,401.11)
Circuit Clerk JIS	591,253.55	571,908.21	19,345.34
Jury Fees & Court	59,156.34	52,095.51	7,060.83
Office of Dispute Resolution Services	244,076.76	231,400.64	12,676.12
Juvenile - Administration	1,597,501.61	1,480,613.89	116,887.72
Juvenile - Detention	733,112.22	684,357.25	48,754.97
Juvenile - Group Homes	754,915.81	667,235.94	87,679.87
County Administrator	211,952.57	697,699.69	(485,747.12)
Purchasing	226,464.38	-	226,464.38
Human Resources	1,105,960.82	524,624.63	581,336.19
Finance	400,666.28	-	400,666.28
County Counselor	224,090.30	217,962.81	6,127.49
Planning & Zoning	256,665.74	306,234.19	(49,568.45)
Central Services - Mail Room	-	66,703.27	(66,703.27)
Information Technology	1,952,597.49	1,626,701.68	325,895.81
Facilities Management	1,105,426.58	1,046,056.94	59,369.64
Utilities	782,663.37	781,940.18	723.19
Contributions to External Programs	619,511.91	613,897.00	5,614.91
Government Association Membership	61,749.00	51,214.00	10,535.00
Benefits and Insurances	2,551,251.85	2,315,738.09	235,513.76
County Elections	226,140.24	-	226,140.24
Debt Service	-	-	-
Judgements and Settlements	-	-	-
Emergency Account	-	-	-
Capital Projects	-	-	-

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

	Twelve months ended 12/31/16	Twelve months ended 12/31/15	Variance Current Year Over (Under) Prior Year
Community Relations	386,484.64	95,456.47	291,028.17
Tourism	145,123.26	53,625.50	91,497.76
Airport Operations	167,157.99	137,776.16	29,381.83
Judicial Expense	37,476.47	32,145.76	5,330.71
Transfers Out	3,084,210.06	825,210.63	2,258,999.43
Total General Fund	23,444,214.55	19,139,777.03	4,304,437.52
220 Road & Bridge	6,450,117.81	6,675,791.73	(225,673.92)
240 Park	5,636,916.47	4,620,691.79	1,016,224.68
260 Prosecutor Training	1,030.49	655.22	375.27
264 Delinquent Sales Tax	523.55	2,329.04	(1,805.49)
265 Prosecutor Contingency	19,559.55	19,893.42	(333.87)
266 Prosecutor Check Collection	28,114.88	26,936.83	1,178.05
270 Drug Task Force	-	32,264.90	(32,264.90)
271 Law Enforcement Training	15,339.63	33,866.50	(18,526.87)
272 Work Release Program	26,934.88	48,789.76	(21,854.88)
278 Civil Fees	42,469.33	62,313.10	(19,843.77)
279 Law Enforcement	15,919,112.65	15,157,134.27	761,978.38
282 Emergency Communications	671,495.50	588,184.27	83,311.23
283 Law Library	-	27,281.35	(27,281.35)
285 Assessor	2,645,513.64	2,512,166.14	133,347.50
286 Inmate Security	186,129.63	4,332.86	181,796.77
289 Law Enforcement Capital Reserve	92,549.30	404,084.08	(311,534.78)
290 TIF	2,844,892.48	3,676,195.52	(831,303.04)
292 Federal Equitable Sharing	37,832.06	7,924.29	29,907.77
293 Domestic Violence	14,262.14	46,499.00	(32,236.86)
300 Use Tax - Capital Projects	844,846.24	1,008,999.96	(164,153.72)
301 Use Tax - Road & Bridge	1,219,182.04	2,179,847.65	(960,665.61)
302 Use Tax - Parks & Trails	1,343,786.60	1,053,315.34	290,471.26
305 Tax Collection Software	190,000.00	175,000.00	15,000.00
310 Debt Service	385,604.95	396,659.38	(11,054.43)
315 Health Benefits	3,958,571.87	3,781,694.83	176,877.04
401 Airport Construction	2,073,058.02	883,541.02	1,189,517.00
403 LINC	-	1,981.13	(1,981.13)
404 Juvenile Grants	607.86	-	607.86
504 Sheriff DARE	7,238.81	8,715.70	(1,476.89)
506 Sheriff Emerg. Fug. Apprehension	106,597.89	137,746.18	(31,148.29)
508 Sheriff Inmate	-	-	-
516 SOLVE	616.81	68,578.32	(67,961.51)
611 Prosecutor Retirement	9,044.00	7,752.00	1,292.00
641 Special Road Districts Fund	436,979.12	-	436,979.12
790 Land Trustee Agency Fund	-	-	-
933 Records Preservation	388,176.63	379,204.13	8,972.50
943 Collector TMF	728,915.41	623,815.33	105,100.08
944 K-9	11,417.16	9,199.99	2,217.17
946 Sheriff Revolving	217,462.96	198,986.85	18,476.11
Total of All Funds	\$ 69,999,114.91	\$ 64,002,148.91	\$ 5,996,966.00



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