

# Monthly Report

Auditor's Cash Basis



December 2022

[www.claycountymo.gov/departments/auditor](http://www.claycountymo.gov/departments/auditor)

**Victor Hurlbert, CGAP**

Clay County, Missouri Auditor

# Table of Contents

Statement of Unencumbered cash as of December 31, 2022	Page 3
Statement of Revenues and Expenditures for the one month ended December 31, 2022	Page 4
Statement of Revenues and Expenditures for the twelve months ended December 31, 2022	Page 5
Revenues for the one month and twelve months ended December 31, 2022	Page 6
Expenditures for the one month and twelve months ended December 31, 2022	Page 8
Comparison of Revenues – one month ended December 31, 2022 and 2021	Page 10
Comparison of Expenditures – one month ended December 31, 2022 and 2021	Page 12
Comparison of Revenues – twelve months ended December 31, 2022 and 2021	Page 14
Comparison of Expenditures – twelve months ended December 31, 2022 and 2021	Page 16

**Clay County, Missouri**  
**Statement of Unencumbered Cash**  
**As of December 31, 2022**

Fund Name	Fund Number	Eden Cash Balance	Less Encumbrances	Less		Unencumbered Cash
				Warrants Payable		
General	100	\$ 15,278,057.30	\$ 1,884,323.26	\$ -		\$ 13,393,734.04
CARES Act	219	-	-	-		-
Road & Bridge	220	4,678,450.98	133,074.12	-		4,545,376.86
Emerg. Rental Assist. Prog. 1.0	221	-	-	-		-
Emerg. Rental Assist. Prog. 2.0	222	192,353.23	187,714.96	-		4,638.27
American Rescue Plan Act	224	33,437,653.61	13,792,521.73	-		19,645,131.88
Park	240	2,971,418.84	250,927.14	-		2,720,491.70
Prosecutor Training	260	31,448.16	455.10	-		30,993.06
Delinquent Sales Tax	264	9,854.17	-	-		9,854.17
Prosecutor Contingency	265	6,157.30	-	-		6,157.30
Prosecutor Check Collection	266	11,504.16	-	-		11,504.16
Law Enforcement Training	271	20,688.30	-	-		20,688.30
Work Release Program	272	6,136.52	-	-		6,136.52
Civil Fees	278	59,236.74	450.09	-		58,786.65
Law Enforcement	279	212,170.89	185,019.52	-		27,151.37
National Opioid Settlement	280	162,460.50	-	-		162,460.50
Emergency Communications	282	94,989.44	82,027.68	-		12,961.76
Assessor	285	1,069,931.66	29,104.17	-		1,040,827.49
Inmate Security	286	15,958.50	7,563.16	-		8,395.34
Law Enforcement Capital Reserve	289	5,343.36	116.99	-		5,226.37
TIF	290	3,601,729.84	250,279.32	-		3,351,450.52
Federal Equitable Sharing	292	155,448.58	4,880.00	-		150,568.58
Domestic Violence	293	14,082.70	-	-		14,082.70
Use Tax - Capital Projects	300	1,750,783.66	513,925.78	-		1,236,857.88
Use Tax - Road & Bridge	301	2,389,958.53	251,330.50	-		2,138,628.03
Use Tax - Parks & Trails	302	1,740,703.62	359,280.79	-		1,381,422.83
Tax Collection Software	305	107,217.93	-	-		107,217.93
Health Benefits	315	2,341,481.99	-	-		2,341,481.99
Bond Construction Fund	400	1,505,887.93	-	-		1,505,887.93
Airport Construction	401	843,374.97	298,610.53	-		544,764.44
LINC	403	11,863.65	-	-		11,863.65
Sheriff D.A.R.E.	504	9,024.00	-	-		9,024.00
Prosecutor Retirement	611	2,859.00	-	-		2,859.00
Land Trustee Agency Fund	790	9,363.27	-	-		9,363.27
Records Preservation	933	1,463,060.79	-	-		1,463,060.79
Collector TMF	943	276,693.59	-	-		276,693.59
K-9	944	24,361.37	-	-		24,361.37
Sheriff Revolving	946	3,948.07	-	-		3,948.07
		<b>\$ 74,515,657.15</b>	<b>\$ 18,231,604.84</b>	<b>\$ -</b>		<b>\$ 56,284,052.31</b>

**Clay County, Missouri**  
**Statement of Revenues and Expenditures - Cash Basis**  
**For the one month ended December 31, 2022**

<b>Fund Name</b>	<b>Fund Number</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Net</b>
General	100	\$ 4,965,816.65	\$ 2,756,544.79	\$ 2,209,271.86
CARES Act	219	-	-	-
Road & Bridge	220	1,149,717.57	1,122,001.61	27,715.96
Emerg. Rental Assist. Prog. 1.0	221	-	-	-
Emerg. Rental Assist. Prog. 2.0	222	233.89	7,315.64	(7,081.75)
American Rescue Plan Act	224	33,138.76	1,830,694.34	(1,797,555.58)
Park	240	770,507.42	432,554.56	337,952.86
Prosecutor Training	260	980.73	651.57	329.16
Delinquent Sales Tax	264	117.09	-	117.09
Prosecutor Contingency	265	-	4,402.85	(4,402.85)
Prosecutor Check Collection	266	195.59	450.90	(255.31)
Law Enforcement Training	271	780.84	2,374.00	(1,593.16)
Work Release Program	272	-	-	-
Civil Fees	278	-	4,886.28	(4,886.28)
Law Enforcement	279	1,564,988.59	2,265,300.44	(700,311.85)
National Opioid Settlement	280	162,460.50	-	162,460.50
Emergency Communications	282	46,676.59	-	46,676.59
Law Library	283	-	-	-
Assessor	285	97,671.91	352,021.85	(254,349.94)
Inmate Security	286	1,063.55	1,071.34	(7.79)
Law Enforcement Capital Reserve	289	3,750.00	23,627.68	(19,877.68)
TIF	290	479,449.00	-	479,449.00
Federal Equitable Sharing	292	6,721.64	46,198.05	(39,476.41)
Domestic Violence	293	1,614.49	-	1,614.49
Use Tax - Capital Projects	300	282,110.75	274,762.26	7,348.49
Use Tax - Road & Bridge	301	277,607.83	34,878.46	242,729.37
Use Tax - Parks & Trails	302	276,764.83	75,196.93	201,567.90
Tax Collection Software	305	7,656.04	-	7,656.04
Debt Service	310	13,876.68	13,876.68	-
Health Benefits	315	627,617.25	337,356.69	290,260.56
Bond Construction Fund	400	(78,876.45)	135,271.23	(214,147.68)
Airport Construction	401	118,995.92	157,246.15	(38,250.23)
LINC	403	13.56	-	13.56
Sheriff DARE	504	11.74	8,000.00	(7,988.26)
Sheriff Emerg. Fug. Apprehension	506	-	419.22	(419.22)
Prosecutor Retirement	611	-	969.00	(969.00)
Land Trustee Agency Fund	790	-	-	-
Records Preservation	933	28,433.64	22,269.87	6,163.77
Collector TMF	943	26,352.20	22,917.41	3,434.79
K-9	944	23.27	-	23.27
Sheriff Revolving	946	3,569.68	-	3,569.68
		<b>\$ 10,870,041.75</b>	<b>\$ 9,933,259.80</b>	<b>\$ 936,781.95</b>

**Clay County, Missouri**  
**Statement of Revenues and Expenditures - Cash Basis**  
**For the twelve months ended December 31, 2022**

<b>Fund Name</b>	<b>Fund Number</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Net</b>
General	100	\$ 34,041,683.49	\$ 32,498,750.82	\$ 1,542,932.67
CARES Act	219	-	-	-
Road & Bridge	220	10,825,306.68	7,087,316.02	3,737,990.66
Emerg. Rental Assist. Prog. 1.0	221	2,125.26	142,777.23	(140,651.97)
Emerg. Rental Assist. Prog. 2.0	222	1,730,974.28	1,713,418.19	17,556.09
American Rescue Plan Act	224	24,490,994.41	13,224,149.06	11,266,845.35
Park	240	5,431,606.65	5,110,734.30	320,872.35
Prosecutor Training	260	16,335.49	18,157.93	(1,822.44)
Delinquent Sales Tax	264	1,003.98	963.71	40.27
Prosecutor Contingency	265	17,646.44	13,842.70	3,803.74
Prosecutor Check Collection	266	7,109.28	5,700.43	1,408.85
Law Enforcement Training	271	19,490.78	34,780.16	(15,289.38)
Work Release Program	272	6,371.50	3,341.02	3,030.48
Civil Fees	278	50,586.00	43,104.57	7,481.43
Law Enforcement	279	23,126,881.05	22,960,713.77	166,167.28
National Opioid Settlement	280	162,460.50	-	162,460.50
Emergency Communications	282	991,540.06	899,917.47	91,622.59
Law Library	283	-	-	-
Assessor	285	3,478,948.92	3,479,973.98	(1,025.06)
Inmate Security	286	218,344.22	209,832.80	8,511.42
Law Enforcement Capital Reserve	289	45,000.00	53,186.90	(8,186.90)
TIF	290	5,652,707.87	2,984,169.52	2,668,538.35
Federal Equitable Sharing	292	75,005.54	136,234.59	(61,229.05)
Domestic Violence	293	26,784.83	26,877.90	(93.07)
Use Tax - Capital Projects	300	3,391,380.10	3,421,189.75	(29,809.65)
Use Tax - Road & Bridge	301	3,291,467.45	1,923,190.41	1,368,277.04
Use Tax - Parks & Trails	302	3,285,715.18	2,848,807.74	436,907.44
Tax Collection Software	305	221,746.98	150,121.34	71,625.64
Debt Service	310	4,015,214.36	4,015,214.36	-
Health Benefits	315	7,038,522.77	6,606,923.35	431,599.42
Bond Construction Fund	400	13,622.40	3,561,024.78	(3,547,402.38)
Airport Construction	401	1,468,296.76	1,584,309.90	(116,013.14)
LINC	403	134.45	12,945.40	(12,810.95)
Sheriff DARE	504	11,185.08	8,000.00	3,185.08
Sheriff Emerg. Fug. Apprehension	506	165,500.98	139,569.38	25,931.60
Prosecutor Retirement	611	12,000.00	11,628.00	372.00
Land Trustee Agency Fund	790	-	-	-
Records Preservation	933	476,969.74	383,871.68	93,098.06
Collector TMF	943	849,406.07	754,825.09	94,580.98
K-9	944	37,892.36	30,126.74	7,765.62
Sheriff Revolving	946	72,060.66	184,531.24	(112,470.58)
		<b>\$ 134,770,022.57</b>	<b>\$ 116,284,222.23</b>	<b>\$ 18,485,800.34</b>

**Clay County, Missouri**  
**Revenues for the one month and twelve months ended December 31, 2022**  
**Cash Basis**

	<b>2022</b>					<b>% Over/Under Budget</b>
	<b>One month ended 12/31/22</b>	<b>Twelve months ended 12/31/22</b>	<b>Budget (less Carryover)</b>	<b>Amount Under (Over) Budget</b>		
<b>100 General Fund</b>						
Sales and Use Taxes	\$ 1,971,624.50	\$ 19,009,946.40	\$ 15,211,044	\$ (3,798,902.40)	124.97%	
Property Taxes	53,813.96	1,935,613.62	1,830,738	(104,875.62)	105.73%	
Marriage Licenses	-	6,986.07	14,400	7,413.93	48.51%	
Amusement Licenses	79,167.50	227,415.74	142,000	(85,415.74)	160.15%	
Auctioneer Licenses	-	208.00	500	292.00	41.60%	
Liquor Licenses	1,665.00	144,719.52	130,000	(14,719.52)	111.32%	
Permits/Applications	4,916.00	36,712.00	25,000	(11,712.00)	146.85%	
Inspection Fees	710.00	35,570.00	30,000	(5,570.00)	118.57%	
Building Permits	1,655.75	205,736.58	150,000	(55,736.58)	137.16%	
Fee Office Charges	259,246.49	6,585,323.07	6,446,400	(138,923.07)	102.16%	
Service Fees	24,726.31	183,785.81	154,800	(28,985.81)	118.72%	
Court Fines & Fees	-	-	-	-	0.00%	
Retail Sales	-	-	-	-	0.00%	
Concession & Commission	213.62	2,591.81	700	(1,891.81)	370.26%	
Leases	5,250.00	63,000.00	63,000	-	100.00%	
Surplus Property Sales	-	-	-	-	0.00%	
Interest Earned	28,688.10	174,563.16	150,000	(24,563.16)	116.38%	
From Federal Government	3,723.00	87,672.00	132,000	44,328.00	66.42%	
From State of Missouri	2,499,921.21	4,581,108.13	5,481,165	900,056.87	83.58%	
From Other Counties	4,273.00	34,384.43	25,000	(9,384.43)	137.54%	
From Cities	-	-	-	-	0.00%	
Other Non-governmental Reimb	30.00	1,730.00	-	(1,730.00)	0.00%	
Miscellaneous Reimbursements	-	13,332.09	2,500.00	(10,832.09)	533.28%	
Gifts & Donations	-	-	-	-	0.00%	
Other Misc. Revenue	26,192.21	332,484.35	136,127	(196,357.76)	244.25%	
Transfers In From Other Funds	-	378,800.71	234,736	(144,064.70)	161.37%	
<b>Total General Fund</b>	<b>4,965,816.65</b>	<b>34,041,683.49</b>	<b>30,360,110</b>	<b>(3,681,573.89)</b>		

**Clay County, Missouri**  
**Revenues for the one month and twelve months ended December 31, 2022**  
**Cash Basis**

	<b>2022</b>				
	<b>One month ended 12/31/22</b>	<b>Twelve months ended 12/31/22</b>	<b>Budget (less Carryover)</b>	<b>Amount Under (Over) Budget</b>	<b>% Over/Under Budget</b>
219 CARES Act	-	-	-	-	0.00%
220 Road & Bridge	1,149,717.57	10,825,306.68	7,649,789	(3,175,517.28)	141.51%
221 Emerg. Rental Assist. Prog. 1.0	-	2,125.26	2,127	1.96	99.91%
222 Emerg. Rental Assist. Prog. 2.0	233.89	1,730,974.28	1,728,304	(2,670.28)	100.15%
224 American Rescue Plan Act	33,138.76	24,490,994.41	24,132,847	(358,147.81)	101.48%
240 Park	770,507.42	5,431,606.65	4,419,813	(1,011,793.65)	122.89%
260 Prosecutor Training	980.73	16,335.49	13,100	(3,235.49)	124.70%
264 Delinquent Sales Tax	117.09	1,003.98	1,050	46.02	95.62%
265 Prosecutor Contingency	-	17,646.44	17,647	0.56	100.00%
266 Prosecutor Check Collection	195.59	7,109.28	13,125	6,015.72	54.17%
271 Law Enforcement Training	780.84	19,490.78	18,925	(565.78)	102.99%
272 Work Release Program	-	6,371.50	13,000	6,628.50	49.01%
278 Civil Fees	-	50,586.00	50,000	(586.00)	101.17%
279 Law Enforcement	1,564,988.59	23,126,881.05	23,305,478	178,596.88	99.23%
280 National Opioid Settlement	162,460.50	162,460.50	-	(162,460.50)	0.00%
282 Emergency Communications	46,676.59	991,540.06	1,007,225	15,684.94	98.44%
283 Law Library	-	-	100,000	100,000.00	0.00%
285 Assessor	97,671.91	3,478,948.92	3,286,818	(192,130.92)	105.85%
286 Inmate Security	1,063.55	218,344.22	222,000	3,655.78	98.35%
289 Law Enforcement Capital Reserve	3,750.00	45,000.00	45,000	-	100.00%
290 TIF	479,449.00	5,652,707.87	4,808,000	(844,707.87)	117.57%
292 Federal Equitable Sharing	6,721.64	75,005.54	119,084	44,078.46	62.99%
293 Domestic Violence	1,614.49	26,784.83	23,100	(3,684.83)	115.95%
300 Use Tax - Capital Projects	282,110.75	3,391,380.10	2,357,374	(1,034,006.10)	143.86%
301 Use Tax - Road & Bridge	277,607.83	3,291,467.45	2,257,500	(1,033,967.45)	145.80%
302 Use Tax - Parks & Trails	276,764.83	3,285,715.18	2,260,000	(1,025,715.18)	145.39%
305 Tax Collection Software	7,656.04	221,746.98	225,000	3,253.02	98.55%
310 Debt Service	13,876.68	4,015,214.36	4,015,214	-	100.00%
315 Health Benefits	627,617.25	7,038,522.77	6,037,044	(1,001,478.77)	116.59%
400 Bond Construction Fund	(78,876.45)	13,622.40	-	(13,622.40)	0.00%
401 Airport Construction	118,995.92	1,468,296.76	1,421,698	(46,598.51)	103.28%
403 LINC	13.56	134.45	125	(9.45)	107.56%
504 Sheriff's Office Community Engage	11.74	11,185.08	11,175	(10.08)	100.09%
506 Sheriff Emerg. Fug. Apprehension	-	165,500.98	176,000	10,499.02	94.03%
611 Prosecutor Retirement	-	12,000.00	12,000	-	100.00%
790 Land Trustee Agency Fund	-	-	-	-	0.00%
933 Records Preservation	28,433.64	476,969.74	608,000	131,030.26	78.45%
943 Collector TMF	26,352.20	849,406.07	725,000	(124,406.07)	117.16%
944 K-9	23.27	37,892.36	21,249	(16,643.36)	178.33%
946 Sheriff Revolving Fund	3,569.68	72,060.66	151,750	79,689.34	47.49%
<b>Total of All Funds</b>	<b>\$ 10,870,041.75</b>	<b>\$ 134,770,022.57</b>	<b>\$ 121,615,671</b>	<b>\$ (13,154,351.21)</b>	

**Clay County, Missouri**  
**Expenditures for the one month and twelve months ended December 31, 2022**  
**Cash Basis**

	One month ended 12/31/22	Twelve months ended 12/31/22	2022 Budget	Amount Under (Over) Budget	% Over/Under Budget
Auditor	\$ 58,584.81	\$ 689,531.96	\$ 801,058	\$ 111,526.53	86.08%
County Clerk	58,462.28	359,609.37	379,719	20,109.90	94.70%
Treasurer	30,358.18	261,351.22	273,948	12,596.58	95.40%
County Commission	33,117.78	520,860.93	525,301	4,439.80	99.15%
Recorder of Deeds	51,098.97	472,081.73	481,344	9,262.39	98.08%
Collector	69,335.04	693,025.28	1,061,538	368,512.29	65.29%
Misc Tax Fees	27.00	65,959.30	70,000	4,040.70	94.23%
Rainy Day	-	-	2,504,331	2,504,331.01	0.00%
Public Administrator	95,120.32	811,466.63	830,826	19,359.12	97.67%
Indigent Board & Care	-	10,125.00	30,000	19,875.00	33.75%
Medical Examiner	-	618,000.00	618,000	-	100.00%
Prosecutor	184,702.92	1,624,786.84	1,941,149	316,361.70	83.70%
Support Recovery	99,529.13	921,579.08	1,360,844	439,264.63	67.72%
Emergency Management	-	-	-	-	0.00%
Division 1 Court	7,536.88	13,395.68	20,445	7,049.12	65.52%
Division 2 Court	5,218.51	10,272.87	17,195	6,921.93	59.74%
Division 3 Court	12,348.10	151,017.55	156,895	5,877.25	96.25%
Division 4 Court	3,954.30	17,503.33	27,120	9,616.47	64.54%
Division 5 Court	844.93	44,286.52	46,290	2,003.48	95.67%
Division 6 Court	3,526.44	12,618.68	14,390	1,771.32	87.69%
Division 7 Court	4,368.55	7,438.02	14,290	6,851.98	52.05%
Family Court Administrator	22,791.35	91,532.68	94,190	2,657.32	97.18%
Drug Court Administrator	1,664.68	6,832.92	10,750	3,917.08	63.56%
Division 9	6,869.73	11,026.09	14,290	3,263.91	77.16%
Division 1 Reporter	544.00	2,318.49	5,000	2,681.51	46.37%
Division 2 Reporter	17.24	1,618.62	5,050	3,431.38	32.05%
Division 3 Reporter	619.35	4,975.51	5,650	674.49	88.06%
Division 4 Reporter	-	1,012.99	4,400	3,387.01	23.02%
Circuit Court Executive Secretary	5,387.12	22,021.23	26,479	4,457.84	83.16%
Jury Supervisor	706.84	6,133.35	7,000	866.65	87.62%
Law Library	1,743.37	64,342.78	65,000	657.22	98.99%
Circuit Clerk	13,027.62	232,322.22	282,025	49,702.97	82.38%
Circuit Clerk JIS	82,267.14	698,526.45	746,687	48,160.65	93.55%
Jury Fees & Court	6,884.00	78,711.69	100,000	21,288.31	78.71%
Office of Dispute Resolution Services	22,452.58	193,619.11	213,937	20,317.61	90.50%
Juvenile - Administration	239,303.73	2,026,633.09	2,261,853	235,219.65	89.60%
Juvenile - Detention	83,710.86	780,983.55	1,017,326	236,342.51	76.77%
Juvenile - Group Homes	62,107.72	702,718.45	793,760	91,041.26	88.53%
County Administrator	70,702.82	880,414.73	1,083,378	202,963.68	81.27%
Purchasing	38,174.64	331,709.90	362,311	30,601.27	91.55%
Human Resources	40,483.91	530,734.96	707,543	176,808.17	75.01%
Finance	-	-	-	-	0.00%
County Counselor	27,443.00	230,324.79	267,598	37,273.44	86.07%
Planning & Zoning	62,791.35	422,063.83	530,501	108,437.32	79.56%
Information Technology	166,349.87	1,513,336.11	2,423,214	909,877.60	62.45%
Facilities Management	160,263.75	1,581,279.25	1,924,118	342,838.85	82.18%
Utilities	70,620.22	922,699.43	1,351,371	428,671.57	68.28%
Appropriations to Outside Agencies	-	313,720.00	313,721	1.00	100.00%
Government Association Membership	-	55,000.00	55,000	-	100.00%
Election Commission	-	532,080.18	716,033	183,952.82	74.31%
Benefits and Insurances	226,284.05	3,056,854.41	3,877,755	820,900.42	78.83%
County Elections	-	176,104.08	500,000	323,895.92	35.22%
Debt Service	-	-	1,191	1,190.51	0.00%
Emergency Account	-	-	1,300,000	1,300,000.00	0.00%
Board of Equalization	2,280.57	20,966.88	25,329	4,362.02	82.78%
Public Services	-	-	-	-	0.00%
Tourism	-	-	-	-	0.00%



**Clay County, Missouri**  
**Expenditures for the one month and twelve months ended December 31, 2022**  
**Cash Basis**

	One month ended 12/31/22	Twelve months ended 12/31/22	2022 Budget	Amount Under (Over) Budget	% Over/Under Budget
Airport Operations	541,344.49	2,440,588.72	3,600,000	1,159,411.28	67.79%
Judicial Expense	1,844.24	23,381.00	40,000	16,619.00	58.45%
Transfers Out	79,730.41	7,237,253.34	7,666,943	429,689.25	94.40%
<b>100 Total General Fund</b>	<b>2,756,544.79</b>	<b>32,498,750.82</b>	<b>43,574,084</b>	<b>11,075,333</b>	
219 CARES Act	-	-	-	-	0.00%
220 Road & Bridge	1,122,001.61	7,087,316.02	8,552,818	1,465,501.76	82.87%
221 Emerg. Rental Assist. Prog. 1.0	-	142,777.23	142,778	0.99	100.00%
222 Emerg. Rental Assist. Prog. 2.0	7,315.64	1,713,418.19	1,903,100	189,681.81	90.03%
224 American Rescue Plan Act	1,830,694.34	13,224,149.06	46,128,019	32,903,869.70	28.67%
240 Park	432,554.56	5,110,734.30	6,986,966	1,876,232.19	73.15%
260 Prosecutor Training	651.57	18,157.93	46,679	28,521.07	38.90%
264 Delinquent Sales Tax	-	963.71	10,863	9,899.29	8.87%
265 Prosecutor Contingency	4,402.85	13,842.70	20,000	6,157.30	69.21%
266 Prosecutor Check Collection	450.90	5,700.43	23,220	17,519.57	24.55%
271 Law Enforcement Training	2,374.00	34,780.16	54,902	20,121.84	63.35%
272 Work Release Program	-	3,341.02	13,802	10,460.98	24.21%
278 Civil Fees	4,886.28	43,104.57	101,064	57,959.43	42.65%
279 Law Enforcement	2,265,300.44	22,960,713.77	23,340,884	380,170.68	98.37%
280 National Opioid Settlement	-	-	-	-	0.00%
282 Emergency Communications	-	899,917.47	1,010,591	110,673.53	89.05%
283 Law Library	-	-	100,000	100,000.00	0.00%
285 Assessor	352,021.85	3,479,973.98	4,348,146	868,171.54	80.03%
286 Inmate Security	1,071.34	209,832.80	229,493	19,660.20	91.43%
289 Law Enforcement Capital Reserve	23,627.68	53,186.90	58,530	5,343.10	90.87%
290 TIF	-	2,984,169.52	5,741,191	2,757,021.48	51.98%
292 Federal Equitable Sharing	46,198.05	136,234.59	339,079	202,844.41	40.18%
293 Domestic Violence	-	26,877.90	37,275	10,397.10	72.11%
300 Use Tax - Capital Projects	274,762.26	3,421,189.75	4,098,728	677,538.17	83.47%
301 Use Tax - Road & Bridge	34,878.46	1,923,190.41	3,275,608	1,352,417.59	58.71%
302 Use Tax - Parks & Trails	75,196.93	2,848,807.74	3,513,179	664,371.56	81.09%
305 Tax Collection Software	-	150,121.34	260,592	110,470.66	57.61%
310 Debt Service	13,876.68	4,015,214.36	4,015,214	-	100.00%
315 Health Benefits	337,356.69	6,606,923.35	7,946,923	1,339,999.65	83.14%
400 Bond Construction Fund	135,271.23	3,561,024.78	5,053,968	1,492,943.22	70.46%
401 Airport Construction	157,246.15	1,584,309.90	2,135,518	551,208.06	74.19%
403 LINC	-	12,945.40	24,799	11,853.60	52.20%
504 Sheriff's Office Community Engagement	8,000.00	8,000.00	17,013	9,013.00	47.02%
506 Sheriff Emerg. Fug. Apprehension	419.22	139,569.38	176,000	36,430.62	79.30%
611 Prosecutor Retirement	969.00	11,628.00	14,487	2,859.00	80.27%
790 Land Trustee Agency Fund	-	-	9,363	9,363.00	0.00%
933 Records Preservation	22,269.87	383,871.68	1,972,960	1,589,088.32	19.46%
943 Collector TMF	22,917.41	754,825.09	892,352	137,527.06	84.59%
944 K-9	-	30,126.74	37,844	7,717.26	79.61%
946 Sheriff Revolving	-	184,531.24	268,168	83,636.39	68.81%
<b>Total of All Funds</b>	<b>\$ 9,933,259.80</b>	<b>\$ 116,284,222.23</b>	<b>\$ 176,476,200</b>	<b>\$ 60,191,978</b>	

**Clay County, Missouri**  
**Comparison of Revenues for the**  
**One month ended December 31, 2022 and 2021**  
**Cash Basis**

	<b>One month ended 12/31/22</b>	<b>One month ended 12/31/21</b>	<b>Variance Current Year Over (Under) Prior Year</b>	<b>% of Variance Between Years</b>
<b>100 General Fund</b>				
Sales and Use Taxes	\$ 1,971,624.50	\$ 1,961,988.25	\$ 9,636.25	100.49%
Property Taxes	53,813.96	81,108.57	(27,294.61)	66.35%
Marriage Licenses	-	383.04	(383.04)	0.00%
Amusement Licenses	79,167.50	6,135.00	73,032.50	1290.42%
Auctioneer Licenses	-	-	-	0.00%
Liquor Licenses	1,665.00	2,210.58	(545.58)	75.32%
Permits/Applications	4,916.00	4,214.00	702.00	116.66%
Inspection Fees	710.00	2,885.00	(2,175.00)	24.61%
Building Permits	1,655.75	30,963.10	(29,307.35)	5.35%
Fee Office Charges	259,246.49	328,426.99	(69,180.50)	78.94%
Service Fees	24,726.31	18,865.74	5,860.57	131.06%
Court Fines & Fees	-	-	-	0.00%
Retail Sales	-	-	-	0.00%
Concession & Commission	213.62	209.64	3.98	101.90%
Leases	5,250.00	5,250.00	-	100.00%
Surplus Property Sales	-	-	-	0.00%
Interest Earned	28,688.10	2,869.93	25,818.17	999.61%
From Federal Government	3,723.00	6,426.00	(2,703.00)	57.94%
From State of Missouri	2,499,921.21	102,419.96	2,397,501.25	2440.85%
From Other Counties	4,273.00	2,157.54	2,115.46	198.05%
From Cities	-	-	-	0.00%
Other Non-governmental Reimb	30.00	300.00	(270.00)	10.00%
Miscellaneous Reimbursements	-	3,244.09	(3,244.09)	0.00%
Gifts & Donations	-	-	-	0.00%
Other Misc. Revenue	26,192.21	2,558.69	23,633.52	1023.66%
Transfers In From Other Funds	-	2,178.09	(2,178.09)	0.00%
<b>Total General Fund</b>	<b>4,965,816.65</b>	<b>2,564,794.21</b>	<b>2,401,022.44</b>	

**Clay County, Missouri**  
**Comparison of Revenues for the**  
**One month ended December 31, 2022 and 2021**  
**Cash Basis**

	<b>One month ended 12/31/22</b>	<b>One month ended 12/31/21</b>	<b>Variance Current Year Over (Under) Prior Year</b>	<b>% of Variance Between Years</b>
219	CARES Act	-	-	0.00%
220	Road & Bridge	1,149,717.57	530,966.88	618,750.69
221	Emerg. Rental Assist. Prog. 1.0	-	65.98	(65.98)
222	Emerg. Rental Assist. Prog. 2.0	233.89	95.10	138.79
224	American Rescue Plan Act	33,138.76	3,631.50	29,507.26
240	Park	770,507.42	874,749.84	(104,242.42)
260	Prosecutor Training	980.73	1,403.95	(423.22)
264	Delinquent Sales Tax	117.09	109.42	7.67
265	Prosecutor Contingency	-	-	-
266	Prosecutor Check Collection	195.59	352.42	(156.83)
271	Law Enforcement Training	780.84	1,110.69	(329.85)
272	Work Release Program	-	1,169.80	(1,169.80)
278	Civil Fees	-	-	-
279	Law Enforcement	1,564,988.59	1,564,201.53	787.06
280	National Opioid Settlement	162,460.50	-	162,460.50
282	Emergency Communications	46,676.59	105,348.72	(58,672.13)
283	Law Library	-	-	-
285	Assessor	97,671.91	107,497.18	(9,825.27)
286	Inmate Security	1,063.55	1,422.54	(358.99)
289	Law Enforcement Capital Reserve	3,750.00	3,750.00	-
290	TIF	479,449.00	486,329.65	(6,880.65)
292	Federal Equitable Sharing	6,721.64	28,264.46	(21,542.82)
293	Domestic Violence	1,614.49	1,926.47	(311.98)
300	Use Tax - Capital Projects	282,110.75	354,245.19	(72,134.44)
301	Use Tax - Road & Bridge	277,607.83	285,555.20	(7,947.37)
302	Use Tax - Parks & Trails	276,764.83	285,561.69	(8,796.86)
305	Tax Collection Software	7,656.04	8,348.79	(692.75)
310	Debt Service	13,876.68	19,388.64	(5,511.96)
315	Health Benefits	627,617.25	505,474.19	122,143.06
400	Bond Construction Fund	(78,876.45)	-	(78,876.45)
401	Airport Construction	118,995.92	173,881.08	(54,885.16)
403	LINC	13.56	3.87	9.69
504	Sheriff's Office Community Engagem	11.74	566.09	(554.35)
506	Sheriff Emerg. Fug. Apprehension	-	36,591.04	(36,591.04)
611	Prosecutor Retirement	-	-	-
790	Land Trustee Agency Fund	-	-	-
933	Records Preservation	28,433.64	50,644.46	(22,210.82)
943	Collector TMF	26,352.20	35,633.80	(9,281.60)
944	K-9	23.27	3.96	19.31
946	Sheriff Revolving	3,569.68	(884.58)	4,454.26
<b>Total of All Funds</b>	<b>\$ 10,870,041.75</b>	<b>\$ 8,032,203.76</b>	<b>\$ 2,837,837.99</b>	

**Clay County, Missouri**  
**Comparison of Expenditures for the**  
**One month ended December 31, 2022 and 2021**  
**Cash Basis**

	<b>One month ended 12/31/22</b>	<b>One month ended 12/31/21</b>	<b>Variance Current Year Over (Under) Prior Year</b>	<b>% of Variance Between Years</b>
<b>100 General Fund</b>				
Auditor	\$ 58,584.81	\$ 37,782.06	\$ 20,802.75	155.06%
County Clerk	58,462.28	37,846.95	20,615.33	154.47%
Treasurer	30,358.18	27,974.09	2,384.09	108.52%
County Commission	33,117.78	33,383.50	(265.72)	99.20%
Recorder of Deeds	51,098.97	52,196.39	(1,097.42)	97.90%
Collector	69,335.04	62,747.37	6,587.67	110.50%
Misc Tax Fees	27.00	3,166.67	(3,139.67)	0.85%
Rainy Day	-	-	-	0.00%
Public Administrator	95,120.32	89,907.03	5,213.29	105.80%
Indigent Board & Care	-	1,350.00	(1,350.00)	0.00%
Medical Examiner	-	38,600.00	(38,600.00)	0.00%
Prosecutor	184,702.92	221,080.05	(36,377.13)	83.55%
Support Recovery	99,529.13	102,046.42	(2,517.29)	97.53%
Emergency Management	-	-	-	0.00%
Division 1 Court	7,536.88	3,066.36	4,470.52	245.79%
Division 2 Court	5,218.51	2,805.83	2,412.68	185.99%
Division 3 Court	12,348.10	7,275.60	5,072.50	169.72%
Division 4 Court	3,954.30	8,700.57	(4,746.27)	45.45%
Division 5 Court	844.93	2,488.17	(1,643.24)	33.96%
Division 6 Court	3,526.44	2,411.50	1,114.94	146.23%
Division 7 Court	4,368.55	2,403.00	1,965.55	181.80%
Family Court Administrator	22,791.35	6,558.55	16,232.80	347.51%
Drug Court Administrator	1,664.68	6,931.80	(5,267.12)	24.02%
Division 9	6,869.73	2,403.00	4,466.73	285.88%
Division 1 Reporter	544.00	-	544.00	0.00%
Division 2 Reporter	17.24	157.15	(139.91)	10.97%
Division 3 Reporter	619.35	297.63	321.72	208.09%
Division 4 Reporter	-	-	-	0.00%
Circuit Court Executive Secretary	5,387.12	1,228.90	4,158.22	438.37%
Jury Supervisor	706.84	221.99	484.85	318.41%
Law Library	1,743.37	6,186.31	(4,442.94)	28.18%
Circuit Clerk	13,027.62	44,170.05	(31,142.43)	29.49%
Circuit Clerk JIS	82,267.14	77,553.34	4,713.80	106.08%
Jury Fees & Court	6,884.00	11,430.67	(4,546.67)	60.22%
Office of Dispute Resolution Services	22,452.58	25,868.50	(3,415.92)	86.80%
Juvenile - Administration	239,303.73	231,490.47	7,813.26	103.38%
Juvenile - Detention	83,710.86	101,271.51	(17,560.65)	82.66%
Juvenile - Group Homes	62,107.72	84,132.58	(22,024.86)	73.82%
County Administrator	70,702.82	36,197.15	34,505.67	195.33%
Purchasing	38,174.64	44,859.60	(6,684.96)	85.10%
Human Resources	40,483.91	119,246.64	(78,762.73)	33.95%
Finance	-	44,897.37	(44,897.37)	0.00%
County Counselor	27,443.00	17,928.38	9,514.62	153.07%
Planning & Zoning	62,791.35	44,898.89	17,892.46	139.85%
Information Technology	166,349.87	232,585.04	(66,235.17)	71.52%
Facilities Management	160,263.75	271,763.16	(111,499.41)	58.97%
Utilities	70,620.22	133,776.87	(63,156.65)	52.79%
Contributions to External Programs	-	-	-	0.00%
Government Association Membership	-	-	-	0.00%
Election Commission	-	31,245.73	(31,245.73)	0.00%
Benefits and Insurances	226,284.05	211,668.38	14,615.67	106.90%
County Elections	-	-	-	0.00%
Debt Service	-	-	-	0.00%
Emergency Account	-	-	-	0.00%
Board of Equalization	2,280.57	2,235.81	44.76	102.00%
Public Services	-	20,361.98	(20,361.98)	0.00%

**Clay County, Missouri**  
**Comparison of Expenditures for the**  
**One month ended December 31, 2022 and 2021**  
**Cash Basis**

	<b>One month ended 12/31/22</b>	<b>One month ended 12/31/21</b>	<b>Variance Current Year Over (Under) Prior Year</b>	<b>% of Variance Between Years</b>
Tourism	-	1,800.00	(1,800.00)	0.00%
Airport Operations	541,344.49	-	541,344.49	0.00%
Judicial Expense	1,844.24	4,356.40	(2,512.16)	42.33%
Transfers Out	79,730.41	404,493.35	(324,762.94)	19.71%
<b>Total General Fund</b>	<b>2,756,544.79</b>	<b>2,959,448.76</b>	<b>(202,903.97)</b>	
219 CARES Act	-	-	-	0.00%
220 Road & Bridge	1,122,001.61	1,205,445.32	(83,443.71)	93.08%
221 Emerg. Rental Assist. Prog. 1.0	-	75,813.32	(75,813.32)	0.00%
222 Emerg. Rental Assist. Prog. 2.0	7,315.64	326,457.26	(319,141.62)	2.24%
224 American Rescue Plan Act	1,830,694.34	373,373.39	1,457,320.95	490.31%
240 Park	432,554.56	553,035.60	(120,481.04)	78.21%
260 Prosecutor Training	651.57	309.00	342.57	210.86%
264 Delinquent Sales Tax	-	-	-	0.00%
265 Prosecutor Contingency	4,402.85	1,343.77	3,059.08	327.65%
266 Prosecutor Check Collection	450.90	1,005.08	(554.18)	44.86%
271 Law Enforcement Training	2,374.00	695.00	1,679.00	341.58%
272 Work Release Program	-	5,070.15	(5,070.15)	0.00%
278 Civil Fees	4,886.28	6,234.90	(1,348.62)	78.37%
279 Law Enforcement	2,265,300.44	2,486,075.84	(220,775.40)	91.12%
280 National Opioid Settlement	-	-	-	0.00%
282 Emergency Communications	-	236,398.14	(236,398.14)	0.00%
283 Law Library	-	-	-	0.00%
285 Assessor	352,021.85	387,709.26	(35,687.41)	90.80%
286 Inmate Security	1,071.34	65,286.66	(64,215.32)	1.64%
289 Law Enforcement Capital Reserve	23,627.68	35,225.00	(11,597.32)	67.08%
290 TIF	-	1,126,617.52	(1,126,617.52)	0.00%
292 Federal Equitable Sharing	46,198.05	20,213.13	25,984.92	228.55%
293 Domestic Violence	-	-	-	0.00%
300 Use Tax - Capital Projects	274,762.26	268,761.45	6,000.81	102.23%
301 Use Tax - Road & Bridge	34,878.46	116,778.02	(81,899.56)	29.87%
302 Use Tax - Parks & Trails	75,196.93	95,339.16	(20,142.23)	78.87%
305 Tax Collection Software	-	-	-	0.00%
310 Debt Service	13,876.68	19,388.64	(5,511.96)	71.57%
315 Health Benefits	337,356.69	524,682.22	(187,325.53)	64.30%
400 Bond Construction Fund	135,271.23	662,186.92	(526,915.69)	20.43%
401 Airport Construction	157,246.15	465,308.45	(308,062.30)	33.79%
403 LINC	-	-	-	0.00%
504 Sheriff's Office Community Engagement	8,000.00	10,500.00	(2,500.00)	76.19%
506 Sheriff Emerg. Fug. Apprehension	419.22	36,686.12	(36,266.90)	1.14%
611 Prosecutor Retirement	969.00	969.00	-	100.00%
790 Land Trustee Agency Fund	-	-	-	0.00%
933 Records Preservation	22,269.87	34,589.00	(12,319.13)	64.38%
943 Collector TMF	22,917.41	47,149.93	(24,232.52)	48.61%
944 K-9	-	13,500.00	(13,500.00)	0.00%
946 Sheriff Revolving	-	38,711.35	(38,711.35)	0.00%
<b>Total of All Funds</b>	<b>\$ 9,933,259.80</b>	<b>\$ 12,200,307.36</b>	<b>\$ (2,267,047.56)</b>	

**Clay County, Missouri**  
**Comparison of Revenues for the**  
**Twelve months ended December 31, 2022 and 2021**  
**Cash Basis**

	<b>Twelve months ended 12/31/22</b>	<b>Twelve months ended 12/31/21</b>	<b>Variance Current Year Over (Under) Prior Year</b>	<b>% of Variance Between Years</b>
<b>100 General Fund</b>				
Sales and Use Taxes	\$ 19,009,946.40	\$ 16,924,093.39	\$ 2,085,853.01	112.32%
Property Taxes	1,935,613.62	2,563,042.58	(627,428.96)	75.52%
Marriage Licenses	6,986.07	18,128.12	(11,142.05)	38.54%
Amusement Licenses	227,415.74	154,565.75	72,849.99	147.13%
Auctioneer Licenses	208.00	423.00	(215.00)	49.17%
Liquor Licenses	144,719.52	140,192.09	4,527.43	103.23%
Permits/Applications	36,712.00	32,282.00	4,430.00	113.72%
Inspection Fees	35,570.00	38,655.00	(3,085.00)	92.02%
Building Permits	205,736.58	202,090.36	3,646.22	101.80%
Fee Office Charges	6,585,323.07	6,910,078.42	(324,755.35)	95.30%
Service Fees	183,785.81	169,731.37	14,054.44	108.28%
Court Fines & Fees	-	-	-	0.00%
Retail Sales	-	-	-	0.00%
Concession & Commission	2,591.81	1,530.43	1,061.38	169.35%
Leases	63,000.00	63,000.00	-	100.00%
Surplus Property Sales	-	3,038.96	(3,038.96)	0.00%
Interest Earned	174,563.16	95,284.93	79,278.23	183.20%
From Federal Government	87,672.00	55,739.00	31,933.00	157.29%
From State of Missouri	4,581,108.13	2,240,290.05	2,340,818.08	204.49%
From Other Counties	34,384.43	15,455.54	18,928.89	222.47%
From Cities	-	-	-	0.00%
Other Non-governmental Reimb	1,730.00	2,450.00	(720.00)	70.61%
Miscellaneous Reimbursements	13,332.09	19,869.02	(6,536.93)	67.10%
Gifts & Donations	-	-	-	0.00%
Other Misc. Revenue	332,484.35	320,458.56	12,025.79	103.75%
Transfers In From Other Funds	378,800.71	852,916.94	(474,116.23)	44.41%
<b>Total General Fund</b>	<b>34,041,683.49</b>	<b>30,823,315.51</b>	<b>3,218,367.98</b>	

**Clay County, Missouri**  
**Comparison of Revenues for the**  
**Twelve months ended December 31, 2022 and 2021**  
**Cash Basis**

	<b>Twelve months ended 12/31/22</b>	<b>Twelve months ended 12/31/21</b>	<b>Variance Current Year Over (Under) Prior Year</b>	<b>% of Variance Between Years</b>	
219	CARES Act	-	(22.47)	22.47	0.00%
220	Road & Bridge	10,825,306.68	7,621,221.66	3,204,085.02	142.04%
221	Ermerg. Rental Assist. Prog. 1.0	2,125.26	3,755,401.73	(3,753,276.47)	0.06%
222	Ermerg. Rental Assist. Prog. 2.0	1,730,974.28	1,154,168.92	576,805.36	149.98%
224	American Rescue Plan Act	24,490,994.41	24,319,164.09	171,830.32	100.71%
240	Park	5,431,606.65	7,053,591.90	(1,621,985.25)	77.00%
260	Prosecutor Training	16,335.49	16,172.26	163.23	101.01%
264	Delinquent Sales Tax	1,003.98	1,136.17	(132.19)	88.37%
265	Prosecutor Contingency	17,646.44	6,427.08	11,219.36	274.56%
266	Prosecutor Check Collection	7,109.28	6,545.20	564.08	108.62%
271	Law Enforcement Training	19,490.78	18,591.98	898.80	104.83%
272	Work Release Program	6,371.50	3,874.96	2,496.54	164.43%
278	Civil Fees	50,586.00	50,000.00	586.00	101.17%
279	Law Enforcement	23,126,881.05	20,357,155.31	2,769,725.74	113.61%
280	National Opioid Settlement	162,460.50	-	162,460.50	0.00%
282	Emergency Communications	991,540.06	922,643.53	68,896.53	107.47%
283	Law Library	-	-	-	0.00%
285	Assessor	3,478,948.92	3,285,508.50	193,440.42	105.89%
286	Inmate Security	218,344.22	19,591.79	198,752.43	1114.47%
289	Law Enforcement Capital Reserve	45,000.00	45,005.26	(5.26)	99.99%
290	TIF	5,652,707.87	5,822,579.54	(169,871.67)	97.08%
292	Federal Equitable Sharing	75,005.54	117,891.39	(42,885.85)	63.62%
293	Domestic Violence	26,784.83	26,371.93	412.90	101.57%
300	Use Tax - Capital Projects	3,391,380.10	2,674,470.45	716,909.65	126.81%
301	Use Tax - Road & Bridge	3,291,467.45	2,605,638.28	685,829.17	126.32%
302	Use Tax - Parks & Trails	3,285,715.18	2,613,221.81	672,493.37	125.73%
305	Tax Collection Software	221,746.98	224,884.69	(3,137.71)	98.60%
310	Debt Service	4,015,214.36	3,674,516.80	340,697.56	109.27%
315	Health Beenfits	7,038,522.77	6,098,406.75	940,116.02	115.42%
400	Bond Construction Fund	13,622.40	25,152,970.56	(25,139,348.16)	0.05%
401	Airport Construction	1,468,296.76	1,198,133.74	270,163.02	122.55%
403	LINC	134.45	120.24	14.21	111.82%
504	Sheriff's Office Community Engagemer	11,185.08	7,201.73	3,983.35	155.31%
506	Sheriff Emerg. Fug. Apprehension	165,500.98	208,809.39	(43,308.41)	79.26%
611	Prosecutor Retirement	12,000.00	13,136.00	(1,136.00)	91.35%
790	Land Trustee Agency Fund	-	-	-	0.00%
933	Records Preservation	476,969.74	663,190.06	(186,220.32)	71.92%
943	Collector TMF	849,406.07	878,864.50	(29,458.43)	96.65%
944	K-9	37,892.36	50,283.40	(12,391.04)	75.36%
946	Sheriff Revolving	72,060.66	166,900.71	(94,840.05)	43.18%
<b>Total of All Funds</b>		<b>\$ 134,770,022.57</b>	<b>\$ 151,657,085.35</b>	<b>\$ (16,887,062.78)</b>	

**Clay County, Missouri**  
**Comparison of Expenditures for the**  
**Twelve months ended December 31, 2022 and 2021**  
**Cash Basis**

	Twelve months ended 12/31/22	Twelve months ended 12/31/21	Variance Current Year Over (Under) Prior Year	% of Variance Between Years
<b>100 General Fund</b>				
Auditor	\$ 689,531.96	\$ 326,833.05	\$ 362,698.91	210.97%
County Clerk	359,609.37	323,176.75	36,432.62	111.27%
Treasurer	261,351.22	252,905.86	8,445.36	103.34%
County Commission	520,860.93	285,040.09	235,820.84	182.73%
Recorder of Deeds	472,081.73	453,921.28	18,160.45	104.00%
Collector	693,025.28	745,356.93	(52,331.65)	92.98%
Misc Tax Fees	65,959.30	67,396.97	(1,437.67)	97.87%
Rainy Day	-	-	-	0.00%
Public Administrator	811,466.63	781,104.60	30,362.03	103.89%
Indigent Board & Care	10,125.00	16,200.00	(6,075.00)	62.50%
Medical Examiner	618,000.00	463,200.00	154,800.00	133.42%
Prosecutor	1,624,786.84	1,693,697.25	(68,910.41)	95.93%
Support Recovery	921,579.08	970,236.84	(48,657.76)	94.98%
Emergency Management	-	-	-	0.00%
Division 1 Court	13,395.68	7,743.92	5,651.76	172.98%
Division 2 Court	10,272.87	10,914.77	(641.90)	94.12%
Division 3 Court	151,017.55	134,392.32	16,625.23	112.37%
Division 4 Court	17,503.33	14,892.67	2,610.66	117.53%
Division 5 Court	44,286.52	40,672.12	3,614.40	108.89%
Division 6 Court	12,618.68	6,134.32	6,484.36	205.71%
Division 7 Court	7,438.02	4,674.30	2,763.72	159.13%
Family Court Administrator	91,532.68	90,979.67	553.01	100.61%
Drug Court Administrator	6,832.92	8,730.08	(1,897.16)	78.27%
Division 9	11,026.09	9,228.11	1,797.98	119.48%
Division 1 Reporter	2,318.49	1,201.18	1,117.31	193.02%
Division 2 Reporter	1,618.62	1,156.37	462.25	139.97%
Division 3 Reporter	4,975.51	1,221.47	3,754.04	407.34%
Division 4 Reporter	1,012.99	2,525.00	(1,512.01)	40.12%
Circuit Court Executive Secretary	22,021.23	10,915.20	11,106.03	201.75%
Jury Supervisor	6,133.35	3,025.91	3,107.44	202.69%
Law Library	64,342.78	56,334.26	8,008.52	114.22%
Circuit Clerk	232,322.22	202,085.16	30,237.06	114.96%
Circuit Clerk JIS	698,526.45	671,471.61	27,054.84	104.03%
Jury Fees & Court	78,711.69	78,968.00	(256.31)	99.68%
Office of Dispute Resolution Services	193,619.11	193,405.18	213.93	100.11%
Juvenile - Administration	2,026,633.09	1,984,756.62	41,876.47	102.11%
Juvenile - Detention	780,983.55	842,694.74	(61,711.19)	92.68%
Juvenile - Group Homes	702,718.45	674,111.86	28,606.59	104.24%
County Administrator	880,414.73	211,666.90	668,747.83	415.94%
Purchasing	331,709.90	366,732.85	(35,022.95)	90.45%
Human Resources	530,734.96	802,003.65	(271,268.69)	66.18%
Finance	-	524,413.42	(524,413.42)	0.00%
County Counselor	230,324.79	153,677.18	76,647.61	149.88%
Planning & Zoning	422,063.83	440,914.56	(18,850.73)	95.72%
Central Services - Mail Room	-	-	-	0.00%
Information Technology	1,513,336.11	1,970,409.07	(457,072.96)	76.80%
Finance-Appropriations	-	-	-	0.00%
Facilities Management	1,581,279.25	1,586,745.78	(5,466.53)	99.66%
Utilities	922,699.43	854,856.52	67,842.91	107.94%
Contributions to External Programs	313,720.00	312,820.00	900.00	100.29%
Government Association Membership	55,000.00	53,380.00	1,620.00	103.03%
Election Commission	532,080.18	598,212.00	(66,131.82)	88.95%
Benefits and Insurances	3,056,854.41	2,919,887.42	136,966.99	104.69%
County Elections	176,104.08	422,853.09	(246,749.01)	41.65%
Debt Service	-	-	-	0.00%
Judgements and Settlements	-	-	-	0.00%



**Clay County, Missouri**  
**Comparison of Expenditures for the**  
**Twelve months ended December 31, 2022 and 2021**  
**Cash Basis**

	Twelve months ended 12/31/22	Twelve months ended 12/31/21	Variance Current Year Over (Under) Prior Year	% of Variance Between Years
Emergency Account	-	-	-	0.00%
Board of Equalization	20,966.88	18,874.88	2,092.00	111.08%
Public Services	-	203,734.92	(203,734.92)	0.00%
Tourism	-	32,214.00	(32,214.00)	0.00%
Airport Operations	2,440,588.72	-	2,440,588.72	0.00%
Judicial Expense	23,381.00	34,998.94	(11,617.94)	66.80%
Transfers Out	7,237,253.34	4,931,988.20	2,305,265.14	146.74%
			-	
<b>Total General Fund</b>	<b>32,498,750.82</b>	<b>27,871,687.84</b>	<b>4,627,062.98</b>	
219 CARES Act	-	856,259.81	(856,259.81)	0.00%
220 Road & Bridge	7,087,316.02	6,702,387.41	384,928.61	105.74%
221 Emerg. Rental Assist. Prog. 1.0	142,777.23	3,614,749.76	(3,471,972.53)	3.95%
222 Emerg. Rental Assist. Prog. 2.0	1,713,418.19	979,371.78	734,046.41	174.95%
224 American Rescue Plan Act	13,224,149.06	2,323,953.07	10,900,195.99	569.04%
240 Park	5,110,734.30	5,428,864.77	(318,130.47)	94.14%
260 Prosecutor Training	18,157.93	5,344.55	12,813.38	339.75%
264 Delinquent Sales Tax	963.71	580.00	383.71	166.16%
265 Prosecutor Contingency	13,842.70	17,646.44	(3,803.74)	78.44%
266 Prosecutor Check Collection	5,700.43	6,580.29	(879.86)	86.63%
271 Law Enforcement Training	34,780.16	29,742.42	5,037.74	116.94%
272 Work Release Program	3,341.02	42,030.21	(38,689.19)	7.95%
278 Civil Fees	43,104.57	62,558.54	(19,453.97)	68.90%
279 Law Enforcement	22,960,713.77	20,579,284.10	2,381,429.67	111.57%
280 National Opioid Settlement	-	-	-	0.00%
282 Emergency Communications	899,917.47	994,224.60	(94,307.13)	90.51%
283 Law Library	-	-	-	0.00%
285 Assessor	3,479,973.98	3,466,112.55	13,861.43	100.40%
286 Inmate Security	209,832.80	397,314.51	(187,481.71)	52.81%
289 Law Enforcement Capital Reserve	53,186.90	35,225.00	17,961.90	150.99%
290 TIF	2,984,169.52	5,286,910.14	(2,302,740.62)	56.44%
292 Federal Equitable Sharing	136,234.59	154,558.12	(18,323.53)	88.14%
293 Domestic Violence	26,877.90	37,447.04	(10,569.14)	71.78%
300 Use Tax - Capital Projects	3,421,189.75	2,428,738.12	992,451.63	140.86%
301 Use Tax - Road & Bridge	1,923,190.41	2,535,275.36	(612,084.95)	75.86%
302 Use Tax - Parks & Trails	2,848,807.74	2,834,688.05	14,119.69	100.50%
305 Tax Collection Software	150,121.34	233,309.90	(83,188.56)	64.34%
310 Debt Service	4,015,214.36	3,657,915.61	357,298.75	109.77%
315 Health Benefits	6,606,923.35	5,901,668.77	705,254.58	111.95%
400 Bond Construction Fund	3,561,024.78	55,689,929.76	(52,128,904.98)	6.39%
401 Airport Construction	1,584,309.90	1,460,564.22	123,745.68	108.47%
403 LINC	12,945.40	-	12,945.40	0.00%
504 Sheriff's Office Community Engagement	8,000.00	10,500.00	(2,500.00)	76.19%
506 Sheriff Emerg. Fug. Apprehension	139,569.38	189,631.60	(50,062.22)	73.60%
611 Prosecutor Retirement	11,628.00	11,628.00	-	100.00%
790 Land Trustee Agency Fund	-	-	-	0.00%
933 Records Preservation	383,871.68	491,428.35	(107,556.67)	78.11%
943 Collector TMF	754,825.09	839,446.09	(84,621.00)	89.92%
944 K-9	30,126.74	39,440.90	(9,314.16)	76.38%
946 Sheriff Revolving	184,531.24	388,978.81	(204,447.57)	47.44%
			-	
<b>Total of All Funds</b>	<b>\$ 116,284,222.23</b>	<b>\$ 155,605,976.49</b>	<b>\$ (39,321,754.26)</b>	



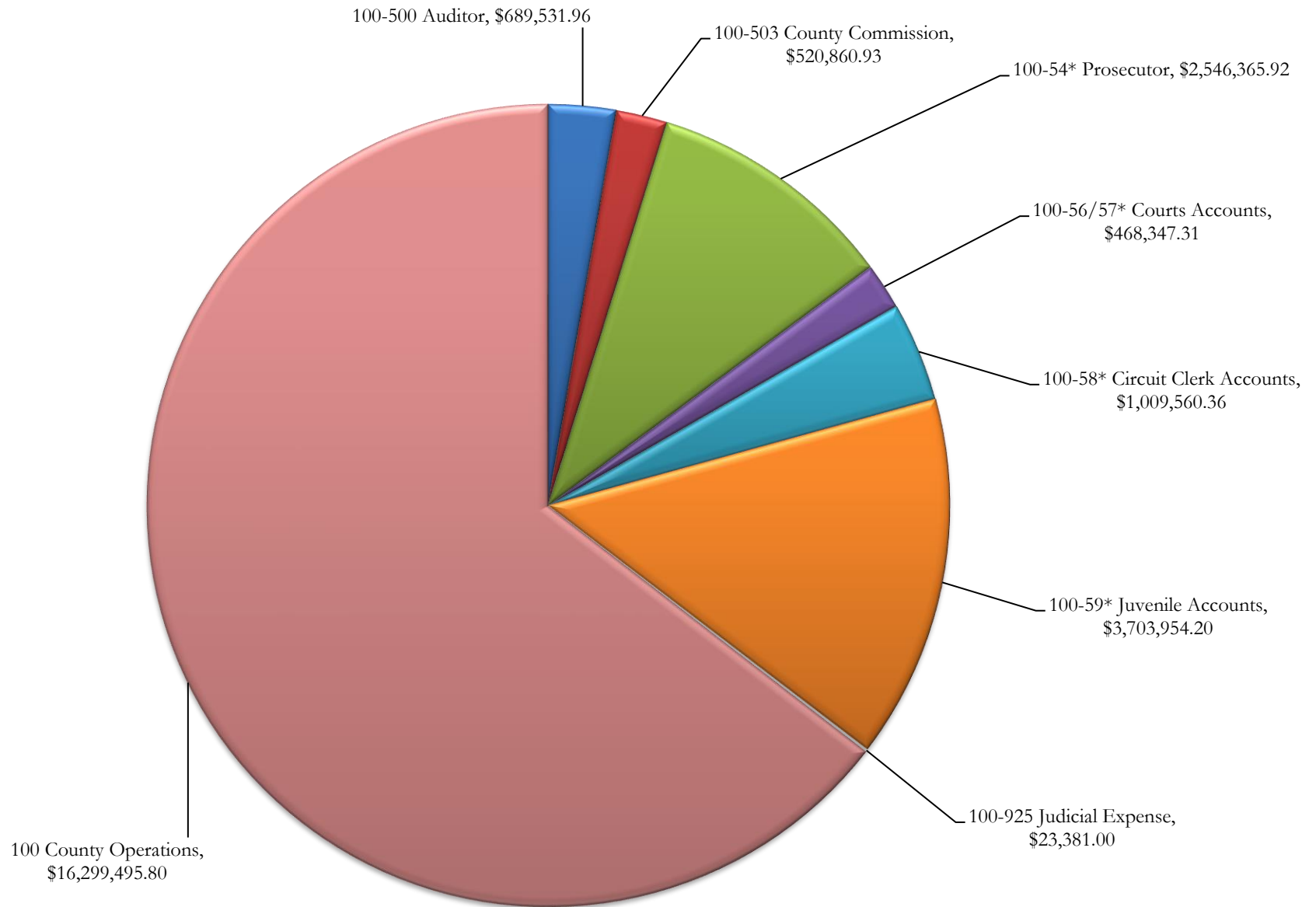
## Victor Hurlbert, CGAP

Clay County, Missouri Auditor

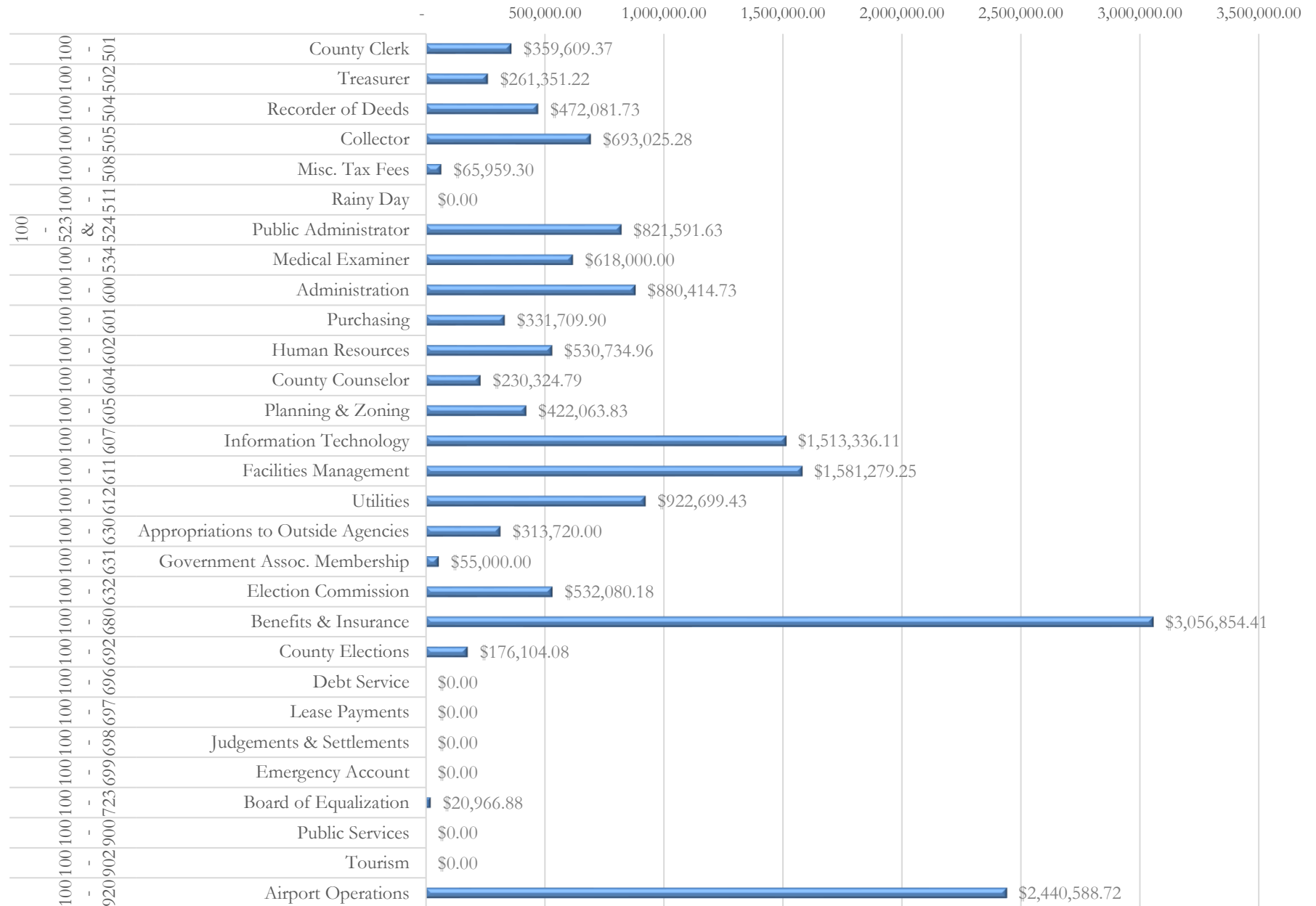
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Liberty, MO 64068  
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[www.claycountymo.gov/departments/auditor](http://www.claycountymo.gov/departments/auditor)

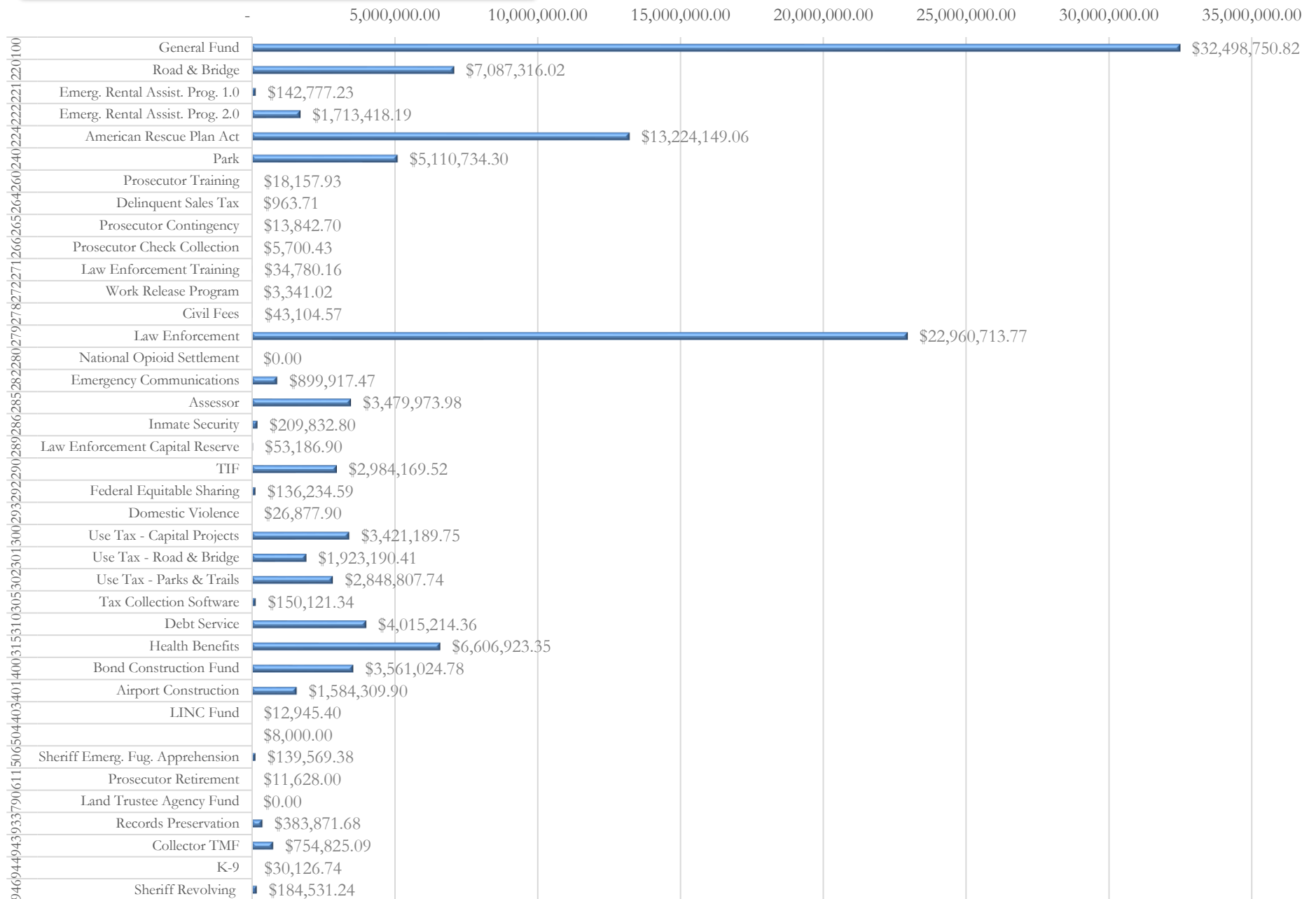
# 2022 General Fund Actual Expenditures YTD



# 2022 General Fund County Operations Expenditures YTD



# 2022 Expenditures YTD by Fund



# 2022 YTD Revenue Comparison

