

Clay County, Missouri

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August 2017

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 August 31, 2017

Fund Name	Fund Number	Eden Cash Balance	Less Encumbrances	Less Warrants Payable	Unencumbered Cash
General	100	\$ 21,682,125.82	\$ 1,571,583.01	\$ -	\$ 20,110,542.81
Road & Bridge	220	1,925,098.91	664,143.44	-	1,260,955.47
Park	240	1,593,017.21	498,158.81	-	1,094,858.40
Prosecutor Training	260	8,049.72	-	-	8,049.72
Delinquent Sales Tax	264	5,075.47	-	-	5,075.47
Prosecutor Contingency	265	5,677.44	-	-	5,677.44
Prosecutor Check Collection	266	15,764.15	-	-	15,764.15
Law Enforcement Training	271	42,087.10	3,923.43	-	38,163.67
Work Release Program	272	34,577.63	-	-	34,577.63
Civil Fees	278	44,515.75	10,775.00	-	33,740.75
Law Enforcement	279	1,373,749.63	234,710.10	-	1,139,039.53
Emergency Communications	282	249,191.41	127,222.01	-	121,969.40
Assessor	285	2,338,912.69	308,567.56	-	2,030,345.13
Inmate Security	286	239,594.48	-	-	239,594.48
Law Enforcement Capital Reserve	289	1,228,551.00	25,813.00	-	1,202,738.00
TIF	290	1,151,902.81	-	-	1,151,902.81
Federal Equitable Sharing	292	52,295.78	-	-	52,295.78
Domestic Violence	293	23,856.42	-	-	23,856.42
Use Tax - Capital Projects	300	2,201,699.07	777,961.42	-	1,423,737.65
Use Tax - Road & Bridge	301	1,222,850.81	680,725.03	-	542,125.78
Use Tax - Parks & Trails	302	1,220,794.31	291,284.66	-	929,509.65
Tax Collection Software	305	173,653.23	-	-	173,653.23
Health Benefits	315	3,133,125.13	-	-	3,133,125.13
Airport Construction	401	1,555,865.18	75,880.46	-	1,479,984.72
LINC	403	23,373.86	-	-	23,373.86
Juvenile Grants	404	-	-	-	-
Sheriff D.A.R.E.	504	10,361.64	-	-	10,361.64
SOLVE	516	-	-	-	-
Prosecutor Retirement	611	4,522.00	-	-	4,522.00
Special Road Districts Fund	641	-	-	-	-
Land Trustee Agency Fund	790	9,363.27	-	-	9,363.27
Records Preservation	933	875,831.34	-	-	875,831.34
Collector TMF	943	500,520.01	2,500.00	-	498,020.01
K-9	944	15,099.11	-	-	15,099.11
Sheriff Revolving	946	331,720.40	-	-	331,720.40
		\$ 43,292,822.78	\$ 5,273,247.93	\$ -	\$ 38,019,574.85

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

Fund Name	Fund Number	Revenues	Expenditures	Net
General	100	\$ 1,268,822.15	\$ 1,835,808.80	\$ (566,986.65)
Road & Bridge	220	288,317.67	1,167,727.39	(879,409.72)
Park	240	450,064.08	561,413.81	(111,349.73)
Prosecutor Training	260	401.65	648.04	(246.39)
Delinquent Sales Tax	264	5.46	-	5.46
Prosecutor Contingency	265	-	1,378.59	(1,378.59)
Prosecutor Check Collection	266	1,627.14	1,515.56	111.58
Drug Task Force	270	-	-	-
Law Enforcement Training	271	1,607.67	828.09	779.58
Work Release Program	272	5,395.36	-	5,395.36
Civil Fees	278	-	2,170.00	(2,170.00)
Law Enforcement	279	1,060,431.51	1,309,030.50	(248,598.99)
Emergency Communications	282	44,998.25	56,999.02	(12,000.77)
Law Library	283	-	-	-
Assessor	285	28,813.70	234,594.68	(205,780.98)
Inmate Security	286	3,481.63	20,379.85	(16,898.22)
Law Enforcement Capital Reserve	289	25,000.00	-	25,000.00
TIF	290	465,200.86	221,916.99	243,283.87
Federal Equitable Sharing	292	47.34	84.89	(37.55)
Domestic Violence	293	2,987.22	-	2,987.22
Use Tax - Capital Projects	300	109,302.14	30,140.96	79,161.18
Use Tax - Road & Bridge	301	107,843.56	88,382.98	19,460.58
Use Tax - Parks & Trails	302	108,354.07	34,614.78	73,739.29
Tax Collection Software	305	1,267.10	-	1,267.10
Debt Service	310	-	-	-
Health Benefits	315	386,666.48	366,188.00	20,478.48
Airport Construction	401	90,935.46	106,825.25	(15,889.79)
LINC	403	27.17	-	27.17
Juvenile Grants	404	-	-	-
Sheriff DARE	504	1,509.79	-	1,509.79
Sheriff Emerg. Fug. Apprehension	506	-	10,659.73	(10,659.73)
Sheriff Inmate	508	-	-	-
SOLVE	516	-	-	-
Prosecutor Retirement	611	-	969.00	(969.00)
Special Road Districts Fund	641	-	-	-
Land Trustee Agency Fund	790	1,000.00	-	1,000.00
Records Preservation	933	46,571.50	30,000.27	16,571.23
Collector TMF	943	33,285.13	20,748.01	12,537.12
K-9	944	19.04	323.40	(304.36)
Sheriff Revolving	946	3,939.72	5,953.51	(2,013.79)
		\$ 4,537,922.85	\$ 6,109,302.10	\$ (1,571,379.25)

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

Fund Name	Fund Number	Revenues	Expenditures	Net
General	100	\$ 19,184,716.07	\$ 18,138,554.43	\$ 1,046,161.64
Road & Bridge	220	5,489,568.34	5,663,391.59	(173,823.25)
Park	240	4,797,573.74	3,467,776.73	1,329,797.01
Prosecutor Training	260	2,728.63	4,295.66	(1,567.03)
Delinquent Sales Tax	264	30.44	-	30.44
Prosecutor Contingency	265	19,559.55	14,322.56	5,236.99
Prosecutor Check Collection	266	14,512.65	18,836.76	(4,324.11)
Drug Task Force	270	-	-	-
Law Enforcement Training	271	10,903.94	10,337.12	566.82
Work Release Program	272	27,181.76	-	27,181.76
Civil Fees	278	50,000.00	10,477.16	39,522.84
Law Enforcement	279	11,536,626.17	10,764,396.33	772,229.84
Emergency Communications	282	374,236.28	460,478.27	(86,241.99)
Law Library	283	-	-	-
Assessor	285	2,448,777.65	1,899,224.11	549,553.54
Inmate Security	286	22,641.75	27,753.97	(5,112.22)
Law Enforcement Capital Reserve	289	200,000.00	173,837.62	26,162.38
TIF	290	2,852,041.32	3,509,118.24	(657,076.92)
Federal Equitable Sharing	292	46,346.17	9,108.81	37,237.36
Domestic Violence	293	20,648.99	-	20,648.99
Use Tax - Capital Projects	300	895,795.50	757,994.99	137,800.51
Use Tax - Road & Bridge	301	883,393.00	88,382.98	795,010.02
Use Tax - Parks & Trails	302	901,103.69	1,212,062.25	(310,958.56)
Tax Collection Software	305	165,635.42	-	165,635.42
Debt Service	310	370,145.74	370,145.74	-
Health Benefits	315	3,101,773.22	3,127,303.86	(25,530.64)
Airport Construction	401	1,796,614.99	569,351.36	1,227,263.63
LINC	403	173.76	-	173.76
Juvenile Grants	404	-	-	-
Sheriff DARE	504	5,511.31	-	5,511.31
Sheriff Emerg. Fug. Apprehension	506	166,007.41	123,774.85	42,232.56
Sheriff Inmate	508	-	-	-
SOLVE	516	-	-	-
Prosecutor Retirement	611	12,274.00	7,752.00	4,522.00
Special Road Districts Fund	641	-	-	-
Land Trustee Agency Fund	790	1,135.00	-	1,135.00
Records Preservation	933	326,865.11	253,681.36	73,183.75
Collector TMF	943	573,563.51	260,348.07	313,215.44
K-9	944	747.78	1,639.73	(891.95)
Sheriff Revolving	946	56,187.49	81,182.76	(24,995.27)
		\$ 56,355,020.38	\$ 51,025,529.31	\$ 5,329,491.07

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

	One month ended 08/31/17	Eight months ended 08/31/17	2017 Budget (less Carryover)	Amount Under (Over) Budget
100 General Fund				
Sales and Use Taxes	\$ 647,075.99	\$ 7,641,076.95	\$ 11,631,314	\$ 3,990,237.05
Property Taxes	23,049.34	3,054,083.87	3,681,796	627,712.13
Marriage Licenses	64.75	708.41	900	191.59
Amusement Licenses	50,000.00	145,677.79	130,000	(15,677.79)
Auctioneer Licenses	-	676.00	900	224.00
Liquor Licenses	6,179.00	125,968.11	130,000	4,031.89
Firearm Permits	3,363.00	15,845.00	18,000	2,155.00
Inspection Fees	2,700.00	22,010.00	20,000	(2,010.00)
Building Permits	17,159.60	142,682.38	150,000	7,317.62
Fee Office Charges	169,078.08	4,902,807.50	5,224,000	321,192.50
Service Fees	50,277.13	211,095.28	274,350	63,254.72
Court Fines & Fees	-	-	-	-
Retail Sales	-	-	-	-
Concession & Commission	158.24	1,105.38	2,000	894.62
Leases	-	42,000.00	63,000	21,000.00
Surplus Property Sales	-	2,930.68	7,500	4,569.32
Interest Earned	32,030.19	406,783.56	370,000	(36,783.56)
From Federal Government	11,322.68	36,382.68	49,618	13,235.32
From State of Missouri	82,938.38	1,380,177.47	1,884,565	504,387.53
From Other Counties	2,414.00	19,534.73	29,050	9,515.27
From Cities	3,750.00	3,750.00	-	(3,750.00)
Other Non-governmental Reimb	125.00	21,705.30	600	(21,105.30)
Miscellaneous Reimbursements	48.88	13,094.79	2,200	(10,894.79)
Gifts & Donations	-	-	-	-
Other Misc. Revenue	1,315.90	105,552.56	1,188,497	1,082,944.67
Transfers In From Other Funds	165,771.99	889,067.63	469,819	(419,248.47)
Total General Fund	1,268,822.15	19,184,716.07	25,328,109	6,143,393.32

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

	One month ended 08/31/17	Eight months ended 08/31/17	2017 Budget (less Carryover)	Amount Under (Over) Budget
220 Road & Bridge	288,317.67	5,489,568.34	8,208,398	2,718,830.13
240 Park	450,064.08	4,797,573.74	7,405,815	2,608,241.19
260 Prosecutor Training	401.65	2,728.63	4,050	1,321.37
264 Delinquent Sales Tax	5.46	30.44	50	19.56
265 Prosecutor Contingency	-	19,559.55	20,000	440.45
266 Prosecutor Check Collection	1,627.14	14,512.65	20,350	5,837.35
270 Drug Task Force	-	-	-	-
271 Law Enforcement Training	1,607.67	10,903.94	24,800	13,896.06
272 Work Release Program	5,395.36	27,181.76	15,000	(12,181.76)
278 Civil Fees	-	50,000.00	50,000	-
279 Law Enforcement	1,060,431.51	11,536,626.17	17,565,143	6,028,516.87
282 Emergency Communications	44,998.25	374,236.28	580,000	205,763.72
283 Law Library	-	-	46,000	46,000.00
285 Assessor	28,813.70	2,448,777.65	2,722,260	273,482.07
286 Inmate Security	3,481.63	22,641.75	34,000	11,358.25
289 Law Enforcement Capital Reserve	25,000.00	200,000.00	653,204	453,203.90
290 TIF	465,200.86	2,852,041.32	3,825,000	972,958.68
292 Federal Equitable Sharing	47.34	46,346.17	42,088	(4,258.17)
293 Domestic Violence	2,987.22	20,648.99	32,150	11,501.01
300 Use Tax - Capital Projects	109,302.14	895,795.50	1,280,000	384,204.50
301 Use Tax - Road & Bridge	107,843.56	883,393.00	1,268,500	385,107.00
302 Use Tax - Parks & Trails	108,354.07	901,103.69	1,285,330	384,225.81
305 Tax Collection Software	1,267.10	165,635.42	5,500	(160,135.42)
310 Debt Service	-	370,145.74	421,848	51,702.75
315 Health Benefits	386,666.48	3,101,773.22	4,554,240	1,452,466.78
401 Airport Construction	90,935.46	1,796,614.99	3,030,058	1,233,442.96
403 LINC	27.17	173.76	250	76.24
404 Juvenile Grants	-	-	-	-
504 Sheriff DARE	1,509.79	5,511.31	5,050	(461.31)
506 Sheriff Emerg. Fug. Apprehension	-	166,007.41	151,000	(15,007.41)
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	1,000.00	1,135.00	-	(1,135.00)
933 Records Preservation	46,571.50	326,865.11	457,500	130,634.89
943 Collector TMF	33,285.13	573,563.51	453,000	(120,563.51)
944 K-9	19.04	747.78	125	(622.78)
946 Sheriff Revolving Fund	3,939.72	56,187.49	107,738	51,550.39
Total of All Funds	\$ 4,537,922.85	\$ 56,355,020.38	\$ 79,708,184	\$ 23,353,163.89

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

	One month ended 08/31/17	Eight months ended 08/31/17	2017 Budget	Amount Under (Over) Budget
100 General Fund				
Auditor	\$ 17,088.43	\$ 148,715.08	\$ 234,335	\$ 85,619.86
County Clerk	19,790.50	167,664.77	261,363	93,698.35
Treasurer	16,159.81	135,845.07	227,353	91,508.36
County Commission	16,098.24	138,318.55	222,343	84,024.45
Recorder of Deeds	38,946.16	266,867.31	407,460	140,592.25
Collector	49,163.15	497,263.33	860,901	363,637.42
Misc Tax Fees	11,370.66	43,469.96	50,000	6,530.04
Rainy Day	-	-	1,917,339	1,917,339.47
Public Administrator	49,446.54	414,478.23	674,890	260,411.79
Indigent Board & Care	-	1,504.00	78,000	76,496.00
Medical Examiner	-	214,533.60	444,055	229,521.40
Prosecutor	124,932.39	999,555.54	1,619,049	619,493.54
Support Recovery	76,751.81	636,056.39	1,241,201	605,145.08
Emergency Management	-	-	-	-
Division 1 Court	527.40	3,406.82	20,220	16,813.18
Division 2 Court	637.57	3,134.04	16,970	13,835.96
Division 3 Court	4,748.40	66,211.53	99,670	33,458.47
Division 4 Court	527.40	4,924.51	26,895	21,970.49
Division 5 Court	878.14	2,986.40	21,140	18,153.60
Division 6 Court	530.85	5,191.71	14,240	9,048.29
Division 7 Court	-	1,697.59	14,140	12,442.41
Family Court Administrator	3,687.48	13,908.31	46,040	32,131.69
Drug Court Administrator	140.62	1,163.48	3,900	2,736.52
Division 9	13.95	1,804.84	14,690	12,885.16
Division 1 Reporter	36.38	230.55	5,000	4,769.45
Division 2 Reporter	-	696.49	5,050	4,353.51
Division 3 Reporter	644.94	1,419.43	5,650	4,230.57
Division 4 Reporter	463.12	963.56	4,400	3,436.44
Circuit Court Executive Secretary	831.75	6,517.31	25,804	19,286.75
Jury Supervisor	536.04	2,040.49	7,000	4,959.51
Law Library	4,221.05	55,402.90	60,000	4,597.10
Circuit Clerk	39,179.01	196,297.03	272,754	76,456.71
Circuit Clerk JIS	85,965.77	462,279.65	754,184	291,904.04
Jury Fees & Court	3,204.61	34,771.19	100,000	65,228.81
Office of Dispute Resolution Services	19,331.84	158,088.52	251,422	93,333.72
Juvenile - Administration	130,425.74	1,130,966.51	1,929,117	798,150.95
Juvenile - Detention	57,789.58	488,482.46	892,661	404,178.70
Juvenile - Group Homes	51,295.84	479,347.10	763,659	284,312.21
County Administrator	16,702.63	119,095.36	176,912	57,816.32
Purchasing	23,508.11	198,821.01	396,110	197,289.21
Human Resources	63,356.56	423,707.55	2,440,279	2,016,571.23
Finance	39,473.93	332,588.73	706,842	374,253.19
County Counselor	16,575.22	150,118.27	288,844	138,725.96
Planning & Zoning	20,917.93	173,871.47	368,674	194,802.65
Central Services - Mail Room	-	-	-	-
Information Technology	197,052.32	963,539.50	2,693,549	1,730,009.94
Facilities Management	217,978.89	1,111,801.76	3,468,403	2,356,601.45
Utilities	88,966.96	504,690.60	1,626,675	1,121,984.40
Contributions to External Programs	6,537.00	265,548.00	382,946	117,398.00
Government Association Membership	-	49,293.00	75,250	25,957.00
Election Commission	28,279.77	231,736.28	524,665	292,928.72
Benefits and Insurances	199,979.27	2,110,606.39	5,031,433	2,920,826.96
County Elections	-	87,828.84	275,000	187,171.16
Debt Service	-	-	-	-
Judgements and Settlements	-	-	-	-

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

	One month ended 08/31/17	Eight months ended 08/31/17	2017 Budget	Amount Under (Over) Budget
Emergency Account	-	-	1,951,089	1,951,089.00
Capital Projects	-	-	-	-
Public Services	40,870.70	315,575.49	770,029	454,453.50
Tourism	25,979.98	139,871.76	440,833	300,961.24
Airport Operations	19,903.37	154,668.65	293,920	139,251.14
Judicial Expense	2,362.93	18,667.81	40,000	21,332.19
Transfers Out	1,998.06	4,000,319.71	9,095,504	5,095,184.18
Total General Fund	1,835,808.80	18,138,554.43	44,639,854	26,501,299.69
220 Road & Bridge	1,167,727.39	5,663,391.59	10,308,845	4,645,453.60
240 Park	561,413.81	3,467,776.73	7,600,805	4,133,028.35
260 Prosecutor Training	648.04	4,295.66	13,667	9,371.09
264 Delinquent Sales Tax	-	-	5,095	5,095.03
265 Prosecutor Contingency	1,378.59	14,322.56	20,440	6,117.89
266 Prosecutor Check Collection	1,515.56	18,836.76	40,438	21,601.50
270 Drug Task Force	-	-	-	-
271 Law Enforcement Training	828.09	10,337.12	66,320	55,983.16
272 Work Release Program	-	-	22,396	22,395.87
278 Civil Fees	2,170.00	10,477.16	55,550	45,073.23
279 Law Enforcement	1,309,030.50	10,764,396.33	18,108,534	7,344,137.53
282 Emergency Communications	56,999.02	460,478.27	915,433	454,955.13
283 Law Library	-	-	59,139	59,139.00
285 Assessor	234,594.68	1,899,224.11	4,300,951	2,401,727.17
286 Inmate Security	20,379.85	27,753.97	278,701	250,947.20
289 Law Enforcement Capital Reserve	-	173,837.62	1,855,592	1,681,754.45
290 TIF	221,916.99	3,509,118.24	5,633,980	2,124,861.49
292 Federal Equitable Sharing	84.89	9,108.81	57,146	48,037.61
293 Domestic Violence	-	-	35,371	35,371.43
300 Use Tax - Capital Projects	30,140.96	757,994.99	3,337,858	2,579,863.26
301 Use Tax - Road & Bridge	88,382.98	88,382.98	1,696,341	1,607,957.81
302 Use Tax - Parks & Trails	34,614.78	1,212,062.25	2,796,903	1,584,840.80
305 Tax Collection Software	-	-	13,518	13,517.81
310 Debt Service	-	370,145.74	421,848	51,702.75
315 Health Benefits	366,188.00	3,127,303.86	7,712,896	4,585,591.91
401 Airport Construction	106,825.25	569,351.36	4,446,670	3,877,318.93
403 LINC	-	-	23,450	23,450.10
404 Juvenile Grants	-	-	-	-
504 Sheriff DARE	-	-	9,900	9,900.30
506 Sheriff Emerg. Fug. Apprehension	10,659.73	123,774.85	151,000	27,225.15
508 Sheriff Inmate	-	-	133,190	133,190.00
516 SOLVE	-	-	-	-
611 Prosecutor Retirement	969.00	7,752.00	11,628	3,876.00
641 Special Road Districts Fund	-	-	-	-
790 Land Trustee Agency Fund	-	-	8,228	8,228.27
933 Records Preservation	30,000.27	253,681.36	1,260,127	1,006,445.73
943 Collector TMF	20,748.01	260,348.07	620,455	360,107.17
944 K-9	323.40	1,639.73	16,116	14,476.23
946 Sheriff Revolving	5,953.51	81,182.76	460,109	378,926.49
Total of All Funds	\$ 6,109,302.10	\$ 51,025,529.31	\$ 117,138,498	\$ 66,112,969.13

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

	One month ended 08/31/17	One month ended 08/31/16	Variance Current Year Over (Under) Prior Year
100 General Fund			
Sales and Use Taxes	\$ 647,075.99	\$ 511,811.52	\$ 135,264.47
Property Taxes	23,049.34	12,843.21	10,206.13
Marriage Licenses	64.75	164.51	(99.76)
Amusement Licenses	50,000.00	-	50,000.00
Auctioneer Licenses	-	-	-
Liquor Licenses	6,179.00	7,584.00	(1,405.00)
Firearm Permits	3,363.00	2,281.00	1,082.00
Inspection Fees	2,700.00	1,212.00	1,488.00
Building Permits	17,159.60	27,673.30	(10,513.70)
Fee Office Charges	169,078.08	168,951.40	126.68
Service Fees	50,277.13	27,565.86	22,711.27
Court Fines & Fees	-	-	-
Retail Sales	-	-	-
Concession & Commission	158.24	157.78	0.46
Leases	-	-	-
Surplus Property Sales	-	-	-
Interest Earned	32,030.19	28,158.98	3,871.21
From Federal Government	11,322.68	11,074.00	248.68
From State of Missouri	82,938.38	116,369.41	(33,431.03)
From Other Counties	2,414.00	6,960.00	(4,546.00)
From Cities	3,750.00	-	3,750.00
Other Non-governmental Reimb	125.00	195.95	(70.95)
Miscellaneous Reimbursements	48.88	14,825.19	(14,776.31)
Gifts & Donations	-	-	-
Other Misc. Revenue	1,315.90	1,062.49	253.41
Transfers In From Other Funds	165,771.99	28,627.08	137,144.91
Total General Fund	1,268,822.15	967,517.68	301,304.47

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

	One month ended 08/31/17	One month ended 08/31/16	Variance Current Year Over (Under) Prior Year	
220	Road & Bridge	288,317.67	255,522.90	32,794.77
240	Park	450,064.08	367,804.26	82,259.82
260	Prosecutor Training	401.65	399.29	2.36
264	Delinquent Sales Tax	5.46	5.33	0.13
265	Prosecutor Contingency	-	-	-
266	Prosecutor Check Collection	1,627.14	1,210.70	416.44
270	Drug Task Force	-	-	-
271	Law Enforcement Training	1,607.67	1,599.43	8.24
272	Work Release Program	5,395.36	853.12	4,542.24
278	Civil Fees	-	-	-
279	Law Enforcement	1,060,431.51	1,221,664.27	(161,232.76)
282	Emergency Communications	44,998.25	46,667.72	(1,669.47)
283	Law Library	-	-	-
285	Assessor	28,813.70	311,735.44	(282,921.74)
286	Inmate Security	3,481.63	3,167.27	314.36
289	Law Enforcement Capital Reserve	25,000.00	25,000.00	-
290	TIF	465,200.86	266,219.50	198,981.36
292	Federal Equitable Sharing	47.34	41.83	5.51
293	Domestic Violence	2,987.22	3,152.77	(165.55)
300	Use Tax - Capital Projects	109,302.14	107,210.46	2,091.68
301	Use Tax - Road & Bridge	107,843.56	105,919.65	1,923.91
302	Use Tax - Parks & Trails	108,354.07	107,316.59	1,037.48
305	Tax Collection Software	1,267.10	953.84	313.26
310	Debt Service	-	-	-
315	Health Benefits	386,666.48	388,876.33	(2,209.85)
401	Airport Construction	90,935.46	88,055.03	2,880.43
403	LINC	27.17	24.67	2.50
404	Juvenile Grants	-	0.61	(0.61)
504	Sheriff DARE	1,509.79	2,044.14	(534.35)
506	Sheriff Emerg. Fug. Apprehension	-	-	-
508	Sheriff Inmate	-	-	-
516	SOLVE	-	0.65	(0.65)
611	Prosecutor Retirement	-	-	-
641	Special Road Districts Fund	-	-	-
790	Land Trustee Agency Fund	1,000.00	-	1,000.00
933	Records Preservation	46,571.50	49,107.25	(2,535.75)
943	Collector TMF	33,285.13	25,041.88	8,243.25
944	K-9	19.04	119.83	(100.79)
946	Sheriff Revolving	3,939.72	22,506.93	(18,567.21)
	Total of All Funds	\$ 4,537,922.85	\$ 4,369,739.37	\$ 168,183.48

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

100 General Fund	One month ended 08/31/17	One month ended 08/31/16	Variance Current Year Over (Under) Prior Year
Auditor	\$ 17,088.43	\$ 17,688.73	\$ (600.30)
County Clerk	19,790.50	18,905.60	884.90
Treasurer	16,159.81	24,157.20	(7,997.39)
County Commission	16,098.24	14,260.64	1,837.60
Recorder of Deeds	38,946.16	28,878.53	10,067.63
Collector	49,163.15	46,300.30	2,862.85
Misc Tax Fees	11,370.66	-	11,370.66
Rainy Day	-	-	-
Public Administrator	49,446.54	49,654.54	(208.00)
Indigent Board & Care	-	1,628.00	(1,628.00)
Medical Examiner	-	-	-
Prosecutor	124,932.39	112,696.10	12,236.29
Support Recovery	76,751.81	87,839.34	(11,087.53)
Emergency Management	-	-	-
Division 1 Court	527.40	248.40	279.00
Division 2 Court	637.57	880.41	(242.84)
Division 3 Court	4,748.40	4,598.40	150.00
Division 4 Court	527.40	1,079.36	(551.96)
Division 5 Court	878.14	-	878.14
Division 6 Court	530.85	-	530.85
Division 7 Court	-	-	-
Family Court Administrator	3,687.48	2,835.56	851.92
Drug Court Administrator	140.62	76.78	63.84
Division 9	13.95	439.98	(426.03)
Division 1 Reporter	36.38	-	36.38
Division 2 Reporter	-	-	-
Division 3 Reporter	644.94	-	644.94
Division 4 Reporter	463.12	347.86	115.26
Circuit Court Executive Secretary	831.75	961.20	(129.45)
Jury Supervisor	536.04	-	536.04
Law Library	4,221.05	4,070.95	150.10
Circuit Clerk	39,179.01	11,879.73	27,299.28
Circuit Clerk JIS	85,965.77	41,945.17	44,020.60
Jury Fees & Court	3,204.61	918.68	2,285.93
Office of Dispute Resolution Services	19,331.84	14,943.11	4,388.73
Juvenile - Administration	130,425.74	129,284.28	1,141.46
Juvenile - Detention	57,789.58	57,462.33	327.25
Juvenile - Group Homes	51,295.84	62,360.45	(11,064.61)
County Administrator	16,702.63	12,565.40	4,137.23
Purchasing	23,508.11	7,798.88	15,709.23
Human Resources	63,356.56	67,396.38	(4,039.82)
Finance	39,473.93	25,215.34	14,258.59
County Counselor	16,575.22	15,352.94	1,222.28
Planning & Zoning	20,917.93	18,391.63	2,526.30
Central Services - Mail Room	-	-	-
Information Technology	197,052.32	77,615.60	119,436.72
Facilities Management	217,978.89	87,225.79	130,753.10
Utilities	88,966.96	87,593.78	1,373.18
Contributions to External Programs	6,537.00	13,542.00	(7,005.00)
Government Association Membership	-	-	-
Election Commission	28,279.77	-	28,279.77
Benefits and Insurances	199,979.27	192,999.20	6,980.07
County Elections	-	91,793.74	(91,793.74)
Debt Service	-	-	-
Judgements and Settlements	-	-	-

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

	One month ended 08/31/17	One month ended 08/31/16	Variance Current Year Over (Under) Prior Year
Emergency Account	-	-	-
Capital Projects	-	-	-
Public Services	40,870.70	39,404.54	1,466.16
Tourism	25,979.98	8,840.23	17,139.75
Airport Operations	19,903.37	14,627.36	5,276.01
Judicial Expense	2,362.93	1,024.22	1,338.71
Transfers Out	1,998.06	1,385.12	612.94
Total General Fund	1,835,808.80	1,499,113.78	336,695.02
220 Road & Bridge	1,167,727.39	342,875.14	824,852.25
240 Park	561,413.81	427,215.60	134,198.21
260 Prosecutor Training	648.04	-	648.04
264 Delinquent Sales Tax	-	-	-
265 Prosecutor Contingency	1,378.59	1,831.73	(453.14)
266 Prosecutor Check Collection	1,515.56	2,550.11	(1,034.55)
270 Drug Task Force	-	-	-
271 Law Enforcement Training	828.09	2,130.00	(1,301.91)
272 Work Release Program	-	5,557.88	(5,557.88)
278 Civil Fees	2,170.00	6,338.54	(4,168.54)
279 Law Enforcement	1,309,030.50	1,367,731.70	(58,701.20)
282 Emergency Communications	56,999.02	105,207.33	(48,208.31)
283 Law Library	-	-	-
285 Assessor	234,594.68	209,625.80	24,968.88
286 Inmate Security	20,379.85	34,655.88	(14,276.03)
289 Law Enforcement Capital Reserve	-	-	-
290 TIF	221,916.99	126,116.12	95,800.87
292 Federal Equitable Sharing	84.89	14,847.20	(14,762.31)
293 Domestic Violence	-	-	-
300 Use Tax - Capital Projects	30,140.96	-	30,140.96
301 Use Tax - Road & Bridge	88,382.98	503,885.08	(415,502.10)
302 Use Tax - Parks & Trails	34,614.78	136,165.41	(101,550.63)
305 Tax Collection Software	-	-	-
310 Debt Service	-	-	-
315 Health Benefits	366,188.00	329,283.28	36,904.72
401 Airport Construction	106,825.25	678,029.97	(571,204.72)
403 LINC	-	-	-
404 Juvenile Grants	-	-	-
504 Sheriff DARE	-	1,238.81	(1,238.81)
506 Sheriff Emerg. Fug. Apprehension	10,659.73	30,189.52	(19,529.79)
516 SOLVE	-	-	-
508 Sheriff Inmate	-	-	-
611 Prosecutor Retirement	969.00	646.00	323.00
641 Special Road Districts Fund	-	-	-
790 Land Trustee Agency Fund	-	-	-
933 Records Preservation	30,000.27	30,805.96	(805.69)
943 Collector TMF	20,748.01	8,761.42	11,986.59
944 K-9	323.40	3,142.75	(2,819.35)
946 Sheriff Revolving	5,953.51	13,597.70	(7,644.19)
Total of All Funds	\$ 6,109,302.10	\$ 5,881,542.71	\$ 227,759.39

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

	Eight months ended 08/31/17	Eight months ended 08/31/16	Variance Current Year Over (Under) Prior Year
100 General Fund			
Sales and Use Taxes	\$ 7,641,076.95	\$ 7,142,054.24	\$ 499,022.71
Property Taxes	3,054,083.87	3,241,462.63	(187,378.76)
Marriage Licenses	708.41	1,133.15	(424.74)
Amusement Licenses	145,677.79	126,522.30	19,155.49
Auctioneer Licenses	676.00	760.00	(84.00)
Liquor Licenses	125,968.11	122,603.68	3,364.43
Firearm Permits	15,845.00	13,786.00	2,059.00
Inspection Fees	22,010.00	12,562.00	9,448.00
Building Permits	142,682.38	104,833.40	37,848.98
Fee Office Charges	4,902,807.50	4,853,963.41	48,844.09
Service Fees	211,095.28	173,969.07	37,126.21
Court Fines & Fees	-	-	-
Retail Sales	-	-	-
Concession & Commission	1,105.38	1,295.59	(190.21)
Leases	42,000.00	42,000.00	-
Surplus Property Sales	2,930.68	9,328.50	(6,397.82)
Interest Earned	406,783.56	285,857.58	120,925.98
From Federal Government	36,382.68	44,940.00	(8,557.32)
From State of Missouri	1,380,177.47	1,465,600.99	(85,423.52)
From Other Counties	19,534.73	24,450.63	(4,915.90)
From Cities	3,750.00	-	3,750.00
Other Non-governmental Reimb	21,705.30	1,074.95	20,630.35
Miscellaneous Reimbursements	13,094.79	18,458.83	(5,364.04)
Gifts & Donations	-	-	-
Other Misc. Revenue	105,552.56	187,623.88	(82,071.32)
Transfers In From Other Funds	889,067.63	247,872.60	641,195.03
Total General Fund	19,184,716.07	18,122,153.43	1,062,562.64

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

	Eight months ended 08/31/17	Eight months ended 08/31/16	Variance Current Year Over (Under) Prior Year	
220	Road & Bridge	5,489,568.34	5,532,124.44	(42,556.10)
240	Park	4,797,573.74	4,180,553.30	617,020.44
260	Prosecutor Training	2,728.63	2,969.91	(241.28)
264	Delinquent Sales Tax	30.44	40.36	(9.92)
265	Prosecutor Contingency	19,559.55	19,724.68	(165.13)
266	Prosecutor Check Collection	14,512.65	15,791.60	(1,278.95)
270	Drug Task Force	-	-	-
271	Law Enforcement Training	10,903.94	11,870.63	(966.69)
272	Work Release Program	27,181.76	6,270.42	20,911.34
278	Civil Fees	50,000.00	50,000.00	-
279	Law Enforcement	11,536,626.17	10,590,476.77	946,149.40
282	Emergency Communications	374,236.28	829,797.18	(455,560.90)
283	Law Library	-	-	-
285	Assessor	2,448,777.65	2,652,352.54	(203,574.89)
286	Inmate Security	22,641.75	157,247.53	(134,605.78)
289	Law Enforcement Capital Reserve	200,000.00	200,000.00	-
290	TIF	2,852,041.32	2,563,008.26	289,033.06
292	Federal Equitable Sharing	46,346.17	12,968.69	33,377.48
293	Domestic Violence	20,648.99	22,027.01	(1,378.02)
300	Use Tax - Capital Projects	895,795.50	896,760.80	(965.30)
301	Use Tax - Road & Bridge	883,393.00	887,757.90	(4,364.90)
302	Use Tax - Parks & Trails	901,103.69	901,302.94	(199.25)
305	Tax Collection Software	165,635.42	169,803.18	(4,167.76)
310	Debt Service	370,145.74	340,437.50	29,708.24
315	Health Benefits	3,101,773.22	3,089,788.30	11,984.92
401	Airport Construction	1,796,614.99	697,943.73	1,098,671.26
403	LINC	173.76	180.33	(6.57)
404	Juvenile Grants	-	4.45	(4.45)
504	Sheriff DARE	5,511.31	2,044.14	3,467.17
506	Sheriff Emerg. Fug. Apprehension	166,007.41	104,339.25	61,668.16
508	Sheriff Inmate	-	-	-
516	SOLVE	-	4.52	(4.52)
611	Prosecutor Retirement	12,274.00	7,752.00	4,522.00
641	Special Road Districts Fund	-	3.29	(3.29)
790	Land Trustee Agency Fund	1,135.00	-	1,135.00
933	Records Preservation	326,865.11	330,126.23	(3,261.12)
943	Collector TMF	573,563.51	543,995.64	29,567.87
944	K-9	747.78	15,959.38	(15,211.60)
946	Sheriff Revolving	56,187.49	267,043.65	(210,856.16)
	Total of All Funds	\$ 56,355,020.38	\$ 53,224,623.98	\$ 3,130,396.40

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

100 General Fund	Eight months ended 08/31/17	Eight months ended 08/31/16	Variance Current Year Over (Under) Prior Year
Auditor	\$ 148,715.08	\$ 141,506.63	\$ 7,208.45
County Clerk	167,664.77	149,885.65	17,779.12
Treasurer	135,845.07	135,215.44	629.63
County Commission	138,318.55	122,907.32	15,411.23
Recorder of Deeds	266,867.31	248,561.49	18,305.82
Collector	497,263.33	440,090.68	57,172.65
Misc Tax Fees	43,469.96	-	43,469.96
Rainy Day	-	-	-
Public Administrator	414,478.23	380,767.91	33,710.32
Indigent Board & Care	1,504.00	19,597.30	(18,093.30)
Medical Examiner	214,533.60	207,039.75	7,493.85
Prosecutor	999,555.54	955,394.03	44,161.51
Support Recovery	636,056.39	666,464.52	(30,408.13)
Emergency Management	-	-	-
Division 1 Court	3,406.82	3,294.76	112.06
Division 2 Court	3,134.04	2,849.31	284.73
Division 3 Court	66,211.53	48,296.92	17,914.61
Division 4 Court	4,924.51	5,283.26	(358.75)
Division 5 Court	2,986.40	7,089.55	(4,103.15)
Division 6 Court	5,191.71	3,381.42	1,810.29
Division 7 Court	1,697.59	1,679.40	18.19
Family Court Administrator	13,908.31	15,028.92	(1,120.61)
Drug Court Administrator	1,163.48	1,813.13	(649.65)
Division 9	1,804.84	4,954.11	(3,149.27)
Division 1 Reporter	230.55	283.52	(52.97)
Division 2 Reporter	696.49	616.61	79.88
Division 3 Reporter	1,419.43	1,756.85	(337.42)
Division 4 Reporter	963.56	386.36	577.20
Circuit Court Executive Secretary	6,517.31	6,098.51	418.80
Jury Supervisor	2,040.49	1,660.34	380.15
Law Library	55,402.90	45,494.36	9,908.54
Circuit Clerk	196,297.03	143,586.24	52,710.79
Circuit Clerk JIS	462,279.65	367,094.42	95,185.23
Jury Fees & Court	34,771.19	30,852.60	3,918.59
Office of Dispute Resolution Services	158,088.52	148,780.55	9,307.97
Juvenile - Administration	1,130,966.51	1,032,979.43	97,987.08
Juvenile - Detention	488,482.46	477,451.65	11,030.81
Juvenile - Group Homes	479,347.10	502,238.23	(22,891.13)
County Administrator	119,095.36	135,562.69	(16,467.33)
Purchasing	198,821.01	143,873.58	54,947.43
Human Resources	423,707.55	440,049.39	(16,341.84)
Finance	332,588.73	259,967.10	72,621.63
County Counselor	150,118.27	151,129.49	(1,011.22)
Planning & Zoning	173,871.47	135,351.58	38,519.89
Central Services - Mail Room	-	-	-
Information Technology	963,539.50	1,252,822.28	(289,282.78)
Facilities Management	1,111,801.76	730,355.17	381,446.59
Utilities	504,690.60	501,240.83	3,449.77
Contributions to External Programs	265,548.00	533,428.91	(267,880.91)
Government Association Membership	49,293.00	61,749.00	(12,456.00)
Election Commission	231,736.28	-	231,736.28
Benefits and Insurances	2,110,606.39	1,796,240.25	314,366.14
County Elections	87,828.84	91,793.74	(3,964.90)
Debt Service	-	-	-
Judgements and Settlements	-	-	-

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

	Eight months ended 08/31/17	Eight months ended 08/31/16	Variance Current Year Over (Under) Prior Year
Emergency Account	-	-	-
Capital Projects	-	-	-
Public Services	315,575.49	224,756.41	90,819.08
Tourism	139,871.76	77,143.27	62,728.49
Airport Operations	154,668.65	93,673.96	60,994.69
Judicial Expense	18,667.81	30,544.54	(11,876.73)
Transfers Out	4,000,319.71	2,207,276.47	1,793,043.24
Total General Fund	18,138,554.43	15,187,339.83	2,951,214.60
220 Road & Bridge	5,663,391.59	4,353,654.54	1,309,737.05
240 Park	3,467,776.73	3,785,397.29	(317,620.56)
260 Prosecutor Training	4,295.66	23.76	4,271.90
264 Delinquent Sales Tax	-	523.55	(523.55)
265 Prosecutor Contingency	14,322.56	11,500.02	2,822.54
266 Prosecutor Check Collection	18,836.76	18,944.43	(107.67)
270 Drug Task Force	-	-	-
271 Law Enforcement Training	10,337.12	11,074.42	(737.30)
272 Work Release Program	-	5,557.88	(5,557.88)
278 Civil Fees	10,477.16	15,250.99	(4,773.83)
279 Law Enforcement	10,764,396.33	10,478,956.13	285,440.20
282 Emergency Communications	460,478.27	476,702.83	(16,224.56)
283 Law Library	-	-	-
285 Assessor	1,899,224.11	1,783,677.43	115,546.68
286 Inmate Security	27,753.97	156,875.68	(129,121.71)
289 Law Enforcement Capital Reserve	173,837.62	82,649.30	91,188.32
290 TIF	3,509,118.24	1,926,214.27	1,582,903.97
292 Federal Equitable Sharing	9,108.81	30,745.53	(21,636.72)
293 Domestic Violence	-	14,262.14	(14,262.14)
300 Use Tax - Capital Projects	757,994.99	694,916.91	63,078.08
301 Use Tax - Road & Bridge	88,382.98	741,382.10	(652,999.12)
302 Use Tax - Parks & Trails	1,212,062.25	629,189.63	582,872.62
305 Tax Collection Software	-	-	-
310 Debt Service	370,145.74	340,437.50	29,708.24
315 Health Benefits	3,127,303.86	2,456,610.47	670,693.39
401 Airport Construction	569,351.36	1,368,637.98	(799,286.62)
403 LINC	-	-	-
404 Juvenile Grants	-	-	-
504 Sheriff DARE	-	1,238.81	(1,238.81)
506 Sheriff Emerg. Fug. Apprehension	123,774.85	87,281.54	36,493.31
508 Sheriff Inmate	-	-	-
516 SOLVE	-	-	-
611 Prosecutor Retirement	7,752.00	5,168.00	2,584.00
641 Special Road Districts Fund	-	-	-
790 Land Trustee Agency Fund	-	-	-
933 Records Preservation	253,681.36	255,190.32	(1,508.96)
943 Collector TMF	260,348.07	501,003.71	(240,655.64)
944 K-9	1,639.73	6,785.02	(5,145.29)
946 Sheriff Revolving	81,182.76	144,055.45	(62,872.69)
Total of All Funds	\$ 51,025,529.31	\$ 45,571,247.46	\$ 5,454,281.85



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