

Clay County, Missouri

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May 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 May 31, 2016

Fund Name	Fund Number	Eden Cash Balance	Less Encumbrances	Less Warrants Payable	Unencumbered Cash
General	100	\$ 22,595,610.74	\$ 1,725,938.92	\$ -	\$ 20,869,671.82
Road & Bridge	220	2,935,317.87	335,342.91	-	2,599,974.96
Park	240	489,296.50	242,708.96	-	246,587.54
Prosecutor Training	260	7,925.24	7.56	-	7,917.68
Delinquent Sales Tax	264	4,989.94	-	-	4,989.94
Prosecutor Contingency	265	11,752.48	-	-	11,752.48
Prosecutor Check Collection	266	24,238.65	-	-	24,238.65
Law Enforcement Training	271	32,835.08	1,507.09	-	31,327.99
Work Release Program	272	30,522.79	21,377.00	-	9,145.79
Civil Fees	278	44,612.68	21,972.00	-	22,640.68
Law Enforcement	279	805,179.20	345,357.05	-	459,822.15
Emergency Communications	282	33,953.22	-	-	33,953.22
Assessor	285	2,752,542.54	478,197.83	-	2,274,344.71
Inmate Security	286	287,079.39	21,827.00	-	265,252.39
Law Enforcement Capital Reserve	289	1,037,288.62	76,000.00	-	961,288.62
TIF	290	2,183,481.76	-	-	2,183,481.76
Federal Equitable Sharing	292	44,224.62	3,977.55	-	40,247.07
Domestic Violence	293	14,740.16	14,262.14	-	478.02
Use Tax - Capital Projects	300	2,166,290.29	572,633.94	-	1,593,656.35
Use Tax - Road & Bridge	301	948,582.40	229,997.02	-	718,585.38
Use Tax - Parks & Trails	302	2,185,004.65	106,142.81	-	2,078,861.84
Tax Collection Software	305	182,496.27	-	-	182,496.27
Health Benefits	315	2,998,934.31	-	-	2,998,934.31
Airport Construction	401	1,721,403.27	1,511,255.60	-	210,147.67
LINC	403	23,055.98	-	-	23,055.98
Juvenile Grants	404	604.64	-	-	604.64
SOLVE	516	613.51	-	-	613.51
Prosecutor Retirement	611	4,522.00	-	-	4,522.00
Special Road Districts Fund	641	436,979.12	-	-	436,979.12
Land Trustee Agency Fund	790	8,228.27	-	-	8,228.27
Records Preservation	933	723,536.33	-	-	723,536.33
Collector TMF	943	473,014.29	19,849.49	-	453,164.80
K-9	944	19,110.40	-	-	19,110.40
Sheriff Revolving	946	318,749.15	-	-	318,749.15
		\$ 45,546,716.36	\$ 5,728,354.87	\$ -	\$ 39,818,361.49

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

Fund Name	Fund Number	Revenues	Expenditures	Net
General	100	\$ 798,926.96	\$ 2,326,521.33	\$ (1,527,594.37)
Road & Bridge	220	282,550.45	420,088.79	(137,538.34)
Park	240	413,425.33	740,882.17	(327,456.84)
Prosecutor Training	260	340.71	-	340.71
Delinquent Sales Tax	264	5.40	-	5.40
Prosecutor Contingency	265	-	1,540.99	(1,540.99)
Prosecutor Check Collection	266	2,150.81	2,120.76	30.05
Drug Task Force	270	-	-	-
Law Enforcement Training	271	1,346.89	1,691.68	(344.79)
Work Release Program	272	586.00	-	586.00
Civil Fees	278	-	85.00	(85.00)
Law Enforcement	279	1,505,512.62	1,827,078.81	(321,566.19)
Emergency Communications	282	46,137.80	55,037.34	(8,899.54)
Law Library	283	-	-	-
Assessor	285	25,677.19	255,118.53	(229,441.34)
Inmate Security	286	2,658.55	118,659.99	(116,001.44)
Law Enforcement Capital Reserve	289	25,000.00	-	25,000.00
TIF	290	207,697.40	-	207,697.40
Federal Equitable Sharing	292	47.91	3,665.80	(3,617.89)
Domestic Violence	293	2,971.91	-	2,971.91
Use Tax - Capital Projects	300	118,650.28	101,683.04	16,967.24
Use Tax - Road & Bridge	301	117,259.83	2,500.00	114,759.83
Use Tax - Parks & Trails	302	118,540.05	35,481.32	83,058.73
Tax Collection Software	305	1,522.81	-	1,522.81
Debt Service	310	131,900.00	131,900.00	-
Health Benefits	315	382,256.23	247,980.10	134,276.13
Airport Construction	401	143,827.81	119,478.35	24,349.46
LINC	403	24.45	-	24.45
Juvenile Grants	404	0.59	-	0.59
Sheriff DARE	504	-	-	-
Sheriff Emerg. Fug. Apprehension	506	14,118.54	1,225.91	12,892.63
Sheriff Inmate	508	-	-	-
SOLVE	516	0.60	-	0.60
Prosecutor Retirement	611	-	646.00	(646.00)
Special Road Districts Fund	641	-	-	-
Land Trustee Agency Fund	790	-	-	-
Records Preservation	933	43,747.63	30,451.85	13,295.78
Collector TMF	943	58,057.53	20,060.74	37,996.79
K-9	944	7,662.54	-	7,662.54
Sheriff Revolving	946	321.31	15,349.01	(15,027.70)
		\$ 4,452,926.13	\$ 6,459,247.51	\$ (2,006,321.38)

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

Fund Name	Fund Number	Revenues	Expenditures	Net
General	100	\$ 13,090,825.81	\$ 9,275,680.09	\$ 3,815,145.72
Road & Bridge	220	4,722,609.26	3,440,615.91	1,281,993.35
Park	240	2,044,945.13	2,102,963.47	(58,018.34)
Prosecutor Training	260	1,812.55	16.20	1,796.35
Delinquent Sales Tax	264	26.86	523.55	(496.69)
Prosecutor Contingency	265	19,724.68	8,247.52	11,477.16
Prosecutor Check Collection	266	11,531.17	12,200.55	(669.38)
Drug Task Force	270	-	-	-
Law Enforcement Training	271	7,238.79	4,470.01	2,768.78
Work Release Program	272	3,711.58	-	3,711.58
Civil Fees	278	50,000.00	8,693.69	41,306.31
Law Enforcement	279	6,790,412.64	6,789,608.43	804.21
Emergency Communications	282	243,028.48	212,886.90	30,141.58
Law Library	283	-	-	-
Assessor	285	2,293,556.78	1,192,722.40	1,100,834.38
Inmate Security	286	147,983.73	122,219.80	25,763.93
Law Enforcement Capital Reserve	289	125,000.00	82,649.30	42,350.70
TIF	290	1,586,036.83	243,541.90	1,342,494.93
Federal Equitable Sharing	292	12,856.63	8,048.68	4,807.95
Domestic Violence	293	12,693.16	-	12,693.16
Use Tax - Capital Projects	300	595,348.29	240,729.68	354,618.61
Use Tax - Road & Bridge	301	589,666.25	7,500.00	582,166.25
Use Tax - Parks & Trails	302	599,715.38	130,409.32	469,306.06
Tax Collection Software	305	167,231.12	-	167,231.12
Debt Service	310	132,950.00	132,950.00	-
Health Benefits	315	1,927,891.28	1,424,953.29	502,937.99
Airport Construction	401	420,765.53	217,623.77	203,141.76
LINC	403	118.34	-	118.34
Juvenile Grants	404	2.92	-	2.92
Sheriff DARE	504	-	-	-
Sheriff Emerg. Fug. Apprehension	506	93,476.58	52,853.21	40,623.37
Sheriff Inmate	508	-	-	-
SOLVE	516	2.95	-	2.95
Prosecutor Retirement	611	7,752.00	3,230.00	4,522.00
Special Road Districts Fund	641	3.29	-	3.29
Land Trustee Agency Fund	790	-	-	-
Records Preservation	933	189,092.34	153,686.75	35,405.59
Collector TMF	943	449,592.38	280,475.17	169,117.21
K-9	944	8,110.81	107.31	8,003.50
Sheriff Revolving	946	173,831.99	104,422.42	69,409.57
		\$ 36,519,545.53	\$ 26,254,029.32	\$ 10,265,516.21

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

	One month ended 05/31/16	Five months ended 05/31/16	2016 Budget (less Carryover)	Amount Under (Over) Budget
100 General Fund				
Sales and Use Taxes	\$ 322,607.15	\$ 3,978,010.49	\$ 9,952,814	\$ 5,974,803.51
Property Taxes	35,807.65	3,158,143.24	3,086,249	(71,894.24)
Marriage Licenses	71.38	429.62	1,400	970.38
Amusement Licenses	78.00	126,202.30	65,000	(61,202.30)
Auctioneer Licenses	52.00	676.00	900	224.00
Liquor Licenses	25,676.00	29,148.51	125,000	95,851.49
Firearm Permits	2,076.00	7,942.00	18,000	10,058.00
Inspection Fees	1,730.00	9,050.00	19,000	9,950.00
Building Permits	11,496.80	55,693.50	150,000	94,306.50
Fee Office Charges	205,095.32	4,326,026.54	5,166,431	840,404.46
Service Fees	3,390.58	73,696.98	279,750	206,053.02
Court Fines & Fees	-	-	-	-
Retail Sales	-	-	-	-
Concession & Commission	166.06	764.98	2,150	1,385.02
Leases	10,500.00	31,500.00	63,000	31,500.00
Surplus Property Sales	-	9,328.50	5,000	(4,328.50)
Interest Earned	28,663.78	214,000.44	205,000	(9,000.44)
From Federal Government	3,542.00	28,406.00	35,000	6,594.00
From State of Missouri	111,722.28	794,922.43	1,825,531	1,030,608.57
From Other Counties	706.00	8,676.05	30,050	21,373.95
From Cities	-	-	-	-
Other Non-governmental Reimb	525.00	879.00	-	(879.00)
Miscellaneous Reimbursements	2,173.01	2,434.02	2,650	215.98
Gifts & Donations	-	-	-	-
Other Misc. Revenue	32,847.95	52,969.41	18,205	(34,764.19)
Transfers In From Other Funds	-	181,925.80	5,258	(176,667.80)
Total General Fund	798,926.96	13,090,825.81	21,056,388	7,965,562.41

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

	One month ended 05/31/16	Five months ended 05/31/16	2016 Budget (less Carryover)	Amount Under (Over) Budget	
220	Road & Bridge	282,550.45	4,722,609.26	7,835,842	3,113,233.09
240	Park	413,425.33	2,044,945.13	7,185,306	5,140,360.44
260	Prosecutor Training	340.71	1,812.55	4,035	2,222.45
264	Delinquent Sales Tax	5.40	26.86	475	448.14
265	Prosecutor Contingency	-	19,724.68	20,000	275.32
266	Prosecutor Check Collection	2,150.81	11,531.17	30,325	18,793.83
270	Drug Task Force	-	-	-	-
271	Law Enforcement Training	1,346.89	7,238.79	24,800	17,561.21
272	Work Release Program	586.00	3,711.58	15,000	11,288.42
278	Civil Fees	-	50,000.00	50,000	-
279	Law Enforcement	1,505,512.62	6,790,412.64	17,770,162	10,979,749.60
282	Emergency Communications	46,137.80	243,028.48	1,035,000	791,971.52
283	Law Library	-	-	46,410	46,410.00
285	Assessor	25,677.19	2,293,556.78	2,879,336	585,779.52
286	Inmate Security	2,658.55	147,983.73	32,200	(115,783.73)
289	Law Enforcement Capital Reserve	25,000.00	125,000.00	300,000	175,000.00
290	TIF	207,697.40	1,586,036.83	3,613,500	2,027,463.17
292	Federal Equitable Sharing	47.91	12,856.63	50	(12,806.63)
293	Domestic Violence	2,971.91	12,693.16	30,850	18,156.84
300	Use Tax - Capital Projects	118,650.28	595,348.29	1,277,000	681,651.71
301	Use Tax - Road & Bridge	117,259.83	589,666.25	1,275,000	685,333.75
302	Use Tax - Parks & Trails	118,540.05	599,715.38	1,281,229	681,514.08
305	Tax Collection Software	1,522.81	167,231.12	185,750	18,518.88
310	Debt Service	131,900.00	132,950.00	392,487	259,537.09
315	Health Benefits	382,256.23	1,927,891.28	4,752,000	2,824,108.72
401	Airport Construction	143,827.81	420,765.53	2,246,500	1,825,734.47
403	LINC	24.45	118.34	200	81.66
404	Juvenile Grants	0.59	2.92	5	2.08
504	Sheriff DARE	-	-	4,000	4,000.00
506	Sheriff Emerg. Fug. Apprehension	14,118.54	93,476.58	115,000	21,523.42
508	Sheriff Inmate	-	-	100,000	100,000.00
516	SOLVE	0.60	2.95	5	2.05
611	Prosecutor Retirement	-	7,752.00	7,752	-
641	Special Road Districts Fund	-	3.29	-	(3.29)
790	Land Trustee Agency Fund	-	-	-	-
933	Records Preservation	43,747.63	189,092.34	431,000	241,907.66
943	Collector TMF	58,057.53	449,592.38	479,000	29,407.62
944	K-9	7,662.54	8,110.81	75	(8,035.81)
946	Sheriff Revolving Fund	321.31	173,831.99	255,596	81,763.87
	Total of All Funds	\$ 4,452,926.13	\$ 36,519,545.53	\$ 74,732,279	\$ 38,212,733.56

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

	One month ended 05/31/16	Five months ended 05/31/16	2016 Budget	Amount Under (Over) Budget
100 General Fund				
Auditor	\$ 17,108.45	\$ 90,463.96	\$ 223,992	\$ 133,528.07
County Clerk	17,481.47	94,638.48	251,616	156,977.17
Treasurer	14,791.50	80,416.72	210,261	129,843.89
County Commission	14,625.05	79,792.57	198,038	118,245.43
Recorder of Deeds	29,133.33	161,187.63	388,813	227,624.90
Collector	56,332.89	281,120.85	834,395	553,274.02
Rainy Day	-	-	2,587,478	2,587,477.91
Public Administrator	45,484.08	239,795.55	637,650	397,854.51
Indigent Board & Care	3,169.46	13,157.84	78,000	64,842.16
Medical Examiner	-	138,026.50	284,114	146,087.75
Prosecutor	112,558.01	618,040.51	1,553,870	935,829.33
Support Recovery	77,260.36	427,853.53	1,187,316	759,462.54
Emergency Management	-	-	13,400	13,400.00
Division 1 Court	639.14	2,306.69	19,970	17,663.31
Division 2 Court	328.40	1,446.20	16,720	15,273.80
Division 3 Court	2,150.41	15,867.60	81,420	65,552.40
Division 4 Court	248.40	2,297.12	26,645	24,347.88
Division 5 Court	-	280.97	20,890	20,609.03
Division 6 Court	107.32	2,211.08	13,990	11,778.92
Division 7 Court	-	843.72	13,890	13,046.28
Family Court Administrator	1,600.00	8,993.36	45,790	36,796.64
Drug Court Administrator	652.92	1,273.41	3,900	2,626.59
Division 9	897.41	4,414.13	14,440	10,025.87
Division 1 Reporter	-	-	5,000	5,000.00
Division 2 Reporter	-	552.56	5,050	4,497.44
Division 3 Reporter	584.78	1,756.85	5,650	3,893.15
Division 4 Reporter	-	-	4,400	4,400.00
Circuit Court Executive Secretary	671.70	3,871.97	25,553	21,680.87
Jury Supervisor	-	1,660.34	7,000	5,339.66
Law Library	8,308.95	33,347.25	60,000	26,652.75
Circuit Clerk	28,857.40	105,003.29	255,908	150,904.29
Circuit Clerk JIS	36,532.69	235,030.25	626,862	391,831.75
Jury Fees & Court	5,855.41	20,605.89	100,000	79,394.11
Office of Dispute Resolution Services	20,528.34	99,199.10	260,133	160,934.36
Juvenile - Administration	127,019.42	660,354.30	1,780,282	1,119,927.89
Juvenile - Detention	57,022.90	292,514.60	845,060	552,545.40
Juvenile - Group Homes	59,253.81	322,822.77	722,421	399,598.18
County Administrator	18,465.34	94,097.75	297,360	203,262.04
Purchasing	17,942.94	85,803.12	237,539	151,735.86
Human Resources	49,917.09	175,566.51	2,129,303	1,953,736.85
Finance	22,714.54	119,765.38	482,337	362,571.80
County Counselor	15,398.48	102,439.67	277,812	175,372.33
Planning & Zoning	12,316.22	96,822.91	357,299	260,475.84
Central Services - Mail Room	-	-	-	-
Information Technology	80,713.00	407,748.93	2,692,367	2,284,618.11
Facilities Management	95,256.10	475,978.32	3,203,465	2,727,487.08
Utilities	65,405.27	260,040.08	1,414,500	1,154,459.92
Contributions to External Programs	138,760.71	443,541.29	650,978	207,436.71
Government Association Membership	-	4,131.00	65,000	60,869.00
Benefits and Insurances	530,771.28	1,238,921.10	4,412,851	3,173,929.81
County Elections	-	-	255,000	255,000.00
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 five months ended May 31, 2016
Cash Basis

	One month ended 05/31/16	Five months ended 05/31/16	2016 Budget	Amount Under (Over) Budget
Community Relations	29,482.21	132,021.17	547,769	415,747.38
Tourism	16,156.02	43,589.95	188,767	145,176.67
Airport Operations	11,826.67	53,210.56	233,314	180,103.76
Judicial Expense	10,571.39	19,578.17	40,000	20,421.83
Transfers Out	471,620.07	1,481,276.59	6,842,087	5,360,810.74
Total General Fund	2,326,521.33	9,275,680.09	40,741,046	31,465,365.98
220 Road & Bridge	420,088.79	3,440,615.91	9,475,583	6,034,967.11
240 Park	740,882.17	2,102,963.47	7,740,443	5,637,479.83
260 Prosecutor Training	-	16.20	10,164	10,147.31
264 Delinquent Sales Tax	-	523.55	5,962	5,438.04
265 Prosecutor Contingency	1,540.99	8,247.52	20,275	12,027.80
266 Prosecutor Check Collection	2,120.76	12,200.55	55,233	43,032.48
270 Drug Task Force	-	-	-	-
271 Law Enforcement Training	1,691.68	4,470.01	53,431	48,961.29
272 Work Release Program	-	-	41,811	41,811.06
278 Civil Fees	85.00	8,693.69	53,306	44,612.68
279 Law Enforcement	1,827,078.81	6,789,608.43	18,547,613	11,758,004.52
282 Emergency Communications	55,037.34	212,886.90	1,038,812	825,924.74
283 Law Library	-	-	47,253	47,253.00
285 Assessor	255,118.53	1,192,722.40	4,227,662	3,034,939.41
286 Inmate Security	118,659.99	122,219.80	292,166	169,945.79
289 Law Enforcement Capital Reserve	-	82,649.30	1,288,420	1,205,770.25
290 TIF	-	243,541.90	4,137,045	3,893,502.64
292 Federal Equitable Sharing	3,665.80	8,048.68	39,467	31,417.96
293 Domestic Violence	-	-	32,897	32,896.76
300 Use Tax - Capital Projects	101,683.04	240,729.68	2,861,216	2,620,485.98
301 Use Tax - Road & Bridge	2,500.00	7,500.00	1,641,416	1,633,915.79
302 Use Tax - Parks & Trails	35,481.32	130,409.32	2,994,910	2,864,500.78
305 Tax Collection Software	-	-	201,015	201,015.15
310 Debt Service	131,900.00	132,950.00	392,487	259,537.09
315 Health Benefits	247,980.10	1,424,953.29	7,247,996	5,823,043.03
401 Airport Construction	119,478.35	217,623.77	2,589,738	2,372,114.00
403 LINC	-	-	23,137	23,137.23
404 Juvenile Grants	-	-	606	606.00
504 Sheriff DARE	-	-	5,045	5,045.00
506 Sheriff Emerg. Fug. Apprehension	1,225.91	52,853.21	115,000	62,146.79
508 Sheriff Inmate	-	-	106,689	106,689.00
516 SOLVE	-	-	615	615.00
611 Prosecutor Retirement	646.00	3,230.00	7,752	4,522.00
641 Special Road Districts Fund	-	-	436,976	436,975.50
790 Land Trustee Agency Fund	-	-	8,229	8,228.50
933 Records Preservation	30,451.85	153,686.75	1,119,130	965,443.74
943 Collector TMF	20,060.74	280,475.17	763,729	483,254.00
944 K-9	-	107.31	11,182	11,074.59
946 Sheriff Revolving	15,349.01	104,422.42	504,936	400,513.49
Total of All Funds	\$ 6,459,247.51	\$ 26,254,029.32	\$ 108,880,391	\$ 82,626,361.31

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

	One month ended 05/31/16	One month ended 05/31/15	Variance Current Year Over (Under) Prior Year
100 General Fund			
Sales and Use Taxes	\$ 322,607.15	\$ 397,184.05	\$ (74,576.90)
Property Taxes	35,807.65	31,093.45	4,714.20
Marriage Licenses	71.38	79.93	(8.55)
Amusement Licenses	78.00	1,927.00	(1,849.00)
Auctioneer Licenses	52.00	52.00	-
Liquor Licenses	25,676.00	22,488.66	3,187.34
Firearm Permits	2,076.00	-	2,076.00
Inspection Fees	1,730.00	-	1,730.00
Building Permits	11,496.80	-	11,496.80
Fee Office Charges	205,095.32	200,420.92	4,674.40
Service Fees	3,390.58	27,816.87	(24,426.29)
Court Fines & Fees	-	-	-
Retail Sales	-	-	-
Concession & Commission	166.06	247.25	(81.19)
Leases	10,500.00	5,250.00	5,250.00
Surplus Property Sales	-	-	-
Interest Earned	28,663.78	12,311.14	16,352.64
From Federal Government	3,542.00	6,776.00	(3,234.00)
From State of Missouri	111,722.28	149,718.10	(37,995.82)
From Other Counties	706.00	8,048.09	(7,342.09)
From Cities	-	-	-
Other Non-governmental Reimb	525.00	-	525.00
Miscellaneous Reimbursements	2,173.01	3,865.64	(1,692.63)
Gifts & Donations	-	-	-
Other Misc. Revenue	32,847.95	2,131.02	30,716.93
Transfers In From Other Funds	-	-	-
Total General Fund	798,926.96	869,410.12	(70,483.16)

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

	One month ended 05/31/16	One month ended 05/31/15	Variance Current Year Over (Under) Prior Year	
220	Road & Bridge	282,550.45	262,760.92	19,789.53
240	Park	413,425.33	392,491.33	20,934.00
260	Prosecutor Training	340.71	409.91	(69.20)
264	Delinquent Sales Tax	5.40	73.88	(68.48)
265	Prosecutor Contingency	-	-	-
266	Prosecutor Check Collection	2,150.81	1,810.48	340.33
270	Drug Task Force	-	-	-
271	Law Enforcement Training	1,346.89	1,595.47	(248.58)
272	Work Release Program	586.00	945.00	(359.00)
278	Civil Fees	-	-	-
279	Law Enforcement	1,505,512.62	1,111,787.64	393,724.98
282	Emergency Communications	46,137.80	52,714.99	(6,577.19)
283	Law Library	-	-	-
285	Assessor	25,677.19	18,317.12	7,360.07
286	Inmate Security	2,658.55	2,813.80	(155.25)
289	Law Enforcement Capital Reserve	25,000.00	25,000.00	-
290	TIF	207,697.40	215,889.68	(8,192.28)
292	Federal Equitable Sharing	47.91	3.67	44.24
293	Domestic Violence	2,971.91	3,179.43	(207.52)
300	Use Tax - Capital Projects	118,650.28	117,000.76	1,649.52
301	Use Tax - Road & Bridge	117,259.83	116,867.20	392.63
302	Use Tax - Parks & Trails	118,540.05	116,967.52	1,572.53
305	Tax Collection Software	1,522.81	1,176.51	346.30
310	Debt Service	131,900.00	133,184.38	(1,284.38)
315	Health Benefits	382,256.23	392,225.13	(9,968.90)
401	Airport Construction	143,827.81	110,549.14	33,278.67
403	LINC	24.45	13.14	11.31
404	Juvenile Grants	0.59	0.30	0.29
504	Sheriff DARE	-	-	-
506	Sheriff Emerg. Fug. Apprehension	14,118.54	-	14,118.54
508	Sheriff Inmate	-	-	-
516	SOLVE	0.60	0.31	0.29
611	Prosecutor Retirement	-	-	-
641	Special Road Districts Fund	-	-	-
790	Land Trustee Agency Fund	-	-	-
933	Records Preservation	43,747.63	39,932.49	3,815.14
943	Collector TMF	58,057.53	51,851.26	6,206.27
944	K-9	7,662.54	7.79	7,654.75
946	Sheriff Revolving	321.31	20,953.71	(20,632.40)
Total of All Funds	\$ 4,452,926.13	\$ 4,059,933.08	\$ 392,993.05	

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

100 General Fund	One month ended 05/31/16	One month ended 05/31/15	Variance Current Year Over (Under) Prior Year
Auditor	\$ 17,108.45	\$ 22,417.10	\$ (5,308.65)
County Clerk	17,481.47	25,420.26	(7,938.79)
Treasurer	14,791.50	16,325.29	(1,533.79)
County Commission	14,625.05	21,059.33	(6,434.28)
Recorder of Deeds	29,133.33	42,531.65	(13,398.32)
Collector	56,332.89	81,498.80	(25,165.91)
Rainy Day	-	-	-
Public Administrator	45,484.08	66,430.78	(20,946.70)
Indigent Board & Care	3,169.46	6,140.56	(2,971.10)
Medical Examiner	-	66,679.00	(66,679.00)
Prosecutor	112,558.01	159,395.91	(46,837.90)
Support Recovery	77,260.36	121,513.31	(44,252.95)
Emergency Management	-	12,594.88	(12,594.88)
Division 1 Court	639.14	618.67	20.47
Division 2 Court	328.40	372.60	(44.20)
Division 3 Court	2,150.41	3,512.96	(1,362.55)
Division 4 Court	248.40	729.61	(481.21)
Division 5 Court	-	357.01	(357.01)
Division 6 Court	107.32	139.60	(32.28)
Division 7 Court	-	447.76	(447.76)
Family Court Administrator	1,600.00	2,042.99	(442.99)
Drug Court Administrator	652.92	4.99	647.93
Division 9	897.41	-	897.41
Division 1 Reporter	-	280.00	(280.00)
Division 2 Reporter	-	(105.00)	105.00
Division 3 Reporter	584.78	112.37	472.41
Division 4 Reporter	-	-	-
Circuit Court Executive Secretary	671.70	747.98	(76.28)
Jury Supervisor	-	-	-
Law Library	8,308.95	3,853.00	4,455.95
Circuit Clerk	28,857.40	64,352.44	(35,495.04)
Circuit Clerk JIS	36,532.69	72,109.27	(35,576.58)
Jury Fees & Court	5,855.41	4,097.63	1,757.78
Office of Dispute Resolution Services	20,528.34	24,822.28	(4,293.94)
Juvenile - Administration	127,019.42	165,568.06	(38,548.64)
Juvenile - Detention	57,022.90	80,587.92	(23,565.02)
Juvenile - Group Homes	59,253.81	69,189.50	(9,935.69)
County Administrator	18,465.34	72,265.83	(53,800.49)
Purchasing	17,942.94	-	17,942.94
Human Resources	49,917.09	38,396.15	11,520.94
Finance	22,714.54	-	22,714.54
County Counselor	15,398.48	24,538.30	(9,139.82)
Planning & Zoning	12,316.22	27,252.88	(14,936.66)
Central Services - Mail Room	-	4,557.41	(4,557.41)
Information Technology	80,713.00	127,721.66	(47,008.66)
Facilities Management	95,256.10	118,576.87	(23,320.77)
Utilities	65,405.27	49,060.12	16,345.15
Contributions to External Programs	138,760.71	99,629.81	39,130.90
Government Association Membership	-	-	-
Benefits and Insurances	530,771.28	524,108.52	6,662.76
County Elections	-	-	-
Debt Service	-	-	-
Judgements and Settlements	-	-	-
Emergency Account	-	-	-
Capital Projects	-	-	-

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

	One month ended 05/31/16	One month ended 05/31/15	Variance Current Year Over (Under) Prior Year
Community Relations	29,482.21	12,793.59	16,688.62
Tourism	16,156.02	-	16,156.02
Airport Operations	11,826.67	14,492.70	(2,666.03)
Judicial Expense	10,571.39	1,183.32	9,388.07
Transfers Out	471,620.07	71,794.83	399,825.24
Total General Fund	2,326,521.33	2,322,220.50	4,300.83
220 Road & Bridge	420,088.79	485,801.22	(65,712.43)
240 Park	740,882.17	690,385.27	50,496.90
260 Prosecutor Training	-	-	-
264 Delinquent Sales Tax	-	896.76	(896.76)
265 Prosecutor Contingency	1,540.99	-	1,540.99
266 Prosecutor Check Collection	2,120.76	1,421.22	699.54
270 Drug Task Force	-	-	-
271 Law Enforcement Training	1,691.68	9,356.07	(7,664.39)
272 Work Release Program	-	-	-
278 Civil Fees	85.00	5,812.91	(5,727.91)
279 Law Enforcement	1,827,078.81	2,196,336.96	(369,258.15)
282 Emergency Communications	55,037.34	52,362.94	2,674.40
283 Law Library	-	-	-
285 Assessor	255,118.53	317,102.49	(61,983.96)
286 Inmate Security	118,659.99	-	118,659.99
289 Law Enforcement Capital Reserve	-	-	-
290 TIF	-	-	-
292 Federal Equitable Sharing	3,665.80	880.71	2,785.09
293 Domestic Violence	-	-	-
300 Use Tax - Capital Projects	101,683.04	56,055.43	45,627.61
301 Use Tax - Road & Bridge	2,500.00	-	2,500.00
302 Use Tax - Parks & Trails	35,481.32	34,314.85	1,166.47
305 Tax Collection Software	-	-	-
310 Debt Service	131,900.00	133,184.38	(1,284.38)
315 Health Benefits	247,980.10	260,142.58	(12,162.48)
401 Airport Construction	119,478.35	135,557.59	(16,079.24)
403 LINC	-	-	-
404 Juvenile Grants	-	-	-
504 Sheriff DARE	-	-	-
506 Sheriff Emerg. Fug. Apprehension	1,225.91	-	1,225.91
516 SOLVE	-	-	-
508 Sheriff Inmate	-	-	-
611 Prosecutor Retirement	646.00	646.00	-
641 Special Road Districts Fund	-	-	-
790 Land Trustee Agency Fund	-	-	-
933 Records Preservation	30,451.85	30,418.31	33.54
943 Collector TMF	20,060.74	20,564.75	(504.01)
944 K-9	-	-	-
946 Sheriff Revolving	15,349.01	19,705.06	(4,356.05)
Total of All Funds	\$ 6,459,247.51	\$ 6,773,166.00	\$ (313,918.49)

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

	Five months ended 05/31/16	Five months ended 05/31/15	Variance Current Year Over (Under) Prior Year
100 General Fund			
Sales and Use Taxes	\$ 3,978,010.49	\$ 3,823,217.02	\$ 154,793.47
Property Taxes	3,158,143.24	3,467,780.51	(309,637.27)
Marriage Licenses	429.62	434.48	(4.86)
Amusement Licenses	126,202.30	51,381.29	74,821.01
Auctioneer Licenses	676.00	780.00	(104.00)
Liquor Licenses	29,148.51	30,133.81	(985.30)
Firearm Permits	7,942.00	6,225.00	1,717.00
Inspection Fees	9,050.00	4,050.00	5,000.00
Building Permits	55,693.50	24,751.70	30,941.80
Fee Office Charges	4,326,026.54	4,128,981.74	197,044.80
Service Fees	73,696.98	109,811.81	(36,114.83)
Court Fines & Fees	-	-	-
Retail Sales	-	-	-
Concession & Commission	764.98	927.13	(162.15)
Leases	31,500.00	42,000.00	(10,500.00)
Surplus Property Sales	9,328.50	369.56	8,958.94
Interest Earned	214,000.44	115,113.44	98,887.00
From Federal Government	28,406.00	16,806.00	11,600.00
From State of Missouri	794,922.43	554,278.55	240,643.88
From Other Counties	8,676.05	16,054.11	(7,378.06)
From Cities	-	-	-
Other Non-governmental Reimb	879.00	-	879.00
Miscellaneous Reimbursements	2,434.02	4,649.96	(2,215.94)
Gifts & Donations	-	-	-
Other Misc. Revenue	52,969.41	8,103.05	44,866.36
Transfers In From Other Funds	181,925.80	419,509.28	(237,583.48)
Total General Fund	13,090,825.81	12,825,358.44	265,467.37

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

	Five months ended 05/31/16	Five months ended 05/31/15	Variance Current Year Over (Under) Prior Year
220 Road & Bridge	4,722,609.26	4,567,238.70	155,370.56
240 Park	2,044,945.13	1,655,779.64	389,165.49
260 Prosecutor Training	1,812.55	1,804.49	8.06
264 Delinquent Sales Tax	26.86	247.24	(220.38)
265 Prosecutor Contingency	19,724.68	16,198.00	3,526.68
266 Prosecutor Check Collection	11,531.17	11,736.28	(205.11)
270 Drug Task Force	-	129.83	(129.83)
271 Law Enforcement Training	7,238.79	7,231.46	7.33
272 Work Release Program	3,711.58	3,795.50	(83.92)
278 Civil Fees	50,000.00	50,000.00	-
279 Law Enforcement	6,790,412.64	6,338,917.41	451,495.23
282 Emergency Communications	243,028.48	249,202.03	(6,173.55)
283 Law Library	-	-	-
285 Assessor	2,293,556.78	2,163,822.43	129,734.35
286 Inmate Security	147,983.73	13,231.55	134,752.18
289 Law Enforcement Capital Reserve	125,000.00	125,000.00	-
290 TIF	1,586,036.83	1,567,035.29	19,001.54
292 Federal Equitable Sharing	12,856.63	165.01	12,691.62
293 Domestic Violence	12,693.16	12,090.19	602.97
300 Use Tax - Capital Projects	595,348.29	583,891.39	11,456.90
301 Use Tax - Road & Bridge	589,666.25	582,084.37	7,581.88
302 Use Tax - Parks & Trails	599,715.38	587,556.39	12,158.99
305 Tax Collection Software	167,231.12	171,047.20	(3,816.08)
310 Debt Service	132,950.00	134,234.38	(1,284.38)
315 Health Benefits	1,927,891.28	1,984,137.90	(56,246.62)
401 Airport Construction	420,765.53	395,513.32	25,252.21
403 LINC	118.34	114.36	3.98
404 Juvenile Grants	2.92	2.58	0.34
504 Sheriff DARE	-	-	-
506 Sheriff Emerg. Fug. Apprehension	93,476.58	9,787.34	83,689.24
508 Sheriff Inmate	-	-	-
516 SOLVE	2.95	2.62	0.33
611 Prosecutor Retirement	7,752.00	7,752.00	-
641 Special Road Districts Fund	3.29	0.39	2.90
790 Land Trustee Agency Fund	-	-	-
933 Records Preservation	189,092.34	177,954.00	11,138.34
943 Collector TMF	449,592.38	456,842.34	(7,249.96)
944 K-9	8,110.81	67.59	8,043.22
946 Sheriff Revolving	173,831.99	130,011.56	43,820.43
Total of All Funds	\$ 36,519,545.53	\$ 34,829,983.22	\$ 1,689,562.31

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

	Five months ended 05/31/16	Five months ended 05/31/15	Variance Current Year Over (Under) Prior Year
100 General Fund			
Auditor	\$ 90,463.96	\$ 75,732.99	\$ 14,730.97
County Clerk	94,638.48	94,268.54	369.94
Treasurer	80,416.72	59,118.14	21,298.58
County Commission	79,792.57	80,847.96	(1,055.39)
Recorder of Deeds	161,187.63	157,520.05	3,667.58
Collector	281,120.85	275,914.61	5,206.24
Rainy Day	-	-	-
Public Administrator	239,795.55	247,198.64	(7,403.09)
Indigent Board & Care	13,157.84	22,044.46	(8,886.62)
Medical Examiner	138,026.50	133,358.00	4,668.50
Prosecutor	618,040.51	597,905.89	20,134.62
Support Recovery	427,853.53	448,425.99	(20,572.46)
Emergency Management	-	61,192.28	(61,192.28)
Division 1 Court	2,306.69	2,056.96	249.73
Division 2 Court	1,446.20	1,813.21	(367.01)
Division 3 Court	15,867.60	17,144.27	(1,276.67)
Division 4 Court	2,297.12	2,011.48	285.64
Division 5 Court	280.97	1,887.01	(1,606.04)
Division 6 Court	2,211.08	1,012.71	1,198.37
Division 7 Court	843.72	979.22	(135.50)
Family Court Administrator	8,993.36	11,025.15	(2,031.79)
Drug Court Administrator	1,273.41	796.69	476.72
Division 9	4,414.13	-	4,414.13
Division 1 Reporter	-	431.38	(431.38)
Division 2 Reporter	552.56	765.75	(213.19)
Division 3 Reporter	1,756.85	769.58	987.27
Division 4 Reporter	-	1,276.66	(1,276.66)
Circuit Court Executive Secretary	3,871.97	3,075.07	796.90
Jury Supervisor	1,660.34	-	1,660.34
Law Library	33,347.25	23,116.50	10,230.75
Circuit Clerk	105,003.29	107,231.96	(2,228.67)
Circuit Clerk JIS	235,030.25	245,441.94	(10,411.69)
Jury Fees & Court	20,605.89	19,808.47	797.42
Office of Dispute Resolution Services	99,199.10	95,490.27	3,708.83
Juvenile - Administration	660,354.30	588,566.30	71,788.00
Juvenile - Detention	292,514.60	288,841.10	3,673.50
Juvenile - Group Homes	322,822.77	257,226.44	65,596.33
County Administrator	94,097.75	262,147.95	(168,050.20)
Purchasing	85,803.12	-	85,803.12
Human Resources	175,566.51	143,086.82	32,479.69
Finance	119,765.38	-	119,765.38
County Counselor	102,439.67	82,557.32	19,882.35
Planning & Zoning	96,822.91	101,478.14	(4,655.23)
Central Services - Mail Room	-	22,998.17	(22,998.17)
Information Technology	407,748.93	551,710.50	(143,961.57)
Facilities Management	475,978.32	391,530.78	84,447.54
Utilities	260,040.08	246,695.17	13,344.91
Contributions to External Programs	443,541.29	228,103.81	215,437.48
Government Association Membership	4,131.00	4,131.00	-
Benefits and Insurances	1,238,921.10	1,173,825.35	65,095.75
County Elections	-	-	-
Debt Service	-	-	-
Judgements and Settlements	-	-	-
Emergency Account	-	-	-
Capital Projects	-	-	-

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

	Five months ended 05/31/16	Five months ended 05/31/15	Variance Current Year Over (Under) Prior Year
Community Relations	132,021.17	46,978.66	85,042.51
Tourism	43,589.95	23,586.00	20,003.95
Airport Operations	53,210.56	59,567.39	(6,356.83)
Judicial Expense	19,578.17	10,662.78	8,915.39
Transfers Out	1,481,276.59	781,649.04	699,627.55
Total General Fund	9,275,680.09	8,055,004.55	1,220,675.54
220 Road & Bridge	3,440,615.91	3,935,661.96	(495,046.05)
240 Park	2,102,963.47	1,638,022.66	464,940.81
260 Prosecutor Training	16.20	-	16.20
264 Delinquent Sales Tax	523.55	1,497.22	(973.67)
265 Prosecutor Contingency	8,247.52	1,717.30	6,530.22
266 Prosecutor Check Collection	12,200.55	13,200.00	(999.45)
270 Drug Task Force	-	32,264.90	(32,264.90)
271 Law Enforcement Training	4,470.01	19,750.78	(15,280.77)
272 Work Release Program	-	-	-
278 Civil Fees	8,693.69	9,877.77	(1,184.08)
279 Law Enforcement	6,789,608.43	6,471,081.48	318,526.95
282 Emergency Communications	212,886.90	224,134.82	(11,247.92)
283 Law Library	-	-	-
285 Assessor	1,192,722.40	1,135,285.36	57,437.04
286 Inmate Security	122,219.80	-	122,219.80
289 Law Enforcement Capital Reserve	82,649.30	-	82,649.30
290 TIF	243,541.90	1,263,703.78	(1,020,161.88)
292 Federal Equitable Sharing	8,048.68	3,098.46	4,950.22
293 Domestic Violence	-	-	-
300 Use Tax - Capital Projects	240,729.68	187,326.39	53,403.29
301 Use Tax - Road & Bridge	7,500.00	-	7,500.00
302 Use Tax - Parks & Trails	130,409.32	104,581.99	25,827.33
305 Tax Collection Software	-	-	-
310 Debt Service	132,950.00	134,234.38	(1,284.38)
315 Health Benefits	1,424,953.29	1,499,061.30	(74,108.01)
401 Airport Construction	217,623.77	291,917.87	(74,294.10)
403 LINC	-	1,162.98	(1,162.98)
404 Juvenile Grants	-	-	-
504 Sheriff DARE	-	-	-
506 Sheriff Emerg. Fug. Apprehension	52,853.21	33,087.54	19,765.67
508 Sheriff Inmate	-	-	-
516 SOLVE	-	-	-
611 Prosecutor Retirement	3,230.00	3,230.00	-
641 Special Road Districts Fund	-	-	-
790 Land Trustee Agency Fund	-	-	-
933 Records Preservation	153,686.75	138,199.27	15,487.48
943 Collector TMF	280,475.17	164,876.72	115,598.45
944 K-9	107.31	8,417.99	(8,310.68)
946 Sheriff Revolving	104,422.42	86,171.01	18,251.41
Total of All Funds	\$ 26,254,029.32	\$ 25,456,568.48	\$ 797,460.84



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