

Monthly Report

Auditor's Cash Basis



January 2023

www.claycountymo.gov/departments/auditor

Victor Hurlbert, CGAP

Clay County, Missouri Auditor

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Clay County, Missouri
Statement of Unencumbered Cash
As of January 31, 2023

Fund Name	Fund Number	Eden Cash Balance	Less Encumbrances	Less	Unencumbered Cash
				Warrants Payable	
General	100	\$ 23,238,137.10	\$ 593,724.95	\$ -	\$ 22,644,412.15
Road & Bridge	220	8,652,692.98	2,523,233.92	-	6,129,459.06
Emerg. Rental Assist. Prog. 1.0	221	-	-	-	-
Emerg. Rental Assist. Prog. 2.0	222	191,182.69	-	-	191,182.69
American Rescue Plan Act	224	32,902,393.93	164,310.96	-	32,738,082.97
Park	240	3,032,492.84	151,378.39	-	2,881,114.45
Prosecutor Training	260	32,083.95	50.00	-	32,033.95
Delinquent Sales Tax	264	9,974.42	-	-	9,974.42
Prosecutor Contingency	265	19,476.47	-	-	19,476.47
Prosecutor Check Collection	266	11,202.39	-	-	11,202.39
Law Enforcement Training	271	21,546.56	-	-	21,546.56
Work Release Program	272	6,136.52	-	-	6,136.52
Civil Fees	278	73,732.65	576.68	-	73,155.97
Law Enforcement	279	840,320.15	244,907.57	-	595,412.58
National Opioid Settlement	280	162,579.75	-	-	162,579.75
Emergency Communications	282	106,525.22	84,102.27	-	22,422.95
Assessor	285	3,581,139.01	-	-	3,581,139.01
Inmate Security	286	11,316.53	9,009.00	-	2,307.53
Law Enforcement Capital Reserve	289	8,976.37	-	-	8,976.37
TIF	290	1,547,480.66	263,898.52	-	1,283,582.14
Federal Equitable Sharing	292	155,988.25	15,435.00	-	140,553.25
Domestic Violence	293	15,571.93	-	-	15,571.93
Use Tax - Capital Projects	300	2,046,517.54	57,892.38	-	1,988,625.16
Use Tax - Road & Bridge	301	2,688,716.97	-	-	2,688,716.97
Use Tax - Parks & Trails	302	1,924,884.23	57.50	-	1,924,826.73
Tax Collection Software	305	290,364.89	-	-	290,364.89
Health Benefits	315	2,100,022.85	-	-	2,100,022.85
Bond Construction Fund	400	1,405,517.78	-	-	1,405,517.78
Airport Construction	401	757,533.31	77,522.89	-	680,010.42
LINC	403	11,880.68	3,383.80	-	8,496.88
Sheriff D.A.R.E.	504	9,038.64	-	-	9,038.64
Prosecutor Retirement	611	13,890.00	-	-	13,890.00
Land Trustee Agency Fund	790	9,363.27	-	-	9,363.27
Records Preservation	933	1,465,727.87	-	-	1,465,727.87
Collector TMF	943	403,930.95	-	-	403,930.95
K-9	944	9,398.53	-	-	9,398.53
Sheriff Revolving	946	2,216.48	-	-	2,216.48
		\$ 87,759,954.36	\$ 4,189,483.83	\$ -	\$ 83,570,470.53

Clay County, Missouri
Statement of Revenues and Expenditures - Cash Basis
For the one month ended January 31, 2023

Fund Name	Fund Number	Revenues	Expenditures	Net
General	100	\$ 10,443,259.57	\$ 1,678,978.72	\$ 8,764,280.85
Road & Bridge	220	4,233,124.93	136,328.87	4,096,796.06
Emerg. Rental Assist. Prog. 1.0	221	-	-	-
Emerg. Rental Assist. Prog. 2.0	222	269.71	-	269.71
American Rescue Plan Act	224	43,027.49	21,448.26	21,579.23
Park	240	641,996.02	204,656.73	437,339.29
Prosecutor Training	260	1,090.89	-	1,090.89
Delinquent Sales Tax	264	120.25	-	120.25
Prosecutor Contingency	265	13,842.70	523.53	13,319.17
Prosecutor Check Collection	266	601.31	903.08	(301.77)
Law Enforcement Training	271	858.26	-	858.26
Work Release Program	272	-	-	-
Civil Fees	278	14,946.00	-	14,946.00
Law Enforcement	279	2,225,956.75	1,516,025.80	709,930.95
National Opioid Settlement	280	-	-	-
Emergency Communications	282	93,563.46	-	93,563.46
Law Library	283	-	-	-
Assessor	285	2,749,058.61	232,478.78	2,516,579.83
Inmate Security	286	1,171.03	-	1,171.03
Law Enforcement Capital Reserve	289	3,750.00	-	3,750.00
TIF	290	421,436.28	2,475,685.46	(2,054,249.18)
Federal Equitable Sharing	292	539.67	-	539.67
Domestic Violence	293	1,489.23	-	1,489.23
Use Tax - Capital Projects	300	344,960.83	-	344,960.83
Use Tax - Road & Bridge	301	386,834.94	-	386,834.94
Use Tax - Parks & Trails	302	303,650.11	26,933.68	276,716.43
Tax Collection Software	305	183,146.96	-	183,146.96
Debt Service	310	-	-	-
Health Benefits	315	583,162.11	824,621.25	(241,459.14)
Bond Construction Fund	400	-	-	-
Airport Construction	401	87,681.80	15,657.98	72,023.82
LINC	403	17.03	-	17.03
Sheriff DARE	504	14.64	-	14.64
Sheriff Emerg. Fug. Apprehension	506	47,976.86	10,738.22	37,238.64
Prosecutor Retirement	611	12,000.00	969.00	11,031.00
Land Trustee Agency Fund	790	-	-	-
Records Preservation	933	26,435.97	23,768.89	2,667.08
Collector TMF	943	301,448.22	174,449.54	126,998.68
K-9	944	224.96	15,187.80	(14,962.84)
Sheriff Revolving	946	3,319.92	5,051.51	(1,731.59)
		\$ 23,170,976.51	\$ 7,364,407.10	\$ 15,806,569.41

Clay County, Missouri
Revenues for the one month ended January 31, 2023
Cash Basis

	2023			
	One month ended 01/31/23	Budget (less Carryover)	Amount Under (Over) Budget	% Over/Under Budget
100 General Fund				
Sales and Use Taxes	\$ 1,649,945.72	\$ 17,153,534	\$ 15,503,588.28	9.62%
Property Taxes	1,290,140.92	1,420,818	130,677.08	90.80%
Marriage Licenses	481.00	12,400	11,919.00	3.88%
Amusement Licenses	69,099.89	150,000	80,900.11	46.07%
Auctioneer Licenses	52.00	450	398.00	11.56%
Liquor Licenses	331.00	130,000	129,669.00	0.25%
Permits/Applications	2,617.03	25,000	22,382.97	10.47%
Inspection Fees	750.00	35,000	34,250.00	2.14%
Building Permits	6,465.00	165,000	158,535.00	3.92%
Fee Office Charges	4,588,703.26	6,735,350	2,146,646.74	68.13%
Service Fees	21,572.99	158,800	137,227.01	13.59%
Court Fines & Fees	-	-	-	0.00%
Retail Sales	-	-	-	0.00%
Concession & Commission	200.00	1,500	1,300.00	13.33%
Leases	5,250.00	63,000	57,750.00	8.33%
Surplus Property Sales	-	-	-	0.00%
Interest Earned	355,885.32	115,000	(240,885.32)	309.47%
From Federal Government	2,108.00	82,000	79,892.00	2.57%
From State of Missouri	611,319.72	2,854,813	2,243,493.28	21.41%
From Other Counties	4,560.00	23,000	18,440.00	19.83%
From Cities	-	-	-	0.00%
Other Non-governmental Reimb	39,301.82	41,287	1,985.63	95.19%
Miscellaneous Reimbursements	100.32	17,500.00	17,399.68	0.57%
Gifts & Donations	-	-	-	0.00%
Other Misc. Revenue	7,961.52	3,000	(4,961.52)	265.38%
Transfers In From Other Funds	1,786,414.06	1,785,329	(1,085.06)	100.06%
Total General Fund	10,443,259.57	30,972,781	20,529,521.88	

Clay County, Missouri
Revenues for the one month ended January 31, 2023
Cash Basis

	2023			
	One month ended 01/31/23	Budget (less Carryover)	Amount Under (Over) Budget	% Over/Under Budget
220 Road & Bridge	4,233,124.93	7,937,400	3,704,275.07	53.33%
221 Emerg. Rental Assist. Prog. 1.0	-	-	-	0.00%
222 Emerg. Rental Assist. Prog. 2.0	269.71	-	(269.71)	0.00%
224 American Rescue Plan Act	43,027.49	-	(43,027.49)	0.00%
240 Park	641,996.02	4,789,013	4,147,016.98	13.41%
260 Prosecutor Training	1,090.89	13,100	12,009.11	8.33%
264 Delinquent Sales Tax	120.25	1,050	929.75	11.45%
265 Prosecutor Contingency	13,842.70	13,843	0.30	100.00%
266 Prosecutor Check Collection	601.31	10,090	9,488.69	5.96%
271 Law Enforcement Training	858.26	18,925	18,066.74	4.54%
272 Work Release Program	-	10,000	10,000.00	0.00%
278 Civil Fees	14,946.00	50,000	35,054.00	29.89%
279 Law Enforcement	2,225,956.75	26,434,372	24,208,415.00	8.42%
280 National Opioid Settlement	119.25	-	(119.25)	0.00%
282 Emergency Communications	93,563.46	1,264,735	1,171,171.54	7.40%
283 Law Library	-	100,000	100,000.00	0.00%
285 Assessor	2,749,058.61	3,492,330	743,271.39	78.72%
286 Inmate Security	1,171.03	220,600	219,428.97	0.53%
289 Law Enforcement Capital Reserve	3,750.00	45,000	41,250.00	8.33%
290 TIF	421,436.28	4,799,000	4,377,563.72	8.78%
292 Federal Equitable Sharing	539.67	101,000	100,460.33	0.53%
293 Domestic Violence	1,489.23	26,100	24,610.77	5.71%
300 Use Tax - Capital Projects	344,960.83	2,839,386	2,494,425.17	12.15%
301 Use Tax - Road & Bridge	386,834.94	3,357,954	2,971,119.06	11.52%
302 Use Tax - Parks & Trails	303,650.11	2,314,818	2,011,167.89	13.12%
305 Tax Collection Software	183,146.96	250,000	66,853.04	73.26%
310 Debt Service	-	-	-	0.00%
315 Health Benefits	583,162.11	7,511,258	6,928,095.89	7.76%
400 Bond Construction Fund	-	-	-	0.00%
401 Airport Construction	87,681.80	1,251,517	1,163,835.20	7.01%
403 LINC	17.03	50	32.97	34.06%
504 Sheriff DARE	14.64	5,050	5,035.36	0.29%
506 Sheriff Emerg. Fug. Apprehension	47,976.86	250,000	202,023.14	19.19%
611 Prosecutor Retirement	12,000.00	12,000	-	100.00%
790 Land Trustee Agency Fund	-	-	-	0.00%
933 Records Preservation	26,435.97	605,500	579,064.03	4.37%
943 Collector TMF	301,448.22	925,000	623,551.78	32.59%
944 K-9	224.96	5,050	4,825.04	4.45%
946 Sheriff Revolving Fund	3,319.92	70,500	67,180.08	4.71%
Total of All Funds	\$ 23,171,095.76	\$ 99,697,422	\$ 76,526,326.44	

Clay County, Missouri
Expenditures for the one month ended January 31, 2023
Cash Basis

	One month ended 01/31/23	2023 Budget	Amount Under (Over) Budget	% Over/Under Budget
Auditor	\$ 40,909.54	\$ 846,292	\$ 805,382.46	4.83%
County Clerk	22,542.92	386,506	363,963.08	5.83%
Treasurer	18,919.16	295,790	276,870.84	6.40%
County Commission	22,795.08	336,260	313,464.89	6.78%
Recorder of Deeds	28,291.70	507,231	478,939.30	5.58%
Collector	42,974.13	1,121,510	1,078,535.87	3.83%
Misc Tax Fees	-	13,000	13,000.00	0.00%
Rainy Day	-	2,505,139	2,505,139.49	0.00%
Public Administrator	60,997.49	911,925	850,927.51	6.69%
Indigent Board & Care	-	28,804	28,804.00	0.00%
Medical Examiner	-	636,540	636,540.00	0.00%
Prosecutor	114,157.25	2,306,999	2,192,841.67	4.95%
Support Recovery	70,099.57	1,498,273	1,428,173.43	4.68%
Emergency Management	-	-	-	0.00%
Division 1 Court	253.40	20,717	20,463.60	1.22%
Division 2 Court	253.40	17,467	17,213.60	1.45%
Division 3 Court	253.40	153,167	152,913.60	0.17%
Division 4 Court	253.40	27,392	27,138.60	0.93%
Division 5 Court	-	46,290	46,290.00	0.00%
Division 6 Court	-	14,390	14,390.00	0.00%
Division 7 Court	-	14,290	14,290.00	0.00%
Family Court Administrator	-	94,190	94,190.00	0.00%
Drug Court Administrator	-	10,750	10,750.00	0.00%
Division 9	-	14,290	14,290.00	0.00%
Division 1 Reporter	-	5,000	5,000.00	0.00%
Division 2 Reporter	-	5,050	5,050.00	0.00%
Division 3 Reporter	-	5,650	5,650.00	0.00%
Division 4 Reporter	-	4,400	4,400.00	0.00%
Circuit Court Executive Secretary	481.20	26,995	26,513.80	1.78%
Jury Supervisor	-	7,000	7,000.00	0.00%
Law Library	-	65,000	65,000.00	0.00%
Circuit Clerk	4,820.32	286,305	281,484.68	1.68%
Circuit Clerk JIS	57,352.62	790,200	732,847.38	7.26%
Jury Fees & Court	4,468.50	100,000	95,531.50	4.47%
Office of Dispute Resolution Services	11,297.84	245,959	234,661.16	4.59%
Juvenile - Administration	156,272.99	2,377,060	2,220,787.31	6.57%
Juvenile - Detention	58,749.81	1,193,715	1,134,965.19	4.92%
Juvenile - Group Homes	40,680.67	896,828	856,147.33	4.54%
County Administrator	37,333.31	1,064,333	1,026,999.69	3.51%
Purchasing	20,793.62	337,261	316,467.38	6.17%
Human Resources	24,698.41	752,537	727,838.59	3.28%
Finance	-	-	-	0.00%
County Counselor	17,254.54	286,830	269,575.46	6.02%
Planning & Zoning	29,986.84	833,266	803,279.46	3.60%
Information Technology	52,290.35	2,562,783	2,510,492.65	2.04%
Facilities Management	64,231.26	2,150,754	2,086,522.74	2.99%
Utilities	56,443.35	1,350,700	1,294,256.65	4.18%
Appropriations to Outside Agencies	-	315,350	315,350.00	0.00%
Government Association Membership	305.00	132,949	132,643.83	0.23%
Election Commission	-	762,655	762,655.00	0.00%
Benefits and Insurances	231,486.04	3,861,239	3,629,752.95	6.00%
County Elections	-	500,000	500,000.00	0.00%
Debt Service	-	14,000	14,000.00	0.00%
Emergency Account	-	1,331,200	1,331,200.00	0.00%
Board of Equalization	1,520.38	26,959	25,438.62	5.64%
Public Services	-	-	-	0.00%
Tourism	-	-	-	0.00%

Clay County, Missouri
Expenditures for the one month ended January 31, 2023
Cash Basis

	One month ended 01/31/23	2023 Budget	Amount Under (Over) Budget	% Over/Under Budget
Airport Operations	-	-	-	0.00%
Judicial Expense	1,026.32	40,000	38,973.68	2.57%
Transfers Out	384,784.91	10,227,325	9,842,540.09	3.76%
100 Total General Fund	1,678,978.72	44,366,516	42,687,537	
220 Road & Bridge	136,328.87	12,482,776	12,346,447.38	1.09%
221 Emerg. Rental Assist. Prog. 1.0	-	-	-	0.00%
222 Emerg. Rental Assist. Prog. 2.0	-	4,638	4,638.00	0.00%
224 American Rescue Plan Act	21,448.26	19,645,045	19,623,596.74	0.11%
240 Park	204,656.73	7,509,504	7,304,846.99	2.73%
260 Prosecutor Training	-	44,093	44,093.00	0.00%
264 Delinquent Sales Tax	-	10,904	10,904.00	0.00%
265 Prosecutor Contingency	523.53	20,000	19,476.47	2.62%
266 Prosecutor Check Collection	903.08	21,594	20,690.92	4.18%
271 Law Enforcement Training	-	39,613	39,613.00	0.00%
272 Work Release Program	-	16,136	16,136.00	0.00%
278 Civil Fees	-	108,786	108,786.00	0.00%
279 Law Enforcement	1,516,025.80	26,461,522	24,945,496.49	5.73%
280 National Opioid Settlement	-	162,460	162,460.00	0.00%
282 Emergency Communications	-	1,277,696	1,277,696.00	0.00%
283 Law Library	-	100,000	100,000.00	0.00%
285 Assessor	232,478.78	4,533,157	4,300,678.30	5.13%
286 Inmate Security	-	228,995	228,995.00	0.00%
289 Law Enforcement Capital Reserve	-	50,226	50,226.00	0.00%
290 TIF	2,475,685.46	8,150,450	5,674,764.54	30.37%
292 Federal Equitable Sharing	-	251,568	251,568.00	0.00%
293 Domestic Violence	-	40,182	40,182.00	0.00%
300 Use Tax - Capital Projects	-	4,076,243	4,076,243.00	0.00%
301 Use Tax - Road & Bridge	-	5,496,582	5,496,582.00	0.00%
302 Use Tax - Parks & Trails	26,933.68	3,696,240	3,669,306.22	0.73%
305 Tax Collection Software	-	357,217	357,217.00	0.00%
310 Debt Service	-	-	-	0.00%
315 Health Benefits	824,621.25	9,852,739	9,028,117.75	8.37%
400 Bond Construction Fund	-	1,405,518	1,405,518.00	0.00%
401 Airport Construction	15,657.98	1,796,281	1,780,623.02	0.87%
403 LINC	-	11,913	11,913.00	0.00%
504 Sheriff DARE	-	14,074	14,074.00	0.00%
506 Sheriff Emerg. Fug. Apprehension	10,738.22	250,000	239,261.78	4.30%
611 Prosecutor Retirement	969.00	14,859	13,890.00	6.52%
790 Land Trustee Agency Fund	-	9,363	9,363.00	0.00%
933 Records Preservation	23,768.89	2,068,560	2,044,791.11	1.15%
943 Collector TMF	174,449.54	1,201,693	1,027,243.61	14.52%
944 K-9	15,187.80	29,411	14,223.20	51.64%
946 Sheriff Revolving	5,051.51	74,448	69,396.42	6.79%
Total of All Funds	\$ 7,364,407.10	\$ 155,881,002	\$ 148,516,595	

Clay County, Missouri
Comparison of Revenues for the
One month ended January 31, 2023 and 2022
Cash Basis

	One month ended 01/31/23	One month ended 01/31/22	Variance Current Year Over (Under) Prior Year	% of Variance Between Years
100 General Fund				
Sales and Use Taxes	\$ 1,649,945.72	\$ 1,167,123.77	\$ 482,821.95	141.37%
Property Taxes	1,290,140.92	1,589,225.42	(299,084.50)	81.18%
Marriage Licenses	481.00	1,267.66	(786.66)	37.94%
Amusement Licenses	69,099.89	72,087.00	(2,987.11)	95.86%
Auctioneer Licenses	52.00	52.00	-	100.00%
Liquor Licenses	331.00	976.58	(645.58)	33.89%
Permits/Applications	2,617.03	5,900.00	(3,282.97)	44.36%
Inspection Fees	750.00	2,950.00	(2,200.00)	25.42%
Building Permits	6,465.00	14,323.32	(7,858.32)	45.14%
Fee Office Charges	4,588,703.26	4,246,617.17	342,086.09	108.06%
Service Fees	21,572.99	11,668.69	9,904.30	184.88%
Court Fines & Fees	-	-	-	0.00%
Retail Sales	-	-	-	0.00%
Concession & Commission	200.00	289.05	(89.05)	69.19%
Leases	5,250.00	5,250.00	-	100.00%
Surplus Property Sales	-	-	-	0.00%
Interest Earned	355,885.32	4,508.82	351,376.50	7893.09%
From Federal Government	2,108.00	-	2,108.00	0.00%
From State of Missouri	611,319.72	108,047.39	503,272.33	565.79%
From Other Counties	4,560.00	-	4,560.00	0.00%
From Cities	-	-	-	0.00%
Other Non-governmental Reimb	39,301.82	-	39,301.82	0.00%
Miscellaneous Reimbursements	100.32	3,377.13	(3,276.81)	2.97%
Gifts & Donations	-	-	-	0.00%
Other Misc. Revenue	7,961.52	18,865.30	(10,903.78)	42.20%
Transfers In From Other Funds	1,786,414.06	235,690.62	1,550,723.44	757.95%
Total General Fund	10,443,259.57	7,488,219.92	2,955,039.65	

Clay County, Missouri
Comparison of Revenues for the
One month ended January 31, 2023 and 2022
Cash Basis

	One month ended 01/31/23	One month ended 01/31/22	Variance Current Year Over (Under) Prior Year	% of Variance Between Years	
220	Road & Bridge	4,233,124.93	4,266,089.93	(32,965.00)	99.23%
221	Emerg. Rental Assist. Prog. 1.0	-	68.14	(68.14)	0.00%
222	Emerg. Rental Assist. Prog. 2.0	269.71	104.14	165.57	258.99%
224	American Rescue Plan Act	43,027.49	5,045.61	37,981.88	852.77%
240	Park	641,996.02	627,985.51	14,010.51	102.23%
260	Prosecutor Training	1,090.89	1,141.27	(50.38)	95.59%
264	Delinquent Sales Tax	120.25	2.19	118.06	5490.87%
265	Prosecutor Contingency	13,842.70	17,646.44	(3,803.74)	78.44%
266	Prosecutor Check Collection	601.31	479.71	121.60	125.35%
271	Law Enforcement Training	858.26	918.08	(59.82)	93.48%
272	Work Release Program	-	595.50	(595.50)	0.00%
278	Civil Fees	14,946.00	11,164.00	3,782.00	133.88%
279	Law Enforcement	2,225,956.75	1,671,540.69	554,416.06	133.17%
280	National Opioid Settlement	-	-	-	0.00%
282	Emergency Communications	93,563.46	99,449.30	(5,885.84)	94.08%
283	Law Library	-	-	-	0.00%
285	Assessor	2,749,058.61	2,689,343.02	59,715.59	102.22%
286	Inmate Security	1,171.03	201,444.87	(200,273.84)	0.58%
289	Law Enforcement Capital Reserve	3,750.00	3,750.00	-	100.00%
290	TIF	421,436.28	680,189.38	(258,753.10)	61.96%
292	Federal Equitable Sharing	539.67	11,072.36	(10,532.69)	4.87%
293	Domestic Violence	1,489.23	1,413.10	76.13	105.39%
300	Use Tax - Capital Projects	344,960.83	228,300.96	116,659.87	151.10%
301	Use Tax - Road & Bridge	386,834.94	228,129.60	158,705.34	169.57%
302	Use Tax - Parks & Trails	303,650.11	228,161.77	75,488.34	133.09%
305	Tax Collection Software	183,146.96	194,388.90	(11,241.94)	94.22%
310	Debt Service	-	-	-	0.00%
315	Health Benefits	583,162.11	586,282.63	(3,120.52)	99.47%
400	Bond Construction Fund	-	-	-	0.00%
401	Airport Construction	87,681.80	130,458.45	(42,776.65)	67.21%
403	LINC	17.03	5.46	11.57	311.90%
504	Sheriff DARE	14.64	2,502.47	(2,487.83)	0.59%
506	Sheriff Emerg. Fug. Apprehension	47,976.86	-	47,976.86	0.00%
611	Prosecutor Retirement	12,000.00	12,000.00	-	100.00%
790	Land Trustee Agency Fund	-	-	-	0.00%
933	Records Preservation	26,435.97	44,199.92	(17,763.95)	59.81%
943	Collector TMF	301,448.22	309,382.41	(7,934.19)	97.44%
944	K-9	224.96	4.83	220.13	4657.56%
946	Sheriff Revolving	3,319.92	8,016.17	(4,696.25)	41.42%
Total of All Funds		\$ 23,170,976.51	\$ 19,749,496.73	\$ 3,421,479.78	

Clay County, Missouri
Comparison of Expenditures for the
One month ended January 31, 2023 and 2022
Cash Basis

	One month ended 01/31/23	One month ended 01/31/22	Variance Current Year Over (Under) Prior Year	% of Variance Between Years
100 General Fund				
Auditor	\$ 40,909.54	\$ 40,005.74	\$ 903.80	102.26%
County Clerk	22,542.92	25,097.85	(2,554.93)	89.82%
Treasurer	18,919.16	18,523.04	396.12	102.14%
County Commission	22,795.08	22,058.22	736.86	103.34%
Recorder of Deeds	28,291.70	34,517.98	(6,226.28)	81.96%
Collector	42,974.13	65,283.30	(22,309.17)	65.83%
Misc Tax Fees	-	5,733.33	(5,733.33)	0.00%
Rainy Day	-	-	-	0.00%
Public Administrator	60,997.49	60,150.06	847.43	101.41%
Indigent Board & Care	-	-	-	0.00%
Medical Examiner	-	51,500.00	(51,500.00)	0.00%
Prosecutor	114,157.25	121,480.41	(7,323.16)	93.97%
Support Recovery	70,099.57	68,191.40	1,908.17	102.80%
Emergency Management	-	-	-	0.00%
Division 1 Court	253.40	250.90	2.50	101.00%
Division 2 Court	253.40	250.90	2.50	101.00%
Division 3 Court	253.40	410.10	(156.70)	61.79%
Division 4 Court	253.40	250.90	2.50	101.00%
Division 5 Court	-	-	-	0.00%
Division 6 Court	-	15.88	(15.88)	0.00%
Division 7 Court	-	-	-	0.00%
Family Court Administrator	-	11,564.32	(11,564.32)	0.00%
Drug Court Administrator	-	-	-	0.00%
Division 9	-	141.10	(141.10)	0.00%
Division 1 Reporter	-	570.99	(570.99)	0.00%
Division 2 Reporter	-	-	-	0.00%
Division 3 Reporter	-	-	-	0.00%
Division 4 Reporter	-	-	-	0.00%
Circuit Court Executive Secretary	481.20	515.48	(34.28)	93.35%
Jury Supervisor	-	-	-	0.00%
Law Library	-	-	-	0.00%
Circuit Clerk	4,820.32	3,834.76	985.56	125.70%
Circuit Clerk JIS	57,352.62	41,805.06	15,547.56	137.19%
Jury Fees & Court	4,468.50	-	4,468.50	0.00%
Office of Dispute Resolution Services	11,297.84	12,838.77	(1,540.93)	88.00%
Juvenile - Administration	156,272.99	149,730.63	6,542.36	104.37%
Juvenile - Detention	58,749.81	55,992.83	2,756.98	104.92%
Juvenile - Group Homes	40,680.67	52,171.95	(11,491.28)	77.97%
County Administrator	37,333.31	30,841.07	6,492.24	121.05%
Purchasing	20,793.62	24,542.17	(3,748.55)	84.73%
Human Resources	24,698.41	24,354.93	343.48	101.41%
Finance	-	-	-	0.00%
County Counselor	17,254.54	17,201.07	53.47	100.31%
Planning & Zoning	29,986.84	29,115.26	871.58	102.99%
Information Technology	52,290.35	78,503.50	(26,213.15)	66.61%
Facilities Management	64,231.26	61,416.58	2,814.68	104.58%
Utilities	56,443.35	-	56,443.35	0.00%
Contributions to External Programs	-	-	-	0.00%
Government Association Membership	305.00	-	305.00	0.00%
Election Commission	-	46,554.82	(46,554.82)	0.00%
Benefits and Insurances	231,486.04	227,901.76	3,584.28	101.57%
County Elections	-	-	-	0.00%
Debt Service	-	-	-	0.00%
Emergency Account	-	-	-	0.00%
Board of Equalization	1,520.38	1,505.46	14.92	100.99%
Public Services	-	-	-	0.00%

Clay County, Missouri
Comparison of Expenditures for the
One month ended January 31, 2023 and 2022
Cash Basis

	One month ended 01/31/23	One month ended 01/31/22	Variance Current Year Over (Under) Prior Year	% of Variance Between Years
Tourism	-	-	-	0.00%
Airport Operations	-	-	-	0.00%
Judicial Expense	1,026.32	1,071.56	(45.24)	95.78%
Transfers Out	384,784.91	1,075,082.01	(690,297.10)	35.79%
Total General Fund	1,678,978.72	2,460,976.09	(781,997.37)	
220 Road & Bridge	136,328.87	179,045.41	(42,716.54)	76.14%
221 Emerg. Rental Assist. Prog. 1.0	-	150.00	(150.00)	0.00%
222 Emerg. Rental Assist. Prog. 2.0	-	12,127.50	(12,127.50)	0.00%
224 American Rescue Plan Act	21,448.26	19,723.97	1,724.29	108.74%
240 Park	204,656.73	197,048.97	7,607.76	103.86%
260 Prosecutor Training	-	-	-	0.00%
264 Delinquent Sales Tax	-	-	-	0.00%
265 Prosecutor Contingency	523.53	2,409.79	(1,886.26)	21.73%
266 Prosecutor Check Collection	903.08	889.66	13.42	101.51%
271 Law Enforcement Training	-	-	-	0.00%
272 Work Release Program	-	-	-	0.00%
278 Civil Fees	-	-	-	0.00%
279 Law Enforcement	1,516,025.80	1,473,690.11	42,335.69	102.87%
280 National Opioid Settlement	-	-	-	0.00%
282 Emergency Communications	-	-	-	0.00%
283 Law Library	-	-	-	0.00%
285 Assessor	232,478.78	253,343.08	(20,864.30)	91.76%
286 Inmate Security	-	-	-	0.00%
289 Law Enforcement Capital Reserve	-	-	-	0.00%
290 TIF	2,475,685.46	326,622.26	2,149,063.20	757.97%
292 Federal Equitable Sharing	-	-	-	0.00%
293 Domestic Violence	-	-	-	0.00%
300 Use Tax - Capital Projects	-	-	-	0.00%
301 Use Tax - Road & Bridge	-	-	-	0.00%
302 Use Tax - Parks & Trails	26,933.68	25,587.25	1,346.43	105.26%
305 Tax Collection Software	-	-	-	0.00%
310 Debt Service	-	-	-	0.00%
315 Health Benefits	824,621.25	520,350.78	304,270.47	158.47%
400 Bond Construction Fund	-	-	-	0.00%
401 Airport Construction	15,657.98	29,399.95	(13,741.97)	53.26%
403 LINC	-	-	-	0.00%
504 Sheriff DARE	-	-	-	0.00%
506 Sheriff Emerg. Fug. Apprehension	10,738.22	7,943.92	2,794.30	135.18%
611 Prosecutor Retirement	969.00	969.00	-	100.00%
790 Land Trustee Agency Fund	-	-	-	0.00%
933 Records Preservation	23,768.89	44,028.44	(20,259.55)	53.99%
943 Collector TMF	174,449.54	293,383.20	(118,933.66)	59.46%
944 K-9	15,187.80	999.00	14,188.80	1520.30%
946 Sheriff Revolving	5,051.51	12,955.95	(7,904.44)	38.99%
Total of All Funds	\$ 7,364,407.10	\$ 5,861,644.33	\$ 1,502,762.77	



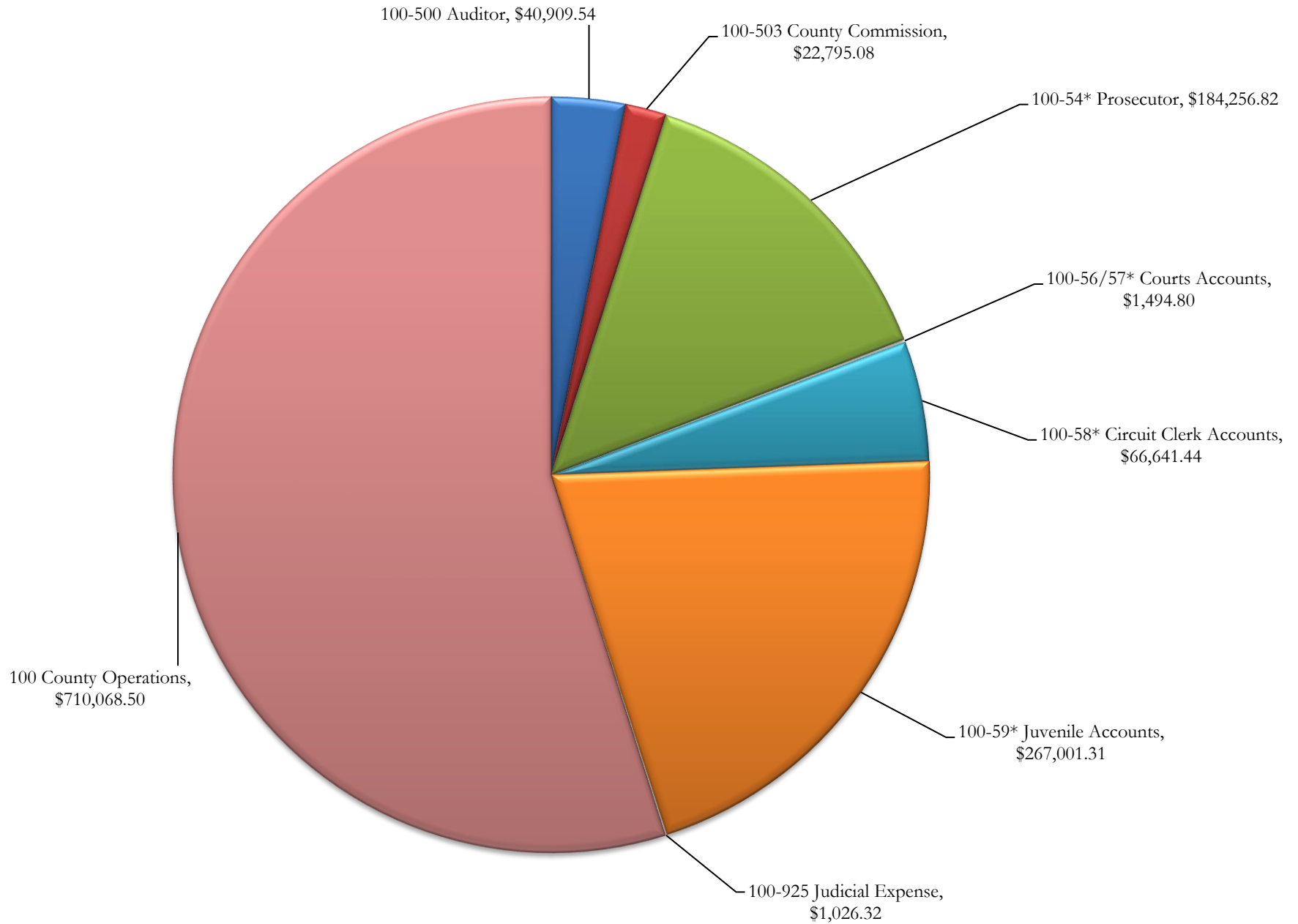
Victor Hurlbert, CGAP

Clay County, Missouri Auditor

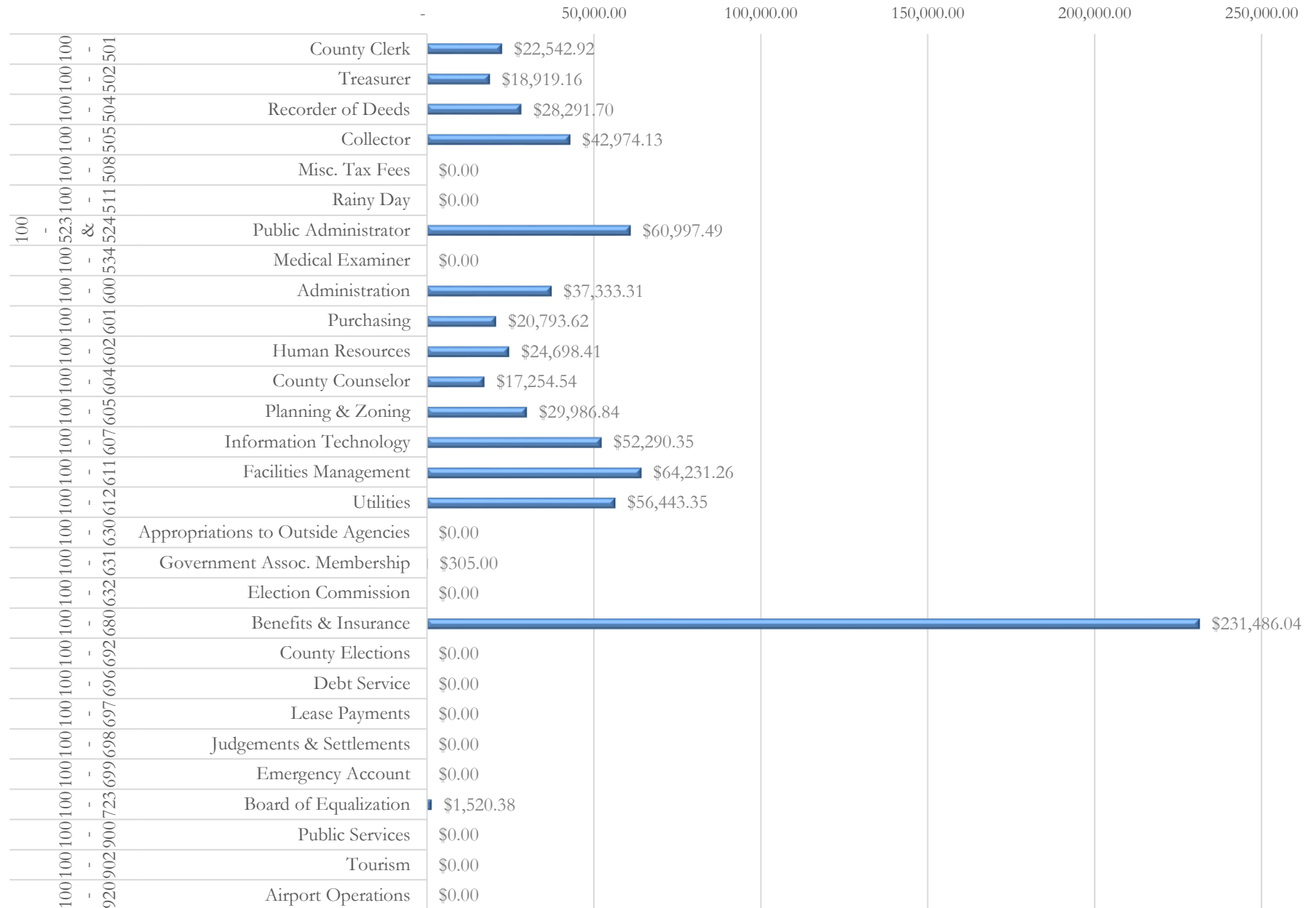
1 Courthouse Square,
Liberty, MO 64068
Phone: (816) 407-3592
Fax: (816) 407-3591

www.claycountymo.gov/departments/auditor

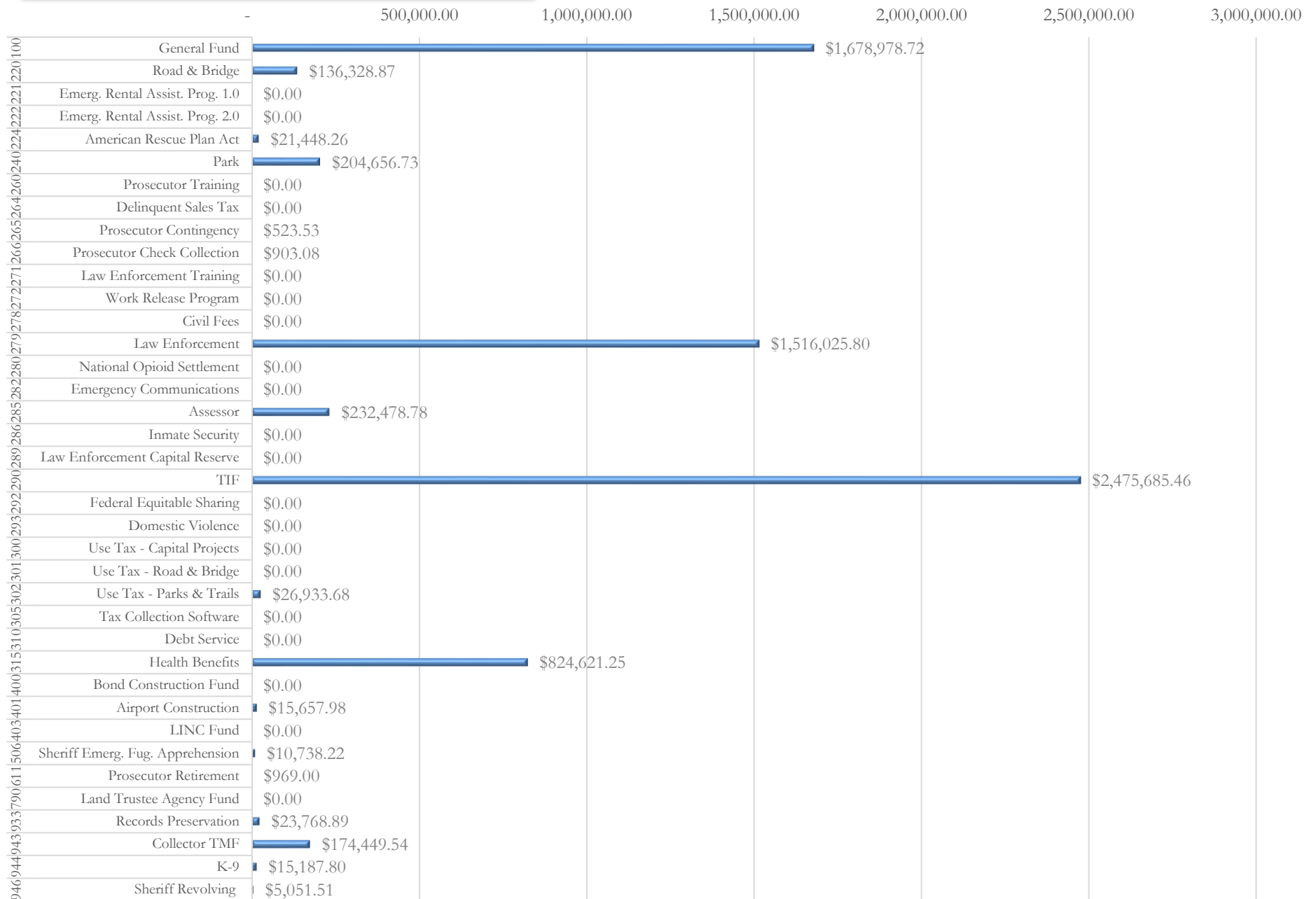
2023 General Fund Actual Expenditures YTD



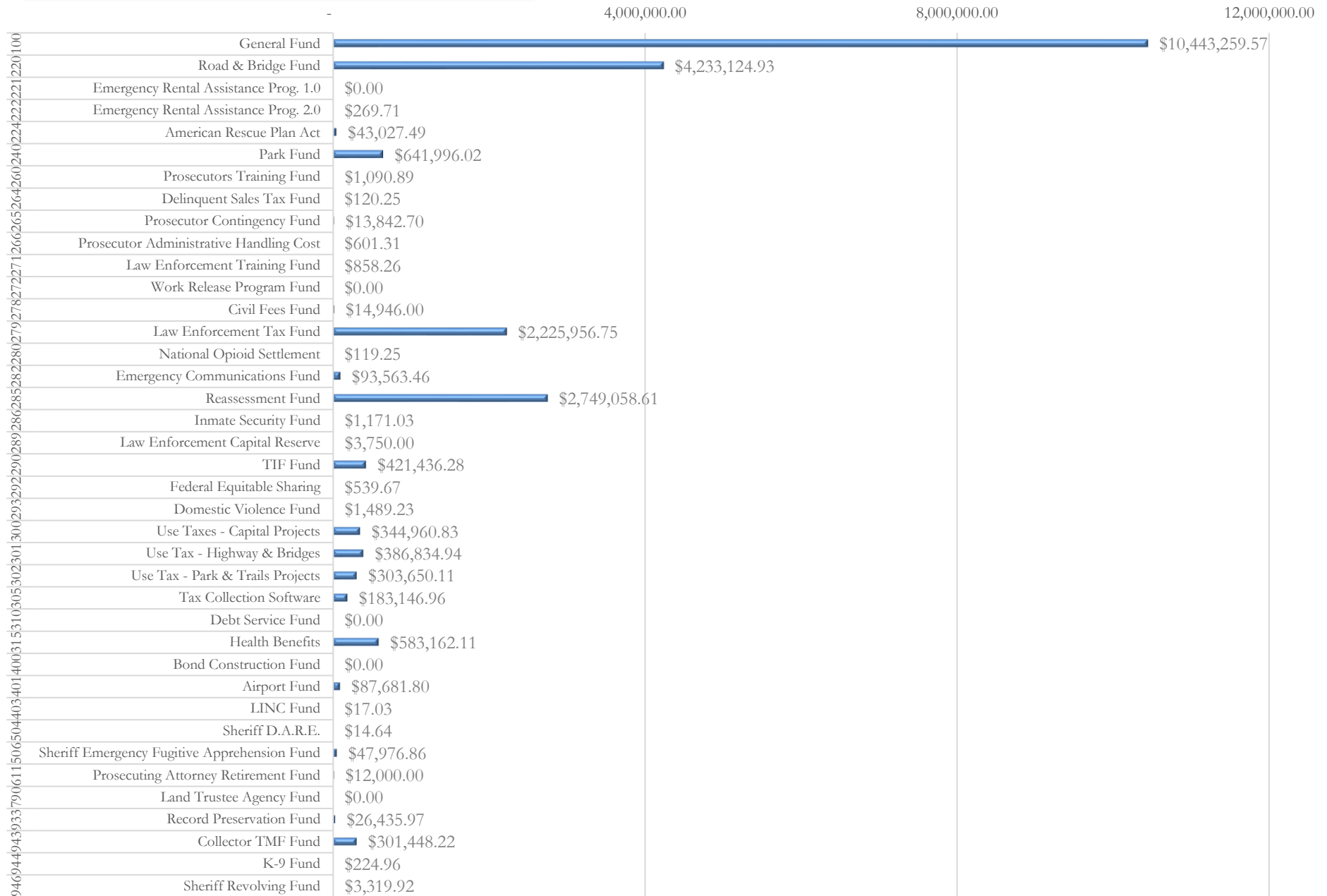
2023 General Fund County Operations Expenditures YTD



2023 Expenditures YTD by Fund



2023 YTD Revenue Comparison



YTD Revenue Comparison - 8 Years

