

Clay County, Missouri

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March 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 March 31, 2017

Fund Name	Fund Number	Eden Cash Balance	Less Encumbrances	Less	Unencumbered Cash
				Warrants Payable	
General	100	\$ 24,693,631.03	\$ 1,572,559.76	\$ -	\$ 23,121,071.27
Road & Bridge	220	2,983,949.43	218,279.37	-	2,765,670.06
Park	240	971,831.69	120,619.94	590.62	850,621.13
Prosecutor Training	260	8,945.99	-	-	8,945.99
Delinquent Sales Tax	264	5,057.40	-	-	5,057.40
Prosecutor Contingency	265	16,860.39	-	-	16,860.39
Prosecutor Check Collection	266	17,974.03	-	-	17,974.03
Law Enforcement Training	271	42,388.52	-	-	42,388.52
Work Release Program	272	11,689.39	-	-	11,689.39
Civil Fees	278	54,452.21	4,108.10	-	50,344.11
Law Enforcement	279	1,412,066.45	176,329.21	-	1,235,737.24
Emergency Communications	282	364,914.32	187,679.98	-	177,234.34
Assessor	285	3,378,210.10	284,237.03	-	3,093,973.07
Inmate Security	286	251,993.83	4,916.62	-	247,077.21
Law Enforcement Capital Reserve	289	1,187,051.00	102,700.00	-	1,084,351.00
TIF	290	1,479,683.89	-	-	1,479,683.89
Federal Equitable Sharing	292	15,267.36	-	-	15,267.36
Domestic Violence	293	9,322.21	-	-	9,322.21
Use Tax - Capital Projects	300	2,324,162.83	694,099.44	-	1,630,063.39
Use Tax - Road & Bridge	301	768,164.46	41,388.08	-	726,776.38
Use Tax - Parks & Trails	302	1,819,229.70	695,046.67	-	1,124,183.03
Tax Collection Software	305	166,265.68	-	-	166,265.68
Health Benefits	315	3,199,580.57	-	-	3,199,580.57
Airport Construction	401	1,575,174.74	74,648.79	-	1,500,525.95
LINC	403	23,263.18	-	-	23,263.18
Juvenile Grants	404	-	-	-	-
Sheriff D.A.R.E.	504	6,323.99	-	-	6,323.99
SOLVE	516	-	-	-	-
Prosecutor Retirement	611	9,367.00	-	-	9,367.00
Special Road Districts Fund	641	-	-	-	-
Land Trustee Agency Fund	790	8,228.27	-	-	8,228.27
Records Preservation	933	818,441.62	-	-	818,441.62
Collector TMF	943	361,758.52	2,500.00	-	359,258.52
K-9	944	15,723.22	-	-	15,723.22
Sheriff Revolving	946	337,684.34	-	-	337,684.34
		\$ 48,338,657.36	\$ 4,179,112.99	\$ 590.62	\$ 44,158,953.75

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

Fund Name	Fund Number	Revenues	Expenditures	Net
General	100	\$ 2,396,595.07	\$ 3,942,075.73	\$ (1,545,480.66)
Road & Bridge	220	290,669.04	668,860.08	(378,191.04)
Park	240	449,866.30	343,086.80	106,779.50
Prosecutor Training	260	274.23	233.26	40.97
Delinquent Sales Tax	264	3.75	-	3.75
Prosecutor Contingency	265	-	1,051.40	(1,051.40)
Prosecutor Check Collection	266	2,155.52	3,022.49	(866.97)
Drug Task Force	270	-	-	-
Law Enforcement Training	271	1,106.97	624.00	482.97
Work Release Program	272	3,468.52	-	3,468.52
Civil Fees	278	4,616.00	433.81	4,182.19
Law Enforcement	279	1,755,117.07	1,692,318.47	62,798.60
Emergency Communications	282	47,370.33	58,275.09	(10,904.76)
Law Library	283	-	-	-
Assessor	285	30,229.62	294,093.52	(263,863.90)
Inmate Security	286	2,380.34	-	2,380.34
Law Enforcement Capital Reserve	289	25,000.00	90,337.62	(65,337.62)
TIF	290	370,727.92	137,183.14	233,544.78
Federal Equitable Sharing	292	1,328.98	1,149.93	179.05
Domestic Violence	293	2,203.18	-	2,203.18
Use Tax - Capital Projects	300	105,280.29	84,747.76	20,532.53
Use Tax - Road & Bridge	301	103,399.82	-	103,399.82
Use Tax - Parks & Trails	302	104,895.12	24,212.88	80,682.24
Tax Collection Software	305	190.60	-	190.60
Debt Service	310	-	-	-
Health Benefits	315	388,953.42	323,076.77	65,876.65
Airport Construction	401	1,151,013.02	64,349.75	1,086,663.27
LINC	403	23.49	-	23.49
Juvenile Grants	404	-	-	-
Sheriff DARE	504	7.04	-	7.04
Sheriff Emerg. Fug. Apprehension	506	166.72	6,896.34	(6,729.62)
Sheriff Inmate	508	-	-	-
SOLVE	516	-	-	-
Prosecutor Retirement	611	646.00	969.00	(323.00)
Special Road Districts Fund	641	-	-	-
Land Trustee Agency Fund	790	-	-	-
Records Preservation	933	40,285.72	26,642.80	13,642.92
Collector TMF	943	63,074.41	4,877.62	58,196.79
K-9	944	21.23	225.00	(203.77)
Sheriff Revolving	946	6,616.63	20,427.41	(13,810.78)
		\$ 7,347,686.35	\$ 7,789,170.67	\$ (441,484.32)

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

Fund Name	Fund Number	Revenues	Expenditures	Net
General	100	\$ 11,776,706.55	\$ 7,719,000.18	\$ 4,057,706.37
Road & Bridge	220	4,095,193.63	3,220,864.96	874,328.67
Park	240	1,505,333.15	768,018.56	737,314.59
Prosecutor Training	260	884.37	1,555.13	(670.76)
Delinquent Sales Tax	264	12.37	-	12.37
Prosecutor Contingency	265	19,559.55	3,139.61	16,419.94
Prosecutor Check Collection	266	6,805.60	8,919.83	(2,114.23)
Drug Task Force	270	-	-	-
Law Enforcement Training	271	3,535.24	2,667.00	868.24
Work Release Program	272	4,293.52	-	4,293.52
Civil Fees	278	50,000.00	540.70	49,459.30
Law Enforcement	279	4,740,299.45	3,929,822.16	810,477.29
Emergency Communications	282	141,800.94	112,320.02	29,480.92
Law Library	283	-	-	-
Assessor	285	2,343,086.68	754,235.73	1,588,850.95
Inmate Security	286	7,287.13	-	7,287.13
Law Enforcement Capital Reserve	289	75,000.00	90,337.62	(15,337.62)
TIF	290	1,182,596.01	1,511,891.85	(329,295.84)
Federal Equitable Sharing	292	1,358.87	1,149.93	208.94
Domestic Violence	293	6,114.78	-	6,114.78
Use Tax - Capital Projects	300	345,012.03	84,747.76	260,264.27
Use Tax - Road & Bridge	301	340,323.67	-	340,323.67
Use Tax - Parks & Trails	302	353,413.90	64,192.91	289,220.99
Tax Collection Software	305	158,247.87	-	158,247.87
Debt Service	310	1,082.50	1,082.50	-
Health Benefits	315	1,154,087.46	1,113,162.66	40,924.80
Airport Construction	401	1,348,727.42	102,154.23	1,246,573.19
LINC	403	63.08	-	63.08
Juvenile Grants	404	-	-	-
Sheriff DARE	504	1,473.66	-	1,473.66
Sheriff Emerg. Fug. Apprehension	506	58,980.95	51,982.53	6,998.42
Sheriff Inmate	508	-	-	-
SOLVE	516	-	-	-
Prosecutor Retirement	611	12,274.00	2,907.00	9,367.00
Special Road Districts Fund	641	-	-	-
Land Trustee Agency Fund	790	-	-	-
Records Preservation	933	111,343.51	95,549.48	15,794.03
Collector TMF	943	354,471.57	180,017.62	174,453.95
K-9	944	656.14	923.98	(267.84)
Sheriff Revolving	946	28,022.23	47,053.56	(19,031.33)
		\$ 30,228,047.83	\$ 19,868,237.51	\$ 10,359,810.32

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

	One month ended 03/31/17	Three months ended 03/31/17	2017 Budget (less Carryover)	Amount Under (Over) Budget
100 General Fund				
Sales and Use Taxes	\$ 1,271,402.98	\$ 3,041,864.87	\$ 11,631,314	\$ 8,589,449.13
Property Taxes	38,067.09	2,908,593.71	3,681,796	773,202.29
Marriage Licenses	6.35	220.73	900	679.27
Amusement Licenses	634.50	95,164.79	130,000	34,835.21
Auctioneer Licenses	-	208.00	900	692.00
Liquor Licenses	1,099.11	2,038.44	130,000	127,961.56
Firearm Permits	4,755.00	6,637.00	18,000	11,363.00
Inspection Fees	5,100.00	9,240.00	20,000	10,760.00
Building Permits	31,709.70	66,976.10	150,000	83,023.90
Fee Office Charges	209,162.24	4,010,237.78	5,224,000	1,213,762.22
Service Fees	23,561.51	49,364.83	274,350	224,985.17
Court Fines & Fees	-	-	-	-
Retail Sales	-	-	-	-
Concession & Commission	133.17	419.06	2,000	1,580.94
Leases	5,250.00	15,750.00	63,000	47,250.00
Surplus Property Sales	-	-	7,500	7,500.00
Interest Earned	31,807.35	221,743.54	370,000	148,256.46
From Federal Government	2,786.00	15,316.00	45,000	29,684.00
From State of Missouri	238,691.09	556,069.16	1,875,565	1,319,495.84
From Other Counties	1,506.00	8,194.00	29,050	20,856.00
From Cities	-	-	-	-
Other Non-governmental Reimb	777.00	20,693.30	600	(20,093.30)
Miscellaneous Reimbursements	204.95	11,543.88	2,200	(9,343.88)
Gifts & Donations	-	-	-	-
Other Misc. Revenue	26,331.53	43,677.41	1,152,912	1,109,235.00
Transfers In From Other Funds	503,609.50	692,753.95	469,819	(222,934.79)
Total General Fund	2,396,595.07	11,776,706.55	25,278,907	13,502,200.02

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

	One month ended 03/31/17	Three months ended 03/31/17	2017 Budget (less Carryover)	Amount Under (Over) Budget	
220	Road & Bridge	290,669.04	4,095,193.63	8,208,398	4,113,204.84
240	Park	449,866.30	1,505,333.15	7,405,815	5,900,481.78
260	Prosecutor Training	274.23	884.37	4,050	3,165.63
264	Delinquent Sales Tax	3.75	12.37	50	37.63
265	Prosecutor Contingency	-	19,559.55	20,000	440.45
266	Prosecutor Check Collection	2,155.52	6,805.60	20,350	13,544.40
270	Drug Task Force	-	-	-	-
271	Law Enforcement Training	1,106.97	3,535.24	24,800	21,264.76
272	Work Release Program	3,468.52	4,293.52	15,000	10,706.48
278	Civil Fees	4,616.00	50,000.00	50,000	-
279	Law Enforcement	1,755,117.07	4,740,299.45	17,433,865	12,693,565.59
282	Emergency Communications	47,370.33	141,800.94	580,000	438,199.06
283	Law Library	-	-	46,000	46,000.00
285	Assessor	30,229.62	2,343,086.68	2,722,260	379,173.04
286	Inmate Security	2,380.34	7,287.13	34,000	26,712.87
289	Law Enforcement Capital Reserve	25,000.00	75,000.00	653,204	578,203.90
290	TIF	370,727.92	1,182,596.01	3,825,000	2,642,403.99
292	Federal Equitable Sharing	1,328.98	1,358.87	150	(1,208.87)
293	Domestic Violence	2,203.18	6,114.78	32,150	26,035.22
300	Use Tax - Capital Projects	105,280.29	345,012.03	1,280,000	934,987.97
301	Use Tax - Road & Bridge	103,399.82	340,323.67	1,268,500	928,176.33
302	Use Tax - Parks & Trails	104,895.12	353,413.90	1,285,330	931,915.60
305	Tax Collection Software	190.60	158,247.87	5,500	(152,747.87)
310	Debt Service	-	1,082.50	421,848	420,765.99
315	Health Benefits	388,953.42	1,154,087.46	4,554,240	3,400,152.54
401	Airport Construction	1,151,013.02	1,348,727.42	3,030,058	1,681,330.53
403	LINC	23.49	63.08	250	186.92
404	Juvenile Grants	-	-	-	-
504	Sheriff DARE	7.04	1,473.66	5,050	3,576.34
506	Sheriff Emerg. Fug. Apprehension	166.72	58,980.95	151,000	92,019.05
508	Sheriff Inmate	-	-	100,000	100,000.00
516	SOLVE	-	-	-	-
611	Prosecutor Retirement	646.00	12,274.00	11,628	(646.00)
641	Special Road Districts Fund	-	-	-	-
790	Land Trustee Agency Fund	-	-	-	-
933	Records Preservation	40,285.72	111,343.51	457,500	346,156.49
943	Collector TMF	63,074.41	354,471.57	453,000	98,528.43
944	K-9	21.23	656.14	125	(531.14)
946	Sheriff Revolving Fund	6,616.63	28,022.23	107,738	79,715.65
Total of All Funds	\$ 7,347,686.35	\$ 30,228,047.83	\$ 79,485,765	\$ 49,257,717.62	

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

	One month ended 03/31/17	Three months ended 03/31/17	2017 Budget	Amount Under (Over) Budget
100 General Fund				
Auditor	\$ 26,655.06	\$ 60,080.96	\$ 234,335	\$ 174,253.98
County Clerk	29,254.11	68,091.43	261,363	193,271.69
Treasurer	23,836.63	55,374.41	227,353	171,979.02
County Commission	24,455.56	55,753.02	222,343	166,589.98
Recorder of Deeds	45,185.08	104,357.53	407,460	303,102.03
Collector	74,132.83	238,378.60	860,901	622,522.15
Misc Tax Fees	7,686.81	18,622.29	50,000	31,377.71
Rainy Day	-	-	2,118,357	2,118,357.47
Public Administrator	71,610.18	170,868.46	674,890	504,021.56
Indigent Board & Care	-	1,504.00	78,000	76,496.00
Medical Examiner	-	-	290,000	290,000.00
Prosecutor	173,828.29	401,033.29	1,619,049	1,218,015.79
Support Recovery	111,850.43	259,347.12	1,241,201	981,854.35
Emergency Management	-	-	-	-
Division 1 Court	372.60	1,859.33	20,220	18,360.67
Division 2 Court	372.60	1,098.92	16,970	15,871.08
Division 3 Court	26,028.52	37,435.32	99,670	62,234.68
Division 4 Court	729.61	1,555.47	26,895	25,339.53
Division 5 Court	322.99	356.97	21,140	20,783.03
Division 6 Court	324.22	702.38	14,240	13,537.62
Division 7 Court	-	209.81	14,140	13,930.19
Family Court Administrator	1,758.36	4,970.36	46,040	41,069.64
Drug Court Administrator	18.19	359.55	3,900	3,540.45
Division 9	178.50	779.12	14,690	13,910.88
Division 1 Reporter	-	194.17	5,000	4,805.83
Division 2 Reporter	-	24.49	5,050	5,025.51
Division 3 Reporter	286.36	286.36	5,650	5,363.64
Division 4 Reporter	101.65	203.30	4,400	4,196.70
Circuit Court Executive Secretary	736.83	2,505.03	25,804	23,299.03
Jury Supervisor	-	-	7,000	7,000.00
Law Library	2,711.05	23,723.15	60,000	36,276.85
Circuit Clerk	24,002.78	91,105.21	272,325	181,219.53
Circuit Clerk JIS	69,811.56	152,920.37	754,184	601,263.32
Jury Fees & Court	6,869.22	14,221.72	100,000	85,778.28
Office of Dispute Resolution Services	20,507.82	57,135.26	251,422	194,286.98
Juvenile - Administration	191,040.95	445,522.51	1,915,499	1,469,976.95
Juvenile - Detention	86,554.73	204,339.64	892,661	688,321.52
Juvenile - Group Homes	87,571.85	195,522.27	763,659	568,137.04
County Administrator	19,309.09	45,581.49	176,912	131,330.19
Purchasing	36,527.66	71,458.11	396,110	324,652.11
Human Resources	73,885.35	136,096.89	2,405,123	2,269,026.07
Finance	44,136.24	103,126.91	706,842	603,715.01
County Counselor	27,764.87	60,505.17	288,844	228,339.06
Planning & Zoning	34,265.69	73,579.07	368,674	295,095.05
Central Services - Mail Room	-	-	-	-
Information Technology	175,610.59	347,263.53	2,693,549	2,346,285.91
Facilities Management	119,854.48	254,380.34	3,468,403	3,214,022.87
Utilities	58,271.39	140,083.11	1,626,675	1,486,591.89
Contributions to External Programs	144,611.00	144,611.00	382,946	238,335.00
Government Association Membership	-	-	75,250	75,250.00
Election Commission	-	-	524,665	524,665.00
Benefits and Insurances	215,112.68	594,377.08	5,030,092	4,435,715.27
County Elections	-	-	275,000	275,000.00
Debt Service	-	-	-	-
Judgements and Settlements	-	-	-	-

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

	<u>One month ended 03/31/17</u>	<u>Three months ended 03/31/17</u>	<u>2017 Budget</u>	<u>Amount Under (Over) Budget</u>
Emergency Account	-	-	1,951,089	1,951,089.00
Capital Projects	-	-	-	-
Public Services	37,127.90	99,730.28	724,407	624,676.71
Tourism	12,077.60	33,900.09	440,833	406,932.91
Airport Operations	26,602.77	60,507.41	293,920	233,412.38
Judicial Expense	4,533.84	6,835.85	40,000	33,164.15
Transfers Out	1,803,589.21	2,876,522.03	9,095,504	6,218,981.86
Total General Fund	3,942,075.73	7,719,000.18	44,590,651	36,871,651.12
220 Road & Bridge	668,860.08	3,220,864.96	10,308,845	7,087,980.23
240 Park	343,086.80	768,018.56	7,600,805	6,832,786.52
260 Prosecutor Training	233.26	1,555.13	13,667	12,111.62
264 Delinquent Sales Tax	-	-	5,095	5,095.03
265 Prosecutor Contingency	1,051.40	3,139.61	20,440	17,300.84
266 Prosecutor Check Collection	3,022.49	8,919.83	40,438	31,518.43
270 Drug Task Force	-	-	-	-
271 Law Enforcement Training	624.00	2,667.00	66,320	63,653.28
272 Work Release Program	-	-	22,396	22,395.87
278 Civil Fees	433.81	540.70	55,550	55,009.69
279 Law Enforcement	1,692,318.47	3,929,822.16	17,977,256	14,047,433.70
282 Emergency Communications	58,275.09	112,320.02	915,433	803,113.38
283 Law Library	-	-	59,139	59,139.00
285 Assessor	294,093.52	754,235.73	4,300,951	3,546,715.55
286 Inmate Security	-	-	278,701	278,701.17
289 Law Enforcement Capital Reserve	90,337.62	90,337.62	1,855,592	1,765,254.45
290 TIF	137,183.14	1,511,891.85	5,633,980	4,122,087.88
292 Federal Equitable Sharing	1,149.93	1,149.93	15,208	14,058.49
293 Domestic Violence	-	-	35,371	35,371.43
300 Use Tax - Capital Projects	84,747.76	84,747.76	3,337,858	3,253,110.49
301 Use Tax - Road & Bridge	-	-	1,696,341	1,696,340.79
302 Use Tax - Parks & Trails	24,212.88	64,192.91	2,796,903	2,732,710.14
305 Tax Collection Software	-	-	13,518	13,517.81
310 Debt Service	-	1,082.50	421,848	420,765.99
315 Health Benefits	323,076.77	1,113,162.66	7,712,896	6,599,733.11
401 Airport Construction	64,349.75	102,154.23	4,446,670	4,344,516.06
403 LINC	-	-	23,450	23,450.10
404 Juvenile Grants	-	-	-	-
504 Sheriff DARE	-	-	9,900	9,900.30
506 Sheriff Emerg. Fug. Apprehension	6,896.34	51,982.53	151,000	99,017.47
508 Sheriff Inmate	-	-	133,190	133,190.00
516 SOLVE	-	-	-	-
611 Prosecutor Retirement	969.00	2,907.00	11,628	8,721.00
641 Special Road Districts Fund	-	-	-	-
790 Land Trustee Agency Fund	-	-	8,228	8,228.27
933 Records Preservation	26,642.80	95,549.48	1,260,127	1,164,577.61
943 Collector TMF	4,877.62	180,017.62	620,455	440,437.62
944 K-9	225.00	923.98	16,116	15,191.98
946 Sheriff Revolving	20,427.41	47,053.56	460,109	413,055.69
Total of All Funds	\$ 7,789,170.67	\$ 19,868,237.51	\$ 116,916,080	\$ 97,047,842.11

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

	One month ended 03/31/17	One month ended 03/31/16	Variance Current Year Over (Under) Prior Year
100 General Fund			
Sales and Use Taxes	\$ 1,271,402.98	\$ 1,498,421.05	\$ (227,018.07)
Property Taxes	38,067.09	55,794.58	(17,727.49)
Marriage Licenses	6.35	10.34	(3.99)
Amusement Licenses	634.50	493.50	141.00
Auctioneer Licenses	-	52.00	(52.00)
Liquor Licenses	1,099.11	823.33	275.78
Firearm Permits	4,755.00	1,721.00	3,034.00
Inspection Fees	5,100.00	1,850.00	3,250.00
Building Permits	31,709.70	7,786.60	23,923.10
Fee Office Charges	209,162.24	243,055.24	(33,893.00)
Service Fees	23,561.51	15,773.00	7,788.51
Court Fines & Fees	-	-	-
Retail Sales	-	-	-
Concession & Commission	133.17	151.34	(18.17)
Leases	5,250.00	5,250.00	-
Surplus Property Sales	-	-	-
Interest Earned	31,807.35	25,461.39	6,345.96
From Federal Government	2,786.00	4,802.00	(2,016.00)
From State of Missouri	238,691.09	(109,505.21)	348,196.30
From Other Counties	1,506.00	3,144.05	(1,638.05)
From Cities	-	-	-
Other Non-governmental Reimb	777.00	102.00	675.00
Miscellaneous Reimbursements	204.95	136.50	68.45
Gifts & Donations	-	-	-
Other Misc. Revenue	26,331.53	391.78	25,939.75
Transfers In From Other Funds	503,609.50	18,071.27	485,538.23
Total General Fund	2,396,595.07	1,773,785.76	622,809.31

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

	One month ended 03/31/17	One month ended 03/31/16	Variance Current Year Over (Under) Prior Year	
220	Road & Bridge	290,669.04	307,037.71	(16,368.67)
240	Park	449,866.30	364,484.97	85,381.33
260	Prosecutor Training	274.23	332.45	(58.22)
264	Delinquent Sales Tax	3.75	3.86	(0.11)
265	Prosecutor Contingency	-	-	-
266	Prosecutor Check Collection	2,155.52	4,198.44	(2,042.92)
270	Drug Task Force	-	-	-
271	Law Enforcement Training	1,106.97	1,328.11	(221.14)
272	Work Release Program	3,468.52	-	3,468.52
278	Civil Fees	4,616.00	10,181.21	(5,565.21)
279	Law Enforcement	1,755,117.07	1,339,348.75	415,768.32
282	Emergency Communications	47,370.33	49,139.15	(1,768.82)
283	Law Library	-	-	-
285	Assessor	30,229.62	325,984.95	(295,755.33)
286	Inmate Security	2,380.34	2,405.05	(24.71)
289	Law Enforcement Capital Reserve	25,000.00	25,000.00	-
290	TIF	370,727.92	392,995.41	(22,267.49)
292	Federal Equitable Sharing	1,328.98	229.72	1,099.26
293	Domestic Violence	2,203.18	2,403.69	(200.51)
300	Use Tax - Capital Projects	105,280.29	144,895.75	(39,615.46)
301	Use Tax - Road & Bridge	103,399.82	144,147.66	(40,747.84)
302	Use Tax - Parks & Trails	104,895.12	144,928.59	(40,033.47)
305	Tax Collection Software	190.60	1,614.94	(1,424.34)
310	Debt Service	-	-	-
315	Health Benefits	388,953.42	383,552.96	5,400.46
401	Airport Construction	1,151,013.02	68,225.93	1,082,787.09
403	LINC	23.49	17.38	6.11
404	Juvenile Grants	-	0.41	(0.41)
504	Sheriff DARE	7.04	-	7.04
506	Sheriff Emerg. Fug. Apprehension	166.72	1.00	165.72
508	Sheriff Inmate	-	-	-
516	SOLVE	-	0.41	(0.41)
611	Prosecutor Retirement	646.00	-	646.00
641	Special Road Districts Fund	-	-	-
790	Land Trustee Agency Fund	-	-	-
933	Records Preservation	40,285.72	39,450.04	835.68
943	Collector TMF	63,074.41	71,920.03	(8,845.62)
944	K-9	21.23	142.80	(121.57)
946	Sheriff Revolving	6,616.63	42,893.92	(36,277.29)
Total of All Funds	\$ 7,347,686.35	\$ 5,640,651.05	\$ 1,707,035.30	

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

	One month ended 03/31/17	One month ended 03/31/16	Variance Current Year Over (Under) Prior Year
100 General Fund			
Auditor	\$ 26,655.06	\$ 16,202.97	\$ 10,452.09
County Clerk	29,254.11	16,078.28	13,175.83
Treasurer	23,836.63	14,948.74	8,887.89
County Commission	24,455.56	14,431.99	10,023.57
Recorder of Deeds	45,185.08	29,790.77	15,394.31
Collector	74,132.83	46,679.34	27,453.49
Misc Tax Fees	7,686.81	-	7,686.81
Rainy Day	-	-	-
Public Administrator	71,610.18	42,136.71	29,473.47
Indigent Board & Care	-	3,349.46	(3,349.46)
Medical Examiner	-	69,013.25	(69,013.25)
Prosecutor	173,828.29	111,080.79	62,747.50
Support Recovery	111,850.43	82,576.02	29,274.41
Emergency Management	-	-	-
Division 1 Court	372.60	248.40	124.20
Division 2 Court	372.60	248.40	124.20
Division 3 Court	26,028.52	6,248.40	19,780.12
Division 4 Court	729.61	927.01	(197.40)
Division 5 Court	322.99	255.00	67.99
Division 6 Court	324.22	800.75	(476.53)
Division 7 Court	-	-	-
Family Court Administrator	1,758.36	1,964.56	(206.20)
Drug Court Administrator	18.19	250.00	(231.81)
Division 9	178.50	3,616.72	(3,438.22)
Division 1 Reporter	-	-	-
Division 2 Reporter	-	333.83	(333.83)
Division 3 Reporter	286.36	338.77	(52.41)
Division 4 Reporter	101.65	-	101.65
Circuit Court Executive Secretary	736.83	1,395.36	(658.53)
Jury Supervisor	-	-	-
Law Library	2,711.05	5,173.90	(2,462.85)
Circuit Clerk	24,002.78	51,185.71	(27,182.93)
Circuit Clerk JIS	69,811.56	47,578.33	22,233.23
Jury Fees & Court	6,869.22	1,980.88	4,888.34
Office of Dispute Resolution Services	20,507.82	18,788.94	1,718.88
Juvenile - Administration	191,040.95	119,652.06	71,388.89
Juvenile - Detention	86,554.73	53,462.12	33,092.61
Juvenile - Group Homes	87,571.85	61,598.63	25,973.22
County Administrator	19,309.09	19,664.98	(355.89)
Purchasing	36,527.66	19,924.48	16,603.18
Human Resources	73,885.35	45,459.49	28,425.86
Finance	44,136.24	20,388.89	23,747.35
County Counselor	27,764.87	11,544.47	16,220.40
Planning & Zoning	34,265.69	17,747.09	16,518.60
Central Services - Mail Room	-	-	-
Information Technology	175,610.59	91,463.16	84,147.43
Facilities Management	119,854.48	97,056.87	22,797.61
Utilities	58,271.39	58,706.02	(434.63)
Contributions to External Programs	144,611.00	45,609.00	99,002.00
Government Association Membership	-	-	-
Election Commission	-	-	-
Benefits and Insurances	215,112.68	173,921.09	41,191.59
County Elections	-	-	-
Debt Service	-	-	-
Judgements and Settlements	-	-	-

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

Cash Basis

	One month ended 03/31/17	One month ended 03/31/16	Variance Current Year Over (Under) Prior Year
Emergency Account	-	-	-
Capital Projects	-	-	-
Public Services	37,127.90	20,618.51	16,509.39
Tourism	12,077.60	11,892.63	184.97
Airport Operations	26,602.77	8,742.22	17,860.55
Judicial Expense	4,533.84	1,175.90	3,357.94
Transfers Out	1,803,589.21	52,890.90	1,750,698.31
Total General Fund	3,942,075.73	1,519,141.79	2,422,933.94
220 Road & Bridge	668,860.08	531,099.57	137,760.51
240 Park	343,086.80	301,995.00	41,091.80
260 Prosecutor Training	233.26	16.20	217.06
264 Delinquent Sales Tax	-	-	-
265 Prosecutor Contingency	1,051.40	3,139.89	(2,088.49)
266 Prosecutor Check Collection	3,022.49	2,423.06	599.43
270 Drug Task Force	-	-	-
271 Law Enforcement Training	624.00	1,113.46	(489.46)
272 Work Release Program	-	-	-
278 Civil Fees	433.81	302.88	130.93
279 Law Enforcement	1,692,318.47	1,156,259.39	536,059.08
282 Emergency Communications	58,275.09	52,301.43	5,973.66
283 Law Library	-	-	-
285 Assessor	294,093.52	231,591.80	62,501.72
286 Inmate Security	-	1,883.47	(1,883.47)
289 Law Enforcement Capital Reserve	90,337.62	82,650.10	7,687.52
290 TIF	137,183.14	24,191.79	112,991.35
292 Federal Equitable Sharing	1,149.93	-	1,149.93
293 Domestic Violence	-	-	-
300 Use Tax - Capital Projects	84,747.76	184,028.10	(99,280.34)
301 Use Tax - Road & Bridge	-	-	-
302 Use Tax - Parks & Trails	24,212.88	20,454.13	3,758.75
305 Tax Collection Software	-	-	-
310 Debt Service	-	-	-
315 Health Benefits	323,076.77	299,230.17	23,846.60
401 Airport Construction	64,349.75	32,335.90	32,013.85
403 LINC	-	-	-
404 Juvenile Grants	-	-	-
504 Sheriff DARE	-	-	-
506 Sheriff Emerg. Fug. Apprehension	6,896.34	2,234.62	4,661.72
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	26,642.80	23,579.43	3,063.37
943 Collector TMF	4,877.62	10,524.34	(5,646.72)
944 K-9	225.00	-	225.00
946 Sheriff Revolving	20,427.41	40,723.50	(20,296.09)
Total of All Funds	\$ 7,789,170.67	\$ 4,521,866.02	\$ 3,267,304.65

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

	Three months ended 03/31/17	Three months ended 03/31/16	Variance Current Year Over (Under) Prior Year
100 General Fund			
Sales and Use Taxes	\$ 3,041,864.87	\$ 2,824,001.17	\$ 217,863.70
Property Taxes	2,908,593.71	3,093,091.07	(184,497.36)
Marriage Licenses	220.73	296.51	(75.78)
Amusement Licenses	95,164.79	125,877.80	(30,713.01)
Auctioneer Licenses	208.00	468.00	(260.00)
Liquor Licenses	2,038.44	2,702.16	(663.72)
Firearm Permits	6,637.00	2,644.00	3,993.00
Inspection Fees	9,240.00	3,870.00	5,370.00
Building Permits	66,976.10	18,251.70	48,724.40
Fee Office Charges	4,010,237.78	3,902,718.74	107,519.04
Service Fees	49,364.83	32,943.52	16,421.31
Court Fines & Fees	-	-	-
Retail Sales	-	-	-
Concession & Commission	419.06	424.12	(5.06)
Leases	15,750.00	15,750.00	-
Surplus Property Sales	-	9,328.50	(9,328.50)
Interest Earned	221,743.54	161,174.78	60,568.76
From Federal Government	15,316.00	21,266.00	(5,950.00)
From State of Missouri	556,069.16	276,720.41	279,348.75
From Other Counties	8,194.00	7,592.05	601.95
From Cities	-	-	-
Other Non-governmental Reimb	20,693.30	354.00	20,339.30
Miscellaneous Reimbursements	11,543.88	236.58	11,307.30
Gifts & Donations	-	-	-
Other Misc. Revenue	43,677.41	12,138.57	31,538.84
Transfers In From Other Funds	692,753.95	181,925.80	510,828.15
Total General Fund	11,776,706.55	10,693,775.48	1,082,931.07

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

	Three months ended 03/31/17	Three months ended 03/31/16	Variance Current Year Over (Under) Prior Year
220 Road & Bridge	4,095,193.63	4,167,390.67	(72,197.04)
240 Park	1,505,333.15	1,269,398.34	235,934.81
260 Prosecutor Training	884.37	1,020.63	(136.26)
264 Delinquent Sales Tax	12.37	16.97	(4.60)
265 Prosecutor Contingency	19,559.55	19,724.68	(165.13)
266 Prosecutor Check Collection	6,805.60	8,115.68	(1,310.08)
270 Drug Task Force	-	-	-
271 Law Enforcement Training	3,535.24	4,087.67	(552.43)
272 Work Release Program	4,293.52	2,242.58	2,050.94
278 Civil Fees	50,000.00	50,000.00	-
279 Law Enforcement	4,740,299.45	4,150,836.56	589,462.89
282 Emergency Communications	141,800.94	148,803.20	(7,002.26)
283 Law Library	-	-	-
285 Assessor	2,343,086.68	2,534,357.52	(191,270.84)
286 Inmate Security	7,287.13	7,982.85	(695.72)
289 Law Enforcement Capital Reserve	75,000.00	75,000.00	-
290 TIF	1,182,596.01	1,111,496.85	71,099.16
292 Federal Equitable Sharing	1,358.87	12,771.53	(11,412.66)
293 Domestic Violence	6,114.78	6,499.57	(384.79)
300 Use Tax - Capital Projects	345,012.03	378,909.50	(33,897.47)
301 Use Tax - Road & Bridge	340,323.67	375,725.74	(35,402.07)
302 Use Tax - Parks & Trails	353,413.90	383,560.01	(30,146.11)
305 Tax Collection Software	158,247.87	164,392.97	(6,145.10)
310 Debt Service	1,082.50	1,050.00	32.50
315 Health Benefits	1,154,087.46	1,162,419.42	(8,331.96)
401 Airport Construction	1,348,727.42	195,027.94	1,153,699.48
403 LINC	63.08	73.74	(10.66)
404 Juvenile Grants	-	1.85	(1.85)
504 Sheriff DARE	1,473.66	-	1,473.66
506 Sheriff Emerg. Fug. Apprehension	58,980.95	1,145.05	57,835.90
508 Sheriff Inmate	-	-	-
516 SOLVE	-	1.86	(1.86)
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	-	-	-
933 Records Preservation	111,343.51	103,214.95	8,128.56
943 Collector TMF	354,471.57	332,791.80	21,679.77
944 K-9	656.14	304.02	352.12
946 Sheriff Revolving	28,022.23	121,904.44	(93,882.21)
Total of All Funds	\$ 30,228,047.83	\$ 27,491,799.36	\$ 2,736,248.47

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

100 General Fund	Three months ended 03/31/17	Three months ended 03/31/16	Variance Current Year Over (Under) Prior Year
Auditor	\$ 60,080.96	\$ 48,555.22	\$ 11,525.74
County Clerk	68,091.43	50,530.49	17,560.94
Treasurer	55,374.41	43,132.83	12,241.58
County Commission	55,753.02	43,675.08	12,077.94
Recorder of Deeds	104,357.53	88,168.40	16,189.13
Collector	238,378.60	151,776.65	86,601.95
Misc Tax Fees	18,622.29	-	18,622.29
Rainy Day	-	-	-
Public Administrator	170,868.46	130,958.10	39,910.36
Indigent Board & Care	1,504.00	6,698.92	(5,194.92)
Medical Examiner	-	69,013.25	(69,013.25)
Prosecutor	401,033.29	335,584.61	65,448.68
Support Recovery	259,347.12	238,098.45	21,248.67
Emergency Management	-	-	-
Division 1 Court	1,859.33	880.94	978.39
Division 2 Court	1,098.92	745.20	353.72
Division 3 Court	37,435.32	10,064.59	27,370.73
Division 4 Court	1,555.47	1,423.81	131.66
Division 5 Court	356.97	280.97	76.00
Division 6 Court	702.38	1,403.75	(701.37)
Division 7 Court	209.81	150.00	59.81
Family Court Administrator	4,970.36	5,164.56	(194.20)
Drug Court Administrator	359.55	485.49	(125.94)
Division 9	779.12	3,616.72	(2,837.60)
Division 1 Reporter	194.17	-	194.17
Division 2 Reporter	24.49	552.56	(528.07)
Division 3 Reporter	286.36	778.75	(492.39)
Division 4 Reporter	203.30	-	203.30
Circuit Court Executive Secretary	2,505.03	2,583.35	(78.32)
Jury Supervisor	-	173.95	(173.95)
Law Library	23,723.15	21,348.35	2,374.80
Circuit Clerk	91,105.21	64,799.92	26,305.29
Circuit Clerk JIS	152,920.37	127,903.44	25,016.93
Jury Fees & Court	14,221.72	6,850.22	7,371.50
Office of Dispute Resolution Services	57,135.26	53,295.64	3,839.62
Juvenile - Administration	445,522.51	351,954.33	93,568.18
Juvenile - Detention	204,339.64	157,338.59	47,001.05
Juvenile - Group Homes	195,522.27	175,927.42	19,594.85
County Administrator	45,581.49	52,365.09	(6,783.60)
Purchasing	71,458.11	43,816.69	27,641.42
Human Resources	136,096.89	91,815.28	44,281.61
Finance	103,126.91	62,359.62	40,767.29
County Counselor	60,505.17	42,144.17	18,361.00
Planning & Zoning	73,579.07	53,646.44	19,932.63
Central Services - Mail Room	-	-	-
Information Technology	347,263.53	237,740.91	109,522.62
Facilities Management	254,380.34	279,001.66	(24,621.32)
Utilities	140,083.11	153,557.83	(13,474.72)
Contributions to External Programs	144,611.00	286,255.58	(141,644.58)
Government Association Membership	-	4,131.00	(4,131.00)
Election Commission	-	-	-
Benefits and Insurances	594,377.08	519,130.31	75,246.77
County Elections	-	-	-
Debt Service	-	-	-
Judgements and Settlements	-	-	-

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

	Three months ended 03/31/17	Three months ended 03/31/16	Variance Current Year Over (Under) Prior Year
Emergency Account	-	-	-
Capital Projects	-	-	-
Public Services	99,730.28	68,479.01	31,251.27
Tourism	33,900.09	18,993.00	14,907.09
Airport Operations	60,507.41	27,493.97	33,013.44
Judicial Expense	6,835.85	3,941.63	2,894.22
Transfers Out	2,876,522.03	1,007,371.49	1,869,150.54
Total General Fund	7,719,000.18	5,146,158.23	2,572,841.95
220 Road & Bridge	3,220,864.96	2,776,349.99	444,514.97
240 Park	768,018.56	782,131.70	(14,113.14)
260 Prosecutor Training	1,555.13	16.20	1,538.93
264 Delinquent Sales Tax	-	523.55	(523.55)
265 Prosecutor Contingency	3,139.61	5,474.94	(2,335.33)
266 Prosecutor Check Collection	8,919.83	8,021.82	898.01
270 Drug Task Force	-	-	-
271 Law Enforcement Training	2,667.00	1,890.05	776.95
272 Work Release Program	-	-	-
278 Civil Fees	540.70	1,215.11	(674.41)
279 Law Enforcement	3,929,822.16	3,330,774.51	599,047.65
282 Emergency Communications	112,320.02	104,555.83	7,764.19
283 Law Library	-	-	-
285 Assessor	754,235.73	680,274.28	73,961.45
286 Inmate Security	-	1,883.47	(1,883.47)
289 Law Enforcement Capital Reserve	90,337.62	82,650.10	7,687.52
290 TIF	1,511,891.85	243,541.90	1,268,349.95
292 Federal Equitable Sharing	1,149.93	1,622.70	(472.77)
293 Domestic Violence	-	-	-
300 Use Tax - Capital Projects	84,747.76	184,028.10	(99,280.34)
301 Use Tax - Road & Bridge	-	-	-
302 Use Tax - Parks & Trails	64,192.91	61,351.45	2,841.46
305 Tax Collection Software	-	-	-
310 Debt Service	1,082.50	1,050.00	32.50
315 Health Benefits	1,113,162.66	870,125.67	243,036.99
401 Airport Construction	102,154.23	67,016.07	35,138.16
403 LINC	-	-	-
404 Juvenile Grants	-	-	-
504 Sheriff DARE	-	-	-
506 Sheriff Emerg. Fug. Apprehension	51,982.53	12,813.69	39,168.84
508 Sheriff Inmate	-	-	-
516 SOLVE	-	-	-
611 Prosecutor Retirement	2,907.00	1,938.00	969.00
641 Special Road Districts Fund	-	-	-
790 Land Trustee Agency Fund	-	-	-
933 Records Preservation	95,549.48	92,951.43	2,598.05
943 Collector TMF	180,017.62	238,780.55	(58,762.93)
944 K-9	923.98	-	923.98
946 Sheriff Revolving	47,053.56	65,679.50	(18,625.94)
Total of All Funds	\$ 19,868,237.51	\$ 14,762,818.84	\$ 5,105,418.67



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