

Clay County, Missouri

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February 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 February 29, 2016

Fund Name	Fund Number	Eden Cash Balance	Less Encumbrances	Less Warrants Payable	Unencumbered Cash
General	100	\$ 24,395,992.40	\$ 1,138,235.01	\$ -	\$ 23,257,757.39
Road & Bridge	220	3,269,168.95	71,517.47	-	3,197,651.48
Park	240	1,025,337.05	661,903.62	-	363,433.43
Prosecutor Training	260	6,817.07	-	-	6,817.07
Delinquent Sales Tax	264	4,976.19	-	-	4,976.19
Prosecutor Contingency	265	17,664.95	-	-	17,664.95
Prosecutor Check Collection	266	23,226.51	-	-	23,226.51
Drug Task Force	270	-	-	-	-
Law Enforcement Training	271	32,769.21	1,295.00	-	31,474.21
Work Release Program	272	29,053.79	-	-	29,053.79
Civil Fees	278	42,212.93	967.18	-	41,245.75
Law Enforcement	279	1,456,071.39	281,118.79	-	1,174,952.60
Emergency Communications	282	51,221.29	-	-	51,221.29
Assessor	285	3,122,478.68	56,527.26	-	3,065,951.42
Inmate Security	286	266,893.26	78,987.00	-	187,906.26
Law Enforcement Capital Reserve	289	1,044,937.92	152,469.10	-	892,468.82
TIF	290	1,340,138.16	-	-	1,340,138.16
Federal Equitable Sharing	292	50,335.78	-	-	50,335.78
Domestic Violence	293	6,142.88	-	-	6,142.88
Use Tax - Capital Projects	300	2,093,471.99	487,572.72	-	1,605,899.27
Use Tax - Road & Bridge	301	597,994.23	-	-	597,994.23
Use Tax - Parks & Trails	302	1,913,432.69	818.17	-	1,912,614.52
Tax Collection Software	305	178,043.18	-	-	178,043.18
Health Benefits	315	2,703,967.28	-	-	2,703,967.28
Airport Construction	401	1,610,513.34	1,483,187.72	-	127,325.62
LINC	403	22,994.00	-	-	22,994.00
Juvenile Grants	404	603.16	-	-	603.16
Sheriff Inmate Fund	508	-	-	-	-
SOLVE	516	612.01	-	-	612.01
Prosecutor Retirement	611	6,460.00	-	-	6,460.00
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	682,523.65	-	-	682,523.65
Collector TMF	943	336,512.65	-	-	336,512.65
K-9	944	11,268.12	-	-	11,268.12
Sheriff Revolving	946	303,394.10	-	-	303,394.10
		\$ 47,092,436.20	\$ 4,414,599.04	\$ -	\$ 42,677,837.16

Clay County, Missouri
Statement of Revenues and Expenditures - Cash Basis
For the one month ended February 29, 2016

Fund Name	Fund Number	Revenues	Expenditures	Net
General	100	\$ 1,686,366.96	\$ 1,728,255.90	\$ (41,888.94)
Road & Bridge	220	568,470.78	1,877,078.86	(1,308,608.08)
Park	240	543,381.08	266,178.52	277,202.56
Prosecutor Training	260	277.01	-	277.01
Delinquent Sales Tax	264	9.52	-	9.52
Prosecutor Contingency	265	-	2,335.05	(2,335.05)
Prosecutor Check Collection	266	1,714.03	2,142.53	(428.50)
Drug Task Force	270	-	-	-
Law Enforcement Training	271	1,116.13	56.65	1,059.48
Work Release Program	272	-	-	-
Civil Fees	278	20,506.51	912.23	19,594.28
Law Enforcement	279	1,291,260.51	1,222,738.82	68,521.69
Emergency Communications	282	50,272.65	52,254.40	(1,981.75)
Law Library	283	-	-	-
Assessor	285	170,351.11	210,569.28	(40,218.17)
Inmate Security	286	2,443.91	-	2,443.91
Law Enforcement Capital Reserve	289	25,000.00	-	25,000.00
TIF	290	448,760.36	219,350.11	229,410.25
Federal Equitable Sharing	292	12,521.08	1,622.70	10,898.38
Domestic Violence	293	1,769.73	-	1,769.73
Use Tax - Capital Projects	300	148,422.61	-	148,422.61
Use Tax - Road & Bridge	301	146,637.73	-	146,637.73
Use Tax - Parks & Trails	302	147,983.48	22,258.55	125,724.93
Tax Collection Software	305	6,321.33	-	6,321.33
Debt Service	310	-	-	-
Health Benefits	315	390,776.04	305,047.97	85,728.07
Airport Construction	401	55,903.95	29,459.63	26,444.32
LINC	403	40.77	-	40.77
Juvenile Grants	404	1.05	-	1.05
Sheriff DARE	504	-	-	-
Sheriff Emerg. Fug. Apprehension	506	945.68	8,289.25	(7,343.57)
Sheriff Inmate	508	-	-	-
SOLVE	516	1.06	-	1.06
Prosecutor Retirement	611	-	646.00	(646.00)
Special Road Districts Fund	641	-	-	-
Land Trustee Agency Fund	790	-	-	-
Records Preservation	933	30,710.72	32,747.88	(2,037.16)
Collector TMF	943	43,889.17	127,494.80	(83,605.63)
K-9	944	153.73	-	153.73
Sheriff Revolving	946	39,395.94	9,924.53	29,471.41
		\$ 5,835,404.63	\$ 6,119,363.66	\$ (283,959.03)

Clay County, Missouri
Statement of Revenues and Expenditures - Cash Basis
For the two months ended February 29, 2016

Fund Name	Fund Number	Revenues	Expenditures	Net
General	100	\$ 8,919,989.72	\$ 3,613,457.90	\$ 5,306,531.82
Road & Bridge	220	3,860,352.96	2,244,508.53	1,615,844.43
Park	240	904,913.37	478,479.83	426,433.54
Prosecutor Training	260	688.18	-	688.18
Delinquent Sales Tax	264	13.11	523.55	(510.44)
Prosecutor Contingency	265	19,724.68	2,335.05	17,389.63
Prosecutor Check Collection	266	3,917.24	5,598.76	(1,681.52)
Drug Task Force	270	-	-	-
Law Enforcement Training	271	2,759.56	56.65	2,702.91
Work Release Program	272	2,242.58	-	2,242.58
Civil Fees	278	39,818.79	912.23	38,906.56
Law Enforcement	279	2,811,487.81	2,172,809.26	638,678.55
Emergency Communications	282	99,664.05	52,254.40	47,409.65
Law Library	283	-	-	-
Assessor	285	2,208,372.57	447,542.27	1,760,830.30
Inmate Security	286	5,577.80	-	5,577.80
Law Enforcement Capital Reserve	289	50,000.00	-	50,000.00
TIF	290	718,501.44	219,350.11	499,151.33
Federal Equitable Sharing	292	12,541.81	1,622.70	10,919.11
Domestic Violence	293	4,095.88	-	4,095.88
Use Tax - Capital Projects	300	234,013.75	-	234,013.75
Use Tax - Road & Bridge	301	231,578.08	-	231,578.08
Use Tax - Parks & Trails	302	238,631.42	40,897.32	197,734.10
Tax Collection Software	305	162,778.03	-	162,778.03
Debt Service	310	1,050.00	1,050.00	-
Health Benefits	315	778,866.46	570,895.50	207,970.96
Airport Construction	401	126,802.01	34,550.18	92,251.83
LINC	403	56.36	-	56.36
Juvenile Grants	404	1.44	-	1.44
Sheriff DARE	504	-	-	-
Sheriff Emerg. Fug. Apprehension	506	1,144.05	10,579.07	(9,435.02)
Sheriff Inmate	508	-	-	-
SOLVE	516	1.45	-	1.45
Prosecutor Retirement	611	7,752.00	1,292.00	6,460.00
Special Road Districts Fund	641	3.29	-	3.29
Land Trustee Agency Fund	790	-	-	-
Records Preservation	933	63,764.91	69,372.00	(5,607.09)
Collector TMF	943	260,871.77	228,256.21	32,615.56
K-9	944	161.22	-	161.22
Sheriff Revolving	946	79,010.52	24,956.00	54,054.52
		\$ 21,851,148.31	\$ 10,221,299.52	\$ 11,629,848.79

Clay County, Missouri
Revenues for the one month and two months ended February 29, 2016
Cash Basis

	One month ended 02/29/16	Two months ended 02/29/16	2016 Budget (less Carryover)	Amount Under (Over) Budget
100 General Fund				
Sales and Use Taxes	\$ 441,227.82	\$ 1,325,580.12	\$ 9,952,814	\$ 8,627,233.88
Property Taxes	316,371.59	3,037,296.49	3,086,249	48,952.51
Marriage Licenses	254.99	286.17	1,400	1,113.83
Amusement Licenses	121,336.80	125,384.30	65,000	(60,384.30)
Auctioneer Licenses	104.00	416.00	900	484.00
Liquor Licenses	542.67	1,878.83	125,000	123,121.17
Firearm Permits	-	923.00	18,000	17,077.00
Inspection Fees	1,070.00	2,020.00	19,000	16,980.00
Building Permits	6,403.40	10,465.10	150,000	139,534.90
Fee Office Charges	404,822.99	3,659,663.50	5,166,431	1,506,767.50
Service Fees	1,973.55	17,170.52	279,750	262,579.48
Court Fines & Fees	-	-	-	-
Retail Sales	-	-	-	-
Concession & Commission	137.54	272.78	2,150	1,877.22
Leases	10,500.00	10,500.00	63,000	52,500.00
Surplus Property Sales	-	9,328.50	5,000	(4,328.50)
Interest Earned	84,368.65	135,713.39	205,000	69,286.61
From Federal Government	16,464.00	16,464.00	35,000	18,536.00
From State of Missouri	116,847.28	386,225.62	1,825,531	1,439,305.38
From Other Counties	(10,046.00)	4,448.00	30,050	25,602.00
From Cities	-	-	-	-
Other Non-governmental Reimb	-	252.00	-	(252.00)
Miscellaneous Reimbursements	60.60	100.08	2,650	2,549.92
Gifts & Donations	-	-	-	-
Other Misc. Revenue	10,072.55	11,746.79	17,205	5,458.43
Transfers In From Other Funds	163,854.53	163,854.53	-	(163,854.53)
Total General Fund	1,686,366.96	8,919,989.72	21,050,130	12,130,140.50

Clay County, Missouri
Revenues for the one month and two months ended February 29, 2016
Cash Basis

		One month ended 02/29/16	Two months ended 02/29/16	2016 Budget (less Carryover)	Amount Under (Over) Budget
220	Road & Bridge	568,470.78	3,860,352.96	7,621,781	3,761,428.39
240	Park	543,381.08	904,913.37	6,879,942	5,975,028.55
260	Prosecutor Training	277.01	688.18	4,035	3,346.82
264	Delinquent Sales Tax	9.52	13.11	475	461.89
265	Prosecutor Contingency	-	19,724.68	20,000	275.32
266	Prosecutor Check Collection	1,714.03	3,917.24	30,325	26,407.76
270	Drug Task Force	-	-	-	-
271	Law Enforcement Training	1,116.13	2,759.56	24,800	22,040.44
272	Work Release Program	-	2,242.58	15,000	12,757.42
278	Civil Fees	20,506.51	39,818.79	50,000	10,181.21
279	Law Enforcement	1,291,260.51	2,811,487.81	17,355,701	14,544,213.43
282	Emergency Communications	50,272.65	99,664.05	595,000	495,335.95
283	Law Library	-	-	46,410	46,410.00
285	Assessor	170,351.11	2,208,372.57	2,589,277	380,903.95
286	Inmate Security	2,443.91	5,577.80	32,200	26,622.20
289	Law Enforcement Capital Reserve	25,000.00	50,000.00	300,000	250,000.00
290	TIF	448,760.36	718,501.44	3,613,500	2,894,998.56
292	Federal Equitable Sharing	12,521.08	12,541.81	50	(12,491.81)
293	Domestic Violence	1,769.73	4,095.88	30,850	26,754.12
300	Use Tax - Capital Projects	148,422.61	234,013.75	1,277,000	1,042,986.25
301	Use Tax - Road & Bridge	146,637.73	231,578.08	1,275,000	1,043,421.92
302	Use Tax - Parks & Trails	147,983.48	238,631.42	1,281,229	1,042,598.04
305	Tax Collection Software	6,321.33	162,778.03	185,750	22,971.97
310	Debt Service	-	1,050.00	392,487	391,437.09
315	Health Benefits	390,776.04	778,866.46	4,752,000	3,973,133.54
401	Airport Construction	55,903.95	126,802.01	2,246,500	2,119,697.99
403	LINC	40.77	56.36	200	143.64
404	Juvenile Grants	1.05	1.44	5	3.56
504	Sheriff DARE	-	-	4,000	4,000.00
506	Sheriff Emerg. Fug. Apprehension	945.68	1,144.05	115,000	113,855.95
508	Sheriff Inmate	-	-	100,000	100,000.00
516	SOLVE	1.06	1.45	5	3.55
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	30,710.72	63,764.91	431,000	367,235.09
943	Collector TMF	43,889.17	260,871.77	479,000	218,128.23
944	K-9	153.73	161.22	75	(86.22)
946	Sheriff Revolving Fund	39,395.94	79,010.52	255,596	176,585.34
Total of All Funds		\$ 5,835,404.63	\$ 21,851,148.31	\$ 73,062,076	\$ 51,210,927.35

Clay County, Missouri
Expenditures for the one month and two months ended February 29, 2016
Cash Basis

	One month ended 02/29/16	Two months ended 02/29/16	2016 Budget	Amount Under (Over) Budget
100 General Fund				
Auditor	\$ 15,723.15	\$ 31,125.29	\$ 223,992	\$ 192,866.74
County Clerk	16,898.73	34,452.21	251,616	217,163.44
Treasurer	14,121.00	28,184.09	210,261	182,076.52
County Commission	14,456.21	28,688.03	198,038	169,349.97
Recorder of Deeds	29,913.22	58,377.63	388,813	330,434.90
Collector	52,351.71	98,628.06	834,395	735,766.81
Rainy Day	-	-	2,216,691	2,216,690.82
Public Administrator	42,120.47	88,719.09	635,185	546,465.97
Indigent Board & Care	3,349.46	3,349.46	78,000	74,650.54
Medical Examiner	-	-	284,114	284,114.25
Prosecutor	116,479.38	224,503.82	1,553,870	1,329,366.02
Support Recovery	76,743.15	155,522.43	1,184,851	1,029,328.64
Division 1 Court	248.40	632.54	19,970	19,337.46
Division 2 Court	248.40	496.80	16,720	16,223.20
Division 3 Court	248.40	3,816.19	81,420	77,603.81
Division 4 Court	248.40	496.80	26,645	26,148.20
Division 5 Court	25.97	25.97	20,890	20,864.03
Division 6 Court	150.00	603.00	13,990	13,387.00
Division 7 Court	150.00	150.00	13,890	13,740.00
Family Court Administrator	1,600.00	3,200.00	45,790	42,590.00
Drug Court Administrator	235.49	235.49	3,900	3,664.51
Division 9	-	-	14,440	14,440.00
Division 1 Reporter	-	-	5,000	5,000.00
Division 2 Reporter	66.64	218.73	5,050	4,831.27
Division 3 Reporter	-	439.98	5,650	5,210.02
Division 4 Reporter	-	-	4,400	4,400.00
Circuit Court Executive Secretary	626.95	1,187.99	25,553	24,364.85
Jury Supervisor	-	173.95	7,000	6,826.05
Law Library	13,592.50	16,174.45	60,000	43,825.55
Circuit Clerk	9,540.53	13,614.21	255,908	242,293.37
Circuit Clerk JIS	40,855.97	80,142.15	626,862	546,719.85
Jury Fees & Court	2,400.00	4,869.34	100,000	95,130.66
Office of Dispute Resolution Services	22,704.32	34,506.70	260,133	225,626.76
Juvenile - Administration	120,837.44	232,302.27	1,780,282	1,547,979.92
Juvenile - Detention	52,251.99	103,876.47	845,060	741,183.53
Juvenile - Group Homes	63,055.23	114,328.79	722,421	608,092.16
County Administrator	16,555.69	32,700.11	297,360	264,659.68
Purchasing	12,025.87	23,875.05	237,539	213,663.93
Human Resources	24,500.21	44,496.82	2,079,436	2,034,939.54
Finance	22,902.81	41,256.00	433,470	392,214.18
County Counselor	14,112.06	30,599.70	277,812	247,212.30
Planning & Zoning	19,058.57	35,899.35	357,299	321,399.40
Central Services - Mail Room	-	-	-	-
Information Technology	104,247.20	145,195.48	2,622,557	2,477,361.56
Facilities Management	114,949.99	181,944.79	3,203,465	3,021,520.61
Utilities	34,558.16	94,851.81	1,414,500	1,319,648.19
Contributions to External Programs	240,646.58	240,646.58	650,978	410,331.42
Government Association Membership	4,131.00	4,131.00	65,000	60,869.00
Benefits and Insurances	179,135.49	345,209.22	5,142,079	4,796,869.69
County Elections	-	-	255,000	255,000.00
Debt Service	-	-	-	-
Judgements and Settlements	-	-	-	-
Emergency Account	-	-	3,003,382	3,003,382.00
Community Relations	19,930.42	46,511.62	427,366	380,853.93
Tourism	3,576.28	7,100.37	188,767	181,666.25

Clay County, Missouri
Expenditures for the one month and two months ended February 29, 2016
Cash Basis

	<u>One month ended 02/29/16</u>	<u>Two months ended 02/29/16</u>	<u>2016 Budget</u>	<u>Amount Under (Over) Budget</u>
Airport Operations	9,552.90	18,751.75	181,041	162,289.57
Judicial Expense	1,793.05	2,765.73	40,000	37,234.27
Transfers Out	195,336.51	954,480.59	5,392,203	4,437,722.31
Total General Fund	1,728,255.90	3,613,457.90	39,290,053	35,676,594.65
220 Road & Bridge	1,877,078.86	2,244,508.53	9,121,781	6,877,272.91
240 Park	266,178.52	478,479.83	7,640,356	7,161,876.47
260 Prosecutor Training	-	-	6,302	6,302.00
264 Delinquent Sales Tax	-	523.55	6,032	5,508.45
265 Prosecutor Contingency	2,335.05	2,335.05	20,000	17,664.95
266 Prosecutor Check Collection	2,142.53	5,598.76	56,453	50,854.24
270 Drug Task Force	-	-	-	-
271 Law Enforcement Training	56.65	56.65	24,800	24,743.35
272 Work Release Program	-	-	82,485	82,485.00
278 Civil Fees	912.23	912.23	50,000	49,087.77
279 Law Enforcement	1,222,738.82	2,172,809.26	17,365,926	15,193,116.34
282 Emergency Communications	52,254.40	52,254.40	595,000	542,745.60
283 Law Library	-	-	47,253	47,253.00
285 Assessor	210,569.28	447,542.27	3,352,019	2,904,476.86
286 Inmate Security	-	-	93,153	93,153.00
289 Law Enforcement Capital Reserve	-	-	1,110,392	1,110,392.00
290 TIF	219,350.11	219,350.11	4,332,738	4,113,388.15
292 Federal Equitable Sharing	1,622.70	1,622.70	10,939	9,316.30
293 Domestic Violence	-	-	74,639	74,639.00
300 Use Tax - Capital Projects	-	-	2,301,430	2,301,430.04
301 Use Tax - Road & Bridge	-	-	2,126,136	2,126,136.00
302 Use Tax - Parks & Trails	22,258.55	40,897.32	2,939,049	2,898,152.12
305 Tax Collection Software	-	-	185,750	185,750.00
310 Debt Service	-	1,050.00	392,487	391,437.09
315 Health Benefits	305,047.97	570,895.50	7,214,626	6,643,730.50
401 Airport Construction	29,459.63	34,550.18	2,518,843	2,484,292.80
403 LINC	-	-	22,350	22,350.00
404 Juvenile Grants	-	-	606	606.00
504 Sheriff DARE	-	-	5,045	5,045.00
506 Sheriff Emerg. Fug. Apprehension	8,289.25	10,579.07	115,000	104,420.93
508 Sheriff Inmate	-	-	106,689	106,689.00
516 SOLVE	-	-	615	615.00
611 Prosecutor Retirement	646.00	1,292.00	7,752	6,460.00
641 Special Road Districts Fund	-	-	348,371	348,370.94
790 Land Trustee Agency Fund	-	-	4,791	4,791.00
933 Records Preservation	32,747.88	69,372.00	1,115,424	1,046,052.00
943 Collector TMF	127,494.80	228,256.21	823,807	595,550.48
944 K-9	-	-	10,642	10,642.00
946 Sheriff Revolving	9,924.53	24,956.00	511,925	486,969.08
Total of All Funds	\$ 6,119,363.66	\$ 10,221,299.52	\$ 104,031,660	\$ 93,810,360.02

Clay County, Missouri
Comparison of Revenues for the
One month ended February 29, 2016 and 2015
Cash Basis

	One month ended 02/29/16	One month ended 02/28/15	Variance Current Year Over (Under) Prior Year
100 General Fund			
Sales and Use Taxes	\$ 441,227.82	\$ 556,530.28	\$ (115,302.46)
Property Taxes	316,371.59	218,345.57	98,026.02
Marriage Licenses	254.99	256.48	(1.49)
Amusement Licenses	121,336.80	18,714.06	102,622.74
Auctioneer Licenses	104.00	312.00	(208.00)
Liquor Licenses	542.67	153.50	389.17
Firearm Permits	-	1,564.00	(1,564.00)
Inspection Fees	1,070.00	600.00	470.00
Building Permits	6,403.40	4,594.50	1,808.90
Fee Office Charges	404,822.99	303,830.08	100,992.91
Service Fees	1,973.55	7,947.57	(5,974.02)
Court Fines & Fees	-	-	-
Retail Sales	-	-	-
Concession & Commission	137.54	163.30	(25.76)
Leases	10,500.00	5,250.00	5,250.00
Surplus Property Sales	-	-	-
Interest Earned	84,368.65	41,760.57	42,608.08
From Federal Government	16,464.00	3,128.00	13,336.00
From State of Missouri	116,847.28	120,323.83	(3,476.55)
From Other Counties	(10,046.00)	2,846.00	(12,892.00)
From Cities	-	-	-
Other Non-governmental Reimb	-	-	-
Miscellaneous Reimbursements	60.60	446.32	(385.72)
Gifts & Donations	-	-	-
Other Misc. Revenue	10,072.55	1,035.52	9,037.03
Transfers In From Other Funds	163,854.53	-	163,854.53
Total General Fund	1,686,366.96	1,287,801.58	398,565.38

Clay County, Missouri
Comparison of Revenues for the
One month ended February 29, 2016 and 2015
Cash Basis

	One month ended 02/29/16	One month ended 02/28/15	Variance Current Year Over (Under) Prior Year	
220	Road & Bridge	568,470.78	463,903.38	104,567.40
240	Park	543,381.08	221,550.86	321,830.22
260	Prosecutor Training	277.01	338.52	(61.51)
264	Delinquent Sales Tax	9.52	(706.14)	715.66
265	Prosecutor Contingency	-	-	-
266	Prosecutor Check Collection	1,714.03	1,883.70	(169.67)
270	Drug Task Force	-	72.28	(72.28)
271	Law Enforcement Training	1,116.13	1,365.09	(248.96)
272	Work Release Program	-	1,590.50	(1,590.50)
278	Civil Fees	20,506.51	50,000.00	(29,493.49)
279	Law Enforcement	1,291,260.51	1,300,143.02	(8,882.51)
282	Emergency Communications	50,272.65	50,236.28	36.37
283	Law Library	-	-	-
285	Assessor	170,351.11	147,203.15	23,147.96
286	Inmate Security	2,443.91	2,443.89	0.02
289	Law Enforcement Capital Reserve	25,000.00	25,000.00	-
290	TIF	448,760.36	240,725.23	208,035.13
292	Federal Equitable Sharing	12,521.08	17.49	12,503.59
293	Domestic Violence	1,769.73	1,953.03	(183.30)
300	Use Tax - Capital Projects	148,422.61	136,168.95	12,253.66
301	Use Tax - Road & Bridge	146,637.73	135,350.83	11,286.90
302	Use Tax - Parks & Trails	147,983.48	140,379.80	7,603.68
305	Tax Collection Software	6,321.33	1,425.40	4,895.93
310	Debt Service	-	-	-
315	Health Benefits	390,776.04	395,436.45	(4,660.41)
401	Airport Construction	55,903.95	51,330.91	4,573.04
403	LINC	40.77	40.21	0.56
404	Juvenile Grants	1.05	0.87	0.18
504	Sheriff DARE	-	-	-
506	Sheriff Emerg. Fug. Apprehension	945.68	-	945.68
508	Sheriff Inmate	-	-	-
516	SOLVE	1.06	0.89	0.17
611	Prosecutor Retirement	-	-	-
641	Special Road Districts Fund	-	-	-
790	Land Trustee Agency Fund	-	-	-
933	Records Preservation	30,710.72	31,240.67	(529.95)
943	Collector TMF	43,889.17	49,552.64	(5,663.47)
944	K-9	153.73	18.85	134.88
946	Sheriff Revolving	39,395.94	50,154.55	(10,758.61)
Total of All Funds	\$ 5,835,404.63	\$ 4,786,622.88	\$ 1,048,781.75	

Clay County, Missouri
Comparison of Expenditures for the
One month ended February 29, 2016 and 2015
Cash Basis

	One month ended 02/29/16	One month ended 02/28/15	Variance Current Year Over (Under) Prior Year
100 General Fund			
Auditor	\$ 15,723.15	\$ 12,879.01	\$ 2,844.14
County Clerk	16,898.73	15,938.69	960.04
Treasurer	14,121.00	10,729.52	3,391.48
County Commission	14,456.21	15,007.16	(550.95)
Recorder of Deeds	29,913.22	29,090.55	822.67
Collector	52,351.71	47,822.35	4,529.36
Rainy Day	-	-	-
Public Administrator	42,120.47	47,732.77	(5,612.30)
Indigent Board & Care	3,349.46	4,876.56	(1,527.10)
Medical Examiner	-	-	-
Prosecutor	116,479.38	115,829.76	649.62
Support Recovery	76,743.15	81,897.33	(5,154.18)
Division 1 Court	248.40	248.40	-
Division 2 Court	248.40	615.41	(367.01)
Division 3 Court	248.40	6,402.08	(6,153.68)
Division 4 Court	248.40	536.67	(288.27)
Division 5 Court	25.97	-	25.97
Division 6 Court	150.00	422.63	(272.63)
Division 7 Court	150.00	322.16	(172.16)
Family Court Administrator	1,600.00	1,720.00	(120.00)
Drug Court Administrator	235.49	295.74	(60.25)
Division 9	-	-	-
Division 1 Reporter	-	-	-
Division 2 Reporter	66.64	105.00	(38.36)
Division 3 Reporter	-	-	-
Division 4 Reporter	-	-	-
Circuit Court Executive Secretary	626.95	696.50	(69.55)
Jury Supervisor	-	-	-
Law Library	13,592.50	3,930.50	9,662.00
Circuit Clerk	9,540.53	10,919.30	(1,378.77)
Circuit Clerk JIS	40,855.97	38,658.20	2,197.77
Jury Fees & Court	2,400.00	8,146.92	(5,746.92)
Office of Dispute Resolution Services	22,704.32	16,723.49	5,980.83
Juvenile - Administration	120,837.44	102,515.02	18,322.42
Juvenile - Detention	52,251.99	56,235.51	(3,983.52)
Juvenile - Group Homes	63,055.23	48,393.98	14,661.25
County Administrator	16,555.69	42,124.69	(25,569.00)
Purchasing	12,025.87	-	12,025.87
Human Resources	24,500.21	32,528.90	(8,028.69)
Finance	22,902.81	-	22,902.81
County Counselor	14,112.06	6,524.10	7,587.96
Planning & Zoning	19,058.57	19,448.06	(389.49)
Central Services - Mail Room	-	3,276.29	(3,276.29)
Information Technology	104,247.20	115,567.09	(11,319.89)
Facilities Management	114,949.99	75,575.52	39,374.47
Utilities	34,558.16	52,246.06	(17,687.90)
Contributions to External Programs	240,646.58	-	240,646.58
Government Association Membership	4,131.00	4,131.00	-
Benefits and Insurances	179,135.49	158,695.67	20,439.82
County Elections	-	-	-
Debt Service	-	-	-
Judgements and Settlements	-	-	-
Emergency Account	-	-	-
Community Relations	19,930.42	16,925.71	3,004.71
Tourism	3,576.28	-	3,576.28

Clay County, Missouri
Comparison of Expenditures for the
One month ended February 29, 2016 and 2015
Cash Basis

	One month ended 02/29/16	One month ended 02/28/15	Variance Current Year Over (Under) Prior Year
Airport Operations	9,552.90	11,832.81	(2,279.91)
Judicial Expense	1,793.05	5,373.62	(3,580.57)
Transfers Out	195,336.51	381,378.72	(186,042.21)
Total General Fund	1,728,255.90	1,604,319.45	123,936.45
220 Road & Bridge	1,877,078.86	1,757,743.95	119,334.91
240 Park	266,178.52	250,613.33	15,565.19
260 Prosecutor Training	-	-	-
264 Delinquent Sales Tax	-	600.46	(600.46)
265 Prosecutor Contingency	2,335.05	1,888.58	446.47
266 Prosecutor Check Collection	2,142.53	2,767.93	(625.40)
270 Drug Task Force	-	-	-
271 Law Enforcement Training	56.65	4,868.00	(4,811.35)
272 Work Release Program	-	-	-
278 Civil Fees	912.23	405.36	506.87
279 Law Enforcement	1,222,738.82	1,092,780.84	129,957.98
282 Emergency Communications	52,254.40	-	52,254.40
283 Law Library	-	-	-
285 Assessor	210,569.28	255,568.90	(44,999.62)
286 Inmate Security	-	-	-
289 Law Enforcement Capital Reserve	-	-	-
290 TIF	219,350.11	-	219,350.11
292 Federal Equitable Sharing	1,622.70	-	1,622.70
293 Domestic Violence	-	-	-
300 Use Tax - Capital Projects	-	18,789.00	(18,789.00)
301 Use Tax - Road & Bridge	-	-	-
302 Use Tax - Parks & Trails	22,258.55	17,440.59	4,817.96
305 Tax Collection Software	-	-	-
310 Debt Service	-	-	-
315 Health Benefits	305,047.97	231,567.16	73,480.81
401 Airport Construction	29,459.63	42,710.72	(13,251.09)
403 LINC	-	300.00	(300.00)
404 Juvenile Grants	-	-	-
504 Sheriff DARE	-	-	-
506 Sheriff Emerg. Fug. Apprehension	8,289.25	6,407.63	1,881.62
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	32,747.88	27,473.25	5,274.63
943 Collector TMF	127,494.80	22,638.15	104,856.65
944 K-9	-	8,312.00	(8,312.00)
946 Sheriff Revolving	9,924.53	16,754.71	(6,830.18)
Total of All Funds	\$ 6,119,363.66	\$ 5,364,596.01	\$ 754,767.65

Clay County, Missouri
Comparison of Revenues for the
Two months ended February 29, 2016 and 2015
Cash Basis

	Two months ended 02/29/16	Two months ended 02/28/15	Variance Current Year Over (Under) Prior Year
100 General Fund			
Sales and Use Taxes	\$ 1,325,580.12	\$ 1,489,818.57	\$ (164,238.45)
Property Taxes	3,037,296.49	3,230,883.61	(193,587.12)
Marriage Licenses	286.17	288.98	(2.81)
Amusement Licenses	125,384.30	45,427.06	79,957.24
Auctioneer Licenses	416.00	520.00	(104.00)
Liquor Licenses	1,878.83	611.00	1,267.83
Firearm Permits	923.00	2,917.00	(1,994.00)
Inspection Fees	2,020.00	1,250.00	770.00
Building Permits	10,465.10	8,408.30	2,056.80
Fee Office Charges	3,659,663.50	3,409,805.76	249,857.74
Service Fees	17,170.52	22,938.71	(5,768.19)
Court Fines & Fees	-	-	-
Retail Sales	-	-	-
Concession & Commission	272.78	348.68	(75.90)
Leases	10,500.00	26,250.00	(15,750.00)
Surplus Property Sales	9,328.50	-	9,328.50
Interest Earned	135,713.39	70,825.46	64,887.93
From Federal Government	16,464.00	3,128.00	13,336.00
From State of Missouri	386,225.62	174,054.08	212,171.54
From Other Counties	4,448.00	4,180.00	268.00
From Cities	-	-	-
Other Non-governmental Reimb	252.00	-	252.00
Miscellaneous Reimbursements	100.08	492.07	(391.99)
Gifts & Donations	-	-	-
Other Misc. Revenue	11,746.79	3,918.05	7,828.74
Transfers In From Other Funds	163,854.53	-	163,854.53
Total General Fund	8,919,989.72	8,496,065.33	423,924.39

Clay County, Missouri
Comparison of Revenues for the
Two months ended February 29, 2016 and 2015
Cash Basis

	Two months ended 02/29/16	Two months ended 02/28/15	Variance Current Year Over (Under) Prior Year	
220	Road & Bridge	3,860,352.96	3,346,980.74	513,372.22
240	Park	904,913.37	661,934.76	242,978.61
260	Prosecutor Training	688.18	691.74	(3.56)
264	Delinquent Sales Tax	13.11	102.60	(89.49)
265	Prosecutor Contingency	19,724.68	16,198.00	3,526.68
266	Prosecutor Check Collection	3,917.24	4,088.81	(171.57)
270	Drug Task Force	-	125.85	(125.85)
271	Law Enforcement Training	2,759.56	2,797.42	(37.86)
272	Work Release Program	2,242.58	2,850.50	(607.92)
278	Civil Fees	39,818.79	50,000.00	(10,181.21)
279	Law Enforcement	2,811,487.81	2,643,261.94	168,225.87
282	Emergency Communications	99,664.05	99,153.10	510.95
283	Law Library	-	-	-
285	Assessor	2,208,372.57	2,032,456.67	175,915.90
286	Inmate Security	5,577.80	5,230.69	347.11
289	Law Enforcement Capital Reserve	50,000.00	50,000.00	-
290	TIF	718,501.44	674,472.69	44,028.75
292	Federal Equitable Sharing	12,541.81	29.53	12,512.28
293	Domestic Violence	4,095.88	3,974.54	121.34
300	Use Tax - Capital Projects	234,013.75	221,166.31	12,847.44
301	Use Tax - Road & Bridge	231,578.08	219,942.93	11,635.15
302	Use Tax - Parks & Trails	238,631.42	225,073.39	13,558.03
305	Tax Collection Software	162,778.03	166,688.66	(3,910.63)
310	Debt Service	1,050.00	1,050.00	-
315	Health Benefits	778,866.46	792,835.30	(13,968.84)
401	Airport Construction	126,802.01	144,310.10	(17,508.09)
403	LINC	56.36	65.76	(9.40)
404	Juvenile Grants	1.44	1.47	(0.03)
504	Sheriff DARE	-	-	-
506	Sheriff Emerg. Fug. Apprehension	1,144.05	9,787.34	(8,643.29)
508	Sheriff Inmate	-	-	-
516	SOLVE	1.45	1.50	(0.05)
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	63,764.91	61,434.68	2,330.23
943	Collector TMF	260,871.77	275,606.34	(14,734.57)
944	K-9	161.22	36.60	124.62
946	Sheriff Revolving	79,010.52	50,351.69	28,658.83
	Total of All Funds	\$ 21,851,148.31	\$ 20,266,519.37	\$ 1,584,628.94

Clay County, Missouri
Comparison of Expenditures for the
Two months ended February 29, 2016 and 2015
Cash Basis

	Two months ended 02/29/16	Two months ended 02/28/15	Variance Current Year Over (Under) Prior Year
100 General Fund			
Auditor	\$ 31,125.29	\$ 27,086.90	\$ 4,038.39
County Clerk	34,452.21	34,713.60	(261.39)
Treasurer	28,184.09	21,213.34	6,970.75
County Commission	28,688.03	29,338.56	(650.53)
Recorder of Deeds	58,377.63	56,739.95	1,637.68
Collector	98,628.06	93,899.44	4,728.62
Rainy Day	-	-	-
Public Administrator	88,719.09	90,466.83	(1,747.74)
Indigent Board & Care	3,349.46	4,876.56	(1,527.10)
Medical Examiner	-	-	-
Prosecutor	224,503.82	221,170.01	3,333.81
Support Recovery	155,522.43	161,969.50	(6,447.07)
Division 1 Court	632.54	496.80	135.74
Division 2 Court	496.80	863.81	(367.01)
Division 3 Court	3,816.19	7,007.49	(3,191.30)
Division 4 Court	496.80	785.07	(288.27)
Division 5 Court	25.97	-	25.97
Division 6 Court	603.00	422.63	180.37
Division 7 Court	150.00	322.16	(172.16)
Family Court Administrator	3,200.00	1,720.00	1,480.00
Drug Court Administrator	235.49	315.25	(79.76)
Division 9	-	-	-
Division 1 Reporter	-	-	-
Division 2 Reporter	218.73	105.00	113.73
Division 3 Reporter	439.98	-	439.98
Division 4 Reporter	-	620.41	(620.41)
Circuit Court Executive Secretary	1,187.99	1,192.65	(4.66)
Jury Supervisor	173.95	-	173.95
Law Library	16,174.45	3,930.50	12,243.95
Circuit Clerk	13,614.21	14,171.96	(557.75)
Circuit Clerk JIS	80,142.15	76,541.02	3,601.13
Jury Fees & Court	4,869.34	8,146.92	(3,277.58)
Office of Dispute Resolution Services	34,506.70	30,674.79	3,831.91
Juvenile - Administration	232,302.27	210,588.76	21,713.51
Juvenile - Detention	103,876.47	108,097.06	(4,220.59)
Juvenile - Group Homes	114,328.79	91,480.43	22,848.36
County Administrator	32,700.11	78,868.82	(46,168.71)
Purchasing	23,875.05	-	23,875.05
Human Resources	44,496.82	53,314.42	(8,817.60)
Finance	41,256.00	-	41,256.00
County Counselor	30,599.70	18,080.71	12,518.99
Planning & Zoning	35,899.35	37,044.30	(1,144.95)
Central Services - Mail Room	-	3,276.29	(3,276.29)
Information Technology	145,195.48	162,532.32	(17,336.84)
Facilities Management	181,944.79	116,634.89	65,309.90
Utilities	94,851.81	77,812.12	17,039.69
Contributions to External Programs	240,646.58	-	240,646.58
Government Association Membership	4,131.00	4,131.00	-
Benefits and Insurances	345,209.22	307,565.67	37,643.55
County Elections	-	-	-
Debt Service	-	-	-
Judgements and Settlements	-	-	-
Emergency Account	-	-	-
Community Relations	46,511.62	21,586.86	24,924.76
Tourism	7,100.37	-	7,100.37

Clay County, Missouri
Comparison of Expenditures for the
Two months ended February 29, 2016 and 2015
Cash Basis

	Two months ended 02/29/16	Two months ended 02/28/15	Variance Current Year Over (Under) Prior Year
Airport Operations	18,751.75	23,558.78	(4,807.03)
Judicial Expense	2,765.73	7,222.83	(4,457.10)
Transfers Out	954,480.59	704,236.30	250,244.29
Total General Fund	3,613,457.90	2,914,822.71	698,635.19
220 Road & Bridge	2,244,508.53	2,453,302.04	(208,793.51)
240 Park	478,479.83	440,164.94	38,314.89
260 Prosecutor Training	-	-	-
264 Delinquent Sales Tax	523.55	600.46	(76.91)
265 Prosecutor Contingency	2,335.05	1,888.58	446.47
266 Prosecutor Check Collection	5,598.76	4,925.03	673.73
270 Drug Task Force	-	26,188.88	(26,188.88)
271 Law Enforcement Training	56.65	4,868.00	(4,811.35)
272 Work Release Program	-	-	-
278 Civil Fees	912.23	405.36	506.87
279 Law Enforcement	2,172,809.26	1,999,619.00	173,190.26
282 Emergency Communications	52,254.40	-	52,254.40
283 Law Library	-	-	-
285 Assessor	447,542.27	444,938.14	2,604.13
286 Inmate Security	-	-	-
289 Law Enforcement Capital Reserve	-	-	-
290 TIF	219,350.11	-	219,350.11
292 Federal Equitable Sharing	1,622.70	-	1,622.70
293 Domestic Violence	-	-	-
300 Use Tax - Capital Projects	-	18,789.00	(18,789.00)
301 Use Tax - Road & Bridge	-	-	-
302 Use Tax - Parks & Trails	40,897.32	33,716.71	7,180.61
305 Tax Collection Software	-	-	-
310 Debt Service	1,050.00	1,050.00	-
315 Health Benefits	570,895.50	567,262.77	3,632.73
401 Airport Construction	34,550.18	42,898.56	(8,348.38)
403 LINC	-	350.00	(350.00)
404 Juvenile Grants	-	-	-
504 Sheriff DARE	-	-	-
506 Sheriff Emerg. Fug. Apprehension	10,579.07	17,939.76	(7,360.69)
508 Sheriff Inmate	-	-	-
516 SOLVE	-	-	-
611 Prosecutor Retirement	1,292.00	1,292.00	-
641 Special Road Districts Fund	-	-	-
790 Land Trustee Agency Fund	-	-	-
933 Records Preservation	69,372.00	54,229.54	15,142.46
943 Collector TMF	228,256.21	120,451.49	107,804.72
944 K-9	-	8,312.00	(8,312.00)
946 Sheriff Revolving	24,956.00	35,825.29	(10,869.29)
Total of All Funds	\$ 10,221,299.52	\$ 9,193,840.26	\$ 1,027,459.26



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