

# Clay County, Missouri

[www.claycountymo.gov/auditor/reports](http://www.claycountymo.gov/auditor/reports)

November 2017

## Monthly Report

Auditor's Cash Basis



**Carol McCaslin**

Clay County, Missouri Auditor

# Table of Contents

Statement of Unencumbered cash as of November 30, 2017	Page 3
Statement of Revenues and Expenditures for the one month ended November 30, 2017	Page 4
Statement of Revenues and Expenditures for the eleven months ended November 30, 2017	Page 5
Revenues for the one month and eleven months ended November 30, 2017	Page 6
Expenditures for the one month and eleven months ended November 30, 2017	Page 8
Comparison of Revenues – one month ended November 30, 2017 and 2016	Page 10
Comparison of Expenditures – one month ended November 30, 2017 and 2016	Page 12
Comparison of Revenues – eleven months ended November 30, 2017 and 2016	Page 14
Comparison of Expenditures – eleven months ended November 30, 2017 and 2016	Page 16

**Clay County, Missouri**  
**Statement of Unencumbered Cash**  
**As of November 30, 2017**

<b>Fund Name</b>	<b>Fund Number</b>	<b>Eden Cash Balance</b>	<b>Less Encumbrances</b>	<b>Less Warrants Payable</b>	<b>Unencumbered Cash</b>
General	100	\$ 19,943,391.99	\$ 2,008,216.42	\$ -	\$ 17,935,175.57
Road & Bridge	220	2,310,804.93	587,430.45	-	1,723,374.48
Park	240	762,702.81	218,671.38	-	544,031.43
Prosecutor Training	260	7,357.22	-	-	7,357.22
Delinquent Sales Tax	264	5,201.89	-	-	5,201.89
Prosecutor Contingency	265	1,236.75	-	-	1,236.75
Prosecutor Check Collection	266	16,306.30	-	-	16,306.30
Law Enforcement Training	271	42,808.77	40.00	-	42,768.77
Work Release Program	272	40,439.87	4,908.00	-	35,531.87
Civil Fees	278	30,744.30	4,319.68	-	26,424.62
Law Enforcement	279	863,381.93	146,187.35	-	717,194.58
Emergency Communications	282	270,590.32	226,318.98	-	44,271.34
Assessor	285	1,918,803.26	277,224.64	-	1,641,578.62
Inmate Security	286	245,224.57	-	-	245,224.57
Law Enforcement Capital Reserve	289	1,285,688.35	7,950.00	-	1,277,738.35
TIF	290	2,010,525.11	965,946.73	-	1,044,578.38
Federal Equitable Sharing	292	53,758.58	2,742.04	-	51,016.54
Domestic Violence	293	7,379.41	-	-	7,379.41
Use Tax - Capital Projects	300	1,963,454.65	776,445.89	-	1,187,008.76
Use Tax - Road & Bridge	301	253,588.58	39,014.10	-	214,574.48
Use Tax - Parks & Trails	302	1,195,587.26	355,722.82	-	839,864.44
Tax Collection Software	305	14,109.72	-	-	14,109.72
Health Benefits	315	3,551,672.61	-	-	3,551,672.61
Airport Construction	401	1,642,834.48	136,297.89	450.73	1,506,085.86
LINC	403	23,449.96	-	-	23,449.96
Juvenile Grants	404	-	-	-	-
Sheriff D.A.R.E.	504	10,642.65	-	-	10,642.65
SOLVE	516	-	-	-	-
Prosecutor Retirement	611	1,615.00	-	-	1,615.00
Special Road Districts Fund	641	-	-	-	-
Land Trustee Agency Fund	790	9,363.27	-	-	9,363.27
Records Preservation	933	909,225.39	-	-	909,225.39
Collector TMF	943	345,456.31	2,500.00	-	342,956.31
K-9	944	15,366.51	-	-	15,366.51
Sheriff Revolving	946	317,717.91	-	-	317,717.91
		<b>\$ 40,070,430.66</b>	<b>\$ 5,759,936.37</b>	<b>\$ 450.73</b>	<b>\$ 34,310,043.56</b>

**Clay County, Missouri**  
**Statement of Revenues and Expenditures - Cash Basis**  
**For the one month November 30, 2017**

<b>Fund Name</b>	<b>Fund Number</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Net</b>
General	100	\$ 873,430.35	\$ 1,901,727.51	\$ (1,028,297.16)
Road & Bridge	220	396,284.97	164,381.10	231,903.87
Park	240	141,807.67	400,038.88	(258,231.21)
Prosecutor Training	260	359.81	-	359.81
Delinquent Sales Tax	264	115.54	-	115.54
Prosecutor Contingency	265	-	496.21	(496.21)
Prosecutor Check Collection	266	2,086.82	1,832.68	254.14
Drug Task Force	270	-	-	-
Law Enforcement Training	271	1,450.87	2,458.71	(1,007.84)
Work Release Program	272	1,730.24	-	1,730.24
Civil Fees	278	-	1,268.00	(1,268.00)
Law Enforcement	279	977,303.18	1,194,841.82	(217,538.64)
Emergency Communications	282	43,839.61	-	43,839.61
Law Library	283	-	-	-
Assessor	285	12,239.62	225,113.77	(212,874.15)
Inmate Security	286	2,914.75	1,782.10	1,132.65
Law Enforcement Capital Reserve	289	25,000.00	2,100.00	22,900.00
TIF	290	207,290.18	-	207,290.18
Federal Equitable Sharing	292	55.23	27.00	28.23
Domestic Violence	293	2,195.91	-	2,195.91
Use Tax - Capital Projects	300	81,485.35	74,653.24	6,832.11
Use Tax - Road & Bridge	301	79,868.20	134,842.04	(54,973.84)
Use Tax - Parks & Trails	302	80,552.03	74,828.99	5,723.04
Tax Collection Software	305	653.35	-	653.35
Debt Service	310	2,000.00	2,000.00	-
Health Benefits	315	390,534.09	-	390,534.09
Airport Construction	401	87,683.66	52,762.66	34,921.00
LINC	403	25.98	-	25.98
Juvenile Grants	404	-	-	-
Sheriff DARE	504	260.69	-	260.69
Sheriff Emerg. Fug. Apprehension	506	105.37	5,836.00	(5,730.63)
Sheriff Inmate	508	-	-	-
SOLVE	516	-	-	-
Prosecutor Retirement	611	-	969.00	(969.00)
Special Road Districts Fund	641	-	-	-
Land Trustee Agency Fund	790	-	-	-
Records Preservation	933	41,139.28	31,381.09	9,758.19
Collector TMF	943	10,174.42	84,632.41	(74,457.99)
K-9	944	17.44	-	17.44
Sheriff Revolving	946	369.29	6,456.72	(6,087.43)
		<b>\$ 3,462,973.90</b>	<b>\$ 4,364,429.93</b>	<b>\$ (901,456.03)</b>

**Clay County, Missouri**  
**Statement of Revenues and Expenditures - Cash Basis**  
**For the eleven months ended November 30, 2017**

<b>Fund Name</b>	<b>Fund Number</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Net</b>
General	100	\$ 23,336,742.17	\$ 24,033,655.13	\$ (696,912.96)
Road & Bridge	220	6,599,773.05	6,387,890.28	211,882.77
Park	240	5,474,917.70	4,991,635.49	483,282.21
Prosecutor Training	260	3,757.49	6,017.02	(2,259.53)
Delinquent Sales Tax	264	156.86	-	156.86
Prosecutor Contingency	265	19,559.55	18,763.25	796.30
Prosecutor Check Collection	266	19,957.78	23,739.74	(3,781.96)
Drug Task Force	270	-	-	-
Law Enforcement Training	271	22,694.29	21,405.80	1,288.49
Work Release Program	272	33,044.00	-	33,044.00
Civil Fees	278	50,000.00	24,248.61	25,751.39
Law Enforcement	279	15,204,021.62	14,942,365.99	261,655.63
Emergency Communications	282	510,539.05	575,382.13	(64,843.08)
Law Library	283	-	-	-
Assessor	285	2,774,474.58	2,641,570.56	132,904.02
Inmate Security	286	31,189.83	30,671.96	517.87
Law Enforcement Capital Reserve	289	275,000.00	191,700.27	83,299.73
TIF	290	3,710,663.62	3,509,118.24	201,545.38
Federal Equitable Sharing	292	48,152.96	9,452.80	38,700.16
Domestic Violence	293	28,989.42	24,817.44	4,171.98
Use Tax - Capital Projects	300	1,166,879.59	1,267,323.50	(100,443.91)
Use Tax - Road & Bridge	301	1,150,135.89	1,324,388.10	(174,252.21)
Use Tax - Parks & Trails	302	1,177,844.01	1,514,009.62	(336,165.61)
Tax Collection Software	305	171,665.66	165,573.75	6,091.91
Debt Service	310	372,770.74	372,770.74	-
Health Benefits	315	4,268,514.73	3,875,497.89	393,016.84
Airport Construction	401	2,086,144.46	772,362.26	1,313,782.20
LINC	403	249.86	-	249.86
Juvenile Grants	404	-	-	-
Sheriff DARE	504	5,792.32	-	5,792.32
Sheriff Emerg. Fug. Apprehension	506	186,239.19	142,066.47	44,172.72
Sheriff Inmate	508	-	-	-
SOLVE	516	-	-	-
Prosecutor Retirement	611	12,274.00	10,659.00	1,615.00
Special Road Districts Fund	641	-	-	-
Land Trustee Agency Fund	790	1,135.00	-	1,135.00
Records Preservation	933	452,287.63	345,709.83	106,577.80
Collector TMF	943	629,859.08	471,707.34	158,151.74
K-9	944	1,945.08	2,569.63	(624.55)
Sheriff Revolving	946	64,277.77	103,275.53	(38,997.76)
		<b>\$ 69,891,648.98</b>	<b>\$ 67,800,348.37</b>	<b>\$ 2,091,300.61</b>

**Clay County, Missouri**  
**Revenues for the one month and eleven months ended November 30, 2017**  
**Cash Basis**

	<b>One month ended 11/30/17</b>	<b>Eleven months ended 11/30/17</b>	<b>2017 Budget (less Carryover)</b>	<b>Amount Under (Over) Budget</b>
<b>100 General Fund</b>				
Sales and Use Taxes	\$ 415,795.45	\$ 10,646,173.88	\$ 11,631,314	\$ 985,140.12
Property Taxes	13,229.30	3,087,692.73	3,681,796	594,103.27
Marriage Licenses	7.09	784.22	900	115.78
Amusement Licenses	-	145,677.79	130,000	(15,677.79)
Auctioneer Licenses	52.00	832.00	900	68.00
Liquor Licenses	485.00	130,487.45	130,000	(487.45)
Firearm Permits	959.00	19,787.00	18,000	(1,787.00)
Inspection Fees	2,525.00	33,065.00	20,000	(13,065.00)
Building Permits	8,937.00	203,469.44	150,000	(53,469.44)
Fee Office Charges	131,758.92	5,339,233.04	5,224,000	(115,233.04)
Service Fees	2,154.17	294,251.10	274,350	(19,901.10)
Court Fines & Fees	-	-	-	-
Retail Sales	-	-	-	-
Concession & Commission	182.39	1,603.56	2,000	396.44
Leases	5,250.00	57,750.00	63,000	5,250.00
Surplus Property Sales	-	2,930.68	7,500	4,569.32
Interest Earned	28,082.06	466,864.19	370,000	(96,864.19)
From Federal Government	3,080.00	43,357.18	49,618	6,260.82
From State of Missouri	256,800.95	1,752,261.64	1,884,565	132,303.36
From Other Counties	2,498.68	24,695.74	29,050	4,354.26
From Cities	-	3,750.00	-	(3,750.00)
Other Non-governmental Reimb	-	21,805.30	600	(21,205.30)
Miscellaneous Reimbursements	-	23,692.82	2,200	(21,492.82)
Gifts & Donations	-	-	-	-
Other Misc. Revenue	1,633.34	147,509.78	1,247,462	1,099,952.29
Transfers In From Other Funds	-	889,067.63	469,819	(419,248.47)
<b>Total General Fund</b>	<b>873,430.35</b>	<b>23,336,742.17</b>	<b>25,387,074</b>	<b>2,050,332.06</b>

**Clay County, Missouri**  
**Revenues for the one month and eleven months ended November 30, 2017**  
**Cash Basis**

	<b>One month ended 11/30/17</b>	<b>Eleven months ended 11/30/17</b>	<b>2017 Budget (less Carryover)</b>	<b>Amount Under (Over) Budget</b>
220 Road & Bridge	396,284.97	6,599,773.05	8,208,398	1,608,625.42
240 Park	141,807.67	5,474,917.70	7,405,815	1,930,897.23
260 Prosecutor Training	359.81	3,757.49	4,050	292.51
264 Delinquent Sales Tax	115.54	156.86	50	(106.86)
265 Prosecutor Contingency	-	19,559.55	20,000	440.45
266 Prosecutor Check Collection	2,086.82	19,957.78	20,350	392.22
270 Drug Task Force	-	-	-	-
271 Law Enforcement Training	1,450.87	22,694.29	24,800	2,105.71
272 Work Release Program	1,730.24	33,044.00	15,000	(18,044.00)
278 Civil Fees	-	50,000.00	50,000	-
279 Law Enforcement	977,303.18	15,204,021.62	17,741,653	2,537,631.42
282 Emergency Communications	43,839.61	510,539.05	580,000	69,460.95
283 Law Library	-	-	46,000	46,000.00
285 Assessor	12,239.62	2,774,474.58	2,722,260	(52,214.86)
286 Inmate Security	2,914.75	31,189.83	34,000	2,810.17
289 Law Enforcement Capital Reserve	25,000.00	275,000.00	653,204	378,203.90
290 TIF	207,290.18	3,710,663.62	3,825,000	114,336.38
292 Federal Equitable Sharing	55.23	48,152.96	42,088	(6,064.96)
293 Domestic Violence	2,195.91	28,989.42	32,150	3,160.58
300 Use Tax - Capital Projects	81,485.35	1,166,879.59	1,280,000	113,120.41
301 Use Tax - Road & Bridge	79,868.20	1,150,135.89	1,268,500	118,364.11
302 Use Tax - Parks & Trails	80,552.03	1,177,844.01	1,293,830	115,985.49
305 Tax Collection Software	653.35	171,665.66	169,500	(2,165.66)
310 Debt Service	2,000.00	372,770.74	421,848	49,077.75
315 Health Benefits	390,534.09	4,268,514.73	4,554,240	285,725.27
401 Airport Construction	87,683.66	2,086,144.46	3,030,058	943,913.49
403 LINC	25.98	249.86	250	0.14
404 Juvenile Grants	-	-	-	-
504 Sheriff DARE	260.69	5,792.32	5,050	(742.32)
506 Sheriff Emerg. Fug. Apprehension	105.37	186,239.19	151,000	(35,239.19)
508 Sheriff Inmate	-	-	100,000	100,000.00
516 SOLVE	-	-	-	-
611 Prosecutor Retirement	-	12,274.00	11,628	(646.00)
641 Special Road Districts Fund	-	-	-	-
790 Land Trustee Agency Fund	-	1,135.00	-	(1,135.00)
933 Records Preservation	41,139.28	452,287.63	457,500	5,212.37
943 Collector TMF	10,174.42	629,859.08	453,000	(176,859.08)
944 K-9	17.44	1,945.08	125	(1,820.08)
946 Sheriff Revolving Fund	369.29	64,277.77	107,738	43,460.11
<b>Total of All Funds</b>	<b>\$ 3,462,973.90</b>	<b>\$ 69,891,648.98</b>	<b>\$ 80,116,159</b>	<b>\$ 10,224,510.13</b>

**Clay County, Missouri**  
**Expenditures for the one month and eleven months ended November 30, 2017**  
**Cash Basis**

	<b>One month ended 11/30/17</b>	<b>Eleven months ended 11/30/17</b>	<b>2017 Budget</b>	<b>Amount Under (Over) Budget</b>
<b>100 General Fund</b>				
Auditor	\$ 15,804.20	\$ 218,489.39	\$ 241,984	\$ 23,494.55
County Clerk	20,132.33	236,681.53	261,363	24,681.59
Treasurer	16,213.60	191,871.45	227,353	35,481.98
County Commission	16,098.24	194,687.85	222,343	27,655.15
Recorder of Deeds	31,020.17	375,601.90	416,178	40,575.66
Collector	111,406.08	734,932.61	860,901	125,968.14
Misc Tax Fees	45.00	48,355.32	50,000	1,644.68
Rainy Day	-	-	1,743,017	1,743,017.47
Public Administrator	51,892.61	587,476.45	674,890	87,413.57
Indigent Board & Care	-	1,504.00	78,000	76,496.00
Medical Examiner	-	291,040.80	444,055	153,014.20
Prosecutor	119,618.83	1,408,073.76	1,619,049	210,975.32
Support Recovery	75,490.27	905,711.08	1,241,201	335,490.39
Emergency Management	-	-	-	-
Division 1 Court	3,046.98	7,379.45	20,220	12,840.55
Division 2 Court	2,241.40	10,221.54	16,970	6,748.46
Division 3 Court	19,245.39	91,036.68	99,670	8,633.32
Division 4 Court	2,241.40	7,969.88	26,895	18,925.12
Division 5 Court	1,993.00	5,734.19	21,140	15,405.81
Division 6 Court	2,338.60	7,945.68	14,240	6,294.32
Division 7 Court	2,381.00	5,741.77	14,140	8,398.23
Family Court Administrator	16,648.00	33,928.58	46,040	12,111.42
Drug Court Administrator	695.31	2,218.34	3,900	1,681.66
Division 9	1,993.00	4,727.15	14,690	9,962.85
Division 1 Reporter	-	258.84	5,000	4,741.16
Division 2 Reporter	-	1,044.92	5,050	4,005.08
Division 3 Reporter	163.93	1,583.36	5,650	4,066.64
Division 4 Reporter	288.04	1,281.13	4,400	3,118.87
Circuit Court Executive Secretary	8,158.63	16,065.02	25,804	9,739.04
Jury Supervisor	251.33	2,449.42	7,000	4,550.58
Law Library	-	58,927.95	60,000	1,072.05
Circuit Clerk	19,072.78	250,217.26	272,754	22,536.48
Circuit Clerk JIS	48,620.38	634,512.82	754,144	119,630.87
Jury Fees & Court	7,570.28	47,304.38	100,000	52,695.62
Office of Dispute Resolution Services	14,231.84	216,790.76	251,422	34,631.48
Juvenile - Administration	137,070.42	1,596,751.16	1,929,117	332,366.30
Juvenile - Detention	59,443.19	688,640.52	892,661	204,020.64
Juvenile - Group Homes	55,956.87	660,835.01	763,659	102,824.30
County Administrator	-	125,603.86	176,912	51,307.82
Purchasing	24,364.63	274,055.30	396,110	122,054.92
Human Resources	195,489.70	835,993.85	2,499,244	1,663,249.77
Finance	34,969.38	463,924.95	706,842	242,916.97
County Counselor	33,998.98	240,878.88	288,844	47,965.35
Planning & Zoning	23,121.39	247,726.68	368,674	120,947.44
Central Services - Mail Room	-	-	-	-
Information Technology	148,338.09	1,394,829.34	2,693,549	1,298,720.10
Facilities Management	161,403.02	1,549,034.82	3,468,403	1,919,368.39
Utilities	53,813.97	723,682.93	1,626,675	902,992.07
Contributions to External Programs	6,537.00	285,159.00	382,946	97,787.00
Government Association Membership	-	49,293.00	75,250	25,957.00
Election Commission	37,535.60	361,657.90	524,665	163,007.10
Benefits and Insurances	212,022.99	2,740,125.74	5,015,106	2,274,980.61
County Elections	-	87,828.84	275,000	187,171.16
Debt Service	-	-	-	-
Judgements and Settlements	-	-	-	-



**Clay County, Missouri**  
**Expenditures for the one month and eleven months ended November 30, 2017**  
**Cash Basis**

	<u>One month ended 11/30/17</u>	<u>Eleven months ended 11/30/17</u>	<u>2017 Budget</u>	<u>Amount Under (Over) Budget</u>
Emergency Account	-	-	1,951,089	1,951,089.00
Capital Projects	-	-	-	-
Public Services	43,598.59	443,905.93	770,029	326,123.06
Tourism	42,527.29	233,245.75	440,833	207,587.25
Airport Operations	16,434.65	216,192.48	293,920	77,727.31
Judicial Expense	5,213.47	35,115.69	40,000	4,884.31
Transfers Out	985.66	4,177,408.24	9,269,826	5,092,417.65
<b>Total General Fund</b>	<b><u>1,901,727.51</u></b>	<b><u>24,033,655.13</u></b>	<b><u>44,698,819</u></b>	<b><u>20,665,163.83</u></b>
220 Road & Bridge	164,381.10	6,387,890.28	10,308,845	3,920,954.91
240 Park	400,038.88	4,991,635.49	7,600,805	2,609,169.59
260 Prosecutor Training	-	6,017.02	13,667	7,649.73
264 Delinquent Sales Tax	-	-	5,095	5,095.03
265 Prosecutor Contingency	496.21	18,763.25	20,440	1,677.20
266 Prosecutor Check Collection	1,832.68	23,739.74	40,438	16,698.52
270 Drug Task Force	-	-	-	-
271 Law Enforcement Training	2,458.71	21,405.80	66,320	44,914.48
272 Work Release Program	-	-	22,396	22,395.87
278 Civil Fees	1,268.00	24,248.61	55,550	31,301.78
279 Law Enforcement	1,194,841.82	14,942,365.99	18,285,044	3,342,677.87
282 Emergency Communications	-	575,382.13	915,433	340,051.27
283 Law Library	-	-	59,139	59,139.00
285 Assessor	225,113.77	2,641,570.56	4,300,951	1,659,380.72
286 Inmate Security	1,782.10	30,671.96	278,701	248,029.21
289 Law Enforcement Capital Reserve	2,100.00	191,700.27	1,855,592	1,663,891.80
290 TIF	-	3,509,118.24	5,633,980	2,124,861.49
292 Federal Equitable Sharing	27.00	9,452.80	57,146	47,693.62
293 Domestic Violence	-	24,817.44	35,371	10,553.99
300 Use Tax - Capital Projects	74,653.24	1,267,323.50	3,337,858	2,070,534.75
301 Use Tax - Road & Bridge	134,842.04	1,324,388.10	1,696,341	371,952.69
302 Use Tax - Parks & Trails	74,828.99	1,514,009.62	2,805,403	1,291,393.43
305 Tax Collection Software	-	165,573.75	177,518	11,944.06
310 Debt Service	2,000.00	372,770.74	421,848	49,077.75
315 Health Benefits	-	3,875,497.89	7,712,896	3,837,397.88
401 Airport Construction	52,762.66	772,362.26	4,446,670	3,674,308.03
403 LINC	-	-	23,450	23,450.10
404 Juvenile Grants	-	-	-	-
504 Sheriff DARE	-	-	9,900	9,900.30
506 Sheriff Emerg. Fug. Apprehension	5,836.00	142,066.47	151,000	8,933.53
508 Sheriff Inmate	-	-	133,190	133,190.00
516 SOLVE	-	-	-	-
611 Prosecutor Retirement	969.00	10,659.00	11,628	969.00
641 Special Road Districts Fund	-	-	-	-
790 Land Trustee Agency Fund	-	-	8,228	8,228.27
933 Records Preservation	31,381.09	345,709.83	1,260,127	914,417.26
943 Collector TMF	84,632.41	471,707.34	620,455	148,747.90
944 K-9	-	2,569.63	16,116	13,546.33
946 Sheriff Revolving	6,456.72	103,275.53	460,109	356,833.72
<b>Total of All Funds</b>	<b><u>\$ 4,364,429.93</u></b>	<b><u>\$ 67,800,348.37</u></b>	<b><u>\$ 117,546,473</u></b>	<b><u>\$ 49,746,124.91</u></b>

**Clay County, Missouri**  
**Comparison of Revenues for the**  
**One month ended November 30, 2017 and 2016**  
**Cash Basis**

	<b>One month ended 11/30/17</b>	<b>One month ended 11/30/16</b>	<b>Variance Current Year Over (Under) Prior Year</b>
<b>100 General Fund</b>			
Sales and Use Taxes	\$ 415,795.45	\$ 460,541.46	\$ (44,746.01)
Property Taxes	13,229.30	11,403.72	1,825.58
Marriage Licenses	7.09	6.93	0.16
Amusement Licenses	-	-	-
Auctioneer Licenses	52.00	52.00	-
Liquor Licenses	485.00	588.00	(103.00)
Firearm Permits	959.00	-	959.00
Inspection Fees	2,525.00	3,585.00	(1,060.00)
Building Permits	8,937.00	14,036.00	(5,099.00)
Fee Office Charges	131,758.92	156,969.18	(25,210.26)
Service Fees	2,154.17	52,429.91	(50,275.74)
Court Fines & Fees	-	-	-
Retail Sales	-	-	-
Concession & Commission	182.39	167.90	14.49
Leases	5,250.00	5,250.00	-
Surplus Property Sales	-	-	-
Interest Earned	28,082.06	19,937.44	8,144.62
From Federal Government	3,080.00	-	3,080.00
From State of Missouri	256,800.95	115,892.46	140,908.49
From Other Counties	2,498.68	716.10	1,782.58
From Cities	-	-	-
Other Non-governmental Reimb	-	102.00	(102.00)
Miscellaneous Reimbursements	-	-	-
Gifts & Donations	-	-	-
Other Misc. Revenue	1,633.34	23,733.90	(22,100.56)
Transfers In From Other Funds	-	-	-
<b>Total General Fund</b>	<b>873,430.35</b>	<b>865,412.00</b>	<b>8,018.35</b>

**Clay County, Missouri**  
**Comparison of Revenues for the**  
**One month ended November 30, 2017 and 2016**  
**Cash Basis**

	<b>One month ended 11/30/17</b>	<b>One month ended 11/30/16</b>	<b>Variance Current Year Over (Under) Prior Year</b>
220 Road & Bridge	396,284.97	263,762.20	132,522.77
240 Park	141,807.67	428,033.69	(286,226.02)
260 Prosecutor Training	359.81	415.60	(55.79)
264 Delinquent Sales Tax	115.54	3.97	111.57
265 Prosecutor Contingency	-	-	-
266 Prosecutor Check Collection	2,086.82	1,746.04	340.78
270 Drug Task Force	-	-	-
271 Law Enforcement Training	1,450.87	1,660.59	(209.72)
272 Work Release Program	1,730.24	-	1,730.24
278 Civil Fees	-	-	-
279 Law Enforcement	977,303.18	1,657,667.06	(680,363.88)
282 Emergency Communications	43,839.61	49,433.30	(5,593.69)
283 Law Library	-	-	-
285 Assessor	12,239.62	12,149.66	89.96
286 Inmate Security	2,914.75	3,131.64	(216.89)
289 Law Enforcement Capital Reserve	25,000.00	25,000.00	-
290 TIF	207,290.18	217,449.39	(10,159.21)
292 Federal Equitable Sharing	55.23	19.60	35.63
293 Domestic Violence	2,195.91	2,772.39	(576.48)
300 Use Tax - Capital Projects	81,485.35	93,747.00	(12,261.65)
301 Use Tax - Road & Bridge	79,868.20	92,671.00	(12,802.80)
302 Use Tax - Parks & Trails	80,552.03	93,751.87	(13,199.84)
305 Tax Collection Software	653.35	550.93	102.42
310 Debt Service	2,000.00	-	2,000.00
315 Health Benefits	390,534.09	379,492.73	11,041.36
401 Airport Construction	87,683.66	59,981.29	27,702.37
403 LINC	25.98	18.17	7.81
404 Juvenile Grants	-	0.47	(0.47)
504 Sheriff DARE	260.69	353.95	(93.26)
506 Sheriff Emerg. Fug. Apprehension	105.37	-	105.37
508 Sheriff Inmate	-	-	-
516 SOLVE	-	0.48	(0.48)
611 Prosecutor Retirement	-	-	-
641 Special Road Districts Fund	-	-	-
790 Land Trustee Agency Fund	-	-	-
933 Records Preservation	41,139.28	42,499.49	(1,360.21)
943 Collector TMF	10,174.42	10,978.00	(803.58)
944 K-9	17.44	15.93	1.51
946 Sheriff Revolving	369.29	24,755.62	(24,386.33)
<b>Total of All Funds</b>	<b>\$ 3,462,973.90</b>	<b>\$ 4,327,474.06</b>	<b>\$ (864,500.16)</b>

**Clay County, Missouri**  
**Comparison of Expenditures for the**  
**One month ended November 30, 2017 and 2016**  
**Cash Basis**

	<b>One month ended 11/30/17</b>	<b>One month ended 11/30/16</b>	<b>Variance Current Year Over (Under) Prior Year</b>
<b>100 General Fund</b>			
Auditor	\$ 15,804.20	\$ 16,304.78	\$ (500.58)
County Clerk	20,132.33	21,723.12	(1,590.79)
Treasurer	16,213.60	14,864.12	1,349.48
County Commission	16,098.24	14,810.78	1,287.46
Recorder of Deeds	31,020.17	28,863.23	2,156.94
Collector	111,406.08	54,436.90	56,969.18
Misc Tax Fees	45.00	80.00	(35.00)
Rainy Day	-	-	-
Public Administrator	51,892.61	48,171.52	3,721.09
Indigent Board & Care	-	2,581.00	(2,581.00)
Medical Examiner	-	-	-
Prosecutor	119,618.83	102,865.87	16,752.96
Support Recovery	75,490.27	69,829.77	5,660.50
Emergency Management	-	-	-
Division 1 Court	3,046.98	248.40	2,798.58
Division 2 Court	2,241.40	248.40	1,993.00
Division 3 Court	19,245.39	3,388.00	15,857.39
Division 4 Court	2,241.40	248.40	1,993.00
Division 5 Court	1,993.00	-	1,993.00
Division 6 Court	2,338.60	1,334.26	1,004.34
Division 7 Court	2,381.00	440.26	1,940.74
Family Court Administrator	16,648.00	2,215.23	14,432.77
Drug Court Administrator	695.31	365.40	329.91
Division 9	1,993.00	185.30	1,807.70
Division 1 Reporter	-	225.57	(225.57)
Division 2 Reporter	-	-	-
Division 3 Reporter	163.93	201.72	(37.79)
Division 4 Reporter	288.04	1,014.56	(726.52)
Circuit Court Executive Secretary	8,158.63	717.46	7,441.17
Jury Supervisor	251.33	1,487.79	(1,236.46)
Law Library	-	7,693.95	(7,693.95)
Circuit Clerk	19,072.78	22,760.85	(3,688.07)
Circuit Clerk JIS	48,620.38	51,533.91	(2,913.53)
Jury Fees & Court	7,570.28	5,645.21	1,925.07
Office of Dispute Resolution Services	14,231.84	19,234.24	(5,002.40)
Juvenile - Administration	137,070.42	122,089.50	14,980.92
Juvenile - Detention	59,443.19	57,741.29	1,701.90
Juvenile - Group Homes	55,956.87	52,784.31	3,172.56
County Administrator	-	19,341.61	(19,341.61)
Purchasing	24,364.63	17,903.24	6,461.39
Human Resources	195,489.70	138,939.48	56,550.22
Finance	34,969.38	32,486.72	2,482.66
County Counselor	33,998.98	15,674.18	18,324.80
Planning & Zoning	23,121.39	22,571.83	549.56
Central Services - Mail Room	-	-	-
Information Technology	148,338.09	118,289.98	30,048.11
Facilities Management	161,403.02	60,073.55	101,329.47
Utilities	53,813.97	58,635.83	(4,821.86)
Contributions to External Programs	6,537.00	18,526.00	(11,989.00)
Government Association Membership	-	-	-
Election Commission	37,535.60	-	37,535.60
Benefits and Insurances	212,022.99	175,466.52	36,556.47
County Elections	-	134,346.50	(134,346.50)
Debt Service	-	-	-
Judgements and Settlements	-	-	-

**Clay County, Missouri**  
**Comparison of Expenditures for the**  
**One month ended November 30, 2017 and 2016**  
**Cash Basis**

	<b>One month ended 11/30/17</b>	<b>One month ended 11/30/16</b>	<b>Variance Current Year Over (Under) Prior Year</b>
Emergency Account	-	-	-
Capital Projects	-	-	-
Public Services	43,598.59	35,348.31	8,250.28
Tourism	42,527.29	2,105.57	40,421.72
Airport Operations	16,434.65	16,646.72	(212.07)
Judicial Expense	5,213.47	2,671.54	2,541.93
Transfers Out	985.66	850,779.60	(849,793.94)
<b>Total General Fund</b>	<b>1,901,727.51</b>	<b>2,446,142.28</b>	<b>(544,414.77)</b>
220 Road & Bridge	164,381.10	374,639.76	(210,258.66)
240 Park	400,038.88	357,397.46	42,641.42
260 Prosecutor Training	-	886.73	(886.73)
264 Delinquent Sales Tax	-	-	-
265 Prosecutor Contingency	496.21	1,725.54	(1,229.33)
266 Prosecutor Check Collection	1,832.68	2,611.73	(779.05)
270 Drug Task Force	-	-	-
271 Law Enforcement Training	2,458.71	1,053.54	1,405.17
272 Work Release Program	-	-	-
278 Civil Fees	1,268.00	100.00	1,168.00
279 Law Enforcement	1,194,841.82	1,084,498.69	110,343.13
282 Emergency Communications	-	53,126.48	(53,126.48)
283 Law Library	-	-	-
285 Assessor	225,113.77	218,915.61	6,198.16
286 Inmate Security	1,782.10	-	1,782.10
289 Law Enforcement Capital Reserve	2,100.00	-	2,100.00
290 TIF	-	879,087.54	(879,087.54)
292 Federal Equitable Sharing	27.00	550.05	(523.05)
293 Domestic Violence	-	-	-
300 Use Tax - Capital Projects	74,653.24	83,334.33	(8,681.09)
301 Use Tax - Road & Bridge	134,842.04	458,820.67	(323,978.63)
302 Use Tax - Parks & Trails	74,828.99	29,768.63	45,060.36
305 Tax Collection Software	-	-	-
310 Debt Service	2,000.00	-	2,000.00
315 Health Benefits	-	423,864.33	(423,864.33)
401 Airport Construction	52,762.66	146,798.63	(94,035.97)
403 LINC	-	-	-
404 Juvenile Grants	-	-	-
504 Sheriff DARE	-	-	-
506 Sheriff Emerg. Fug. Apprehension	5,836.00	1,458.61	4,377.39
516 SOLVE	-	-	-
508 Sheriff Inmate	-	-	-
611 Prosecutor Retirement	969.00	969.00	-
641 Special Road Districts Fund	-	-	-
790 Land Trustee Agency Fund	-	-	-
933 Records Preservation	31,381.09	31,367.40	13.69
943 Collector TMF	84,632.41	62,127.24	22,505.17
944 K-9	-	3,844.08	(3,844.08)
946 Sheriff Revolving	6,456.72	14,673.35	(8,216.63)
<b>Total of All Funds</b>	<b>\$ 4,364,429.93</b>	<b>\$ 6,677,761.68</b>	<b>\$ (2,313,331.75)</b>

**Clay County, Missouri**  
**Comparison of Revenues for the**  
**Eleven months ended November 30, 2017 and 2016**  
**Cash Basis**

	<b>Eleven months ended 11/30/17</b>	<b>Eleven months ended 11/30/16</b>	<b>Variance Current Year Over (Under) Prior Year</b>
<b>100 General Fund</b>			
Sales and Use Taxes	\$ 10,646,173.88	\$ 10,207,719.94	\$ 438,453.94
Property Taxes	3,087,692.73	3,274,679.68	(186,986.95)
Marriage Licenses	784.22	1,201.43	(417.21)
Amusement Licenses	145,677.79	126,522.30	19,155.49
Auctioneer Licenses	832.00	896.00	(64.00)
Liquor Licenses	130,487.45	127,499.19	2,988.26
Firearm Permits	19,787.00	19,065.00	722.00
Inspection Fees	33,065.00	21,819.30	11,245.70
Building Permits	203,469.44	161,537.70	41,931.74
Fee Office Charges	5,339,233.04	5,336,431.46	2,801.58
Service Fees	294,251.10	269,797.12	24,453.98
Court Fines & Fees	-	-	-
Retail Sales	-	-	-
Concession & Commission	1,603.56	1,803.66	(200.10)
Leases	57,750.00	57,750.00	-
Surplus Property Sales	2,930.68	9,328.50	(6,397.82)
Interest Earned	466,864.19	352,241.82	114,622.37
From Federal Government	43,357.18	52,584.00	(9,226.82)
From State of Missouri	1,752,261.64	1,697,866.31	54,395.33
From Other Counties	24,695.74	32,284.08	(7,588.34)
From Cities	3,750.00	-	3,750.00
Other Non-governmental Reimb	21,805.30	1,278.95	20,526.35
Miscellaneous Reimbursements	23,692.82	18,559.94	5,132.88
Gifts & Donations	-	-	-
Other Misc. Revenue	147,509.78	235,949.75	(88,439.97)
Transfers In From Other Funds	889,067.63	249,534.90	639,532.73
<b>Total General Fund</b>	<b>23,336,742.17</b>	<b>22,256,351.03</b>	<b>1,080,391.14</b>

**Clay County, Missouri**  
**Comparison of Revenues for the**  
**Eleven months ended November 30, 2017 and 2016**  
**Cash Basis**

	<b>Eleven months ended 11/30/17</b>	<b>Eleven months ended 11/30/16</b>	<b>Variance Current Year Over (Under) Prior Year</b>	
220	Road & Bridge	6,599,773.05	6,404,849.24	194,923.81
240	Park	5,474,917.70	5,159,707.29	315,210.41
260	Prosecutor Training	3,757.49	4,186.39	(428.90)
264	Delinquent Sales Tax	156.86	76.39	80.47
265	Prosecutor Contingency	19,559.55	19,724.68	(165.13)
266	Prosecutor Check Collection	19,957.78	21,627.40	(1,669.62)
270	Drug Task Force	-	-	-
271	Law Enforcement Training	22,694.29	25,473.89	(2,779.60)
272	Work Release Program	33,044.00	7,519.54	25,524.46
278	Civil Fees	50,000.00	50,000.00	-
279	Law Enforcement	15,204,021.62	14,881,470.64	322,550.98
282	Emergency Communications	510,539.05	975,752.72	(465,213.67)
283	Law Library	-	-	-
285	Assessor	2,774,474.58	2,691,108.84	83,365.74
286	Inmate Security	31,189.83	166,912.91	(135,723.08)
289	Law Enforcement Capital Reserve	275,000.00	275,000.00	-
290	TIF	3,710,663.62	3,438,552.81	272,110.81
292	Federal Equitable Sharing	48,152.96	13,450.34	34,702.62
293	Domestic Violence	28,989.42	31,832.49	(2,843.07)
300	Use Tax - Capital Projects	1,166,879.59	1,186,513.03	(19,633.44)
301	Use Tax - Road & Bridge	1,150,135.89	1,174,010.30	(23,874.41)
302	Use Tax - Parks & Trails	1,177,844.01	1,191,113.81	(13,269.80)
305	Tax Collection Software	171,665.66	175,540.03	(3,874.37)
310	Debt Service	372,770.74	347,881.25	24,889.49
315	Health Benefits	4,268,514.73	4,238,535.67	29,979.06
401	Airport Construction	2,086,144.46	2,021,715.44	64,429.02
403	LINC	249.86	236.82	13.04
404	Juvenile Grants	-	5.97	(5.97)
504	Sheriff DARE	5,792.32	4,904.87	887.45
506	Sheriff Emerg. Fug. Apprehension	186,239.19	104,617.76	81,621.43
508	Sheriff Inmate	-	-	-
516	SOLVE	-	6.08	(6.08)
611	Prosecutor Retirement	12,274.00	9,044.00	3,230.00
641	Special Road Districts Fund	-	3.29	(3.29)
790	Land Trustee Agency Fund	1,135.00	-	1,135.00
933	Records Preservation	452,287.63	459,516.90	(7,229.27)
943	Collector TMF	629,859.08	594,126.11	35,732.97
944	K-9	1,945.08	16,279.66	(14,334.58)
946	Sheriff Revolving	64,277.77	314,887.58	(250,609.81)
	<b>Total of All Funds</b>	<b>\$ 69,891,648.98</b>	<b>\$ 68,262,535.17</b>	<b>\$ 1,629,113.81</b>

**Clay County, Missouri**  
**Comparison of Expenditures for the**  
**Eleven months ended November 30, 2017 and 2016**  
**Cash Basis**

<b>100 General Fund</b>	<b>Eleven months ended 11/30/17</b>	<b>Eleven months ended 11/30/16</b>	<b>Variance Current Year Over (Under) Prior Year</b>
Auditor	\$ 218,489.39	\$ 199,583.64	\$ 18,905.75
County Clerk	236,681.53	219,481.72	17,199.81
Treasurer	191,871.45	190,070.48	1,800.97
County Commission	194,687.85	173,659.94	21,027.91
Recorder of Deeds	375,601.90	354,025.10	21,576.80
Collector	734,932.61	625,884.93	109,047.68
Misc Tax Fees	48,355.32	80.00	48,275.32
Rainy Day	-	-	-
Public Administrator	587,476.45	550,957.44	36,519.01
Indigent Board & Care	1,504.00	29,825.30	(28,321.30)
Medical Examiner	291,040.80	276,053.00	14,987.80
Prosecutor	1,408,073.76	1,352,736.58	55,337.18
Support Recovery	905,711.08	930,069.34	(24,358.26)
Emergency Management	-	-	-
Division 1 Court	7,379.45	4,196.80	3,182.65
Division 2 Court	10,221.54	5,202.09	5,019.45
Division 3 Court	91,036.68	68,419.45	22,617.23
Division 4 Court	7,969.88	7,447.49	522.39
Division 5 Court	5,734.19	8,441.12	(2,706.93)
Division 6 Court	7,945.68	6,287.94	1,657.74
Division 7 Court	5,741.77	2,450.75	3,291.02
Family Court Administrator	33,928.58	20,941.82	12,986.76
Drug Court Administrator	2,218.34	2,310.17	(91.83)
Division 9	4,727.15	6,966.37	(2,239.22)
Division 1 Reporter	258.84	1,001.06	(742.22)
Division 2 Reporter	1,044.92	1,066.38	(21.46)
Division 3 Reporter	1,583.36	2,419.64	(836.28)
Division 4 Reporter	1,281.13	2,756.08	(1,474.95)
Circuit Court Executive Secretary	16,065.02	8,485.89	7,579.13
Jury Supervisor	2,449.42	3,148.13	(698.71)
Law Library	58,927.95	59,657.21	(729.26)
Circuit Clerk	250,217.26	198,531.33	51,685.93
Circuit Clerk JIS	634,512.82	550,398.59	84,114.23
Jury Fees & Court	47,304.38	53,944.28	(6,639.90)
Office of Dispute Resolution Services	216,790.76	212,190.58	4,600.18
Juvenile - Administration	1,596,751.16	1,462,924.64	133,826.52
Juvenile - Detention	688,640.52	675,779.73	12,860.79
Juvenile - Group Homes	660,835.01	698,279.49	(37,444.48)
County Administrator	125,603.86	188,145.95	(62,542.09)
Purchasing	274,055.30	208,504.19	65,551.11
Human Resources	835,993.85	843,675.92	(7,682.07)
Finance	463,924.95	381,610.70	82,314.25
County Counselor	240,878.88	206,904.12	33,974.76
Planning & Zoning	247,726.68	227,228.60	20,498.08
Central Services - Mail Room	-	-	-
Information Technology	1,394,829.34	1,736,807.60	(341,978.26)
Facilities Management	1,549,034.82	967,962.63	581,072.19
Utilities	723,682.93	717,930.03	5,752.90
Contributions to External Programs	285,159.00	600,988.91	(315,829.91)
Government Association Membership	49,293.00	61,749.00	(12,456.00)
Election Commission	361,657.90	-	361,657.90
Benefits and Insurances	2,740,125.74	2,338,960.47	401,165.27
County Elections	87,828.84	226,140.24	(138,311.40)
Debt Service	-	-	-
Judgements and Settlements	-	-	-



**Clay County, Missouri**  
**Comparison of Expenditures for the**  
**Eleven months ended November 30, 2017 and 2016**  
**Cash Basis**

	<b>Eleven months ended 11/30/17</b>	<b>Eleven months ended 11/30/16</b>	<b>Variance Current Year Over (Under) Prior Year</b>
Emergency Account	-	-	-
Capital Projects	-	-	-
Public Services	443,905.93	338,882.08	105,023.85
Tourism	233,245.75	118,434.67	114,811.08
Airport Operations	216,192.48	150,640.28	65,552.20
Judicial Expense	35,115.69	36,864.71	(1,749.02)
Transfers Out	4,177,408.24	3,066,933.64	1,110,474.60
<b>Total General Fund</b>	<b>24,033,655.13</b>	<b>21,384,038.24</b>	<b>2,649,616.89</b>
220 Road & Bridge	6,387,890.28	5,314,695.76	1,073,194.52
240 Park	4,991,635.49	5,254,271.60	(262,636.11)
260 Prosecutor Training	6,017.02	1,030.49	4,986.53
264 Delinquent Sales Tax	-	523.55	(523.55)
265 Prosecutor Contingency	18,763.25	17,885.61	877.64
266 Prosecutor Check Collection	23,739.74	25,555.96	(1,816.22)
270 Drug Task Force	-	-	-
271 Law Enforcement Training	21,405.80	15,014.24	6,391.56
272 Work Release Program	-	26,934.88	(26,934.88)
278 Civil Fees	24,248.61	39,347.99	(15,099.38)
279 Law Enforcement	14,942,365.99	14,532,364.07	410,001.92
282 Emergency Communications	575,382.13	582,598.93	(7,216.80)
283 Law Library	-	-	-
285 Assessor	2,641,570.56	2,458,995.05	182,575.51
286 Inmate Security	30,671.96	178,252.68	(147,580.72)
289 Law Enforcement Capital Reserve	191,700.27	86,249.30	105,450.97
290 TIF	3,509,118.24	2,807,527.11	701,591.13
292 Federal Equitable Sharing	9,452.80	36,355.60	(26,902.80)
293 Domestic Violence	24,817.44	14,262.14	10,555.30
300 Use Tax - Capital Projects	1,267,323.50	815,592.12	451,731.38
301 Use Tax - Road & Bridge	1,324,388.10	1,219,182.04	105,206.06
302 Use Tax - Parks & Trails	1,514,009.62	753,149.23	760,860.39
305 Tax Collection Software	165,573.75	-	165,573.75
310 Debt Service	372,770.74	347,881.25	24,889.49
315 Health Benefits	3,875,497.89	3,570,222.72	305,275.17
401 Airport Construction	772,362.26	1,998,672.97	(1,226,310.71)
403 LINC	-	-	-
404 Juvenile Grants	-	-	-
504 Sheriff DARE	-	1,238.81	(1,238.81)
506 Sheriff Emerg. Fug. Apprehension	142,066.47	92,837.56	49,228.91
508 Sheriff Inmate	-	-	-
516 SOLVE	-	-	-
611 Prosecutor Retirement	10,659.00	8,075.00	2,584.00
641 Special Road Districts Fund	-	-	-
790 Land Trustee Agency Fund	-	-	-
933 Records Preservation	345,709.83	355,602.13	(9,892.30)
943 Collector TMF	471,707.34	592,981.47	(121,274.13)
944 K-9	2,569.63	11,327.16	(8,757.53)
946 Sheriff Revolving	103,275.53	197,256.72	(93,981.19)
<b>Total of All Funds</b>	<b>\$ 67,800,348.37</b>	<b>\$ 62,739,922.38</b>	<b>\$ 5,060,425.99</b>



# Carol McCaslin

Clay County, Missouri Auditor

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

[www.claycountymo.gov/auditor/reports](http://www.claycountymo.gov/auditor/reports)