

Clay County, Missouri

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March 2019

Monthly Report

Auditor's Cash Basis



Victor Hurlbert

Clay County, Missouri Auditor

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Clay County, Missouri
Statement of Unencumbered Cash
As of March 31, 2019

Fund Name	Fund Number	Eden Cash Balance	Less Encumbrances	Less	Unencumbered Cash
				Warrants Payable	
General	100	\$ 24,250,155.86	\$ 2,054,690.99	\$ 115,242.64	\$ 22,080,222.23
Road & Bridge	220	2,243,854.26	512,631.89	1,534.24	1,729,688.13
Park	240	304,413.28	180,827.07	13,578.09	110,008.12
Prosecutor Training	260	8,651.18	198.36	-	8,452.82
Delinquent Sales Tax	264	6,982.84	-	-	6,982.84
Prosecutor Contingency	265	18,520.17	-	-	18,520.17
Prosecutor Check Collection	266	12,025.17	-	-	12,025.17
Law Enforcement Training	271	32,222.46	865.00	2,913.00	28,444.46
Work Release Program	272	50,073.46	-	-	50,073.46
Civil Fees	278	96,635.14	1,374.39	-	95,260.75
Law Enforcement	279	518,988.30	378,140.49	12,325.95	128,521.86
Emergency Communications	282	153,482.09	123,368.52	-	30,113.57
Assessor	285	3,011,891.26	128,713.68	-	2,883,177.58
Inmate Security	286	329,546.04	-	205,250.63	124,295.41
Law Enforcement Capital Reserve	289	316,536.13	252,336.13	-	64,200.00
TIF	290	2,168,965.95	1,128,434.22	-	1,040,531.73
Federal Equitable Sharing	292	123,355.02	6,115.83	-	117,239.19
Domestic Violence	293	18,053.76	-	-	18,053.76
Use Tax - Capital Projects	300	2,727,885.55	747,773.82	126,854.32	1,853,257.41
Use Tax - Road & Bridge	301	1,222,917.46	190,863.38	14,037.52	1,018,016.56
Use Tax - Parks & Trails	302	2,223,604.20	6,859.21	3,875.92	2,212,869.07
Tax Collection Software	305	187,099.18	-	-	187,099.18
Health Benefits	315	3,539,316.27	-	-	3,539,316.27
Airport Construction	401	1,678,579.15	170,099.30	18,902.24	1,489,577.61
LINC	403	23,958.77	-	-	23,958.77
Juvenile Grants	404	-	-	-	-
Sheriff D.A.R.E.	504	9,466.29	-	-	9,466.29
SOLVE	516	-	-	-	-
Prosecutor Retirement	611	9,582.00	-	-	9,582.00
Special Road Districts Fund	641	-	-	-	-
Land Trustee Agency Fund	790	9,363.27	-	-	9,363.27
Records Preservation	933	1,006,090.45	-	-	1,006,090.45
Collector TMF	943	265,124.87	5,000.00	3,670.00	256,454.87
K-9	944	10,271.72	-	-	10,271.72
Sheriff Revolving	946	307,658.50	-	-	307,658.50
		\$ 46,885,270.05	\$ 5,888,292.28	\$ 518,184.55	\$ 40,478,793.22

Clay County, Missouri
Statement of Revenues and Expenditures - Cash Basis
For the one month March 31, 2019

Fund Name	Fund Number	Revenues	Expenditures	Net
General	100	\$ 2,364,646.13	\$ 2,647,981.12	\$ (283,334.99)
Road & Bridge	220	415,700.19	1,019,512.38	(603,812.19)
Park	240	251,826.62	393,582.88	(141,756.26)
Prosecutor Training	260	179.37	641.40	(462.03)
Delinquent Sales Tax	264	232.55	-	232.55
Prosecutor Contingency	265	-	2,073.09	(2,073.09)
Prosecutor Check Collection	266	1,515.02	2,107.14	(592.12)
Drug Task Force	270	-	-	-
Law Enforcement Training	271	708.57	325.00	383.57
Work Release Program	272	828.00	-	828.00
Civil Fees	278	8,232.00	1,358.64	6,873.36
Law Enforcement	279	1,456,796.41	1,646,164.57	(189,368.16)
Emergency Communications	282	39,990.52	-	39,990.52
Law Library	283	-	-	-
Assessor	285	100,456.95	396,240.87	(295,783.92)
Inmate Security	286	2,022.82	-	2,022.82
Law Enforcement Capital Reserve	289	3,750.00	-	3,750.00
TIF	290	419,646.72	-	419,646.72
Federal Equitable Sharing	292	222.38	1,400.00	(1,177.62)
Domestic Violence	293	1,600.61	-	1,600.61
Use Tax - Capital Projects	300	246,284.41	-	246,284.41
Use Tax - Road & Bridge	301	243,294.87	-	243,294.87
Use Tax - Parks & Trails	302	245,900.90	344,915.58	(99,014.68)
Tax Collection Software	305	2,161.46	-	2,161.46
Debt Service	310	82,553.29	82,553.29	-
Health Benefits	315	407,005.05	401,404.05	5,601.00
Airport Construction	401	130,152.92	19,374.89	110,778.03
LINC	403	44.50	-	44.50
Juvenile Grants	404	-	-	-
Sheriff DARE	504	19.00	-	19.00
Sheriff Emerg. Fug. Apprehension	506	432.59	1,591.96	(1,159.37)
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	32,395.51	26,245.94	6,149.57
Collector TMF	943	68,212.80	61,897.26	6,315.54
K-9	944	20.05	-	20.05
Sheriff Revolving	946	7,592.24	8,720.16	(1,127.92)
		\$ 6,534,424.45	\$ 7,059,059.22	\$ (524,634.77)

Clay County, Missouri
Statement of Revenues and Expenditures - Cash Basis
For the three months ended March 31, 2019

Fund Name	Fund Number	Revenues	Expenditures	Net
General	100	\$ 12,287,015.07	\$ 5,996,319.93	\$ 6,290,695.14
Road & Bridge	220	4,011,195.68	3,158,484.80	852,710.88
Park	240	848,926.94	973,502.05	(124,575.11)
Prosecutor Training	260	636.48	982.80	(346.32)
Delinquent Sales Tax	264	251.24	-	251.24
Prosecutor Contingency	265	20,000.00	7,100.62	12,899.38
Prosecutor Check Collection	266	3,499.74	4,645.47	(1,145.73)
Drug Task Force	270	-	-	-
Law Enforcement Training	271	2,541.46	325.00	2,216.46
Work Release Program	272	1,638.00	-	1,638.00
Civil Fees	278	50,000.00	1,358.64	48,641.36
Law Enforcement	279	4,105,277.80	3,890,682.73	214,595.07
Emergency Communications	282	128,012.78	42,225.70	85,787.08
Law Library	283	-	-	-
Assessor	285	2,310,404.84	845,428.08	1,464,976.76
Inmate Security	286	6,412.19	-	6,412.19
Law Enforcement Capital Reserve	289	11,250.00	-	11,250.00
TIF	290	1,114,169.85	78,577.11	1,035,592.74
Federal Equitable Sharing	292	9,371.58	1,400.00	7,971.58
Domestic Violence	293	4,783.78	-	4,783.78
Use Tax - Capital Projects	300	578,954.39	-	578,954.39
Use Tax - Road & Bridge	301	571,358.18	-	571,358.18
Use Tax - Parks & Trails	302	578,102.40	521,546.29	56,556.11
Tax Collection Software	305	173,914.53	-	173,914.53
Debt Service	310	82,978.29	82,978.29	-
Health Benefits	315	1,217,917.97	1,809,131.94	(591,213.97)
Airport Construction	401	251,133.49	93,192.39	157,941.10
LINC	403	111.90	-	111.90
Juvenile Grants	404	-	-	-
Sheriff DARE	504	2,084.43	785.00	1,299.43
Sheriff Emerg. Fug. Apprehension	506	71,765.11	16,871.02	54,894.09
Sheriff Inmate	508	-	-	-
SOLVE	516	-	-	-
Prosecutor Retirement	611	13,135.00	3,876.00	9,259.00
Special Road Districts Fund	641	-	-	-
Land Trustee Agency Fund	790	-	-	-
Records Preservation	933	90,746.00	94,487.12	(3,741.12)
Collector TMF	943	386,602.13	306,635.29	79,966.84
K-9	944	72.33	-	72.33
Sheriff Revolving	946	21,473.65	19,640.32	1,833.33
		\$ 28,955,737.23	\$ 17,950,176.59	\$ 11,005,560.64

Clay County, Missouri
Revenues for the one month and three months ended March 31, 2019
Cash Basis

	One month ended 03/31/19	Three Months ended 03/31/19	2019 Budget (less Carryover)	Amount Under (Over) Budget
100 General Fund				
Sales and Use Taxes	\$ 1,657,627.76	\$ 3,662,660.07	\$ 13,821,314	\$ 10,158,653.93
Property Taxes	163,249.26	3,226,836.34	3,437,753	210,916.66
Marriage Licenses	490.58	1,870.02	1,200	(670.02)
Amusement Licenses	709.00	165,068.25	145,000	(20,068.25)
Auctioneer Licenses	-	156.00	500	344.00
Liquor Licenses	875.35	2,490.39	130,000	127,509.61
Firearm Permits	2,219.00	2,584.00	21,000	18,416.00
Inspection Fees	2,300.00	4,350.00	27,000	22,650.00
Building Permits	8,183.90	18,014.00	150,000	131,986.00
Fee Office Charges	299,398.31	4,242,643.95	5,420,000	1,177,356.05
Service Fees	14,411.69	29,377.16	303,100	273,722.84
Court Fines & Fees	-	-	-	-
Retail Sales	-	-	-	-
Concession & Commission	124.25	365.98	1,500	1,134.02
Leases	5,250.00	15,750.00	63,000	47,250.00
Surplus Property Sales	-	-	-	-
Interest Earned	74,097.09	403,527.99	600,000	196,472.01
From Federal Government	3,080.00	7,994.00	70,500	62,506.00
From State of Missouri	107,486.66	336,037.82	1,817,652	1,481,614.07
From Other Counties	720.00	2,952.00	27,000	24,048.00
From Cities	-	-	-	-
Other Non-governmental Reimb	100.00	300.00	500	200.00
Miscellaneous Reimbursements	81.65	4,175.87	15,000	10,824.13
Gifts & Donations	-	-	-	-
Other Misc. Revenue	24,241.63	100,433.36	16,903,541	16,803,108.06
Transfers In From Other Funds	-	59,427.87	-	(59,427.87)
Total General Fund	2,364,646.13	12,287,015.07	42,955,560	30,668,545.24

Clay County, Missouri
Revenues for the one month and three months ended March 31, 2019
Cash Basis

		One month ended 03/31/19	Three Months ended 03/31/19	2019 Budget (less Carryover)	Amount Under (Over) Budget
220	Road & Bridge	415,700.19	4,011,195.68	9,196,809	5,185,613.43
240	Park	251,826.62	848,926.94	8,175,141	7,326,214.49
260	Prosecutor Training	179.37	636.48	4,100	3,463.52
264	Delinquent Sales Tax	232.55	251.24	40	(211.24)
265	Prosecutor Contingency	-	20,000.00	20,000	-
266	Prosecutor Check Collection	1,515.02	3,499.74	20,300	16,800.26
270	Drug Task Force	-	-	-	-
271	Law Enforcement Training	708.57	2,541.46	25,850	23,308.54
272	Work Release Program	828.00	1,638.00	15,000	13,362.00
278	Civil Fees	8,232.00	50,000.00	50,000	-
279	Law Enforcement	1,456,796.41	4,105,277.80	17,300,399	13,195,121.20
282	Emergency Communications	39,990.52	128,012.78	612,971	484,958.22
283	Law Library	-	-	45,000	45,000.00
285	Assessor	100,456.95	2,310,404.84	2,795,944	485,539.43
286	Inmate Security	2,022.82	6,412.19	168,000	161,587.81
289	Law Enforcement Capital Reserve	3,750.00	11,250.00	45,000	33,750.00
290	TIF	419,646.72	1,114,169.85	3,995,000	2,880,830.15
292	Federal Equitable Sharing	222.38	9,371.58	150	(9,221.58)
293	Domestic Violence	1,600.61	4,783.78	30,150	25,366.22
300	Use Tax - Capital Projects	246,284.41	578,954.39	1,282,500	703,545.61
301	Use Tax - Road & Bridge	243,294.87	571,358.18	1,268,500	697,141.82
302	Use Tax - Parks & Trails	245,900.90	578,102.40	1,289,427	711,324.74
305	Tax Collection Software	2,161.46	173,914.53	5,750	(168,164.53)
310	Debt Service	82,553.29	82,978.29	333,721	250,742.47
315	Health Benefits	407,005.05	1,217,917.97	4,640,000	3,422,082.03
401	Airport Construction	130,152.92	251,133.49	1,490,529	1,239,395.51
403	LINC	44.50	111.90	250	138.10
404	Juvenile Grants	-	-	-	-
504	Sheriff DARE	19.00	2,084.43	5,050	2,965.57
506	Sheriff Emerg. Fug. Apprehension	432.59	71,765.11	151,000	79,234.89
508	Sheriff Inmate	-	-	85,000	85,000.00
516	SOLVE	-	-	-	-
611	Prosecutor Retirement	-	13,135.00	10,336	(2,799.00)
641	Special Road Districts Fund	-	-	-	-
790	Land Trustee Agency Fund	-	-	-	-
933	Records Preservation	32,395.51	90,746.00	499,000	408,254.00
943	Collector TMF	68,212.80	386,602.13	453,000	66,397.87
944	K-9	20.05	72.33	200	127.67
946	Sheriff Revolving Fund	7,592.24	21,473.65	69,332	47,858.10
Total of All Funds		\$ 6,534,424.45	\$ 28,955,737.23	\$ 97,039,010	\$ 68,083,272.54

Clay County, Missouri
Expenditures for the one month and three months ended March 31, 2019
Cash Basis

	One month ended 03/31/19	Three Months ended 03/31/19	2019 Budget	Amount Under (Over) Budget
100 General Fund				
Auditor	\$ 26,275.84	\$ 60,839.43	\$ 249,090	\$ 188,250.83
County Clerk	25,287.55	55,483.61	211,336	155,852.39
Treasurer	26,466.36	61,362.92	255,237	193,874.08
County Commission	31,468.84	72,561.56	280,272	207,710.44
Recorder of Deeds	48,277.63	112,127.35	434,794	322,666.65
Collector	92,567.96	262,555.40	939,356	676,800.60
Misc Tax Fees	8,647.31	13,137.97	50,000	36,862.03
Rainy Day	-	-	1,080,550	1,080,550.30
Public Administrator	78,097.55	180,329.36	689,045	508,715.64
Indigent Board & Care	-	-	10,000	10,000.00
Medical Examiner	28,000.00	56,000.00	400,000	344,000.00
Prosecutor	182,291.33	422,268.57	1,694,162	1,271,893.43
Support Recovery	113,442.72	266,647.38	1,308,601	1,041,953.62
Emergency Management	-	-	-	-
Division 1 Court	372.60	1,532.72	23,064	21,531.28
Division 2 Court	372.60	1,125.75	48,020	46,894.25
Division 3 Court	5,321.95	19,014.29	134,720	115,705.71
Division 4 Court	546.60	1,646.69	26,945	25,298.31
Division 5 Court	750.00	750.00	48,984	48,234.00
Division 6 Court	379.35	728.75	17,084	16,355.25
Division 7 Court	-	179.32	16,984	16,804.68
Family Court Administrator	3,200.00	6,570.52	94,090	87,519.48
Drug Court Administrator	-	1,576.15	3,900	2,323.85
Division 9	-	148.48	14,190	14,041.52
Division 1 Reporter	-	17.92	5,000	4,982.08
Division 2 Reporter	24.99	332.89	5,050	4,717.11
Division 3 Reporter	-	52.67	5,650	5,597.33
Division 4 Reporter	-	-	4,400	4,400.00
Circuit Court Executive Secretary	914.17	2,290.42	26,095	23,804.58
Jury Supervisor	24.29	35.16	7,000	6,964.84
Law Library	14,157.53	22,995.04	65,000	42,004.96
Circuit Clerk	12,656.42	34,678.76	277,566	242,887.24
Circuit Clerk JIS	82,778.29	205,733.38	824,874	619,140.62
Jury Fees & Court	11,584.44	16,453.14	100,000	83,546.86
Office of Dispute Resolution Services	22,878.19	47,614.83	199,354	151,739.17
Juvenile - Administration	216,021.63	500,627.52	2,047,875	1,547,247.48
Juvenile - Detention	88,525.36	210,548.21	950,082	739,533.79
Juvenile - Group Homes	85,689.93	193,042.90	781,589	588,546.10
County Administrator	44,863.86	103,867.66	477,941	374,073.34
Purchasing	40,266.14	91,763.48	407,229	315,465.52
Human Resources	130,920.89	178,231.65	2,221,318	2,043,086.76
Finance	17,743.28	68,538.45	1,036,325	967,786.55
County Counselor	-	14,294.34	-	(14,294.34)
Planning & Zoning	48,883.47	103,171.37	516,519	413,347.63
Central Services - Mail Room	-	-	-	-
Information Technology	105,812.45	264,693.35	2,992,653	2,727,959.65
Finance - Appropriations	47,255.27	62,511.24	451,248	388,736.76
Facilities Management	105,673.77	272,152.19	3,044,781	2,772,628.81
Utilities	77,673.90	173,426.10	1,787,492	1,614,065.90
Contributions to External Programs	152,508.00	152,508.00	420,946	268,438.00
Government Association Membership	-	-	65,250	65,250.00
Election Commission	20,086.81	55,034.25	600,007	544,972.75
Benefits and Insurances	237,752.91	655,743.92	4,870,423	4,214,678.84
County Elections	-	-	200,000	200,000.00
Debt Service	-	-	111,492	111,491.88
Judgements and Settlements	-	-	-	-

Clay County, Missouri
Expenditures for the one month and three months ended March 31, 2019
Cash Basis

	One month ended 03/31/19	Three Months ended 03/31/19	2019 Budget	Amount Under (Over) Budget
Emergency Account	-	-	1,500,000	1,500,000.00
Capital Projects	-	-	-	-
Public Services	71,598.23	145,252.60	978,186	832,933.77
Tourism	22,106.03	72,296.90	443,501	371,204.10
Airport Operations	33,433.34	77,852.12	372,579	294,726.88
Judicial Expense	4,817.32	7,692.92	-	(7,692.92)
Transfers Out	279,564.02	666,280.33	7,275,107	6,608,826.22
Total General Fund	2,647,981.12	5,996,319.93	43,102,957	37,106,636.60
220 Road & Bridge	1,019,512.38	3,158,484.80	11,408,540	8,250,055.27
240 Park	393,582.88	973,502.05	8,498,027	7,524,525.15
260 Prosecutor Training	641.40	982.80	13,098	12,114.70
264 Delinquent Sales Tax	-	-	6,782	6,781.60
265 Prosecutor Contingency	2,073.09	7,100.62	25,621	18,520.17
266 Prosecutor Check Collection	2,107.14	4,645.47	33,471	28,825.43
270 Drug Task Force	-	-	-	-
271 Law Enforcement Training	325.00	325.00	52,424	52,099.00
272 Work Release Program	-	-	63,435	63,435.47
278 Civil Fees	1,358.64	1,358.64	97,994	96,635.14
279 Law Enforcement	1,646,164.57	3,890,682.73	17,617,575	13,726,892.40
282 Emergency Communications	-	42,225.70	771,455	729,229.22
283 Law Library	-	-	45,000	45,000.00
285 Assessor	396,240.87	845,428.08	4,237,483	3,392,054.85
286 Inmate Security	-	-	490,256	490,255.85
289 Law Enforcement Capital Reserve	-	-	578,250	578,250.13
290 TIF	-	78,577.11	5,345,873	5,267,296.10
292 Federal Equitable Sharing	1,400.00	1,400.00	115,683	114,283.44
293 Domestic Violence	-	-	43,420	43,419.98
300 Use Tax - Capital Projects	-	-	3,670,931	3,670,931.16
301 Use Tax - Road & Bridge	-	-	2,161,559	2,161,559.38
302 Use Tax - Parks & Trails	344,915.58	521,546.29	3,685,193	3,163,647.07
305 Tax Collection Software	-	-	18,585	18,584.65
310 Debt Service	82,553.29	82,978.29	-	(82,978.29)
315 Health Benefits	401,404.05	1,809,131.94	7,288,530	5,479,398.30
401 Airport Construction	19,374.89	93,192.39	2,997,967	2,904,774.77
403 LINC	-	-	24,097	24,096.87
404 Juvenile Grants	-	-	-	-
504 Sheriff DARE	-	785.00	10,717	9,931.86
506 Sheriff Emerg. Fug. Apprehension	1,591.96	16,871.02	151,000	134,128.98
508 Sheriff Inmate	-	-	-	-
516 SOLVE	-	-	-	-
611 Prosecutor Retirement	969.00	3,876.00	13,459	9,583.00
641 Special Road Districts Fund	-	-	-	-
790 Land Trustee Agency Fund	-	-	9,363	9,363.27
933 Records Preservation	26,245.94	94,487.12	1,488,832	1,394,344.45
943 Collector TMF	61,897.26	306,635.29	633,927	327,292.16
944 K-9	-	-	12,399	12,399.39
946 Sheriff Revolving	8,720.16	19,640.32	372,826	353,185.23
Total of All Funds	\$ 7,059,059.22	\$ 17,950,176.59	\$ 115,086,729	\$ 97,136,552.75

Clay County, Missouri
Comparison of Revenues for the
One month ended March 31, 2019 and 2018
Cash Basis

	One month ended 03/31/19	One month ended 03/31/18	Variance Current Year Over (Under) Prior Year
100 General Fund			
Sales and Use Taxes	\$ 1,657,627.76	\$ 1,721,104.22	\$ (63,476.46)
Property Taxes	163,249.26	171,908.54	(8,659.28)
Marriage Licenses	490.58	7.01	483.57
Amusement Licenses	709.00	211.50	497.50
Auctioneer Licenses	-	-	-
Liquor Licenses	875.35	498.00	377.35
Firearm Permits	2,219.00	3,611.00	(1,392.00)
Inspection Fees	2,300.00	3,050.00	(750.00)
Building Permits	8,183.90	20,685.30	(12,501.40)
Fee Office Charges	299,398.31	330,603.15	(31,204.84)
Service Fees	14,411.69	20,397.20	(5,985.51)
Court Fines & Fees	-	-	-
Retail Sales	-	-	-
Concession & Commission	124.25	154.56	(30.31)
Leases	5,250.00	5,250.00	-
Surplus Property Sales	-	-	-
Interest Earned	74,097.09	31,233.78	42,863.31
From Federal Government	3,080.00	2,836.00	244.00
From State of Missouri	107,486.66	114,948.02	(7,461.36)
From Other Counties	720.00	1,188.00	(468.00)
From Cities	-	-	-
Other Non-governmental Reimb	100.00	-	100.00
Miscellaneous Reimbursements	81.65	1,889.98	(1,808.33)
Gifts & Donations	-	-	-
Other Misc. Revenue	24,241.63	(3,005.14)	27,246.77
Transfers In From Other Funds	-	34,127.08	(34,127.08)
Total General Fund	2,364,646.13	2,460,698.20	(96,052.07)

Clay County, Missouri
Comparison of Revenues for the
One month ended March 31, 2019 and 2018
Cash Basis

	One month ended 03/31/19	One month ended 03/31/18	Variance Current Year Over (Under) Prior Year
220	Road & Bridge	415,700.19	(5,686.03)
240	Park	251,826.62	8,671.96
260	Prosecutor Training	179.37	(147.83)
264	Delinquent Sales Tax	232.55	228.56
265	Prosecutor Contingency	-	-
266	Prosecutor Check Collection	1,515.02	(610.37)
270	Drug Task Force	-	-
271	Law Enforcement Training	708.57	(596.18)
272	Work Release Program	828.00	828.00
278	Civil Fees	8,232.00	(143.00)
279	Law Enforcement	1,456,796.41	155,514.32
282	Emergency Communications	39,990.52	(3,356.22)
283	Law Library	-	-
285	Assessor	100,456.95	(1,095.14)
286	Inmate Security	2,022.82	(210.52)
289	Law Enforcement Capital Reserve	3,750.00	-
290	TIF	419,646.72	(83,740.52)
292	Federal Equitable Sharing	222.38	(11,600.07)
293	Domestic Violence	1,600.61	(494.29)
300	Use Tax - Capital Projects	246,284.41	92,036.60
301	Use Tax - Road & Bridge	243,294.87	90,077.16
302	Use Tax - Parks & Trails	245,900.90	92,137.41
305	Tax Collection Software	2,161.46	665.32
310	Debt Service	82,553.29	20,717.63
315	Health Benefits	407,005.05	22,090.71
401	Airport Construction	130,152.92	42,690.58
403	LINC	44.50	27.72
404	Juvenile Grants	-	-
504	Sheriff DARE	19.00	13.29
506	Sheriff Emerg. Fug. Apprehension	432.59	417.99
508	Sheriff Inmate	-	-
516	SOLVE	-	-
611	Prosecutor Retirement	-	-
641	Special Road Districts Fund	-	-
790	Land Trustee Agency Fund	-	-
933	Records Preservation	32,395.51	(8,309.97)
943	Collector TMF	68,212.80	1,546.33
944	K-9	20.05	8.65
946	Sheriff Revolving	7,592.24	2,913.98
	Total of All Funds	\$ 6,534,424.45	\$ 318,544.00

Clay County, Missouri
Comparison of Expenditures for the
One month ended March 31, 2019 and 2018
Cash Basis

	One month ended 03/31/19	One month ended 03/31/18	Variance Current Year Over (Under) Prior Year
100 General Fund			
Auditor	\$ 26,275.84	\$ 27,760.98	\$ (1,485.14)
County Clerk	25,287.55	21,993.11	3,294.44
Treasurer	26,466.36	27,256.14	(789.78)
County Commission	31,468.84	30,832.70	636.14
Recorder of Deeds	48,277.63	49,117.76	(840.13)
Collector	92,567.96	88,899.03	3,668.93
Misc Tax Fees	8,647.31	567.40	8,079.91
Rainy Day	-	-	-
Public Administrator	78,097.55	74,571.09	3,526.46
Indigent Board & Care	-	-	-
Medical Examiner	28,000.00	-	28,000.00
Prosecutor	182,291.33	179,964.06	2,327.27
Support Recovery	113,442.72	116,452.59	(3,009.87)
Emergency Management	-	-	-
Division 1 Court	372.60	406.75	(34.15)
Division 2 Court	372.60	628.84	(256.24)
Division 3 Court	5,321.95	20,004.34	(14,682.39)
Division 4 Court	546.60	372.60	174.00
Division 5 Court	750.00	128.50	621.50
Division 6 Court	379.35	309.60	69.75
Division 7 Court	-	150.00	(150.00)
Family Court Administrator	3,200.00	1,740.61	1,459.39
Drug Court Administrator	-	-	-
Division 9	-	219.99	(219.99)
Division 1 Reporter	-	-	-
Division 2 Reporter	24.99	-	24.99
Division 3 Reporter	-	329.54	(329.54)
Division 4 Reporter	-	-	-
Circuit Court Executive Secretary	914.17	1,063.83	(149.66)
Jury Supervisor	24.29	110.99	(86.70)
Law Library	14,157.53	13,176.98	980.55
Circuit Clerk	12,656.42	49,629.17	(36,972.75)
Circuit Clerk JIS	82,778.29	66,801.46	15,976.83
Jury Fees & Court	11,584.44	9,356.59	2,227.85
Office of Dispute Resolution Services	22,878.19	16,769.00	6,109.19
Juvenile - Administration	216,021.63	221,661.64	(5,640.01)
Juvenile - Detention	88,525.36	92,443.60	(3,918.24)
Juvenile - Group Homes	85,689.93	83,646.57	2,043.36
County Administrator	44,863.86	40,724.49	4,139.37
Purchasing	40,266.14	32,346.36	7,919.78
Human Resources	130,920.89	38,194.13	92,726.76
Finance	17,743.28	46,029.95	(28,286.67)
County Counselor	-	27,412.06	(27,412.06)
Planning & Zoning	48,883.47	33,306.15	15,577.32
Central Services - Mail Room	-	-	-
Information Technology	105,812.45	147,471.82	(41,659.37)
Finance - Appropriations	47,255.27	-	47,255.27
Facilities Management	105,673.77	106,008.68	(334.91)
Utilities	77,673.90	52,796.26	24,877.64
Contributions to External Programs	152,508.00	93,573.00	58,935.00
Government Association Membership	-	-	-
Election Commission	20,086.81	-	20,086.81
Benefits and Insurances	237,752.91	236,177.29	1,575.62
County Elections	-	-	-
Debt Service	-	-	-
Judgements and Settlements	-	-	-

Clay County, Missouri
Comparison of Expenditures for the
One month ended March 31, 2019 and 2018
Cash Basis

	One month ended 03/31/19	One month ended 03/31/18	Variance Current Year Over (Under) Prior Year
Emergency Account	-	-	-
Capital Projects	-	-	-
Public Services	71,598.23	63,049.85	8,548.38
Tourism	22,106.03	35,973.34	(13,867.31)
Airport Operations	33,433.34	28,636.15	4,797.19
Judicial Expense	4,817.32	2,619.16	2,198.16
Transfers Out	279,564.02	59,619.35	219,944.67
Total General Fund	2,647,981.12	2,240,303.50	407,677.62
220 Road & Bridge	1,019,512.38	520,451.27	499,061.11
240 Park	393,582.88	423,914.63	(30,331.75)
260 Prosecutor Training	641.40	-	641.40
264 Delinquent Sales Tax	-	-	-
265 Prosecutor Contingency	2,073.09	340.39	1,732.70
266 Prosecutor Check Collection	2,107.14	1,315.21	791.93
270 Drug Task Force	-	-	-
271 Law Enforcement Training	325.00	1,871.09	(1,546.09)
272 Work Release Program	-	-	-
278 Civil Fees	1,358.64	-	1,358.64
279 Law Enforcement	1,646,164.57	1,789,340.60	(143,176.03)
282 Emergency Communications	-	57,333.58	(57,333.58)
283 Law Library	-	-	-
285 Assessor	396,240.87	336,096.21	60,144.66
286 Inmate Security	-	-	-
289 Law Enforcement Capital Reserve	-	-	-
290 TIF	-	45,123.73	(45,123.73)
292 Federal Equitable Sharing	1,400.00	2,498.22	(1,098.22)
293 Domestic Violence	-	-	-
300 Use Tax - Capital Projects	-	-	-
301 Use Tax - Road & Bridge	-	-	-
302 Use Tax - Parks & Trails	344,915.58	75,191.98	269,723.60
305 Tax Collection Software	-	-	-
310 Debt Service	82,553.29	61,835.66	20,717.63
315 Health Benefits	401,404.05	540,812.65	(139,408.60)
401 Airport Construction	19,374.89	65,920.75	(46,545.86)
403 LINC	-	-	-
404 Juvenile Grants	-	-	-
504 Sheriff DARE	-	-	-
506 Sheriff Emerg. Fug. Apprehension	1,591.96	19,362.88	(17,770.92)
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	26,245.94	24,643.02	1,602.92
943 Collector TMF	61,897.26	147,452.15	(85,554.89)
944 K-9	-	125.25	(125.25)
946 Sheriff Revolving	8,720.16	6,148.75	2,571.41
Total of All Funds	\$ 7,059,059.22	\$ 6,361,050.52	\$ 698,008.70

Clay County, Missouri
Comparison of Revenues for the
Three months ended March 31, 2019 and 2018
Cash Basis

	Three Months ended 03/31/19	Three Months ended 03/31/18	Variance Current Year Over (Under) Prior Year
100 General Fund			
Sales and Use Taxes	\$ 3,662,660.07	\$ 3,311,112.90	\$ 351,547.17
Property Taxes	3,226,836.34	3,179,405.68	47,430.66
Marriage Licenses	1,870.02	185.93	1,684.09
Amusement Licenses	165,068.25	103,685.42	61,382.83
Auctioneer Licenses	156.00	260.00	(104.00)
Liquor Licenses	2,490.39	4,539.03	(2,048.64)
Firearm Permits	2,584.00	3,611.00	(1,027.00)
Inspection Fees	4,350.00	6,800.00	(2,450.00)
Building Permits	18,014.00	36,405.60	(18,391.60)
Fee Office Charges	4,242,643.95	4,000,695.28	241,948.67
Service Fees	29,377.16	39,677.55	(10,300.39)
Court Fines & Fees	-	-	-
Retail Sales	-	-	-
Concession & Commission	365.98	442.29	(76.31)
Leases	15,750.00	15,750.00	-
Surplus Property Sales	-	-	-
Interest Earned	403,527.99	466,483.53	(62,955.54)
From Federal Government	7,994.00	13,886.00	(5,892.00)
From State of Missouri	336,037.82	336,807.15	(769.33)
From Other Counties	2,952.00	5,696.00	(2,744.00)
From Cities	-	3,750.00	(3,750.00)
Other Non-governmental Reimb	300.00	-	300.00
Miscellaneous Reimbursements	4,175.87	17,692.66	(13,516.79)
Gifts & Donations	-	50,000.00	(50,000.00)
Other Misc. Revenue	100,433.36	8,854.61	91,578.75
Transfers In From Other Funds	59,427.87	278,552.64	(219,124.77)
Total General Fund	12,287,015.07	11,884,293.27	402,721.80

Clay County, Missouri
Comparison of Revenues for the
Three months ended March 31, 2019 and 2018
Cash Basis

	Three Months ended 03/31/19	Three Months ended 03/31/18	Variance Current Year Over (Under) Prior Year	
220	Road & Bridge	4,011,195.68	4,030,280.31	(19,084.63)
240	Park	848,926.94	870,614.20	(21,687.26)
260	Prosecutor Training	636.48	967.48	(331.00)
264	Delinquent Sales Tax	251.24	(1,301.77)	1,553.01
265	Prosecutor Contingency	20,000.00	20,000.00	-
266	Prosecutor Check Collection	3,499.74	5,227.09	(1,727.35)
270	Drug Task Force	-	-	-
271	Law Enforcement Training	2,541.46	3,901.16	(1,359.70)
272	Work Release Program	1,638.00	-	1,638.00
278	Civil Fees	50,000.00	50,000.00	-
279	Law Enforcement	4,105,277.80	3,887,700.47	217,577.33
282	Emergency Communications	128,012.78	134,477.05	(6,464.27)
283	Law Library	-	-	-
285	Assessor	2,310,404.84	2,258,789.00	51,615.84
286	Inmate Security	6,412.19	7,200.04	(787.85)
289	Law Enforcement Capital Reserve	11,250.00	32,500.00	(21,250.00)
290	TIF	1,114,169.85	1,375,921.73	(261,751.88)
292	Federal Equitable Sharing	9,371.58	34,569.53	(25,197.95)
293	Domestic Violence	4,783.78	5,959.56	(1,175.78)
300	Use Tax - Capital Projects	578,954.39	448,731.06	130,223.33
301	Use Tax - Road & Bridge	571,358.18	443,459.33	127,898.85
302	Use Tax - Parks & Trails	578,102.40	445,960.11	132,142.29
305	Tax Collection Software	173,914.53	165,649.78	8,264.75
310	Debt Service	82,978.29	96,315.92	(13,337.63)
315	Health Benefits	1,217,917.97	1,168,056.51	49,861.46
401	Airport Construction	251,133.49	255,753.45	(4,619.96)
403	LINC	111.90	83.41	28.49
404	Juvenile Grants	-	-	-
504	Sheriff DARE	2,084.43	2,757.15	(672.72)
506	Sheriff Emerg. Fug. Apprehension	71,765.11	36,669.46	35,095.65
508	Sheriff Inmate	-	-	-
516	SOLVE	-	-	-
611	Prosecutor Retirement	13,135.00	10,336.00	2,799.00
641	Special Road Districts Fund	-	-	-
790	Land Trustee Agency Fund	-	-	-
933	Records Preservation	90,746.00	111,157.29	(20,411.29)
943	Collector TMF	386,602.13	335,364.11	51,238.02
944	K-9	72.33	1,458.57	(1,386.24)
946	Sheriff Revolving	21,473.65	14,228.89	7,244.76
	Total of All Funds	\$ 28,955,737.23	\$ 28,137,080.16	\$ 818,657.07

Clay County, Missouri
Comparison of Expenditures for the
Three months ended March 31, 2019 and 2018
Cash Basis

	Three Months ended 03/31/19	Three Months ended 03/31/18	Variance Current Year Over (Under) Prior Year
100 General Fund			
Auditor	\$ 60,839.43	\$ 61,986.27	\$ (1,146.84)
County Clerk	55,483.61	57,415.29	(1,931.68)
Treasurer	61,362.92	60,859.62	503.30
County Commission	72,561.56	70,945.58	1,615.98
Recorder of Deeds	112,127.35	113,444.93	(1,317.58)
Collector	262,555.40	240,107.72	22,447.68
Misc Tax Fees	13,137.97	4,855.26	8,282.71
Rainy Day	-	-	-
Public Administrator	180,329.36	174,059.15	6,270.21
Indigent Board & Care	-	-	-
Medical Examiner	56,000.00	-	56,000.00
Prosecutor	422,268.57	428,078.39	(5,809.82)
Support Recovery	266,647.38	269,881.65	(3,234.27)
Emergency Management	-	-	-
Division 1 Court	1,532.72	1,517.29	15.43
Division 2 Court	1,125.75	1,316.08	(190.33)
Division 3 Court	19,014.29	30,823.80	(11,809.51)
Division 4 Court	1,646.69	1,394.40	252.29
Division 5 Court	750.00	7,283.50	(6,533.50)
Division 6 Court	728.75	408.89	319.86
Division 7 Court	179.32	150.00	29.32
Family Court Administrator	6,570.52	4,940.61	1,629.91
Drug Court Administrator	1,576.15	-	1,576.15
Division 9	148.48	498.49	(350.01)
Division 1 Reporter	17.92	-	17.92
Division 2 Reporter	332.89	21.98	310.91
Division 3 Reporter	52.67	434.54	(381.87)
Division 4 Reporter	-	146.71	(146.71)
Circuit Court Executive Secretary	2,290.42	2,059.82	230.60
Jury Supervisor	35.16	110.99	(75.83)
Law Library	22,995.04	16,688.47	6,306.57
Circuit Clerk	34,678.76	82,069.83	(47,391.07)
Circuit Clerk JIS	205,733.38	157,438.31	48,295.07
Jury Fees & Court	16,453.14	14,059.42	2,393.72
Office of Dispute Resolution Services	47,614.83	30,870.11	16,744.72
Juvenile - Administration	500,627.52	512,930.90	(12,303.38)
Juvenile - Detention	210,548.21	212,221.59	(1,673.38)
Juvenile - Group Homes	193,042.90	192,644.27	398.63
County Administrator	103,867.66	87,616.40	16,251.26
Purchasing	91,763.48	73,922.51	17,840.97
Human Resources	178,231.65	95,675.29	82,556.36
Finance	68,538.45	99,979.06	(31,440.61)
County Counselor	14,294.34	65,035.67	(50,741.33)
Planning & Zoning	103,171.37	74,816.35	28,355.02
Central Services - Mail Room	-	-	-
Information Technology	264,693.35	421,140.57	(156,447.22)
Finance - Appropriations	62,511.24	-	62,511.24
Facilities Management	272,152.19	260,200.40	11,951.79
Utilities	173,426.10	128,990.17	44,435.93
Contributions to External Programs	152,508.00	106,647.00	45,861.00
Government Association Membership	-	-	-
Election Commission	55,034.25	100,756.95	(45,722.70)
Benefits and Insurances	655,743.92	655,017.45	726.47
County Elections	-	-	-
Debt Service	-	-	-
Judgements and Settlements	-	-	-

Clay County, Missouri
Comparison of Expenditures for the
Three months ended March 31, 2019 and 2018
Cash Basis

	Three Months ended 03/31/19	Three Months ended 03/31/18	Variance Current Year Over (Under) Prior Year
Emergency Account	-	-	-
Capital Projects	-	-	-
Public Services	145,252.60	132,565.53	12,687.07
Tourism	72,296.90	50,583.32	21,713.58
Airport Operations	77,852.12	60,238.34	17,613.78
Judicial Expense	7,692.92	11,557.25	(3,864.33)
Transfers Out	666,280.33	425,076.39	241,203.94
	-	-	-
Total General Fund	5,996,319.93	5,601,482.51	394,837.42
220 Road & Bridge	3,158,484.80	2,726,625.88	431,858.92
240 Park	973,502.05	951,352.24	22,149.81
260 Prosecutor Training	982.80	-	982.80
264 Delinquent Sales Tax	-	-	-
265 Prosecutor Contingency	7,100.62	2,878.05	4,222.57
266 Prosecutor Check Collection	4,645.47	4,561.00	84.47
270 Drug Task Force	-	-	-
271 Law Enforcement Training	325.00	4,940.67	(4,615.67)
272 Work Release Program	-	-	-
278 Civil Fees	1,358.64	391.64	967.00
279 Law Enforcement	3,890,682.73	4,192,919.09	(302,236.36)
282 Emergency Communications	42,225.70	57,333.58	(15,107.88)
283 Law Library	-	-	-
285 Assessor	845,428.08	836,866.97	8,561.11
286 Inmate Security	-	-	-
289 Law Enforcement Capital Reserve	-	-	-
290 TIF	78,577.11	1,478,222.15	(1,399,645.04)
292 Federal Equitable Sharing	1,400.00	2,981.05	(1,581.05)
293 Domestic Violence	-	-	-
300 Use Tax - Capital Projects	-	-	-
301 Use Tax - Road & Bridge	-	-	-
302 Use Tax - Parks & Trails	521,546.29	117,070.39	404,475.90
305 Tax Collection Software	-	-	-
310 Debt Service	82,978.29	96,315.92	(13,337.63)
315 Health Benefits	1,809,131.94	924,994.02	884,137.92
401 Airport Construction	93,192.39	180,897.44	(87,705.05)
403 LINC	-	-	-
404 Juvenile Grants	-	-	-
504 Sheriff DARE	785.00	-	785.00
506 Sheriff Emerg. Fug. Apprehension	16,871.02	41,172.79	(24,301.77)
508 Sheriff Inmate	-	-	-
516 SOLVE	-	-	-
611 Prosecutor Retirement	3,876.00	2,907.00	969.00
641 Special Road Districts Fund	-	-	-
790 Land Trustee Agency Fund	-	-	-
933 Records Preservation	94,487.12	93,516.47	970.65
943 Collector TMF	306,635.29	270,140.99	36,494.30
944 K-9	-	125.25	(125.25)
946 Sheriff Revolving	19,640.32	16,412.10	3,228.22
	-	-	-
Total of All Funds	\$ 17,950,176.59	\$ 17,604,107.20	\$ 346,069.39



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