

# Clay County, Missouri

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June 2018

## 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 June 30, 2018**

Fund Name	Fund Number	Eden Cash Balance	Less Encumbrances	Less	Unencumbered Cash
				Warrants Payable	
General	100	\$ 22,335,659.28	\$ 1,751,314.75	\$ 20,489.07	\$ 20,563,855.46
Road & Bridge	220	2,496,977.53	579,500.33	1,571.91	1,915,905.29
Park	240	849,633.73	382,860.64	-	466,773.09
Prosecutor Training	260	9,254.96	-	-	9,254.96
Delinquent Sales Tax	264	5,906.59	-	-	5,906.59
Prosecutor Contingency	265	16,700.04	-	-	16,700.04
Prosecutor Check Collection	266	15,450.62	-	-	15,450.62
Law Enforcement Training	271	32,869.69	3,749.52	379.52	28,740.65
Work Release Program	272	37,844.96	-	-	37,844.96
Civil Fees	278	54,409.02	536.58	-	53,872.44
Law Enforcement	279	988,886.08	340,892.45	-	647,993.63
Emergency Communications	282	200,425.38	122,773.73	-	77,651.65
Assessor	285	2,545,200.56	218,718.19	-	2,326,482.37
Inmate Security	286	550,962.45	-	-	550,962.45
Law Enforcement Capital Reserve	289	807,987.24	-	-	807,987.24
TIF	290	962,314.86	-	-	962,314.86
Federal Equitable Sharing	292	97,473.92	7,596.18	-	89,877.74
Domestic Violence	293	8,294.91	-	-	8,294.91
Use Tax - Capital Projects	300	2,034,240.86	366,205.99	-	1,668,034.87
Use Tax - Road & Bridge	301	1,133,665.24	91,927.00	-	1,041,738.24
Use Tax - Parks & Trails	302	1,624,613.08	75,056.50	4,592.15	1,544,964.43
Tax Collection Software	305	196,643.02	-	-	196,643.02
Health Benefits	315	3,655,417.79	-	-	3,655,417.79
Airport Construction	401	1,586,117.85	353,916.46	-	1,232,201.39
LINC	403	23,634.64	-	-	23,634.64
Juvenile Grants	404	-	-	-	-
Sheriff D.A.R.E.	504	7,734.38	-	-	7,734.38
SOLVE	516	-	-	-	-
Prosecutor Retirement	611	5,168.00	-	-	5,168.00
Special Road Districts Fund	641	-	-	-	-
Land Trustee Agency Fund	790	9,363.27	-	-	9,363.27
Records Preservation	933	968,361.26	-	-	968,361.26
Collector TMF	943	426,567.29	5,000.00	-	421,567.29
K-9	944	16,579.47	-	-	16,579.47
Sheriff Revolving	946	317,378.12	-	-	317,378.12
		<b>\$ 44,021,736.09</b>	<b>\$ 4,300,048.32</b>	<b>\$ 27,032.65</b>	<b>\$ 39,694,655.12</b>

**Clay County, Missouri**  
**Statement of Revenues and Expenditures - Cash Basis**  
**For the one month June 30, 2018**

<b>Fund Name</b>	<b>Fund Number</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Net</b>
General	100	\$ 1,878,995.63	\$ 4,083,749.09	\$ (2,204,753.46)
Road & Bridge	220	257,678.36	485,263.35	(227,584.99)
Park	240	949,738.08	886,924.52	62,813.56
Prosecutor Training	260	352.06	119.90	232.16
Delinquent Sales Tax	264	4.28	-	4.28
Prosecutor Contingency	265	-	160.25	(160.25)
Prosecutor Check Collection	266	1,198.52	2,871.80	(1,673.28)
Drug Task Force	270	-	-	-
Law Enforcement Training	271	1,383.68	1,537.96	(154.28)
Work Release Program	272	648.20	-	648.20
Civil Fees	278	-	97.78	(97.78)
Law Enforcement	279	2,635,656.34	2,118,507.32	517,149.02
Emergency Communications	282	41,881.04	57,226.27	(15,345.23)
Law Library	283	-	-	-
Assessor	285	14,160.29	318,679.59	(304,519.30)
Inmate Security	286	2,891.48	-	2,891.48
Law Enforcement Capital Reserve	289	(17,500.00)	-	(17,500.00)
TIF	290	206,603.38	22,298.34	184,305.04
Federal Equitable Sharing	292	1,090.32	2,521.80	(1,431.48)
Domestic Violence	293	2,845.87	-	2,845.87
Use Tax - Capital Projects	300	123,106.22	145,221.29	(22,115.07)
Use Tax - Road & Bridge	301	122,240.36	-	122,240.36
Use Tax - Parks & Trails	302	122,684.89	81,868.69	40,816.20
Tax Collection Software	305	769.04	-	769.04
Debt Service	310	209,515.49	209,515.49	-
Health Benefits	315	391,983.99	919,536.60	(527,552.61)
Airport Construction	401	142,818.09	144,133.69	(1,315.60)
LINC	403	17.07	-	17.07
Juvenile Grants	404	-	-	-
Sheriff DARE	504	5.53	-	5.53
Sheriff Emerg. Fug. Apprehension	506	-	26,598.52	(26,598.52)
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	42,455.36	31,163.46	11,291.90
Collector TMF	943	35,955.53	33,802.52	2,153.01
K-9	944	11.75	-	11.75
Sheriff Revolving	946	3,443.10	11,002.93	(7,559.83)
		<b>\$ 7,172,633.95</b>	<b>\$ 9,583,770.16</b>	<b>\$ (2,411,136.21)</b>

**Clay County, Missouri**  
**Statement of Revenues and Expenditures - Cash Basis**  
**For the six months ended June 30, 2018**

<b>Fund Name</b>	<b>Fund Number</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Net</b>
General	100	\$ 16,486,757.69	\$ 13,931,982.10	\$ 2,554,775.59
Road & Bridge	220	4,872,637.67	3,858,347.82	1,014,289.85
Park	240	2,705,984.25	2,575,537.03	130,447.22
Prosecutor Training	260	1,976.61	436.55	1,540.06
Delinquent Sales Tax	264	(951.34)	-	(951.34)
Prosecutor Contingency	265	20,000.00	3,479.98	16,520.02
Prosecutor Check Collection	266	11,500.25	11,653.43	(153.18)
Drug Task Force	270	-	-	-
Law Enforcement Training	271	7,927.04	13,173.14	(5,246.10)
Work Release Program	272	1,093.00	-	1,093.00
Civil Fees	278	50,000.00	21,186.40	28,813.60
Law Enforcement	279	8,936,011.38	8,916,265.98	19,745.40
Emergency Communications	282	287,738.25	230,885.49	56,852.76
Law Library	283	-	-	-
Assessor	285	2,328,017.62	1,716,685.04	611,332.58
Inmate Security	286	315,207.44	-	315,207.44
Law Enforcement Capital Reserve	289	22,500.00	-	22,500.00
TIF	290	2,245,202.16	2,739,909.14	(494,706.98)
Federal Equitable Sharing	292	57,781.09	8,691.39	49,089.70
Domestic Violence	293	14,160.72	15,620.23	(1,459.51)
Use Tax - Capital Projects	300	823,279.24	393,511.67	429,767.57
Use Tax - Road & Bridge	301	813,140.08	-	813,140.08
Use Tax - Parks & Trails	302	818,188.54	278,955.05	539,233.49
Tax Collection Software	305	169,861.77	-	169,861.77
Debt Service	310	306,256.41	306,256.41	-
Health Benefits	315	2,339,334.08	1,844,530.62	494,803.46
Airport Construction	401	583,594.63	452,187.51	131,407.12
LINC	403	167.33	-	167.33
Juvenile Grants	404	-	-	-
Sheriff DARE	504	2,784.75	-	2,784.75
Sheriff Emerg. Fug. Apprehension	506	63,667.74	80,009.01	(16,341.27)
Sheriff Inmate	508	-	-	-
SOLVE	516	-	-	-
Prosecutor Retirement	611	10,336.00	5,814.00	4,522.00
Special Road Districts Fund	641	-	-	-
Land Trustee Agency Fund	790	-	-	-
Records Preservation	933	238,955.73	188,586.34	50,369.39
Collector TMF	943	494,631.73	386,653.24	107,978.49
K-9	944	1,986.32	259.75	1,726.57
Sheriff Revolving	946	35,309.60	38,943.33	(3,633.73)
		<b>\$ 45,065,037.78</b>	<b>\$ 38,019,560.65</b>	<b>\$ 7,045,477.13</b>

**Clay County, Missouri**  
**Revenues for the one month and six months ended June 30, 2018**  
**Cash Basis**

	<b>One month ended 06/30/18</b>	<b>Six months ended 06/30/18</b>	<b>2018 Budget (less Carryover)</b>	<b>Amount Under (Over) Budget</b>
<b>100 General Fund</b>				
Sales and Use Taxes	\$ 1,230,045.23	\$ 6,174,583.12	\$ 12,786,314	\$ 6,611,730.88
Property Taxes	50,998.24	3,313,775.91	3,309,255	(4,520.91)
Marriage Licenses	1,148.93	7,500.74	1,100	(6,400.74)
Amusement Licenses	1,916.00	105,798.42	145,000	39,201.58
Auctioneer Licenses	-	364.00	900	536.00
Liquor Licenses	63,072.92	94,367.34	130,000	35,632.66
Firearm Permits	2,296.00	10,612.00	21,000	10,388.00
Inspection Fees	2,350.00	13,800.00	27,000	13,200.00
Building Permits	7,419.30	57,093.99	150,000	92,906.01
Fee Office Charges	167,825.61	4,589,542.62	5,425,000	835,457.38
Service Fees	30,722.05	147,841.26	303,950	156,108.74
Court Fines & Fees	-	-	-	-
Retail Sales	-	-	-	-
Concession & Commission	194.12	917.24	1,500	582.76
Leases	5,250.00	31,500.00	63,000	31,500.00
Surplus Property Sales	-	-	7,500	7,500.00
Interest Earned	22,685.61	581,724.83	490,000	(91,724.83)
From Federal Government	365.66	19,905.66	42,500	22,594.34
From State of Missouri	236,078.87	862,567.15	1,825,047	962,479.85
From Other Counties	3,452.00	13,196.00	30,050	16,854.00
From Cities	-	3,750.00	(3,750)	(7,500.00)
Other Non-governmental Reimb	393.33	18,375.86	1,000	(17,375.86)
Miscellaneous Reimbursements	-	-	2,200	2,200.00
Gifts & Donations	-	50,000.00	-	(50,000.00)
Other Misc. Revenue	2,109.85	60,317.00	(1,633)	(61,950.12)
Transfers In From Other Funds	50,671.91	329,224.55	-	(329,224.55)
<b>Total General Fund</b>	<b>1,878,995.63</b>	<b>16,486,757.69</b>	<b>24,756,933</b>	<b>8,270,175.19</b>

**Clay County, Missouri**  
**Revenues for the one month and six months ended June 30, 2018**  
**Cash Basis**

	<b>One month ended 06/30/18</b>	<b>Six months ended 06/30/18</b>	<b>2018 Budget (less Carryover)</b>	<b>Amount Under (Over) Budget</b>	
220	Road & Bridge	257,678.36	4,872,637.67	9,005,164	4,132,525.84
240	Park	949,738.08	2,705,984.25	8,128,657	5,422,673.00
260	Prosecutor Training	352.06	1,976.61	4,100	2,123.39
264	Delinquent Sales Tax	4.28	(951.34)	40	991.34
265	Prosecutor Contingency	-	20,000.00	19,640	(360.04)
266	Prosecutor Check Collection	1,198.52	11,500.25	20,300	8,799.75
270	Drug Task Force	-	-	-	-
271	Law Enforcement Training	1,383.68	7,927.04	25,850	17,922.96
272	Work Release Program	648.20	1,093.00	15,000	13,907.00
278	Civil Fees	-	50,000.00	50,000	-
279	Law Enforcement	2,635,656.34	8,936,011.38	17,300,399	8,364,387.62
282	Emergency Communications	41,881.04	287,738.25	612,971	325,232.75
283	Law Library	-	-	45,000	45,000.00
285	Assessor	14,160.29	2,328,017.62	2,795,944	467,926.65
286	Inmate Security	2,891.48	315,207.44	168,000	(147,207.44)
289	Law Enforcement Capital Reserve	(17,500.00)	22,500.00	45,000	22,500.00
290	TIF	206,603.38	2,245,202.16	3,995,000	1,749,797.84
292	Federal Equitable Sharing	1,090.32	57,781.09	150	(57,631.09)
293	Domestic Violence	2,845.87	14,160.72	30,150	15,989.28
300	Use Tax - Capital Projects	123,106.22	823,279.24	1,282,500	459,220.76
301	Use Tax - Road & Bridge	122,240.36	813,140.08	1,268,500	455,359.92
302	Use Tax - Parks & Trails	122,684.89	818,188.54	1,289,327	471,138.60
305	Tax Collection Software	769.04	169,861.77	97,249	(72,613.02)
310	Debt Service	209,515.49	306,256.41	333,721	27,464.35
315	Health Benefits	391,983.99	2,339,334.08	4,640,000	2,300,665.92
401	Airport Construction	142,818.09	583,594.63	1,281,390	697,795.39
403	LINC	17.07	167.33	250	82.67
404	Juvenile Grants	-	-	-	-
504	Sheriff DARE	5.53	2,784.75	5,050	2,265.25
506	Sheriff Emerg. Fug. Apprehension	-	63,667.74	151,000	87,332.26
508	Sheriff Inmate	-	-	85,000	85,000.00
516	SOLVE	-	-	-	-
611	Prosecutor Retirement	-	10,336.00	9,690	(646.00)
641	Special Road Districts Fund	-	-	-	-
790	Land Trustee Agency Fund	-	-	-	-
933	Records Preservation	42,455.36	238,955.73	499,000	260,044.27
943	Collector TMF	35,955.53	494,631.73	453,000	(41,631.73)
944	K-9	11.75	1,986.32	200	(1,786.32)
946	Sheriff Revolving Fund	3,443.10	35,309.60	69,332	34,022.15
<b>Total of All Funds</b>	<b>\$ 7,172,633.95</b>	<b>\$ 45,065,037.78</b>	<b>\$ 78,483,506</b>	<b>\$ 33,418,468.51</b>	

**Clay County, Missouri**  
**Expenditures for the one month and six months ended June 30, 2018**  
**Cash Basis**

	<u>One month ended 06/30/18</u>	<u>Six months ended 06/30/18</u>	<u>2018 Budget</u>	<u>Amount Under (Over) Budget</u>
<b>100 General Fund</b>				
Auditor	\$ 16,982.19	\$ 117,585.71	\$ 296,189	\$ 178,602.90
County Clerk	14,681.25	101,416.69	184,838	83,421.33
Treasurer	17,217.29	114,190.64	252,913	138,722.70
County Commission	20,537.28	134,057.42	279,064	145,006.91
Recorder of Deeds	32,582.64	210,132.81	432,230	222,096.82
Collector	63,228.66	415,770.75	896,154	480,382.75
Misc Tax Fees	221.00	18,998.24	50,000	31,001.76
Rainy Day	-	-	666,555	666,555.12
Public Administrator	50,956.63	323,649.52	685,721	362,071.03
Indigent Board & Care	-	-	78,000	78,000.00
Medical Examiner	155,439.36	231,946.56	444,055	212,108.44
Prosecutor	120,731.33	787,723.18	1,645,746	858,022.81
Support Recovery	100,723.67	525,842.89	1,304,201	778,358.60
Emergency Management	-	-	-	-
Division 1 Court	583.04	2,692.05	20,220	17,527.95
Division 2 Court	248.40	2,484.00	16,970	14,486.00
Division 3 Court	12,660.37	54,205.61	134,670	80,464.39
Division 4 Court	1,390.06	3,866.16	26,895	23,028.84
Division 5 Court	178.19	7,900.13	46,140	38,239.87
Division 6 Court	995.84	2,338.09	14,240	11,901.91
Division 7 Court	537.13	1,515.07	14,140	12,624.93
Family Court Administrator	16,280.14	24,612.80	94,040	69,427.20
Drug Court Administrator	223.65	664.09	3,900	3,235.91
Division 9	252.88	2,169.22	14,140	11,970.78
Division 1 Reporter	78.14	78.14	5,000	4,921.86
Division 2 Reporter	124.27	3,345.28	5,050	1,704.72
Division 3 Reporter	233.72	785.49	5,650	4,864.51
Division 4 Reporter	30.08	280.89	4,400	4,119.11
Circuit Court Executive Secretary	786.83	4,217.68	26,073	21,855.43
Jury Supervisor	-	2,094.74	7,000	4,905.26
Law Library	10,440.98	35,135.94	65,000	29,864.06
Circuit Clerk	36,545.12	150,596.56	272,526	121,929.44
Circuit Clerk JIS	83,882.86	335,154.65	722,862	387,706.90
Jury Fees & Court	3,642.50	26,784.62	100,000	73,215.38
Office of Dispute Resolution Services	15,659.31	76,611.33	254,692	178,080.64
Juvenile - Administration	153,699.01	961,283.41	2,071,791	1,110,507.69
Juvenile - Detention	68,596.99	408,683.88	935,470	526,786.14
Juvenile - Group Homes	63,834.66	369,121.51	801,003	431,881.16
County Administrator	27,674.39	170,320.90	414,973	244,652.20
Purchasing	29,493.27	149,412.86	496,141	346,727.69
Human Resources	103,323.54	707,494.66	2,605,143	1,897,648.83
Finance	56,742.26	253,175.70	834,914	581,738.09
County Counselor	9,491.40	123,874.97	291,135	167,260.03
Planning & Zoning	23,767.94	148,957.18	439,377	290,419.73
Central Services - Mail Room	-	-	-	-
Information Technology	106,106.77	903,058.90	2,891,058	1,987,998.92
Facilities Management	185,713.20	941,862.79	3,346,130	2,404,267.64
Utilities	76,839.14	362,899.97	1,787,492	1,424,592.03
Contributions to External Programs	6,609.00	171,474.00	382,946	211,472.00
Government Association Membership	-	-	75,250	75,250.00
Election Commission	82,130.68	267,352.64	654,653	387,300.36
Benefits and Insurances	647,073.19	1,731,632.62	4,444,548	2,712,915.50
County Elections	-	-	275,000	275,000.00
Debt Service	-	-	-	-
Judgements and Settlements	-	-	-	-
Emergency Account	-	-	1,500,000	1,500,000.00



**Clay County, Missouri**  
**Expenditures for the one month and six months ended June 30, 2018**  
**Cash Basis**

	One month ended 06/30/18	Six months ended 06/30/18	2018 Budget	Amount Under (Over) Budget
Capital Projects	-	-	-	-
Public Services	57,729.24	291,335.95	943,373	652,037.53
Tourism	27,512.26	103,010.83	444,125	341,114.17
Airport Operations	21,980.51	122,873.74	371,447	248,573.38
Judicial Expense	1,227.79	17,809.10	40,000	22,190.90
Transfers Out	1,556,129.04	2,007,499.54	8,656,719	6,649,219.18
<b>Total General Fund</b>	<b>4,083,749.09</b>	<b>13,931,982.10</b>	<b>43,771,962</b>	<b>29,839,979.43</b>
220 Road & Bridge	485,263.35	3,858,347.82	10,827,278	6,968,930.17
240 Park	886,924.52	2,575,537.03	8,846,807	6,271,270.36
260 Prosecutor Training	119.90	436.55	11,815	11,378.35
264 Delinquent Sales Tax	-	-	6,898	6,897.93
265 Prosecutor Contingency	160.25	3,479.98	20,180	16,700.04
266 Prosecutor Check Collection	2,871.80	11,653.43	35,904	24,250.37
270 Drug Task Force	-	-	-	-
271 Law Enforcement Training	1,537.96	13,173.14	64,076	50,902.39
272 Work Release Program	-	-	51,752	51,751.97
278 Civil Fees	97.78	21,186.40	75,595	54,409.02
279 Law Enforcement	2,118,507.32	8,916,265.98	18,242,931	9,326,664.74
282 Emergency Communications	57,226.27	230,885.49	715,653	484,767.72
283 Law Library	-	-	45,000	45,000.00
285 Assessor	318,679.59	1,716,685.04	4,709,289	2,992,604.16
286 Inmate Security	-	-	402,969	402,968.72
289 Law Enforcement Capital Reserve	-	-	822,537	822,537.24
290 TIF	22,298.34	2,739,909.14	5,452,022	2,712,112.70
292 Federal Equitable Sharing	2,521.80	8,691.39	48,534	39,842.83
293 Domestic Violence	-	15,620.23	39,904	24,284.19
300 Use Tax - Capital Projects	145,221.29	393,511.67	2,848,112	2,454,600.20
301 Use Tax - Road & Bridge	-	-	1,589,025	1,589,025.16
302 Use Tax - Parks & Trails	81,868.69	278,955.05	2,372,982	2,094,027.24
305 Tax Collection Software	-	-	32,531	32,531.25
310 Debt Service	209,515.49	306,256.41	333,721	27,464.35
315 Health Benefits	919,536.60	1,844,530.62	7,800,614	5,956,083.71
401 Airport Construction	144,133.69	452,187.51	3,145,604	2,693,416.20
403 LINC	-	-	23,717	23,717.31
404 Juvenile Grants	-	-	-	-
504 Sheriff DARE	-	-	10,000	9,999.63
506 Sheriff Emerg. Fug. Apprehension	26,598.52	80,009.01	151,000	70,990.99
508 Sheriff Inmate	-	-	85,000	85,000.00
516 SOLVE	-	-	-	-
611 Prosecutor Retirement	969.00	5,814.00	11,628	5,814.00
641 Special Road Districts Fund	-	-	-	-
790 Land Trustee Agency Fund	-	-	9,363	9,363.00
933 Records Preservation	31,163.46	188,586.34	1,416,992	1,228,405.53
943 Collector TMF	33,802.52	386,653.24	769,087	382,433.83
944 K-9	-	259.75	15,053	14,793.15
946 Sheriff Revolving	11,002.93	38,943.33	390,344	351,400.26
<b>Total of All Funds</b>	<b>\$ 9,583,770.16</b>	<b>\$ 38,019,560.65</b>	<b>\$ 115,195,879</b>	<b>\$ 77,176,318.14</b>

**Clay County, Missouri**  
**Comparison of Revenues for the**  
**One month ended June 30, 2018 and 2017**  
**Cash Basis**

	<b>One month ended 06/30/18</b>	<b>One month ended 06/30/17</b>	<b>Variance Current Year Over (Under) Prior Year</b>
<b>100 General Fund</b>			
Sales and Use Taxes	\$ 1,230,045.23	\$ 1,196,262.84	\$ 33,782.39
Property Taxes	50,998.24	51,589.37	(591.13)
Marriage Licenses	1,148.93	41.70	1,107.23
Amusement Licenses	1,916.00	158.00	1,758.00
Auctioneer Licenses	-	-	-
Liquor Licenses	63,072.92	75,081.24	(12,008.32)
Firearm Permits	2,296.00	3,734.00	(1,438.00)
Inspection Fees	2,350.00	3,310.00	(960.00)
Building Permits	7,419.30	21,324.04	(13,904.74)
Fee Office Charges	167,825.61	176,938.81	(9,113.20)
Service Fees	30,722.05	24,505.26	6,216.79
Court Fines & Fees	-	-	-
Retail Sales	-	-	-
Concession & Commission	194.12	136.85	57.27
Leases	5,250.00	10,500.00	(5,250.00)
Surplus Property Sales	-	41.88	(41.88)
Interest Earned	22,685.61	31,621.90	(8,936.29)
From Federal Government	365.66	3,612.00	(3,246.34)
From State of Missouri	236,078.87	119,949.30	116,129.57
From Other Counties	3,452.00	1,464.70	1,987.30
From Cities	-	-	-
Other Non-governmental Reimb	393.33	300.00	93.33
Miscellaneous Reimbursements	-	274.76	(274.76)
Gifts & Donations	-	-	-
Other Misc. Revenue	2,109.85	13,578.18	(11,468.33)
Transfers In From Other Funds	50,671.91	30,541.69	20,130.22
<b>Total General Fund</b>	<b>1,878,995.63</b>	<b>1,764,966.52</b>	<b>114,029.11</b>

**Clay County, Missouri**  
**Comparison of Revenues for the**  
**One month ended June 30, 2018 and 2017**  
**Cash Basis**

	<b>One month ended 06/30/18</b>	<b>One month ended 06/30/17</b>	<b>Variance Current Year Over (Under) Prior Year</b>
220 Road & Bridge	257,678.36	278,562.05	(20,883.69)
240 Park	949,738.08	1,321,774.67	(372,036.59)
260 Prosecutor Training	352.06	338.71	13.35
264 Delinquent Sales Tax	4.28	3.76	0.52
265 Prosecutor Contingency	-	-	-
266 Prosecutor Check Collection	1,198.52	1,578.58	(380.06)
270 Drug Task Force	-	-	-
271 Law Enforcement Training	1,383.68	1,361.02	22.66
272 Work Release Program	648.20	5,785.00	(5,136.80)
278 Civil Fees	-	-	-
279 Law Enforcement	2,635,656.34	1,593,194.94	1,042,461.40
282 Emergency Communications	41,881.04	47,195.23	(5,314.19)
283 Law Library	-	-	-
285 Assessor	14,160.29	16,362.89	(2,202.60)
286 Inmate Security	2,891.48	2,966.54	(75.06)
289 Law Enforcement Capital Reserve	(17,500.00)	25,000.00	(42,500.00)
290 TIF	206,603.38	359,402.18	(152,798.80)
292 Federal Equitable Sharing	1,090.32	12,748.25	(11,657.93)
293 Domestic Violence	2,845.87	3,001.32	(155.45)
300 Use Tax - Capital Projects	123,106.22	113,386.67	9,719.55
301 Use Tax - Road & Bridge	122,240.36	111,763.54	10,476.82
302 Use Tax - Parks & Trails	122,684.89	112,789.10	9,895.79
305 Tax Collection Software	769.04	831.67	(62.63)
310 Debt Service	209,515.49	208,215.74	1,299.75
315 Health Benefits	391,983.99	390,218.39	1,765.60
401 Airport Construction	142,818.09	107,030.16	35,787.93
403 LINC	17.07	22.63	(5.56)
404 Juvenile Grants	-	-	-
504 Sheriff DARE	5.53	7.75	(2.22)
506 Sheriff Emerg. Fug. Apprehension	-	-	-
508 Sheriff Inmate	-	-	-
516 SOLVE	-	-	-
611 Prosecutor Retirement	-	-	-
641 Special Road Districts Fund	-	-	-
790 Land Trustee Agency Fund	-	-	-
933 Records Preservation	42,455.36	46,361.32	(3,905.96)
943 Collector TMF	35,955.53	37,337.82	(1,382.29)
944 K-9	11.75	18.57	(6.82)
946 Sheriff Revolving	3,443.10	11,591.91	(8,148.81)
<b>Total of All Funds</b>	<b>\$ 7,172,633.95</b>	<b>\$ 6,573,816.93</b>	<b>\$ 598,817.02</b>

**Clay County, Missouri**  
**Comparison of Expenditures for the**  
**One month ended June 30, 2018 and 2017**  
**Cash Basis**

	<b>One month ended 06/30/18</b>	<b>One month ended 06/30/17</b>	<b>Variance Current Year Over (Under) Prior Year</b>
<b>100 General Fund</b>			
Auditor	\$ 16,982.19	\$ 18,019.91	\$ (1,037.72)
County Clerk	14,681.25	19,631.07	(4,949.82)
Treasurer	17,217.29	16,129.60	1,087.69
County Commission	20,537.28	16,098.24	4,439.04
Recorder of Deeds	32,582.64	30,640.83	1,941.81
Collector	63,228.66	43,029.04	20,199.62
Misc Tax Fees	221.00	-	221.00
Rainy Day	-	-	-
Public Administrator	50,956.63	49,020.77	1,935.86
Indigent Board & Care	-	-	-
Medical Examiner	155,439.36	138,026.40	17,412.96
Prosecutor	120,731.33	117,608.84	3,122.49
Support Recovery	100,723.67	74,534.58	26,189.09
Emergency Management	-	-	-
Division 1 Court	583.04	248.40	334.64
Division 2 Court	248.40	328.40	(80.00)
Division 3 Court	12,660.37	4,955.60	7,704.77
Division 4 Court	1,390.06	1,196.45	193.61
Division 5 Court	178.19	692.46	(514.27)
Division 6 Court	995.84	2,088.35	(1,092.51)
Division 7 Court	537.13	411.85	125.28
Family Court Administrator	16,280.14	260.47	16,019.67
Drug Court Administrator	223.65	274.99	(51.34)
Division 9	252.88	329.00	(76.12)
Division 1 Reporter	78.14	-	78.14
Division 2 Reporter	124.27	498.51	(374.24)
Division 3 Reporter	233.72	-	233.72
Division 4 Reporter	30.08	238.08	(208.00)
Circuit Court Executive Secretary	786.83	933.63	(146.80)
Jury Supervisor	-	-	-
Law Library	10,440.98	14,382.10	(3,941.12)
Circuit Clerk	36,545.12	19,964.33	16,580.79
Circuit Clerk JIS	83,882.86	50,458.09	33,424.77
Jury Fees & Court	3,642.50	3,354.17	288.33
Office of Dispute Resolution Services	15,659.31	17,580.79	(1,921.48)
Juvenile - Administration	153,699.01	141,444.98	12,254.03
Juvenile - Detention	68,596.99	55,792.90	12,804.09
Juvenile - Group Homes	63,834.66	57,031.49	6,803.17
County Administrator	27,674.39	13,645.73	14,028.66
Purchasing	29,493.27	16,508.20	12,985.07
Human Resources	103,323.54	69,422.49	33,901.05
Finance	56,742.26	76,365.00	(19,622.74)
County Counselor	9,491.40	20,372.22	(10,880.82)
Planning & Zoning	23,767.94	19,566.84	4,201.10
Central Services - Mail Room	-	-	-
Information Technology	106,106.77	94,055.89	12,050.88
Facilities Management	185,713.20	157,924.52	27,788.68
Utilities	76,839.14	54,573.47	22,265.67
Contributions to External Programs	6,609.00	20,079.00	(13,470.00)
Government Association Membership	-	49,293.00	(49,293.00)
Election Commission	82,130.68	64,700.90	17,429.78
Benefits and Insurances	647,073.19	570,720.88	76,352.31
County Elections	-	-	-
Debt Service	-	-	-
Judgements and Settlements	-	-	-

**Clay County, Missouri**  
**Comparison of Expenditures for the**  
**One month ended June 30, 2018 and 2017**  
**Cash Basis**

	<b>One month ended 06/30/18</b>	<b>One month ended 06/30/17</b>	<b>Variance Current Year Over (Under) Prior Year</b>
Emergency Account	-	-	-
Capital Projects	-	-	-
Public Services	57,729.24	34,065.10	23,664.14
Tourism	27,512.26	8,923.72	18,588.54
Airport Operations	21,980.51	18,153.77	3,826.74
Judicial Expense	1,227.79	2,041.72	(813.93)
Transfers Out	1,556,129.04	1,015,276.99	540,852.05
<b>Total General Fund</b>	<b>4,083,749.09</b>	<b>3,200,893.76</b>	<b>882,855.33</b>
220 Road & Bridge	485,263.35	525,411.64	(40,148.29)
240 Park	886,924.52	764,263.88	122,660.64
260 Prosecutor Training	119.90	1,066.58	(946.68)
264 Delinquent Sales Tax	-	-	-
265 Prosecutor Contingency	160.25	2,016.74	(1,856.49)
266 Prosecutor Check Collection	2,871.80	2,805.33	66.47
270 Drug Task Force	-	-	-
271 Law Enforcement Training	1,537.96	454.37	1,083.59
272 Work Release Program	-	-	-
278 Civil Fees	97.78	435.32	(337.54)
279 Law Enforcement	2,118,507.32	1,960,635.86	157,871.46
282 Emergency Communications	57,226.27	-	57,226.27
283 Law Library	-	-	-
285 Assessor	318,679.59	271,432.13	47,247.46
286 Inmate Security	-	1,323.50	(1,323.50)
289 Law Enforcement Capital Reserve	-	2,700.00	(2,700.00)
290 TIF	22,298.34	40,885.79	(18,587.45)
292 Federal Equitable Sharing	2,521.80	27.75	2,494.05
293 Domestic Violence	-	-	-
300 Use Tax - Capital Projects	145,221.29	158,910.40	(13,689.11)
301 Use Tax - Road & Bridge	-	-	-
302 Use Tax - Parks & Trails	81,868.69	266,468.69	(184,600.00)
305 Tax Collection Software	-	-	-
310 Debt Service	209,515.49	208,215.74	1,299.75
315 Health Benefits	919,536.60	422,903.14	496,633.46
401 Airport Construction	144,133.69	125,725.43	18,408.26
403 LINC	-	-	-
404 Juvenile Grants	-	-	-
504 Sheriff DARE	-	-	-
506 Sheriff Emerg. Fug. Apprehension	26,598.52	11,280.38	15,318.14
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	31,163.46	31,704.10	(540.64)
943 Collector TMF	33,802.52	11,909.42	21,893.10
944 K-9	-	117.35	(117.35)
946 Sheriff Revolving	11,002.93	8,682.59	2,320.34
<b>Total of All Funds</b>	<b>\$ 9,583,770.16</b>	<b>\$ 8,021,238.89</b>	<b>\$ 1,562,531.27</b>

**Clay County, Missouri**  
**Comparison of Revenues for the**  
**Six months ended June 30, 2018 and 2017**  
**Cash Basis**

	<b>Six months ended 06/30/18</b>	<b>Six months ended 06/30/17</b>	<b>Variance Current Year Over (Under) Prior Year</b>
<b>100 General Fund</b>			
Sales and Use Taxes	\$ 6,174,583.12	\$ 5,548,267.42	\$ 626,315.70
Property Taxes	3,313,775.91	3,017,355.10	296,420.81
Marriage Licenses	7,500.74	607.74	6,893.00
Amusement Licenses	105,798.42	95,634.79	10,163.63
Auctioneer Licenses	364.00	676.00	(312.00)
Liquor Licenses	94,367.34	107,581.11	(13,213.77)
Firearm Permits	10,612.00	11,822.00	(1,210.00)
Inspection Fees	13,800.00	17,510.00	(3,710.00)
Building Permits	57,093.99	117,536.08	(60,442.09)
Fee Office Charges	4,589,542.62	4,603,250.47	(13,707.85)
Service Fees	147,841.26	132,953.32	14,887.94
Court Fines & Fees	-	-	-
Retail Sales	-	-	-
Concession & Commission	917.24	806.15	111.09
Leases	31,500.00	36,750.00	(5,250.00)
Surplus Property Sales	-	2,930.68	(2,930.68)
Interest Earned	581,724.83	324,864.47	256,860.36
From Federal Government	19,905.66	25,060.00	(5,154.34)
From State of Missouri	862,567.15	947,716.55	(85,149.40)
From Other Counties	13,196.00	15,784.73	(2,588.73)
From Cities	3,750.00	-	3,750.00
Other Non-governmental Reimb	18,375.86	21,580.30	(3,204.44)
Miscellaneous Reimbursements	-	13,000.61	(13,000.61)
Gifts & Donations	50,000.00	-	50,000.00
Other Misc. Revenue	60,317.00	96,342.56	(36,025.56)
Transfers In From Other Funds	329,224.55	723,295.64	(394,071.09)
<b>Total General Fund</b>	<b>16,486,757.69</b>	<b>15,861,325.72</b>	<b>625,431.97</b>

**Internal Activity**

**Clay County, Missouri**  
**Comparison of Revenues for the**  
**Six months ended June 30, 2018 and 2017**  
**Cash Basis**

	<b>Six months ended 06/30/18</b>	<b>Six months ended 06/30/17</b>	<b>Variance Current Year Over (Under) Prior Year</b>	
220	Road & Bridge	4,872,637.67	4,933,909.80	(61,272.13)
240	Park	2,705,984.25	3,640,253.48	(934,269.23)
260	Prosecutor Training	1,976.61	1,987.71	(11.10)
264	Delinquent Sales Tax	(951.34)	21.04	(972.38)
265	Prosecutor Contingency	20,000.00	19,559.55	440.45
266	Prosecutor Check Collection	11,500.25	11,331.48	168.77
270	Drug Task Force	-	-	-
271	Law Enforcement Training	7,927.04	7,942.13	(15.09)
272	Work Release Program	1,093.00	16,054.95	(14,961.95)
278	Civil Fees	50,000.00	50,000.00	-
279	Law Enforcement	8,936,011.38	8,934,023.62	1,987.76
282	Emergency Communications	287,738.25	281,768.20	5,970.05
283	Law Library	-	-	-
285	Assessor	2,328,017.62	2,407,151.42	(79,133.80)
286	Inmate Security	315,207.44	16,165.76	299,041.68
289	Law Enforcement Capital Reserve	22,500.00	150,000.00	(127,500.00)
290	TIF	2,245,202.16	2,034,712.71	210,489.45
292	Federal Equitable Sharing	57,781.09	42,556.87	15,224.22
293	Domestic Violence	14,160.72	14,991.81	(831.09)
300	Use Tax - Capital Projects	823,279.24	669,227.07	154,052.17
301	Use Tax - Road & Bridge	813,140.08	659,600.59	153,539.49
302	Use Tax - Parks & Trails	818,188.54	676,183.82	142,004.72
305	Tax Collection Software	169,861.77	163,671.29	6,190.48
310	Debt Service	306,256.41	369,720.74	(63,464.33)
315	Health Benefits	2,339,334.08	2,321,446.47	17,887.61
401	Airport Construction	583,594.63	1,609,464.99	(1,025,870.36)
403	LINC	167.33	125.35	41.98
404	Juvenile Grants	-	-	-
504	Sheriff DARE	2,784.75	3,993.98	(1,209.23)
506	Sheriff Emerg. Fug. Apprehension	63,667.74	123,948.02	(60,280.28)
508	Sheriff Inmate	-	-	-
516	SOLVE	-	-	-
611	Prosecutor Retirement	10,336.00	12,274.00	(1,938.00)
641	Special Road Districts Fund	-	-	-
790	Land Trustee Agency Fund	-	-	-
933	Records Preservation	238,955.73	240,572.34	(1,616.61)
943	Collector TMF	494,631.73	512,263.21	(17,631.48)
944	K-9	1,986.32	712.71	1,273.61
946	Sheriff Revolving	35,309.60	46,576.72	(11,267.12)
	<b>Total of All Funds</b>	<b>\$ 45,065,037.78</b>	<b>\$ 45,833,537.55</b>	<b>\$ (768,499.77)</b>

**Clay County, Missouri**  
**Comparison of Expenditures for the**  
**Six months ended June 30, 2018 and 2017**  
**Cash Basis**

	<b>Six months ended 06/30/18</b>	<b>Six months ended 06/30/17</b>	<b>Variance Current Year Over (Under) Prior Year</b>
<b>100 General Fund</b>			
Auditor	\$ 117,585.71	\$ 114,749.97	\$ 2,835.74
County Clerk	101,416.69	127,597.28	(26,180.59)
Treasurer	114,190.64	103,681.65	10,508.99
County Commission	134,057.42	106,024.58	28,032.84
Recorder of Deeds	210,132.81	197,090.66	13,042.15
Collector	415,770.75	388,237.16	27,533.59
Misc Tax Fees	18,998.24	27,863.63	(8,865.39)
Rainy Day	-	-	-
Public Administrator	323,649.52	316,507.61	7,141.91
Indigent Board & Care	-	1,504.00	(1,504.00)
Medical Examiner	231,946.56	138,026.40	93,920.16
Prosecutor	787,723.18	754,532.94	33,190.24
Support Recovery	525,842.89	485,066.66	40,776.23
Emergency Management	-	-	-
Division 1 Court	2,692.05	2,604.53	87.52
Division 2 Court	2,484.00	1,937.07	546.93
Division 3 Court	54,205.61	56,714.73	(2,509.12)
Division 4 Court	3,866.16	4,090.22	(224.06)
Division 5 Court	7,900.13	1,418.66	6,481.47
Division 6 Court	2,338.09	4,485.22	(2,147.13)
Division 7 Court	1,515.07	1,458.35	56.72
Family Court Administrator	24,612.80	8,430.83	16,181.97
Drug Court Administrator	664.09	972.31	(308.22)
Division 9	2,169.22	1,764.40	404.82
Division 1 Reporter	78.14	194.17	(116.03)
Division 2 Reporter	3,345.28	696.49	2,648.79
Division 3 Reporter	785.49	552.92	232.57
Division 4 Reporter	280.89	500.44	(219.55)
Circuit Court Executive Secretary	4,217.68	4,772.12	(554.44)
Jury Supervisor	2,094.74	-	2,094.74
Law Library	35,135.94	42,524.30	(7,388.36)
Circuit Clerk	150,596.56	142,184.94	8,411.62
Circuit Clerk JIS	335,154.65	297,907.21	37,247.44
Jury Fees & Court	26,784.62	27,071.37	(286.75)
Office of Dispute Resolution Services	76,611.33	116,419.13	(39,807.80)
Juvenile - Administration	961,283.41	868,165.13	93,118.28
Juvenile - Detention	408,683.88	373,099.54	35,584.34
Juvenile - Group Homes	369,121.51	370,714.00	(1,592.49)
County Administrator	170,320.90	85,860.97	84,459.93
Purchasing	149,412.86	146,668.68	2,744.18
Human Resources	707,494.66	288,676.87	418,817.79
Finance	253,175.70	268,785.59	(15,609.89)
County Counselor	123,874.97	116,373.33	7,501.64
Planning & Zoning	148,957.18	132,887.24	16,069.94
Central Services - Mail Room	-	-	-
Information Technology	903,058.90	687,707.43	215,351.47
Facilities Management	941,862.79	774,501.52	167,361.27
Utilities	362,899.97	343,232.09	19,667.88
Contributions to External Programs	171,474.00	252,474.00	(81,000.00)
Government Association Membership	-	49,293.00	(49,293.00)
Election Commission	267,352.64	169,871.51	97,481.13
Benefits and Insurances	1,731,632.62	1,601,371.52	130,261.10
County Elections	-	-	-
Debt Service	-	-	-
Judgements and Settlements	-	-	-



**Clay County, Missouri**  
**Comparison of Expenditures for the**  
**Six months ended June 30, 2018 and 2017**

**Cash Basis**

	<b>Six months ended 06/30/18</b>	<b>Six months ended 06/30/17</b>	<b>Variance Current Year Over (Under) Prior Year</b>
Emergency Account	-	-	-
Capital Projects	-	-	-
Public Services	291,335.95	229,594.33	61,741.62
Tourism	103,010.83	88,524.51	14,486.32
Airport Operations	122,873.74	114,517.31	8,356.43
Judicial Expense	17,809.10	13,943.56	3,865.54
Transfers Out	2,007,499.54	3,996,900.61	(1,989,401.07)
<b>Total General Fund</b>	<b>13,931,982.10</b>	<b>14,450,744.69</b>	<b>(518,762.59)</b>
220 Road & Bridge	3,858,347.82	4,243,516.98	(385,169.16)
240 Park	2,575,537.03	2,351,697.02	223,840.01
260 Prosecutor Training	436.55	3,359.47	(2,922.92)
264 Delinquent Sales Tax	-	-	-
265 Prosecutor Contingency	3,479.98	11,743.75	(8,263.77)
266 Prosecutor Check Collection	11,653.43	15,994.41	(4,340.98)
270 Drug Task Force	-	-	-
271 Law Enforcement Training	13,173.14	7,227.72	5,945.42
272 Work Release Program	-	-	-
278 Civil Fees	21,186.40	7,095.17	14,091.23
279 Law Enforcement	8,916,265.98	8,268,837.82	647,428.16
282 Emergency Communications	230,885.49	287,700.28	(56,814.79)
283 Law Library	-	-	-
285 Assessor	1,716,685.04	1,468,486.13	248,198.91
286 Inmate Security	-	7,374.12	(7,374.12)
289 Law Enforcement Capital Reserve	-	173,837.62	(173,837.62)
290 TIF	2,739,909.14	2,394,223.20	345,685.94
292 Federal Equitable Sharing	8,691.39	8,989.78	(298.39)
293 Domestic Violence	15,620.23	-	15,620.23
300 Use Tax - Capital Projects	393,511.67	474,153.27	(80,641.60)
301 Use Tax - Road & Bridge	-	-	-
302 Use Tax - Parks & Trails	278,955.05	776,160.71	(497,205.66)
305 Tax Collection Software	-	-	-
310 Debt Service	306,256.41	369,720.74	(63,464.33)
315 Health Benefits	1,844,530.62	2,375,429.40	(530,898.78)
401 Airport Construction	452,187.51	379,618.92	72,568.59
403 LINC	-	-	-
404 Juvenile Grants	-	-	-
504 Sheriff DARE	-	-	-
506 Sheriff Emerg. Fug. Apprehension	80,009.01	95,761.85	(15,752.84)
508 Sheriff Inmate	-	-	-
516 SOLVE	-	-	-
611 Prosecutor Retirement	5,814.00	5,814.00	-
641 Special Road Districts Fund	-	-	-
790 Land Trustee Agency Fund	-	-	-
933 Records Preservation	188,586.34	188,326.52	259.82
943 Collector TMF	386,653.24	216,777.07	169,876.17
944 K-9	259.75	1,316.33	(1,056.58)
946 Sheriff Revolving	38,943.33	67,489.10	(28,545.77)
<b>Total of All Funds</b>	<b>\$ 38,019,560.65</b>	<b>\$ 38,651,396.07</b>	<b>\$ (631,835.42)</b>



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