

# Clay County, Missouri

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April 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 April 30, 2019**

Fund Name	Fund Number	Eden Cash Balance	Less Encumbrances	Less	Unencumbered Cash
				Warrants Payable	
General	100	\$ 23,151,788.80	\$ 2,182,667.10	\$ -	\$ 20,969,121.70
Road & Bridge	220	2,037,386.45	378,640.22	-	1,658,746.23
Park	240	288,451.71	126,131.18	398.00	161,922.53
Prosecutor Training	260	7,941.94	-	-	7,941.94
Delinquent Sales Tax	264	7,105.41	-	-	7,105.41
Prosecutor Contingency	265	16,004.33	-	-	16,004.33
Prosecutor Check Collection	266	11,876.33	-	-	11,876.33
Law Enforcement Training	271	32,489.00	1,065.00	-	31,424.00
Work Release Program	272	51,209.96	-	-	51,209.96
Civil Fees	278	93,833.09	1,280.35	-	92,552.74
Law Enforcement	279	699,522.77	137,660.28	662.10	561,200.39
Emergency Communications	282	18,221.99	-	-	18,221.99
Assessor	285	2,845,519.07	127,967.18	-	2,717,551.89
Inmate Security	286	317,872.67	5,983.00	-	311,889.67
Law Enforcement Capital Reserve	289	320,286.13	252,336.13	-	67,950.00
TIF	290	1,337,021.75	7,977.18	-	1,329,044.57
Federal Equitable Sharing	292	119,456.90	14,436.25	-	105,020.65
Domestic Violence	293	20,460.19	-	-	20,460.19
Use Tax - Capital Projects	300	1,694,831.86	747,773.82	-	947,058.04
Use Tax - Road & Bridge	301	895,940.02	35,249.60	-	860,690.42
Use Tax - Parks & Trails	302	816,873.47	9,367.66	-	807,505.81
Tax Collection Software	305	188,947.45	-	-	188,947.45
Health Benefits	315	3,878,580.97	-	-	3,878,580.97
Airport Construction	401	1,609,588.88	191,153.11	-	1,418,435.77
LINC	403	24,002.78	-	-	24,002.78
Juvenile Grants	404	-	-	-	-
Sheriff D.A.R.E.	504	10,885.42	-	-	10,885.42
SOLVE	516	-	-	-	-
Prosecutor Retirement	611	8,613.00	-	-	8,613.00
Special Road Districts Fund	641	-	-	-	-
Land Trustee Agency Fund	790	9,363.27	-	-	9,363.27
Records Preservation	933	1,014,188.71	-	-	1,014,188.71
Collector TMF	943	327,442.98	5,000.00	-	322,442.98
K-9	944	10,291.60	-	-	10,291.60
Sheriff Revolving	946	311,181.37	-	-	311,181.37
		<b>\$ 42,177,180.27</b>	<b>\$ 4,224,688.06</b>	<b>\$ 1,060.10</b>	<b>\$ 37,951,432.11</b>

**Clay County, Missouri**  
**Statement of Revenues and Expenditures - Cash Basis**  
**For the one month April 30, 2019**

<b>Fund Name</b>	<b>Fund Number</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Net</b>
General	100	\$ 1,537,076.78	\$ 2,635,672.25	\$ (1,098,595.47)
Road & Bridge	220	296,627.28	502,903.61	(206,276.33)
Park	240	540,165.56	557,342.96	(17,177.40)
Prosecutor Training	260	275.20	984.44	(709.24)
Delinquent Sales Tax	264	122.57	-	122.57
Prosecutor Contingency	265	-	2,515.84	(2,515.84)
Prosecutor Check Collection	266	1,413.51	1,562.35	(148.84)
Drug Task Force	270	-	-	-
Law Enforcement Training	271	1,081.54	815.00	266.54
Work Release Program	272	1,136.50	-	1,136.50
Civil Fees	278	-	2,802.05	(2,802.05)
Law Enforcement	279	1,728,000.11	1,530,236.15	197,763.96
Emergency Communications	282	46,945.79	182,205.89	(135,260.10)
Law Library	283	-	-	-
Assessor	285	67,922.00	232,846.19	(164,924.19)
Inmate Security	286	2,322.63	13,996.00	(11,673.37)
Law Enforcement Capital Reserve	289	3,750.00	-	3,750.00
TIF	290	296,490.02	1,128,434.22	(831,944.20)
Federal Equitable Sharing	292	218.46	4,116.58	(3,898.12)
Domestic Violence	293	2,406.43	-	2,406.43
Use Tax - Capital Projects	300	132,162.24	1,165,215.93	(1,033,053.69)
Use Tax - Road & Bridge	301	129,743.48	456,720.92	(326,977.44)
Use Tax - Parks & Trails	302	135,016.83	1,541,747.56	(1,406,730.73)
Tax Collection Software	305	1,848.27	-	1,848.27
Debt Service	310	2,864,235.15	2,864,235.15	-
Health Benefits	315	407,851.13	68,586.43	339,264.70
Airport Construction	401	84,180.16	153,170.43	(68,990.27)
LINC	403	44.01	-	44.01
Juvenile Grants	404	-	-	-
Sheriff DARE	504	1,419.13	-	1,419.13
Sheriff Emerg. Fug. Apprehension	506	48,988.51	-	48,988.51
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	36,761.94	28,663.68	8,098.26
Collector TMF	943	84,710.51	22,392.24	62,318.27
K-9	944	19.88	-	19.88
Sheriff Revolving	946	9,649.37	6,126.50	3,522.87
		<b>\$ 8,462,584.99</b>	<b>\$ 13,104,261.37</b>	<b>\$ (4,641,676.38)</b>

**Clay County, Missouri**  
**Statement of Revenues and Expenditures - Cash Basis**  
**For the four months ended April 30, 2019**

<b>Fund Name</b>	<b>Fund Number</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Net</b>
General	100	\$ 13,824,091.85	\$ 8,630,993.59	\$ 5,193,098.26
Road & Bridge	220	4,307,822.96	3,661,579.89	646,243.07
Park	240	1,392,533.37	1,532,562.16	(140,028.79)
Prosecutor Training	260	911.68	1,967.24	(1,055.56)
Delinquent Sales Tax	264	373.81	-	373.81
Prosecutor Contingency	265	20,000.00	9,616.46	10,383.54
Prosecutor Check Collection	266	4,913.25	6,207.82	(1,294.57)
Drug Task Force	270	-	-	-
Law Enforcement Training	271	3,623.00	1,140.00	2,483.00
Work Release Program	272	2,774.50	-	2,774.50
Civil Fees	278	50,000.00	4,160.69	45,839.31
Law Enforcement	279	5,833,277.91	5,420,918.88	412,359.03
Emergency Communications	282	174,958.57	224,431.59	(49,473.02)
Law Library	283	-	-	-
Assessor	285	2,378,326.84	1,078,274.27	1,300,052.57
Inmate Security	286	8,734.82	13,996.00	(5,261.18)
Law Enforcement Capital Reserve	289	15,000.00	-	15,000.00
TIF	290	1,410,659.87	1,207,011.33	203,648.54
Federal Equitable Sharing	292	9,590.04	5,516.58	4,073.46
Domestic Violence	293	7,190.21	-	7,190.21
Use Tax - Capital Projects	300	711,116.63	1,165,215.93	(454,099.30)
Use Tax - Road & Bridge	301	701,101.66	456,720.92	244,380.74
Use Tax - Parks & Trails	302	713,119.23	2,063,293.85	(1,350,174.62)
Tax Collection Software	305	175,762.80	-	175,762.80
Debt Service	310	2,947,213.44	2,947,213.44	-
Health Benefits	315	1,625,769.10	1,877,718.37	(251,949.27)
Airport Construction	401	335,313.65	246,362.82	88,950.83
LINC	403	155.91	-	155.91
Juvenile Grants	404	-	-	-
Sheriff DARE	504	3,503.56	785.00	2,718.56
Sheriff Emerg. Fug. Apprehension	506	120,753.62	19,335.80	101,417.82
Sheriff Inmate	508	-	-	-
SOLVE	516	-	-	-
Prosecutor Retirement	611	13,135.00	4,845.00	8,290.00
Special Road Districts Fund	641	-	-	-
Land Trustee Agency Fund	790	-	-	-
Records Preservation	933	127,507.94	123,150.80	4,357.14
Collector TMF	943	471,312.64	332,697.53	138,615.11
K-9	944	92.21	-	92.21
Sheriff Revolving	946	31,123.02	25,766.82	5,356.20
		<b>\$ 37,421,763.09</b>	<b>\$ 31,061,482.78</b>	<b>\$ 6,360,280.31</b>

**Clay County, Missouri**  
**Revenues for the one month and four months ended April 30, 2019**  
**Cash Basis**

	<b>One month ended 04/30/19</b>	<b>Four Months ended 04/30/19</b>	<b>2019 Budget (less Carryover)</b>	<b>Amount Under (Over) Budget</b>
<b>100 General Fund</b>				
Sales and Use Taxes	\$ 998,946.02	\$ 4,661,606.09	\$ 13,821,314	\$ 9,159,707.91
Property Taxes	39,743.00	3,266,579.34	3,437,753	171,173.66
Marriage Licenses	2,365.57	4,235.59	1,200	(3,035.59)
Amusement Licenses	596.50	165,664.75	145,000	(20,664.75)
Auctioneer Licenses	52.00	208.00	500	292.00
Liquor Licenses	866.00	3,356.39	130,000	126,643.61
Firearm Permits	1,130.00	3,714.00	21,000	17,286.00
Inspection Fees	3,650.00	8,000.00	27,000	19,000.00
Building Permits	21,085.30	39,099.30	150,000	110,900.70
Fee Office Charges	222,022.69	4,464,666.64	5,420,000	955,333.36
Service Fees	22,137.42	51,514.58	303,100	251,585.42
Court Fines & Fees	-	-	-	-
Retail Sales	-	-	-	-
Concession & Commission	137.50	503.48	1,500	996.52
Leases	5,250.00	21,000.00	63,000	42,000.00
Surplus Property Sales	-	-	-	-
Interest Earned	60,887.54	464,415.53	600,000	135,584.47
From Federal Government	6,608.00	14,602.00	70,500	55,898.00
From State of Missouri	113,761.12	449,798.94	1,864,702	1,414,902.95
From Other Counties	4,528.46	7,480.46	27,000	19,519.54
From Cities	-	-	-	-
Other Non-governmental Reimb	-	300.00	500	200.00
Miscellaneous Reimbursements	-	4,175.87	15,000	10,824.13
Gifts & Donations	-	-	-	-
Other Misc. Revenue	33,309.66	133,743.02	16,940,017	16,806,274.05
Transfers In From Other Funds	-	59,427.87	-	(59,427.87)
<b>Total General Fund</b>	<b>1,537,076.78</b>	<b>13,824,091.85</b>	<b>43,039,086</b>	<b>29,214,994.11</b>

**Clay County, Missouri**  
**Revenues for the one month and four months ended April 30, 2019**  
**Cash Basis**

		<b>One month ended 04/30/19</b>	<b>Four Months ended 04/30/19</b>	<b>2019 Budget (less Carryover)</b>	<b>Amount Under (Over) Budget</b>
220	Road & Bridge	296,627.28	4,307,822.96	11,043,964	6,736,140.76
240	Park	540,165.56	1,392,533.37	8,542,217	7,149,683.96
260	Prosecutor Training	275.20	911.68	13,098	12,185.82
264	Delinquent Sales Tax	122.57	373.81	6,782	6,407.79
265	Prosecutor Contingency	-	20,000.00	25,621	5,620.79
266	Prosecutor Check Collection	1,413.51	4,913.25	33,471	28,557.65
270	Drug Task Force	-	-	-	-
271	Law Enforcement Training	1,081.54	3,623.00	52,424	48,801.00
272	Work Release Program	1,136.50	2,774.50	63,435	60,660.96
278	Civil Fees	-	50,000.00	97,994	47,993.78
279	Law Enforcement	1,728,000.11	5,833,277.91	17,813,235	11,979,957.30
282	Emergency Communications	46,945.79	174,958.57	771,455	596,496.35
283	Law Library	-	-	45,000	45,000.00
285	Assessor	67,922.00	2,378,326.84	4,183,846	1,805,519.44
286	Inmate Security	2,322.63	8,734.82	490,256	481,521.03
289	Law Enforcement Capital Reserve	3,750.00	15,000.00	325,914	310,914.00
290	TIF	296,490.02	1,410,659.87	5,345,873	3,935,213.34
292	Federal Equitable Sharing	218.46	9,590.04	115,683	106,093.40
293	Domestic Violence	2,406.43	7,190.21	43,420	36,229.77
300	Use Tax - Capital Projects	132,162.24	711,116.63	3,567,665	2,856,548.10
301	Use Tax - Road & Bridge	129,743.48	701,101.66	1,970,696	1,269,594.24
302	Use Tax - Parks & Trails	135,016.83	713,119.23	3,681,927	2,968,807.97
305	Tax Collection Software	1,848.27	175,762.80	18,585	(157,178.15)
310	Debt Service	2,864,235.15	2,947,213.44	-	(2,947,213.44)
315	Health Benefits	407,851.13	1,625,769.10	7,288,530	5,662,761.14
401	Airport Construction	84,180.16	335,313.65	2,847,839	2,512,524.89
403	LINC	44.01	155.91	24,097	23,940.96
404	Juvenile Grants	-	-	-	-
504	Sheriff DARE	1,419.13	3,503.56	10,717	7,213.30
506	Sheriff Emerg. Fug. Apprehension	48,988.51	120,753.62	151,000	30,246.38
508	Sheriff Inmate	-	-	-	-
516	SOLVE	-	-	-	-
611	Prosecutor Retirement	-	13,135.00	13,459	324.00
641	Special Road Districts Fund	-	-	-	-
790	Land Trustee Agency Fund	-	-	9,363	9,363.27
933	Records Preservation	36,761.94	127,507.94	1,488,832	1,361,323.63
943	Collector TMF	84,710.51	471,312.64	634,998	163,685.28
944	K-9	19.88	92.21	12,399	12,307.18
946	Sheriff Revolving Fund	9,649.37	31,123.02	373,415	342,292.16
<b>Total of All Funds</b>		<b>\$ 8,462,584.99</b>	<b>\$ 37,421,763.09</b>	<b>\$ 114,146,295</b>	<b>\$ 76,724,532.16</b>

**Clay County, Missouri**  
**Expenditures for the one month and four months ended April 30, 2019**  
**Cash Basis**

	<b>One month ended 04/30/19</b>	<b>Four Months ended 04/30/19</b>	<b>2019 Budget</b>	<b>Amount Under (Over) Budget</b>
<b>100 General Fund</b>				
Auditor	\$ 19,898.13	\$ 80,737.56	\$ 253,110	\$ 172,372.70
County Clerk	16,651.27	72,134.88	214,576	142,441.12
Treasurer	17,963.56	79,326.48	259,237	179,910.52
County Commission	22,784.42	95,345.98	284,812	189,466.02
Recorder of Deeds	33,502.77	145,630.12	441,904	296,273.88
Collector	48,994.54	312,095.67	947,716	635,620.33
Misc Tax Fees	-	13,137.97	50,000	36,862.03
Rainy Day	-	-	1,061,950	1,061,950.30
Public Administrator	51,971.60	232,300.96	700,175	467,874.04
Indigent Board & Care	-	-	10,000	10,000.00
Medical Examiner	28,000.00	84,000.00	400,000	316,000.00
Prosecutor	123,664.25	545,932.82	1,716,452	1,170,519.18
Support Recovery	90,114.14	356,761.52	1,324,091	967,329.48
Emergency Management	-	-	-	-
Division 1 Court	248.40	1,781.12	23,064	21,282.88
Division 2 Court	248.40	1,374.15	48,020	46,645.85
Division 3 Court	9,428.40	28,442.69	134,720	106,277.31
Division 4 Court	2,981.28	4,627.97	26,945	22,317.03
Division 5 Court	1,352.52	2,102.52	48,984	46,881.48
Division 6 Court	787.06	1,515.81	17,084	15,568.19
Division 7 Court	813.01	992.33	16,984	15,991.67
Family Court Administrator	2,106.84	8,677.36	94,090	85,412.64
Drug Court Administrator	163.98	1,740.13	3,900	2,159.87
Division 9	531.76	680.24	14,190	13,509.76
Division 1 Reporter	355.81	373.73	5,000	4,626.27
Division 2 Reporter	362.57	695.46	5,050	4,354.54
Division 3 Reporter	97.06	149.73	5,650	5,500.27
Division 4 Reporter	-	-	4,400	4,400.00
Circuit Court Executive Secretary	1,983.74	4,274.16	26,205	21,930.84
Jury Supervisor	-	35.16	7,000	6,964.84
Law Library	12,424.68	35,419.72	65,000	29,580.28
Circuit Clerk	39,080.53	73,759.29	278,366	204,606.71
Circuit Clerk JIS	91,748.46	297,481.84	850,340	552,858.17
Jury Fees & Court	3,400.00	19,853.14	100,000	80,146.86
Office of Dispute Resolution Services	14,237.37	61,852.20	201,654	139,801.80
Juvenile - Administration	152,232.77	652,860.29	2,125,095	1,472,234.71
Juvenile - Detention	58,264.53	268,812.74	961,572	692,759.26
Juvenile - Group Homes	61,703.27	254,746.17	792,749	538,002.83
County Administrator	30,914.33	134,781.99	481,581	346,799.01
Purchasing	31,906.67	123,670.15	412,759	289,088.85
Human Resources	110,279.99	288,511.64	2,228,792	1,940,280.67
Finance	27,587.00	96,125.45	1,038,895	942,769.55
County Counselor	-	14,294.34	-	(14,294.34)
Planning & Zoning	33,454.36	136,625.73	523,599	386,973.27
Central Services - Mail Room	-	-	-	-
Information Technology	309,615.34	575,277.03	3,002,363	2,427,085.97
Finance - Appropriations	42,584.57	105,095.81	455,378	350,282.19
Facilities Management	154,578.20	426,730.39	3,055,291	2,628,560.61
Utilities	80,146.09	253,572.19	1,787,492	1,533,919.81
Contributions to External Programs	11,436.00	163,944.00	420,946	257,002.00
Government Association Membership	-	-	65,250	65,250.00
Election Commission	105,489.53	160,523.78	600,007	439,483.22
Benefits and Insurances	236,088.21	889,319.47	4,361,833	3,472,513.29
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 four months ended April 30, 2019**  
**Cash Basis**

	<u>One month ended 04/30/19</u>	<u>Four Months ended 04/30/19</u>	<u>2019 Budget</u>	<u>Amount Under (Over) Budget</u>
Emergency Account	-	-	1,500,000	1,500,000.00
Capital Projects	-	-	-	-
Public Services	49,334.92	194,587.52	1,004,326	809,738.85
Tourism	23,946.34	96,243.24	444,531	348,287.76
Airport Operations	20,351.01	98,203.13	376,819	278,615.87
Judicial Expense	4,507.38	12,200.30	-	(12,200.30)
Transfers Out	455,355.19	1,121,635.52	7,577,447	6,455,811.03
<b>Total General Fund</b>	<b>2,635,672.25</b>	<b>8,630,993.59</b>	<b>43,168,886</b>	<b>34,537,892.85</b>
220 Road & Bridge	502,903.61	3,661,579.89	11,429,430	7,767,850.18
240 Park	557,342.96	1,532,562.16	8,542,217	7,009,655.04
260 Prosecutor Training	984.44	1,967.24	13,098	11,130.26
264 Delinquent Sales Tax	-	-	6,782	6,781.60
265 Prosecutor Contingency	2,515.84	9,616.46	25,621	16,004.33
266 Prosecutor Check Collection	1,562.35	6,207.82	33,471	27,263.08
270 Drug Task Force	-	-	-	-
271 Law Enforcement Training	815.00	1,140.00	52,424	51,284.00
272 Work Release Program	-	-	63,435	63,435.47
278 Civil Fees	2,802.05	4,160.69	97,994	93,833.09
279 Law Enforcement	1,530,236.15	5,420,918.88	17,813,235	12,392,316.25
282 Emergency Communications	182,205.89	224,431.59	771,455	547,023.33
283 Law Library	-	-	45,000	45,000.00
285 Assessor	232,846.19	1,078,274.27	4,273,923	3,195,648.66
286 Inmate Security	13,996.00	13,996.00	490,256	476,259.85
289 Law Enforcement Capital Reserve	-	-	578,250	578,250.13
290 TIF	1,128,434.22	1,207,011.33	5,345,873	4,138,861.88
292 Federal Equitable Sharing	4,116.58	5,516.58	115,683	110,166.86
293 Domestic Violence	-	-	43,420	43,419.98
300 Use Tax - Capital Projects	1,165,215.93	1,165,215.93	3,670,931	2,505,715.23
301 Use Tax - Road & Bridge	456,720.92	456,720.92	2,161,559	1,704,838.46
302 Use Tax - Parks & Trails	1,541,747.56	2,063,293.85	3,688,693	1,625,399.51
305 Tax Collection Software	-	-	18,585	18,584.65
310 Debt Service	2,864,235.15	2,947,213.44	-	(2,947,213.44)
315 Health Benefits	68,586.43	1,877,718.37	7,288,530	5,410,811.87
401 Airport Construction	153,170.43	246,362.82	2,997,967	2,751,604.34
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	-	19,335.80	151,000	131,664.20
508 Sheriff Inmate	-	-	-	-
516 SOLVE	-	-	-	-
611 Prosecutor Retirement	969.00	4,845.00	13,459	8,614.00
641 Special Road Districts Fund	-	-	-	-
790 Land Trustee Agency Fund	-	-	9,363	9,363.27
933 Records Preservation	28,663.68	123,150.80	1,488,832	1,365,680.77
943 Collector TMF	22,392.24	332,697.53	634,997	302,299.92
944 K-9	-	-	12,399	12,399.39
946 Sheriff Revolving	6,126.50	25,766.82	373,416	347,648.73
<b>Total of All Funds</b>	<b>\$ 13,104,261.37</b>	<b>\$ 31,061,482.78</b>	<b>\$ 115,454,999</b>	<b>\$ 84,393,516.47</b>

**Clay County, Missouri**  
**Comparison of Revenues for the**  
**One month ended April 30, 2019 and 2018**  
**Cash Basis**

	<b>One month ended 04/30/19</b>	<b>One month ended 04/30/18</b>	<b>Variance Current Year Over (Under) Prior Year</b>
<b>I00 General Fund</b>			
Sales and Use Taxes	\$ 998,946.02	\$ 916,020.52	\$ 82,925.50
Property Taxes	39,743.00	32,460.34	7,282.66
Marriage Licenses	2,365.57	3,341.01	(975.44)
Amusement Licenses	596.50	154.00	442.50
Auctioneer Licenses	52.00	104.00	(52.00)
Liquor Licenses	866.00	754.71	111.29
Firearm Permits	1,130.00	4,340.00	(3,210.00)
Inspection Fees	3,650.00	2,100.00	1,550.00
Building Permits	21,085.30	3,391.40	17,693.90
Fee Office Charges	222,022.69	208,261.69	13,761.00
Service Fees	22,137.42	46,272.96	(24,135.54)
Court Fines & Fees	-	-	-
Retail Sales	-	-	-
Concession & Commission	137.50	151.57	(14.07)
Leases	5,250.00	5,250.00	-
Surplus Property Sales	-	-	-
Interest Earned	60,887.54	53,174.60	7,712.94
From Federal Government	6,608.00	2,520.00	4,088.00
From State of Missouri	113,761.12	124,507.37	(10,746.25)
From Other Counties	4,528.46	2,300.00	2,228.46
From Cities	-	-	-
Other Non-governmental Reimb	-	-	-
Miscellaneous Reimbursements	-	36,490.78	(36,490.78)
Gifts & Donations	-	-	-
Other Misc. Revenue	33,309.66	(0.09)	33,309.75
Transfers In From Other Funds	-	-	-
<b>Total General Fund</b>	<b>1,537,076.78</b>	<b>1,441,594.86</b>	<b>95,481.92</b>

**Clay County, Missouri**  
**Comparison of Revenues for the**  
**One month ended April 30, 2019 and 2018**  
**Cash Basis**

	<b>One month ended 04/30/19</b>	<b>One month ended 04/30/18</b>	<b>Variance Current Year Over (Under) Prior Year</b>
220 Road & Bridge	296,627.28	282,723.26	13,904.02
240 Park	540,165.56	274,579.27	265,586.29
260 Prosecutor Training	275.20	360.78	(85.58)
264 Delinquent Sales Tax	122.57	228.64	(106.07)
265 Prosecutor Contingency	-	-	-
266 Prosecutor Check Collection	1,413.51	2,337.35	(923.84)
270 Drug Task Force	-	-	-
271 Law Enforcement Training	1,081.54	1,449.34	(367.80)
272 Work Release Program	1,136.50	-	1,136.50
278 Civil Fees	-	-	-
279 Law Enforcement	1,728,000.11	1,284,778.75	443,221.36
282 Emergency Communications	46,945.79	44,470.49	2,475.30
283 Law Library	-	-	-
285 Assessor	67,922.00	30,970.37	36,951.63
286 Inmate Security	2,322.63	302,655.51	(300,332.88)
289 Law Enforcement Capital Reserve	3,750.00	3,750.00	-
290 TIF	296,490.02	345,410.42	(48,920.40)
292 Federal Equitable Sharing	218.46	16,915.06	(16,696.60)
293 Domestic Violence	2,406.43	2,732.81	(326.38)
300 Use Tax - Capital Projects	132,162.24	114,471.05	17,691.19
301 Use Tax - Road & Bridge	129,743.48	112,205.71	17,537.77
302 Use Tax - Parks & Trails	135,016.83	113,417.35	21,599.48
305 Tax Collection Software	1,848.27	2,176.40	(328.13)
310 Debt Service	2,864,235.15	425.00	2,863,810.15
315 Health Benefits	407,851.13	391,101.85	16,749.28
401 Airport Construction	84,180.16	104,172.34	(19,992.18)
403 LINC	44.01	36.58	7.43
404 Juvenile Grants	-	-	-
504 Sheriff DARE	1,419.13	12.14	1,406.99
506 Sheriff Emerg. Fug. Apprehension	48,988.51	26,998.28	21,990.23
508 Sheriff Inmate	-	-	-
516 SOLVE	-	-	-
611 Prosecutor Retirement	-	-	-
641 Special Road Districts Fund	-	-	-
790 Land Trustee Agency Fund	-	-	-
933 Records Preservation	36,761.94	40,736.15	(3,974.21)
943 Collector TMF	84,710.51	62,945.11	21,765.40
944 K-9	19.88	25.37	(5.49)
946 Sheriff Revolving	9,649.37	10,643.96	(994.59)
<b>Total of All Funds</b>	<b>\$ 8,462,584.99</b>	<b>\$ 5,014,324.20</b>	<b>\$ 3,448,260.79</b>

**Clay County, Missouri**  
**Comparison of Expenditures for the**  
**One month ended April 30, 2019 and 2018**  
**Cash Basis**

<b>100 General Fund</b>	<b>One month ended 04/30/19</b>	<b>One month ended 04/30/18</b>	<b>Variance Current Year Over (Under) Prior Year</b>
Auditor	\$ 19,898.13	\$ 19,115.01	\$ 783.12
County Clerk	16,651.27	14,660.08	1,991.19
Treasurer	17,963.56	17,970.18	(6.62)
County Commission	22,784.42	20,537.28	2,247.14
Recorder of Deeds	33,502.77	32,426.72	1,076.05
Collector	48,994.54	66,222.73	(17,228.19)
Misc Tax Fees	-	5,024.66	(5,024.66)
Rainy Day	-	-	-
Public Administrator	51,971.60	48,907.87	3,063.73
Indigent Board & Care	-	-	-
Medical Examiner	28,000.00	-	28,000.00
Prosecutor	123,664.25	120,096.05	3,568.20
Support Recovery	90,114.14	77,720.25	12,393.89
Emergency Management	-	-	-
Division 1 Court	248.40	294.86	(46.46)
Division 2 Court	248.40	458.90	(210.50)
Division 3 Court	9,428.40	402.82	9,025.58
Division 4 Court	2,981.28	833.30	2,147.98
Division 5 Court	1,352.52	88.76	1,263.76
Division 6 Court	787.06	300.00	487.06
Division 7 Court	813.01	314.38	498.63
Family Court Administrator	2,106.84	1,600.00	506.84
Drug Court Administrator	163.98	427.91	(263.93)
Division 9	531.76	31.99	499.77
Division 1 Reporter	355.81	-	355.81
Division 2 Reporter	362.57	459.03	(96.46)
Division 3 Reporter	97.06	-	97.06
Division 4 Reporter	-	104.10	(104.10)
Circuit Court Executive Secretary	1,983.74	685.19	1,298.55
Jury Supervisor	-	1,962.01	(1,962.01)
Law Library	12,424.68	3,766.49	8,658.19
Circuit Clerk	39,080.53	11,855.45	27,225.08
Circuit Clerk JIS	91,748.46	46,903.63	44,844.83
Jury Fees & Court	3,400.00	2,100.00	1,300.00
Office of Dispute Resolution Services	14,237.37	9,999.18	4,238.19
Juvenile - Administration	152,232.77	147,230.76	5,002.01
Juvenile - Detention	58,264.53	61,961.49	(3,696.96)
Juvenile - Group Homes	61,703.27	52,450.77	9,252.50
County Administrator	30,914.33	27,450.14	3,464.19
Purchasing	31,906.67	19,233.36	12,673.31
Human Resources	110,279.99	302,070.01	(191,790.02)
Finance	27,587.00	30,582.55	(2,995.55)
County Counselor	-	38,477.50	(38,477.50)
Planning & Zoning	33,454.36	22,747.68	10,706.68
Central Services - Mail Room	-	-	-
Information Technology	309,615.34	275,137.66	34,477.68
Finance - Appropriations	42,584.57	-	42,584.57
Facilities Management	154,578.20	399,059.27	(244,481.07)
Utilities	80,146.09	82,559.53	(2,413.44)
Contributions to External Programs	11,436.00	51,609.00	(40,173.00)
Government Association Membership	-	-	-
Election Commission	105,489.53	84,465.01	21,024.52
Benefits and Insurances	236,088.21	214,869.31	21,218.90
County Elections	-	-	-
Debt Service	-	-	-
Judgements and Settlements	-	-	-

**Clay County, Missouri**  
**Comparison of Expenditures for the**  
**One month ended April 30, 2019 and 2018**  
**Cash Basis**

	<b>One month ended 04/30/19</b>	<b>One month ended 04/30/18</b>	<b>Variance Current Year Over (Under) Prior Year</b>
Emergency Account	-	-	-
Capital Projects	-	-	-
Public Services	49,334.92	49,676.93	(342.01)
Tourism	23,946.34	467.20	23,479.14
Airport Operations	20,351.01	19,502.65	848.36
Judicial Expense	4,507.38	1,178.51	3,328.87
Transfers Out	455,355.19	4,240.22	451,114.97
<b>Total General Fund</b>	<b>2,635,672.25</b>	<b>2,390,238.38</b>	<b>245,433.87</b>
220 Road & Bridge	502,903.61	240,245.63	262,657.98
240 Park	557,342.96	364,775.20	192,567.76
260 Prosecutor Training	984.44	-	984.44
264 Delinquent Sales Tax	-	-	-
265 Prosecutor Contingency	2,515.84	441.68	2,074.16
266 Prosecutor Check Collection	1,562.35	1,206.68	355.67
270 Drug Task Force	-	-	-
271 Law Enforcement Training	815.00	3,575.86	(2,760.86)
272 Work Release Program	-	-	-
278 Civil Fees	2,802.05	516.90	2,285.15
279 Law Enforcement	1,530,236.15	1,339,176.44	191,059.71
282 Emergency Communications	182,205.89	58,140.57	124,065.32
283 Law Library	-	-	-
285 Assessor	232,846.19	277,532.37	(44,686.18)
286 Inmate Security	13,996.00	-	13,996.00
289 Law Enforcement Capital Reserve	-	-	-
290 TIF	1,128,434.22	-	1,128,434.22
292 Federal Equitable Sharing	4,116.58	1,207.63	2,908.95
293 Domestic Violence	-	15,620.23	(15,620.23)
300 Use Tax - Capital Projects	1,165,215.93	72,097.00	1,093,118.93
301 Use Tax - Road & Bridge	456,720.92	-	456,720.92
302 Use Tax - Parks & Trails	1,541,747.56	58,758.10	1,482,989.46
305 Tax Collection Software	-	-	-
310 Debt Service	2,864,235.15	425.00	2,863,810.15
315 Health Benefits	68,586.43	-	68,586.43
401 Airport Construction	153,170.43	84,126.58	69,043.85
403 LINC	-	-	-
404 Juvenile Grants	-	-	-
504 Sheriff DARE	-	-	-
506 Sheriff Emerg. Fug. Apprehension	-	6,260.93	(6,260.93)
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	28,663.68	29,939.06	(1,275.38)
943 Collector TMF	22,392.24	53,034.82	(30,642.58)
944 K-9	-	-	-
946 Sheriff Revolving	6,126.50	5,565.23	561.27
<b>Total of All Funds</b>	<b>\$ 13,104,261.37</b>	<b>\$ 5,003,853.29</b>	<b>\$ 8,100,408.08</b>

**Clay County, Missouri**  
**Comparison of Revenues for the**  
**Four months ended April 30, 2019 and 2018**  
**Cash Basis**

	<b>Four Months ended 04/30/19</b>	<b>Four Months ended 04/30/18</b>	<b>Variance Current Year Over (Under) Prior Year</b>
<b>100 General Fund</b>			
Sales and Use Taxes	\$ 4,661,606.09	\$ 4,227,133.42	\$ 434,472.67
Property Taxes	3,266,579.34	3,211,866.02	54,713.32
Marriage Licenses	4,235.59	3,526.94	708.65
Amusement Licenses	165,664.75	103,839.42	61,825.33
Auctioneer Licenses	208.00	364.00	(156.00)
Liquor Licenses	3,356.39	5,293.74	(1,937.35)
Firearm Permits	3,714.00	7,951.00	(4,237.00)
Inspection Fees	8,000.00	8,900.00	(900.00)
Building Permits	39,099.30	39,797.00	(697.70)
Fee Office Charges	4,464,666.64	4,208,956.97	255,709.67
Service Fees	51,514.58	85,950.51	(34,435.93)
Court Fines & Fees	-	-	-
Retail Sales	-	-	-
Concession & Commission	503.48	593.86	(90.38)
Leases	21,000.00	21,000.00	-
Surplus Property Sales	-	-	-
Interest Earned	464,415.53	519,658.13	(55,242.60)
From Federal Government	14,602.00	16,406.00	(1,804.00)
From State of Missouri	449,798.94	461,314.52	(11,515.58)
From Other Counties	7,480.46	7,996.00	(515.54)
From Cities	-	3,750.00	(3,750.00)
Other Non-governmental Reimb	300.00	-	300.00
Miscellaneous Reimbursements	4,175.87	17,738.25	(13,562.38)
Gifts & Donations	-	50,000.00	(50,000.00)
Other Misc. Revenue	133,743.02	45,299.71	88,443.31
Transfers In From Other Funds	59,427.87	278,552.64	(219,124.77)
<b>Total General Fund</b>	<b>13,824,091.85</b>	<b>13,325,888.13</b>	<b>498,203.72</b>

**Clay County, Missouri**  
**Comparison of Revenues for the**  
**Four months ended April 30, 2019 and 2018**  
**Cash Basis**

	<b>Four Months ended 04/30/19</b>	<b>Four Months ended 04/30/18</b>	<b>Variance Current Year Over (Under) Prior Year</b>	
220	Road & Bridge	4,307,822.96	4,313,003.57	(5,180.61)
240	Park	1,392,533.37	1,145,193.47	247,339.90
260	Prosecutor Training	911.68	1,328.26	(416.58)
264	Delinquent Sales Tax	373.81	(1,073.13)	1,446.94
265	Prosecutor Contingency	20,000.00	20,000.00	-
266	Prosecutor Check Collection	4,913.25	7,564.44	(2,651.19)
270	Drug Task Force	-	-	-
271	Law Enforcement Training	3,623.00	5,350.50	(1,727.50)
272	Work Release Program	2,774.50	-	2,774.50
278	Civil Fees	50,000.00	50,000.00	-
279	Law Enforcement	5,833,277.91	5,172,479.22	660,798.69
282	Emergency Communications	174,958.57	178,947.54	(3,988.97)
283	Law Library	-	-	-
285	Assessor	2,378,326.84	2,289,759.37	88,567.47
286	Inmate Security	8,734.82	309,855.55	(301,120.73)
289	Law Enforcement Capital Reserve	15,000.00	36,250.00	(21,250.00)
290	TIF	1,410,659.87	1,721,332.15	(310,672.28)
292	Federal Equitable Sharing	9,590.04	51,484.59	(41,894.55)
293	Domestic Violence	7,190.21	8,692.37	(1,502.16)
300	Use Tax - Capital Projects	711,116.63	563,202.11	147,914.52
301	Use Tax - Road & Bridge	701,101.66	555,665.04	145,436.62
302	Use Tax - Parks & Trails	713,119.23	559,377.46	153,741.77
305	Tax Collection Software	175,762.80	167,826.18	7,936.62
310	Debt Service	2,947,213.44	96,740.92	2,850,472.52
315	Health Benefits	1,625,769.10	1,559,158.36	66,610.74
401	Airport Construction	335,313.65	359,925.79	(24,612.14)
403	LINC	155.91	119.99	35.92
404	Juvenile Grants	-	-	-
504	Sheriff DARE	3,503.56	2,769.29	734.27
506	Sheriff Emerg. Fug. Apprehension	120,753.62	63,667.74	57,085.88
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	127,507.94	151,893.44	(24,385.50)
943	Collector TMF	471,312.64	398,309.22	73,003.42
944	K-9	92.21	1,483.94	(1,391.73)
946	Sheriff Revolving	31,123.02	24,872.85	6,250.17
	<b>Total of All Funds</b>	<b>\$ 37,421,763.09</b>	<b>\$ 33,151,404.36</b>	<b>\$ 4,270,358.73</b>

**Clay County, Missouri**  
**Comparison of Expenditures for the**  
**Four months ended April 30, 2019 and 2018**  
**Cash Basis**

	<b>Four Months ended 04/30/19</b>	<b>Four Months ended 04/30/18</b>	<b>Variance Current Year Over (Under) Prior Year</b>
<b>100 General Fund</b>			
Auditor	\$ 80,737.56	\$ 81,101.28	\$ (363.72)
County Clerk	72,134.88	72,075.37	59.51
Treasurer	79,326.48	78,829.80	496.68
County Commission	95,345.98	91,482.86	3,863.12
Recorder of Deeds	145,630.12	145,871.65	(241.53)
Collector	312,095.67	306,330.45	5,765.22
Misc Tax Fees	13,137.97	9,879.92	3,258.05
Rainy Day	-	-	-
Public Administrator	232,300.96	222,967.02	9,333.94
Indigent Board & Care	-	-	-
Medical Examiner	84,000.00	-	84,000.00
Prosecutor	545,932.82	548,174.44	(2,241.62)
Support Recovery	356,761.52	347,601.90	9,159.62
Emergency Management	-	-	-
Division 1 Court	1,781.12	1,812.15	(31.03)
Division 2 Court	1,374.15	1,774.98	(400.83)
Division 3 Court	28,442.69	31,226.62	(2,783.93)
Division 4 Court	4,627.97	2,227.70	2,400.27
Division 5 Court	2,102.52	7,372.26	(5,269.74)
Division 6 Court	1,515.81	708.89	806.92
Division 7 Court	992.33	464.38	527.95
Family Court Administrator	8,677.36	6,540.61	2,136.75
Drug Court Administrator	1,740.13	427.91	1,312.22
Division 9	680.24	530.48	149.76
Division 1 Reporter	373.73	-	373.73
Division 2 Reporter	695.46	481.01	214.45
Division 3 Reporter	149.73	434.54	(284.81)
Division 4 Reporter	-	250.81	(250.81)
Circuit Court Executive Secretary	4,274.16	2,745.01	1,529.15
Jury Supervisor	35.16	2,073.00	(2,037.84)
Law Library	35,419.72	20,454.96	14,964.76
Circuit Clerk	73,759.29	93,925.28	(20,165.99)
Circuit Clerk JIS	297,481.84	204,341.94	93,139.90
Jury Fees & Court	19,853.14	16,159.42	3,693.72
Office of Dispute Resolution Services	61,852.20	40,869.29	20,982.91
Juvenile - Administration	652,860.29	660,161.66	(7,301.37)
Juvenile - Detention	268,812.74	274,183.08	(5,370.34)
Juvenile - Group Homes	254,746.17	245,095.04	9,651.13
County Administrator	134,781.99	115,066.54	19,715.45
Purchasing	123,670.15	93,155.87	30,514.28
Human Resources	288,511.64	397,745.30	(109,233.66)
Finance	96,125.45	130,561.61	(34,436.16)
County Counselor	14,294.34	103,513.17	(89,218.83)
Planning & Zoning	136,625.73	97,564.03	39,061.70
Central Services - Mail Room	-	-	-
Information Technology	575,277.03	696,278.23	(121,001.20)
Finance - Appropriations	105,095.81	-	105,095.81
Facilities Management	426,730.39	659,259.67	(232,529.28)
Utilities	253,572.19	211,549.70	42,022.49
Contributions to External Programs	163,944.00	158,256.00	5,688.00
Government Association Membership	-	-	-
Election Commission	160,523.78	185,221.96	(24,698.18)
Benefits and Insurances	889,319.47	869,886.76	19,432.71
County Elections	-	-	-
Debt Service	-	-	-
Judgements and Settlements	-	-	-



**Clay County, Missouri**  
**Comparison of Expenditures for the**  
**Four months ended April 30, 2019 and 2018**  
**Cash Basis**

	<b>Four Months ended 04/30/19</b>	<b>Four Months ended 04/30/18</b>	<b>Variance Current Year Over (Under) Prior Year</b>
Emergency Account	-	-	-
Capital Projects	-	-	-
Public Services	194,587.52	182,242.46	12,345.06
Tourism	96,243.24	51,050.52	45,192.72
Airport Operations	98,203.13	79,740.99	18,462.14
Judicial Expense	12,200.30	12,735.76	(535.46)
Transfers Out	1,121,635.52	429,316.61	692,318.91
	-	-	-
<b>Total General Fund</b>	<b>8,630,993.59</b>	<b>7,991,720.89</b>	<b>639,272.70</b>
220 Road & Bridge	3,661,579.89	2,966,871.51	694,708.38
240 Park	1,532,562.16	1,316,127.44	216,434.72
260 Prosecutor Training	1,967.24	-	1,967.24
264 Delinquent Sales Tax	-	-	-
265 Prosecutor Contingency	9,616.46	3,319.73	6,296.73
266 Prosecutor Check Collection	6,207.82	5,767.68	440.14
270 Drug Task Force	-	-	-
271 Law Enforcement Training	1,140.00	8,516.53	(7,376.53)
272 Work Release Program	-	-	-
278 Civil Fees	4,160.69	908.54	3,252.15
279 Law Enforcement	5,420,918.88	5,532,095.53	(111,176.65)
282 Emergency Communications	224,431.59	115,474.15	108,957.44
283 Law Library	-	-	-
285 Assessor	1,078,274.27	1,114,399.34	(36,125.07)
286 Inmate Security	13,996.00	-	13,996.00
289 Law Enforcement Capital Reserve	-	-	-
290 TIF	1,207,011.33	1,478,222.15	(271,210.82)
292 Federal Equitable Sharing	5,516.58	4,188.68	1,327.90
293 Domestic Violence	-	15,620.23	(15,620.23)
300 Use Tax - Capital Projects	1,165,215.93	72,097.00	1,093,118.93
301 Use Tax - Road & Bridge	456,720.92	-	456,720.92
302 Use Tax - Parks & Trails	2,063,293.85	175,828.49	1,887,465.36
305 Tax Collection Software	-	-	-
310 Debt Service	2,947,213.44	96,740.92	2,850,472.52
315 Health Benefits	1,877,718.37	924,994.02	952,724.35
401 Airport Construction	246,362.82	265,024.02	(18,661.20)
403 LINC	-	-	-
404 Juvenile Grants	-	-	-
504 Sheriff DARE	785.00	-	785.00
506 Sheriff Emerg. Fug. Apprehension	19,335.80	47,433.72	(28,097.92)
508 Sheriff Inmate	-	-	-
516 SOLVE	-	-	-
611 Prosecutor Retirement	4,845.00	3,876.00	969.00
641 Special Road Districts Fund	-	-	-
790 Land Trustee Agency Fund	-	-	-
933 Records Preservation	123,150.80	123,455.53	(304.73)
943 Collector TMF	332,697.53	323,175.81	9,521.72
944 K-9	-	125.25	(125.25)
946 Sheriff Revolving	25,766.82	21,977.33	3,789.49
	-	-	-
<b>Total of All Funds</b>	<b>\$ 31,061,482.78</b>	<b>\$ 22,607,960.49</b>	<b>\$ 8,453,522.29</b>



# Victor Hurlbert

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