

# Clay County, Missouri

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August 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 August 31, 2018**

<b>Fund Name</b>	<b>Fund Number</b>	<b>Eden Cash Balance</b>	<b>Less Encumbrances</b>	<b>Less Warrants Payable</b>	<b>Unencumbered Cash</b>
General	100	\$ 20,313,268.84	\$ 1,626,817.83	\$ -	\$ 18,686,451.01
Road & Bridge	220	2,202,005.62	428,242.40	-	1,773,763.22
Park	240	1,154,043.69	634,438.00	-	519,605.69
Prosecutor Training	260	9,431.56	140.00	-	9,291.56
Delinquent Sales Tax	264	6,255.89	-	-	6,255.89
Prosecutor Contingency	265	14,808.06	-	-	14,808.06
Prosecutor Check Collection	266	15,616.94	-	-	15,616.94
Law Enforcement Training	271	32,426.09	4,161.90	-	28,264.19
Work Release Program	272	40,096.96	-	-	40,096.96
Civil Fees	278	51,151.33	-	-	51,151.33
Law Enforcement	279	757,073.70	238,833.99	-	518,239.71
Emergency Communications	282	143,142.56	8,177.91	-	134,964.65
Assessor	285	2,047,709.70	198,501.74	-	1,849,207.96
Inmate Security	286	536,016.97	7,894.55	-	528,122.42
Law Enforcement Capital Reserve	289	815,487.24	777,537.24	-	37,950.00
TIF	290	1,684,886.57	1,373,854.71	-	311,031.86
Federal Equitable Sharing	292	94,049.67	885.45	-	93,164.22
Domestic Violence	293	3,401.99	-	-	3,401.99
Use Tax - Capital Projects	300	2,207,841.95	290,471.74	-	1,917,370.21
Use Tax - Road & Bridge	301	448,198.78	-	-	448,198.78
Use Tax - Parks & Trails	302	1,915,362.45	48,012.06	-	1,867,350.39
Tax Collection Software	305	198,557.75	-	-	198,557.75
Health Benefits	315	3,674,067.53	-	-	3,674,067.53
Airport Construction	401	1,573,611.37	279,841.02	-	1,293,770.35
LINC	403	23,711.82	-	-	23,711.82
Juvenile Grants	404	-	-	-	-
Sheriff D.A.R.E.	504	7,759.50	-	-	7,759.50
SOLVE	516	-	-	-	-
Prosecutor Retirement	611	3,230.00	-	-	3,230.00
Special Road Districts Fund	641	-	-	-	-
Land Trustee Agency Fund	790	9,363.27	-	-	9,363.27
Records Preservation	933	996,459.60	-	-	996,459.60
Collector TMF	943	397,738.55	5,000.00	-	392,738.55
K-9	944	10,818.45	-	-	10,818.45
Sheriff Revolving	946	313,278.67	-	-	313,278.67
		<b>\$ 41,700,873.07</b>	<b>\$ 5,922,810.54</b>	<b>\$ -</b>	<b>\$ 35,778,062.53</b>

**Clay County, Missouri**  
**Statement of Revenues and Expenditures - Cash Basis**  
**For the one month August 31, 2018**

<b>Fund Name</b>	<b>Fund Number</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Net</b>
General	100	\$ 1,401,149.86	\$ 3,733,637.91	\$ (2,332,488.05)
Road & Bridge	220	315,532.97	493,389.47	(177,856.50)
Park	240	1,340,230.11	915,645.45	424,584.66
Prosecutor Training	260	304.74	500.00	(195.26)
Delinquent Sales Tax	264	228.13	-	228.13
Prosecutor Contingency	265	-	1,243.29	(1,243.29)
Prosecutor Check Collection	266	1,808.99	1,455.21	353.78
Drug Task Force	270	-	-	-
Law Enforcement Training	271	1,196.59	6.44	1,190.15
Work Release Program	272	1,846.00	-	1,846.00
Civil Fees	278	-	536.58	(536.58)
Law Enforcement	279	1,545,698.61	1,767,282.47	(221,583.86)
Emergency Communications	282	40,241.02	57,390.99	(17,149.97)
Law Library	283	-	-	-
Assessor	285	31,046.46	311,768.27	(280,721.81)
Inmate Security	286	2,717.64	-	2,717.64
Law Enforcement Capital Reserve	289	3,750.00	-	3,750.00
TIF	290	317,470.24	-	317,470.24
Federal Equitable Sharing	292	4,190.07	2,579.65	1,610.42
Domestic Violence	293	2,673.99	10,299.89	(7,625.90)
Use Tax - Capital Projects	300	221,272.81	64,688.17	156,584.64
Use Tax - Road & Bridge	301	219,371.03	-	219,371.03
Use Tax - Parks & Trails	302	220,675.58	61,336.54	159,339.04
Tax Collection Software	305	840.20	-	840.20
Debt Service	310	-	-	-
Health Benefits	315	398,893.75	342,251.51	56,642.24
Airport Construction	401	159,240.70	135,199.63	24,041.07
LINC	403	32.20	-	32.20
Juvenile Grants	404	-	-	-
Sheriff DARE	504	10.44	-	10.44
Sheriff Emerg. Fug. Apprehension	506	-	13,899.74	(13,899.74)
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	46,204.76	31,130.93	15,073.83
Collector TMF	943	31,606.39	51,894.62	(20,288.23)
K-9	944	3,336.92	10,329.18	(6,992.26)
Sheriff Revolving	946	3,522.79	8,014.60	(4,491.81)
		<b>\$ 6,315,092.99</b>	<b>\$ 8,015,449.54</b>	<b>\$ (1,700,356.55)</b>

**Clay County, Missouri**  
**Statement of Revenues and Expenditures - Cash Basis**  
**For the eight months ended August 31, 2018**

<b>Fund Name</b>	<b>Fund Number</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Net</b>
General	100	\$ 20,370,327.85	\$ 19,838,291.04	\$ 532,036.81
Road & Bridge	220	5,451,006.35	4,730,609.69	720,396.66
Park	240	4,617,677.23	4,183,317.78	434,359.45
Prosecutor Training	260	2,653.21	936.55	1,716.66
Delinquent Sales Tax	264	(602.04)	-	(602.04)
Prosecutor Contingency	265	20,000.00	5,371.96	14,628.04
Prosecutor Check Collection	266	15,093.35	15,080.21	13.14
Drug Task Force	270	-	-	-
Law Enforcement Training	271	10,611.30	16,301.00	(5,689.70)
Work Release Program	272	3,345.00	-	3,345.00
Civil Fees	278	50,000.00	24,444.09	25,555.91
Law Enforcement	279	12,034,906.98	12,246,858.95	(211,951.97)
Emergency Communications	282	402,442.24	402,872.30	(430.06)
Law Library	283	-	-	-
Assessor	285	2,374,394.74	2,260,579.40	113,815.34
Inmate Security	286	321,339.25	21,083.00	300,256.25
Law Enforcement Capital Reserve	289	30,000.00	-	30,000.00
TIF	290	3,042,527.03	2,814,662.30	227,864.73
Federal Equitable Sharing	292	62,135.17	16,469.72	45,665.45
Domestic Violence	293	19,567.69	25,920.12	(6,352.43)
Use Tax - Capital Projects	300	1,219,493.75	616,125.09	603,368.66
Use Tax - Road & Bridge	301	1,205,261.73	1,077,588.11	127,673.62
Use Tax - Parks & Trails	302	1,212,778.96	382,796.10	829,982.86
Tax Collection Software	305	171,776.50	-	171,776.50
Debt Service	310	306,681.41	306,681.41	-
Health Benefits	315	3,135,583.58	2,622,130.38	513,453.20
Airport Construction	401	835,856.64	717,007.89	118,848.75
LINC	403	244.51	-	244.51
Juvenile Grants	404	-	-	-
Sheriff DARE	504	2,809.87	-	2,809.87
Sheriff Emerg. Fug. Apprehension	506	125,030.10	100,532.01	24,498.09
Sheriff Inmate	508	-	-	-
SOLVE	516	-	-	-
Prosecutor Retirement	611	10,336.00	7,752.00	2,584.00
Special Road Districts Fund	641	-	-	-
Land Trustee Agency Fund	790	-	-	-
Records Preservation	933	330,192.15	251,724.42	78,467.73
Collector TMF	943	552,466.62	473,315.28	79,151.34
K-9	944	6,554.48	10,588.93	(4,034.45)
Sheriff Revolving	946	43,941.96	51,675.14	(7,733.18)
		<b>\$ 57,986,433.61</b>	<b>\$ 53,220,714.87</b>	<b>\$ 4,765,718.74</b>

**Clay County, Missouri**  
**Revenues for the one month and eight months ended August 31, 2018**  
**Cash Basis**

	<b>One month ended 08/31/18</b>	<b>Eight months ended 08/31/18</b>	<b>2018 Budget (less Carryover)</b>	<b>Amount Under (Over) Budget</b>
<b>100 General Fund</b>				
Sales and Use Taxes	\$ 928,867.65	\$ 8,838,886.83	\$ 12,786,314	\$ 3,947,427.17
Property Taxes	15,537.75	3,340,920.77	3,309,255	(31,665.77)
Marriage Licenses	1,024.03	9,133.18	1,100	(8,033.18)
Amusement Licenses	-	105,841.42	145,000	39,158.58
Auctioneer Licenses	52.00	416.00	900	484.00
Liquor Licenses	5,415.15	129,473.49	130,000	526.51
Firearm Permits	3,450.00	16,322.00	21,000	4,678.00
Inspection Fees	3,450.00	19,600.00	27,000	7,400.00
Building Permits	20,506.45	92,763.14	150,000	57,236.86
Fee Office Charges	156,580.88	4,900,725.77	5,425,000	524,274.23
Service Fees	79,800.35	273,341.95	303,950	30,608.05
Court Fines & Fees	-	-	-	-
Retail Sales	-	-	-	-
Concession & Commission	152.49	1,278.80	1,500	221.20
Leases	5,250.00	42,000.00	63,000	21,000.00
Surplus Property Sales	-	-	7,500	7,500.00
Interest Earned	37,369.09	672,206.57	490,000	(182,206.57)
From Federal Government	(4,733.66)	24,789.66	42,500	17,710.34
From State of Missouri	147,612.13	1,361,690.05	1,825,047	463,356.95
From Other Counties	954.00	16,936.00	30,050	13,114.00
From Cities	-	3,750.00	(3,750)	(7,500.00)
Other Non-governmental Reimb	-	1,470.00	1,000	(470.00)
Miscellaneous Reimbursements	-	18,287.79	2,200	(16,087.79)
Gifts & Donations	-	50,000.00	-	(50,000.00)
Other Misc. Revenue	(138.45)	65,429.27	18,435,779	18,370,350.19
Transfers In From Other Funds	-	385,065.16	-	(385,065.16)
<b>Total General Fund</b>	<b>1,401,149.86</b>	<b>20,370,327.85</b>	<b>43,194,345</b>	<b>22,824,017.61</b>

**Clay County, Missouri**  
**Revenues for the one month and eight months ended August 31, 2018**  
**Cash Basis**

	<b>One month ended 08/31/18</b>	<b>Eight months ended 08/31/18</b>	<b>2018 Budget (less Carryover)</b>	<b>Amount Under (Over) Budget</b>	
220	Road & Bridge	315,532.97	5,135,473.38	10,685,921	5,550,447.15
240	Park	1,340,230.11	3,277,550.47	9,703,476	6,425,925.38
260	Prosecutor Training	304.74	2,348.47	11,133	8,784.63
264	Delinquent Sales Tax	228.13	(830.17)	3,180	4,010.24
265	Prosecutor Contingency	-	20,000.00	19,820	(180.02)
266	Prosecutor Check Collection	1,808.99	13,284.36	33,658	20,373.84
270	Drug Task Force	-	-	-	-
271	Law Enforcement Training	1,196.59	9,414.71	86,058	76,643.76
272	Work Release Program	1,846.00	1,499.00	27,722	26,223.04
278	Civil Fees	-	50,000.00	63,589	13,588.58
279	Law Enforcement	1,545,698.61	10,489,208.37	17,551,939	7,062,730.66
282	Emergency Communications	40,241.02	362,201.22	734,203	372,001.57
283	Law Library	-	-	94,064	94,064.00
285	Assessor	31,046.46	2,343,348.28	4,110,492	1,767,143.49
286	Inmate Security	2,717.64	318,621.61	552,689	234,067.67
289	Law Enforcement Capital Reserve	3,750.00	26,250.00	(732,537)	(758,787.24)
290	TIF	317,470.24	2,725,056.79	5,020,388	2,295,331.37
292	Federal Equitable Sharing	4,190.07	57,945.10	72,126	14,180.68
293	Domestic Violence	2,673.99	16,893.70	20,396	3,501.88
300	Use Tax - Capital Projects	221,272.81	998,220.94	2,440,042	1,441,820.98
301	Use Tax - Road & Bridge	219,371.03	985,890.70	947,975	(37,915.86)
302	Use Tax - Parks & Trails	220,675.58	992,103.38	1,213,606	221,502.30
305	Tax Collection Software	840.20	170,936.30	97,249	(73,687.55)
310	Debt Service	-	306,681.41	333,721	27,039.35
315	Health Benefits	398,893.75	2,736,689.83	8,040,710	5,304,019.84
401	Airport Construction	159,240.70	676,615.94	2,794,090	2,117,474.40
403	LINC	32.20	212.31	23,419	23,206.38
404	Juvenile Grants	-	-	-	-
504	Sheriff DARE	10.44	2,799.43	20,016	17,216.94
506	Sheriff Emerg. Fug. Apprehension	-	125,030.10	151,000	25,969.90
508	Sheriff Inmate	-	-	118,062	118,062.00
516	SOLVE	-	-	-	-
611	Prosecutor Retirement	-	10,336.00	11,628	1,292.00
641	Special Road Districts Fund	-	-	-	-
790	Land Trustee Agency Fund	-	-	9,363	9,362.73
933	Records Preservation	46,204.76	283,987.39	1,383,692	1,099,704.74
943	Collector TMF	31,606.39	520,860.23	136,913	(383,947.44)
944	K-9	3,336.92	3,217.56	14,041	10,823.54
946	Sheriff Revolving Fund	3,522.79	40,419.17	391,864	351,444.73
	<b>Total of All Funds</b>	<b>\$ 6,315,092.99</b>	<b>\$ 53,072,593.83</b>	<b>\$ 109,380,051</b>	<b>\$ 56,307,457.27</b>

**Clay County, Missouri**  
**Expenditures for the one month and eight months ended August 31, 2018**  
**Cash Basis**

	One month ended 08/31/18	Seven months ended 08/31/18	2018 Budget	Amount Under (Over) Budget
<b>100 General Fund</b>				
Auditor	\$ 26,658.47	\$ 162,289.72	\$ 296,189	\$ 133,898.89
County Clerk	21,993.11	138,053.88	191,175	53,121.14
Treasurer	26,931.66	158,953.53	252,913	93,959.81
County Commission	30,832.70	185,677.40	279,064	93,386.93
Recorder of Deeds	46,669.63	288,464.00	432,230	143,765.63
Collector	74,496.35	537,760.23	896,154	358,393.27
Misc Tax Fees	11,568.32	30,566.56	50,000	19,433.44
Rainy Day	-	-	659,652	659,652.12
Public Administrator	76,443.28	452,867.04	685,721	232,853.51
Indigent Board & Care	-	-	78,000	78,000.00
Medical Examiner	-	231,946.56	444,055	212,108.44
Prosecutor	186,331.97	1,092,955.40	1,645,746	552,790.59
Support Recovery	111,568.82	708,955.42	1,304,201	595,246.07
Emergency Management	-	-	-	-
Division 1 Court	657.60	3,638.31	20,220	16,581.69
Division 2 Court	657.60	3,390.00	16,970	13,580.00
Division 3 Court	372.60	69,160.39	134,670	65,509.61
Division 4 Court	919.19	5,460.94	26,895	21,434.06
Division 5 Court	764.89	12,606.10	46,140	33,533.90
Division 6 Court	654.20	3,471.97	14,240	10,768.03
Division 7 Court	-	2,061.42	14,140	12,078.58
Family Court Administrator	10,889.24	38,156.36	94,040	55,883.64
Drug Court Administrator	-	735.59	3,900	3,164.41
Division 9	-	2,169.22	14,140	11,970.78
Division 1 Reporter	-	78.14	5,000	4,921.86
Division 2 Reporter	95.56	3,440.84	5,050	1,609.16
Division 3 Reporter	638.00	1,989.49	5,650	3,660.51
Division 4 Reporter	-	280.89	4,400	4,119.11
Circuit Court Executive Secretary	911.42	6,110.21	26,073	19,962.90
Jury Supervisor	-	2,151.43	7,000	4,848.57
Law Library	3,682.00	42,329.43	65,000	22,670.57
Circuit Clerk	11,712.99	182,438.34	285,400	102,961.66
Circuit Clerk JIS	62,333.31	441,803.80	722,862	281,057.75
Jury Fees & Court	1,908.49	37,707.87	100,000	62,292.13
Office of Dispute Resolution Services	16,238.28	107,106.87	254,692	147,585.10
Juvenile - Administration	203,115.05	1,319,140.49	2,071,791	752,650.61
Juvenile - Detention	87,779.95	556,932.06	935,470	378,537.96
Juvenile - Group Homes	74,554.14	498,001.27	801,003	303,001.40
County Administrator	40,223.02	239,060.77	414,973	175,912.33
Purchasing	89,349.97	280,295.65	496,141	215,844.90
Human Resources	107,492.93	1,007,654.63	2,605,143	1,597,488.86
Finance	87,199.33	396,390.72	834,914	438,523.07
County Counselor	14,268.89	148,135.26	291,135	142,999.74
Planning & Zoning	35,203.68	207,965.79	439,377	231,411.12
Central Services - Mail Room	-	-	-	-
Information Technology	92,496.68	1,165,761.63	2,891,058	1,725,296.19
Facilities Management	224,587.47	1,347,301.44	3,346,130	1,998,828.99
Utilities	81,075.87	538,677.24	1,787,492	1,248,814.76
Appropriations to Outside Agencies	12,994.00	184,468.00	382,946	198,478.00
Government Association Membership	-	50,283.00	75,250	24,967.00
Election Commission	62,917.58	375,318.87	654,653	279,334.13
Benefits and Insurances	228,553.98	2,178,877.06	4,425,337	2,246,460.06
County Elections	-	126,651.46	275,000	148,348.54
Debt Service	-	-	-	-
Judgements and Settlements	-	-	-	-
Emergency Account	-	-	1,500,000	1,500,000.00
Capital Projects	-	-	-	-



**Clay County, Missouri**  
**Expenditures for the one month and eight months ended August 31, 2018**  
**Cash Basis**

	<u>One month ended 08/31/18</u>	<u>Seven months ended 08/31/18</u>	<u>2018 Budget</u>	<u>Amount Under (Over) Budget</u>
Public Services	65,275.01	412,404.93	943,373	530,968.55
Tourism	29,323.19	177,629.28	444,125	266,495.72
Airport Operations	34,078.79	179,736.70	371,447	191,710.42
Judicial Expense	1,737.24	20,667.76	40,000	19,332.24
Transfers Out	1,435,481.46	3,472,737.06	8,663,622	5,190,884.66
<b>Total General Fund</b>	<b><u>3,733,637.91</u></b>	<b><u>19,838,868.42</u></b>	<b><u>43,771,962</u></b>	<b><u>23,933,093.11</u></b>
220 Road & Bridge	493,389.47	4,730,609.69	10,827,278	6,096,668.30
240 Park	915,645.45	4,183,317.78	8,846,807	4,663,489.61
260 Prosecutor Training	500.00	936.55	11,815	10,878.35
264 Delinquent Sales Tax	-	-	6,898	6,897.93
265 Prosecutor Contingency	1,243.29	5,371.96	20,180	14,808.06
266 Prosecutor Check Collection	1,455.21	15,080.21	35,904	20,823.59
270 Drug Task Force	-	-	-	-
271 Law Enforcement Training	6.44	16,301.00	64,076	47,774.53
272 Work Release Program	-	-	51,752	51,751.97
278 Civil Fees	536.58	24,444.09	75,595	51,151.33
279 Law Enforcement	1,767,282.47	12,246,858.95	18,464,125	6,217,265.69
282 Emergency Communications	57,390.99	402,872.30	715,653	312,780.91
283 Law Library	-	-	45,000	45,000.00
285 Assessor	311,768.27	2,260,579.40	4,709,289	2,448,709.80
286 Inmate Security	-	21,083.00	402,969	381,885.72
289 Law Enforcement Capital Reserve	-	-	822,537	822,537.24
290 TIF	-	2,814,662.30	5,452,022	2,637,359.54
292 Federal Equitable Sharing	2,579.65	16,469.72	48,534	32,064.50
293 Domestic Violence	10,299.89	25,920.12	39,904	13,984.30
300 Use Tax - Capital Projects	64,688.17	616,125.09	2,848,112	2,231,986.78
301 Use Tax - Road & Bridge	-	1,077,588.11	1,589,025	511,437.05
302 Use Tax - Parks & Trails	61,336.54	382,796.10	2,372,982	1,990,186.19
305 Tax Collection Software	-	-	32,531	32,531.25
310 Debt Service	-	306,681.41	333,721	27,039.35
315 Health Benefits	342,251.51	2,622,130.38	7,800,614	5,178,483.95
401 Airport Construction	135,199.63	717,007.89	3,145,604	2,428,595.82
403 LINC	-	-	23,717	23,717.31
404 Juvenile Grants	-	-	-	-
504 Sheriff DARE	-	-	10,000	9,999.63
506 Sheriff Emerg. Fug. Apprehension	13,899.74	100,532.01	151,000	50,467.99
508 Sheriff Inmate	-	-	85,000	85,000.00
516 SOLVE	-	-	-	-
611 Prosecutor Retirement	969.00	7,752.00	11,628	3,876.00
641 Special Road Districts Fund	-	-	-	-
790 Land Trustee Agency Fund	-	-	9,363	9,363.00
933 Records Preservation	31,130.93	251,724.42	1,416,992	1,165,267.45
943 Collector TMF	51,894.62	473,315.28	769,087	295,771.79
944 K-9	10,329.18	10,588.93	15,053	4,463.97
946 Sheriff Revolving	8,014.60	51,675.14	390,344	338,668.45
<b>Total of All Funds</b>	<b><u>\$ 8,015,449.54</u></b>	<b><u>\$ 53,221,292.25</u></b>	<b><u>\$ 115,417,073</u></b>	<b><u>\$ 62,195,780.46</u></b>

**Clay County, Missouri**  
**Comparison of Revenues for the**  
**One month ended August 31, 2018 and 2017**  
**Cash Basis**

	<b>One month ended 08/31/18</b>	<b>One month ended 08/31/17</b>	<b>Variance Current Year Over (Under) Prior Year</b>
<b>I00 General Fund</b>			
Sales and Use Taxes	\$ 928,867.65	\$ 647,075.99	\$ 281,791.66
Property Taxes	15,537.75	23,049.34	(7,511.59)
Marriage Licenses	1,024.03	64.75	959.28
Amusement Licenses	-	50,000.00	(50,000.00)
Auctioneer Licenses	52.00	-	52.00
Liquor Licenses	5,415.15	6,179.00	(763.85)
Firearm Permits	3,450.00	3,363.00	87.00
Inspection Fees	3,450.00	2,700.00	750.00
Building Permits	20,506.45	17,159.60	3,346.85
Fee Office Charges	156,580.88	169,078.08	(12,497.20)
Service Fees	79,800.35	50,277.13	29,523.22
Court Fines & Fees	-	-	-
Retail Sales	-	-	-
Concession & Commission	152.49	158.24	(5.75)
Leases	5,250.00	-	5,250.00
Surplus Property Sales	-	-	-
Interest Earned	37,369.09	32,030.19	5,338.90
From Federal Government	(4,733.66)	11,322.68	(16,056.34)
From State of Missouri	147,612.13	82,938.38	64,673.75
From Other Counties	954.00	2,414.00	(1,460.00)
From Cities	-	3,750.00	(3,750.00)
Other Non-governmental Reimb	-	125.00	(125.00)
Miscellaneous Reimbursements	(138.45)	48.88	(187.33)
Gifts & Donations	-	-	-
Other Misc. Revenue	-	1,315.90	(1,315.90)
Transfers In From Other Funds	-	165,771.99	(165,771.99)
<b>Total General Fund</b>	<b>1,401,149.86</b>	<b>1,268,822.15</b>	<b>132,327.71</b>

**Clay County, Missouri**  
**Comparison of Revenues for the**  
**One month ended August 31, 2018 and 2017**  
**Cash Basis**

	<b>One month ended 08/31/18</b>	<b>One month ended 08/31/17</b>	<b>Variance Current Year Over (Under) Prior Year</b>
220 Road & Bridge	315,532.97	288,317.67	27,215.30
240 Park	1,340,230.11	450,064.08	890,166.03
260 Prosecutor Training	304.74	401.65	(96.91)
264 Delinquent Sales Tax	228.13	5.46	222.67
265 Prosecutor Contingency	-	-	-
266 Prosecutor Check Collection	1,808.99	1,627.14	181.85
270 Drug Task Force	-	-	-
271 Law Enforcement Training	1,196.59	1,607.67	(411.08)
272 Work Release Program	1,846.00	5,395.36	(3,549.36)
278 Civil Fees	-	-	-
279 Law Enforcement	1,545,698.61	1,060,431.51	485,267.10
282 Emergency Communications	40,241.02	44,998.25	(4,757.23)
283 Law Library	-	-	-
285 Assessor	31,046.46	28,813.70	2,232.76
286 Inmate Security	2,717.64	3,481.63	(763.99)
289 Law Enforcement Capital Reserve	3,750.00	25,000.00	(21,250.00)
290 TIF	317,470.24	465,200.86	(147,730.62)
292 Federal Equitable Sharing	4,190.07	47.34	4,142.73
293 Domestic Violence	2,673.99	2,987.22	(313.23)
300 Use Tax - Capital Projects	221,272.81	109,302.14	111,970.67
301 Use Tax - Road & Bridge	219,371.03	107,843.56	111,527.47
302 Use Tax - Parks & Trails	220,675.58	108,354.07	112,321.51
305 Tax Collection Software	840.20	1,267.10	(426.90)
310 Debt Service	-	-	-
315 Health Benefits	398,893.75	386,666.48	12,227.27
401 Airport Construction	159,240.70	90,935.46	68,305.24
403 LINC	32.20	27.17	5.03
404 Juvenile Grants	-	-	-
504 Sheriff DARE	10.44	1,509.79	(1,499.35)
506 Sheriff Emerg. Fug. Apprehension	-	-	-
508 Sheriff Inmate	-	-	-
516 SOLVE	-	-	-
611 Prosecutor Retirement	-	-	-
641 Special Road Districts Fund	-	-	-
790 Land Trustee Agency Fund	-	1,000.00	(1,000.00)
933 Records Preservation	46,204.76	46,571.50	(366.74)
943 Collector TMF	31,606.39	33,285.13	(1,678.74)
944 K-9	3,336.92	19.04	3,317.88
946 Sheriff Revolving	3,522.79	3,939.72	(416.93)
<b>Total of All Funds</b>	<b>\$ 6,315,092.99</b>	<b>\$ 4,537,922.85</b>	<b>\$ 1,777,170.14</b>

**Clay County, Missouri**  
**Comparison of Expenditures for the**  
**One month ended August 31, 2018 and 2017**  
**Cash Basis**

	One month ended 08/31/18	One month ended 08/31/17	Variance Current Year Over (Under) Prior Year
<b>100 General Fund</b>			
Auditor	\$ 26,658.47	\$ 17,088.43	\$ 9,570.04
County Clerk	21,993.11	19,790.50	2,202.61
Treasurer	26,931.66	16,159.81	10,771.85
County Commission	30,832.70	16,098.24	14,734.46
Recorder of Deeds	46,669.63	38,946.16	7,723.47
Collector	74,496.35	49,163.15	25,333.20
Misc Tax Fees	11,568.32	11,370.66	197.66
Rainy Day	-	-	-
Public Administrator	76,443.28	49,446.54	26,996.74
Indigent Board & Care	-	-	-
Medical Examiner	-	-	-
Prosecutor	186,331.97	124,932.39	61,399.58
Support Recovery	111,568.82	76,751.81	34,817.01
Emergency Management	-	-	-
Division 1 Court	657.60	527.40	130.20
Division 2 Court	657.60	637.57	20.03
Division 3 Court	372.60	4,748.40	(4,375.80)
Division 4 Court	919.19	527.40	391.79
Division 5 Court	764.89	878.14	(113.25)
Division 6 Court	654.20	530.85	123.35
Division 7 Court	-	-	-
Family Court Administrator	10,889.24	3,687.48	7,201.76
Drug Court Administrator	-	140.62	(140.62)
Division 9	-	13.95	(13.95)
Division 1 Reporter	-	36.38	(36.38)
Division 2 Reporter	-	-	-
Division 3 Reporter	95.56	644.94	(549.38)
Division 4 Reporter	638.00	463.12	174.88
Circuit Court Executive Secretary	911.42	831.75	79.67
Jury Supervisor	-	536.04	(536.04)
Law Library	3,682.00	4,221.05	(539.05)
Circuit Clerk	11,712.99	39,179.01	(27,466.02)
Circuit Clerk JIS	62,333.31	85,965.77	(23,632.46)
Jury Fees & Court	1,908.49	3,204.61	(1,296.12)
Office of Dispute Resolution Services	16,238.28	19,331.84	(3,093.56)
Juvenile - Administration	203,115.05	130,425.74	72,689.31
Juvenile - Detention	87,779.95	57,789.58	29,990.37
Juvenile - Group Homes	74,554.14	51,295.84	23,258.30
County Administrator	40,223.02	16,702.63	23,520.39
Purchasing	89,349.97	23,787.11	65,562.86
Human Resources	107,492.93	64,095.56	43,397.37
Finance	87,199.33	39,473.93	47,725.40
County Counselor	14,268.89	16,575.22	(2,306.33)
Planning & Zoning	35,203.68	20,917.93	14,285.75
Central Services - Mail Room	-	-	-
Information Technology	92,496.68	197,052.32	(104,555.64)
Facilities Management	224,587.47	217,978.89	6,608.58
Utilities	81,075.87	88,966.96	(7,891.09)
Contributions to External Programs	12,994.00	6,537.00	6,457.00
Government Association Membership	-	-	-
Election Commission	62,917.58	28,279.77	34,637.81
Benefits and Insurances	228,553.98	199,979.27	28,574.71
County Elections	-	-	-
Debt Service	-	-	-
Judgements and Settlements	-	-	-
Emergency Account	-	-	-

**Clay County, Missouri**  
**Comparison of Expenditures for the**  
**One month ended August 31, 2018 and 2017**  
**Cash Basis**

	<b>One month ended 08/31/18</b>	<b>One month ended 08/31/17</b>	<b>Variance Current Year Over (Under) Prior Year</b>
Capital Projects	-	-	-
Public Services	65,275.01	40,870.70	24,404.31
Tourism	29,323.19	25,979.98	3,343.21
Airport Operations	34,078.79	19,903.37	14,175.42
Judicial Expense	1,737.24	2,362.93	(625.69)
Transfers Out	1,435,481.46	1,998.06	1,433,483.40
<b>Total General Fund</b>	<b>3,733,637.91</b>	<b>1,836,826.80</b>	<b>1,896,811.11</b>
220 Road & Bridge	493,389.47	1,167,727.39	(674,337.92)
240 Park	915,645.45	561,885.72	353,759.73
260 Prosecutor Training	500.00	648.04	(148.04)
264 Delinquent Sales Tax	-	-	-
265 Prosecutor Contingency	1,243.29	1,378.59	(135.30)
266 Prosecutor Check Collection	1,455.21	1,515.56	(60.35)
270 Drug Task Force	-	-	-
271 Law Enforcement Training	6.44	828.09	(821.65)
272 Work Release Program	-	-	-
278 Civil Fees	536.58	2,170.00	(1,633.42)
279 Law Enforcement	1,767,282.47	1,309,159.09	458,123.38
282 Emergency Communications	57,390.99	56,999.02	391.97
283 Law Library	-	-	-
285 Assessor	311,768.27	234,594.68	77,173.59
286 Inmate Security	-	20,379.85	(20,379.85)
289 Law Enforcement Capital Reserve	-	-	-
290 TIF	-	221,916.99	(221,916.99)
292 Federal Equitable Sharing	2,579.65	84.89	2,494.76
293 Domestic Violence	10,299.89	-	10,299.89
300 Use Tax - Capital Projects	64,688.17	30,140.96	34,547.21
301 Use Tax - Road & Bridge	-	88,382.98	(88,382.98)
302 Use Tax - Parks & Trails	61,336.54	34,614.78	26,721.76
305 Tax Collection Software	-	-	-
310 Debt Service	-	-	-
315 Health Benefits	342,251.51	366,188.00	(23,936.49)
401 Airport Construction	135,199.63	106,825.25	28,374.38
403 LINC	-	-	-
404 Juvenile Grants	-	-	-
504 Sheriff DARE	-	-	-
506 Sheriff Emerg. Fug. Apprehension	13,899.74	10,659.73	3,240.01
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	31,130.93	30,000.27	1,130.66
943 Collector TMF	51,894.62	20,748.01	31,146.61
944 K-9	10,329.18	323.40	10,005.78
946 Sheriff Revolving	8,014.60	5,947.51	2,067.09
<b>Total of All Funds</b>	<b>\$ 8,015,449.54</b>	<b>\$ 6,110,914.60</b>	<b>\$ 1,904,534.94</b>

**Clay County, Missouri**  
**Comparison of Revenues for the**  
**Eight months ended August 31, 2018 and 2017**  
**Cash Basis**

	<b>Eight months ended 08/31/18</b>	<b>Eight months ended 08/31/17</b>	<b>Variance Current Year Over (Under) Prior Year</b>
<b>100 General Fund</b>			
Sales and Use Taxes	\$ 8,838,886.83	\$ 7,641,076.95	\$ 1,197,809.88
Property Taxes	3,340,920.77	3,054,083.87	286,836.90
Marriage Licenses	9,133.18	708.41	8,424.77
Amusement Licenses	105,841.42	145,677.79	(39,836.37)
Auctioneer Licenses	416.00	676.00	(260.00)
Liquor Licenses	129,473.49	125,968.11	3,505.38
Firearm Permits	16,322.00	15,845.00	477.00
Inspection Fees	19,600.00	22,010.00	(2,410.00)
Building Permits	92,763.14	142,682.38	(49,919.24)
Fee Office Charges	4,900,725.77	4,925,697.29	(24,971.52)
Service Fees	273,341.95	211,095.28	62,246.67
Court Fines & Fees	-	-	-
Retail Sales	-	-	-
Concession & Commission	1,278.80	1,105.38	173.42
Leases	42,000.00	42,000.00	-
Surplus Property Sales	-	2,930.68	(2,930.68)
Interest Earned	672,206.57	383,893.77	288,312.80
From Federal Government	24,789.66	36,382.68	(11,593.02)
From State of Missouri	1,361,690.05	1,380,177.47	(18,487.42)
From Other Counties	16,936.00	19,534.73	(2,598.73)
From Cities	3,750.00	3,750.00	-
Other Non-governmental Reimb	1,470.00	21,705.30	(20,235.30)
Miscellaneous Reimbursements	18,287.79	13,094.79	5,193.00
Gifts & Donations	50,000.00	-	50,000.00
Other Misc. Revenue	65,429.27	105,552.56	(40,123.29)
Transfers In From Other Funds	385,065.16	889,067.63	(504,002.47)
<b>Total General Fund</b>	<b>20,370,327.85</b>	<b>19,184,716.07</b>	<b>1,185,611.78</b>

Internal Activity

**Clay County, Missouri**  
**Comparison of Revenues for the**  
**Eight months ended August 31, 2018 and 2017**  
**Cash Basis**

	<b>Eight months ended 08/31/18</b>	<b>Eight months ended 08/31/17</b>	<b>Variance Current Year Over (Under) Prior Year</b>	
220	Road & Bridge	5,451,006.35	5,489,568.34	(38,561.99)
240	Park	4,617,677.23	4,797,573.74	(179,896.51)
260	Prosecutor Training	2,653.21	2,728.63	(75.42)
264	Delinquent Sales Tax	(602.04)	30.44	(632.48)
265	Prosecutor Contingency	20,000.00	19,559.55	440.45
266	Prosecutor Check Collection	15,093.35	14,512.65	580.70
270	Drug Task Force	-	-	-
271	Law Enforcement Training	10,611.30	10,903.94	(292.64)
272	Work Release Program	3,345.00	27,181.76	(23,836.76)
278	Civil Fees	50,000.00	50,000.00	-
279	Law Enforcement	12,034,906.98	11,536,626.17	498,280.81
282	Emergency Communications	402,442.24	374,236.28	28,205.96
283	Law Library	-	-	-
285	Assessor	2,374,394.74	2,448,777.65	(74,382.91)
286	Inmate Security	321,339.25	22,641.75	298,697.50
289	Law Enforcement Capital Reserve	30,000.00	200,000.00	(170,000.00)
290	TIF	3,042,527.03	2,852,041.32	190,485.71
292	Federal Equitable Sharing	62,135.17	46,346.17	15,789.00
293	Domestic Violence	19,567.69	20,648.99	(1,081.30)
300	Use Tax - Capital Projects	1,219,493.75	895,795.50	323,698.25
301	Use Tax - Road & Bridge	1,205,261.73	883,393.00	321,868.73
302	Use Tax - Parks & Trails	1,212,778.96	901,103.69	311,675.27
305	Tax Collection Software	171,776.50	165,635.42	6,141.08
310	Debt Service	306,681.41	370,145.74	(63,464.33)
315	Health Benefits	3,135,583.58	3,101,773.22	33,810.36
401	Airport Construction	835,856.64	1,796,614.99	(960,758.35)
403	LINC	244.51	173.76	70.75
404	Juvenile Grants	-	-	-
504	Sheriff DARE	2,809.87	5,511.31	(2,701.44)
506	Sheriff Emerg. Fug. Apprehension	125,030.10	166,007.41	(40,977.31)
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	-	1,135.00	(1,135.00)
933	Records Preservation	330,192.15	326,865.11	3,327.04
943	Collector TMF	552,466.62	573,563.51	(21,096.89)
944	K-9	6,554.48	747.78	5,806.70
946	Sheriff Revolving	43,941.96	56,187.49	(12,245.53)
	<b>Total of All Funds</b>	<b>\$ 57,986,433.61</b>	<b>\$ 56,355,020.38</b>	<b>\$ 1,631,413.23</b>

**Clay County, Missouri**  
**Comparison of Expenditures for the**  
**Eight months ended August 31, 2018 and 2017**  
**Cash Basis**

	<b>Eight months ended 08/31/18</b>	<b>Eight months ended 08/31/17</b>	<b>Variance Current Year Over (Under) Prior Year</b>
<b>100 General Fund</b>			
Auditor	\$ 135,631.25	\$ 148,715.08	\$ (13,083.83)
County Clerk	116,060.77	167,664.77	(51,604.00)
Treasurer	132,021.87	135,845.07	(3,823.20)
County Commission	154,844.70	138,318.55	16,526.15
Recorder of Deeds	241,794.37	266,867.31	(25,072.94)
Collector	462,176.41	497,263.33	(35,086.92)
Misc Tax Fees	18,998.24	43,469.96	(24,471.72)
Rainy Day	-	-	-
Public Administrator	452,867.04	414,478.23	38,388.81
Indigent Board & Care	-	1,504.00	(1,504.00)
Medical Examiner	231,946.56	214,533.60	17,412.96
Prosecutor	1,092,955.40	999,555.54	93,399.86
Support Recovery	708,955.42	636,056.39	72,899.03
Emergency Management	-	-	-
Division 1 Court	3,638.31	3,406.82	231.49
Division 2 Court	3,390.00	3,134.04	255.96
Division 3 Court	69,160.39	66,211.53	2,948.86
Division 4 Court	5,460.94	4,924.51	536.43
Division 5 Court	12,606.10	2,986.40	9,619.70
Division 6 Court	3,471.97	5,191.71	(1,719.74)
Division 7 Court	2,061.42	1,697.59	363.83
Family Court Administrator	38,156.36	13,908.31	24,248.05
Drug Court Administrator	735.59	1,163.48	(427.89)
Division 9	2,169.22	1,804.84	364.38
Division 1 Reporter	78.14	230.55	(152.41)
Division 2 Reporter	3,440.84	696.49	2,744.35
Division 3 Reporter	1,989.49	1,419.43	570.06
Division 4 Reporter	280.89	963.56	(682.67)
Circuit Court Executive Secretary	6,110.21	6,517.31	(407.10)
Jury Supervisor	2,151.43	2,040.49	110.94
Law Library	42,329.43	55,402.90	(13,073.47)
Circuit Clerk	182,438.34	196,297.03	(13,858.69)
Circuit Clerk JIS	441,803.80	462,279.65	(20,475.85)
Jury Fees & Court	37,707.87	34,771.19	2,936.68
Office of Dispute Resolution Services	107,106.87	158,088.52	(50,981.65)
Juvenile - Administration	1,319,140.49	1,130,966.51	188,173.98
Juvenile - Detention	556,932.06	488,482.46	68,449.60
Juvenile - Group Homes	498,001.27	479,347.10	18,654.17
County Administrator	239,060.77	119,095.36	119,965.41
Purchasing	280,295.65	199,100.01	81,195.64
Human Resources	1,007,654.63	424,446.55	583,208.08
Finance	396,390.72	332,588.73	63,801.99
County Counselor	148,135.26	150,118.27	(1,983.01)
Planning & Zoning	207,965.79	173,871.47	34,094.32
Central Services - Mail Room	-	-	-
Information Technology	1,165,761.63	963,539.50	202,222.13
Facilities Management	1,347,301.44	1,111,801.76	235,499.68
Utilities	538,677.24	504,690.60	33,986.64
Contributions to External Programs	184,468.00	265,548.00	(81,080.00)
Government Association Membership	50,283.00	49,293.00	990.00
Election Commission	375,318.87	231,736.28	143,582.59
Benefits and Insurances	2,178,877.06	2,110,606.39	68,270.67
County Elections	126,651.46	87,828.84	38,822.62
Debt Service	-	-	-
Judgements and Settlements	-	-	-
Emergency Account	-	-	-



**Clay County, Missouri**  
**Comparison of Expenditures for the**  
**Eight months ended August 31, 2018 and 2017**  
**Cash Basis**

	<b>Eight months ended 08/31/18</b>	<b>Eight months ended 08/31/17</b>	<b>Variance Current Year Over (Under) Prior Year</b>
Capital Projects	-	-	-
Public Services	412,404.93	315,575.49	96,829.44
Tourism	177,629.28	139,871.76	37,757.52
Airport Operations	179,736.70	154,668.65	25,068.05
Judicial Expense	20,667.76	18,667.81	1,999.95
Transfers Out	3,472,737.06	4,000,319.71	(527,582.65)
<b>Total General Fund</b>	<b>19,598,630.71</b>	<b>18,139,572.43</b>	<b>1,459,058.28</b>
220 Road & Bridge	4,730,609.69	5,663,391.59	(932,781.90)
240 Park	3,263,996.40	3,468,474.84	(204,478.44)
260 Prosecutor Training	936.55	4,295.66	(3,359.11)
264 Delinquent Sales Tax	-	-	-
265 Prosecutor Contingency	5,371.96	14,322.56	(8,950.60)
266 Prosecutor Check Collection	13,625.00	18,836.76	(5,211.76)
270 Drug Task Force	-	-	-
271 Law Enforcement Training	16,301.00	10,337.12	5,963.88
272 Work Release Program	-	-	-
278 Civil Fees	24,444.09	10,477.16	13,966.93
279 Law Enforcement	12,246,858.95	10,764,524.92	1,482,334.03
282 Emergency Communications	402,872.30	460,478.27	(57,605.97)
283 Law Library	-	-	-
285 Assessor	2,260,579.40	1,899,224.11	361,355.29
286 Inmate Security	21,083.00	27,753.97	(6,670.97)
289 Law Enforcement Capital Reserve	-	173,837.62	(173,837.62)
290 TIF	2,814,662.30	3,509,118.24	(694,455.94)
292 Federal Equitable Sharing	16,469.72	9,108.81	7,360.91
293 Domestic Violence	25,920.12	-	25,920.12
300 Use Tax - Capital Projects	616,125.09	757,994.99	(141,869.90)
301 Use Tax - Road & Bridge	1,077,588.11	88,382.98	989,205.13
302 Use Tax - Parks & Trails	382,796.10	1,212,062.25	(829,266.15)
305 Tax Collection Software	-	-	-
310 Debt Service	306,681.41	370,145.74	(63,464.33)
315 Health Benefits	2,622,130.38	3,127,303.86	(505,173.48)
401 Airport Construction	717,007.89	569,351.36	147,656.53
403 LINC	-	-	-
404 Juvenile Grants	-	-	-
504 Sheriff DARE	-	-	-
506 Sheriff Emerg. Fug. Apprehension	100,532.01	123,774.85	(23,242.84)
508 Sheriff Inmate	-	-	-
516 SOLVE	-	-	-
611 Prosecutor Retirement	7,752.00	7,752.00	-
641 Special Road Districts Fund	-	-	-
790 Land Trustee Agency Fund	-	-	-
933 Records Preservation	220,593.49	253,681.36	(33,087.87)
943 Collector TMF	473,315.28	260,348.07	212,967.21
944 K-9	10,588.93	1,639.73	8,949.20
946 Sheriff Revolving	43,660.54	81,176.76	(37,516.22)
<b>Total of All Funds</b>	<b>\$ 52,021,132.42</b>	<b>\$ 51,027,368.01</b>	<b>\$ 993,764.41</b>



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