

*Clay County, Missouri*

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

*September 2018*

# Monthly Report

Auditor's Cash Basis



**Carol McCaslin**

Clay County, Missouri Auditor

# Table of Contents

<b>Statement of Unencumbered cash as of September 30, 2018</b>	<b>Page 3</b>
<b>Statement of Revenues and Expenditures for the one month ended September 30, 2018</b>	<b>Page 4</b>
<b>Statement of Revenues and Expenditures for the nine months ended September 30, 2018</b>	<b>Page 5</b>
<b>Revenues for the one month and nine months ended September 30, 2018</b>	<b>Page 6</b>
<b>Expenditures for the one month and nine months ended September 30, 2018</b>	<b>Page 8</b>
<b>Comparison of Revenues – one month ended September 30, 2018 and 2017</b>	<b>Page 10</b>
<b>Comparison of Expenditures – one month ended September 30, 2018 and 2017</b>	<b>Page 12</b>
<b>Comparison of Revenues – Nine months ended September 30, 2018 and 2017</b>	<b>Page 14</b>
<b>Comparison of Expenditures – nine months ended September 30, 2018 and 2017</b>	<b>Page 16</b>

**Clay County, Missouri**  
**Statement of Unencumbered Cash**  
**As of September 30, 2018**

Fund Name	Fund Number	Eden Cash Balance	Less Encumbrances	Less	Unencumbered Cash
				Warrants Payable	
General	100	\$ 20,589,362.71	\$ 1,540,824.70	\$ -	\$ 19,048,538.01
Road & Bridge	220	2,138,481.17	332,159.95	-	1,806,321.22
Park	240	839,300.07	512,390.70	-	326,909.37
Prosecutor Training	260	9,240.39	225.00	-	9,015.39
Delinquent Sales Tax	264	6,262.41	-	-	6,262.41
Prosecutor Contingency	265	14,615.45	-	-	14,615.45
Prosecutor Check Collection	266	15,281.62	-	-	15,281.62
Law Enforcement Training	271	38,599.70	2,845.00	-	35,754.70
Work Release Program	272	42,150.46	-	-	42,150.46
Civil Fees	278	50,996.33	-	-	50,996.33
Law Enforcement	279	751,631.69	368,126.94	-	383,504.75
Emergency Communications	282	183,806.53	180,000.00	-	3,806.53
Assessor	285	2,120,529.05	192,195.67	-	1,928,333.38
Inmate Security	286	539,014.57	7,894.55	-	531,120.02
Law Enforcement Capital Reserve	289	294,036.13	252,336.13	-	41,700.00
TIF	290	2,068,126.96	1,373,854.71	-	694,272.25
Federal Equitable Sharing	292	107,673.64	495.00	-	107,178.64
Domestic Violence	293	6,449.42	-	-	6,449.42
Use Tax - Capital Projects	300	2,186,715.30	260,495.16	-	1,926,220.14
Use Tax - Road & Bridge	301	585,199.43	198,684.60	-	386,514.83
Use Tax - Parks & Trails	302	2,017,275.80	38,790.07	-	1,978,485.73
Tax Collection Software	305	199,318.84	-	-	199,318.84
Health Benefits	315	3,707,604.34	-	-	3,707,604.34
Airport Construction	401	1,590,158.61	266,559.78	-	1,323,598.83
LINC	403	23,738.18	-	-	23,738.18
Juvenile Grants	404	-	-	-	-
Sheriff D.A.R.E.	504	12,268.18	-	-	12,268.18
SOLVE	516	-	-	-	-
Prosecutor Retirement	611	2,261.00	-	-	2,261.00
Special Road Districts Fund	641	-	-	-	-
Land Trustee Agency Fund	790	9,363.27	-	-	9,363.27
Records Preservation	933	992,625.63	-	-	992,625.63
Collector TMF	943	380,038.17	5,000.00	-	375,038.17
K-9	944	11,807.07	-	-	11,807.07
Sheriff Revolving	946	307,520.50	-	-	307,520.50
		<b>\$ 41,841,452.62</b>	<b>\$ 5,532,877.96</b>	<b>\$ -</b>	<b>\$ 36,308,574.66</b>

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

<b>Fund Name</b>	<b>Fund Number</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Net</b>
General	100	\$ 2,055,879.48	\$ 1,799,415.77	\$ 256,463.71
Road & Bridge	220	295,527.54	348,740.58	(53,213.04)
Park	240	294,663.29	609,828.77	(315,165.48)
Prosecutor Training	260	347.50	540.03	(192.53)
Delinquent Sales Tax	264	5.65	-	5.65
Prosecutor Contingency	265	-	192.61	(192.61)
Prosecutor Check Collection	266	1,828.52	2,213.39	(384.87)
Drug Task Force	270	-	-	-
Law Enforcement Training	271	8,643.49	2,474.70	6,168.79
Work Release Program	272	2,053.50	-	2,053.50
Civil Fees	278	-	155.00	(155.00)
Law Enforcement	279	1,194,050.88	1,199,780.80	(5,729.92)
Emergency Communications	282	40,663.97	-	40,663.97
Law Library	283	-	-	-
Assessor	285	13,426.87	220,982.08	(207,555.21)
Inmate Security	286	2,922.72	-	2,922.72
Law Enforcement Capital Reserve	289	3,750.00	525,201.11	(521,451.11)
TIF	290	383,240.39	-	383,240.39
Federal Equitable Sharing	292	14,433.21	823.22	13,609.99
Domestic Violence	293	2,996.52	-	2,996.52
Use Tax - Capital Projects	300	138,282.49	159,724.81	(21,442.32)
Use Tax - Road & Bridge	301	136,896.67	-	136,896.67
Use Tax - Parks & Trails	302	137,917.90	36,266.96	101,650.94
Tax Collection Software	305	732.62	-	732.62
Debt Service	310	2,422.04	2,422.04	-
Health Benefits	315	397,993.19	365,002.25	32,990.94
Airport Construction	401	79,223.35	59,168.44	20,054.91
LINC	403	21.94	-	21.94
Juvenile Grants	404	-	-	-
Sheriff DARE	504	4,507.46	-	4,507.46
Sheriff Emerg. Fug. Apprehension	506	-	24,582.39	(24,582.39)
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	35,160.19	40,752.87	(5,592.68)
Collector TMF	943	28,665.27	46,378.92	(17,713.65)
K-9	944	986.52	-	986.52
Sheriff Revolving	946	293.25	6,096.89	(5,803.64)
		<b>\$ 5,277,536.42</b>	<b>\$ 5,451,712.63</b>	<b>\$ (174,176.21)</b>

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

<b>Fund Name</b>	<b>Fund Number</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Net</b>
General	100	\$ 22,426,207.33	\$ 21,638,742.19	\$ 787,465.14
Road & Bridge	220	5,746,533.89	5,090,026.06	656,507.83
Park	240	4,912,694.52	4,827,549.50	85,145.02
Prosecutor Training	260	3,000.71	1,476.58	1,524.13
Delinquent Sales Tax	264	(596.39)	-	(596.39)
Prosecutor Contingency	265	20,000.00	5,564.57	14,435.43
Prosecutor Check Collection	266	16,921.87	17,293.60	(371.73)
Drug Task Force	270	-	-	-
Law Enforcement Training	271	19,254.79	18,775.70	479.09
Work Release Program	272	5,398.50	-	5,398.50
Civil Fees	278	50,000.00	24,599.09	25,400.91
Law Enforcement	279	13,228,957.86	13,446,639.75	(217,681.89)
Emergency Communications	282	443,106.21	402,872.30	40,233.91
Law Library	283	-	-	-
Assessor	285	2,387,821.61	2,483,262.75	(95,441.14)
Inmate Security	286	324,261.97	21,083.00	303,178.97
Law Enforcement Capital Reserve	289	33,750.00	525,201.11	(491,451.11)
TIF	290	3,425,767.42	2,814,662.30	611,105.12
Federal Equitable Sharing	292	76,568.38	17,292.94	59,275.44
Domestic Violence	293	22,564.21	25,920.12	(3,355.91)
Use Tax - Capital Projects	300	1,357,776.24	775,849.90	581,926.34
Use Tax - Road & Bridge	301	1,342,158.40	1,077,588.11	264,570.29
Use Tax - Parks & Trails	302	1,350,696.86	419,063.06	931,633.80
Tax Collection Software	305	172,509.12	-	172,509.12
Debt Service	310	309,103.45	309,103.45	-
Health Benefits	315	3,533,576.77	2,987,132.63	546,444.14
Airport Construction	401	914,875.38	779,708.15	135,167.23
LINC	403	266.45	-	266.45
Juvenile Grants	404	-	-	-
Sheriff DARE	504	7,317.33	-	7,317.33
Sheriff Emerg. Fug. Apprehension	506	125,030.10	125,114.40	(84.30)
Sheriff Inmate	508	-	-	-
SOLVE	516	-	-	-
Prosecutor Retirement	611	10,336.00	8,721.00	1,615.00
Special Road Districts Fund	641	-	-	-
Land Trustee Agency Fund	790	-	-	-
Records Preservation	933	365,352.34	292,477.29	72,875.05
Collector TMF	943	581,131.89	519,694.20	61,437.69
K-9	944	7,541.00	10,588.93	(3,047.93)
Sheriff Revolving	946	44,235.21	57,772.03	(13,536.82)
		<b>\$ 63,264,119.42</b>	<b>\$ 58,723,774.71</b>	<b>\$ 4,540,344.71</b>

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

	<b>One month ended 09/30/18</b>	<b>Nine months ended 09/30/18</b>	<b>2018 Budget (less Carryover)</b>	<b>Amount Under (Over) Budget</b>
<b>100 General Fund</b>				
Sales and Use Taxes	\$ 1,647,336.81	\$ 10,486,223.64	\$ 12,786,314	\$ 2,300,090.36
Property Taxes	14,753.19	3,355,673.96	3,309,255	(46,418.96)
Marriage Licenses	1,177.54	10,310.72	1,100	(9,210.72)
Amusement Licenses	-	105,841.42	145,000	39,158.58
Auctioneer Licenses	-	416.00	900	484.00
Liquor Licenses	4,617.84	134,091.33	130,000	(4,091.33)
Firearm Permits	-	16,322.00	21,000	4,678.00
Inspection Fees	3,250.00	22,850.00	27,000	4,150.00
Building Permits	11,859.40	104,622.54	150,000	45,377.46
Fee Office Charges	146,195.82	5,046,921.59	5,425,000	378,078.41
Service Fees	43,660.32	317,002.27	303,950	(13,052.27)
Court Fines & Fees	-	-	-	-
Retail Sales	-	-	-	-
Concession & Commission	210.91	1,489.71	1,500	10.29
Leases	5,250.00	47,250.00	63,000	15,750.00
Surplus Property Sales	-	-	7,500	7,500.00
Interest Earned	25,326.47	697,533.04	490,000	(207,533.04)
From Federal Government	540.00	25,329.66	42,500	17,170.34
From State of Missouri	140,466.21	1,502,156.26	1,833,547	331,390.74
From Other Counties	1,564.00	18,500.00	30,050	11,550.00
From Cities	-	3,750.00	(3,750)	(7,500.00)
Other Non-governmental Reimb	-	1,470.00	1,000	(470.00)
Miscellaneous Reimbursements	594.79	18,882.58	2,200	(16,682.58)
Gifts & Donations	-	50,000.00	-	(50,000.00)
Other Misc. Revenue	30,172.77	95,602.04	18,205,876	18,110,274.06
Transfers In From Other Funds	-	385,065.16	-	(385,065.16)
<b>Total General Fund</b>	<b>2,076,976.07</b>	<b>22,447,303.92</b>	<b>42,972,942</b>	<b>20,525,638.18</b>

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

		<b>One month ended 09/30/18</b>	<b>Nine months ended 09/30/18</b>	<b>2018 Budget (less Carryover)</b>	<b>Amount Under (Over) Budget</b>
220	Road & Bridge	295,539.90	5,746,546.25	10,044,870	4,298,323.96
240	Park	303,630.31	4,921,661.54	8,837,127	3,915,465.47
260	Prosecutor Training	347.55	3,000.76	11,815	8,814.14
264	Delinquent Sales Tax	5.68	(596.36)	6,898	7,494.29
265	Prosecutor Contingency	-	20,000.00	20,180	180.02
266	Prosecutor Check Collection	1,873.69	16,967.04	35,904	18,936.76
270	Drug Task Force	-	-	-	-
271	Law Enforcement Training	8,643.71	19,255.01	64,076	44,820.52
272	Work Release Program	2,053.50	5,398.50	51,752	46,353.46
278	Civil Fees	-	50,000.00	75,595	25,595.42
279	Law Enforcement	1,194,056.78	13,228,963.76	18,352,765	5,123,801.71
282	Emergency Communications	40,663.97	443,106.21	715,653	272,547.00
283	Law Library	-	-	45,000	45,000.00
285	Assessor	293,821.70	2,668,216.44	4,206,963	1,538,746.33
286	Inmate Security	2,925.72	324,264.97	402,969	78,703.75
289	Law Enforcement Capital Reserve	3,750.00	33,750.00	822,537	788,787.24
290	TIF	383,240.39	3,425,767.42	5,452,022	2,026,254.42
292	Federal Equitable Sharing	14,433.81	76,568.98	48,534	(28,034.76)
293	Domestic Violence	3,046.56	22,614.25	39,904	17,290.23
300	Use Tax - Capital Projects	138,294.83	1,357,788.58	2,166,036	808,247.50
301	Use Tax - Road & Bridge	136,899.93	1,342,161.66	1,589,025	246,863.50
302	Use Tax - Parks & Trails	137,929.13	1,350,708.09	2,079,955	729,246.43
305	Tax Collection Software	733.73	172,510.23	32,504	(140,005.98)
310	Debt Service	2,422.04	309,103.45	333,721	24,617.31
315	Health Benefits	398,014.17	3,533,597.75	7,800,614	4,267,016.58
401	Airport Construction	79,232.28	914,884.31	3,068,096	2,153,211.87
403	LINC	22.07	266.58	23,717	23,450.73
404	Juvenile Grants	-	-	-	-
504	Sheriff DARE	4,507.53	7,317.40	10,000	2,682.23
506	Sheriff Emerg. Fug. Apprehension	-	125,030.10	151,000	25,969.90
508	Sheriff Inmate	-	-	85,000	85,000.00
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	36,784.71	366,976.86	1,416,992	1,050,015.01
943	Collector TMF	28,677.01	581,143.63	769,087	187,943.58
944	K-9	986.59	7,541.07	25,058	17,516.83
946	Sheriff Revolving Fund	294.96	44,236.92	390,344	346,106.68
<b>Total of All Funds</b>		<b>\$ 5,589,808.32</b>	<b>\$ 63,576,391.32</b>	<b>\$ 112,169,646</b>	<b>\$ 48,593,255.04</b>

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

	One month ended 09/30/18	Seven months ended 09/30/18	2018 Budget	Amount Under (Over) Budget
<b>100 General Fund</b>				
Auditor	\$ 16,434.26	\$ 178,723.98	\$ 296,189	\$ 117,464.63
County Clerk	14,660.06	152,713.94	190,830	38,116.08
Treasurer	27,470.21	186,423.74	252,913	66,489.60
County Commission	20,537.28	206,214.68	279,064	72,849.65
Recorder of Deeds	31,879.22	320,343.22	432,230	111,886.41
Collector	40,091.84	577,852.07	896,154	318,301.43
Misc Tax Fees	312.00	30,878.56	50,000	19,121.44
Rainy Day	-	-	585,020	585,020.12
Public Administrator	50,398.24	503,265.28	685,721	182,455.27
Indigent Board & Care	-	-	78,000	78,000.00
Medical Examiner	-	231,946.56	444,055	212,108.44
Prosecutor	120,451.67	1,213,407.07	1,645,746	432,338.92
Support Recovery	74,418.49	783,373.91	1,304,201	520,827.58
Emergency Management	-	-	-	-
Division 1 Court	279.07	3,917.38	20,220	16,302.62
Division 2 Court	1,296.82	4,686.82	16,970	12,283.18
Division 3 Court	23,235.13	92,395.52	134,670	42,274.48
Division 4 Court	458.39	5,919.33	26,895	20,975.67
Division 5 Court	517.47	13,123.57	46,140	33,016.43
Division 6 Court	268.00	3,739.97	14,240	10,500.03
Division 7 Court	187.48	2,248.90	14,140	11,891.10
Family Court Administrator	1,777.67	39,934.03	94,040	54,105.97
Drug Court Administrator	136.80	872.39	3,900	3,027.61
Division 9	782.45	2,951.67	14,140	11,188.33
Division 1 Reporter	-	78.14	5,000	4,921.86
Division 2 Reporter	59.47	3,500.31	5,050	1,549.69
Division 3 Reporter	529.98	2,519.47	5,650	3,130.53
Division 4 Reporter	104.10	384.99	4,400	4,015.01
Circuit Court Executive Secretary	545.67	6,655.88	26,073	19,417.23
Jury Supervisor	2,327.69	4,479.12	7,000	2,520.88
Law Library	3,511.49	45,840.92	65,000	19,159.08
Circuit Clerk	34,713.33	217,151.67	285,400	68,248.33
Circuit Clerk JIS	43,840.67	485,644.47	722,862	237,217.08
Jury Fees & Court	9,247.19	46,955.06	100,000	53,044.94
Office of Dispute Resolution Services	13,805.96	120,912.83	254,692	133,779.14
Juvenile - Administration	143,331.83	1,462,472.32	2,080,291	617,818.78
Juvenile - Detention	60,910.89	617,842.95	935,470	317,627.07
Juvenile - Group Homes	47,153.18	545,154.45	801,003	255,848.22
County Administrator	26,676.03	265,736.80	414,973	149,236.30
Purchasing	32,685.96	312,981.61	496,141	183,158.94
Human Resources	120,183.16	1,127,837.79	2,595,138	1,467,300.70
Finance	34,218.65	430,609.37	834,914	404,304.42
County Counselor	10,341.40	158,476.66	291,135	132,658.34
Planning & Zoning	28,334.43	236,758.22	439,377	202,618.69
Central Services - Mail Room	-	-	-	-
Information Technology	144,524.97	1,310,286.60	2,891,058	1,580,771.22
Facilities Management	194,582.78	1,541,884.22	3,346,130	1,804,246.21
Utilities	74,463.47	613,140.71	1,787,492	1,174,351.29
Appropriations to Outside Agencies	6,496.00	190,964.00	382,946	191,982.00
Government Association Membership	-	50,283.00	75,250	24,967.00
Election Commission	53,859.84	429,178.71	654,653	225,474.29
Benefits and Insurances	217,593.90	2,396,470.96	4,425,443	2,028,972.16
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 nine months ended September 30, 2018**  
**Cash Basis**

	<u>One month ended 09/30/18</u>	<u>Seven months ended 09/30/18</u>	<u>2018 Budget</u>	<u>Amount Under (Over) Budget</u>
Public Services	33,837.72	446,242.65	943,373	497,130.83
Tourism	10,549.70	188,178.98	444,125	255,946.02
Airport Operations	17,807.19	197,543.89	371,447	173,903.23
Judicial Expense	4,301.92	24,969.68	40,000	15,030.32
Transfers Out	3,284.65	3,476,021.71	8,748,259	5,272,237.01
<b>Total General Fund</b>	<b><u>1,799,415.77</u></b>	<b><u>21,638,742.19</u></b>	<b><u>43,780,223</u></b>	<b><u>22,141,480.34</u></b>
220 Road & Bridge	348,740.58	5,090,026.06	10,827,278	5,737,251.93
240 Park	610,340.22	4,801,039.68	8,846,807	4,045,767.71
260 Prosecutor Training	540.03	1,476.58	11,815	10,338.32
264 Delinquent Sales Tax	-	-	6,898	6,897.93
265 Prosecutor Contingency	192.61	5,564.57	20,180	14,615.45
266 Prosecutor Check Collection	2,213.39	17,293.60	35,904	18,610.20
270 Drug Task Force	-	-	-	-
271 Law Enforcement Training	2,474.70	18,775.70	64,076	45,299.83
272 Work Release Program	-	-	51,752	51,751.97
278 Civil Fees	155.00	24,599.09	75,595	50,996.33
279 Law Enforcement	1,199,780.80	13,446,639.75	18,538,757	5,092,116.89
282 Emergency Communications	-	402,872.30	715,653	312,780.91
283 Law Library	-	-	45,000	45,000.00
285 Assessor	220,982.08	2,483,262.75	4,709,289	2,226,026.45
286 Inmate Security	-	21,083.00	402,969	381,885.72
289 Law Enforcement Capital Reserve	525,201.11	525,201.11	822,537	297,336.13
290 TIF	-	2,814,662.30	5,452,022	2,637,359.54
292 Federal Equitable Sharing	823.22	17,292.94	48,534	31,241.28
293 Domestic Violence	-	25,920.12	39,904	13,984.30
300 Use Tax - Capital Projects	159,724.81	775,849.90	2,848,112	2,072,261.97
301 Use Tax - Road & Bridge	-	1,077,588.11	1,589,025	511,437.05
302 Use Tax - Parks & Trails	36,266.96	419,063.06	2,372,982	1,953,919.23
305 Tax Collection Software	-	-	32,531	32,531.25
310 Debt Service	2,422.04	309,103.45	333,721	24,617.31
315 Health Benefits	365,002.25	2,987,132.63	7,800,614	4,813,481.70
401 Airport Construction	59,168.44	779,708.15	3,145,604	2,365,895.56
403 LINC	-	-	23,717	23,717.31
404 Juvenile Grants	-	-	-	-
504 Sheriff DARE	-	-	10,000	9,999.63
506 Sheriff Emerg. Fug. Apprehension	26,988.73	127,520.74	151,000	23,479.26
508 Sheriff Inmate	-	-	85,000	85,000.00
516 SOLVE	-	-	-	-
611 Prosecutor Retirement	969.00	8,721.00	11,628	2,907.00
641 Special Road Districts Fund	-	-	-	-
790 Land Trustee Agency Fund	-	-	9,363	9,363.00
933 Records Preservation	40,752.87	292,477.29	1,416,992	1,124,514.58
943 Collector TMF	46,378.92	519,694.20	769,087	249,392.87
944 K-9	-	10,588.93	25,058	14,468.97
946 Sheriff Revolving	6,096.89	57,772.03	390,344	332,571.56
<b>Total of All Funds</b>	<b><u>\$ 5,454,630.42</u></b>	<b><u>\$ 58,699,671.23</u></b>	<b><u>\$ 115,509,971</u></b>	<b><u>\$ 56,810,299.48</u></b>

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

	<b>One month ended 09/30/18</b>	<b>One month ended 09/30/17</b>	<b>Variance Current Year Over (Under) Prior Year</b>
<b>I00 General Fund</b>			
Sales and Use Taxes	\$ 1,647,336.81	\$ 1,657,229.66	\$ (9,892.85)
Property Taxes	14,753.19	11,365.26	3,387.93
Marriage Licenses	1,177.54	39.57	1,137.97
Amusement Licenses	-	-	-
Auctioneer Licenses	-	104.00	(104.00)
Liquor Licenses	4,617.84	3,049.34	1,568.50
Firearm Permits	-	1,552.00	(1,552.00)
Inspection Fees	3,250.00	5,630.00	(2,380.00)
Building Permits	11,859.40	31,974.56	(20,115.16)
Fee Office Charges	146,195.82	141,500.15	4,695.67
Service Fees	43,660.32	50,211.27	(6,550.95)
Court Fines & Fees	-	-	-
Retail Sales	-	-	-
Concession & Commission	210.91	160.31	50.60
Leases	5,250.00	5,250.00	-
Surplus Property Sales	-	-	-
Interest Earned	25,326.47	15,952.87	9,373.60
From Federal Government	540.00	2,520.00	(1,980.00)
From State of Missouri	140,466.21	109,761.98	30,704.23
From Other Counties	1,564.00	1,098.33	465.67
From Cities	-	100.00	(100.00)
Other Non-governmental Reimb	-	34,956.33	(34,956.33)
Miscellaneous Reimbursements	-	914.48	(914.48)
Gifts & Donations	594.79	-	594.79
Other Misc. Revenue	30,172.77	75.75	30,097.02
Transfers In From Other Funds	-	-	-
<b>Total General Fund</b>	<b>2,076,976.07</b>	<b>2,073,445.86</b>	<b>3,530.21</b>

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

	<b>One month ended 09/30/18</b>	<b>One month ended 09/30/17</b>	<b>Variance Current Year Over (Under) Prior Year</b>
220 Road & Bridge	295,539.90	459,717.33	(164,177.43)
240 Park	303,630.31	316,191.47	(12,561.16)
260 Prosecutor Training	347.55	358.97	(11.42)
264 Delinquent Sales Tax	5.68	2.97	2.71
265 Prosecutor Contingency	-	-	-
266 Prosecutor Check Collection	1,873.69	1,088.45	785.24
270 Drug Task Force	-	-	-
271 Law Enforcement Training	8,643.71	1,440.63	7,203.08
272 Work Release Program	2,053.50	1,805.00	248.50
278 Civil Fees	-	-	-
279 Law Enforcement	1,194,056.78	1,356,290.99	(162,234.21)
282 Emergency Communications	40,663.97	45,966.15	(5,302.18)
283 Law Library	-	-	-
285 Assessor	293,821.70	294,861.75	(1,040.05)
286 Inmate Security	2,925.72	3,005.06	(79.34)
289 Law Enforcement Capital Reserve	3,750.00	25,000.00	(21,250.00)
290 TIF	383,240.39	388,601.81	(5,361.42)
292 Federal Equitable Sharing	14,433.81	1,675.68	12,758.13
293 Domestic Violence	3,046.56	3,195.49	(148.93)
300 Use Tax - Capital Projects	138,294.83	141,516.70	(3,221.87)
301 Use Tax - Road & Bridge	136,899.93	140,861.45	(3,961.52)
302 Use Tax - Parks & Trails	137,929.13	149,492.11	(11,562.98)
305 Tax Collection Software	733.73	753.43	(19.70)
310 Debt Service	-	625.00	(625.00)
315 Health Benefits	398,014.17	384,016.61	13,997.56
401 Airport Construction	79,232.28	105,951.31	(26,719.03)
403 LINC	22.07	13.74	8.33
404 Juvenile Grants	-	-	-
504 Sheriff DARE	4,507.53	5.54	4,501.99
506 Sheriff Emerg. Fug. Apprehension	-	432.14	(432.14)
508 Sheriff Inmate	-	-	-
516 SOLVE	-	-	-
611 Prosecutor Retirement	-	-	-
641 Special Road Districts Fund	-	-	-
790 Land Trustee Agency Fund	-	-	-
933 Records Preservation	36,784.71	40,044.03	(3,259.32)
943 Collector TMF	28,677.01	23,202.06	5,474.95
944 K-9	986.59	1,083.19	(96.60)
946 Sheriff Revolving	294.96	4,515.67	(4,220.71)
<b>Total of All Funds</b>	<b>\$ 5,587,386.28</b>	<b>\$ 5,965,160.59</b>	<b>\$ (377,774.31)</b>

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

<b>100 General Fund</b>	<b>One month ended 09/30/18</b>	<b>One month ended 09/30/17</b>	<b>Variance Current Year Over (Under) Prior Year</b>
Auditor	\$ 16,434.26	\$ 36,114.88	\$ (19,680.62)
County Clerk	14,660.06	29,130.46	(14,470.40)
Treasurer	27,470.21	23,601.64	3,868.57
County Commission	20,537.28	24,172.82	(3,635.54)
Recorder of Deeds	31,879.22	46,597.46	(14,718.24)
Collector	40,091.84	73,736.14	(33,644.30)
Misc Tax Fees	312.00	159.00	153.00
Rainy Day	-	-	-
Public Administrator	50,398.24	72,777.08	(22,378.84)
Indigent Board & Care	-	-	-
Medical Examiner	-	-	-
Prosecutor	120,451.67	174,116.99	(53,665.32)
Support Recovery	74,418.49	120,950.07	(46,531.58)
Emergency Management	-	-	-
Division 1 Court	279.07	372.60	(93.53)
Division 2 Court	1,296.82	4,297.60	(3,000.78)
Division 3 Court	23,235.13	5,331.36	17,903.77
Division 4 Court	458.39	555.57	(97.18)
Division 5 Court	517.47	754.79	(237.32)
Division 6 Court	268.00	166.06	101.94
Division 7 Court	187.48	1,663.18	(1,475.70)
Family Court Administrator	1,777.67	1,772.27	5.40
Drug Court Administrator	136.80	12.84	123.96
Division 9	782.45	769.98	12.47
Division 1 Reporter	-	-	-
Division 2 Reporter	59.47	-	59.47
Division 3 Reporter	529.98	-	529.98
Division 4 Reporter	104.10	29.53	74.57
Circuit Court Executive Secretary	545.67	721.72	(176.05)
Jury Supervisor	2,327.69	57.99	2,269.70
Law Library	3,511.49	3,525.05	(13.56)
Circuit Clerk	34,713.33	11,682.46	23,030.87
Circuit Clerk JIS	43,840.67	64,225.83	(20,385.16)
Jury Fees & Court	9,247.19	1,109.03	8,138.16
Office of Dispute Resolution Services	13,805.96	21,822.82	(8,016.86)
Juvenile - Administration	143,331.83	193,899.07	(50,567.24)
Juvenile - Detention	60,910.89	84,111.93	(23,201.04)
Juvenile - Group Homes	47,153.18	71,741.71	(24,588.53)
County Administrator	26,676.03	4,915.44	21,760.59
Purchasing	32,685.96	26,310.00	6,375.96
Human Resources	120,183.16	120,452.83	(269.67)
Finance	34,218.65	67,076.34	(32,857.69)
County Counselor	10,341.40	24,896.15	(14,554.75)
Planning & Zoning	28,334.43	30,147.33	(1,812.90)
Central Services - Mail Room	-	-	-
Information Technology	144,524.97	133,296.26	11,228.71
Facilities Management	194,582.78	154,457.72	40,125.06
Utilities	74,463.47	86,957.36	(12,493.89)
Contributions to External Programs	6,496.00	6,537.00	(41.00)
Government Association Membership	-	-	-
Election Commission	53,859.84	-	53,859.84
Benefits and Insurances	217,593.90	212,760.79	4,833.11
County Elections	-	-	-
Debt Service	-	-	-
Judgements and Settlements	-	-	-
Emergency Account	-	-	-

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

	<b>One month ended 09/30/18</b>	<b>One month ended 09/30/17</b>	<b>Variance Current Year Over (Under) Prior Year</b>
Capital Projects	-	-	-
Public Services	33,837.72	53,914.99	(20,077.27)
Tourism	10,549.70	36,673.36	(26,123.66)
Airport Operations	17,807.19	27,009.78	(9,202.59)
Judicial Expense	4,301.92	7,951.81	(3,649.89)
Transfers Out	3,284.65	175,445.61	(172,160.96)
<b>Total General Fund</b>	<b>1,799,415.77</b>	<b>2,238,782.70</b>	<b>(439,366.93)</b>
220 Road & Bridge	348,740.58	361,941.50	(13,200.92)
240 Park	610,340.22	737,009.53	(126,669.31)
260 Prosecutor Training	540.03	1,183.12	(643.09)
264 Delinquent Sales Tax	-	-	-
265 Prosecutor Contingency	192.61	2,770.56	(2,577.95)
266 Prosecutor Check Collection	2,213.39	1,520.43	692.96
270 Drug Task Force	-	-	-
271 Law Enforcement Training	2,474.70	2,210.94	263.76
272 Work Release Program	-	-	-
278 Civil Fees	155.00	4,263.00	(4,108.00)
279 Law Enforcement	1,199,780.80	1,644,885.64	(445,104.84)
282 Emergency Communications	-	57,853.13	(57,853.13)
283 Law Library	-	-	-
285 Assessor	220,982.08	296,619.77	(75,637.69)
286 Inmate Security	-	425.30	(425.30)
289 Law Enforcement Capital Reserve	525,201.11	6,612.65	518,588.46
290 TIF	-	-	-
292 Federal Equitable Sharing	823.22	316.99	506.23
293 Domestic Violence	-	24,817.44	(24,817.44)
300 Use Tax - Capital Projects	159,724.81	59,900.98	99,823.83
301 Use Tax - Road & Bridge	-	635,472.83	(635,472.83)
302 Use Tax - Parks & Trails	36,266.96	48,848.02	(12,581.06)
305 Tax Collection Software	-	-	-
310 Debt Service	2,422.04	625.00	1,797.04
315 Health Benefits	365,002.25	347,043.20	17,959.05
401 Airport Construction	59,168.44	71,503.21	(12,334.77)
403 LINC	-	-	-
404 Juvenile Grants	-	-	-
504 Sheriff DARE	-	-	-
506 Sheriff Emerg. Fug. Apprehension	26,988.73	11,727.12	15,261.61
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	40,752.87	31,541.58	9,211.29
943 Collector TMF	46,378.92	6,777.00	39,601.92
944 K-9	-	250.00	(250.00)
946 Sheriff Revolving	6,096.89	12,188.69	(6,091.80)
<b>Total of All Funds</b>	<b>\$ 5,454,630.42</b>	<b>\$ 6,608,059.33</b>	<b>\$ (1,153,428.91)</b>

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

	<b>Nine months ended 09/30/18</b>	<b>Nine months ended 09/30/17</b>	<b>Variance Current Year Over (Under) Prior Year</b>
<b>100 General Fund</b>			
Sales and Use Taxes	\$ 10,486,223.64	\$ 9,298,306.61	\$ 1,187,917.03
Property Taxes	3,355,673.96	3,065,449.13	290,224.83
Marriage Licenses	10,310.72	747.98	9,562.74
Amusement Licenses	105,841.42	145,677.79	(39,836.37)
Auctioneer Licenses	416.00	780.00	(364.00)
Liquor Licenses	134,091.33	129,017.45	5,073.88
Firearm Permits	16,322.00	17,397.00	(1,075.00)
Inspection Fees	22,850.00	27,640.00	(4,790.00)
Building Permits	104,622.54	174,656.94	(70,034.40)
Fee Office Charges	5,046,921.59	5,067,197.44	(20,275.85)
Service Fees	317,002.27	261,306.55	55,695.72
Court Fines & Fees	-	-	-
Retail Sales	-	-	-
Concession & Commission	1,489.71	1,265.69	224.02
Leases	47,250.00	47,250.00	-
Surplus Property Sales	-	2,930.68	(2,930.68)
Interest Earned	697,533.04	399,846.64	297,686.40
From Federal Government	25,329.66	38,902.68	(13,573.02)
From State of Missouri	1,502,156.26	1,489,939.45	12,216.81
From Other Counties	18,500.00	20,633.06	(2,133.06)
From Cities	3,750.00	3,750.00	-
Other Non-governmental Reimb	1,470.00	21,805.30	(20,335.30)
Miscellaneous Reimbursements	18,882.58	23,496.68	(4,614.10)
Gifts & Donations	50,000.00	-	50,000.00
Other Misc. Revenue	95,602.04	131,097.23	(35,495.19)
Transfers In From Other Funds	385,065.16	889,067.63	(504,002.47)
<b>Total General Fund</b>	<b>22,447,303.92</b>	<b>21,258,161.93</b>	<b>1,189,141.99</b>
<b>Internal Activity</b>			

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

	<b>Nine months ended 09/30/18</b>	<b>Nine months ended 09/30/17</b>	<b>Variance Current Year Over (Under) Prior Year</b>
220 Road & Bridge	5,746,546.25	5,949,285.67	(202,739.42)
240 Park	4,921,661.54	5,113,765.21	(192,103.67)
260 Prosecutor Training	3,000.76	3,087.60	(86.84)
264 Delinquent Sales Tax	(596.36)	33.41	(629.77)
265 Prosecutor Contingency	20,000.00	19,559.55	440.45
266 Prosecutor Check Collection	16,967.04	15,601.10	1,365.94
270 Drug Task Force	-	-	-
271 Law Enforcement Training	19,255.01	12,344.57	6,910.44
272 Work Release Program	5,398.50	28,986.76	(23,588.26)
278 Civil Fees	50,000.00	50,000.00	-
279 Law Enforcement	13,228,963.76	12,892,917.16	336,046.60
282 Emergency Communications	443,106.21	420,202.43	22,903.78
283 Law Library	-	-	-
285 Assessor	2,668,216.44	2,743,639.40	(75,422.96)
286 Inmate Security	324,264.97	25,646.81	298,618.16
289 Law Enforcement Capital Reserve	33,750.00	225,000.00	(191,250.00)
290 TIF	3,425,767.42	3,240,643.13	185,124.29
292 Federal Equitable Sharing	76,568.98	48,021.85	28,547.13
293 Domestic Violence	22,614.25	23,844.48	(1,230.23)
300 Use Tax - Capital Projects	1,357,788.58	1,037,312.20	320,476.38
301 Use Tax - Road & Bridge	1,342,161.66	1,024,254.45	317,907.21
302 Use Tax - Parks & Trails	1,350,708.09	1,050,595.80	300,112.29
305 Tax Collection Software	172,510.23	166,388.85	6,121.38
310 Debt Service	309,103.45	370,770.74	(61,667.29)
315 Health Benefits	3,533,597.75	3,485,789.83	47,807.92
401 Airport Construction	914,884.31	1,902,566.30	(987,681.99)
403 LINC	266.58	187.50	79.08
404 Juvenile Grants	-	-	-
504 Sheriff DARE	7,317.40	5,516.85	1,800.55
506 Sheriff Emerg. Fug. Apprehension	125,030.10	166,439.55	(41,409.45)
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	366,976.86	366,909.14	67.72
943 Collector TMF	581,143.63	596,765.57	(15,621.94)
944 K-9	7,541.07	1,830.97	5,710.10
946 Sheriff Revolving	44,236.92	60,703.16	(16,466.24)
<b>Total of All Funds</b>	<b>\$ 63,576,391.32</b>	<b>\$ 62,320,180.97</b>	<b>\$ 1,256,210.35</b>

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

	Nine months ended 09/30/18	Nine months ended 09/30/17	Variance Current Year Over (Under) Prior Year
<b>100 General Fund</b>			
Auditor	\$ 178,723.98	\$ 184,829.96	\$ (6,105.98)
County Clerk	152,713.94	196,795.23	(44,081.29)
Treasurer	186,423.74	159,446.71	26,977.03
County Commission	206,214.68	162,491.37	43,723.31
Recorder of Deeds	320,343.22	313,464.77	6,878.45
Collector	577,852.07	570,999.47	6,852.60
Misc Tax Fees	30,878.56	43,628.96	(12,750.40)
Rainy Day	-	-	-
Public Administrator	503,265.28	487,255.31	16,009.97
Indigent Board & Care	-	1,504.00	(1,504.00)
Medical Examiner	231,946.56	214,533.60	17,412.96
Prosecutor	1,213,407.07	1,173,672.53	39,734.54
Support Recovery	783,373.91	757,006.46	26,367.45
Emergency Management	-	-	-
Division 1 Court	3,917.38	3,779.42	137.96
Division 2 Court	4,686.82	7,431.64	(2,744.82)
Division 3 Court	92,395.52	71,542.89	20,852.63
Division 4 Court	5,919.33	5,480.08	439.25
Division 5 Court	13,123.57	3,741.19	9,382.38
Division 6 Court	3,739.97	5,357.77	(1,617.80)
Division 7 Court	2,248.90	3,360.77	(1,111.87)
Family Court Administrator	39,934.03	15,680.58	24,253.45
Drug Court Administrator	872.39	1,176.32	(303.93)
Division 9	2,951.67	2,574.82	376.85
Division 1 Reporter	78.14	230.55	(152.41)
Division 2 Reporter	3,500.31	696.49	2,803.82
Division 3 Reporter	2,519.47	1,419.43	1,100.04
Division 4 Reporter	384.99	993.09	(608.10)
Circuit Court Executive Secretary	6,655.88	7,239.03	(583.15)
Jury Supervisor	4,479.12	2,098.48	2,380.64
Law Library	45,840.92	58,927.95	(13,087.03)
Circuit Clerk	217,151.67	207,979.49	9,172.18
Circuit Clerk JIS	485,644.47	526,505.48	(40,861.01)
Jury Fees & Court	46,955.06	35,880.22	11,074.84
Office of Dispute Resolution Services	120,912.83	179,911.34	(58,998.51)
Juvenile - Administration	1,462,472.32	1,324,865.58	137,606.74
Juvenile - Detention	617,842.95	572,594.39	45,248.56
Juvenile - Group Homes	545,154.45	551,088.81	(5,934.36)
County Administrator	265,736.80	124,010.80	141,726.00
Purchasing	312,981.61	225,410.01	87,571.60
Human Resources	1,127,837.79	544,899.38	582,938.41
Finance	430,609.37	399,665.07	30,944.30
County Counselor	158,476.66	175,014.42	(16,537.76)
Planning & Zoning	236,758.22	204,018.80	32,739.42
Central Services - Mail Room	-	-	-
Information Technology	1,310,286.60	1,096,835.76	213,450.84
Facilities Management	1,541,884.22	1,266,259.48	275,624.74
Utilities	613,140.71	591,647.96	21,492.75
Contributions to External Programs	190,964.00	272,085.00	(81,121.00)
Government Association Membership	50,283.00	49,293.00	990.00
Election Commission	429,178.71	231,736.28	197,442.43
Benefits and Insurances	2,396,470.96	2,323,367.18	73,103.78
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**  
**Nine months ended September 30, 2018 and 2017**  
**Cash Basis**

	<b>Nine months ended 09/30/18</b>	<b>Nine months ended 09/30/17</b>	<b>Variance Current Year Over (Under) Prior Year</b>
Capital Projects	-	-	-
Public Services	446,242.65	369,490.48	76,752.17
Tourism	188,178.98	176,545.12	11,633.86
Airport Operations	197,543.89	181,678.43	15,865.46
Judicial Expense	24,969.68	26,619.62	(1,649.94)
Transfers Out	3,476,021.71	4,175,765.32	(699,743.61)
<b>Total General Fund</b>	<b>21,638,742.19</b>	<b>20,378,355.13</b>	<b>1,260,387.06</b>
220 Road & Bridge	5,090,026.06	6,025,333.09	(935,307.03)
240 Park	4,801,039.68	4,205,484.37	595,555.31
260 Prosecutor Training	1,476.58	5,478.78	(4,002.20)
264 Delinquent Sales Tax	-	-	-
265 Prosecutor Contingency	5,564.57	17,093.12	(11,528.55)
266 Prosecutor Check Collection	17,293.60	20,357.19	(3,063.59)
270 Drug Task Force	-	-	-
271 Law Enforcement Training	18,775.70	12,548.06	6,227.64
272 Work Release Program	-	-	-
278 Civil Fees	24,599.09	14,740.16	9,858.93
279 Law Enforcement	13,446,639.75	12,409,410.56	1,037,229.19
282 Emergency Communications	402,872.30	518,331.40	(115,459.10)
283 Law Library	-	-	-
285 Assessor	2,483,262.75	2,195,843.88	287,418.87
286 Inmate Security	21,083.00	28,179.27	(7,096.27)
289 Law Enforcement Capital Reserve	525,201.11	180,450.27	344,750.84
290 TIF	2,814,662.30	3,509,118.24	(694,455.94)
292 Federal Equitable Sharing	17,292.94	9,425.80	7,867.14
293 Domestic Violence	25,920.12	24,817.44	1,102.68
300 Use Tax - Capital Projects	775,849.90	817,895.97	(42,046.07)
301 Use Tax - Road & Bridge	1,077,588.11	723,855.81	353,732.30
302 Use Tax - Parks & Trails	419,063.06	1,260,910.27	(841,847.21)
305 Tax Collection Software	-	-	-
310 Debt Service	309,103.45	370,770.74	(61,667.29)
315 Health Benefits	2,987,132.63	3,474,347.06	(487,214.43)
401 Airport Construction	779,708.15	640,854.57	138,853.58
403 LINC	-	-	-
404 Juvenile Grants	-	-	-
504 Sheriff DARE	-	-	-
506 Sheriff Emerg. Fug. Apprehension	127,520.74	135,501.97	(7,981.23)
508 Sheriff Inmate	-	-	-
516 SOLVE	-	-	-
611 Prosecutor Retirement	8,721.00	8,721.00	-
641 Special Road Districts Fund	-	-	-
790 Land Trustee Agency Fund	-	-	-
933 Records Preservation	292,477.29	285,222.94	7,254.35
943 Collector TMF	519,694.20	267,125.07	252,569.13
944 K-9	10,588.93	1,889.73	8,699.20
946 Sheriff Revolving	57,772.03	93,365.45	(35,593.42)
<b>Total of All Funds</b>	<b>\$ 58,699,671.23</b>	<b>\$ 57,635,427.34</b>	<b>\$ 1,064,243.89</b>



# Carol McCaslin

Clay County, Missouri Auditor

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

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