

Clay County, Missouri

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May 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 May 31, 2018

Fund Name	Fund Number	Eden Cash Balance	Less Encumbrances	Less Warrants Payable	Unencumbered Cash
General	100	\$ 24,559,686.32	\$ 1,897,792.64	\$ -	\$ 22,661,893.68
Road & Bridge	220	2,724,541.04	522,954.43	-	2,201,586.61
Park	240	634,255.77	297,782.71	-	336,473.06
Prosecutor Training	260	9,022.73	-	-	9,022.73
Delinquent Sales Tax	264	5,902.26	-	-	5,902.26
Prosecutor Contingency	265	16,860.29	-	-	16,860.29
Prosecutor Check Collection	266	17,123.62	-	-	17,123.62
Law Enforcement Training	271	33,023.72	3,340.63	-	29,683.09
Work Release Program	272	37,196.76	-	-	37,196.76
Civil Fees	278	54,506.80	536.58	-	53,970.22
Law Enforcement	279	472,350.16	342,880.13	-	129,470.03
Emergency Communications	282	215,770.61	180,000.00	-	35,770.61
Assessor	285	2,849,723.87	230,064.07	-	2,619,659.80
Inmate Security	286	548,072.46	-	-	548,072.46
Law Enforcement Capital Reserve	289	825,487.24	-	-	825,487.24
TIF	290	778,009.82	-	-	778,009.82
Federal Equitable Sharing	292	98,904.63	8,820.32	-	90,084.31
Domestic Violence	293	5,431.00	-	-	5,431.00
Use Tax - Capital Projects	300	2,056,339.18	511,427.28	-	1,544,911.90
Use Tax - Road & Bridge	301	1,011,417.09	91,927.00	-	919,490.09
Use Tax - Parks & Trails	302	1,583,784.69	106,848.53	-	1,476,936.16
Tax Collection Software	305	195,872.47	-	-	195,872.47
Health Benefits	315	4,182,938.20	-	-	4,182,938.20
Airport Construction	401	1,587,421.10	70,343.59	-	1,517,077.51
LINC	403	23,617.39	-	-	23,617.39
Juvenile Grants	404	-	-	-	-
Sheriff D.A.R.E.	504	7,728.79	-	-	7,728.79
SOLVE	516	-	-	-	-
Prosecutor Retirement	611	6,137.00	-	-	6,137.00
Special Road Districts Fund	641	-	-	-	-
Land Trustee Agency Fund	790	9,363.27	-	-	9,363.27
Records Preservation	933	957,127.99	-	-	957,127.99
Collector TMF	943	424,400.58	5,000.00	-	419,400.58
K-9	944	16,567.59	-	-	16,567.59
Sheriff Revolving	946	324,935.44	-	-	324,935.44
		\$ 46,273,519.88	\$ 4,269,717.91	\$ -	\$ 42,003,801.97

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

Fund Name	Fund Number	Revenues	Expenditures	Net
General	100	\$ 1,281,361.77	\$ 1,836,964.82	\$ (555,603.05)
Road & Bridge	220	301,934.26	406,212.96	(104,278.70)
Park	240	599,935.87	367,262.31	232,673.56
Prosecutor Training	260	296.22	316.65	(20.43)
Delinquent Sales Tax	264	117.46	-	117.46
Prosecutor Contingency	265	-	-	-
Prosecutor Check Collection	266	2,737.01	3,013.95	(276.94)
Drug Task Force	270	-	-	-
Law Enforcement Training	271	1,192.61	3,118.65	(1,926.04)
Work Release Program	272	444.80	-	444.80
Civil Fees	278	-	20,180.08	(20,180.08)
Law Enforcement	279	1,127,865.23	1,265,663.13	(137,797.90)
Emergency Communications	282	66,909.67	58,185.07	8,724.60
Law Library	283	-	-	-
Assessor	285	24,075.59	283,606.11	(259,530.52)
Inmate Security	286	2,456.19	-	2,456.19
Law Enforcement Capital Reserve	289	3,750.00	-	3,750.00
TIF	290	317,266.63	1,239,388.65	(922,122.02)
Federal Equitable Sharing	292	5,205.41	1,980.91	3,224.50
Domestic Violence	293	2,604.44	-	2,604.44
Use Tax - Capital Projects	300	136,954.16	176,193.38	(39,239.22)
Use Tax - Road & Bridge	301	135,226.89	-	135,226.89
Use Tax - Parks & Trails	302	136,114.00	21,257.87	114,856.13
Tax Collection Software	305	1,265.04	-	1,265.04
Debt Service	310	-	-	-
Health Benefits	315	388,159.53	-	388,159.53
Airport Construction	401	80,838.40	43,029.80	37,808.60
LINC	403	30.09	-	30.09
Juvenile Grants	404	-	-	-
Sheriff DARE	504	9.87	-	9.87
Sheriff Emerg. Fug. Apprehension	506	-	4,627.88	(4,627.88)
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	44,665.56	33,967.35	10,698.21
Collector TMF	943	60,356.57	29,674.91	30,681.66
K-9	944	490.50	134.50	356.00
Sheriff Revolving	946	6,991.14	5,963.07	1,028.07
		\$ 4,729,254.91	\$ 5,801,711.05	\$ (1,072,456.14)

Clay County, Missouri
Statement of Revenues and Expenditures - Cash Basis
For the four months ended May 31, 2018

Fund Name	Fund Number	Revenues	Expenditures	Net
General	100	\$ 14,607,249.90	\$ 9,828,685.71	\$ 4,778,564.19
Road & Bridge	220	4,614,937.83	3,373,084.47	1,241,853.36
Park	240	1,745,129.34	1,683,389.75	61,739.59
Prosecutor Training	260	1,624.48	316.65	1,307.83
Delinquent Sales Tax	264	(955.67)	-	(955.67)
Prosecutor Contingency	265	20,000.00	3,319.73	16,680.27
Prosecutor Check Collection	266	10,301.45	8,781.63	1,519.82
Drug Task Force	270	-	-	-
Law Enforcement Training	271	6,543.11	11,635.18	(5,092.07)
Work Release Program	272	444.80	-	444.80
Civil Fees	278	50,000.00	21,088.62	28,911.38
Law Enforcement	279	6,300,344.45	6,797,758.66	(497,414.21)
Emergency Communications	282	245,857.21	173,659.22	72,197.99
Law Library	283	-	-	-
Assessor	285	2,313,834.96	1,398,005.45	915,829.51
Inmate Security	286	312,311.74	-	312,311.74
Law Enforcement Capital Reserve	289	40,000.00	-	40,000.00
TIF	290	2,038,598.78	2,717,610.80	(679,012.02)
Federal Equitable Sharing	292	56,690.00	6,169.59	50,520.41
Domestic Violence	293	11,296.81	15,620.23	(4,323.42)
Use Tax - Capital Projects	300	700,156.27	248,290.38	451,865.89
Use Tax - Road & Bridge	301	690,891.93	-	690,891.93
Use Tax - Parks & Trails	302	695,491.46	197,086.36	498,405.10
Tax Collection Software	305	169,091.22	-	169,091.22
Debt Service	310	96,740.92	96,740.92	-
Health Benefits	315	1,947,317.89	924,994.02	1,022,323.87
Airport Construction	401	440,764.19	308,053.82	132,710.37
LINC	403	150.08	-	150.08
Juvenile Grants	404	-	-	-
Sheriff DARE	504	2,779.16	-	2,779.16
Sheriff Emerg. Fug. Apprehension	506	63,667.74	52,061.60	11,606.14
Sheriff Inmate	508	-	-	-
SOLVE	516	-	-	-
Prosecutor Retirement	611	10,336.00	4,845.00	5,491.00
Special Road Districts Fund	641	-	-	-
Land Trustee Agency Fund	790	-	-	-
Records Preservation	933	196,559.00	157,422.88	39,136.12
Collector TMF	943	458,665.79	352,850.72	105,815.07
K-9	944	1,974.44	259.75	1,714.69
Sheriff Revolving	946	31,863.99	27,940.40	3,923.59
		\$ 37,880,659.27	\$ 28,409,671.54	\$ 9,470,987.73

Clay County, Missouri
Revenues for the one month and four months ended May 31, 2018
Cash Basis

	One month ended 05/31/18	Five months ended 05/31/18	2018 Budget (less Carryover)	Amount Under (Over) Budget
100 General Fund				
Sales and Use Taxes	\$ 717,404.47	\$ 4,944,537.89	\$ 12,786,314	\$ 7,841,776.11
Property Taxes	50,911.65	3,262,777.67	3,309,255	46,477.33
Marriage Licenses	2,824.87	6,351.81	1,100	(5,251.81)
Amusement Licenses	43.00	103,882.42	145,000	41,117.58
Auctioneer Licenses	-	364.00	900	536.00
Liquor Licenses	26,000.68	31,294.42	130,000	98,705.58
Firearm Permits	365.00	8,316.00	21,000	12,684.00
Inspection Fees	2,550.00	11,450.00	27,000	15,550.00
Building Permits	9,877.69	49,674.69	150,000	100,325.31
Fee Office Charges	212,820.04	4,421,777.01	5,425,000	1,003,222.99
Service Fees	31,168.70	117,119.21	303,950	186,830.79
Court Fines & Fees	-	-	-	-
Retail Sales	-	-	-	-
Concession & Commission	129.26	723.12	1,500	776.88
Leases	5,250.00	26,250.00	63,000	36,750.00
Surplus Property Sales	-	-	7,500	7,500.00
Interest Earned	39,381.09	559,039.22	490,000	(69,039.22)
From Federal Government	3,134.00	19,540.00	42,500	22,960.00
From State of Missouri	165,173.76	626,488.28	1,875,465	1,248,976.72
From Other Counties	1,748.00	9,744.00	30,050	20,306.00
From Cities	-	3,750.00	(3,750)	(7,500.00)
Other Non-governmental Reimb	-	-	1,000	1,000.00
Miscellaneous Reimbursements	244.28	17,982.53	2,200	(15,782.53)
Gifts & Donations	-	50,000.00	-	(50,000.00)
Other Misc. Revenue	12,907.44	58,207.15	(233,807)	(292,013.81)
Transfers In From Other Funds	-	278,552.64	-	(278,552.64)
Total General Fund	1,281,933.93	14,607,822.06	24,575,177	9,967,355.28

Clay County, Missouri
Revenues for the one month and four months ended May 31, 2018
Cash Basis

		One month ended 05/31/18	Five months ended 05/31/18	2018 Budget (less Carryover)	Amount Under (Over) Budget
220	Road & Bridge	301,955.74	4,614,959.31	9,126,131	4,511,171.22
240	Park	599,940.88	1,745,134.35	8,603,476	6,858,341.50
260	Prosecutor Training	296.29	1,624.55	3,759	2,134.55
264	Delinquent Sales Tax	117.51	(955.62)	(1,819)	(863.31)
265	Prosecutor Contingency	-	20,000.00	19,820	(180.02)
266	Prosecutor Check Collection	2,737.29	10,301.73	19,177	8,875.47
270	Drug Task Force	-	-	-	-
271	Law Enforcement Training	1,192.86	6,543.36	36,841	30,298.11
272	Work Release Program	444.80	444.80	2,985	2,540.24
278	Civil Fees	-	50,000.00	43,997	(6,003.42)
279	Law Enforcement	1,127,875.82	6,300,355.04	16,989,416	10,689,060.99
282	Emergency Communications	66,909.67	245,857.21	622,246	376,388.58
283	Law Library	-	-	69,532	69,532.00
285	Assessor	24,097.96	2,313,857.33	2,496,546	182,688.44
286	Inmate Security	2,460.41	312,315.96	242,860	(69,455.68)
289	Law Enforcement Capital Reserve	3,750.00	40,000.00	(732,537)	(772,537.24)
290	TIF	317,266.63	2,038,598.78	3,779,183	1,740,584.38
292	Federal Equitable Sharing	5,206.18	56,690.77	11,946	(44,744.99)
293	Domestic Violence	2,604.48	11,296.85	20,396	9,098.73
300	Use Tax - Capital Projects	136,970.91	700,173.02	1,078,465	378,291.90
301	Use Tax - Road & Bridge	135,234.68	690,899.72	947,975	257,075.12
302	Use Tax - Parks & Trails	136,126.19	695,503.65	709,739	14,235.03
305	Tax Collection Software	1,266.55	169,092.73	38,109	(130,983.98)
310	Debt Service	-	96,740.92	333,721	236,979.84
315	Health Benefits	388,191.73	1,947,350.09	4,760,048	2,812,697.58
401	Airport Construction	80,850.75	440,776.54	1,314,772	873,995.80
403	LINC	30.27	150.26	101	(49.57)
404	Juvenile Grants	-	-	-	-
504	Sheriff DARE	9.93	2,779.22	10,058	7,279.15
506	Sheriff Emerg. Fug. Apprehension	-	63,667.74	151,000	87,332.26
508	Sheriff Inmate	-	-	101,531	101,531.00
516	SOLVE	-	-	-	-
611	Prosecutor Retirement	-	10,336.00	10,336	-
641	Special Road Districts Fund	-	-	-	-
790	Land Trustee Agency Fund	-	-	(0)	(0.27)
933	Records Preservation	44,672.93	196,566.37	482,350	285,783.76
943	Collector TMF	60,366.98	458,676.20	136,913	(321,763.41)
944	K-9	490.63	1,974.57	(306)	(2,280.47)
946	Sheriff Revolving Fund	6,993.65	31,866.50	70,092	38,225.40
Total of All Funds		\$ 4,729,995.65	\$ 37,881,400.01	\$ 76,074,034	\$ 38,192,633.97

Clay County, Missouri
Expenditures for the one month and four months ended May 31, 2018
Cash Basis

	<u>One month ended 05/31/18</u>	<u>Five months ended 05/31/18</u>	<u>2018 Budget</u>	<u>Amount Under (Over) Budget</u>
100 General Fund				
Auditor	\$ 19,502.24	\$ 100,603.52	\$ 296,189	\$ 195,585.09
County Clerk	14,660.07	86,735.44	184,838	98,102.58
Treasurer	18,143.55	96,973.35	252,913	155,939.99
County Commission	22,037.28	113,520.14	279,064	165,544.19
Recorder of Deeds	31,678.52	177,550.17	432,230	254,679.46
Collector	46,211.64	352,542.09	896,154	543,611.41
Misc Tax Fees	8,897.32	18,777.24	50,000	31,222.76
Rainy Day	-	-	666,555	666,555.12
Public Administrator	49,725.87	272,692.89	685,721	413,027.66
Indigent Board & Care	-	-	78,000	78,000.00
Medical Examiner	76,507.20	76,507.20	444,055	367,547.80
Prosecutor	118,817.41	666,991.85	1,645,746	978,754.14
Support Recovery	77,517.32	425,119.22	1,304,201	879,082.27
Emergency Management	-	-	-	-
Division 1 Court	296.86	2,109.01	20,220	18,110.99
Division 2 Court	460.62	2,235.60	16,970	14,734.40
Division 3 Court	10,318.62	41,545.24	134,670	93,124.76
Division 4 Court	248.40	2,476.10	26,895	24,418.90
Division 5 Court	349.68	7,721.94	46,140	38,418.06
Division 6 Court	633.36	1,342.25	14,240	12,897.75
Division 7 Court	513.56	977.94	14,140	13,162.06
Family Court Administrator	1,792.05	8,332.66	94,040	85,707.34
Drug Court Administrator	12.53	440.44	3,900	3,459.56
Division 9	1,385.86	1,916.34	14,140	12,223.66
Division 1 Reporter	-	-	5,000	5,000.00
Division 2 Reporter	2,740.00	3,221.01	5,050	1,828.99
Division 3 Reporter	117.23	551.77	5,650	5,098.23
Division 4 Reporter	-	250.81	4,400	4,149.19
Circuit Court Executive Secretary	685.84	3,430.85	26,073	22,642.26
Jury Supervisor	21.74	2,094.74	7,000	4,905.26
Law Library	4,240.00	24,694.96	65,000	40,305.04
Circuit Clerk	20,126.16	114,051.44	272,526	158,474.56
Circuit Clerk JIS	46,929.85	251,271.79	722,862	471,589.76
Jury Fees & Court	6,982.70	23,142.12	100,000	76,857.88
Office of Dispute Resolution Services	20,082.73	60,952.02	254,692	193,739.95
Juvenile - Administration	147,422.74	807,584.40	2,021,373	1,213,788.70
Juvenile - Detention	65,903.81	340,086.89	935,470	595,383.13
Juvenile - Group Homes	60,191.81	305,286.85	801,003	495,715.82
County Administrator	27,579.97	142,646.51	414,973	272,326.59
Purchasing	26,763.72	119,919.59	496,141	376,220.96
Human Resources	206,425.82	604,171.12	2,605,143	2,000,972.37
Finance	65,871.83	196,433.44	834,914	638,480.35
County Counselor	10,870.40	114,383.57	291,135	176,751.43
Planning & Zoning	27,625.21	125,189.24	439,377	314,187.67
Central Services - Mail Room	-	-	-	-
Information Technology	100,673.90	796,952.13	2,891,058	2,094,105.69
Facilities Management	96,889.92	756,149.59	3,346,130	2,589,980.84
Utilities	74,511.13	286,060.83	1,787,492	1,501,431.17
Contributions to External Programs	6,609.00	164,865.00	382,946	218,081.00
Government Association Membership	-	-	75,250	75,250.00
Election Commission	-	185,221.96	654,653	469,431.04
Benefits and Insurances	214,672.67	1,084,559.43	4,444,548	3,359,988.69
County Elections	-	-	275,000	275,000.00
Debt Service	-	-	-	-
Judgements and Settlements	-	-	-	-
Emergency Account	-	-	1,500,000	1,500,000.00
Capital Projects	-	-	-	-
Public Services	51,364.25	233,606.71	943,373	709,766.77
Tourism	24,448.05	75,498.57	444,125	368,626.43

Clay County, Missouri
Expenditures for the one month and four months ended May 31, 2018
Cash Basis

	<u>One month ended 05/31/18</u>	<u>Five months ended 05/31/18</u>	<u>2018 Budget</u>	<u>Amount Under (Over) Budget</u>
Airport Operations	21,152.24	100,893.23	371,447	270,553.89
Judicial Expense	3,845.55	16,581.31	40,000	23,418.69
Transfers Out	22,053.89	451,370.50	8,656,719	8,205,348.22
Total General Fund	<u>1,856,512.12</u>	<u>9,848,233.01</u>	<u>43,721,544</u>	<u>33,873,310.52</u>
220 Road & Bridge	406,212.96	3,373,084.47	10,827,278	7,454,193.52
240 Park	368,233.16	1,684,360.60	8,846,807	7,162,446.79
260 Prosecutor Training	316.65	316.65	11,815	11,498.25
264 Delinquent Sales Tax	-	-	6,898	6,897.93
265 Prosecutor Contingency	-	3,319.73	20,180	16,860.29
266 Prosecutor Check Collection	3,013.95	8,781.63	35,904	27,122.17
270 Drug Task Force	-	-	-	-
271 Law Enforcement Training	3,118.65	11,635.18	64,076	52,440.35
272 Work Release Program	-	-	51,752	51,751.97
278 Civil Fees	20,180.08	21,088.62	75,595	54,506.80
279 Law Enforcement	1,265,663.13	6,797,758.66	18,242,931	11,445,172.06
282 Emergency Communications	58,185.07	173,659.22	715,653	541,993.99
283 Law Library	-	-	45,000	45,000.00
285 Assessor	283,606.11	1,398,005.45	4,709,289	3,311,283.75
286 Inmate Security	-	-	402,969	402,968.72
289 Law Enforcement Capital Reserve	-	-	822,537	822,537.24
290 TIF	1,239,388.65	2,717,610.80	5,452,022	2,734,411.04
292 Federal Equitable Sharing	1,980.91	6,169.59	48,534	42,364.63
293 Domestic Violence	-	15,620.23	39,904	24,284.19
300 Use Tax - Capital Projects	176,193.38	248,290.38	2,848,112	2,599,821.49
301 Use Tax - Road & Bridge	-	-	1,589,025	1,589,025.16
302 Use Tax - Parks & Trails	21,257.87	197,086.36	2,372,982	2,175,895.93
305 Tax Collection Software	-	-	32,531	32,531.25
310 Debt Service	-	96,740.92	333,721	236,979.84
315 Health Benefits	-	924,994.02	7,800,614	6,875,620.31
401 Airport Construction	43,029.80	308,053.82	3,145,604	2,837,549.89
403 LINC	-	-	23,717	23,717.31
404 Juvenile Grants	-	-	-	-
504 Sheriff DARE	-	-	10,000	9,999.63
506 Sheriff Emerg. Fug. Apprehension	5,976.77	53,410.49	151,000	97,589.51
508 Sheriff Inmate	-	-	85,000	85,000.00
516 SOLVE	-	-	-	-
611 Prosecutor Retirement	969.00	4,845.00	11,628	6,783.00
641 Special Road Districts Fund	-	-	-	-
790 Land Trustee Agency Fund	-	-	9,363	9,363.00
933 Records Preservation	33,967.35	157,422.88	1,416,992	1,259,568.99
943 Collector TMF	29,674.91	352,850.72	769,087	416,236.35
944 K-9	134.50	259.75	15,053	14,793.15
946 Sheriff Revolving	5,963.07	27,940.40	390,344	362,403.19
Total of All Funds	<u>\$ 5,823,578.09</u>	<u>\$ 28,431,538.58</u>	<u>\$ 115,145,461</u>	<u>\$ 86,713,922.21</u>

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

	One month ended 05/31/18	One month ended 05/31/17	Variance Current Year Over (Under) Prior Year
100 General Fund			
Sales and Use Taxes	\$ 717,404.47	\$ 503,758.76	\$ 213,645.71
Property Taxes	50,911.65	24,639.34	26,272.31
Marriage Licenses	2,824.87	68.42	2,756.45
Amusement Licenses	43.00	78.00	(35.00)
Auctioneer Licenses	-	416.00	(416.00)
Liquor Licenses	26,000.68	30,135.93	(4,135.25)
Firearm Permits	365.00	1,041.00	(676.00)
Inspection Fees	2,550.00	2,510.00	40.00
Building Permits	9,877.69	14,596.80	(4,719.11)
Fee Office Charges	212,820.04	206,709.47	6,110.57
Service Fees	31,168.70	24,076.08	7,092.62
Court Fines & Fees	-	-	-
Retail Sales	-	-	-
Concession & Commission	129.26	128.80	0.46
Leases	5,250.00	5,250.00	-
Surplus Property Sales	-	2,888.80	(2,888.80)
Interest Earned	39,381.09	30,637.74	8,743.35
From Federal Government	3,134.00	2,730.00	404.00
From State of Missouri	165,173.76	261,620.40	(96,446.64)
From Other Counties	1,748.00	460.00	1,288.00
From Cities	-	-	-
Other Non-governmental Reimb	-	147.00	(147.00)
Miscellaneous Reimbursements	244.28	1,170.19	(925.91)
Gifts & Donations	-	-	-
Other Misc. Revenue	12,907.44	33,481.92	(20,574.48)
Transfers In From Other Funds	-	-	-
Total General Fund	1,281,933.93	1,146,544.65	135,389.28

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

	One month ended 05/31/18	One month ended 05/31/17	Variance Current Year Over (Under) Prior Year	
220	Road & Bridge	301,955.74	283,768.40	18,187.34
240	Park	599,940.88	510,846.80	89,094.08
260	Prosecutor Training	296.29	342.34	(46.05)
264	Delinquent Sales Tax	117.51	2.96	114.55
265	Prosecutor Contingency	-	-	-
266	Prosecutor Check Collection	2,737.29	1,774.48	962.81
270	Drug Task Force	-	-	-
271	Law Enforcement Training	1,192.86	1,349.38	(156.52)
272	Work Release Program	444.80	2,267.50	(1,822.70)
278	Civil Fees	-	-	-
279	Law Enforcement	1,127,875.82	1,059,956.97	67,918.85
282	Emergency Communications	66,909.67	45,121.38	21,788.29
283	Law Library	-	-	-
285	Assessor	24,097.96	21,297.56	2,800.40
286	Inmate Security	2,460.41	2,739.25	(278.84)
289	Law Enforcement Capital Reserve	3,750.00	25,000.00	(21,250.00)
290	TIF	317,266.63	226,315.99	90,950.64
292	Federal Equitable Sharing	5,206.18	5,988.33	(782.15)
293	Domestic Violence	2,604.48	2,928.93	(324.45)
300	Use Tax - Capital Projects	136,970.91	104,182.12	32,788.79
301	Use Tax - Road & Bridge	135,234.68	102,533.41	32,701.27
302	Use Tax - Parks & Trails	136,126.19	103,716.19	32,410.00
305	Tax Collection Software	1,266.55	2,612.44	(1,345.89)
310	Debt Service	-	-	-
315	Health Benefits	388,191.73	389,392.02	(1,200.29)
401	Airport Construction	80,850.75	80,945.05	(94.30)
403	LINC	30.27	20.78	9.49
404	Juvenile Grants	-	-	-
504	Sheriff DARE	9.93	6.78	3.15
506	Sheriff Emerg. Fug. Apprehension	-	117.40	(117.40)
508	Sheriff Inmate	-	-	-
516	SOLVE	-	-	-
611	Prosecutor Retirement	-	-	-
641	Special Road Districts Fund	-	-	-
790	Land Trustee Agency Fund	-	-	-
933	Records Preservation	44,672.93	44,662.46	10.47
943	Collector TMF	60,366.98	49,759.62	10,607.36
944	K-9	490.63	18.66	471.97
946	Sheriff Revolving	6,993.65	385.35	6,608.30
Total of All Funds	\$ 4,729,995.65	\$ 4,214,597.20	\$ 515,398.45	

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

100 General Fund	One month ended 05/31/18	One month ended 05/31/17	Variance Current Year Over (Under) Prior Year
Auditor	\$ 19,502.24	\$ 18,731.11	\$ 771.13
County Clerk	14,660.07	19,893.02	(5,232.95)
Treasurer	18,143.55	16,160.04	1,983.51
County Commission	22,037.28	16,197.39	5,839.89
Recorder of Deeds	31,678.52	31,611.77	66.75
Collector	46,211.64	58,043.40	(11,831.76)
Misc Tax Fees	8,897.32	8,871.34	25.98
Rainy Day	-	-	-
Public Administrator	49,725.87	48,527.49	1,198.38
Indigent Board & Care	-	-	-
Medical Examiner	76,507.20	-	76,507.20
Prosecutor	118,817.41	117,122.97	1,694.44
Support Recovery	77,517.32	74,461.78	3,055.54
Emergency Management	-	-	-
Division 1 Court	296.86	248.40	48.46
Division 2 Court	460.62	248.40	212.22
Division 3 Court	10,318.62	5,105.41	5,213.21
Division 4 Court	248.40	248.40	-
Division 5 Court	349.68	239.24	110.44
Division 6 Court	633.36	1,029.74	(396.38)
Division 7 Court	513.56	448.00	65.56
Family Court Administrator	1,792.05	3,200.00	(1,407.95)
Drug Court Administrator	12.53	253.43	(240.90)
Division 9	1,385.86	245.00	1,140.86
Division 1 Reporter	-	-	-
Division 2 Reporter	2,740.00	-	2,740.00
Division 3 Reporter	117.23	148.09	(30.86)
Division 4 Reporter	-	-	-
Circuit Court Executive Secretary	685.84	483.45	202.39
Jury Supervisor	21.74	-	21.74
Law Library	4,240.00	1,708.00	2,532.00
Circuit Clerk	20,126.16	17,675.37	2,450.79
Circuit Clerk JIS	46,929.85	42,827.30	4,102.55
Jury Fees & Court	6,982.70	6,960.48	22.22
Office of Dispute Resolution Services	20,082.73	18,477.66	1,605.07
Juvenile - Administration	147,422.74	141,516.11	5,906.63
Juvenile - Detention	65,903.81	57,607.68	8,296.13
Juvenile - Group Homes	60,191.81	60,315.93	(124.12)
County Administrator	27,579.97	13,659.82	13,920.15
Purchasing	26,763.72	29,550.01	(2,786.29)
Human Resources	206,425.82	49,032.36	157,393.46
Finance	65,871.83	59,784.37	6,087.46
County Counselor	10,870.40	16,782.72	(5,912.32)
Planning & Zoning	27,625.21	19,984.68	7,640.53
Central Services - Mail Room	-	-	-
Information Technology	100,673.90	113,211.35	(12,537.45)
Facilities Management	96,889.92	234,372.61	(137,482.69)
Utilities	74,511.13	68,164.36	6,346.77
Contributions to External Programs	6,609.00	74,247.00	(67,638.00)
Government Association Membership	-	-	-
Election Commission	-	105,170.61	(105,170.61)
Benefits and Insurances	214,672.67	210,945.27	3,727.40
County Elections	-	-	-
Debt Service	-	-	-
Judgements and Settlements	-	-	-
Emergency Account	-	-	-

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

	One month ended 05/31/18	One month ended 05/31/17	Variance Current Year Over (Under) Prior Year
Capital Projects	-	-	-
Public Services	51,364.25	69,758.89	(18,394.64)
Tourism	24,448.05	20,079.88	4,368.17
Airport Operations	21,152.24	18,660.76	2,491.48
Judicial Expense	3,845.55	1,177.58	2,667.97
Transfers Out	22,053.89	3,431.90	18,621.99
Total General Fund	1,856,512.12	1,876,620.57	(20,108.45)
220 Road & Bridge	406,212.96	304,387.48	101,825.48
240 Park	368,233.16	453,833.71	(85,600.55)
260 Prosecutor Training	316.65	171.73	144.92
264 Delinquent Sales Tax	-	-	-
265 Prosecutor Contingency	-	-	-
266 Prosecutor Check Collection	3,013.95	3,167.45	(153.50)
270 Drug Task Force	-	-	-
271 Law Enforcement Training	3,118.65	2,600.38	518.27
272 Work Release Program	-	-	-
278 Civil Fees	20,180.08	2,011.05	18,169.03
279 Law Enforcement	1,265,663.13	1,197,318.53	68,344.60
282 Emergency Communications	58,185.07	117,105.10	(58,920.03)
283 Law Library	-	-	-
285 Assessor	283,606.11	207,178.81	76,427.30
286 Inmate Security	-	4,410.62	(4,410.62)
289 Law Enforcement Capital Reserve	-	76,000.00	(76,000.00)
290 TIF	1,239,388.65	-	1,239,388.65
292 Federal Equitable Sharing	1,980.91	225.00	1,755.91
293 Domestic Violence	-	-	-
300 Use Tax - Capital Projects	176,193.38	137,508.82	38,684.56
301 Use Tax - Road & Bridge	-	-	-
302 Use Tax - Parks & Trails	21,257.87	307,264.16	(286,006.29)
305 Tax Collection Software	-	-	-
310 Debt Service	-	-	-
315 Health Benefits	-	472,281.29	(472,281.29)
401 Airport Construction	43,029.80	76,509.77	(33,479.97)
403 LINC	-	-	-
404 Juvenile Grants	-	-	-
504 Sheriff DARE	-	-	-
506 Sheriff Emerg. Fug. Apprehension	5,976.77	22,287.43	(16,310.66)
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	33,967.35	28,781.90	5,185.45
943 Collector TMF	29,674.91	14,801.37	14,873.54
944 K-9	134.50	-	134.50
946 Sheriff Revolving	5,963.07	6,714.20	(751.13)
Total of All Funds	\$ 5,823,578.09	\$ 5,312,148.37	\$ 511,429.72

Clay County, Missouri
Comparison of Revenues for the
Four months ended May 31, 2018 and 2017
Cash Basis

	Five months ended 05/31/18	Five months ended 05/31/17	Variance Current Year Over (Under) Prior Year
100 General Fund			
Sales and Use Taxes	\$ 4,944,537.89	\$ 4,352,004.58	\$ 592,533.31
Property Taxes	3,262,777.67	2,965,765.73	297,011.94
Marriage Licenses	6,351.81	566.04	5,785.77
Amusement Licenses	103,882.42	95,476.79	8,405.63
Auctioneer Licenses	364.00	676.00	(312.00)
Liquor Licenses	31,294.42	32,499.87	(1,205.45)
Firearm Permits	8,316.00	8,088.00	228.00
Inspection Fees	11,450.00	14,200.00	(2,750.00)
Building Permits	49,674.69	96,212.04	(46,537.35)
Fee Office Charges	4,421,777.01	4,426,311.66	(4,534.65)
Service Fees	117,119.21	108,448.06	8,671.15
Court Fines & Fees	-	-	-
Retail Sales	-	-	-
Concession & Commission	723.12	669.30	53.82
Leases	26,250.00	26,250.00	-
Surplus Property Sales	-	2,888.80	(2,888.80)
Interest Earned	559,039.22	293,242.57	265,796.65
From Federal Government	19,540.00	21,448.00	(1,908.00)
From State of Missouri	626,488.28	827,767.25	(201,278.97)
From Other Counties	9,744.00	14,320.03	(4,576.03)
From Cities	3,750.00	-	3,750.00
Other Non-governmental Reimb	-	21,280.30	(21,280.30)
Miscellaneous Reimbursements	17,982.53	12,725.85	5,256.68
Gifts & Donations	50,000.00	-	50,000.00
Other Misc. Revenue	58,207.15	82,764.38	(24,557.23)
Transfers In From Other Funds	278,552.64	692,753.95	(414,201.31)
Total General Fund	14,607,822.06	14,096,359.20	511,462.86
Internal Activity			

Clay County, Missouri
Comparison of Revenues for the
Four months ended May 31, 2018 and 2017
Cash Basis

	Five months ended 05/31/18	Five months ended 05/31/17	Variance Current Year Over (Under) Prior Year	
220	Road & Bridge	4,614,959.31	4,655,347.75	(40,388.44)
240	Park	1,745,134.35	2,318,478.81	(573,344.46)
260	Prosecutor Training	1,624.55	1,649.00	(24.45)
264	Delinquent Sales Tax	(955.62)	17.28	(972.90)
265	Prosecutor Contingency	20,000.00	19,559.55	440.45
266	Prosecutor Check Collection	10,301.73	9,752.90	548.83
270	Drug Task Force	-	-	-
271	Law Enforcement Training	6,543.36	6,581.11	(37.75)
272	Work Release Program	444.80	10,269.95	(9,825.15)
278	Civil Fees	50,000.00	50,000.00	-
279	Law Enforcement	6,300,355.04	7,340,828.68	(1,040,473.64)
282	Emergency Communications	245,857.21	234,572.97	11,284.24
283	Law Library	-	-	-
285	Assessor	2,313,857.33	2,390,788.53	(76,931.20)
286	Inmate Security	312,315.96	13,199.22	299,116.74
289	Law Enforcement Capital Reserve	40,000.00	125,000.00	(85,000.00)
290	TIF	2,038,598.78	1,675,310.53	363,288.25
292	Federal Equitable Sharing	56,690.77	29,808.62	26,882.15
293	Domestic Violence	11,296.85	11,990.49	(693.64)
300	Use Tax - Capital Projects	700,173.02	555,840.40	144,332.62
301	Use Tax - Road & Bridge	690,899.72	547,837.05	143,062.67
302	Use Tax - Parks & Trails	695,503.65	563,394.72	132,108.93
305	Tax Collection Software	169,092.73	162,839.62	6,253.11
310	Debt Service	96,740.92	161,505.00	(64,764.08)
315	Health Benefits	1,947,350.09	1,931,228.08	16,122.01
401	Airport Construction	440,776.54	1,502,434.83	(1,061,658.29)
403	LINC	150.26	102.72	47.54
404	Juvenile Grants	-	-	-
504	Sheriff DARE	2,779.22	3,986.23	(1,207.01)
506	Sheriff Emerg. Fug. Apprehension	63,667.74	123,948.02	(60,280.28)
508	Sheriff Inmate	-	-	-
516	SOLVE	-	-	-
611	Prosecutor Retirement	10,336.00	12,274.00	(1,938.00)
641	Special Road Districts Fund	-	-	-
790	Land Trustee Agency Fund	-	-	-
933	Records Preservation	196,566.37	194,211.02	2,355.35
943	Collector TMF	458,676.20	474,925.39	(16,249.19)
944	K-9	1,974.57	694.14	1,280.43
946	Sheriff Revolving	31,866.50	34,984.81	(3,118.31)
	Total of All Funds	\$ 37,881,400.01	\$ 39,259,720.62	\$ (1,378,320.61)

Clay County, Missouri
Comparison of Expenditures for the
Five months ended May 31, 2018 and 2017
Cash Basis

	Five months ended 05/31/18	Five months ended 05/31/17	Variance Current Year Over (Under) Prior Year
100 General Fund			
Auditor	\$ 100,603.52	\$ 96,730.06	\$ 3,873.46
County Clerk	86,735.44	107,966.21	(21,230.77)
Treasurer	96,973.35	87,552.05	9,421.30
County Commission	113,520.14	89,926.34	23,593.80
Recorder of Deeds	177,550.17	166,449.83	11,100.34
Collector	352,542.09	345,208.12	7,333.97
Misc Tax Fees	18,777.24	27,863.63	(9,086.39)
Rainy Day	-	-	-
Public Administrator	272,692.89	267,486.84	5,206.05
Indigent Board & Care	-	1,504.00	(1,504.00)
Medical Examiner	76,507.20	-	76,507.20
Prosecutor	666,991.85	636,924.10	30,067.75
Support Recovery	425,119.22	410,532.08	14,587.14
Emergency Management	-	-	-
Division 1 Court	2,109.01	2,356.13	(247.12)
Division 2 Court	2,235.60	1,608.67	626.93
Division 3 Court	41,545.24	51,759.13	(10,213.89)
Division 4 Court	2,476.10	2,893.77	(417.67)
Division 5 Court	7,721.94	726.20	6,995.74
Division 6 Court	1,342.25	2,396.87	(1,054.62)
Division 7 Court	977.94	1,046.50	(68.56)
Family Court Administrator	8,332.66	8,170.36	162.30
Drug Court Administrator	440.44	697.32	(256.88)
Division 9	1,916.34	1,435.40	480.94
Division 1 Reporter	-	194.17	(194.17)
Division 2 Reporter	3,221.01	197.98	3,023.03
Division 3 Reporter	551.77	552.92	(1.15)
Division 4 Reporter	250.81	262.36	(11.55)
Circuit Court Executive Secretary	3,430.85	3,838.49	(407.64)
Jury Supervisor	2,094.74	-	2,094.74
Law Library	24,694.96	28,142.20	(3,447.24)
Circuit Clerk	114,051.44	122,220.61	(8,169.17)
Circuit Clerk JIS	251,271.79	247,449.12	3,822.67
Jury Fees & Court	23,142.12	23,717.20	(575.08)
Office of Dispute Resolution Services	60,952.02	98,838.34	(37,886.32)
Juvenile - Administration	807,584.40	726,720.15	80,864.25
Juvenile - Detention	340,086.89	317,306.64	22,780.25
Juvenile - Group Homes	305,286.85	313,682.51	(8,395.66)
County Administrator	142,646.51	72,215.24	70,431.27
Purchasing	119,919.59	130,160.48	(10,240.89)
Human Resources	604,171.12	219,254.38	384,916.74
Finance	196,433.44	192,420.59	4,012.85
County Counselor	114,383.57	96,001.11	18,382.46
Planning & Zoning	125,189.24	113,320.40	11,868.84
Central Services - Mail Room	-	-	-
Information Technology	796,952.13	593,651.54	203,300.59
Facilities Management	756,149.59	616,577.00	139,572.59
Utilities	286,060.83	288,658.62	(2,597.79)
Contributions to External Programs	164,865.00	232,395.00	(67,530.00)
Government Association Membership	-	-	-
Election Commission	185,221.96	105,170.61	80,051.35
Benefits and Insurances	1,084,559.43	1,030,650.64	53,908.79
County Elections	-	-	-
Debt Service	-	-	-
Judgements and Settlements	-	-	-
Emergency Account	-	-	-

Clay County, Missouri
Comparison of Expenditures for the
Five months ended May 31, 2018 and 2017
Cash Basis

	Five months ended 05/31/18	Five months ended 05/31/17	Variance Current Year Over (Under) Prior Year
Capital Projects	-	-	-
Public Services	233,606.71	195,529.23	38,077.48
Tourism	75,498.57	79,600.79	(4,102.22)
Airport Operations	100,893.23	96,363.54	4,529.69
Judicial Expense	16,581.31	11,901.84	4,679.47
Transfers Out	451,370.50	2,981,623.62	(2,530,253.12)
Total General Fund	9,848,233.01	11,249,850.93	(1,401,617.92)
220 Road & Bridge	3,373,084.47	3,718,105.34	(345,020.87)
240 Park	1,684,360.60	1,587,433.14	96,927.46
260 Prosecutor Training	316.65	2,292.89	(1,976.24)
264 Delinquent Sales Tax	-	-	-
265 Prosecutor Contingency	3,319.73	9,727.01	(6,407.28)
266 Prosecutor Check Collection	8,781.63	13,189.08	(4,407.45)
270 Drug Task Force	-	-	-
271 Law Enforcement Training	11,635.18	6,773.35	4,861.83
272 Work Release Program	-	-	-
278 Civil Fees	21,088.62	6,659.85	14,428.77
279 Law Enforcement	6,797,758.66	6,308,201.96	489,556.70
282 Emergency Communications	173,659.22	287,700.28	(114,041.06)
283 Law Library	-	-	-
285 Assessor	1,398,005.45	1,197,054.00	200,951.45
286 Inmate Security	-	6,050.62	(6,050.62)
289 Law Enforcement Capital Reserve	-	171,137.62	(171,137.62)
290 TIF	2,717,610.80	2,353,337.41	364,273.39
292 Federal Equitable Sharing	6,169.59	8,962.03	(2,792.44)
293 Domestic Violence	15,620.23	-	15,620.23
300 Use Tax - Capital Projects	248,290.38	315,242.87	(66,952.49)
301 Use Tax - Road & Bridge	-	-	-
302 Use Tax - Parks & Trails	197,086.36	509,692.02	(312,605.66)
305 Tax Collection Software	-	-	-
310 Debt Service	96,740.92	161,505.00	(64,764.08)
315 Health Benefits	924,994.02	1,952,526.26	(1,027,532.24)
401 Airport Construction	308,053.82	253,893.49	54,160.33
403 LINC	-	-	-
404 Juvenile Grants	-	-	-
504 Sheriff DARE	-	-	-
506 Sheriff Emerg. Fug. Apprehension	53,410.49	84,481.47	(31,070.98)
508 Sheriff Inmate	-	-	-
516 SOLVE	-	-	-
611 Prosecutor Retirement	4,845.00	4,845.00	-
641 Special Road Districts Fund	-	-	-
790 Land Trustee Agency Fund	-	-	-
933 Records Preservation	157,422.88	156,622.42	800.46
943 Collector TMF	352,850.72	204,867.65	147,983.07
944 K-9	259.75	1,198.98	(939.23)
946 Sheriff Revolving	27,940.40	58,806.51	(30,866.11)
Total of All Funds	\$ 28,431,538.58	\$ 30,630,157.18	\$ (2,198,618.60)



Carol McCaslin

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