

Clay County, Missouri

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November 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 November 30, 2018

Fund Name	Fund Number	Eden Cash Balance	Less Encumbrances	Less Warrants Payable	Unencumbered Cash
General	100	\$ 17,932,144.44	\$ 1,958,400.96	\$ -	\$ 15,973,743.48
Road & Bridge	220	2,220,486.98	342,079.15	-	1,878,407.83
Park	240	432,594.08	206,824.92	-	225,769.16
Prosecutor Training	260	8,922.63	-	-	8,922.63
Delinquent Sales Tax	264	6,612.30	-	-	6,612.30
Prosecutor Contingency	265	12,635.24	-	-	12,635.24
Prosecutor Check Collection	266	14,733.33	-	-	14,733.33
Law Enforcement Training	271	35,472.03	2,565.00	-	32,907.03
Work Release Program	272	48,051.46	24,543.50	-	23,507.96
Civil Fees	278	50,336.53	-	-	50,336.53
Law Enforcement	279	505,020.84	130,980.95	1,830.96	372,208.93
Emergency Communications	282	156,691.21	63,647.04	-	93,044.17
Assessor	285	1,666,371.74	194,911.35	-	1,471,460.39
Inmate Security	286	537,718.38	217,993.63	-	319,724.75
Law Enforcement Capital Reserve	289	301,536.13	252,336.13	-	49,200.00
TIF	290	762,892.83	-	-	762,892.83
Federal Equitable Sharing	292	117,846.02	88.14	-	117,757.88
Domestic Violence	293	11,476.59	-	-	11,476.59
Use Tax - Capital Projects	300	2,288,963.65	373,831.52	-	1,915,132.13
Use Tax - Road & Bridge	301	754,619.99	230,870.12	-	523,749.87
Use Tax - Parks & Trails	302	2,198,193.18	30,141.20	-	2,168,051.98
Tax Collection Software	305	200,897.16	-	-	200,897.16
Health Benefits	315	3,735,870.57	-	-	3,735,870.57
Airport Construction	401	1,541,758.57	221,498.62	-	1,320,259.95
LINC	403	23,812.77	-	-	23,812.77
Juvenile Grants	404	-	-	-	-
Sheriff D.A.R.E.	504	16,000.07	-	-	16,000.07
SOLVE	516	-	-	-	-
Prosecutor Retirement	611	323.00	-	-	323.00
Special Road Districts Fund	641	-	-	-	-
Land Trustee Agency Fund	790	9,363.27	-	-	9,363.27
Records Preservation	933	1,007,621.79	-	-	1,007,621.79
Collector TMF	943	288,304.28	5,000.00	-	283,304.28
K-9	944	12,421.57	-	-	12,421.57
Sheriff Revolving	946	303,878.07	-	-	303,878.07
		\$ 37,203,570.70	\$ 4,255,712.23	\$ 1,830.96	\$ 32,946,027.51

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

Fund Name	Fund Number	Revenues	Expenditures	Net
General	100	\$ 628,148.70	\$ 2,732,734.05	\$ (2,104,585.35)
Road & Bridge	220	303,542.86	248,533.41	55,009.45
Park	240	329,306.48	625,973.26	(296,666.78)
Prosecutor Training	260	305.80	658.36	(352.56)
Delinquent Sales Tax	264	120.31	-	120.31
Prosecutor Contingency	265	-	715.13	(715.13)
Prosecutor Check Collection	266	1,252.48	1,071.78	180.70
Drug Task Force	270	-	-	-
Law Enforcement Training	271	1,207.59	4,154.00	(2,946.41)
Work Release Program	272	3,042.00	-	3,042.00
Civil Fees	278	-	659.80	(659.80)
Law Enforcement	279	1,094,890.53	1,353,922.92	(259,032.39)
Emergency Communications	282	41,339.54	-	41,339.54
Law Library	283	-	-	-
Assessor	285	13,471.32	272,702.43	(259,231.11)
Inmate Security	286	2,780.97	-	2,780.97
Law Enforcement Capital Reserve	289	3,750.00	-	3,750.00
TIF	290	143,344.56	1,799,897.24	(1,656,552.68)
Federal Equitable Sharing	292	10,512.02	-	10,512.02
Domestic Violence	293	2,024.53	-	2,024.53
Use Tax - Capital Projects	300	130,858.88	113,975.90	16,882.98
Use Tax - Road & Bridge	301	128,405.58	22,913.42	105,492.16
Use Tax - Parks & Trails	302	130,403.45	23,771.52	106,631.93
Tax Collection Software	305	862.64	-	862.64
Debt Service	310	-	-	-
Health Benefits	315	407,620.96	421,654.08	(14,033.12)
Airport Construction	401	67,371.05	100,307.78	(32,936.73)
LINC	403	38.79	-	38.79
Juvenile Grants	404	-	-	-
Sheriff DARE	504	766.91	-	766.91
Sheriff Emerg. Fug. Apprehension	506	-	15,434.52	(15,434.52)
Sheriff Inmate	508	-	-	-
SOLVE	516	-	-	-
Prosecutor Retirement	611	-	969.00	(969.00)
Special Road Districts Fund	641	-	-	-
Land Trustee Agency Fund	790	-	-	-
Records Preservation	933	36,892.84	36,728.25	164.59
Collector TMF	943	13,199.69	103,632.71	(90,433.02)
K-9	944	992.83	361.80	631.03
Sheriff Revolving	946	6,960.06	6,748.34	211.72
		\$ 3,503,413.37	\$ 7,887,519.70	\$ (4,384,106.33)

Clay County, Missouri
Statement of Revenues and Expenditures - Cash Basis
For the eleven months ended November 30, 2018

Fund Name	Fund Number	Revenues	Expenditures	Net
General	100	\$ 24,584,412.40	\$ 26,432,534.97	\$ (1,848,122.57)
Road & Bridge	220	6,309,120.26	5,547,815.77	761,304.49
Park	240	5,653,202.55	5,929,198.40	(275,995.85)
Prosecutor Training	260	3,567.67	2,359.94	1,207.73
Delinquent Sales Tax	264	(245.63)	-	(245.63)
Prosecutor Contingency	265	20,000.00	7,544.78	12,455.22
Prosecutor Check Collection	266	19,527.21	20,397.68	(870.47)
Drug Task Force	270	-	-	-
Law Enforcement Training	271	21,523.10	24,166.86	(2,643.76)
Work Release Program	272	11,299.50	-	11,299.50
Civil Fees	278	50,000.00	25,258.89	24,741.11
Law Enforcement	279	15,747,429.72	16,233,521.30	(486,091.58)
Emergency Communications	282	532,343.85	519,225.26	13,118.59
Law Library	283	-	-	-
Assessor	285	2,703,579.05	2,972,501.91	(268,922.86)
Inmate Security	286	329,795.21	27,837.55	301,957.66
Law Enforcement Capital Reserve	289	41,250.00	525,201.11	(483,951.11)
TIF	290	3,920,430.53	4,614,559.54	(694,129.01)
Federal Equitable Sharing	292	87,249.74	17,787.94	69,461.80
Domestic Violence	293	27,642.29	25,920.12	1,722.17
Use Tax - Capital Projects	300	1,591,571.62	907,081.26	684,490.36
Use Tax - Road & Bridge	301	1,571,014.72	1,136,919.89	434,094.83
Use Tax - Parks & Trails	302	1,583,481.47	470,667.88	1,112,813.59
Tax Collection Software	305	174,115.91	-	174,115.91
Debt Service	310	309,103.45	309,103.45	-
Health Benefits	315	4,344,014.61	3,768,758.37	575,256.24
Airport Construction	401	1,112,383.43	1,026,590.12	85,793.31
LINC	403	345.46	-	345.46
Juvenile Grants	404	-	-	-
Sheriff DARE	504	11,050.44	-	11,050.44
Sheriff Emerg. Fug. Apprehension	506	131,656.77	146,310.80	(14,654.03)
Sheriff Inmate	508	-	-	-
SOLVE	516	-	-	-
Prosecutor Retirement	611	10,336.00	10,659.00	(323.00)
Special Road Districts Fund	641	-	-	-
Land Trustee Agency Fund	790	-	-	-
Records Preservation	933	448,362.29	358,732.37	89,629.92
Collector TMF	943	612,791.93	643,073.22	(30,281.29)
K-9	944	8,558.39	10,989.72	(2,431.33)
Sheriff Revolving	946	58,048.94	75,182.72	(17,133.78)
		\$ 72,028,962.88	\$ 71,789,900.82	\$ 239,062.06

Clay County, Missouri
Revenues for the one month and ten months ended November 30, 2018
Cash Basis

	One month ended 11/30/18	Eleven months ended 11/30/18	2018 Budget (less Carryover)	Amount Under (Over) Budget
100 General Fund				
Sales and Use Taxes	\$ 379,778.51	\$ 11,801,715.65	\$ 12,786,314	\$ 984,598.35
Property Taxes	14,140.06	3,380,446.93	3,309,255	(71,191.93)
Marriage Licenses	779.47	11,762.94	1,100	(10,662.94)
Amusement Licenses	-	105,971.92	145,000	39,028.08
Auctioneer Licenses	52.00	468.00	900	432.00
Liquor Licenses	1,657.19	138,164.52	130,000	(8,164.52)
Firearm Permits	3,282.00	19,604.00	21,000	1,396.00
Inspection Fees	3,150.00	29,450.00	27,000	(2,450.00)
Building Permits	13,206.15	139,585.79	150,000	10,414.21
Fee Office Charges	122,482.10	5,304,874.08	5,425,000	120,125.92
Service Fees	27,397.64	395,101.47	303,950	(91,151.47)
Court Fines & Fees	-	-	-	-
Retail Sales	-	-	-	-
Concession & Commission	186.76	1,842.38	1,500	(342.38)
Leases	5,250.00	57,750.00	63,000	5,250.00
Surplus Property Sales	-	-	7,500	7,500.00
Interest Earned	41,264.30	782,713.07	490,000	(292,713.07)
From Federal Government	349.46	32,427.66	42,500	10,072.34
From State of Missouri	13,757.48	1,783,566.42	1,833,547	49,980.58
From Other Counties	586.00	22,488.00	30,050	7,562.00
From Cities	-	3,750.00	(3,750)	(7,500.00)
Other Non-governmental Reimb	-	2,010.00	1,000	(1,010.00)
Miscellaneous Reimbursements	93.65	29,282.61	2,200	(27,082.61)
Gifts & Donations	-	50,000.00	-	(50,000.00)
Other Misc. Revenue	735.93	105,676.60	18,205,876	18,100,199.50
Transfers In From Other Funds	-	385,760.36	-	(385,760.36)
Total General Fund	628,148.70	24,584,412.40	42,972,942	18,388,529.70

Clay County, Missouri
Revenues for the one month and ten months ended November 30, 2018
Cash Basis

		One month ended 11/30/18	Eleven months ended 11/30/18	2018 Budget (less Carryover)	Amount Under (Over) Budget
220	Road & Bridge	303,542.86	6,309,120.26	10,044,870	3,735,749.95
240	Park	329,306.48	5,653,202.55	8,837,127	3,183,924.46
260	Prosecutor Training	305.80	3,567.67	11,815	8,247.23
264	Delinquent Sales Tax	120.31	(245.63)	6,898	7,143.56
265	Prosecutor Contingency	-	20,000.00	20,180	180.02
266	Prosecutor Check Collection	1,252.48	19,527.21	35,904	16,376.59
270	Drug Task Force	-	-	-	-
271	Law Enforcement Training	1,207.59	21,523.10	64,076	42,552.43
272	Work Release Program	3,042.00	11,299.50	51,752	40,452.46
278	Civil Fees	-	50,000.00	75,595	25,595.42
279	Law Enforcement	1,094,890.53	15,747,429.72	18,609,265	2,861,835.75
282	Emergency Communications	41,339.54	532,343.85	715,653	183,309.36
283	Law Library	-	-	45,000	45,000.00
285	Assessor	13,471.32	2,703,579.05	4,206,963	1,503,383.72
286	Inmate Security	2,780.97	329,795.21	402,969	73,173.51
289	Law Enforcement Capital Reserve	3,750.00	41,250.00	822,537	781,287.24
290	TIF	143,344.56	3,920,430.53	5,452,022	1,531,591.31
292	Federal Equitable Sharing	10,512.02	87,249.74	48,534	(38,715.52)
293	Domestic Violence	2,024.53	27,642.29	39,904	12,262.19
300	Use Tax - Capital Projects	130,858.88	1,591,571.62	2,166,036	574,464.46
301	Use Tax - Road & Bridge	128,405.58	1,571,014.72	1,589,025	18,010.44
302	Use Tax - Parks & Trails	130,403.45	1,583,481.47	2,079,955	496,473.05
305	Tax Collection Software	862.64	174,115.91	32,504	(141,611.66)
310	Debt Service	-	309,103.45	333,721	24,617.31
315	Health Benefits	407,620.96	4,344,014.61	7,800,614	3,456,599.72
401	Airport Construction	67,371.05	1,112,383.43	3,068,096	1,955,712.75
403	LINC	38.79	345.46	23,717	23,371.85
404	Juvenile Grants	-	-	-	-
504	Sheriff DARE	766.91	11,050.44	10,000	(1,050.81)
506	Sheriff Emerg. Fug. Apprehension	-	131,656.77	151,000	19,343.23
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	36,892.84	448,362.29	1,416,992	968,629.58
943	Collector TMF	13,199.69	612,791.93	769,087	156,295.28
944	K-9	992.83	8,558.39	25,058	16,499.51
946	Sheriff Revolving Fund	6,960.06	58,048.94	390,344	332,294.66
Total of All Funds		\$ 3,503,413.37	\$ 72,028,962.88	\$ 112,426,146	\$ 40,397,183.48

Clay County, Missouri
Expenditures for the one month and eleven months ended November 30, 2018
Cash Basis

	One month ended 11/30/18	Eleven months ended 11/30/18	2018 Budget	Amount Under (Over) Budget
100 General Fund				
Auditor	\$ 18,240.75	\$ 214,506.73	\$ 296,189	\$ 81,681.88
County Clerk	14,660.07	182,039.70	197,056	15,016.32
Treasurer	17,671.78	222,383.88	252,913	30,529.46
County Commission	20,328.40	247,080.36	279,064	31,983.97
Recorder of Deeds	31,839.29	383,814.37	432,230	48,415.26
Collector	110,227.71	734,624.40	896,154	161,529.10
Misc Tax Fees	6,974.66	47,073.88	50,000	2,926.12
Rainy Day	-	-	578,413	578,413.12
Public Administrator	54,974.36	609,581.54	685,721	76,139.01
Indigent Board & Care	-	-	78,000	78,000.00
Medical Examiner	-	387,385.92	444,055	56,669.08
Prosecutor	122,564.76	1,456,738.65	1,645,746	189,007.34
Support Recovery	74,116.78	941,794.34	1,304,201	362,407.15
Emergency Management	-	-	-	-
Division 1 Court	2,520.44	8,270.42	20,220	11,949.58
Division 2 Court	2,267.79	7,949.24	16,970	9,020.76
Division 3 Court	13,657.39	127,021.31	134,670	7,648.69
Division 4 Court	1,785.84	8,611.13	26,895	18,283.87
Division 5 Court	7,504.85	27,666.73	46,140	18,473.27
Division 6 Court	2,850.46	7,788.76	14,240	6,451.24
Division 7 Court	2,904.00	5,597.21	14,140	8,542.79
Family Court Administrator	15,454.18	57,817.60	94,040	36,222.40
Drug Court Administrator	602.40	1,474.79	3,900	2,425.21
Division 9	2,430.15	6,756.76	14,140	7,383.24
Division 1 Reporter	-	78.14	5,000	4,921.86
Division 2 Reporter	74.83	3,657.12	5,050	1,392.88
Division 3 Reporter	439.00	3,108.47	5,650	2,541.53
Division 4 Reporter	-	384.99	4,400	4,015.01
Circuit Court Executive Secretary	836.89	8,401.97	26,073	17,671.14
Jury Supervisor	679.15	5,158.27	7,000	1,841.73
Law Library	10,403.78	59,756.19	65,000	5,243.81
Circuit Clerk	20,460.58	247,903.47	285,400	37,496.53
Circuit Clerk JIS	54,179.60	583,398.06	722,862	139,463.49
Jury Fees & Court	3,991.99	55,646.08	100,000	44,353.92
Office of Dispute Resolution Services	17,757.79	152,944.80	254,692	101,747.17
Juvenile - Administration	154,191.22	1,766,632.82	2,080,291	313,658.28
Juvenile - Detention	65,386.45	744,769.45	935,470	190,700.57
Juvenile - Group Homes	47,240.70	640,653.70	801,003	160,348.97
County Administrator	37,207.56	329,249.26	414,973	85,723.84
Purchasing	29,188.19	385,192.84	496,141	110,947.71
Human Resources	184,892.58	1,365,813.71	2,283,105	917,291.78
Finance	53,931.84	529,685.72	834,914	305,228.07
County Counselor	9,491.40	177,459.46	291,135	113,675.54
Planning & Zoning	29,594.48	300,684.48	439,377	138,692.43
Central Services - Mail Room	161,720.00	161,720.00	301,103	139,383.00
Information Technology	210,283.47	1,631,712.56	2,891,058	1,259,345.26
Facilities Management	143,804.19	1,853,712.85	3,346,130	1,492,417.58
Utilities	67,082.71	754,475.48	1,787,492	1,033,016.52
Appropriations to Outside Agencies	-	197,458.00	382,946	185,488.00
Government Association Membership	-	50,283.00	75,250	24,967.00
Election Commission	119,334.13	548,512.84	654,653	106,140.16
Benefits and Insurances	219,183.11	2,835,840.63	4,304,754	1,468,913.49
County Elections	148,348.54	275,000.00	275,000	-
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 eleven months ended November 30, 2018
Cash Basis

	<u>One month ended 11/30/18</u>	<u>Eleven months ended 11/30/18</u>	<u>2018 Budget</u>	<u>Amount Under (Over) Budget</u>
Public Services	38,741.45	537,713.03	943,373	405,660.45
Tourism	23,738.16	259,344.98	444,125	184,780.02
Airport Operations	20,224.50	238,000.80	371,447	133,446.32
Judicial Expense	3,688.55	32,386.42	40,000	7,613.58
Transfers Out	333,061.15	4,009,817.66	8,616,259	4,606,441.06
Total General Fund	<u>2,732,734.05</u>	<u>26,432,534.97</u>	<u>43,516,223</u>	<u>17,083,687.56</u>
220 Road & Bridge	248,533.41	5,547,815.77	10,827,278	5,279,462.22
240 Park	625,973.26	5,929,198.40	8,846,807	2,917,608.99
260 Prosecutor Training	658.36	2,359.94	11,815	9,454.96
264 Delinquent Sales Tax	-	-	6,898	6,897.93
265 Prosecutor Contingency	715.13	7,544.78	20,180	12,635.24
266 Prosecutor Check Collection	1,071.78	20,397.68	35,904	15,506.12
270 Drug Task Force	-	-	-	-
271 Law Enforcement Training	4,154.00	24,166.86	64,076	39,908.67
272 Work Release Program	-	-	51,752	51,751.97
278 Civil Fees	659.80	25,258.89	75,595	50,336.53
279 Law Enforcement	1,353,922.92	16,233,521.30	18,795,257	2,561,735.34
282 Emergency Communications	-	519,225.26	715,653	196,427.95
283 Law Library	-	-	45,000	45,000.00
285 Assessor	272,702.43	2,972,501.91	4,709,289	1,736,787.29
286 Inmate Security	-	27,837.55	402,969	375,131.17
289 Law Enforcement Capital Reserve	-	525,201.11	822,537	297,336.13
290 TIF	1,799,897.24	4,614,559.54	5,452,022	837,462.30
292 Federal Equitable Sharing	-	17,787.94	48,534	30,746.28
293 Domestic Violence	-	25,920.12	39,904	13,984.30
300 Use Tax - Capital Projects	113,975.90	907,081.26	2,848,112	1,941,030.61
301 Use Tax - Road & Bridge	22,913.42	1,136,919.89	1,589,025	452,105.27
302 Use Tax - Parks & Trails	23,771.52	470,667.88	2,372,982	1,902,314.41
305 Tax Collection Software	-	-	32,531	32,531.25
310 Debt Service	-	309,103.45	333,721	24,617.31
315 Health Benefits	421,654.08	3,768,758.37	7,800,614	4,031,855.96
401 Airport Construction	100,307.78	1,026,590.12	3,145,604	2,119,013.59
403 LINC	-	-	23,717	23,717.31
404 Juvenile Grants	-	-	-	-
504 Sheriff DARE	-	-	10,000	9,999.63
506 Sheriff Emerg. Fug. Apprehension	15,434.52	146,310.80	151,000	4,689.20
508 Sheriff Inmate	-	-	85,000	85,000.00
516 SOLVE	-	-	-	-
611 Prosecutor Retirement	969.00	10,659.00	11,628	969.00
641 Special Road Districts Fund	-	-	-	-
790 Land Trustee Agency Fund	-	-	9,363	9,363.00
933 Records Preservation	36,728.25	358,732.37	1,416,992	1,058,259.50
943 Collector TMF	103,632.71	643,073.22	769,087	126,013.85
944 K-9	361.80	10,989.72	25,058	14,068.18
946 Sheriff Revolving	6,748.34	75,182.72	390,344	315,160.87
Total of All Funds	<u>\$ 7,887,519.70</u>	<u>\$ 71,789,900.82</u>	<u>\$ 115,502,471</u>	<u>\$ 43,712,569.89</u>

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

	One month ended 11/30/18	One month ended 11/30/17	Variance Current Year Over (Under) Prior Year
I00 General Fund			
Sales and Use Taxes	\$ 379,778.51	\$ 415,795.45	\$ (36,016.94)
Property Taxes	14,140.06	13,229.30	910.76
Marriage Licenses	779.47	7.09	772.38
Amusement Licenses	-	-	-
Auctioneer Licenses	52.00	52.00	-
Liquor Licenses	1,657.19	485.00	1,172.19
Firearm Permits	3,282.00	959.00	2,323.00
Inspection Fees	3,150.00	2,525.00	625.00
Building Permits	13,206.15	8,937.00	4,269.15
Fee Office Charges	122,482.10	131,758.92	(9,276.82)
Service Fees	27,397.64	2,154.17	25,243.47
Court Fines & Fees	-	-	-
Retail Sales	-	-	-
Concession & Commission	186.76	182.39	4.37
Leases	5,250.00	5,250.00	-
Surplus Property Sales	-	-	-
Interest Earned	41,264.30	28,082.06	13,182.24
From Federal Government	349.46	3,080.00	(2,730.54)
From State of Missouri	13,757.48	256,800.95	(243,043.47)
From Other Counties	586.00	2,498.68	(1,912.68)
From Cities	-	-	-
Other Non-governmental Reimb	-	-	-
Miscellaneous Reimbursements	93.65	1,633.41	(1,539.76)
Gifts & Donations	-	-	-
Other Misc. Revenue	735.93	(0.07)	736.00
Transfers In From Other Funds	-	-	-
Total General Fund	628,148.70	873,430.35	(245,281.65)

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

	One month ended 11/30/18	One month ended 11/30/17	Variance Current Year Over (Under) Prior Year
220 Road & Bridge	303,542.86	396,284.97	(92,742.11)
240 Park	329,306.48	141,807.67	187,498.81
260 Prosecutor Training	305.80	359.81	(54.01)
264 Delinquent Sales Tax	120.31	115.54	4.77
265 Prosecutor Contingency	-	-	-
266 Prosecutor Check Collection	1,252.48	2,086.82	(834.34)
270 Drug Task Force	-	-	-
271 Law Enforcement Training	1,207.59	1,450.87	(243.28)
272 Work Release Program	3,042.00	1,730.24	1,311.76
278 Civil Fees	-	-	-
279 Law Enforcement	1,094,890.53	977,303.18	117,587.35
282 Emergency Communications	41,339.54	43,839.61	(2,500.07)
283 Law Library	-	-	-
285 Assessor	13,471.32	12,239.62	1,231.70
286 Inmate Security	2,780.97	2,914.75	(133.78)
289 Law Enforcement Capital Reserve	3,750.00	25,000.00	(21,250.00)
290 TIF	143,344.56	207,290.18	(63,945.62)
292 Federal Equitable Sharing	10,512.02	55.23	10,456.79
293 Domestic Violence	2,024.53	2,195.91	(171.38)
300 Use Tax - Capital Projects	130,858.88	81,485.35	49,373.53
301 Use Tax - Road & Bridge	128,405.58	79,868.20	48,537.38
302 Use Tax - Parks & Trails	130,403.45	80,552.03	49,851.42
305 Tax Collection Software	862.64	653.35	209.29
310 Debt Service	-	2,000.00	(2,000.00)
315 Health Benefits	407,620.96	390,534.09	17,086.87
401 Airport Construction	67,371.05	87,683.66	(20,312.61)
403 LINC	38.79	25.98	12.81
404 Juvenile Grants	-	-	-
504 Sheriff DARE	766.91	260.69	506.22
506 Sheriff Emerg. Fug. Apprehension	-	105.37	(105.37)
508 Sheriff Inmate	-	-	-
516 SOLVE	-	-	-
611 Prosecutor Retirement	-	-	-
641 Special Road Districts Fund	-	-	-
790 Land Trustee Agency Fund	-	-	-
933 Records Preservation	36,892.84	41,139.28	(4,246.44)
943 Collector TMF	13,199.69	10,174.42	3,025.27
944 K-9	992.83	17.44	975.39
946 Sheriff Revolving	6,960.06	369.29	6,590.77
Total of All Funds	\$ 3,503,413.37	\$ 3,462,973.90	\$ 40,439.47

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

	One month ended 11/30/18	One month ended 11/30/17	Variance Current Year Over (Under) Prior Year
100 General Fund			
Auditor	\$ 18,240.75	\$ 15,804.20	\$ 2,436.55
County Clerk	14,660.07	20,132.33	(5,472.26)
Treasurer	17,671.78	16,213.60	1,458.18
County Commission	20,328.40	16,098.24	4,230.16
Recorder of Deeds	31,839.29	31,020.17	819.12
Collector	110,227.71	111,406.08	(1,178.37)
Misc Tax Fees	6,974.66	45.00	6,929.66
Rainy Day	-	-	-
Public Administrator	54,974.36	51,892.61	3,081.75
Indigent Board & Care	-	-	-
Medical Examiner	-	-	-
Prosecutor	122,564.76	119,618.83	2,945.93
Support Recovery	74,116.78	75,490.27	(1,373.49)
Emergency Management	-	-	-
Division 1 Court	2,520.44	3,046.98	(526.54)
Division 2 Court	2,267.79	2,241.40	26.39
Division 3 Court	13,657.39	19,245.39	(5,588.00)
Division 4 Court	1,785.84	2,241.40	(455.56)
Division 5 Court	7,504.85	1,993.00	5,511.85
Division 6 Court	2,850.46	2,338.60	511.86
Division 7 Court	2,904.00	2,381.00	523.00
Family Court Administrator	15,454.18	16,648.00	(1,193.82)
Drug Court Administrator	602.40	695.31	(92.91)
Division 9	2,430.15	1,993.00	437.15
Division 1 Reporter	-	-	-
Division 2 Reporter	74.83	-	74.83
Division 3 Reporter	439.00	163.93	275.07
Division 4 Reporter	-	288.04	(288.04)
Circuit Court Executive Secretary	836.89	8,158.63	(7,321.74)
Jury Supervisor	679.15	251.33	427.82
Law Library	10,403.78	-	10,403.78
Circuit Clerk	20,460.58	19,072.78	1,387.80
Circuit Clerk JIS	54,179.60	48,620.38	5,559.22
Jury Fees & Court	3,991.99	7,570.28	(3,578.29)
Office of Dispute Resolution Services	17,757.79	14,231.84	3,525.95
Juvenile - Administration	154,191.22	137,070.42	17,120.80
Juvenile - Detention	65,386.45	59,443.19	5,943.26
Juvenile - Group Homes	47,240.70	55,956.87	(8,716.17)
County Administrator	37,207.56	-	37,207.56
Purchasing	29,188.19	24,364.63	4,823.56
Human Resources	184,892.58	195,812.94	(10,920.36)
Finance	53,931.84	34,969.38	18,962.46
County Counselor	9,491.40	33,998.98	(24,507.58)
Planning & Zoning	29,594.48	23,121.39	6,473.09
Central Services - Mail Room	161,720.00	-	161,720.00
Information Technology	210,283.47	148,338.09	61,945.38
Facilities Management	143,804.19	161,403.02	(17,598.83)
Utilities	67,082.71	53,813.97	13,268.74
Contributions to External Programs	-	6,537.00	(6,537.00)
Government Association Membership	-	-	-
Election Commission	119,334.13	37,535.60	81,798.53
Benefits and Insurances	219,183.11	212,022.99	7,160.12
County Elections	148,348.54	-	148,348.54
Debt Service	-	-	-
Judgements and Settlements	-	-	-
Emergency Account	-	-	-

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

	One month ended 11/30/18	One month ended 11/30/17	Variance Current Year Over (Under) Prior Year
Capital Projects	-	-	-
Public Services	38,741.45	43,598.59	(4,857.14)
Tourism	23,738.16	42,527.29	(18,789.13)
Airport Operations	20,224.50	16,434.65	3,789.85
Judicial Expense	3,688.55	5,213.47	(1,524.92)
Transfers Out	333,061.15	985.66	332,075.49
Total General Fund	2,732,734.05	1,902,050.75	830,683.30
220 Road & Bridge	248,533.41	164,546.04	83,987.37
240 Park	625,973.26	401,927.62	224,045.64
260 Prosecutor Training	658.36	-	658.36
264 Delinquent Sales Tax	-	-	-
265 Prosecutor Contingency	715.13	496.21	218.92
266 Prosecutor Check Collection	1,071.78	1,832.68	(760.90)
270 Drug Task Force	-	-	-
271 Law Enforcement Training	4,154.00	2,458.71	1,695.29
272 Work Release Program	-	-	-
278 Civil Fees	659.80	1,268.00	(608.20)
279 Law Enforcement	1,353,922.92	1,194,841.82	159,081.10
282 Emergency Communications	-	-	-
283 Law Library	-	-	-
285 Assessor	272,702.43	225,113.77	47,588.66
286 Inmate Security	-	1,782.10	(1,782.10)
289 Law Enforcement Capital Reserve	-	2,100.00	(2,100.00)
290 TIF	1,799,897.24	-	1,799,897.24
292 Federal Equitable Sharing	-	27.00	(27.00)
293 Domestic Violence	-	-	-
300 Use Tax - Capital Projects	113,975.90	74,653.24	39,322.66
301 Use Tax - Road & Bridge	22,913.42	134,842.04	(111,928.62)
302 Use Tax - Parks & Trails	23,771.52	74,828.99	(51,057.47)
305 Tax Collection Software	-	-	-
310 Debt Service	-	2,000.00	(2,000.00)
315 Health Benefits	421,654.08	-	421,654.08
401 Airport Construction	100,307.78	52,762.66	47,545.12
403 LINC	-	-	-
404 Juvenile Grants	-	-	-
504 Sheriff DARE	-	-	-
506 Sheriff Emerg. Fug. Apprehension	15,434.52	5,836.00	9,598.52
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	36,728.25	31,381.09	5,347.16
943 Collector TMF	103,632.71	84,632.41	19,000.30
944 K-9	361.80	-	361.80
946 Sheriff Revolving	6,748.34	6,456.72	291.62
Total of All Funds	\$ 7,887,519.70	\$ 4,366,806.85	\$ 3,520,712.85

Clay County, Missouri
Comparison of Revenues for the
Eleven months ended November 30, 2018 and 2017
Cash Basis

	Eleven months ended 11/30/18	Eleven months ended 11/30/17	Variance Current Year Over (Under) Prior Year
100 General Fund			
Sales and Use Taxes	\$ 11,801,715.65	\$ 10,646,173.88	\$ 1,155,541.77
Property Taxes	3,380,446.93	3,087,692.73	292,754.20
Marriage Licenses	11,762.94	784.22	10,978.72
Amusement Licenses	105,971.92	145,677.79	(39,705.87)
Auctioneer Licenses	468.00	832.00	(364.00)
Liquor Licenses	138,164.52	130,487.45	7,677.07
Firearm Permits	19,604.00	19,787.00	(183.00)
Inspection Fees	29,450.00	33,065.00	(3,615.00)
Building Permits	139,585.79	203,469.44	(63,883.65)
Fee Office Charges	5,304,874.08	5,339,233.04	(34,358.96)
Service Fees	395,101.47	294,251.10	100,850.37
Court Fines & Fees	-	-	-
Retail Sales	-	-	-
Concession & Commission	1,842.38	1,603.56	238.82
Leases	57,750.00	57,750.00	-
Surplus Property Sales	-	2,930.68	(2,930.68)
Interest Earned	782,713.07	466,864.19	315,848.88
From Federal Government	32,427.66	43,357.18	(10,929.52)
From State of Missouri	1,783,566.42	1,752,261.64	31,304.78
From Other Counties	22,488.00	24,695.74	(2,207.74)
From Cities	3,750.00	3,750.00	-
Other Non-governmental Reimb	2,010.00	21,805.30	(19,795.30)
Miscellaneous Reimbursements	29,282.61	23,692.82	5,589.79
Gifts & Donations	50,000.00	-	50,000.00
Other Misc. Revenue	105,676.60	147,509.78	(41,833.18)
Transfers In From Other Funds	385,760.36	889,067.63	(503,307.27)
Total General Fund	24,584,412.40	23,336,742.17	1,247,670.23

Internal Activity

Clay County, Missouri
Comparison of Revenues for the
Eleven months ended November 30, 2018 and 2017
Cash Basis

	Eleven months ended 11/30/18	Eleven months ended 11/30/17	Variance Current Year Over (Under) Prior Year
220 Road & Bridge	6,309,120.26	6,599,773.05	(290,652.79)
240 Park	5,653,202.55	5,474,917.70	178,284.85
260 Prosecutor Training	3,567.67	3,757.49	(189.82)
264 Delinquent Sales Tax	(245.63)	156.86	(402.49)
265 Prosecutor Contingency	20,000.00	19,559.55	440.45
266 Prosecutor Check Collection	19,527.21	19,957.78	(430.57)
270 Drug Task Force	-	-	-
271 Law Enforcement Training	21,523.10	22,694.29	(1,171.19)
272 Work Release Program	11,299.50	33,044.00	(21,744.50)
278 Civil Fees	50,000.00	50,000.00	-
279 Law Enforcement	15,747,429.72	15,204,021.62	543,408.10
282 Emergency Communications	532,343.85	510,539.05	21,804.80
283 Law Library	-	-	-
285 Assessor	2,703,579.05	2,774,474.58	(70,895.53)
286 Inmate Security	329,795.21	31,189.83	298,605.38
289 Law Enforcement Capital Reserve	41,250.00	275,000.00	(233,750.00)
290 TIF	3,920,430.53	3,710,663.62	209,766.91
292 Federal Equitable Sharing	87,249.74	48,152.96	39,096.78
293 Domestic Violence	27,642.29	28,989.42	(1,347.13)
300 Use Tax - Capital Projects	1,591,571.62	1,166,879.59	424,692.03
301 Use Tax - Road & Bridge	1,571,014.72	1,150,135.89	420,878.83
302 Use Tax - Parks & Trails	1,583,481.47	1,177,844.01	405,637.46
305 Tax Collection Software	174,115.91	171,665.66	2,450.25
310 Debt Service	309,103.45	372,770.74	(63,667.29)
315 Health Benefits	4,344,014.61	4,268,514.73	75,499.88
401 Airport Construction	1,112,383.43	2,086,144.46	(973,761.03)
403 LINC	345.46	249.86	95.60
404 Juvenile Grants	-	-	-
504 Sheriff DARE	11,050.44	5,792.32	5,258.12
506 Sheriff Emerg. Fug. Apprehension	131,656.77	186,239.19	(54,582.42)
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	448,362.29	452,287.63	(3,925.34)
943 Collector TMF	612,791.93	629,859.08	(17,067.15)
944 K-9	8,558.39	1,945.08	6,613.31
946 Sheriff Revolving	58,048.94	64,277.77	(6,228.83)
Total of All Funds	\$ 72,028,962.88	\$ 69,891,648.98	\$ 2,137,313.90

Clay County, Missouri
Comparison of Expenditures for the
Eleven months ended November 30, 2018 and 2017
Cash Basis

	Eleven months ended 11/30/18	Eleven months ended 11/30/17	Variance Current Year Over (Under) Prior Year
100 General Fund			
Auditor	\$ 214,506.73	\$ 218,489.39	\$ (3,982.66)
County Clerk	182,039.70	236,681.53	(54,641.83)
Treasurer	222,383.88	191,871.45	30,512.43
County Commission	247,080.36	194,687.85	52,392.51
Recorder of Deeds	383,814.37	375,601.90	8,212.47
Collector	734,624.40	734,932.61	(308.21)
Misc Tax Fees	47,073.88	48,355.32	(1,281.44)
Rainy Day	-	-	-
Public Administrator	609,581.54	587,476.45	22,105.09
Indigent Board & Care	-	1,504.00	(1,504.00)
Medical Examiner	387,385.92	291,040.80	96,345.12
Prosecutor	1,456,738.65	1,408,073.76	48,664.89
Support Recovery	941,794.34	905,711.08	36,083.26
Emergency Management	-	-	-
Division 1 Court	8,270.42	7,379.45	890.97
Division 2 Court	7,949.24	10,221.54	(2,272.30)
Division 3 Court	127,021.31	91,036.68	35,984.63
Division 4 Court	8,611.13	7,969.88	641.25
Division 5 Court	27,666.73	5,734.19	21,932.54
Division 6 Court	7,788.76	7,945.68	(156.92)
Division 7 Court	5,597.21	5,741.77	(144.56)
Family Court Administrator	57,817.60	33,928.58	23,889.02
Drug Court Administrator	1,474.79	2,218.34	(743.55)
Division 9	6,756.76	4,727.15	2,029.61
Division 1 Reporter	78.14	258.84	(180.70)
Division 2 Reporter	3,657.12	1,044.92	2,612.20
Division 3 Reporter	3,108.47	1,583.36	1,525.11
Division 4 Reporter	384.99	1,281.13	(896.14)
Circuit Court Executive Secretary	8,401.97	16,065.02	(7,663.05)
Jury Supervisor	5,158.27	2,449.42	2,708.85
Law Library	59,756.19	58,927.95	828.24
Circuit Clerk	247,903.47	250,217.26	(2,313.79)
Circuit Clerk JIS	583,398.06	634,512.82	(51,114.76)
Jury Fees & Court	55,646.08	47,304.38	8,341.70
Office of Dispute Resolution Services	152,944.80	216,790.76	(63,845.96)
Juvenile - Administration	1,766,632.82	1,596,751.16	169,881.66
Juvenile - Detention	744,769.45	688,640.52	56,128.93
Juvenile - Group Homes	640,653.70	660,835.01	(20,181.31)
County Administrator	329,249.26	125,603.86	203,645.40
Purchasing	385,192.84	274,055.30	111,137.54
Human Resources	1,365,813.71	836,317.09	529,496.62
Finance	529,685.72	463,924.95	65,760.77
County Counselor	177,459.46	240,878.88	(63,419.42)
Planning & Zoning	300,684.48	247,726.68	52,957.80
Central Services - Mail Room	161,720.00	-	161,720.00
Information Technology	1,631,712.56	1,394,829.34	236,883.22
Facilities Management	1,853,712.85	1,549,034.82	304,678.03
Utilities	754,475.48	723,682.93	30,792.55
Contributions to External Programs	197,458.00	285,159.00	(87,701.00)
Government Association Membership	50,283.00	49,293.00	990.00
Election Commission	548,512.84	361,657.90	186,854.94
Benefits and Insurances	2,835,840.63	2,740,125.74	95,714.89
County Elections	275,000.00	87,828.84	187,171.16
Debt Service	-	-	-
Judgements and Settlements	-	-	-
Emergency Account	-	-	-

Clay County, Missouri
Comparison of Expenditures for the
Eleven months ended November 30, 2018 and 2017
Cash Basis

	Eleven months ended 11/30/18	Eleven months ended 11/30/17	Variance Current Year Over (Under) Prior Year
Capital Projects	-	-	-
Public Services	537,713.03	443,905.93	93,807.10
Tourism	259,344.98	233,245.75	26,099.23
Airport Operations	238,000.80	216,192.48	21,808.32
Judicial Expense	32,386.42	35,115.69	(2,729.27)
Transfers Out	4,009,817.66	4,177,408.24	(167,590.58)
Total General Fund	26,432,534.97	24,033,978.37	2,398,556.60
220 Road & Bridge	5,547,815.77	6,388,055.22	(840,239.45)
240 Park	5,929,198.40	4,993,524.23	935,674.17
260 Prosecutor Training	2,359.94	6,017.02	(3,657.08)
264 Delinquent Sales Tax	-	-	-
265 Prosecutor Contingency	7,544.78	18,763.25	(11,218.47)
266 Prosecutor Check Collection	20,397.68	23,739.74	(3,342.06)
270 Drug Task Force	-	-	-
271 Law Enforcement Training	24,166.86	21,405.80	2,761.06
272 Work Release Program	-	-	-
278 Civil Fees	25,258.89	24,248.61	1,010.28
279 Law Enforcement	16,233,521.30	14,942,365.99	1,291,155.31
282 Emergency Communications	519,225.26	575,382.13	(56,156.87)
283 Law Library	-	-	-
285 Assessor	2,972,501.91	2,641,570.56	330,931.35
286 Inmate Security	27,837.55	30,671.96	(2,834.41)
289 Law Enforcement Capital Reserve	525,201.11	191,700.27	333,500.84
290 TIF	4,614,559.54	3,509,118.24	1,105,441.30
292 Federal Equitable Sharing	17,787.94	9,452.80	8,335.14
293 Domestic Violence	25,920.12	24,817.44	1,102.68
300 Use Tax - Capital Projects	907,081.26	1,267,323.50	(360,242.24)
301 Use Tax - Road & Bridge	1,136,919.89	1,324,388.10	(187,468.21)
302 Use Tax - Parks & Trails	470,667.88	1,514,009.62	(1,043,341.74)
305 Tax Collection Software	-	165,573.75	(165,573.75)
310 Debt Service	309,103.45	372,770.74	(63,667.29)
315 Health Benefits	3,768,758.37	3,875,497.89	(106,739.52)
401 Airport Construction	1,026,590.12	772,362.26	254,227.86
403 LINC	-	-	-
404 Juvenile Grants	-	-	-
504 Sheriff DARE	-	-	-
506 Sheriff Emerg. Fug. Apprehension	146,310.80	142,066.47	4,244.33
508 Sheriff Inmate	-	-	-
516 SOLVE	-	-	-
611 Prosecutor Retirement	10,659.00	10,659.00	-
641 Special Road Districts Fund	-	-	-
790 Land Trustee Agency Fund	-	-	-
933 Records Preservation	358,732.37	345,709.83	13,022.54
943 Collector TMF	643,073.22	471,707.34	171,365.88
944 K-9	10,989.72	2,569.63	8,420.09
946 Sheriff Revolving	75,182.72	103,275.53	(28,092.81)
Total of All Funds	\$ 71,789,900.82	\$ 67,802,725.29	\$ 3,987,175.53



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