

Monthly Report

Auditor's Cash Basis



DECEMBER 2019

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Victor Hurlbert, CGAP

Clay County, Missouri Auditor

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Clay County, Missouri
Statement of Unencumbered Cash
As of December 31, 2019

Fund Name	Fund Number	Eden Cash Balance	Less Encumbrances	Less Warrants Payable	Unencumbered Cash
General	100	\$ 15,811,431.59	1,186,977.75	\$ 7,253.67	\$ 14,617,200.17
Road & Bridge	220	1,464,468.51	1,457,403.79	-	7,064.72
Park	240	265,101.98	132,435.76	-	132,666.22
Prosecutor Training	260	9,908.97	-	-	9,908.97
Delinquent Sales Tax	264	7,411.65	-	-	7,411.65
Prosecutor Contingency	265	3,152.45	-	-	3,152.45
Prosecutor Check Collection	266	4,915.33	-	-	4,915.33
Law Enforcement Training	271	32,952.52	65.95	-	32,886.57
Work Release Program	272	57,364.94	2,824.00	-	54,540.94
Civil Fees	278	76,738.37	4,357.23	-	72,381.14
Law Enforcement	279	818,462.37	425,582.65	-	392,879.72
Emergency Communications	282	15,076.99	-	-	15,076.99
Assessor	285	1,294,896.45	75,037.40	-	1,219,859.05
Inmate Security	286	251,864.40	18,715.08	-	233,149.32
Law Enforcement Capital Reserve	289	13,024.51	-	-	13,024.51
TIF	290	978,578.95	-	-	978,578.95
Federal Equitable Sharing	292	123,459.84	3,060.00	-	120,399.84
Domestic Violence	293	15,510.54	15,158.65	-	351.89
Use Tax - Capital Projects	300	1,776,776.20	311,224.79	-	1,465,551.41
Use Tax - Road & Bridge	301	828,931.93	256,291.00	-	572,640.93
Use Tax - Parks & Trails	302	1,474,377.37	4,449.48	-	1,469,927.89
Tax Collection Software	305	3,744.97	-	-	3,744.97
Health Benefits	315	2,389,519.19	-	-	2,389,519.19
Airport Construction	401	1,505,816.79	258,873.85	-	1,246,942.94
LINC	403	24,292.92	-	-	24,292.92
Juvenile Grants	404	-	-	-	-
Sheriff D.A.R.E.	504	6,817.85	-	-	6,817.85
SOLVE	516	-	-	-	-
Prosecutor Retirement	611	861.00	-	-	861.00
Special Road Districts Fund	641	-	-	-	-
Land Trustee Agency Fund	790	9,363.27	-	-	9,363.27
Records Preservation	933	1,055,101.83	-	-	1,055,101.83
Collector TMF	943	229,563.06	5,000.00	-	224,563.06
K-9	944	11,218.71	-	-	11,218.71
Sheriff Revolving	946	309,392.48	-	-	309,392.48
		\$ 30,870,097.93	\$ 4,157,457.38	\$ 7,253.67	\$ 26,705,386.88

Clay County, Missouri
Statement of Revenues and Expenditures - Cash Basis
For the one month December 31, 2019

Fund Name	Fund Number	Revenues	Expenditures	Net
General	100	\$ 2,371,607.15	\$ 2,398,650.36	\$ (27,043.21)
Road & Bridge	220	741,789.93	448,729.31	293,060.62
Park	240	662,270.96	452,339.62	209,931.34
Prosecutor Training	260	882.40	-	882.40
Delinquent Sales Tax	264	12.63	-	12.63
Prosecutor Contingency	265	-	1,890.04	(1,890.04)
Prosecutor Check Collection	266	527.01	1,833.44	(1,306.43)
Drug Task Force	270	-	-	-
Law Enforcement Training	271	733.53	-	733.53
Work Release Program	272	-	620.23	(620.23)
Civil Fees	278	-	4,000.50	(4,000.50)
Law Enforcement	279	1,209,195.52	1,231,630.68	(22,435.16)
Emergency Communications	282	72,765.69	118,727.78	(45,962.09)
Law Library	283	-	-	-
Assessor	285	55,181.92	230,418.03	(175,236.11)
Inmate Security	286	1,395.70	7,952.56	(6,556.86)
Law Enforcement Capital Reserve	289	3,750.00	40,089.26	(36,339.26)
TIF	290	437,190.87	31,791.94	405,398.93
Federal Equitable Sharing	292	207.21	38.95	168.26
Domestic Violence	293	1,591.04	-	1,591.04
Use Tax - Capital Projects	300	165,349.01	299,881.95	(134,532.94)
Use Tax - Road & Bridge	301	163,548.57	30,504.02	133,044.55
Use Tax - Parks & Trails	302	164,273.76	23,202.23	141,071.53
Tax Collection Software	305	3,521.80	198,176.00	(194,654.20)
Debt Service	310	22,744.55	22,744.55	-
Health Benefits	315	287,208.08	805,233.30	(518,025.22)
Airport Construction	401	116,037.08	188,578.07	(72,540.99)
LINC	403	41.60	-	41.60
Juvenile Grants	404	-	-	-
Sheriff DARE	504	370.30	8,123.45	(7,753.15)
Sheriff Emerg. Fug. Apprehension	506	-	594.90	(594.90)
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	44,979.55	34,584.17	10,395.38
Collector TMF	943	14,309.19	129,634.73	(115,325.54)
K-9	944	1,067.94	-	1,067.94
Sheriff Revolving	946	5,797.88	5,970.99	(173.11)
		\$ 6,548,350.87	\$ 6,716,910.06	\$ (168,559.19)

Clay County, Missouri
Statement of Revenues and Expenditures - Cash Basis
For the twelve months ended December 31, 2019

Fund Name	Fund Number	Revenues	Expenditures	Net
General	100	\$ 27,751,243.54	\$ 29,317,947.43	\$ (1,566,703.89)
Road & Bridge	220	8,355,599.78	8,205,094.97	150,504.81
Park	240	6,187,682.99	6,212,610.86	(24,927.87)
Prosecutor Training	260	5,531.17	4,619.70	911.47
Delinquent Sales Tax	264	680.05	-	680.05
Prosecutor Contingency	265	20,000.00	22,468.34	(2,468.34)
Prosecutor Check Collection	266	12,377.97	20,633.54	(8,255.57)
Drug Task Force	270	-	-	-
Law Enforcement Training	271	17,387.72	14,441.20	2,946.52
Work Release Program	272	15,238.46	6,308.98	8,929.48
Civil Fees	278	50,000.00	21,255.41	28,744.59
Law Enforcement	279	17,470,552.90	16,378,281.77	1,092,271.13
Emergency Communications	282	643,382.57	696,000.59	(52,618.02)
Law Library	283	-	-	-
Assessor	285	2,883,719.40	3,027,767.50	(144,048.10)
Inmate Security	286	23,151.96	94,421.41	(71,269.45)
Law Enforcement Capital Reserve	289	273,028.75	565,290.37	(292,261.62)
TIF	290	4,207,043.04	4,361,837.30	(154,794.26)
Federal Equitable Sharing	292	42,894.40	34,818.00	8,076.40
Domestic Violence	293	24,925.36	22,684.80	2,240.56
Use Tax - Capital Projects	300	1,844,729.45	2,216,884.41	(372,154.96)
Use Tax - Road & Bridge	301	1,823,617.96	1,646,245.31	177,372.65
Use Tax - Parks & Trails	302	1,838,527.52	2,520,416.80	(681,889.28)
Tax Collection Software	305	188,736.32	198,176.00	(9,439.68)
Debt Service	310	3,646,730.40	3,646,730.40	-
Health Benefits	315	3,362,462.93	5,307,902.03	(1,945,439.10)
Airport Construction	401	1,229,755.68	1,244,047.89	(14,292.21)
LINC	403	446.05	-	446.05
Juvenile Grants	404	-	-	-
Sheriff DARE	504	7,989.03	9,338.04	(1,349.01)
Sheriff Emerg. Fug. Apprehension	506	144,968.40	135,140.94	9,827.46
Sheriff Inmate	508	-	-	-
SOLVE	516	-	-	-
Prosecutor Retirement	611	13,135.00	12,597.00	538.00
Special Road Districts Fund	641	-	-	-
Land Trustee Agency Fund	790	-	-	-
Records Preservation	933	477,336.00	429,944.88	47,391.12
Collector TMF	943	826,499.97	785,764.78	40,735.19
K-9	944	1,769.25	749.93	1,019.32
Sheriff Revolving	946	97,640.64	91,785.10	5,855.54
		\$ 83,488,784.66	\$ 87,252,205.68	\$ (3,763,421.02)

Clay County, Missouri
Revenues for the one month and twelve months ended December 31, 2019
Cash Basis

	2019				
	One month ended 12/31/19	Twelve months ended 12/31/19	Budget (less Carryover)	Amount Under (Over) Budget	% Over/Under Budget
100 General Fund					
Sales and Use Taxes	\$ 1,755,756.45	\$ 14,378,444.49	\$ 13,821,314	\$ (557,130.49)	104.03%
Property Taxes	62,577.87	3,525,549.84	3,437,753	(87,796.84)	102.55%
Marriage Licenses	627.62	15,842.12	1,200	(14,642.12)	1320.18%
Amusement Licenses	132,463.00	299,018.25	145,000	(154,018.25)	206.22%
Auctioneer Licenses	52.00	468.00	500	32.00	93.60%
Liquor Licenses	2,268.00	136,820.25	130,000	(6,820.25)	105.25%
Firearm Permits	1,206.00	21,654.00	21,000	(654.00)	103.11%
Inspection Fees	1,200.00	30,060.00	27,000	(3,060.00)	111.33%
Building Permits	2,622.75	118,634.67	150,000	31,365.33	79.09%
Fee Office Charges	195,108.80	5,669,061.82	5,420,000	(249,061.82)	104.60%
Service Fees	18,500.02	205,772.66	303,100	97,327.34	67.89%
Court Fines & Fees	-	-	-	-	0.00%
Retail Sales	-	-	-	-	0.00%
Concession & Commission	-	1,569.48	1,500	(69.48)	104.63%
Leases	5,250.00	63,000.00	63,000	-	100.00%
Surplus Property Sales	1,223.00	-	-	-	0.00%
Interest Earned	38,296.11	961,056.93	600,000	(361,056.93)	160.18%
From Federal Government	15,851.30	60,828.93	70,500	9,671.07	86.28%
From State of Missouri	113,130.29	1,785,903.77	1,898,902	112,998.12	94.05%
From Other Counties	877.40	24,113.86	27,000	2,886.14	89.31%
From Cities	-	25,602.00	25,602	-	100.00%
Other Non-governmental Reimb	-	975.00	500	(475.00)	195.00%
Miscellaneous Reimbursements	-	21,091.92	15,000	(6,091.92)	140.61%
Gifts & Donations	-	-	-	-	0.00%
Other Misc. Revenue	936.97	217,616.43	16,995,856	16,778,239.64	1.28%
Transfers In From Other Funds	23,659.57	188,159.12	-	(188,159.12)	0.00%
Total General Fund	2,371,607.15	27,751,243.54	43,154,727	15,403,483.42	

Clay County, Missouri
Revenues for the one month and twelve months ended December 31, 2019
Cash Basis

	2019				
	One month ended 12/31/19	Twelve months ended 12/31/19	Budget (less Carryover)	Amount Under (Over) Budget	% Over/Under Budget
Road & Bridge	741,789.93	8,355,599.78	11,620,841	3,265,240.94	71.90%
Park	662,270.96	6,187,682.99	8,582,217	2,394,534.34	72.10%
Prosecutor Training	882.40	5,531.17	13,098	7,566.33	42.23%
Delinquent Sales Tax	12.63	680.05	6,782	6,101.55	10.03%
Prosecutor Contingency	-	20,000.00	25,621	5,620.79	78.06%
Prosecutor Check Collection	527.01	12,377.97	33,471	21,092.93	36.98%
Drug Task Force	-	-	-	-	0.00%
Law Enforcement Training	733.53	17,387.72	52,424	35,036.28	33.17%
Work Release Program	-	15,238.46	63,435	48,197.00	24.02%
Civil Fees	-	50,000.00	97,994	47,993.78	51.02%
Law Enforcement	1,209,195.52	17,470,552.90	17,814,310	343,757.31	98.07%
Emergency Communications	72,765.69	643,382.57	771,455	128,072.35	83.40%
Law Library	-	-	45,000	45,000.00	0.00%
Assessor	55,181.92	2,883,719.40	4,183,846	1,300,126.88	68.93%
Inmate Security	1,395.70	23,151.96	490,256	467,103.89	4.72%
Law Enforcement Capital Reserve	3,750.00	273,028.75	325,914	52,885.25	83.77%
TIF	437,190.87	4,207,043.04	5,345,873	1,138,830.17	78.70%
Federal Equitable Sharing	207.21	42,894.40	115,683	72,789.04	37.08%
Domestic Violence	1,591.04	24,925.36	43,420	18,494.62	57.41%
Use Tax - Capital Projects	165,349.01	1,844,729.45	3,567,665	1,722,935.28	51.71%
Use Tax - Road & Bridge	163,548.57	1,823,617.96	1,970,696	147,077.94	92.54%
Use Tax - Parks & Trails	164,273.76	1,838,527.52	3,681,927	1,843,399.68	49.93%
Tax Collection Software	3,521.80	188,736.32	216,761	28,024.33	87.07%
Debt Service	22,744.55	3,646,730.40	4,216,226	569,495.79	0.00%
Health Benefits	287,208.08	3,362,462.93	7,288,530	3,926,067.31	46.13%
Airport Construction	116,037.08	1,229,755.68	2,847,839	1,618,082.86	43.18%
LINC	41.60	446.05	24,097	23,650.82	1.85%
Juvenile Grants	-	-	-	-	0.00%
Sheriff DARE	370.30	7,989.03	10,717	2,727.83	74.55%
Sheriff Emerg. Fug. Apprehension	-	144,968.40	151,000	6,031.60	0.00%
Sheriff Inmate	-	-	-	-	0.00%
SOLVE	-	-	-	-	0.00%
Prosecutor Retirement	-	13,135.00	13,459	324.00	97.59%
Special Road Districts Fund	-	-	-	-	0.00%
Land Trustee Agency Fund	-	-	9,363	9,362.73	0.00%
Records Preservation	44,979.55	477,336.00	1,488,832	1,011,495.57	32.06%
Collector TMF	14,309.19	826,499.97	634,998	(191,502.05)	130.16%
K-9	1,067.94	1,769.25	12,399	10,630.14	14.27%
Sheriff Revolving Fund	5,797.88	97,640.64	373,415	275,774.53	26.15%
Total of All Funds	\$ 6,548,350.87	\$ 83,488,784.66	\$ 119,294,290	\$ 35,805,505.23	

Clay County, Missouri
Expenditures for the one month and twelve months ended December 31, 2019
Cash Basis

	One month ended 12/31/19	Twelve months ended 12/31/19	2019 Budget	Amount Under (Over) Budget	% Over/Under Budget
100 General Fund					
Auditor	\$ 19,951.31	\$ 238,192.37	\$ 253,110	\$ 14,917.89	94.11%
County Clerk	16,612.33	212,181.07	214,576	2,394.93	95.08%
Treasurer	17,640.97	246,790.09	259,566	12,775.91	96.15%
County Commission	21,047.64	273,841.36	284,812	10,970.64	96.18%
Recorder of Deeds	32,807.39	425,040.70	441,904	16,863.30	90.17%
Collector	59,343.77	854,516.48	947,716	93,199.52	99.94%
Misc Tax Fees	2,295.00	49,970.27	50,000	29.73	0.00%
Rainy Day	-	-	975,918	975,918.30	97.29%
Public Administrator	53,933.65	681,228.79	700,175	18,946.21	0.00%
Indigent Board & Care	36,500.00	-	10,000	10,000.00	86.21%
Medical Examiner	-	344,857.74	400,000	55,142.26	93.32%
Prosecutor	147,237.42	1,601,858.52	1,716,452	114,593.48	75.26%
Support Recovery	74,825.61	996,481.34	1,324,091	327,609.66	0.00%
Emergency Management	-	-	-	-	0.00%
Division 1 Court	7,226.74	16,645.61	23,064	6,418.39	72.17%
Division 2 Court	3,428.61	43,055.51	48,020	4,964.49	89.66%
Division 3 Court	12,263.37	134,102.22	134,720	617.78	99.54%
Division 4 Court	2,653.19	20,652.40	26,945	6,292.60	76.65%
Division 5 Court	869.63	47,963.74	48,984	1,020.26	97.92%
Division 6 Court	455.83	9,256.84	17,084	7,827.16	54.18%
Division 7 Court	682.18	6,729.56	16,984	10,254.44	39.62%
Family Court Administrator	13,179.26	74,830.34	94,090	19,259.66	79.53%
Drug Court Administrator	126.14	3,180.01	3,900	719.99	81.54%
Division 9	1,063.66	5,621.69	14,190	8,568.31	39.62%
Division 1 Reporter	411.99	837.54	5,000	4,162.46	16.75%
Division 2 Reporter	342.66	2,234.91	5,050	2,815.09	44.26%
Division 3 Reporter	721.99	1,650.43	5,650	3,999.57	29.21%
Division 4 Reporter	-	-	4,400	4,400.00	0.00%
Circuit Court Executive Secretary	2,976.29	16,562.68	26,205	9,642.32	63.20%
Jury Supervisor	538.42	6,879.82	7,000	120.18	98.28%
Law Library	-	64,827.72	65,000	172.28	99.73%
Circuit Clerk	50,201.22	235,574.97	278,366	42,791.03	84.63%
Circuit Clerk JIS	46,178.23	797,762.25	850,340	52,577.76	93.82%
Jury Fees & Court	5,599.16	68,009.01	100,000	31,990.99	68.01%
Office of Dispute Resolution Services	13,793.54	200,912.85	202,884	1,971.15	99.03%
Juvenile - Administration	150,745.19	1,939,325.51	2,158,065	218,739.49	89.86%
Juvenile - Detention	64,167.72	790,154.99	961,572	171,417.01	82.17%
Juvenile - Group Homes	56,345.58	726,740.97	792,749	66,008.03	91.67%
County Administrator	31,129.00	394,552.41	419,794	25,241.59	93.99%
Purchasing	21,602.19	342,741.19	412,759	70,017.81	83.04%
Human Resources	117,495.25	1,768,132.62	2,267,541	499,407.90	77.98%
Finance	21,917.47	403,469.15	1,038,895	635,425.85	38.84%
County Counselor	-	14,294.34	14,294	-	100.00%
Planning & Zoning	37,309.16	436,331.10	516,452	80,120.73	84.49%
Central Services - Mail Room	-	-	-	-	0.00%
Information Technology	120,220.61	2,150,005.96	3,002,363	852,357.04	71.61%
Finance-Appropriations	19,366.39	327,587.45	455,514	-	71.92%
Facilities Management	109,768.50	1,823,319.17	3,055,291	1,231,971.83	59.68%
Utilities	100,774.75	842,567.76	1,787,492	944,924.24	47.14%
Appropriations to Outside Agencies	9,438.00	239,445.00	420,946	181,501.00	56.88%
Government Association Membership	-	51,294.00	65,250	13,956.00	78.61%
Election Commission	38,428.73	495,470.77	616,632	121,161.67	80.35%
Benefits and Insurances	171,012.60	2,508,399.91	4,423,797	1,915,396.85	56.70%
County Elections	-	-	200,000	200,000.00	0.00%
Debt Service	-	-	-	-	0.00%
Judgements and Settlements	-	-	-	-	0.00%
Emergency Account	-	-	1,500,000	1,500,000.00	0.00%

Clay County, Missouri
Expenditures for the one month and twelve months ended December 31, 2019
Cash Basis

	One month ended 12/31/19	Twelve months ended 12/31/19	2019 Budget	Amount Under (Over) Budget	% Over/Under Budget
Capital Projects	-	-	-	-	0.00%
Public Services	55,137.22	653,733.42	1,003,034	349,300.78	65.18%
Tourism	64,973.51	376,125.97	470,133	94,007.03	80.00%
Airport Operations	22,501.32	295,536.23	376,819	81,282.77	78.43%
Judicial Expense	1,233.32	37,323.16	40,000	2,676.84	93.31%
Total General Fund	2,424,986.17	29,344,283.24	43,284,527	13,812,317	
Road & Bridge	448,729.31	8,205,094.97	12,006,307	3,801,212.10	68.34%
Park	452,339.62	6,212,610.86	8,582,217	2,369,606.34	0.00%
Prosecutor Training	-	4,619.70	13,098	8,477.80	0.00%
Delinquent Sales Tax	-	-	6,782	6,781.60	0.00%
Prosecutor Contingency	1,890.04	22,468.34	25,621	3,152.45	0.00%
Prosecutor Check Collection	1,833.44	20,633.54	33,471	12,837.36	0.00%
Drug Task Force	-	-	-	-	0.00%
Law Enforcement Training	-	14,441.20	52,424	37,982.80	0.00%
Work Release Program	620.23	6,308.98	63,435	57,126.49	0.00%
Civil Fees	4,000.50	21,255.41	97,994	76,738.37	0.00%
Law Enforcement	1,231,630.68	16,378,281.77	17,814,310	1,436,028.36	91.94%
Emergency Communications	118,727.78	696,000.59	771,455	75,454.33	0.00%
Law Library	-	-	45,000	45,000.00	0.00%
Assessor	230,418.03	3,027,767.50	4,273,923	1,246,155.43	0.00%
Inmate Security	7,952.56	94,421.41	490,256	395,834.44	0.00%
Law Enforcement Capital Reserve	40,089.26	565,290.37	578,250	12,959.76	0.00%
TIF	31,791.94	4,361,837.30	5,345,873	984,035.91	0.00%
Federal Equitable Sharing	38.95	34,818.00	115,683	80,865.44	0.00%
Domestic Violence	-	22,684.80	43,420	20,735.18	0.00%
Use Tax - Capital Projects	299,881.95	2,216,884.41	3,670,931	1,454,046.75	60.39%
Use Tax - Road & Bridge	30,504.02	1,646,245.31	2,161,559	515,314.07	0.00%
Use Tax - Parks & Trails	23,202.23	2,520,416.80	3,688,693	1,168,276.56	0.00%
Tax Collection Software	198,176.00	198,176.00	216,761	18,584.65	91.43%
Debt Service	22,744.55	3,646,730.40	4,216,226	569,495.79	0.00%
Health Benefits	805,233.30	5,307,902.03	7,288,530	1,980,628.21	0.00%
Airport Construction	188,578.07	1,244,047.89	2,997,967	1,753,919.27	0.00%
LINC	-	-	24,097	24,096.87	0.00%
Juvenile Grants	-	-	-	-	0.00%
Sheriff DARE	8,123.45	9,338.04	10,717	1,378.82	87.13%
Sheriff Emerg. Fug. Apprehension	594.90	135,140.94	151,000	15,859.06	0.00%
Sheriff Inmate	-	-	-	-	0.00%
SOLVE	-	-	-	-	0.00%
Prosecutor Retirement	969.00	12,597.00	13,459	862.00	93.60%
Special Road Districts Fund	-	-	-	-	0.00%
Land Trustee Agency Fund	-	-	9,363	9,363.27	0.00%
Records Preservation	34,584.17	429,944.88	1,488,832	1,058,886.69	0.00%
Collector TMF	129,634.73	785,764.78	634,997	(150,767.33)	0.00%
K-9	-	749.93	12,399	11,649.46	6.05%
Sheriff Revolving	5,970.99	91,785.10	373,416	281,630.45	0.00%
Total of All Funds	\$ 6,743,245.87	\$ 87,278,541.49	\$ 120,602,994	\$ 33,196,526	

Clay County, Missouri
Comparison of Revenues for the
One month ended December 31, 2019 and 2018
Cash Basis

	One month ended 12/31/19	One month ended 12/31/18	Variance Current Year Over (Under) Prior Year	% of Variance Between Years
100 General Fund				
Sales and Use Taxes	\$ 1,755,756.45	\$ 1,572,205.23	\$ 183,551.22	111.67%
Property Taxes	62,577.87	361,016.29	(298,438.42)	17.33%
Marriage Licenses	627.62	639.51	(11.89)	98.14%
Amusement Licenses	132,463.00	50,000.00	82,463.00	264.93%
Auctioneer Licenses	52.00	-	52.00	0.00%
Liquor Licenses	2,268.00	764.58	1,503.42	296.63%
Firearm Permits	1,206.00	5,625.00	(4,419.00)	21.44%
Inspection Fees	1,200.00	1,750.00	(550.00)	68.57%
Building Permits	2,622.75	6,474.40	(3,851.65)	40.51%
Fee Office Charges	195,108.80	476,442.32	(281,333.52)	40.95%
Service Fees	18,500.02	48,030.59	(29,530.57)	38.52%
Court Fines & Fees	-	-	-	0.00%
Retail Sales	-	-	-	0.00%
Concession & Commission	-	138.00	(138.00)	0.00%
Leases	5,250.00	5,250.00	-	100.00%
Surplus Property Sales	1,223.00	-	1,223.00	0.00%
Interest Earned	38,296.11	40,713.79	(2,417.68)	94.06%
From Federal Government	15,851.30	10,414.00	5,437.30	152.21%
From State of Missouri	113,130.29	72,098.41	41,031.88	156.91%
From Other Counties	877.40	1,288.00	(410.60)	68.12%
From Cities	-	-	-	0.00%
Other Non-governmental Reimb	-	100.00	(100.00)	0.00%
Miscellaneous Reimbursements	-	131.66	(131.66)	0.00%
Gifts & Donations	-	(50,000.00)	50,000.00	0.00%
Other Misc. Revenue	936.97	12,694.37	(11,757.40)	7.38%
Transfers In From Other Funds	23,659.57	2,412.38	21,247.19	980.76%
Total General Fund	2,371,607.15	2,618,188.53	(246,581.38)	90.58%

Clay County, Missouri
Comparison of Revenues for the
One month ended December 31, 2019 and 2018
Cash Basis

		One month	One month	Variance Current	% of Variance
		ended 12/31/19	ended 12/31/18	Year Over (Under)	Between Years
				Prior Year	
220	Road & Bridge	741,789.93	605,388.13	136,401.80	122.53%
240	Park	662,270.96	529,087.88	(662,270.96)	125.17%
260	Prosecutor Training	882.40	274.34	(882.40)	321.64%
264	Delinquent Sales Tax	12.63	119.30	(12.63)	10.59%
265	Prosecutor Contingency	-	-	-	0.00%
266	Prosecutor Check Collection	527.01	998.78	(527.01)	52.77%
270	Drug Task Force	-	-	-	0.00%
271	Law Enforcement Training	733.53	1,074.93	(733.53)	68.24%
272	Work Release Program	-	384.00	-	0.00%
278	Civil Fees	-	-	-	0.00%
279	Law Enforcement	1,209,195.52	1,204,595.97	(1,209,195.52)	100.38%
282	Emergency Communications	72,765.69	41,099.68	(72,765.69)	177.05%
283	Law Library	-	46,868.00	-	0.00%
285	Assessor	55,181.92	230,519.67	(55,181.92)	23.94%
286	Inmate Security	1,395.70	2,531.10	(1,395.70)	55.14%
289	Law Enforcement Capital Reserve	3,750.00	3,750.00	(3,750.00)	100.00%
290	TIF	437,190.87	373,670.09	(437,190.87)	117.00%
292	Federal Equitable Sharing	207.21	663.11	(207.21)	31.25%
293	Domestic Violence	1,591.04	1,793.39	(1,591.04)	88.72%
300	Use Tax - Capital Projects	165,349.01	130,532.60	(165,349.01)	126.67%
301	Use Tax - Road & Bridge	163,548.57	128,283.51	(163,548.57)	127.49%
302	Use Tax - Parks & Trails	164,273.76	130,282.50	(164,273.76)	126.09%
305	Tax Collection Software	3,521.80	15,379.92	(3,521.80)	22.90%
310	Debt Service	22,744.55	29,311.20	(22,744.55)	0.00%
315	Health Benefits	287,208.08	394,659.67	(287,208.08)	72.77%
401	Airport Construction	116,037.08	136,763.78	(116,037.08)	84.84%
403	LINC	41.60	34.10	(41.60)	121.99%
404	Juvenile Grants	-	-	-	0.00%
504	Sheriff DARE	370.30	166.79	(370.30)	222.02%
506	Sheriff Emerg. Fug. Apprehension	-	-	-	0.00%
508	Sheriff Inmate	-	82,022.52	-	0.00%
516	SOLVE	-	-	-	0.00%
611	Prosecutor Retirement	-	-	-	0.00%
641	Special Road Districts Fund	-	-	-	0.00%
790	Land Trustee Agency Fund	-	-	-	0.00%
933	Records Preservation	44,979.55	34,573.37	(44,979.55)	130.10%
943	Collector TMF	14,309.19	25,951.52	(14,309.19)	55.14%
944	K-9	1,067.94	421.87	(1,067.94)	253.14%
946	Sheriff Revolving	5,797.88	15,956.84	(5,797.88)	36.33%
Total of All Funds		\$ 6,548,350.87	\$ 6,785,347.09	\$ (3,545,133.37)	96.51%

Clay County, Missouri
Comparison of Expenditures for the
One month ended December 31, 2019 and 2018
Cash Basis

	One month ended 12/31/19	One month ended 12/31/18	Variance Current Year Over (Under) Prior Year	% of Variance Between Years
100 General Fund				
Auditor	\$ 19,951.31	\$ 17,759.60	\$ 2,191.71	112.34%
County Clerk	16,612.33	14,660.06	1,952.27	113.32%
Treasurer	17,640.97	17,406.07	234.90	101.35%
County Commission	21,047.64	20,160.00	887.64	104.40%
Recorder of Deeds	32,807.39	33,618.47	(811.08)	97.59%
Collector	59,343.77	78,925.71	(19,581.94)	75.19%
Misc Tax Fees	2,295.00	2,185.54	109.46	105.01%
Rainy Day	-	-	-	0.00%
Public Administrator	53,933.65	54,244.22	(310.57)	99.43%
Indigent Board & Care	36,500.00	36,500.00	-	0.00%
Medical Examiner	-	28,000.00	(28,000.00)	0.00%
Prosecutor	147,237.42	137,010.12	10,227.30	107.46%
Support Recovery	74,825.61	74,088.52	737.09	100.99%
Emergency Management	-	-	-	0.00%
Division 1 Court	7,226.74	1,037.38	6,189.36	696.63%
Division 2 Court	3,428.61	676.72	2,751.89	506.65%
Division 3 Court	12,263.37	3,808.40	8,454.97	322.01%
Division 4 Court	2,653.19	248.40	2,404.79	1068.11%
Division 5 Court	869.63	17,681.74	(16,812.11)	4.92%
Division 6 Court	455.83	474.87	(19.04)	95.99%
Division 7 Court	682.18	410.00	272.18	166.39%
Family Court Administrator	13,179.26	30,705.10	(17,525.84)	42.92%
Drug Court Administrator	126.14	2,004.28	(1,878.14)	6.29%
Division 9	1,063.66	1,222.22	(158.56)	87.03%
Division 1 Reporter	411.99	-	411.99	0.00%
Division 2 Reporter	342.66	150.89	191.77	227.09%
Division 3 Reporter	721.99	649.16	72.83	111.22%
Division 4 Reporter	-	-	-	0.00%
Circuit Court Executive Secretary	2,976.29	2,464.71	511.58	120.76%
Jury Supervisor	538.42	812.35	(273.93)	66.28%
Law Library	-	5,220.68	(5,220.68)	0.00%
Circuit Clerk	50,201.22	28,185.75	22,015.47	178.11%
Circuit Clerk JIS	46,178.23	65,690.28	(19,512.05)	70.30%
Jury Fees & Court	5,599.16	4,263.36	1,335.80	131.33%
Office of Dispute Resolution Services	13,793.54	23,040.63	(9,247.09)	59.87%
Juvenile - Administration	150,745.19	145,620.40	5,124.79	103.52%
Juvenile - Detention	64,167.72	65,599.09	(1,431.37)	97.82%
Juvenile - Group Homes	56,345.58	64,241.47	(7,895.89)	87.71%
County Administrator	31,129.00	21,324.21	9,804.79	145.98%
Purchasing	21,602.19	42,611.15	(21,008.96)	50.70%
Human Resources	117,495.25	398,343.88	(280,848.63)	29.50%
Finance	21,917.47	64,488.82	(42,571.35)	33.99%
County Counselor	-	9,491.40	(9,491.40)	0.00%
Planning & Zoning	37,309.16	48,385.61	(11,076.45)	77.11%
Central Services - Mail Room	-	45,932.11	(45,932.11)	0.00%
Information Technology	120,220.61	213,236.85	(93,016.24)	56.38%
Finance-Appropriations	19,366.39	-	19,366.39	0.00%
Facilities Management	109,768.50	133,554.36	(23,785.86)	82.19%
Utilities	100,774.75	118,234.73	(17,459.98)	85.23%
Contributions to External Programs	9,438.00	22,987.00	(13,549.00)	41.06%
Government Association Membership	-	-	-	0.00%
Election Commission	38,428.73	106,140.16	(67,711.43)	36.21%
Benefits and Insurances	171,012.60	237,190.34	(66,177.74)	72.10%
County Elections	-	-	-	0.00%
Debt Service	-	-	-	0.00%
Judgements and Settlements	-	-	-	0.00%

Clay County, Missouri
Comparison of Expenditures for the
One month ended December 31, 2019 and 2018
Cash Basis

	One month ended 12/31/19	One month ended 12/31/18	Variance Current Year Over (Under) Prior Year	% of Variance Between Years
Emergency Account	-	-	-	0.00%
Capital Projects	-	-	-	0.00%
Public Services	55,137.22	72,400.10	(17,262.88)	76.16%
Tourism	64,973.51	69,083.99	(4,110.48)	94.05%
Airport Operations	22,501.32	23,662.27	(1,160.95)	95.09%
Judicial Expense	1,233.32	668.20	565.12	184.57%
Transfers Out	566,512.46	31,129.68	535,382.78	1819.85%
Total General Fund	2,424,986.17	2,637,631.05	(212,644.88)	91.94%
220 Road & Bridge	448,729.31	1,463,827.97	(1,015,098.66)	30.65%
240 Park	452,339.62	502,336.62	(49,997.00)	90.05%
260 Prosecutor Training	-	199.47	(199.47)	0.00%
264 Delinquent Sales Tax	-	-	-	0.00%
265 Prosecutor Contingency	1,890.04	7,014.45	(5,124.41)	26.94%
266 Prosecutor Check Collection	1,833.44	2,561.21	(727.77)	71.58%
270 Drug Task Force	-	-	-	0.00%
271 Law Enforcement Training	-	6,540.96	(6,540.96)	0.00%
272 Work Release Program	620.23	-	620.23	0.00%
278 Civil Fees	4,000.50	2,342.75	1,657.75	170.76%
279 Law Enforcement	1,231,630.68	1,360,763.18	(129,132.50)	90.51%
282 Emergency Communications	118,727.78	130,095.88	(11,368.10)	91.26%
283 Law Library	-	44,375.78	(44,375.78)	0.00%
285 Assessor	230,418.03	345,333.18	(114,915.15)	66.72%
286 Inmate Security	7,952.56	217,115.63	(209,163.07)	3.66%
289 Law Enforcement Capital Reserve	40,089.26	-	40,089.26	0.00%
290 TIF	31,791.94	3,189.71	28,602.23	996.70%
292 Federal Equitable Sharing	38.95	3,125.69	(3,086.74)	1.25%
293 Domestic Violence	-	-	-	0.00%
300 Use Tax - Capital Projects	299,881.95	270,565.09	29,316.86	110.84%
301 Use Tax - Road & Bridge	30,504.02	231,344.22	(200,840.20)	13.19%
302 Use Tax - Parks & Trails	23,202.23	161,427.59	(138,225.36)	14.37%
305 Tax Collection Software	198,176.00	203,092.43	(4,916.43)	97.58%
310 Debt Service	22,744.55	15,480.09	7,264.46	0.00%
315 Health Benefits	805,233.30	-	805,233.30	0.00%
401 Airport Construction	188,578.07	155,954.36	32,623.71	120.92%
403 LINC	-	-	-	0.00%
404 Juvenile Grants	-	-	-	0.00%
504 Sheriff DARE	8,123.45	8,000.00	123.45	101.54%
506 Sheriff Emerg. Fug. Apprehension	594.90	9,418.65	(8,823.75)	6.32%
516 SOLVE	-	-	-	0.00%
508 Sheriff Inmate	-	37,294.12	(37,294.12)	0.00%
611 Prosecutor Retirement	969.00	-	969.00	0.00%
641 Special Road Districts Fund	-	-	-	0.00%
790 Land Trustee Agency Fund	-	-	-	0.00%
933 Records Preservation	34,584.17	32,363.59	2,220.58	106.86%
943 Collector TMF	129,634.73	125,427.82	4,206.91	103.35%
944 K-9	-	2,644.05	(2,644.05)	0.00%
946 Sheriff Revolving	5,970.99	14,009.74	(8,038.75)	42.62%
Total of All Funds	\$ 6,743,245.87	\$ 7,993,475.28	\$ (1,250,229.41)	84.36%

Clay County, Missouri
Comparison of Revenues for the
Twelve months ended December 31, 2019 and 2018
Cash Basis

	Twelve months ended 12/31/19	Twelve months ended 12/31/18	Variance Current Year Over (Under) Prior Year	% of Variance Between Years
100 General Fund				
Sales and Use Taxes	\$ 14,378,444.49	\$ 13,373,920.88	\$ 1,004,523.61	107.51%
Property Taxes	3,525,549.84	3,741,463.22	(215,913.38)	94.23%
Marriage Licenses	15,842.12	12,402.45	3,439.67	127.73%
Amusement Licenses	299,018.25	155,971.92	143,046.33	191.71%
Auctioneer Licenses	468.00	468.00	-	100.00%
Liquor Licenses	136,820.25	138,929.10	(2,108.85)	98.48%
Firearm Permits	21,654.00	25,229.00	(3,575.00)	85.83%
Inspection Fees	30,060.00	31,200.00	(1,140.00)	96.35%
Building Permits	118,634.67	146,060.19	(27,425.52)	81.22%
Fee Office Charges	5,669,061.82	5,781,316.40	(112,254.58)	98.06%
Service Fees	205,772.66	443,132.06	(237,359.40)	46.44%
Court Fines & Fees	-	-	-	0.00%
Retail Sales	-	-	-	0.00%
Concession & Commission	1,569.48	1,980.38	(410.90)	79.25%
Leases	63,000.00	63,000.00	-	100.00%
Surplus Property Sales	-	-	-	0.00%
Interest Earned	961,056.93	823,426.86	137,630.07	116.71%
From Federal Government	60,828.93	42,841.66	17,987.27	141.99%
From State of Missouri	1,785,903.77	1,855,664.83	(69,761.06)	96.24%
From Other Counties	24,113.86	23,776.00	337.86	101.42%
From Cities	25,602.00	3,750.00	21,852.00	682.72%
Other Non-governmental Reimb	975.00	2,110.00	(1,135.00)	46.21%
Miscellaneous Reimbursements	21,091.92	29,414.27	(8,322.35)	71.71%
Gifts & Donations	-	-	-	0.00%
Other Misc. Revenue	217,616.43	118,370.97	99,245.46	183.84%
Transfers In From Other Funds	188,159.12	388,172.74	(200,013.62)	48.47%
Total General Fund	27,751,243.54	27,202,600.93	548,642.61	102.02%

Clay County, Missouri
Comparison of Revenues for the
Twelve months ended December 31, 2019 and 2018
Cash Basis

		Twelve months ended 12/31/19	Twelve months ended 12/31/18	Variance Current Year Over (Under) Prior Year	% of Variance Between Years
220	Road & Bridge	8,355,599.78	6,914,508.39	1,441,091.39	120.84%
240	Park	6,187,682.99	6,179,168.85	8,514.14	100.14%
260	Prosecutor Training	5,531.17	3,842.01	1,689.16	143.97%
264	Delinquent Sales Tax	680.05	(126.33)	806.38	-538.31%
265	Prosecutor Contingency	20,000.00	20,000.00	-	100.00%
266	Prosecutor Check Collection	12,377.97	20,525.99	(8,148.02)	60.30%
270	Drug Task Force	-	-	-	0.00%
271	Law Enforcement Training	17,387.72	22,598.03	(5,210.31)	76.94%
272	Work Release Program	15,238.46	11,683.50	3,554.96	130.43%
278	Civil Fees	50,000.00	50,000.00	-	100.00%
279	Law Enforcement	17,470,552.90	16,952,025.69	518,527.21	103.06%
282	Emergency Communications	643,382.57	573,443.53	69,939.04	112.20%
283	Law Library	-	46,868.00	(46,868.00)	0.00%
285	Assessor	2,883,719.40	2,934,098.72	(50,379.32)	98.28%
286	Inmate Security	23,151.96	332,326.31	(309,174.35)	6.97%
289	Law Enforcement Capital Reserve	273,028.75	45,000.00	228,028.75	606.73%
290	TIF	4,207,043.04	4,294,100.62	(87,057.58)	97.97%
292	Federal Equitable Sharing	42,894.40	87,912.85	(45,018.45)	48.79%
293	Domestic Violence	24,925.36	29,435.68	(4,510.32)	84.68%
300	Use Tax - Capital Projects	1,844,729.45	1,722,104.22	122,625.23	107.12%
301	Use Tax - Road & Bridge	1,823,617.96	1,699,298.23	124,319.73	107.32%
302	Use Tax - Parks & Trails	1,838,527.52	1,713,763.97	124,763.55	107.28%
305	Tax Collection Software	188,736.32	189,495.83	(759.51)	99.60%
310	Debt Service	3,646,730.40	338,414.65	3,308,315.75	1077.59%
315	Health Benefits	3,362,462.93	4,738,674.28	(1,376,211.35)	70.96%
401	Airport Construction	1,229,755.68	1,249,147.21	(19,391.53)	98.45%
403	LINC	446.05	379.56	66.49	117.52%
404	Juvenile Grants	-	-	-	0.00%
504	Sheriff DARE	7,989.03	11,217.23	(3,228.20)	71.22%
506	Sheriff Emerg. Fug. Apprehension	144,968.40	131,656.77	13,311.63	110.11%
508	Sheriff Inmate	-	82,022.52	(82,022.52)	0.00%
516	SOLVE	-	-	-	0.00%
611	Prosecutor Retirement	13,135.00	10,336.00	2,799.00	127.08%
641	Special Road Districts Fund	-	-	-	0.00%
790	Land Trustee Agency Fund	-	-	-	0.00%
933	Records Preservation	477,336.00	482,935.66	(5,599.66)	98.84%
943	Collector TMF	826,499.97	638,743.45	187,756.52	129.39%
944	K-9	1,769.25	8,980.26	(7,211.01)	19.70%
946	Sheriff Revolving	97,640.64	74,005.78	23,634.86	131.94%
	Total of All Funds	\$ 83,488,784.66	\$ 78,811,188.39	\$ 4,677,596.27	105.94%

Clay County, Missouri
Comparison of Expenditures for the
Twelve months ended December 31, 2019 and 2018
Cash Basis

	Twelve months ended 12/31/19	Twelve months ended 12/31/18	Variance Current Year Over (Under) Prior Year	% of Variance Between Years
100 General Fund				
Auditor	\$ 238,192.37	\$ 232,266.33	\$ 5,926.04	102.55%
County Clerk	212,181.07	196,699.76	15,481.31	107.87%
Treasurer	246,790.09	239,789.95	7,000.14	102.92%
County Commission	273,841.36	267,240.36	6,601.00	102.47%
Recorder of Deeds	425,040.70	417,432.84	7,607.86	101.82%
Collector	854,516.48	813,550.11	40,966.37	105.04%
Misc Tax Fees	49,970.27	49,259.42	710.85	101.44%
Rainy Day	-	-	-	0.00%
Public Administrator	681,228.79	663,825.76	17,403.03	102.62%
Indigent Board & Care	-	-	-	0.00%
Medical Examiner	344,857.74	415,385.92	(70,528.18)	83.02%
Prosecutor	1,601,858.52	1,593,748.77	8,109.75	100.51%
Support Recovery	996,481.34	1,015,882.86	(19,401.52)	98.09%
Emergency Management	-	-	-	0.00%
Division 1 Court	16,645.61	9,307.80	7,337.81	178.84%
Division 2 Court	43,055.51	8,625.96	34,429.55	499.14%
Division 3 Court	134,102.22	130,829.71	3,272.51	102.50%
Division 4 Court	20,652.40	8,859.53	11,792.87	233.11%
Division 5 Court	47,963.74	45,348.47	2,615.27	105.77%
Division 6 Court	9,256.84	8,263.63	993.21	112.02%
Division 7 Court	6,729.56	6,007.21	722.35	112.02%
Family Court Administrator	74,830.34	88,522.70	(13,692.36)	84.53%
Drug Court Administrator	3,180.01	3,479.07	(299.06)	91.40%
Division 9	5,621.69	7,978.98	(2,357.29)	70.46%
Division 1 Reporter	837.54	78.14	759.40	1071.85%
Division 2 Reporter	2,234.91	3,808.01	(1,573.10)	58.69%
Division 3 Reporter	1,650.43	3,757.63	(2,107.20)	43.92%
Division 4 Reporter	-	384.99	(384.99)	0.00%
Circuit Court Executive Secretary	16,562.68	10,866.68	5,696.00	152.42%
Jury Supervisor	6,879.82	5,970.62	909.20	115.23%
Law Library	64,827.72	64,976.87	(149.15)	99.77%
Circuit Clerk	235,574.97	276,089.22	(40,514.25)	85.33%
Circuit Clerk JIS	797,762.25	649,088.34	148,673.91	122.91%
Jury Fees & Court	68,009.01	59,909.44	8,099.57	113.52%
Office of Dispute Resolution Services	200,912.85	175,985.43	24,927.42	114.16%
Juvenile - Administration	1,939,325.51	1,912,253.22	27,072.29	101.42%
Juvenile - Detention	790,154.99	810,368.54	(20,213.55)	97.51%
Juvenile - Group Homes	726,740.97	704,895.17	21,845.80	103.10%
County Administrator	394,552.41	350,573.47	43,978.94	112.54%
Purchasing	342,741.19	427,803.99	(85,062.80)	80.12%
Human Resources	1,768,132.62	1,764,639.59	3,493.03	100.20%
Finance	403,469.15	594,174.54	(190,705.39)	67.90%
County Counselor	14,294.34	186,950.86	(172,656.52)	7.65%
Planning & Zoning	436,331.10	349,070.09	87,261.01	125.00%
Central Services - Mail Room	-	207,652.11	(207,652.11)	0.00%
Information Technology	2,150,005.96	1,863,718.27	286,287.69	115.36%
Finance-Appropriations	327,587.45	-	327,587.45	0.00%
Facilities Management	1,823,319.17	1,987,267.21	(163,948.04)	91.75%
Utilities	842,567.76	872,710.21	(30,142.45)	96.55%
Contributions to External Programs	239,445.00	220,445.00	19,000.00	108.62%
Government Association Membership	51,294.00	50,283.00	1,011.00	102.01%
Election Commission	495,470.77	654,653.00	(159,182.23)	75.68%
Benefits and Insurances	2,508,399.91	3,073,030.97	(564,631.06)	81.63%
County Elections	-	275,000.00	(275,000.00)	0.00%
Debt Service	-	-	-	0.00%
Judgements and Settlements	-	-	-	0.00%

Clay County, Missouri
Comparison of Expenditures for the
Twelve months ended December 31, 2019 and 2018
Cash Basis

	Twelve months ended 12/31/19	Twelve months ended 12/31/18	Variance Current Year Over (Under) Prior Year	% of Variance Between Years
Emergency Account	-	-	-	0.00%
Capital Projects	-	-	-	0.00%
Public Services	653,733.42	612,004.56	41,728.86	106.82%
Tourism	376,125.97	328,428.97	47,697.00	114.52%
Airport Operations	295,536.23	261,663.07	33,873.16	112.95%
Judicial Expense	37,323.16	33,054.62	4,268.54	112.91%
Transfers Out	5,045,483.33	4,040,947.34	1,004,535.99	124.86%
Total General Fund	29,344,283.24	29,054,808.31	289,474.93	101.00%
220 Road & Bridge	8,205,094.97	7,015,922.49	1,189,172.48	116.95%
240 Park	6,212,610.86	6,436,651.77	(224,040.91)	96.52%
260 Prosecutor Training	4,619.70	2,559.41	2,060.29	180.50%
264 Delinquent Sales Tax	-	-	-	0.00%
265 Prosecutor Contingency	22,468.34	14,559.23	7,909.11	154.32%
266 Prosecutor Check Collection	20,633.54	22,958.89	(2,325.35)	89.87%
270 Drug Task Force	-	-	-	0.00%
271 Law Enforcement Training	14,441.20	30,707.82	(16,266.62)	47.03%
272 Work Release Program	6,308.98	-	6,308.98	0.00%
278 Civil Fees	21,255.41	27,601.64	(6,346.23)	77.01%
279 Law Enforcement	16,378,281.77	17,594,284.48	(1,216,002.71)	93.09%
282 Emergency Communications	696,000.59	649,321.14	46,679.45	107.19%
283 Law Library	-	44,375.78	(44,375.78)	0.00%
285 Assessor	3,027,767.50	3,322,526.58	(294,759.08)	91.13%
286 Inmate Security	94,421.41	244,953.18	(150,531.77)	38.55%
289 Law Enforcement Capital Reserve	565,290.37	525,201.11	40,089.26	107.63%
290 TIF	4,361,837.30	4,617,749.25	(255,911.95)	94.46%
292 Federal Equitable Sharing	34,818.00	20,913.63	13,904.37	166.48%
293 Domestic Violence	22,684.80	25,920.12	(3,235.32)	87.52%
300 Use Tax - Capital Projects	2,216,884.41	1,177,646.35	1,039,238.06	188.25%
301 Use Tax - Road & Bridge	1,646,245.31	1,368,264.11	277,981.20	120.32%
302 Use Tax - Parks & Trails	2,520,416.80	632,095.47	1,888,321.33	398.74%
305 Tax Collection Software	198,176.00	203,092.43	(4,916.43)	97.58%
310 Debt Service	3,646,730.40	324,583.54	3,322,146.86	1123.51%
315 Health Benefits	5,307,902.03	3,768,758.37	1,539,143.66	140.84%
401 Airport Construction	1,244,047.89	1,182,544.48	61,503.41	105.20%
403 LINC	-	-	-	0.00%
404 Juvenile Grants	-	-	-	0.00%
504 Sheriff DARE	9,338.04	8,000.00	1,338.04	116.73%
506 Sheriff Emerg. Fug. Apprehension	135,140.94	156,756.30	(21,615.36)	86.21%
508 Sheriff Inmate	-	37,294.12	(37,294.12)	0.00%
516 SOLVE	-	-	-	0.00%
611 Prosecutor Retirement	12,597.00	10,659.00	1,938.00	118.18%
641 Special Road Districts Fund	-	-	-	0.00%
790 Land Trustee Agency Fund	-	-	-	0.00%
933 Records Preservation	429,944.88	391,095.96	38,848.92	109.93%
943 Collector TMF	785,764.78	768,501.04	17,263.74	102.25%
944 K-9	749.93	13,633.77	(12,883.84)	5.50%
946 Sheriff Revolving	91,785.10	89,192.46	2,592.64	102.91%
Total of All Funds	\$ 87,278,541.49	\$ 79,783,132.23	\$ 7,495,409.26	109.39%



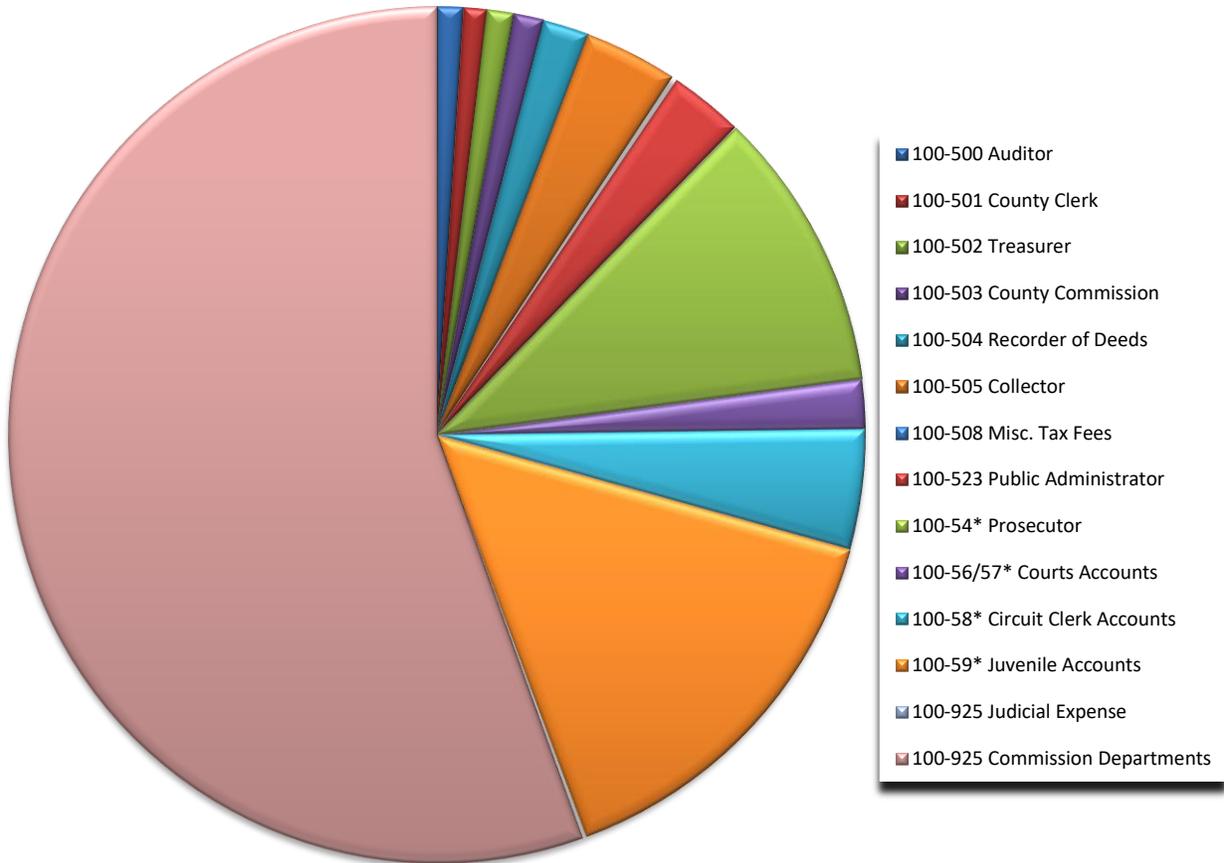
Victor Hurlbert, CGAP

Clay County, Missouri Auditor

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Liberty, MO 64068
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www.claycountymo.gov/departments/auditor

2019 General Fund Actual Expenses To Date

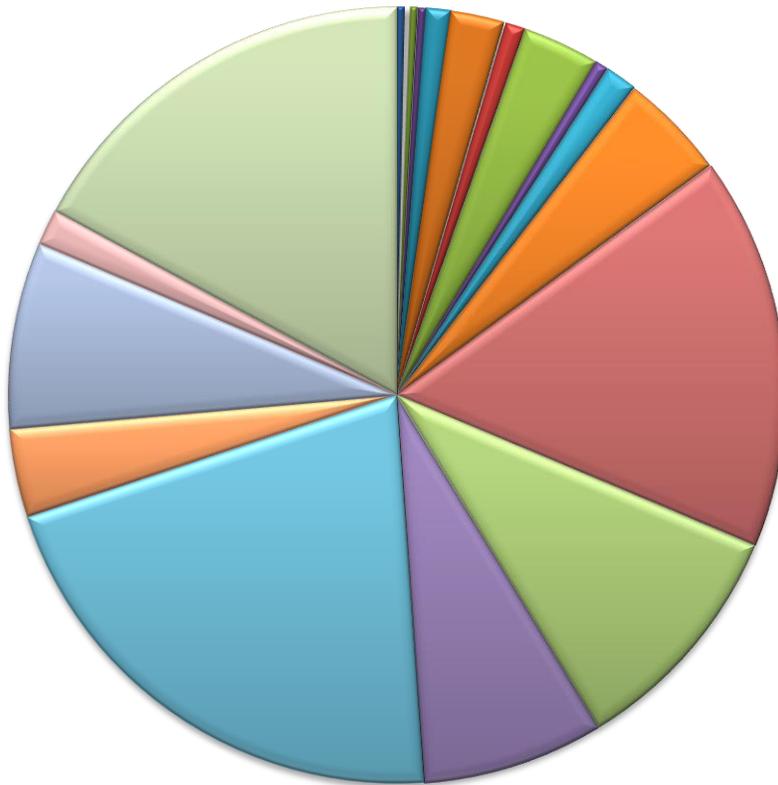


General Fund Commission Departments



- 100-508 Misc. Tax Fees
- 100-511 Rainy Day
- 100-534 Medical Examiner
- 100-600 Administration
- 100-601 Purchasing
- 100-602 Human Resources
- 100-603 Finance
- 100-604 County Counselor
- 100-605 Planning & Zoning
- 100-606 Central Services
- 100-607 Information Technology
- 100-608 Finance-Appropriations
- 100-611 Facilities Management
- 100-612 Utilities
- 100-630 Appropriations to Outside Agencies
- 100-631 Government Assoc. Membership
- 100-632 Election Commission
- 100-680 Benefits & Insurance
- 100-692 County Elections
- 100-696 Debt Service
- 100-697 Lease Payments
- 100-698 Judgements & Settlements
- 100-699 Emergency Account
- 100-900 Public Services
- 100-902 Tourism
- 100-920 Airport Operations

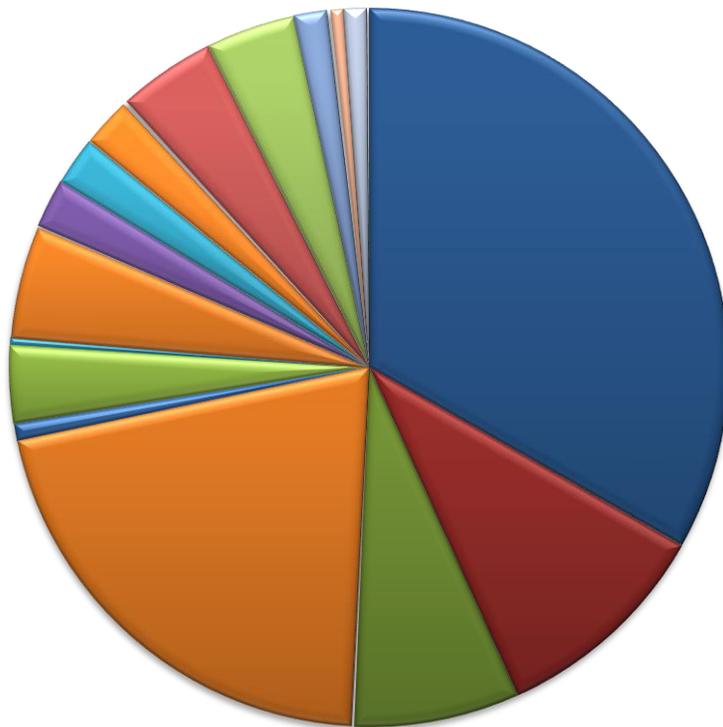
2019 All Funds Actual Expense To Date



- 100-500 Auditor
- 100-501 County Clerk
- 100-502 Treasurer
- 100-503 County Commission
- GF/Other Funds Recorder of Deeds
- GF/Other Funds Collector
- 100-508 Misc. Tax Fees
- 100-523 Public Administrator
- GF/Other Funds Prosecutor Accounts
- GF/Other Funds Courts
- GF/Other Funds Circuit Clerk
- GF/Other Funds Juvenile Accounts
- 100-925 Judicial Expense
- Gen.Fund Commission Departments
- Fund 220 Road & Bridge
- Fund 240 Park Fund
- Not General Fund Sheriff
- Fund 285 Assessor
- Funds 300, 301, 302 Use Tax Funds
- Fund 401 Airport Construction
- Not General Fund Commission Funds

2019 Year To Date Revenue Comparison

- | | |
|--|---|
| <ul style="list-style-type: none"> ■ 100 General Fund ■ 240 Park Fund ■ 264 Delinquent Sales Tax Fund ■ 266 Prosecutor Administrative Handling Cost ■ 271 Law Enforcement Training Fund ■ 278 Civil Fees Fund ■ 282 Emergency Communications Fund ■ 285 Reassessment Fund ■ 289 Law Enforcement Capital Reserve ■ 292 Federal Equitable Sharing ■ 294 Federal Emergency Management Assist Fund ■ 301 Use Tax - Highway & Bridges ■ 305 Tax Collection Software ■ 315 Health Benefits ■ 349 Children's Services Fund ■ 401 Airport Fund ■ 404 Juvenile Grants ■ 506 Sheriff Emergency Fugitive Apprehension Fnd ■ 516 S.O.L.V.E. Fund ■ 641 Special Road Districts Fund ■ 790 Land Trustee Agency Fund ■ 943 Collector TMF Fund ■ 946 Sheriff Revolving Fund | <ul style="list-style-type: none"> ■ 220 Road & Bridge Fund ■ 260 Prosecutors Training Fund ■ 265 Prosecutor Contingency Fund ■ 270 Drug Task Force Fund ■ 272 Work Release Program Fund ■ 279 Law Enforcement Tax Fund ■ 283 Law Library Fund ■ 286 Inmate Security Fund ■ 290 TIF Fund ■ 293 Domestic Violence Fund ■ 300 Use Taxes - Capital Projects ■ 302 Use Tax - Park & Trails Projects ■ 310 Debt Service Fund ■ 320 Emp. W/H & Benefits ■ 400 Bond Construction Fund ■ 403 LINC Fund ■ 504 Sheriff D.A.R.E. ■ 508 Sheriff Inmate Fund ■ 611 Prosecuting Attorney Retirement Fund ■ 655 Road Improvement Fees Fund ■ 933 Record Preservation Fund ■ 944 K-9 Fund |
|--|---|



Revenue Comparison - 5 Years

