

# Clay County, Missouri

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July 2018

## Monthly Report

Auditor's Cash Basis



**Carol McCaslin**

Clay County, Missouri Auditor

# Table of Contents

|  |                |
|--|----------------|
| <b>Statement of Unencumbered cash as of July 31, 2018</b>                              | <b>Page 3</b>  |
| <b>Statement of Revenues and Expenditures for the one month ended July 31, 2018</b>    | <b>Page 4</b>  |
| <b>Statement of Revenues and Expenditures for the seven months ended July 31, 2018</b> | <b>Page 5</b>  |
| <b>Revenues for the one month and seven months ended July 31, 2018</b>                 | <b>Page 6</b>  |
| <b>Expenditures for the one month and seven months ended July 31, 2018</b>             | <b>Page 8</b>  |
| <b>Comparison of Revenues – one month ended July 31, 2018 and 2017</b>                 | <b>Page 10</b> |
| <b>Comparison of Expenditures – one month ended July 31, 2018 and 2017</b>             | <b>Page 12</b> |
| <b>Comparison of Revenues – seven months ended July 31, 2018 and 2017</b>              | <b>Page 14</b> |
| <b>Comparison of Expenditures – seven months ended July 31, 2018 and 2017</b>          | <b>Page 16</b> |

**Clay County, Missouri**  
**Statement of Unencumbered Cash**  
**As of July 31, 2018**

| Fund Name                       | Fund Number | Eden Cash Balance       | Less Encumbrances      | Less               | Unencumbered Cash       |
|---------------------------------|-------------|-------------------------|------------------------|--------------------|-------------------------|
|                                 |             |                         |                        | Warrants Payable   |                         |
| General                         | 100         | \$ 22,671,717.78        | \$ 1,506,920.25        | \$ 981.67          | \$ 21,163,815.86        |
| Road & Bridge                   | 220         | 2,382,517.15            | 488,636.32             | -                  | 1,893,880.83            |
| Park                            | 240         | 723,075.25              | 269,903.93             | -                  | 453,171.32              |
| Prosecutor Training             | 260         | 9,626.82                | -                      | -                  | 9,626.82                |
| Delinquent Sales Tax            | 264         | 6,027.76                | -                      | -                  | 6,027.76                |
| Prosecutor Contingency          | 265         | 16,051.35               | -                      | -                  | 16,051.35               |
| Prosecutor Check Collection     | 266         | 15,263.16               | -                      | -                  | 15,263.16               |
| Law Enforcement Training        | 271         | 31,235.94               | 3,370.00               | -                  | 27,865.94               |
| Work Release Program            | 272         | 38,250.96               | -                      | -                  | 38,250.96               |
| Civil Fees                      | 278         | 51,687.91               | 536.58                 | -                  | 51,151.33               |
| Law Enforcement                 | 279         | 978,657.56              | 336,393.01             | -                  | 642,264.55              |
| Emergency Communications        | 282         | 160,292.53              | 8,177.91               | -                  | 152,114.62              |
| Assessor                        | 285         | 2,328,928.40            | 199,160.14             | 496.89             | 2,129,271.37            |
| Inmate Security                 | 286         | 533,299.33              | -                      | -                  | 533,299.33              |
| Law Enforcement Capital Reserve | 289         | 811,737.24              | -                      | -                  | 811,737.24              |
| TIF                             | 290         | 1,367,416.33            | -                      | -                  | 1,367,416.33            |
| Federal Equitable Sharing       | 292         | 92,439.25               | 2,918.50               | -                  | 89,520.75               |
| Domestic Violence               | 293         | 11,027.89               | 10,299.89              | -                  | 728.00                  |
| Use Tax - Capital Projects      | 300         | 2,051,257.31            | 208,274.94             | -                  | 1,842,982.37            |
| Use Tax - Road & Bridge         | 301         | 228,827.75              | -                      | -                  | 228,827.75              |
| Use Tax - Parks & Trails        | 302         | 1,756,023.41            | 66,257.33              | -                  | 1,689,766.08            |
| Tax Collection Software         | 305         | 197,717.55              | -                      | -                  | 197,717.55              |
| Health Benefits                 | 315         | 3,617,425.29            | -                      | -                  | 3,617,425.29            |
| Airport Construction            | 401         | 1,552,995.56            | 280,029.36             | -                  | 1,272,966.20            |
| LINC                            | 403         | 23,679.62               | -                      | -                  | 23,679.62               |
| Juvenile Grants                 | 404         | -                       | -                      | -                  | -                       |
| Sheriff D.A.R.E.                | 504         | 7,749.06                | -                      | -                  | 7,749.06                |
| SOLVE                           | 516         | -                       | -                      | -                  | -                       |
| Prosecutor Retirement           | 611         | 4,199.00                | -                      | -                  | 4,199.00                |
| Special Road Districts Fund     | 641         | -                       | -                      | -                  | -                       |
| Land Trustee Agency Fund        | 790         | 9,363.27                | -                      | -                  | 9,363.27                |
| Records Preservation            | 933         | 981,385.77              | -                      | -                  | 981,385.77              |
| Collector TMF                   | 943         | 418,026.78              | 5,000.00               | -                  | 413,026.78              |
| K-9                             | 944         | 17,810.71               | -                      | -                  | 17,810.71               |
| Sheriff Revolving               | 946         | 317,770.48              | -                      | -                  | 317,770.48              |
|                                 |             | <b>\$ 43,413,484.17</b> | <b>\$ 3,385,878.16</b> | <b>\$ 1,478.56</b> | <b>\$ 40,026,127.45</b> |

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

| <b>Fund Name</b>                 | <b>Fund<br/>Number</b> | <b>Revenues</b>        | <b>Expenditures</b>    | <b>Net</b>             |
|----------------------------------|------------------------|------------------------|------------------------|------------------------|
| General                          | 100                    | \$ 2,477,904.45        | \$ 2,126,618.79        | \$ 351,285.66          |
| Road & Bridge                    | 220                    | 262,366.86             | 374,645.46             | (112,278.60)           |
| Park                             | 240                    | 544,563.39             | 659,263.01             | (114,699.62)           |
| Prosecutor Training              | 260                    | 370.39                 | -                      | 370.39                 |
| Delinquent Sales Tax             | 264                    | 120.20                 | -                      | 120.20                 |
| Prosecutor Contingency           | 265                    | -                      | 648.69                 | (648.69)               |
| Prosecutor Check Collection      | 266                    | 1,778.86               | 1,971.57               | (192.71)               |
| Drug Task Force                  | 270                    | -                      | -                      | -                      |
| Law Enforcement Training         | 271                    | 1,481.84               | 3,121.42               | (1,639.58)             |
| Work Release Program             | 272                    | 406.00                 | -                      | 406.00                 |
| Civil Fees                       | 278                    | -                      | 2,721.11               | (2,721.11)             |
| Law Enforcement                  | 279                    | 1,552,848.05           | 1,563,310.50           | (10,462.45)            |
| Emergency Communications         | 282                    | 74,462.97              | 114,595.82             | (40,132.85)            |
| Law Library                      | 283                    | -                      | -                      | -                      |
| Assessor                         | 285                    | 14,846.47              | 232,126.09             | (217,279.62)           |
| Inmate Security                  | 286                    | 3,341.10               | 21,083.00              | (17,741.90)            |
| Law Enforcement Capital Reserve  | 289                    | 3,750.00               | -                      | 3,750.00               |
| TIF                              | 290                    | 479,854.63             | 74,753.16              | 405,101.47             |
| Federal Equitable Sharing        | 292                    | 149.92                 | 5,198.68               | (5,048.76)             |
| Domestic Violence                | 293                    | 2,794.14               | -                      | 2,794.14               |
| Use Tax - Capital Projects       | 300                    | 174,599.78             | 157,925.25             | 16,674.53              |
| Use Tax - Road & Bridge          | 301                    | 172,601.02             | 1,077,588.11           | (904,987.09)           |
| Use Tax - Parks & Trails         | 302                    | 173,665.11             | 42,504.51              | 131,160.60             |
| Tax Collection Software          | 305                    | 1,044.14               | -                      | 1,044.14               |
| Debt Service                     | 310                    | 425.00                 | 425.00                 | -                      |
| Health Benefits                  | 315                    | 396,738.25             | 435,348.25             | (38,610.00)            |
| Airport Construction             | 401                    | 92,766.61              | 126,195.49             | (33,428.88)            |
| LINC                             | 403                    | 41.11                  | -                      | 41.11                  |
| Juvenile Grants                  | 404                    | -                      | -                      | -                      |
| Sheriff DARE                     | 504                    | 13.43                  | -                      | 13.43                  |
| Sheriff Emerg. Fug. Apprehension | 506                    | 61,362.36              | 6,623.26               | 54,739.10              |
| 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                    | 44,883.69              | 32,007.15              | 12,876.54              |
| Collector TMF                    | 943                    | 26,226.91              | 34,767.42              | (8,540.51)             |
| K-9                              | 944                    | 1,228.56               | -                      | 1,228.56               |
| Sheriff Revolving                | 946                    | 5,056.97               | 4,717.21               | 339.76                 |
|                                  |                        | <b>\$ 6,571,692.21</b> | <b>\$ 7,099,127.95</b> | <b>\$ (527,435.74)</b> |

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

| <b>Fund Name</b>                 | <b>Fund<br/>Number</b> | <b>Revenues</b>         | <b>Expenditures</b>     | <b>Net</b>             |
|----------------------------------|------------------------|-------------------------|-------------------------|------------------------|
| General                          | 100                    | \$ 18,969,177.99        | \$ 16,080,300.79        | \$ 2,888,877.20        |
| Road & Bridge                    | 220                    | 5,135,473.38            | 4,234,565.19            | 900,908.19             |
| Park                             | 240                    | 3,277,550.47            | 3,249,436.84            | 28,113.63              |
| Prosecutor Training              | 260                    | 2,348.47                | 436.55                  | 1,911.92               |
| Delinquent Sales Tax             | 264                    | (830.17)                | -                       | (830.17)               |
| Prosecutor Contingency           | 265                    | 20,000.00               | 4,128.67                | 15,871.33              |
| Prosecutor Check Collection      | 266                    | 13,284.36               | 13,625.00               | (340.64)               |
| Drug Task Force                  | 270                    | -                       | -                       | -                      |
| Law Enforcement Training         | 271                    | 9,414.71                | 16,294.56               | (6,879.85)             |
| Work Release Program             | 272                    | 1,499.00                | -                       | 1,499.00               |
| Civil Fees                       | 278                    | 50,000.00               | 23,907.51               | 26,092.49              |
| Law Enforcement                  | 279                    | 10,489,208.37           | 10,479,576.48           | 9,631.89               |
| Emergency Communications         | 282                    | 362,201.22              | 345,481.31              | 16,719.91              |
| Law Library                      | 283                    | -                       | -                       | -                      |
| Assessor                         | 285                    | 2,343,348.28            | 1,948,811.13            | 394,537.15             |
| Inmate Security                  | 286                    | 318,621.61              | 21,083.00               | 297,538.61             |
| Law Enforcement Capital Reserve  | 289                    | 26,250.00               | -                       | 26,250.00              |
| TIF                              | 290                    | 2,725,056.79            | 2,814,662.30            | (89,605.51)            |
| Federal Equitable Sharing        | 292                    | 57,945.10               | 13,890.07               | 44,055.03              |
| Domestic Violence                | 293                    | 16,893.70               | 15,620.23               | 1,273.47               |
| Use Tax - Capital Projects       | 300                    | 998,220.94              | 551,436.92              | 446,784.02             |
| Use Tax - Road & Bridge          | 301                    | 985,890.70              | 1,077,588.11            | (91,697.41)            |
| Use Tax - Parks & Trails         | 302                    | 992,103.38              | 321,459.56              | 670,643.82             |
| Tax Collection Software          | 305                    | 170,936.30              | -                       | 170,936.30             |
| Debt Service                     | 310                    | 306,681.41              | 306,681.41              | -                      |
| Health Benefits                  | 315                    | 2,736,689.83            | 2,279,878.87            | 456,810.96             |
| Airport Construction             | 401                    | 676,615.94              | 578,383.00              | 98,232.94              |
| LINC                             | 403                    | 212.31                  | -                       | 212.31                 |
| Juvenile Grants                  | 404                    | -                       | -                       | -                      |
| Sheriff DARE                     | 504                    | 2,799.43                | -                       | 2,799.43               |
| Sheriff Emerg. Fug. Apprehension | 506                    | 125,030.10              | 86,632.27               | 38,397.83              |
| Sheriff Inmate                   | 508                    | -                       | -                       | -                      |
| SOLVE                            | 516                    | -                       | -                       | -                      |
| Prosecutor Retirement            | 611                    | 10,336.00               | 6,783.00                | 3,553.00               |
| Special Road Districts Fund      | 641                    | -                       | -                       | -                      |
| Land Trustee Agency Fund         | 790                    | -                       | -                       | -                      |
| Records Preservation             | 933                    | 283,987.39              | 220,593.49              | 63,393.90              |
| Collector TMF                    | 943                    | 520,860.23              | 421,420.66              | 99,439.57              |
| K-9                              | 944                    | 3,217.56                | 259.75                  | 2,957.81               |
| Sheriff Revolving                | 946                    | 40,419.17               | 43,660.54               | (3,241.37)             |
|                                  |                        | <b>\$ 51,671,443.97</b> | <b>\$ 45,156,597.21</b> | <b>\$ 6,514,846.76</b> |

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

|                               | <b>One month<br/>ended 07/31/18</b> | <b>Seven months<br/>ended 07/31/18</b> | <b>2018<br/>Budget<br/>(less Carryover)</b> | <b>Amount Under<br/>(Over) Budget</b> |
|-------------------------------|-------------------------------------|--|---|---------------------------------------|
| <b>100 General Fund</b>       |                                     |  |   |                                       |
| Sales and Use Taxes           | \$ 1,735,436.06                     | \$ 7,910,019.18                        | \$ 12,786,314                               | \$ 4,876,294.82                       |
| Property Taxes                | 11,607.11                           | 3,325,383.02                           | 3,309,255                                   | (16,128.02)                           |
| Marriage Licenses             | 608.41                              | 8,109.15                               | 1,100                                       | (7,009.15)                            |
| Amusement Licenses            | 43.00                               | 105,841.42                             | 145,000                                     | 39,158.58                             |
| Auctioneer Licenses           | -                                   | 364.00                                 | 900   | 536.00                                |
| Liquor Licenses               | 29,691.00                           | 124,058.34                             | 130,000                                     | 5,941.66                              |
| Firearm Permits               | 2,260.00                            | 12,872.00                              | 21,000                                      | 8,128.00                              |
| Inspection Fees               | 2,350.00                            | 16,150.00                              | 27,000                                      | 10,850.00                             |
| Building Permits              | 15,162.70                           | 72,256.69                              | 150,000                                     | 77,743.31                             |
| Fee Office Charges            | 154,559.77                          | 4,744,144.89                           | 5,425,000                                   | 680,855.11                            |
| Service Fees                  | 45,700.34                           | 193,541.60                             | 303,950                                     | 110,408.40                            |
| Court Fines & Fees            | -                                   | -                                      | -   | -                                     |
| Retail Sales                  | -                                   | -                                      | -   | -                                     |
| Concession & Commission       | 209.07                              | 1,126.31                               | 1,500                                       | 373.69                                |
| Leases                        | 5,250.00                            | 36,750.00                              | 63,000                                      | 26,250.00                             |
| Surplus Property Sales        | -                                   | -                                      | 7,500                                       | 7,500.00                              |
| Interest Earned               | 48,639.30                           | 634,837.48                             | 490,000                                     | (144,837.48)                          |
| From Federal Government       | 9,617.66                            | 29,523.32                              | 42,500                                      | 12,976.68                             |
| From State of Missouri        | 351,510.77                          | 1,214,077.92                           | 1,825,047                                   | 610,969.08                            |
| From Other Counties           | 2,786.00                            | 15,982.00                              | 30,050                                      | 14,068.00                             |
| From Cities                   | -                                   | 3,750.00                               | (3,750)                                     | (7,500.00)                            |
| Other Non-governmental Reimb  | 1,170.00                            | 1,470.00                               | 1,000                                       | (470.00)                              |
| Miscellaneous Reimbursements  | 211.93                              | 18,287.79                              | 2,200                                       | (16,087.79)                           |
| Gifts & Donations             | -                                   | 50,000.00                              | (4,933)                                     | (54,933.12)                           |
| Other Misc. Revenue           | 5,250.72                            | 65,567.72                              | 18,435,779                                  | 18,370,211.74                         |
| Transfers In From Other Funds | 55,840.61                           | 385,065.16                             | -   | (385,065.16)                          |
| <b>Total General Fund</b>     | <b>2,477,904.45</b>                 | <b>18,969,177.99</b>                   | <b>43,189,412</b>                           | <b>24,220,234.35</b>                  |

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

|                           | <b>One month<br/>ended 07/31/18</b> | <b>Seven months<br/>ended 07/31/18</b> | <b>2018<br/>Budget<br/>(less Carryover)</b> | <b>Amount Under<br/>(Over) Budget</b> |                         |
|---------------------------|-------------------------------------|--|---|---------------------------------------|-------------------------|
| 220                       | Road & Bridge                       | 262,366.86                             | 5,135,473.38                                | 10,685,921                            | 5,550,447.15            |
| 240                       | Park                                | 544,563.39                             | 3,277,550.47                                | 9,703,476                             | 6,425,925.38            |
| 260                       | Prosecutor Training                 | 370.39                                 | 2,348.47                                    | 11,133                                | 8,784.63                |
| 264                       | Delinquent Sales Tax                | 120.20                                 | (830.17)                                    | 3,180                                 | 4,010.24                |
| 265                       | Prosecutor Contingency              | -                                      | 20,000.00                                   | 19,820                                | (180.02)                |
| 266                       | Prosecutor Check Collection         | 1,778.86                               | 13,284.36                                   | 33,658                                | 20,373.84               |
| 270                       | Drug Task Force                     | -                                      | -   | -                                     | -                       |
| 271                       | Law Enforcement Training            | 1,481.84                               | 9,414.71                                    | 86,058                                | 76,643.76               |
| 272                       | Work Release Program                | 406.00                                 | 1,499.00                                    | 27,722                                | 26,223.04               |
| 278                       | Civil Fees                          | -                                      | 50,000.00                                   | 63,589                                | 13,588.58               |
| 279                       | Law Enforcement                     | 1,552,848.05                           | 10,489,208.37                               | 17,551,939                            | 7,062,730.66            |
| 282                       | Emergency Communications            | 74,462.97                              | 362,201.22                                  | 734,203                               | 372,001.57              |
| 283                       | Law Library                         | -                                      | -   | 94,064                                | 94,064.00               |
| 285                       | Assessor                            | 14,846.47                              | 2,343,348.28                                | 4,110,492                             | 1,767,143.49            |
| 286                       | Inmate Security                     | 3,341.10                               | 318,621.61                                  | 552,689                               | 234,067.67              |
| 289                       | Law Enforcement Capital Reserve     | 3,750.00                               | 26,250.00                                   | (732,537)                             | (758,787.24)            |
| 290                       | TIF                                 | 479,854.63                             | 2,725,056.79                                | 5,020,388                             | 2,295,331.37            |
| 292                       | Federal Equitable Sharing           | 149.92                                 | 57,945.10                                   | 72,126                                | 14,180.68               |
| 293                       | Domestic Violence                   | 2,794.14                               | 16,893.70                                   | 20,396                                | 3,501.88                |
| 300                       | Use Tax - Capital Projects          | 174,599.78                             | 998,220.94                                  | 2,440,042                             | 1,441,820.98            |
| 301                       | Use Tax - Road & Bridge             | 172,601.02                             | 985,890.70                                  | 947,975                               | (37,915.86)             |
| 302                       | Use Tax - Parks & Trails            | 173,665.11                             | 992,103.38                                  | 1,213,606                             | 221,502.30              |
| 305                       | Tax Collection Software             | 1,044.14                               | 170,936.30                                  | 97,249                                | (73,687.55)             |
| 310                       | Debt Service                        | 425.00                                 | 306,681.41                                  | 333,721                               | 27,039.35               |
| 315                       | Health Benefits                     | 396,738.25                             | 2,736,689.83                                | 8,040,710                             | 5,304,019.84            |
| 401                       | Airport Construction                | 92,766.61                              | 676,615.94                                  | 2,794,090                             | 2,117,474.40            |
| 403                       | LINC                                | 41.11                                  | 212.31                                      | 23,419                                | 23,206.38               |
| 404                       | Juvenile Grants                     | -                                      | -   | -                                     | -                       |
| 504                       | Sheriff DARE                        | 13.43                                  | 2,799.43                                    | 20,016                                | 17,216.94               |
| 506                       | Sheriff Emerg. Fug. Apprehension    | 61,362.36                              | 125,030.10                                  | 151,000                               | 25,969.90               |
| 508                       | Sheriff Inmate                      | -                                      | -   | 118,062                               | 118,062.00              |
| 516                       | SOLVE                               | -                                      | -   | -                                     | -                       |
| 611                       | Prosecutor Retirement               | -                                      | 10,336.00                                   | 11,628                                | 1,292.00                |
| 641                       | Special Road Districts Fund         | -                                      | -   | -                                     | -                       |
| 790                       | Land Trustee Agency Fund            | -                                      | -   | 9,363                                 | 9,362.73                |
| 933                       | Records Preservation                | 44,883.69                              | 283,987.39                                  | 1,383,692                             | 1,099,704.74            |
| 943                       | Collector TMF                       | 26,226.91                              | 520,860.23                                  | 136,913                               | (383,947.44)            |
| 944                       | K-9                                 | 1,228.56                               | 3,217.56                                    | 14,041                                | 10,823.54               |
| 946                       | Sheriff Revolving Fund              | 5,056.97                               | 40,419.17                                   | 391,864                               | 351,444.73              |
| <b>Total of All Funds</b> |                                     | <b>\$ 6,571,692.21</b>                 | <b>\$ 51,671,443.97</b>                     | <b>\$ 109,375,118</b>                 | <b>\$ 57,703,674.01</b> |

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

|                                       | One month<br>ended 07/31/18 | Seven months<br>ended 07/31/18 | 2018<br>Budget | Amount Under<br>(Over) Budget |
|---------------------------------------|-----------------------------|--------------------------------|----------------|-------------------------------|
| <b>100 General Fund</b>               |                             |                                |                |                               |
| Auditor                               | \$ 18,045.54                | \$ 135,631.25                  | \$ 296,189     | \$ 160,557.36                 |
| County Clerk                          | 14,644.08                   | 116,060.77                     | 184,838        | 68,777.25                     |
| Treasurer                             | 17,831.23                   | 132,021.87                     | 252,913        | 120,891.47                    |
| County Commission                     | 20,787.28                   | 154,844.70                     | 279,064        | 124,219.63                    |
| Recorder of Deeds                     | 31,661.56                   | 241,794.37                     | 432,230        | 190,435.26                    |
| Collector                             | 46,405.66                   | 462,176.41                     | 896,154        | 433,977.09                    |
| Misc Tax Fees                         | -                           | 18,998.24                      | 50,000         | 31,001.76                     |
| Rainy Day                             | -                           | -                              | 659,652        | 659,652.12                    |
| Public Administrator                  | 52,582.59                   | 376,232.11                     | 685,721        | 309,488.44                    |
| Indigent Board & Care                 | -                           | -                              | 78,000         | 78,000.00                     |
| Medical Examiner                      | -                           | 231,946.56                     | 444,055        | 212,108.44                    |
| Prosecutor                            | 118,900.25                  | 906,623.43                     | 1,645,746      | 739,122.56                    |
| Support Recovery                      | 71,543.71                   | 597,386.60                     | 1,304,201      | 706,814.89                    |
| Emergency Management                  | -                           | -                              | -              | -                             |
| Division 1 Court                      | 288.66                      | 2,980.71                       | 20,220         | 17,239.29                     |
| Division 2 Court                      | 248.40                      | 2,732.40                       | 16,970         | 14,237.60                     |
| Division 3 Court                      | 14,582.18                   | 68,787.79                      | 134,670        | 65,882.21                     |
| Division 4 Court                      | 675.59                      | 4,541.75                       | 26,895         | 22,353.25                     |
| Division 5 Court                      | 3,941.08                    | 11,841.21                      | 46,140         | 34,298.79                     |
| Division 6 Court                      | 479.68                      | 2,817.77                       | 14,240         | 11,422.23                     |
| Division 7 Court                      | 546.35                      | 2,061.42                       | 14,140         | 12,078.58                     |
| Family Court Administrator            | 2,654.32                    | 27,267.12                      | 94,040         | 66,772.88                     |
| Drug Court Administrator              | 71.50                       | 735.59                         | 3,900          | 3,164.41                      |
| Division 9                            | -                           | 2,169.22                       | 14,140         | 11,970.78                     |
| Division 1 Reporter                   | -                           | 78.14                          | 5,000          | 4,921.86                      |
| Division 2 Reporter                   | -                           | 3,345.28                       | 5,050          | 1,704.72                      |
| Division 3 Reporter                   | 566.00                      | 1,351.49                       | 5,650          | 4,298.51                      |
| Division 4 Reporter                   | -                           | 280.89                         | 4,400          | 4,119.11                      |
| Circuit Court Executive Secretary     | 981.11                      | 5,198.79                       | 26,073         | 20,874.32                     |
| Jury Supervisor                       | 56.69                       | 2,151.43                       | 7,000          | 4,848.57                      |
| Law Library                           | 3,511.49                    | 38,647.43                      | 65,000         | 26,352.57                     |
| Circuit Clerk                         | 20,128.79                   | 170,725.35                     | 272,526        | 101,800.65                    |
| Circuit Clerk JIS                     | 43,725.92                   | 378,880.57                     | 722,862        | 343,980.98                    |
| Jury Fees & Court                     | 9,014.76                    | 35,799.38                      | 100,000        | 64,200.62                     |
| Office of Dispute Resolution Services | 14,257.26                   | 90,868.59                      | 254,692        | 163,823.38                    |
| Juvenile - Administration             | 154,742.03                  | 1,116,025.44                   | 2,071,791      | 955,765.66                    |
| Juvenile - Detention                  | 60,264.18                   | 468,948.06                     | 935,470        | 466,521.96                    |
| Juvenile - Group Homes                | 53,632.42                   | 422,753.93                     | 801,003        | 378,248.74                    |
| County Administrator                  | 28,461.15                   | 198,812.29                     | 414,973        | 216,160.81                    |
| Purchasing                            | 40,955.44                   | 190,368.30                     | 496,141        | 305,772.25                    |
| Human Resources                       | 192,667.04                  | 900,161.70                     | 2,605,143      | 1,704,981.79                  |
| Finance                               | 56,015.69                   | 309,191.39                     | 834,914        | 525,722.40                    |
| County Counselor                      | 9,991.40                    | 133,866.37                     | 291,135        | 157,268.63                    |
| Planning & Zoning                     | 23,804.93                   | 172,762.11                     | 439,377        | 266,614.80                    |
| Central Services - Mail Room          | -                           | -                              | -              | -                             |
| Information Technology                | 129,333.08                  | 1,052,881.05                   | 2,891,058      | 1,838,176.77                  |
| Facilities Management                 | 180,851.18                  | 1,122,713.97                   | 3,346,130      | 2,223,416.46                  |
| Utilities                             | 94,701.40                   | 457,601.37                     | 1,787,492      | 1,329,890.63                  |
| Appropriations to Outside Agencies    | -                           | 171,474.00                     | 382,946        | 211,472.00                    |
| Government Association Membership     | 50,283.00                   | 50,283.00                      | 75,250         | 24,967.00                     |
| Election Commission                   | 45,048.65                   | 312,401.29                     | 654,653        | 342,251.71                    |
| Benefits and Insurances               | 218,690.46                  | 1,950,323.08                   | 4,444,548      | 2,494,225.04                  |
| County Elections                      | 126,651.46                  | 126,651.46                     | 275,000        | 148,348.54                    |
| Debt Service                          | -                           | -                              | -              | -                             |
| Judgements and Settlements            | -                           | -                              | -              | -                             |
| Emergency Account                     | -                           | -                              | 1,500,000      | 1,500,000.00                  |
| Capital Projects                      | -                           | -                              | -              | -                             |



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

|                                      | <u>One month<br/>ended 07/31/18</u> | <u>Seven months<br/>ended 07/31/18</u> | <u>2018<br/>Budget</u>       | <u>Amount Under<br/>(Over) Budget</u> |
|--------------------------------------|-------------------------------------|--|------------------------------|---------------------------------------|
| Public Services                      | 53,663.25                           | 346,179.79                             | 943,373                      | 597,193.69                            |
| Tourism                              | 45,068.70                           | 148,079.53                             | 444,125                      | 296,045.47                            |
| Airport Operations                   | 22,784.17                           | 145,657.91                             | 371,447                      | 225,789.21                            |
| Judicial Expense                     | 1,121.42                            | 18,930.52                              | 40,000                       | 21,069.48                             |
| Transfers Out                        | 29,756.06                           | 2,037,255.60                           | 8,663,622                    | 6,626,366.12                          |
| <b>Total General Fund</b>            | <b><u>2,126,618.79</u></b>          | <b><u>16,080,300.79</u></b>            | <b><u>43,771,962</u></b>     | <b><u>27,691,660.74</u></b>           |
| 220 Road & Bridge                    | 374,645.46                          | 4,234,565.19                           | 10,827,278                   | 6,592,712.80                          |
| 240 Park                             | 673,822.57                          | 3,263,996.40                           | 8,846,807                    | 5,582,810.99                          |
| 260 Prosecutor Training              | -                                   | 436.55                                 | 11,815                       | 11,378.35                             |
| 264 Delinquent Sales Tax             | -                                   | -                                      | 6,898                        | 6,897.93                              |
| 265 Prosecutor Contingency           | 648.69                              | 4,128.67                               | 20,180                       | 16,051.35                             |
| 266 Prosecutor Check Collection      | 1,971.57                            | 13,625.00                              | 35,904                       | 22,278.80                             |
| 270 Drug Task Force                  | -                                   | -                                      | -                            | -                                     |
| 271 Law Enforcement Training         | 3,121.42                            | 16,294.56                              | 64,076                       | 47,780.97                             |
| 272 Work Release Program             | -                                   | -                                      | 51,752                       | 51,751.97                             |
| 278 Civil Fees                       | 2,721.11                            | 23,907.51                              | 75,595                       | 51,687.91                             |
| 279 Law Enforcement                  | 1,563,310.50                        | 10,479,576.48                          | 18,311,957                   | 7,832,380.24                          |
| 282 Emergency Communications         | 114,595.82                          | 345,481.31                             | 715,653                      | 370,171.90                            |
| 283 Law Library                      | -                                   | -                                      | 45,000                       | 45,000.00                             |
| 285 Assessor                         | 232,126.09                          | 1,948,811.13                           | 4,709,289                    | 2,760,478.07                          |
| 286 Inmate Security                  | 21,083.00                           | 21,083.00                              | 402,969                      | 381,885.72                            |
| 289 Law Enforcement Capital Reserve  | -                                   | -                                      | 822,537                      | 822,537.24                            |
| 290 TIF                              | 74,753.16                           | 2,814,662.30                           | 5,452,022                    | 2,637,359.54                          |
| 292 Federal Equitable Sharing        | 5,198.68                            | 13,890.07                              | 48,534                       | 34,644.15                             |
| 293 Domestic Violence                | -                                   | 15,620.23                              | 39,904                       | 24,284.19                             |
| 300 Use Tax - Capital Projects       | 157,925.25                          | 551,436.92                             | 2,848,112                    | 2,296,674.95                          |
| 301 Use Tax - Road & Bridge          | 1,077,588.11                        | 1,077,588.11                           | 1,589,025                    | 511,437.05                            |
| 302 Use Tax - Parks & Trails         | 42,504.51                           | 321,459.56                             | 2,372,982                    | 2,051,522.73                          |
| 305 Tax Collection Software          | -                                   | -                                      | 32,531                       | 32,531.25                             |
| 310 Debt Service                     | 425.00                              | 306,681.41                             | 333,721                      | 27,039.35                             |
| 315 Health Benefits                  | 435,348.25                          | 2,279,878.87                           | 7,800,614                    | 5,520,735.46                          |
| 401 Airport Construction             | 126,195.49                          | 578,383.00                             | 3,145,604                    | 2,567,220.71                          |
| 403 LINC                             | -                                   | -                                      | 23,717                       | 23,717.31                             |
| 404 Juvenile Grants                  | -                                   | -                                      | -                            | -                                     |
| 504 Sheriff DARE                     | -                                   | -                                      | 10,000                       | 9,999.63                              |
| 506 Sheriff Emerg. Fug. Apprehension | 6,623.26                            | 86,632.27                              | 151,000                      | 64,367.73                             |
| 508 Sheriff Inmate                   | -                                   | -                                      | 85,000                       | 85,000.00                             |
| 516 SOLVE                            | -                                   | -                                      | -                            | -                                     |
| 611 Prosecutor Retirement            | 969.00                              | 6,783.00                               | 11,628                       | 4,845.00                              |
| 641 Special Road Districts Fund      | -                                   | -                                      | -                            | -                                     |
| 790 Land Trustee Agency Fund         | -                                   | -                                      | 9,363                        | 9,363.00                              |
| 933 Records Preservation             | 32,007.15                           | 220,593.49                             | 1,416,992                    | 1,196,398.38                          |
| 943 Collector TMF                    | 34,767.42                           | 421,420.66                             | 769,087                      | 347,666.41                            |
| 944 K-9                              | -                                   | 259.75                                 | 15,053                       | 14,793.15                             |
| 946 Sheriff Revolving                | 4,717.21                            | 43,660.54                              | 390,344                      | 346,683.05                            |
| <b>Total of All Funds</b>            | <b><u>\$ 7,113,687.51</u></b>       | <b><u>\$ 45,171,156.77</u></b>         | <b><u>\$ 115,264,905</u></b> | <b><u>\$ 70,093,748.02</u></b>        |

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

|                               | <b>One month<br/>ended 07/31/18</b> | <b>One month<br/>ended 07/31/17</b> | <b>Variance Current<br/>Year Over (Under)<br/>Prior Year</b> |
|-------------------------------|-------------------------------------|-------------------------------------|--|
| <b>I00 General Fund</b>       |                                     |                                     |  |
| Sales and Use Taxes           | \$ 1,735,436.06                     | \$ 1,445,733.54                     | \$ 289,702.52  |
| Property Taxes                | 11,607.11                           | 13,679.43                           | (2,072.32)   |
| Marriage Licenses             | 608.41                              | 35.92                               | 572.49   |
| Amusement Licenses            | 43.00                               | 43.00                               | -  |
| Auctioneer Licenses           | -                                   | -                                   | -  |
| Liquor Licenses               | 29,691.00                           | 12,208.00                           | 17,483.00  |
| Firearm Permits               | 2,260.00                            | 660.00                              | 1,600.00   |
| Inspection Fees               | 2,350.00                            | 1,800.00                            | 550.00   |
| Building Permits              | 15,162.70                           | 7,986.00                            | 7,176.70   |
| Fee Office Charges            | 154,559.77                          | 153,368.74                          | 1,191.03   |
| Service Fees                  | 45,700.34                           | 27,864.83                           | 17,835.51  |
| Court Fines & Fees            | -                                   | -                                   | -  |
| Retail Sales                  | -                                   | -                                   | -  |
| Concession & Commission       | 209.07                              | 140.99                              | 68.08  |
| Leases                        | 5,250.00                            | 5,250.00                            | -  |
| Surplus Property Sales        | -                                   | -                                   | -  |
| Interest Earned               | 48,639.30                           | 26,999.11                           | 21,640.19  |
| From Federal Government       | 9,617.66                            | -                                   | 9,617.66   |
| From State of Missouri        | 351,510.77                          | 349,522.54                          | 1,988.23   |
| From Other Counties           | 2,786.00                            | 1,336.00                            | 1,450.00   |
| From Cities                   | -                                   | -                                   | -  |
| Other Non-governmental Reimb  | 1,170.00                            | -                                   | 1,170.00   |
| Miscellaneous Reimbursements  | 211.93                              | 45.30                               | 166.63   |
| Gifts & Donations             | 2,377.24                            | -                                   | 2,377.24   |
| Other Misc. Revenue           | 2,873.48                            | 7,894.80                            | (5,021.32)   |
| Transfers In From Other Funds | 55,840.61                           | -                                   | 55,840.61  |
| <b>Total General Fund</b>     | <b>2,477,904.45</b>                 | <b>2,054,568.20</b>                 | <b>423,336.25</b>  |

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

|                                      | <b>One month<br/>ended 07/31/18</b> | <b>One month<br/>ended 07/31/17</b> | <b>Variance Current<br/>Year Over (Under)<br/>Prior Year</b> |
|--------------------------------------|-------------------------------------|-------------------------------------|--|
| 220 Road & Bridge                    | 262,366.86                          | 267,340.87                          | (4,974.01)   |
| 240 Park                             | 544,563.39                          | 707,256.18                          | (162,692.79)   |
| 260 Prosecutor Training              | 370.39                              | 339.27                              | 31.12  |
| 264 Delinquent Sales Tax             | 120.20                              | 3.94                                | 116.26   |
| 265 Prosecutor Contingency           | -                                   | -                                   | -  |
| 266 Prosecutor Check Collection      | 1,778.86                            | 1,554.03                            | 224.83   |
| 270 Drug Task Force                  | -                                   | -                                   | -  |
| 271 Law Enforcement Training         | 1,481.84                            | 1,354.14                            | 127.70   |
| 272 Work Release Program             | 406.00                              | 5,731.45                            | (5,325.45)   |
| 278 Civil Fees                       | -                                   | -                                   | -  |
| 279 Law Enforcement                  | 1,552,848.05                        | 1,542,171.04                        | 10,677.01  |
| 282 Emergency Communications         | 74,462.97                           | 47,469.83                           | 26,993.14  |
| 283 Law Library                      | -                                   | -                                   | -  |
| 285 Assessor                         | 14,846.47                           | 12,812.53                           | 2,033.94   |
| 286 Inmate Security                  | 3,341.10                            | 2,994.36                            | 346.74   |
| 289 Law Enforcement Capital Reserve  | 3,750.00                            | 25,000.00                           | (21,250.00)  |
| 290 TIF                              | 479,854.63                          | 352,127.75                          | 127,726.88   |
| 292 Federal Equitable Sharing        | 149.92                              | 3,741.96                            | (3,592.04)   |
| 293 Domestic Violence                | 2,794.14                            | 2,669.96                            | 124.18   |
| 300 Use Tax - Capital Projects       | 174,599.78                          | 117,266.29                          | 57,333.49  |
| 301 Use Tax - Road & Bridge          | 172,601.02                          | 115,948.85                          | 56,652.17  |
| 302 Use Tax - Parks & Trails         | 173,665.11                          | 116,565.80                          | 57,099.31  |
| 305 Tax Collection Software          | 1,044.14                            | 697.03                              | 347.11   |
| 310 Debt Service                     | 425.00                              | 425.00                              | -  |
| 315 Health Benefits                  | 396,738.25                          | 393,660.27                          | 3,077.98   |
| 401 Airport Construction             | 92,766.61                           | 96,214.54                           | (3,447.93)   |
| 403 LINC                             | 41.11                               | 21.24                               | 19.87  |
| 404 Juvenile Grants                  | -                                   | -                                   | -  |
| 504 Sheriff DARE                     | 13.43                               | 7.54                                | 5.89   |
| 506 Sheriff Emerg. Fug. Apprehension | 61,362.36                           | 42,059.39                           | 19,302.97  |
| 508 Sheriff Inmate                   | -                                   | -                                   | -  |
| 516 SOLVE                            | -                                   | -                                   | -  |
| 611 Prosecutor Retirement            | -                                   | -                                   | -  |
| 641 Special Road Districts Fund      | -                                   | -                                   | -  |
| 790 Land Trustee Agency Fund         | -                                   | 135.00                              | (135.00)   |
| 933 Records Preservation             | 44,883.69                           | 39,721.27                           | 5,162.42   |
| 943 Collector TMF                    | 26,226.91                           | 28,015.17                           | (1,788.26)   |
| 944 K-9                              | 1,228.56                            | 16.03                               | 1,212.53   |
| 946 Sheriff Revolving                | 5,056.97                            | 5,671.05                            | (614.08)   |
| <b>Total of All Funds</b>            | <b>\$ 6,571,692.21</b>              | <b>\$ 5,983,559.98</b>              | <b>\$ 588,132.23</b>   |

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

| <b>100 General Fund</b>               | <b>One month<br/>ended 07/31/18</b> | <b>One month<br/>ended 07/31/17</b> | <b>Variance Current<br/>Year Over (Under)<br/>Prior Year</b> |
|---------------------------------------|-------------------------------------|-------------------------------------|--|
| Auditor                               | \$ 18,045.54                        | \$ 16,876.68                        | \$ 1,168.86  |
| County Clerk                          | 14,644.08                           | 20,276.99                           | (5,632.91)   |
| Treasurer                             | 17,831.23                           | 16,003.61                           | 1,827.62   |
| County Commission                     | 20,787.28                           | 16,195.73                           | 4,591.55   |
| Recorder of Deeds                     | 31,661.56                           | 30,830.49                           | 831.07   |
| Collector                             | 46,405.66                           | 59,863.02                           | (13,457.36)  |
| Misc Tax Fees                         | -                                   | 4,235.67                            | (4,235.67)   |
| Rainy Day                             | -                                   | -                                   | -  |
| Public Administrator                  | 52,582.59                           | 48,524.08                           | 4,058.51   |
| Indigent Board & Care                 | -                                   | -                                   | -  |
| Medical Examiner                      | -                                   | 76,507.20                           | (76,507.20)  |
| Prosecutor                            | 118,900.25                          | 120,090.21                          | (1,189.96)   |
| Support Recovery                      | 71,543.71                           | 74,237.92                           | (2,694.21)   |
| Emergency Management                  | -                                   | -                                   | -  |
| Division 1 Court                      | 288.66                              | 274.89                              | 13.77  |
| Division 2 Court                      | 248.40                              | 559.40                              | (311.00)   |
| Division 3 Court                      | 14,582.18                           | 4,748.40                            | 9,833.78   |
| Division 4 Court                      | 675.59                              | 306.89                              | 368.70   |
| Division 5 Court                      | 3,941.08                            | 689.60                              | 3,251.48   |
| Division 6 Court                      | 479.68                              | 175.64                              | 304.04   |
| Division 7 Court                      | 546.35                              | 239.24                              | 307.11   |
| Family Court Administrator            | 2,654.32                            | 1,790.00                            | 864.32   |
| Drug Court Administrator              | 71.50                               | 50.55                               | 20.95  |
| Division 9                            | -                                   | 26.49                               | (26.49)  |
| Division 1 Reporter                   | -                                   | -                                   | -  |
| Division 2 Reporter                   | -                                   | -                                   | -  |
| Division 3 Reporter                   | 566.00                              | 221.57                              | 344.43   |
| Division 4 Reporter                   | -                                   | -                                   | -  |
| Circuit Court Executive Secretary     | 981.11                              | 913.44                              | 67.67  |
| Jury Supervisor                       | 56.69                               | 1,504.45                            | (1,447.76)   |
| Law Library                           | 3,511.49                            | 8,657.55                            | (5,146.06)   |
| Circuit Clerk                         | 20,128.79                           | 14,933.08                           | 5,195.71   |
| Circuit Clerk JIS                     | 43,725.92                           | 78,406.67                           | (34,680.75)  |
| Jury Fees & Court                     | 9,014.76                            | 4,495.21                            | 4,519.55   |
| Office of Dispute Resolution Services | 14,257.26                           | 22,337.55                           | (8,080.29)   |
| Juvenile - Administration             | 154,742.03                          | 132,375.64                          | 22,366.39  |
| Juvenile - Detention                  | 60,264.18                           | 57,593.34                           | 2,670.84   |
| Juvenile - Group Homes                | 53,632.42                           | 57,337.26                           | (3,704.84)   |
| County Administrator                  | 28,461.15                           | 16,531.76                           | 11,929.39  |
| Purchasing                            | 40,955.44                           | 28,644.22                           | 12,311.22  |
| Human Resources                       | 192,667.04                          | 71,674.12                           | 120,992.92   |
| Finance                               | 56,015.69                           | 24,329.21                           | 31,686.48  |
| County Counselor                      | 9,991.40                            | 17,169.72                           | (7,178.32)   |
| Planning & Zoning                     | 23,804.93                           | 20,066.30                           | 3,738.63   |
| Central Services - Mail Room          | -                                   | -                                   | -  |
| Information Technology                | 129,333.08                          | 78,779.75                           | 50,553.33  |
| Facilities Management                 | 180,851.18                          | 119,321.35                          | 61,529.83  |
| Utilities                             | 94,701.40                           | 72,491.55                           | 22,209.85  |
| Contributions to External Programs    | -                                   | 6,537.00                            | (6,537.00)   |
| Government Association Membership     | 50,283.00                           | -                                   | 50,283.00  |
| Election Commission                   | 45,048.65                           | 33,585.00                           | 11,463.65  |
| Benefits and Insurances               | 218,690.46                          | 309,255.60                          | (90,565.14)  |
| County Elections                      | 126,651.46                          | 87,828.84                           | 38,822.62  |
| Debt Service                          | -                                   | -                                   | -  |
| Judgements and Settlements            | -                                   | -                                   | -  |
| Emergency Account                     | -                                   | -                                   | -  |

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

|                                      | <b>One month<br/>ended 07/31/18</b> | <b>One month<br/>ended 07/31/17</b> | <b>Variance Current<br/>Year Over (Under)<br/>Prior Year</b> |
|--------------------------------------|-------------------------------------|-------------------------------------|--|
| Capital Projects                     | -                                   | -                                   | -  |
| Public Services                      | 53,663.25                           | 45,110.46                           | 8,552.79   |
| Tourism                              | 45,068.70                           | 25,367.27                           | 19,701.43  |
| Airport Operations                   | 22,784.17                           | 20,247.97                           | 2,536.20   |
| Judicial Expense                     | 1,121.42                            | 2,361.32                            | (1,239.90)   |
| Transfers Out                        | 29,756.06                           | 1,421.04                            | 28,335.02  |
| <b>Total General Fund</b>            | <b>2,126,618.79</b>                 | <b>1,852,000.94</b>                 | <b>274,617.85</b>  |
| 220 Road & Bridge                    | 374,645.46                          | 252,147.22                          | 122,498.24   |
| 240 Park                             | 673,822.57                          | 554,892.10                          | 118,930.47   |
| 260 Prosecutor Training              | -                                   | 288.15                              | (288.15)   |
| 264 Delinquent Sales Tax             | -                                   | -                                   | -  |
| 265 Prosecutor Contingency           | 648.69                              | 1,200.22                            | (551.53)   |
| 266 Prosecutor Check Collection      | 1,971.57                            | 1,326.79                            | 644.78   |
| 270 Drug Task Force                  | -                                   | -                                   | -  |
| 271 Law Enforcement Training         | 3,121.42                            | 2,281.31                            | 840.11   |
| 272 Work Release Program             | -                                   | -                                   | -  |
| 278 Civil Fees                       | 2,721.11                            | 1,211.99                            | 1,509.12   |
| 279 Law Enforcement                  | 1,563,310.50                        | 1,186,528.01                        | 376,782.49   |
| 282 Emergency Communications         | 114,595.82                          | 115,778.97                          | (1,183.15)   |
| 283 Law Library                      | -                                   | -                                   | -  |
| 285 Assessor                         | 232,126.09                          | 196,143.30                          | 35,982.79  |
| 286 Inmate Security                  | 21,083.00                           | -                                   | 21,083.00  |
| 289 Law Enforcement Capital Reserve  | -                                   | -                                   | -  |
| 290 TIF                              | 74,753.16                           | 892,978.05                          | (818,224.89)   |
| 292 Federal Equitable Sharing        | 5,198.68                            | 34.14                               | 5,164.54   |
| 293 Domestic Violence                | -                                   | -                                   | -  |
| 300 Use Tax - Capital Projects       | 157,925.25                          | 253,700.76                          | (95,775.51)  |
| 301 Use Tax - Road & Bridge          | 1,077,588.11                        | -                                   | 1,077,588.11   |
| 302 Use Tax - Parks & Trails         | 42,504.51                           | 401,286.76                          | (358,782.25)   |
| 305 Tax Collection Software          | -                                   | -                                   | -  |
| 310 Debt Service                     | 425.00                              | 425.00                              | -  |
| 315 Health Benefits                  | 435,348.25                          | 385,686.46                          | 49,661.79  |
| 401 Airport Construction             | 126,195.49                          | 82,907.19                           | 43,288.30  |
| 403 LINC                             | -                                   | -                                   | -  |
| 404 Juvenile Grants                  | -                                   | -                                   | -  |
| 504 Sheriff DARE                     | -                                   | -                                   | -  |
| 506 Sheriff Emerg. Fug. Apprehension | 6,623.26                            | 17,353.27                           | (10,730.01)  |
| 516 SOLVE                            | -                                   | -                                   | -  |
| 508 Sheriff Inmate                   | -                                   | -                                   | -  |
| 611 Prosecutor Retirement            | 969.00                              | 969.00                              | -  |
| 641 Special Road Districts Fund      | -                                   | -                                   | -  |
| 790 Land Trustee Agency Fund         | -                                   | -                                   | -  |
| 933 Records Preservation             | 32,007.15                           | 35,354.57                           | (3,347.42)   |
| 943 Collector TMF                    | 34,767.42                           | 22,822.99                           | 11,944.43  |
| 944 K-9                              | -                                   | -                                   | -  |
| 946 Sheriff Revolving                | 4,717.21                            | 7,740.15                            | (3,022.94)   |
| <b>Total of All Funds</b>            | <b>\$ 7,113,687.51</b>              | <b>\$ 6,265,057.34</b>              | <b>\$ 848,630.17</b>   |

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

|                               | <u>Seven months<br/>ended 07/31/18</u> | <u>Seven months<br/>ended 07/31/17</u> | <u>Variance Current<br/>Year Over (Under)<br/>Prior Year</u> |
|-------------------------------|--|--|--|
| <b>100 General Fund</b>       |  |  |  |
| Sales and Use Taxes           | \$ 7,910,019.18                        | \$ 6,994,000.96                        | \$ 916,018.22  |
| Property Taxes                | 3,325,383.02                           | 3,031,034.53                           | 294,348.49   |
| Marriage Licenses             | 8,109.15                               | 643.66                                 | 7,465.49   |
| Amusement Licenses            | 105,841.42                             | 95,677.79                              | 10,163.63  |
| Auctioneer Licenses           | 364.00                                 | 676.00                                 | (312.00)   |
| Liquor Licenses               | 124,058.34                             | 119,789.11                             | 4,269.23   |
| Firearm Permits               | 12,872.00                              | 12,482.00                              | 390.00   |
| Inspection Fees               | 16,150.00                              | 19,310.00                              | (3,160.00)   |
| Building Permits              | 72,256.69                              | 125,522.78                             | (53,266.09)  |
| Fee Office Charges            | 4,744,144.89                           | 4,756,619.21                           | (12,474.32)  |
| Service Fees                  | 193,541.60                             | 160,818.15                             | 32,723.45  |
| Court Fines & Fees            | -                                      | -                                      | -  |
| Retail Sales                  | -                                      | -                                      | -  |
| Concession & Commission       | 1,126.31                               | 947.14                                 | 179.17   |
| Leases                        | 36,750.00                              | 42,000.00                              | (5,250.00)   |
| Surplus Property Sales        | -                                      | 2,930.68                               | (2,930.68)   |
| Interest Earned               | 634,837.48                             | 351,863.58                             | 282,973.90   |
| From Federal Government       | 29,523.32                              | 25,060.00                              | 4,463.32   |
| From State of Missouri        | 1,214,077.92                           | 1,297,239.09                           | (83,161.17)  |
| From Other Counties           | 15,982.00                              | 17,120.73                              | (1,138.73)   |
| From Cities                   | 3,750.00                               | -                                      | 3,750.00   |
| Other Non-governmental Reimb  | 1,470.00                               | 21,580.30                              | (20,110.30)  |
| Miscellaneous Reimbursements  | 18,287.79                              | 13,045.91                              | 5,241.88   |
| Gifts & Donations             | 50,000.00                              | -                                      | 50,000.00  |
| Other Misc. Revenue           | 65,567.72                              | 104,236.66                             | (38,668.94)  |
| Transfers In From Other Funds | 385,065.16                             | 723,295.64                             | (338,230.48)   |
| <b>Total General Fund</b>     | <b>18,969,177.99</b>                   | <b>17,915,893.92</b>                   | <b>1,053,284.07</b>  |
| <b>Internal Activity</b>      |  |  |  |

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

|                                      | <b>Seven months<br/>ended 07/31/18</b> | <b>Seven months<br/>ended 07/31/17</b> | <b>Variance Current<br/>Year Over (Under)<br/>Prior Year</b> |
|--------------------------------------|--|--|--|
| 220 Road & Bridge                    | 5,135,473.38                           | 5,201,250.67                           | (65,777.29)  |
| 240 Park                             | 3,277,550.47                           | 4,347,509.66                           | (1,069,959.19)   |
| 260 Prosecutor Training              | 2,348.47                               | 2,326.98                               | 21.49  |
| 264 Delinquent Sales Tax             | (830.17)                               | 24.98                                  | (855.15)   |
| 265 Prosecutor Contingency           | 20,000.00                              | 19,559.55                              | 440.45   |
| 266 Prosecutor Check Collection      | 13,284.36                              | 12,885.51                              | 398.85   |
| 270 Drug Task Force                  | -                                      | -                                      | -  |
| 271 Law Enforcement Training         | 9,414.71                               | 9,296.27                               | 118.44   |
| 272 Work Release Program             | 1,499.00                               | 21,786.40                              | (20,287.40)  |
| 278 Civil Fees                       | 50,000.00                              | 50,000.00                              | -  |
| 279 Law Enforcement                  | 10,489,208.37                          | 10,476,194.66                          | 13,013.71  |
| 282 Emergency Communications         | 362,201.22                             | 329,238.03                             | 32,963.19  |
| 283 Law Library                      | -                                      | -                                      | -  |
| 285 Assessor                         | 2,343,348.28                           | 2,419,963.95                           | (76,615.67)  |
| 286 Inmate Security                  | 318,621.61                             | 19,160.12                              | 299,461.49   |
| 289 Law Enforcement Capital Reserve  | 26,250.00                              | 175,000.00                             | (148,750.00)   |
| 290 TIF                              | 2,725,056.79                           | 2,386,840.46                           | 338,216.33   |
| 292 Federal Equitable Sharing        | 57,945.10                              | 46,298.83                              | 11,646.27  |
| 293 Domestic Violence                | 16,893.70                              | 17,661.77                              | (768.07)   |
| 300 Use Tax - Capital Projects       | 998,220.94                             | 786,493.36                             | 211,727.58   |
| 301 Use Tax - Road & Bridge          | 985,890.70                             | 775,549.44                             | 210,341.26   |
| 302 Use Tax - Parks & Trails         | 992,103.38                             | 792,749.62                             | 199,353.76   |
| 305 Tax Collection Software          | 170,936.30                             | 164,368.32                             | 6,567.98   |
| 310 Debt Service                     | 306,681.41                             | 370,145.74                             | (63,464.33)  |
| 315 Health Benefits                  | 2,736,689.83                           | 2,715,106.74                           | 21,583.09  |
| 401 Airport Construction             | 676,615.94                             | 1,705,679.53                           | (1,029,063.59)   |
| 403 LINC                             | 212.31                                 | 146.59                                 | 65.72  |
| 404 Juvenile Grants                  | -                                      | -                                      | -  |
| 504 Sheriff DARE                     | 2,799.43                               | 4,001.52                               | (1,202.09)   |
| 506 Sheriff Emerg. Fug. Apprehension | 125,030.10                             | 166,007.41                             | (40,977.31)  |
| 508 Sheriff Inmate                   | -                                      | -                                      | -  |
| 516 SOLVE                            | -                                      | -                                      | -  |
| 611 Prosecutor Retirement            | 10,336.00                              | 12,274.00                              | (1,938.00)   |
| 641 Special Road Districts Fund      | -                                      | -                                      | -  |
| 790 Land Trustee Agency Fund         | -                                      | 135.00                                 | (135.00)   |
| 933 Records Preservation             | 283,987.39                             | 280,293.61                             | 3,693.78   |
| 943 Collector TMF                    | 520,860.23                             | 540,278.38                             | (19,418.15)  |
| 944 K-9                              | 3,217.56                               | 728.74                                 | 2,488.82   |
| 946 Sheriff Revolving                | 40,419.17                              | 52,247.77                              | (11,828.60)  |
| <b>Total of All Funds</b>            | <b>\$ 51,671,443.97</b>                | <b>\$ 51,817,097.53</b>                | <b>\$ (145,653.56)</b>                                       |

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

|                                       | <b>Seven months<br/>ended 07/31/18</b> | <b>Seven months<br/>ended 07/31/17</b> | <b>Variance Current<br/>Year Over (Under)<br/>Prior Year</b> |
|---------------------------------------|--|--|--|
| <b>100 General Fund</b>               |  |  |  |
| Auditor                               | \$ 135,631.25                          | \$ 131,626.65                          | \$ 4,004.60  |
| County Clerk                          | 116,060.77                             | 147,874.27                             | (31,813.50)  |
| Treasurer                             | 132,021.87                             | 119,685.26                             | 12,336.61  |
| County Commission                     | 154,844.70                             | 122,220.31                             | 32,624.39  |
| Recorder of Deeds                     | 241,794.37                             | 227,921.15                             | 13,873.22  |
| Collector                             | 462,176.41                             | 448,100.18                             | 14,076.23  |
| Misc Tax Fees                         | 18,998.24                              | 32,099.30                              | (13,101.06)  |
| Rainy Day                             | -                                      | -                                      | -  |
| Public Administrator                  | 376,232.11                             | 365,031.69                             | 11,200.42  |
| Indigent Board & Care                 | -                                      | 1,504.00                               | (1,504.00)   |
| Medical Examiner                      | 231,946.56                             | 214,533.60                             | 17,412.96  |
| Prosecutor                            | 906,623.43                             | 874,623.15                             | 32,000.28  |
| Support Recovery                      | 597,386.60                             | 559,304.58                             | 38,082.02  |
| Emergency Management                  | -                                      | -                                      | -  |
| Division 1 Court                      | 2,980.71                               | 2,879.42                               | 101.29   |
| Division 2 Court                      | 2,732.40                               | 2,496.47                               | 235.93   |
| Division 3 Court                      | 68,787.79                              | 61,463.13                              | 7,324.66   |
| Division 4 Court                      | 4,541.75                               | 4,397.11                               | 144.64   |
| Division 5 Court                      | 11,841.21                              | 2,108.26                               | 9,732.95   |
| Division 6 Court                      | 2,817.77                               | 4,660.86                               | (1,843.09)   |
| Division 7 Court                      | 2,061.42                               | 1,697.59                               | 363.83   |
| Family Court Administrator            | 27,267.12                              | 10,220.83                              | 17,046.29  |
| Drug Court Administrator              | 735.59                                 | 1,022.86                               | (287.27)   |
| Division 9                            | 2,169.22                               | 1,790.89                               | 378.33   |
| Division 1 Reporter                   | 78.14                                  | 194.17                                 | (116.03)   |
| Division 2 Reporter                   | 3,345.28                               | 696.49                                 | 2,648.79   |
| Division 3 Reporter                   | 1,351.49                               | 774.49                                 | 577.00   |
| Division 4 Reporter                   | 280.89                                 | 500.44                                 | (219.55)   |
| Circuit Court Executive Secretary     | 5,198.79                               | 5,685.56                               | (486.77)   |
| Jury Supervisor                       | 2,151.43                               | 1,504.45                               | 646.98   |
| Law Library                           | 38,647.43                              | 51,181.85                              | (12,534.42)  |
| Circuit Clerk                         | 170,725.35                             | 157,118.02                             | 13,607.33  |
| Circuit Clerk JIS                     | 378,880.57                             | 376,313.88                             | 2,566.69   |
| Jury Fees & Court                     | 35,799.38                              | 31,566.58                              | 4,232.80   |
| Office of Dispute Resolution Services | 90,868.59                              | 138,756.68                             | (47,888.09)  |
| Juvenile - Administration             | 1,116,025.44                           | 1,000,540.77                           | 115,484.67   |
| Juvenile - Detention                  | 468,948.06                             | 430,692.88                             | 38,255.18  |
| Juvenile - Group Homes                | 422,753.93                             | 428,051.26                             | (5,297.33)   |
| County Administrator                  | 198,812.29                             | 102,392.73                             | 96,419.56  |
| Purchasing                            | 190,368.30                             | 175,312.90                             | 15,055.40  |
| Human Resources                       | 900,161.70                             | 360,350.99                             | 539,810.71   |
| Finance                               | 309,191.39                             | 293,114.80                             | 16,076.59  |
| County Counselor                      | 133,866.37                             | 133,543.05                             | 323.32   |
| Planning & Zoning                     | 172,762.11                             | 152,953.54                             | 19,808.57  |
| Central Services - Mail Room          | -                                      | -                                      | -  |
| Information Technology                | 1,052,881.05                           | 766,487.18                             | 286,393.87   |
| Facilities Management                 | 1,122,713.97                           | 893,822.87                             | 228,891.10   |
| Utilities                             | 457,601.37                             | 415,723.64                             | 41,877.73  |
| Contributions to External Programs    | 171,474.00                             | 259,011.00                             | (87,537.00)  |
| Government Association Membership     | 50,283.00                              | 49,293.00                              | 990.00   |
| Election Commission                   | 312,401.29                             | 203,456.51                             | 108,944.78   |
| Benefits and Insurances               | 1,950,323.08                           | 1,910,627.12                           | 39,695.96  |
| County Elections                      | 126,651.46                             | 87,828.84                              | 38,822.62  |
| Debt Service                          | -                                      | -                                      | -  |
| Judgements and Settlements            | -                                      | -                                      | -  |
| Emergency Account                     | -                                      | -                                      | -  |



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

|                                      | <b>Seven months<br/>ended 07/31/18</b> | <b>Seven months<br/>ended 07/31/17</b> | <b>Variance Current<br/>Year Over (Under)<br/>Prior Year</b> |
|--------------------------------------|--|--|--|
| Capital Projects                     | -                                      | -                                      | -  |
| Public Services                      | 346,179.79                             | 274,704.79                             | 71,475.00  |
| Tourism                              | 148,079.53                             | 113,891.78                             | 34,187.75  |
| Airport Operations                   | 145,657.91                             | 134,765.28                             | 10,892.63  |
| Judicial Expense                     | 18,930.52                              | 16,304.88                              | 2,625.64   |
| Transfers Out                        | 2,037,255.60                           | 3,998,321.65                           | (1,961,066.05)   |
| <b>Total General Fund</b>            | <b>16,080,300.79</b>                   | <b>16,302,745.63</b>                   | <b>(222,444.84)</b>  |
| 220 Road & Bridge                    | 4,234,565.19                           | 4,495,664.20                           | (261,099.01)   |
| 240 Park                             | 3,263,996.40                           | 2,906,589.12                           | 357,407.28   |
| 260 Prosecutor Training              | 436.55                                 | 3,647.62                               | (3,211.07)   |
| 264 Delinquent Sales Tax             | -                                      | -                                      | -  |
| 265 Prosecutor Contingency           | 4,128.67                               | 12,943.97                              | (8,815.30)   |
| 266 Prosecutor Check Collection      | 13,625.00                              | 17,321.20                              | (3,696.20)   |
| 270 Drug Task Force                  | -                                      | -                                      | -  |
| 271 Law Enforcement Training         | 16,294.56                              | 9,509.03                               | 6,785.53   |
| 272 Work Release Program             | -                                      | -                                      | -  |
| 278 Civil Fees                       | 23,907.51                              | 8,307.16                               | 15,600.35  |
| 279 Law Enforcement                  | 10,479,576.48                          | 9,455,365.83                           | 1,024,210.65   |
| 282 Emergency Communications         | 345,481.31                             | 403,479.25                             | (57,997.94)  |
| 283 Law Library                      | -                                      | -                                      | -  |
| 285 Assessor                         | 1,948,811.13                           | 1,664,629.43                           | 284,181.70   |
| 286 Inmate Security                  | 21,083.00                              | 7,374.12                               | 13,708.88  |
| 289 Law Enforcement Capital Reserve  | -                                      | 173,837.62                             | (173,837.62)   |
| 290 TIF                              | 2,814,662.30                           | 3,287,201.25                           | (472,538.95)   |
| 292 Federal Equitable Sharing        | 13,890.07                              | 9,023.92                               | 4,866.15   |
| 293 Domestic Violence                | 15,620.23                              | -                                      | 15,620.23  |
| 300 Use Tax - Capital Projects       | 551,436.92                             | 727,854.03                             | (176,417.11)   |
| 301 Use Tax - Road & Bridge          | 1,077,588.11                           | -                                      | 1,077,588.11   |
| 302 Use Tax - Parks & Trails         | 321,459.56                             | 1,177,447.47                           | (855,987.91)   |
| 305 Tax Collection Software          | -                                      | -                                      | -  |
| 310 Debt Service                     | 306,681.41                             | 370,145.74                             | (63,464.33)  |
| 315 Health Benefits                  | 2,279,878.87                           | 2,761,115.86                           | (481,236.99)   |
| 401 Airport Construction             | 578,383.00                             | 462,526.11                             | 115,856.89   |
| 403 LINC                             | -                                      | -                                      | -  |
| 404 Juvenile Grants                  | -                                      | -                                      | -  |
| 504 Sheriff DARE                     | -                                      | -                                      | -  |
| 506 Sheriff Emerg. Fug. Apprehension | 86,632.27                              | 113,115.12                             | (26,482.85)  |
| 508 Sheriff Inmate                   | -                                      | -                                      | -  |
| 516 SOLVE                            | -                                      | -                                      | -  |
| 611 Prosecutor Retirement            | 6,783.00                               | 6,783.00                               | -  |
| 641 Special Road Districts Fund      | -                                      | -                                      | -  |
| 790 Land Trustee Agency Fund         | -                                      | -                                      | -  |
| 933 Records Preservation             | 220,593.49                             | 223,681.09                             | (3,087.60)   |
| 943 Collector TMF                    | 421,420.66                             | 239,600.06                             | 181,820.60   |
| 944 K-9                              | 259.75                                 | 1,316.33                               | (1,056.58)   |
| 946 Sheriff Revolving                | 43,660.54                              | 75,229.25                              | (31,568.71)  |
| <b>Total of All Funds</b>            | <b>\$ 45,171,156.77</b>                | <b>\$ 44,916,453.41</b>                | <b>\$ 254,703.36</b>   |



# Carol McCaslin

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