

Clay County, Missouri

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October 2018

Monthly Report

Auditor's Cash Basis



Carol McCaslin

Clay County, Missouri Auditor

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Clay County, Missouri
Statement of Unencumbered Cash
As of October 31, 2018

Fund Name	Fund Number	Eden Cash Balance	Less Encumbrances	Less	Unencumbered Cash
				Warrants Payable	
General	100	\$ 20,058,128.85	\$ 1,971,032.53	\$ 21,701.80	\$ 18,065,394.52
Road & Bridge	220	2,189,282.90	538,516.50	1,215.39	1,649,551.01
Park	240	752,148.40	206,932.99	-	545,215.41
Prosecutor Training	260	9,275.19	-	-	9,275.19
Delinquent Sales Tax	264	6,491.99	-	-	6,491.99
Prosecutor Contingency	265	13,350.37	-	-	13,350.37
Prosecutor Check Collection	266	14,552.63	-	-	14,552.63
Law Enforcement Training	271	38,418.44	1,071.44	-	37,347.00
Work Release Program	272	45,009.46	4,908.00	-	40,101.46
Civil Fees	278	50,996.33	591.55	-	50,404.78
Law Enforcement	279	742,459.38	166,893.86	492.90	575,072.62
Emergency Communications	282	115,351.67	12,318.15	-	103,033.52
Assessor	285	1,924,278.40	300,631.53	75.79	1,623,571.08
Inmate Security	286	534,937.41	1,782.15	-	533,155.26
Law Enforcement Capital Reserve	289	297,786.13	2,100.00	-	295,686.13
TIF	290	2,419,445.51	-	-	2,419,445.51
Federal Equitable Sharing	292	107,334.00	27.00	-	107,307.00
Domestic Violence	293	9,452.06	-	-	9,452.06
Use Tax - Capital Projects	300	2,272,080.67	786,071.92	-	1,486,008.75
Use Tax - Road & Bridge	301	649,127.83	15,264.00	-	633,863.83
Use Tax - Parks & Trails	302	2,091,561.25	370,902.45	-	1,720,658.80
Tax Collection Software	305	200,034.52	-	-	200,034.52
Health Benefits	315	3,749,903.69	-	-	3,749,903.69
Airport Construction	401	1,573,492.66	74,224.02	-	1,499,268.64
LINC	403	23,773.98	-	-	23,773.98
Juvenile Grants	404	-	-	-	-
Sheriff D.A.R.E.	504	15,233.16	-	-	15,233.16
SOLVE	516	-	-	-	-
Prosecutor Retirement	611	1,292.00	-	-	1,292.00
Special Road Districts Fund	641	-	-	-	-
Land Trustee Agency Fund	790	9,363.27	-	-	9,363.27
Records Preservation	933	1,007,457.20	-	-	1,007,457.20
Collector TMF	943	378,738.94	2,500.00	-	376,238.94
K-9	944	11,790.54	-	-	11,790.54
Sheriff Revolving	946	303,666.35	-	-	303,666.35
		\$ 41,616,215.18	\$ 4,455,768.09	\$ 23,485.88	\$ 37,136,961.21

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

Fund Name	Fund Number	Revenues	Expenditures	Net
General	100	\$ 1,505,444.93	\$ 2,037,867.67	\$ (532,422.74)
Road & Bridge	220	258,679.13	206,638.94	52,040.19
Park	240	403,040.47	490,689.66	(87,649.19)
Prosecutor Training	260	259.80	225.00	34.80
Delinquent Sales Tax	264	229.58	-	229.58
Prosecutor Contingency	265	-	1,265.08	(1,265.08)
Prosecutor Check Collection	266	1,303.31	2,032.30	(728.99)
Drug Task Force	270	-	-	-
Law Enforcement Training	271	1,055.90	1,237.16	(181.26)
Work Release Program	272	2,859.00	-	2,859.00
Civil Fees	278	-	-	-
Law Enforcement	279	1,423,293.42	1,431,206.63	(7,913.21)
Emergency Communications	282	47,898.10	116,352.96	(68,454.86)
Law Library	283	-	-	-
Assessor	285	21,557.19	216,359.97	(194,802.78)
Inmate Security	286	2,677.39	6,754.55	(4,077.16)
Law Enforcement Capital Reserve	289	3,750.00	-	3,750.00
TIF	290	351,318.55	-	351,318.55
Federal Equitable Sharing	292	155.36	495.00	(339.64)
Domestic Violence	293	3,002.64	-	3,002.64
Use Tax - Capital Projects	300	102,620.83	17,255.46	85,365.37
Use Tax - Road & Bridge	301	100,346.76	36,418.36	63,928.40
Use Tax - Parks & Trails	302	102,118.75	27,833.30	74,285.45
Tax Collection Software	305	715.68	-	715.68
Debt Service	310	-	-	-
Health Benefits	315	402,271.01	359,971.66	42,299.35
Airport Construction	401	134,196.27	142,363.96	(8,167.69)
LINC	403	36.80	-	36.80
Juvenile Grants	404	-	-	-
Sheriff DARE	504	2,964.98	-	2,964.98
Sheriff Emerg. Fug. Apprehension	506	6,626.67	-	6,626.67
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	44,358.40	29,526.83	14,831.57
Collector TMF	943	18,447.08	19,746.31	(1,299.23)
K-9	944	22.46	38.99	(16.53)
Sheriff Revolving	946	6,808.20	10,662.35	(3,854.15)
		\$ 4,948,058.66	\$ 5,155,911.14	\$ (207,852.48)

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

Fund Name	Fund Number	Revenues	Expenditures	Net
General	100	\$ 23,956,263.70	\$ 23,676,840.68	\$ 279,423.02
Road & Bridge	220	6,005,577.40	5,297,903.46	707,673.94
Park	240	5,323,879.57	5,298,443.03	25,436.54
Prosecutor Training	260	3,261.87	1,701.58	1,560.29
Delinquent Sales Tax	264	(365.94)	-	(365.94)
Prosecutor Contingency	265	20,000.00	6,829.65	13,170.35
Prosecutor Check Collection	266	18,274.73	19,325.90	(1,051.17)
Drug Task Force	270	-	-	-
Law Enforcement Training	271	20,315.51	20,012.86	302.65
Work Release Program	272	8,257.50	-	8,257.50
Civil Fees	278	50,000.00	24,599.09	25,400.91
Law Enforcement	279	14,652,539.19	14,879,105.48	(226,566.29)
Emergency Communications	282	491,004.31	519,225.26	(28,220.95)
Law Library	283	-	-	-
Assessor	285	2,690,107.73	2,699,723.69	(9,615.96)
Inmate Security	286	327,014.24	27,837.55	299,176.69
Law Enforcement Capital Reserve	289	37,500.00	525,201.11	(487,701.11)
TIF	290	3,777,085.97	2,814,662.30	962,423.67
Federal Equitable Sharing	292	76,737.72	17,787.94	58,949.78
Domestic Violence	293	25,617.76	25,920.12	(302.36)
Use Tax - Capital Projects	300	1,460,712.74	793,105.36	667,607.38
Use Tax - Road & Bridge	301	1,442,609.14	1,114,006.47	328,602.67
Use Tax - Parks & Trails	302	1,453,078.02	446,896.36	1,006,181.66
Tax Collection Software	305	173,253.27	-	173,253.27
Debt Service	310	309,103.45	309,103.45	-
Health Benefits	315	3,936,393.65	3,347,104.29	589,289.36
Airport Construction	401	1,045,012.38	926,282.34	118,730.04
LINC	403	306.67	-	306.67
Juvenile Grants	404	-	-	-
Sheriff DARE	504	10,283.53	-	10,283.53
Sheriff Emerg. Fug. Apprehension	506	131,656.77	127,520.74	4,136.03
Sheriff Inmate	508	-	-	-
SOLVE	516	-	-	-
Prosecutor Retirement	611	10,336.00	9,690.00	646.00
Special Road Districts Fund	641	-	-	-
Land Trustee Agency Fund	790	-	-	-
Records Preservation	933	411,469.45	322,004.12	89,465.33
Collector TMF	943	599,592.24	539,440.51	60,151.73
K-9	944	7,565.56	10,627.92	(3,062.36)
Sheriff Revolving	946	51,088.88	68,434.38	(17,345.50)
		\$ 68,525,533.01	\$ 63,869,335.64	\$ 4,656,197.37

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

	One month ended 10/31/18	Ten months ended 10/31/18	2018 Budget (less Carryover)	Amount Under (Over) Budget
100 General Fund				
Sales and Use Taxes	\$ 935,713.50	\$ 11,421,937.14	\$ 12,786,314	\$ 1,364,376.86
Property Taxes	10,632.91	3,366,306.87	3,309,255	(57,051.87)
Marriage Licenses	672.75	10,983.47	1,100	(9,883.47)
Amusement Licenses	130.50	105,971.92	145,000	39,028.08
Auctioneer Licenses	-	416.00	900	484.00
Liquor Licenses	2,416.00	136,507.33	130,000	(6,507.33)
Firearm Permits	-	16,322.00	21,000	4,678.00
Inspection Fees	3,450.00	26,300.00	27,000	700.00
Building Permits	21,757.10	126,379.64	150,000	23,620.36
Fee Office Charges	135,470.39	5,182,391.98	5,425,000	242,608.02
Service Fees	50,701.56	367,703.83	303,950	(63,753.83)
Court Fines & Fees	-	-	-	-
Retail Sales	-	-	-	-
Concession & Commission	165.91	1,655.62	1,500	(155.62)
Leases	5,250.00	52,500.00	63,000	10,500.00
Surplus Property Sales	-	-	7,500	7,500.00
Interest Earned	40,400.88	741,448.77	490,000	(251,448.77)
From Federal Government	6,748.54	32,078.20	42,500	10,421.80
From State of Missouri	267,652.68	1,769,808.94	1,833,547	63,738.06
From Other Counties	3,402.00	21,902.00	30,050	8,148.00
From Cities	-	3,750.00	(3,750)	(7,500.00)
Other Non-governmental Reimb	540.00	2,010.00	1,000	(1,010.00)
Miscellaneous Reimbursements	10,306.38	29,188.96	2,200	(26,988.96)
Gifts & Donations	-	50,000.00	-	(50,000.00)
Other Misc. Revenue	9,338.63	104,940.67	18,205,876	18,100,935.43
Transfers In From Other Funds	695.20	385,760.36	-	(385,760.36)
Total General Fund	1,505,444.93	23,956,263.70	42,972,942	19,016,678.40

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

		One month	Ten months	2018	Amount Under
		ended 10/31/18	ended 10/31/18	Budget	(Over) Budget
				(less Carryover)	
220	Road & Bridge	258,679.13	6,005,577.40	10,044,870	4,039,292.81
240	Park	403,040.47	5,323,879.57	8,837,127	3,513,247.44
260	Prosecutor Training	259.80	3,261.87	11,815	8,553.03
264	Delinquent Sales Tax	229.58	(365.94)	6,898	7,263.87
265	Prosecutor Contingency	-	20,000.00	20,180	180.02
266	Prosecutor Check Collection	1,303.31	18,274.73	35,904	17,629.07
270	Drug Task Force	-	-	-	-
271	Law Enforcement Training	1,055.90	20,315.51	64,076	43,760.02
272	Work Release Program	2,859.00	8,257.50	51,752	43,494.46
278	Civil Fees	-	50,000.00	75,595	25,595.42
279	Law Enforcement	1,423,293.42	14,652,539.19	18,477,265	3,824,726.28
282	Emergency Communications	47,898.10	491,004.31	715,653	224,648.90
283	Law Library	-	-	45,000	45,000.00
285	Assessor	21,557.19	2,690,107.73	4,206,963	1,516,855.04
286	Inmate Security	2,677.39	327,014.24	402,969	75,954.48
289	Law Enforcement Capital Reserve	3,750.00	37,500.00	822,537	785,037.24
290	TIF	351,318.55	3,777,085.97	5,452,022	1,674,935.87
292	Federal Equitable Sharing	155.36	76,737.72	48,534	(28,203.50)
293	Domestic Violence	3,002.64	25,617.76	39,904	14,286.72
300	Use Tax - Capital Projects	102,620.83	1,460,712.74	2,166,036	705,323.34
301	Use Tax - Road & Bridge	100,346.76	1,442,609.14	1,589,025	146,416.02
302	Use Tax - Parks & Trails	102,118.75	1,453,078.02	2,079,955	626,876.50
305	Tax Collection Software	715.68	173,253.27	32,504	(140,749.02)
310	Debt Service	-	309,103.45	333,721	24,617.31
315	Health Benefits	402,271.01	3,936,393.65	7,800,614	3,864,220.68
401	Airport Construction	134,196.27	1,045,012.38	3,068,096	2,023,083.80
403	LINC	36.80	306.67	23,717	23,410.64
404	Juvenile Grants	-	-	-	-
504	Sheriff DARE	2,964.98	10,283.53	10,000	(283.90)
506	Sheriff Emerg. Fug. Apprehension	6,626.67	131,656.77	151,000	19,343.23
508	Sheriff Inmate	-	-	85,000	85,000.00
516	SOLVE	-	-	-	-
611	Prosecutor Retirement	-	10,336.00	11,628	1,292.00
641	Special Road Districts Fund	-	-	-	-
790	Land Trustee Agency Fund	-	-	9,363	9,362.73
933	Records Preservation	44,358.40	411,469.45	1,416,992	1,005,522.42
943	Collector TMF	18,447.08	599,592.24	769,087	169,494.97
944	K-9	22.46	7,565.56	25,058	17,492.34
946	Sheriff Revolving Fund	6,808.20	51,088.88	390,344	339,254.72
Total of All Funds		\$ 4,948,058.66	\$ 68,525,533.01	\$ 112,294,146	\$ 43,768,613.35

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

	One month ended 10/31/18	Ten months ended 10/31/18	2018 Budget	Amount Under (Over) Budget
100 General Fund				
Auditor	\$ 17,542.00	\$ 196,265.98	\$ 296,189	\$ 99,922.63
County Clerk	14,665.69	167,379.63	190,830	23,450.39
Treasurer	18,288.36	204,712.10	252,913	48,201.24
County Commission	20,537.28	226,751.96	279,064	52,312.37
Recorder of Deeds	31,631.86	351,975.08	432,230	80,254.55
Collector	44,959.47	622,811.54	896,154	273,341.96
Misc Tax Fees	9,220.66	40,099.22	50,000	9,900.78
Rainy Day	-	-	585,020	585,020.12
Public Administrator	51,341.90	554,607.18	685,721	131,113.37
Indigent Board & Care	-	-	78,000	78,000.00
Medical Examiner	155,439.36	387,385.92	444,055	56,669.08
Prosecutor	120,766.82	1,334,173.89	1,645,746	311,572.10
Support Recovery	84,303.65	867,677.56	1,304,201	436,523.93
Emergency Management	-	-	-	-
Division 1 Court	1,832.60	5,749.98	20,220	14,470.02
Division 2 Court	994.63	5,681.45	16,970	11,288.55
Division 3 Court	20,813.98	113,209.50	134,670	21,460.50
Division 4 Court	905.96	6,825.29	26,895	20,069.71
Division 5 Court	7,038.31	20,161.88	46,140	25,978.12
Division 6 Court	1,198.33	4,938.30	14,240	9,301.70
Division 7 Court	444.31	2,693.21	14,140	11,446.79
Family Court Administrator	2,429.39	42,363.42	94,040	51,676.58
Drug Court Administrator	-	872.39	3,900	3,027.61
Division 9	1,374.94	4,326.61	14,140	9,813.39
Division 1 Reporter	-	78.14	5,000	4,921.86
Division 2 Reporter	81.98	3,582.29	5,050	1,467.71
Division 3 Reporter	150.00	2,669.47	5,650	2,980.53
Division 4 Reporter	-	384.99	4,400	4,015.01
Circuit Court Executive Secretary	909.20	7,565.08	26,073	18,508.03
Jury Supervisor	-	4,479.12	7,000	2,520.88
Law Library	3,511.49	49,352.41	65,000	15,647.59
Circuit Clerk	10,067.07	227,442.89	285,400	57,957.11
Circuit Clerk JIS	43,573.99	529,218.46	722,862	193,643.09
Jury Fees & Court	4,699.03	51,654.09	100,000	48,345.91
Office of Dispute Resolution Services	14,274.18	135,187.01	254,692	119,504.96
Juvenile - Administration	149,969.28	1,612,441.60	2,080,291	467,849.50
Juvenile - Detention	61,540.05	679,383.00	935,470	256,087.02
Juvenile - Group Homes	48,258.55	593,413.00	801,003	207,589.67
County Administrator	26,304.90	292,041.70	414,973	122,931.40
Purchasing	43,023.04	356,004.65	496,141	140,135.90
Human Resources	53,076.67	1,180,921.13	2,595,138	1,414,217.36
Finance	45,144.51	475,753.88	834,914	359,159.91
County Counselor	9,491.40	167,968.06	291,135	123,166.94
Planning & Zoning	34,331.78	271,090.00	439,377	168,286.91
Central Services - Mail Room	-	-	-	-
Information Technology	91,025.84	1,401,312.44	2,891,058	1,489,745.38
Facilities Management	168,024.44	1,709,908.66	3,346,130	1,636,221.77
Utilities	74,252.06	687,392.77	1,787,492	1,100,099.23
Appropriations to Outside Agencies	6,494.00	197,458.00	382,946	185,488.00
Government Association Membership	-	50,283.00	75,250	24,967.00
Election Commission	-	429,178.71	654,653	225,474.29
Benefits and Insurances	220,186.56	2,616,657.52	4,425,443	1,808,785.60
County Elections	-	126,651.46	275,000	148,348.54
Debt Service	-	-	-	-
Judgements and Settlements	-	-	-	-
Emergency Account	-	-	1,500,000	1,500,000.00
Capital Projects	-	-	-	-

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

	<u>One month ended 10/31/18</u>	<u>Ten months ended 10/31/18</u>	<u>2018 Budget</u>	<u>Amount Under (Over) Budget</u>
Public Services	52,236.53	498,479.18	943,373	444,894.30
Tourism	47,427.84	235,606.82	444,125	208,518.18
Airport Operations	20,232.41	217,776.30	371,447	153,670.82
Judicial Expense	3,116.57	28,086.25	40,000	11,913.75
Transfers Out	200,734.80	3,676,756.51	8,748,259	5,071,502.21
Total General Fund	<u>2,037,867.67</u>	<u>23,676,840.68</u>	<u>43,780,223</u>	<u>20,103,381.85</u>
220 Road & Bridge	206,638.94	5,297,903.46	10,827,278	5,529,374.53
240 Park	490,689.66	5,298,443.03	8,846,807	3,548,364.36
260 Prosecutor Training	225.00	1,701.58	11,815	10,113.32
264 Delinquent Sales Tax	-	-	6,898	6,897.93
265 Prosecutor Contingency	1,265.08	6,829.65	20,180	13,350.37
266 Prosecutor Check Collection	2,032.30	19,325.90	35,904	16,577.90
270 Drug Task Force	-	-	-	-
271 Law Enforcement Training	1,237.16	20,012.86	64,076	44,062.67
272 Work Release Program	-	-	51,752	51,751.97
278 Civil Fees	-	24,599.09	75,595	50,996.33
279 Law Enforcement	1,431,206.63	14,879,105.48	18,663,257	3,784,151.16
282 Emergency Communications	116,352.96	519,225.26	715,653	196,427.95
283 Law Library	-	-	45,000	45,000.00
285 Assessor	216,359.97	2,699,723.69	4,709,289	2,009,565.51
286 Inmate Security	6,754.55	27,837.55	402,969	375,131.17
289 Law Enforcement Capital Reserve	-	525,201.11	822,537	297,336.13
290 TIF	-	2,814,662.30	5,452,022	2,637,359.54
292 Federal Equitable Sharing	495.00	17,787.94	48,534	30,746.28
293 Domestic Violence	-	25,920.12	39,904	13,984.30
300 Use Tax - Capital Projects	17,255.46	793,105.36	2,848,112	2,055,006.51
301 Use Tax - Road & Bridge	36,418.36	1,114,006.47	1,589,025	475,018.69
302 Use Tax - Parks & Trails	27,833.30	446,896.36	2,372,982	1,926,085.93
305 Tax Collection Software	-	-	32,531	32,531.25
310 Debt Service	-	309,103.45	333,721	24,617.31
315 Health Benefits	359,971.66	3,347,104.29	7,800,614	4,453,510.04
401 Airport Construction	142,363.96	926,282.34	3,145,604	2,219,321.37
403 LINC	-	-	23,717	23,717.31
404 Juvenile Grants	-	-	-	-
504 Sheriff DARE	-	-	10,000	9,999.63
506 Sheriff Emerg. Fug. Apprehension	-	127,520.74	151,000	23,479.26
508 Sheriff Inmate	-	-	85,000	85,000.00
516 SOLVE	-	-	-	-
611 Prosecutor Retirement	969.00	9,690.00	11,628	1,938.00
641 Special Road Districts Fund	-	-	-	-
790 Land Trustee Agency Fund	-	-	9,363	9,363.00
933 Records Preservation	29,526.83	322,004.12	1,416,992	1,094,987.75
943 Collector TMF	19,746.31	539,440.51	769,087	229,646.56
944 K-9	38.99	10,627.92	25,058	14,429.98
946 Sheriff Revolving	10,662.35	68,434.38	390,344	321,909.21
Total of All Funds	<u>\$ 5,155,911.14</u>	<u>\$ 63,869,335.64</u>	<u>\$ 115,634,471</u>	<u>\$ 51,765,135.07</u>

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

	One month ended 10/31/18	One month ended 10/31/17	Variance Current Year Over (Under) Prior Year
100 General Fund			
Sales and Use Taxes	\$ 935,713.50	\$ 932,071.82	\$ 3,641.68
Property Taxes	10,632.91	9,014.30	1,618.61
Marriage Licenses	672.75	29.15	643.60
Amusement Licenses	130.50	-	130.50
Auctioneer Licenses	-	-	-
Liquor Licenses	2,416.00	985.00	1,431.00
Firearm Permits	-	1,431.00	(1,431.00)
Inspection Fees	3,450.00	2,900.00	550.00
Building Permits	21,757.10	19,875.50	1,881.60
Fee Office Charges	135,470.39	140,276.68	(4,806.29)
Service Fees	50,701.56	30,790.38	19,911.18
Court Fines & Fees	-	-	-
Retail Sales	-	-	-
Concession & Commission	165.91	155.48	10.43
Leases	5,250.00	5,250.00	-
Surplus Property Sales	-	-	-
Interest Earned	40,400.88	38,935.49	1,465.39
From Federal Government	6,748.54	1,374.50	5,374.04
From State of Missouri	267,652.68	5,521.24	262,131.44
From Other Counties	3,402.00	1,564.00	1,838.00
From Cities	-	-	-
Other Non-governmental Reimb	540.00	-	540.00
Miscellaneous Reimbursements	10,306.38	196.14	10,110.24
Gifts & Donations	-	-	-
Other Misc. Revenue	9,338.63	14,779.21	(5,440.58)
Transfers In From Other Funds	695.20	-	695.20
Total General Fund	1,505,444.93	1,205,149.89	300,295.04

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

	One month ended 10/31/18	One month ended 10/31/17	Variance Current Year Over (Under) Prior Year
220 Road & Bridge	258,679.13	254,202.41	4,476.72
240 Park	403,040.47	219,344.82	183,695.65
260 Prosecutor Training	259.80	310.08	(50.28)
264 Delinquent Sales Tax	229.58	7.91	221.67
265 Prosecutor Contingency	-	-	-
266 Prosecutor Check Collection	1,303.31	2,269.86	(966.55)
270 Drug Task Force	-	-	-
271 Law Enforcement Training	1,055.90	8,898.85	(7,842.95)
272 Work Release Program	2,859.00	2,327.00	532.00
278 Civil Fees	-	-	-
279 Law Enforcement	1,423,293.42	1,333,801.28	89,492.14
282 Emergency Communications	47,898.10	46,497.01	1,401.09
283 Law Library	-	-	-
285 Assessor	21,557.19	18,595.56	2,961.63
286 Inmate Security	2,677.39	2,628.27	49.12
289 Law Enforcement Capital Reserve	3,750.00	25,000.00	(21,250.00)
290 TIF	351,318.55	262,730.31	88,588.24
292 Federal Equitable Sharing	155.36	75.88	79.48
293 Domestic Violence	3,002.64	2,949.03	53.61
300 Use Tax - Capital Projects	102,620.83	48,082.04	54,538.79
301 Use Tax - Road & Bridge	100,346.76	46,013.24	54,333.52
302 Use Tax - Parks & Trails	102,118.75	46,696.18	55,422.57
305 Tax Collection Software	715.68	4,623.46	(3,907.78)
310 Debt Service	-	-	-
315 Health Benefits	402,271.01	392,190.81	10,080.20
401 Airport Construction	134,196.27	95,894.50	38,301.77
403 LINC	36.80	36.38	0.42
404 Juvenile Grants	-	-	-
504 Sheriff DARE	2,964.98	14.78	2,950.20
506 Sheriff Emerg. Fug. Apprehension	6,626.67	19,694.27	(13,067.60)
508 Sheriff Inmate	-	-	-
516 SOLVE	-	-	-
611 Prosecutor Retirement	-	-	-
641 Special Road Districts Fund	-	-	-
790 Land Trustee Agency Fund	-	-	-
933 Records Preservation	44,358.40	44,239.21	119.19
943 Collector TMF	18,447.08	22,919.09	(4,472.01)
944 K-9	22.46	96.67	(74.21)
946 Sheriff Revolving	6,808.20	3,205.32	3,602.88
Total of All Funds	\$ 4,948,058.66	\$ 4,108,494.11	\$ 839,564.55

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

	One month ended 10/31/18	One month ended 10/31/17	Variance Current Year Over (Under) Prior Year
100 General Fund			
Auditor	\$ 17,542.00	\$ 17,855.23	\$ (313.23)
County Clerk	14,665.69	19,753.97	(5,088.28)
Treasurer	18,288.36	16,211.14	2,077.22
County Commission	20,537.28	16,098.24	4,439.04
Recorder of Deeds	31,631.86	31,116.96	514.90
Collector	44,959.47	52,527.06	(7,567.59)
Misc Tax Fees	9,220.66	4,681.36	4,539.30
Rainy Day	-	-	-
Public Administrator	51,341.90	48,328.53	3,013.37
Indigent Board & Care	-	-	-
Medical Examiner	155,439.36	76,507.20	78,932.16
Prosecutor	120,766.82	114,782.40	5,984.42
Support Recovery	84,303.65	73,214.35	11,089.30
Emergency Management	-	-	-
Division 1 Court	1,832.60	553.05	1,279.55
Division 2 Court	994.63	548.50	446.13
Division 3 Court	20,813.98	248.40	20,565.58
Division 4 Court	905.96	248.40	657.56
Division 5 Court	7,038.31	-	7,038.31
Division 6 Court	1,198.33	249.31	949.02
Division 7 Court	444.31	-	444.31
Family Court Administrator	2,429.39	1,600.00	829.39
Drug Court Administrator	-	346.71	(346.71)
Division 9	1,374.94	159.33	1,215.61
Division 1 Reporter	-	28.29	(28.29)
Division 2 Reporter	81.98	348.43	(266.45)
Division 3 Reporter	150.00	-	150.00
Division 4 Reporter	-	-	-
Circuit Court Executive Secretary	909.20	667.36	241.84
Jury Supervisor	-	99.61	(99.61)
Law Library	3,511.49	-	3,511.49
Circuit Clerk	10,067.07	23,164.99	(13,097.92)
Circuit Clerk JIS	43,573.99	59,386.96	(15,812.97)
Jury Fees & Court	4,699.03	3,853.88	845.15
Office of Dispute Resolution Services	14,274.18	22,647.58	(8,373.40)
Juvenile - Administration	149,969.28	134,815.16	15,154.12
Juvenile - Detention	61,540.05	56,602.94	4,937.11
Juvenile - Group Homes	48,258.55	53,789.33	(5,530.78)
County Administrator	26,304.90	1,593.06	24,711.84
Purchasing	43,023.04	24,280.66	18,742.38
Human Resources	53,076.67	95,604.77	(42,528.10)
Finance	45,144.51	29,290.50	15,854.01
County Counselor	9,491.40	31,865.48	(22,374.08)
Planning & Zoning	34,331.78	20,586.49	13,745.29
Central Services - Mail Room	-	-	-
Information Technology	91,025.84	149,655.49	(58,629.65)
Facilities Management	168,024.44	121,372.32	46,652.12
Utilities	74,252.06	78,221.00	(3,968.94)
Contributions to External Programs	6,494.00	6,537.00	(43.00)
Government Association Membership	-	-	-
Election Commission	-	92,386.02	(92,386.02)
Benefits and Insurances	220,186.56	204,735.57	15,450.99
County Elections	-	-	-
Debt Service	-	-	-
Judgements and Settlements	-	-	-
Emergency Account	-	-	-

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

	One month ended 10/31/18	One month ended 10/31/17	Variance Current Year Over (Under) Prior Year
Capital Projects	-	-	-
Public Services	52,236.53	30,816.86	21,419.67
Tourism	47,427.84	14,173.34	33,254.50
Airport Operations	20,232.41	18,079.40	2,153.01
Judicial Expense	3,116.57	3,282.60	(166.03)
Transfers Out	200,734.80	657.26	200,077.54
Total General Fund	2,037,867.67	1,753,572.49	284,295.18
220 Road & Bridge	206,638.94	198,176.09	8,462.85
240 Park	490,689.66	386,112.24	104,577.42
260 Prosecutor Training	225.00	538.24	(313.24)
264 Delinquent Sales Tax	-	-	-
265 Prosecutor Contingency	1,265.08	1,173.92	91.16
266 Prosecutor Check Collection	2,032.30	1,549.87	482.43
270 Drug Task Force	-	-	-
271 Law Enforcement Training	1,237.16	6,399.03	(5,161.87)
272 Work Release Program	-	-	-
278 Civil Fees	-	8,240.45	(8,240.45)
279 Law Enforcement	1,431,206.63	1,338,113.61	93,093.02
282 Emergency Communications	116,352.96	57,050.73	59,302.23
283 Law Library	-	-	-
285 Assessor	216,359.97	220,612.91	(4,252.94)
286 Inmate Security	6,754.55	710.59	6,043.96
289 Law Enforcement Capital Reserve	-	9,150.00	(9,150.00)
290 TIF	-	-	-
292 Federal Equitable Sharing	495.00	-	495.00
293 Domestic Violence	-	-	-
300 Use Tax - Capital Projects	17,255.46	374,774.29	(357,518.83)
301 Use Tax - Road & Bridge	36,418.36	465,690.25	(429,271.89)
302 Use Tax - Parks & Trails	27,833.30	178,270.36	(150,437.06)
305 Tax Collection Software	-	165,573.75	(165,573.75)
310 Debt Service	-	-	-
315 Health Benefits	359,971.66	401,150.83	(41,179.17)
401 Airport Construction	142,363.96	78,745.03	63,618.93
403 LINC	-	-	-
404 Juvenile Grants	-	-	-
504 Sheriff DARE	-	-	-
506 Sheriff Emerg. Fug. Apprehension	-	728.50	(728.50)
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	29,526.83	29,105.80	421.03
943 Collector TMF	19,746.31	119,949.86	(100,203.55)
944 K-9	38.99	679.90	(640.91)
946 Sheriff Revolving	10,662.35	3,453.36	7,208.99
Total of All Funds	\$ 5,155,911.14	\$ 5,800,491.10	\$ (644,579.96)

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

	Ten months ended 10/31/18	Ten months ended 10/31/17	Variance Current Year Over (Under) Prior Year
100 General Fund			
Sales and Use Taxes	\$ 11,421,937.14	\$ 10,230,378.43	\$ 1,191,558.71
Property Taxes	3,366,306.87	3,074,463.43	291,843.44
Marriage Licenses	10,983.47	777.13	10,206.34
Amusement Licenses	105,971.92	145,677.79	(39,705.87)
Auctioneer Licenses	416.00	780.00	(364.00)
Liquor Licenses	136,507.33	130,002.45	6,504.88
Firearm Permits	16,322.00	18,828.00	(2,506.00)
Inspection Fees	26,300.00	30,540.00	(4,240.00)
Building Permits	126,379.64	194,532.44	(68,152.80)
Fee Office Charges	5,182,391.98	5,207,474.12	(25,082.14)
Service Fees	367,703.83	292,096.93	75,606.90
Court Fines & Fees	-	-	-
Retail Sales	-	-	-
Concession & Commission	1,655.62	1,421.17	234.45
Leases	52,500.00	52,500.00	-
Surplus Property Sales	-	2,930.68	(2,930.68)
Interest Earned	741,448.77	438,782.13	302,666.64
From Federal Government	32,078.20	40,277.18	(8,198.98)
From State of Missouri	1,769,808.94	1,495,460.69	274,348.25
From Other Counties	21,902.00	22,197.06	(295.06)
From Cities	3,750.00	3,750.00	-
Other Non-governmental Reimb	2,010.00	21,805.30	(19,795.30)
Miscellaneous Reimbursements	29,188.96	23,692.82	5,496.14
Gifts & Donations	50,000.00	-	50,000.00
Other Misc. Revenue	104,940.67	145,876.44	(40,935.77)
Transfers In From Other Funds	385,760.36	889,067.63	(503,307.27)
Total General Fund	23,956,263.70	22,463,311.82	1,492,951.88
Internal Activity			

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

	<u>Ten months ended 10/31/18</u>	<u>Ten months ended 10/31/17</u>	Variance Current Year Over (Under) Prior Year	
220	Road & Bridge	6,005,577.40	6,203,488.08	(197,910.68)
240	Park	5,323,879.57	5,333,110.03	(9,230.46)
260	Prosecutor Training	3,261.87	3,397.68	(135.81)
264	Delinquent Sales Tax	(365.94)	41.32	(407.26)
265	Prosecutor Contingency	20,000.00	19,559.55	440.45
266	Prosecutor Check Collection	18,274.73	17,870.96	403.77
270	Drug Task Force	-	-	-
271	Law Enforcement Training	20,315.51	21,243.42	(927.91)
272	Work Release Program	8,257.50	31,313.76	(23,056.26)
278	Civil Fees	50,000.00	50,000.00	-
279	Law Enforcement	14,652,539.19	14,226,718.44	425,820.75
282	Emergency Communications	491,004.31	466,699.44	24,304.87
283	Law Library	-	-	-
285	Assessor	2,690,107.73	2,762,234.96	(72,127.23)
286	Inmate Security	327,014.24	28,275.08	298,739.16
289	Law Enforcement Capital Reserve	37,500.00	250,000.00	(212,500.00)
290	TIF	3,777,085.97	3,503,373.44	273,712.53
292	Federal Equitable Sharing	76,737.72	48,097.73	28,639.99
293	Domestic Violence	25,617.76	26,793.51	(1,175.75)
300	Use Tax - Capital Projects	1,460,712.74	1,085,394.24	375,318.50
301	Use Tax - Road & Bridge	1,442,609.14	1,070,267.69	372,341.45
302	Use Tax - Parks & Trails	1,453,078.02	1,097,291.98	355,786.04
305	Tax Collection Software	173,253.27	171,012.31	2,240.96
310	Debt Service	309,103.45	370,770.74	(61,667.29)
315	Health Benefits	3,936,393.65	3,877,980.64	58,413.01
401	Airport Construction	1,045,012.38	1,998,460.80	(953,448.42)
403	LINC	306.67	223.88	82.79
404	Juvenile Grants	-	-	-
504	Sheriff DARE	10,283.53	5,531.63	4,751.90
506	Sheriff Emerg. Fug. Apprehension	131,656.77	186,133.82	(54,477.05)
508	Sheriff Inmate	-	-	-
516	SOLVE	-	-	-
611	Prosecutor Retirement	10,336.00	12,274.00	(1,938.00)
641	Special Road Districts Fund	-	-	-
790	Land Trustee Agency Fund	-	1,135.00	(1,135.00)
933	Records Preservation	411,469.45	411,148.35	321.10
943	Collector TMF	599,592.24	619,684.66	(20,092.42)
944	K-9	7,565.56	1,927.64	5,637.92
946	Sheriff Revolving	51,088.88	63,908.48	(12,819.60)
	Total of All Funds	\$ 68,525,533.01	\$ 66,428,675.08	\$ 2,096,857.93

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

	Ten months ended 10/31/18	Ten months ended 10/31/17	Variance Current Year Over (Under) Prior Year
100 General Fund			
Auditor	\$ 196,265.98	\$ 202,685.19	\$ (6,419.21)
County Clerk	167,379.63	216,549.20	(49,169.57)
Treasurer	204,712.10	175,657.85	29,054.25
County Commission	226,751.96	178,589.61	48,162.35
Recorder of Deeds	351,975.08	344,581.73	7,393.35
Collector	622,811.54	623,526.53	(714.99)
Misc Tax Fees	40,099.22	48,310.32	(8,211.10)
Rainy Day	-	-	-
Public Administrator	554,607.18	535,583.84	19,023.34
Indigent Board & Care	-	1,504.00	(1,504.00)
Medical Examiner	387,385.92	291,040.80	96,345.12
Prosecutor	1,334,173.89	1,288,454.93	45,718.96
Support Recovery	867,677.56	830,220.81	37,456.75
Emergency Management	-	-	-
Division 1 Court	5,749.98	4,332.47	1,417.51
Division 2 Court	5,681.45	7,980.14	(2,298.69)
Division 3 Court	113,209.50	71,791.29	41,418.21
Division 4 Court	6,825.29	5,728.48	1,096.81
Division 5 Court	20,161.88	3,741.19	16,420.69
Division 6 Court	4,938.30	5,607.08	(668.78)
Division 7 Court	2,693.21	3,360.77	(667.56)
Family Court Administrator	42,363.42	17,280.58	25,082.84
Drug Court Administrator	872.39	1,523.03	(650.64)
Division 9	4,326.61	2,734.15	1,592.46
Division 1 Reporter	78.14	258.84	(180.70)
Division 2 Reporter	3,582.29	1,044.92	2,537.37
Division 3 Reporter	2,669.47	1,419.43	1,250.04
Division 4 Reporter	384.99	993.09	(608.10)
Circuit Court Executive Secretary	7,565.08	7,906.39	(341.31)
Jury Supervisor	4,479.12	2,198.09	2,281.03
Law Library	49,352.41	58,927.95	(9,575.54)
Circuit Clerk	227,442.89	231,144.48	(3,701.59)
Circuit Clerk JIS	529,218.46	585,892.44	(56,673.98)
Jury Fees & Court	51,654.09	39,734.10	11,919.99
Office of Dispute Resolution Services	135,187.01	202,558.92	(67,371.91)
Juvenile - Administration	1,612,441.60	1,459,680.74	152,760.86
Juvenile - Detention	679,383.00	629,197.33	50,185.67
Juvenile - Group Homes	593,413.00	604,878.14	(11,465.14)
County Administrator	292,041.70	125,603.86	166,437.84
Purchasing	356,004.65	249,690.67	106,313.98
Human Resources	1,180,921.13	640,504.15	540,416.98
Finance	475,753.88	428,955.57	46,798.31
County Counselor	167,968.06	206,879.90	(38,911.84)
Planning & Zoning	271,090.00	224,605.29	46,484.71
Central Services - Mail Room	-	-	-
Information Technology	1,401,312.44	1,246,491.25	154,821.19
Facilities Management	1,709,908.66	1,387,631.80	322,276.86
Utilities	687,392.77	669,868.96	17,523.81
Contributions to External Programs	197,458.00	278,622.00	(81,164.00)
Government Association Membership	50,283.00	49,293.00	990.00
Election Commission	429,178.71	324,122.30	105,056.41
Benefits and Insurances	2,616,657.52	2,528,102.75	88,554.77
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
Ten months ended October 31, 2018 and 2017
Cash Basis

	Ten months ended 10/31/18	Ten months ended 10/31/17	Variance Current Year Over (Under) Prior Year
Capital Projects	-	-	-
Public Services	498,479.18	400,307.34	98,171.84
Tourism	235,606.82	190,718.46	44,888.36
Airport Operations	217,776.30	199,757.83	18,018.47
Judicial Expense	28,086.25	29,902.22	(1,815.97)
Transfers Out	3,676,756.51	4,176,422.58	(499,666.07)
Total General Fund	23,676,840.68	22,131,927.62	1,544,913.06
220 Road & Bridge	5,297,903.46	6,223,509.18	(925,605.72)
240 Park	5,298,443.03	4,591,596.61	706,846.42
260 Prosecutor Training	1,701.58	6,017.02	(4,315.44)
264 Delinquent Sales Tax	-	-	-
265 Prosecutor Contingency	6,829.65	18,267.04	(11,437.39)
266 Prosecutor Check Collection	19,325.90	21,907.06	(2,581.16)
270 Drug Task Force	-	-	-
271 Law Enforcement Training	20,012.86	18,947.09	1,065.77
272 Work Release Program	-	-	-
278 Civil Fees	24,599.09	22,980.61	1,618.48
279 Law Enforcement	14,879,105.48	13,747,524.17	1,131,581.31
282 Emergency Communications	519,225.26	575,382.13	(56,156.87)
283 Law Library	-	-	-
285 Assessor	2,699,723.69	2,416,456.79	283,266.90
286 Inmate Security	27,837.55	28,889.86	(1,052.31)
289 Law Enforcement Capital Reserve	525,201.11	189,600.27	335,600.84
290 TIF	2,814,662.30	3,509,118.24	(694,455.94)
292 Federal Equitable Sharing	17,787.94	9,425.80	8,362.14
293 Domestic Violence	25,920.12	24,817.44	1,102.68
300 Use Tax - Capital Projects	793,105.36	1,192,670.26	(399,564.90)
301 Use Tax - Road & Bridge	1,114,006.47	1,189,546.06	(75,539.59)
302 Use Tax - Parks & Trails	446,896.36	1,439,180.63	(992,284.27)
305 Tax Collection Software	-	165,573.75	(165,573.75)
310 Debt Service	309,103.45	370,770.74	(61,667.29)
315 Health Benefits	3,347,104.29	3,875,497.89	(528,393.60)
401 Airport Construction	926,282.34	719,599.60	206,682.74
403 LINC	-	-	-
404 Juvenile Grants	-	-	-
504 Sheriff DARE	-	-	-
506 Sheriff Emerg. Fug. Apprehension	127,520.74	136,230.47	(8,709.73)
508 Sheriff Inmate	-	-	-
516 SOLVE	-	-	-
611 Prosecutor Retirement	9,690.00	9,690.00	-
641 Special Road Districts Fund	-	-	-
790 Land Trustee Agency Fund	-	-	-
933 Records Preservation	322,004.12	314,328.74	7,675.38
943 Collector TMF	539,440.51	387,074.93	152,365.58
944 K-9	10,627.92	2,569.63	8,058.29
946 Sheriff Revolving	68,434.38	96,818.81	(28,384.43)
Total of All Funds	\$ 63,869,335.64	\$ 63,435,918.44	\$ 433,417.20



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