

Clay County, Missouri

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December 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 December 31, 2018

Fund Name	Fund Number	Eden Cash Balance	Less Encumbrances	Less Warrants Payable	Unencumbered Cash
General	100	\$ 18,365,374.17	\$ 1,565,044.42	\$ -	\$ 16,800,329.75
Road & Bridge	220	2,690,534.02	1,685,013.85	-	1,005,520.17
Park	240	540,594.83	141,892.50	-	398,702.33
Prosecutor Training	260	8,997.50	-	-	8,997.50
Delinquent Sales Tax	264	6,731.60	-	-	6,731.60
Prosecutor Contingency	265	5,620.79	-	-	5,620.79
Prosecutor Check Collection	266	13,170.90	-	-	13,170.90
Law Enforcement Training	271	33,219.00	5,645.00	-	27,574.00
Work Release Program	272	48,435.46	-	-	48,435.46
Civil Fees	278	48,811.53	817.75	-	47,993.78
Law Enforcement	279	408,445.72	134,994.51	-	273,451.21
Emergency Communications	282	139,352.60	63,479.68	-	75,872.92
Assessor	285	1,572,410.23	130,512.95	-	1,441,897.28
Inmate Security	286	540,249.48	217,993.63	-	322,255.85
Law Enforcement Capital Reserve	289	305,286.13	252,336.13	-	52,950.00
TIF	290	1,133,373.21	-	-	1,133,373.21
Federal Equitable Sharing	292	118,420.99	3,037.55	-	115,383.44
Domestic Violence	293	13,269.98	-	-	13,269.98
Use Tax - Capital Projects	300	2,348,999.32	303,334.59	-	2,045,664.73
Use Tax - Road & Bridge	301	675,175.02	214,479.12	-	460,695.90
Use Tax - Parks & Trails	302	2,184,218.86	26,591.66	-	2,157,627.20
Tax Collection Software	305	13,184.65	-	-	13,184.65
Health Benefits	315	4,130,530.24	-	-	4,130,530.24
Airport Construction	401	1,606,968.04	266,790.50	-	1,340,177.54
LINC	403	23,846.87	-	-	23,846.87
Juvenile Grants	404	-	-	-	-
Sheriff D.A.R.E.	504	8,166.86	-	-	8,166.86
SOLVE	516	-	-	-	-
Prosecutor Retirement	611	323.00	-	-	323.00
Special Road Districts Fund	641	-	-	-	-
Land Trustee Agency Fund	790	9,363.27	-	-	9,363.27
Records Preservation	933	1,009,831.57	-	-	1,009,831.57
Collector TMF	943	188,827.92	5,000.00	-	183,827.92
K-9	944	10,199.39	-	-	10,199.39
Sheriff Revolving	946	305,825.17	-	-	305,825.17
		\$ 38,507,758.32	\$ 5,016,963.84	\$ -	\$ 33,490,794.48

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

Fund Name	Fund Number	Revenues	Expenditures	Net
General	100	\$ 2,647,413.66	\$ 2,189,821.73	\$ 457,591.93
Road & Bridge	220	602,254.25	163,136.76	439,117.49
Park	240	488,511.63	398,471.08	90,040.55
Prosecutor Training	260	274.34	199.47	74.87
Delinquent Sales Tax	264	119.30	-	119.30
Prosecutor Contingency	265	-	7,014.45	(7,014.45)
Prosecutor Check Collection	266	998.78	2,561.21	(1,562.43)
Drug Task Force	270	-	-	-
Law Enforcement Training	271	1,074.93	3,327.96	(2,253.03)
Work Release Program	272	384.00	-	384.00
Civil Fees	278	-	1,525.00	(1,525.00)
Law Enforcement	279	1,186,959.10	1,256,710.69	(69,751.59)
Emergency Communications	282	41,099.68	58,438.29	(17,338.61)
Law Library	283	-	-	-
Assessor	285	230,519.67	318,389.45	(87,869.78)
Inmate Security	286	2,531.10	-	2,531.10
Law Enforcement Capital Reserve	289	3,750.00	-	3,750.00
TIF	290	373,670.09	3,189.71	370,480.38
Federal Equitable Sharing	292	663.11	88.14	574.97
Domestic Violence	293	1,793.39	-	1,793.39
Use Tax - Capital Projects	300	130,532.60	70,496.93	60,035.67
Use Tax - Road & Bridge	301	128,283.51	207,728.48	(79,444.97)
Use Tax - Parks & Trails	302	130,282.50	144,256.82	(13,974.32)
Tax Collection Software	305	15,379.92	203,092.43	(187,712.51)
Debt Service	310	31,085.00	31,085.00	-
Health Benefits	315	394,659.67	-	394,659.67
Airport Construction	401	136,763.78	69,495.32	67,268.46
LINC	403	34.10	-	34.10
Juvenile Grants	404	-	-	-
Sheriff DARE	504	166.79	8,000.00	(7,833.21)
Sheriff Emerg. Fug. Apprehension	506	-	9,418.65	(9,418.65)
Sheriff Inmate	508	-	-	-
SOLVE	516	-	-	-
Prosecutor Retirement	611	-	-	-
Special Road Districts Fund	641	-	-	-
Land Trustee Agency Fund	790	-	-	-
Records Preservation	933	34,573.37	32,363.59	2,209.78
Collector TMF	943	25,949.82	125,427.82	(99,478.00)
K-9	944	421.87	2,644.05	(2,222.18)
Sheriff Revolving	946	15,956.84	14,009.74	1,947.10
		\$ 6,626,106.80	\$ 5,320,892.77	\$ 1,305,214.03

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

Fund Name	Fund Number	Revenues	Expenditures	Net
General	100	\$ 27,231,826.06	\$ 28,643,498.99	\$ (1,411,672.93)
Road & Bridge	220	6,911,374.51	5,715,231.28	1,196,143.23
Park	240	6,138,592.60	6,332,786.23	(194,193.63)
Prosecutor Training	260	3,842.01	2,559.41	1,282.60
Delinquent Sales Tax	264	(126.33)	-	(126.33)
Prosecutor Contingency	265	20,000.00	14,559.23	5,440.77
Prosecutor Check Collection	266	20,525.99	22,958.89	(2,432.90)
Drug Task Force	270	-	-	-
Law Enforcement Training	271	22,598.03	27,494.82	(4,896.79)
Work Release Program	272	11,683.50	-	11,683.50
Civil Fees	278	50,000.00	26,783.89	23,216.11
Law Enforcement	279	16,934,388.82	17,490,231.99	(555,843.17)
Emergency Communications	282	573,443.53	577,663.55	(4,220.02)
Law Library	283	-	-	-
Assessor	285	2,934,098.72	3,295,582.85	(361,484.13)
Inmate Security	286	332,326.31	27,837.55	304,488.76
Law Enforcement Capital Reserve	289	45,000.00	525,201.11	(480,201.11)
TIF	290	4,294,100.62	4,617,749.25	(323,648.63)
Federal Equitable Sharing	292	87,912.85	17,876.08	70,036.77
Domestic Violence	293	29,435.68	25,920.12	3,515.56
Use Tax - Capital Projects	300	1,722,104.22	977,578.19	744,526.03
Use Tax - Road & Bridge	301	1,699,298.23	1,344,648.37	354,649.86
Use Tax - Parks & Trails	302	1,713,763.97	614,924.70	1,098,839.27
Tax Collection Software	305	189,495.83	203,092.43	(13,596.60)
Debt Service	310	340,188.45	340,188.45	-
Health Benefits	315	4,738,674.28	3,768,758.37	969,915.91
Airport Construction	401	1,249,147.21	1,096,085.44	153,061.77
LINC	403	379.56	-	379.56
Juvenile Grants	404	-	-	-
Sheriff DARE	504	11,217.23	8,000.00	3,217.23
Sheriff Emerg. Fug. Apprehension	506	131,656.77	156,756.30	(25,099.53)
Sheriff Inmate	508	-	-	-
SOLVE	516	-	-	-
Prosecutor Retirement	611	10,336.00	10,659.00	(323.00)
Special Road Districts Fund	641	-	-	-
Land Trustee Agency Fund	790	-	-	-
Records Preservation	933	482,935.66	391,095.96	91,839.70
Collector TMF	943	638,741.75	768,501.04	(129,759.29)
K-9	944	8,980.26	13,633.77	(4,653.51)
Sheriff Revolving	946	74,005.78	89,192.46	(15,186.68)
		\$ 78,651,948.10	\$ 77,147,049.72	\$ 1,504,898.38

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

	One month ended 12/31/18	Twelve months ended 12/31/18	2018 Budget (less Carryover)	Amount Under (Over) Budget
100 General Fund				
Sales and Use Taxes	\$ 1,572,205.23	\$ 13,373,920.88	\$ 12,786,314	\$ (587,606.88)
Property Taxes	361,016.29	3,741,463.22	3,309,255	(432,208.22)
Marriage Licenses	639.51	12,402.45	1,100	(11,302.45)
Amusement Licenses	-	105,971.92	145,000	39,028.08
Auctioneer Licenses	-	468.00	900	432.00
Liquor Licenses	764.58	138,929.10	130,000	(8,929.10)
Firearm Permits	5,625.00	25,229.00	21,000	(4,229.00)
Inspection Fees	1,750.00	31,200.00	27,000	(4,200.00)
Building Permits	6,474.40	146,060.19	150,000	3,939.81
Fee Office Charges	476,442.32	5,781,316.40	5,425,000	(356,316.40)
Service Fees	48,030.59	443,132.06	303,950	(139,182.06)
Court Fines & Fees	-	-	-	-
Retail Sales	-	-	-	-
Concession & Commission	138.00	1,980.38	1,500	(480.38)
Leases	5,250.00	63,000.00	63,000	-
Surplus Property Sales	-	-	7,500	7,500.00
Interest Earned	40,713.79	823,426.86	490,000	(333,426.86)
From Federal Government	-	32,427.66	42,500	10,072.34
From State of Missouri	111,737.54	1,895,303.96	1,833,547	(61,756.96)
From Other Counties	1,288.00	23,776.00	30,050	6,274.00
From Cities	-	3,750.00	(3,750)	(7,500.00)
Other Non-governmental Reimb	100.00	2,110.00	1,000	(1,110.00)
Miscellaneous Reimbursements	131.66	29,414.27	2,200	(27,214.27)
Gifts & Donations	-	50,000.00	-	(50,000.00)
Other Misc. Revenue	12,694.37	118,370.97	18,205,876	18,087,505.13
Transfers In From Other Funds	2,412.38	388,172.74	-	(388,172.74)
Total General Fund	2,647,413.66	27,231,826.06	42,972,942	15,741,116.04

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

	One month ended 12/31/18	Twelve months ended 12/31/18	2018 Budget (less Carryover)	Amount Under (Over) Budget	
220	Road & Bridge	602,254.25	6,911,374.51	10,044,870	3,133,495.70
240	Park	488,511.63	6,138,592.60	8,837,127	2,698,534.41
260	Prosecutor Training	274.34	3,842.01	11,815	7,972.89
264	Delinquent Sales Tax	119.30	(126.33)	6,898	7,024.26
265	Prosecutor Contingency	-	20,000.00	20,180	180.02
266	Prosecutor Check Collection	998.78	20,525.99	35,904	15,377.81
270	Drug Task Force	-	-	-	-
271	Law Enforcement Training	1,074.93	22,598.03	64,076	41,477.50
272	Work Release Program	384.00	11,683.50	51,752	40,068.46
278	Civil Fees	-	50,000.00	75,595	25,595.42
279	Law Enforcement	1,186,959.10	16,934,388.82	18,609,265	1,674,876.65
282	Emergency Communications	41,099.68	573,443.53	715,653	142,209.68
283	Law Library	-	-	45,000	45,000.00
285	Assessor	230,519.67	2,934,098.72	4,206,963	1,272,864.05
286	Inmate Security	2,531.10	332,326.31	402,969	70,642.41
289	Law Enforcement Capital Reserve	3,750.00	45,000.00	822,537	777,537.24
290	TIF	373,670.09	4,294,100.62	5,452,022	1,157,921.22
292	Federal Equitable Sharing	663.11	87,912.85	48,534	(39,378.63)
293	Domestic Violence	1,793.39	29,435.68	39,904	10,468.80
300	Use Tax - Capital Projects	130,532.60	1,722,104.22	2,166,036	443,931.86
301	Use Tax - Road & Bridge	128,283.51	1,699,298.23	1,589,025	(110,273.07)
302	Use Tax - Parks & Trails	130,282.50	1,713,763.97	2,079,955	366,190.55
305	Tax Collection Software	15,379.92	189,495.83	204,150	14,654.42
310	Debt Service	31,085.00	340,188.45	333,721	(6,467.69)
315	Health Benefits	394,659.67	4,738,674.28	7,800,614	3,061,940.05
401	Airport Construction	136,763.78	1,249,147.21	3,068,096	1,818,948.97
403	LINC	34.10	379.56	23,717	23,337.75
404	Juvenile Grants	-	-	-	-
504	Sheriff DARE	166.79	11,217.23	10,000	(1,217.60)
506	Sheriff Emerg. Fug. Apprehension	-	131,656.77	151,000	19,343.23
508	Sheriff Inmate	-	-	85,000	85,000.00
516	SOLVE	-	-	-	-
611	Prosecutor Retirement	-	10,336.00	12,328	1,992.00
641	Special Road Districts Fund	-	-	-	-
790	Land Trustee Agency Fund	-	-	9,363	9,362.73
933	Records Preservation	34,573.37	482,935.66	1,416,992	934,056.21
943	Collector TMF	25,949.82	638,741.75	769,087	130,345.46
944	K-9	421.87	8,980.26	25,058	16,077.64
946	Sheriff Revolving Fund	15,956.84	74,005.78	390,344	316,337.82
Total of All Funds		\$ 6,626,106.80	\$ 78,651,948.10	\$ 112,598,492	\$ 33,946,544.26

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

	One month ended 12/31/18	Twelve months ended 12/31/18	2018 Budget	Amount Under (Over) Budget
100 General Fund				
Auditor	\$ 17,427.44	\$ 231,934.17	\$ 296,189	\$ 64,254.44
County Clerk	14,660.06	196,699.76	197,056	356.26
Treasurer	17,406.07	239,789.95	252,913	13,123.39
County Commission	20,160.00	267,240.36	279,064	11,823.97
Recorder of Deeds	33,618.47	417,432.84	432,230	14,796.79
Collector	69,296.00	803,920.40	896,154	92,233.10
Misc Tax Fees	2,185.54	49,259.42	50,000	740.58
Rainy Day	-	-	578,413	578,413.12
Public Administrator	54,244.22	663,825.76	685,721	21,894.79
Indigent Board & Care	-	-	78,000	78,000.00
Medical Examiner	28,000.00	415,385.92	444,055	28,669.08
Prosecutor	137,010.12	1,593,748.77	1,645,746	51,997.22
Support Recovery	74,073.52	1,015,867.86	1,304,201	288,333.63
Emergency Management	-	-	-	-
Division 1 Court	1,037.38	9,307.80	20,220	10,912.20
Division 2 Court	676.72	8,625.96	16,970	8,344.04
Division 3 Court	3,808.40	130,829.71	134,670	3,840.29
Division 4 Court	248.40	8,859.53	26,895	18,035.47
Division 5 Court	17,681.74	45,348.47	46,140	791.53
Division 6 Court	459.78	8,248.54	14,240	5,991.46
Division 7 Court	410.00	6,007.21	14,140	8,132.79
Family Court Administrator	18,869.84	76,687.44	94,040	17,352.56
Drug Court Administrator	1,113.23	2,588.02	3,900	1,311.98
Division 9	1,222.22	7,978.98	14,140	6,161.02
Division 1 Reporter	-	78.14	5,000	4,921.86
Division 2 Reporter	150.89	3,808.01	5,050	1,241.99
Division 3 Reporter	649.16	3,757.63	5,650	1,892.37
Division 4 Reporter	-	384.99	4,400	4,015.01
Circuit Court Executive Secretary	1,254.49	9,656.46	26,073	16,416.65
Jury Supervisor	277.48	5,435.75	7,000	1,564.25
Law Library	5,220.68	64,976.87	65,000	23.13
Circuit Clerk	25,428.06	273,331.53	285,400	12,068.47
Circuit Clerk JIS	61,750.28	645,148.34	722,862	77,713.21
Jury Fees & Court	4,263.36	59,909.44	100,000	40,090.56
Office of Dispute Resolution Services	21,541.63	174,486.43	254,692	80,205.54
Juvenile - Administration	140,146.31	1,906,779.13	2,080,291	173,511.97
Juvenile - Detention	65,599.09	810,368.54	935,470	125,101.48
Juvenile - Group Homes	62,252.65	702,906.35	801,003	98,096.32
County Administrator	21,324.21	350,573.47	414,973	64,399.63
Purchasing	42,571.15	427,763.99	496,141	68,376.56
Human Resources	359,067.27	1,725,362.98	2,376,555	651,192.51
Finance	54,725.60	584,411.32	834,914	250,502.47
County Counselor	9,491.40	186,950.86	291,135	104,184.14
Planning & Zoning	48,291.57	348,976.05	439,377	90,400.86
Central Services - Mail Room	45,932.11	207,652.11	207,653	0.89
Information Technology	200,514.53	1,850,995.95	2,891,058	1,040,061.87
Facilities Management	124,581.14	1,978,293.99	3,346,130	1,367,836.44
Utilities	82,079.54	836,555.02	1,787,492	950,936.98
Appropriations to Outside Agencies	16,987.00	214,445.00	382,946	168,501.00
Government Association Membership	-	50,283.00	75,250	24,967.00
Election Commission	-	548,512.84	654,653	106,140.16
Benefits and Insurances	231,427.37	3,067,268.00	4,304,053	1,236,785.12
County Elections	-	275,000.00	275,000	-
Debt Service	-	-	-	-
Judgements and Settlements	-	-	-	-
Emergency Account	-	-	1,500,000	1,500,000.00
Capital Projects	-	-	-	-

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

	<u>One month ended 12/31/18</u>	<u>Twelve months ended 12/31/18</u>	<u>2018 Budget</u>	<u>Amount Under (Over) Budget</u>
Public Services	64,127.90	603,732.36	943,373	339,641.12
Tourism	50,153.01	309,497.99	444,125	134,627.01
Airport Operations	23,662.27	261,663.07	371,447	109,784.05
Judicial Expense	668.20	33,054.62	40,000	6,945.38
Transfers Out	31,129.68	4,040,947.34	8,616,959	4,576,011.38
Total General Fund	<u>2,308,877.18</u>	<u>28,762,554.44</u>	<u>43,516,222</u>	<u>14,753,667.09</u>
220 Road & Bridge	204,832.00	5,756,926.52	10,827,278	5,070,351.47
240 Park	430,746.22	6,365,061.37	8,846,807	2,481,746.02
260 Prosecutor Training	199.47	2,559.41	11,815	9,255.49
264 Delinquent Sales Tax	-	-	6,898	6,897.93
265 Prosecutor Contingency	7,014.45	14,559.23	20,180	5,620.79
266 Prosecutor Check Collection	2,561.21	22,958.89	35,904	12,944.91
270 Drug Task Force	-	-	-	-
271 Law Enforcement Training	3,627.96	27,794.82	64,076	36,280.71
272 Work Release Program	-	-	51,752	51,751.97
278 Civil Fees	1,967.75	27,226.64	75,595	48,368.78
279 Law Enforcement	1,288,310.05	17,521,831.35	18,795,257	1,273,425.29
282 Emergency Communications	58,438.29	577,663.55	715,653	137,989.66
283 Law Library	-	-	45,000	45,000.00
285 Assessor	342,876.22	3,320,069.62	4,709,289	1,389,219.58
286 Inmate Security	-	27,837.55	402,969	375,131.17
289 Law Enforcement Capital Reserve	-	525,201.11	822,537	297,336.13
290 TIF	3,189.71	4,617,749.25	5,452,022	834,272.59
292 Federal Equitable Sharing	1,691.19	19,479.13	48,534	29,055.09
293 Domestic Violence	-	25,920.12	39,904	13,984.30
300 Use Tax - Capital Projects	70,496.93	977,578.19	2,848,112	1,870,533.68
301 Use Tax - Road & Bridge	215,356.70	1,352,276.59	1,589,025	236,748.57
302 Use Tax - Parks & Trails	144,256.82	614,924.70	2,372,982	1,758,057.59
305 Tax Collection Software	203,092.43	203,092.43	204,177	1,084.82
310 Debt Service	31,085.00	340,188.45	333,721	(6,467.69)
315 Health Benefits	-	3,768,758.37	7,800,614	4,031,855.96
401 Airport Construction	78,068.58	1,104,658.70	3,145,604	2,040,945.01
403 LINC	-	-	23,717	23,717.31
404 Juvenile Grants	-	-	-	-
504 Sheriff DARE	8,000.00	8,000.00	10,000	1,999.63
506 Sheriff Emerg. Fug. Apprehension	9,418.65	156,756.30	151,000	(5,756.30)
508 Sheriff Inmate	-	-	85,000	85,000.00
516 SOLVE	-	-	-	-
611 Prosecutor Retirement	-	10,659.00	12,328	1,669.00
641 Special Road Districts Fund	-	-	-	-
790 Land Trustee Agency Fund	-	-	9,363	9,363.00
933 Records Preservation	32,363.59	391,095.96	1,416,992	1,025,895.91
943 Collector TMF	125,427.82	768,501.04	769,087	586.03
944 K-9	2,644.05	13,633.77	25,058	11,424.13
946 Sheriff Revolving	14,009.74	89,192.46	390,344	301,151.13
Total of All Funds	<u>\$ 5,588,552.01</u>	<u>\$ 77,414,708.96</u>	<u>\$ 115,674,816</u>	<u>\$ 38,260,106.75</u>

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

	One month ended 12/31/18	One month ended 12/31/17	Variance Current Year Over (Under) Prior Year
100 General Fund			
Sales and Use Taxes	\$ 1,572,205.23	\$ 1,897,921.87	\$ (325,716.64)
Property Taxes	361,016.29	325,465.33	35,550.96
Marriage Licenses	639.51	341.97	297.54
Amusement Licenses	-	7,908.50	(7,908.50)
Auctioneer Licenses	-	208.00	(208.00)
Liquor Licenses	764.58	53.00	711.58
Firearm Permits	5,625.00	845.00	4,780.00
Inspection Fees	1,750.00	2,750.00	(1,000.00)
Building Permits	6,474.40	8,993.19	(2,518.79)
Fee Office Charges	476,442.32	467,279.97	9,162.35
Service Fees	48,030.59	39,047.80	8,982.79
Court Fines & Fees	-	-	-
Retail Sales	-	-	-
Concession & Commission	138.00	131.56	6.44
Leases	5,250.00	5,250.00	-
Surplus Property Sales	-	3,680.28	(3,680.28)
Interest Earned	40,713.79	24,520.77	16,193.02
From Federal Government	-	(1,154.50)	1,154.50
From State of Missouri	111,737.54	109,613.06	2,124.48
From Other Counties	1,288.00	8,813.72	(7,525.72)
From Cities	-	295.00	(295.00)
Other Non-governmental Reimb	100.00	-	100.00
Miscellaneous Reimbursements	131.66	160.81	(29.15)
Gifts & Donations	-	41,207.56	(41,207.56)
Other Misc. Revenue	12,694.37	907.01	11,787.36
Transfers In From Other Funds	2,412.38	2,018.69	393.69
Total General Fund	2,647,413.66	2,946,258.59	(298,844.93)

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

	One month ended 12/31/18	One month ended 12/31/17	Variance Current Year Over (Under) Prior Year	
220	Road & Bridge	602,254.25	589,257.84	12,996.41
240	Park	488,511.63	512,607.68	(24,096.05)
260	Prosecutor Training	274.34	357.68	(83.34)
264	Delinquent Sales Tax	119.30	1,656.04	(1,536.74)
265	Prosecutor Contingency	-	-	-
266	Prosecutor Check Collection	998.78	1,238.38	(239.60)
270	Drug Task Force	-	-	-
271	Law Enforcement Training	1,074.93	1,438.48	(363.55)
272	Work Release Program	384.00	1,220.09	(836.09)
278	Civil Fees	-	-	-
279	Law Enforcement	1,186,959.10	1,818,312.06	(631,352.96)
282	Emergency Communications	41,099.68	46,092.72	(4,993.04)
283	Law Library	-	-	-
285	Assessor	230,519.67	240,450.21	(9,930.54)
286	Inmate Security	2,531.10	2,706.97	(175.87)
289	Law Enforcement Capital Reserve	3,750.00	25,000.00	(21,250.00)
290	TIF	373,670.09	415,145.85	(41,475.76)
292	Federal Equitable Sharing	663.11	39.61	623.50
293	Domestic Violence	1,793.39	2,375.01	(581.62)
300	Use Tax - Capital Projects	130,532.60	119,842.52	10,690.08
301	Use Tax - Road & Bridge	128,283.51	118,669.68	9,613.83
302	Use Tax - Parks & Trails	130,282.50	119,218.58	11,063.92
305	Tax Collection Software	15,379.92	15,935.28	(555.36)
310	Debt Service	31,085.00	-	31,085.00
315	Health Benefits	394,659.67	387,790.56	6,869.11
401	Airport Construction	136,763.78	97,197.47	39,566.31
403	LINC	34.10	17.35	16.75
404	Juvenile Grants	-	-	-
504	Sheriff DARE	166.79	306.98	(140.19)
506	Sheriff Emerg. Fug. Apprehension	-	-	-
508	Sheriff Inmate	-	-	-
516	SOLVE	-	-	-
611	Prosecutor Retirement	-	-	-
641	Special Road Districts Fund	-	-	-
790	Land Trustee Agency Fund	-	-	-
933	Records Preservation	34,573.37	38,107.56	(3,534.19)
943	Collector TMF	25,949.82	28,448.17	(2,498.35)
944	K-9	421.87	11.39	410.48
946	Sheriff Revolving	15,956.84	6,469.09	9,487.75
	Total of All Funds	\$ 6,626,106.80	\$ 7,536,171.84	\$ (910,065.04)

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

	One month ended 12/31/18	One month ended 12/31/17	Variance Current Year Over (Under) Prior Year
100 General Fund			
Auditor	\$ 17,427.44	\$ 16,871.04	\$ 556.40
County Clerk	14,660.06	22,634.55	(7,974.49)
Treasurer	17,406.07	26,477.92	(9,071.85)
County Commission	20,160.00	17,403.86	2,756.14
Recorder of Deeds	33,618.47	32,613.52	1,004.95
Collector	69,296.00	80,676.46	(11,380.46)
Misc Tax Fees	2,185.54	38,972.66	(36,787.12)
Rainy Day	-	-	-
Public Administrator	54,244.22	51,523.98	2,720.24
Indigent Board & Care	-	-	-
Medical Examiner	28,000.00	76,507.20	(48,507.20)
Prosecutor	137,010.12	139,779.22	(2,769.10)
Support Recovery	74,073.52	95,399.26	(21,325.74)
Emergency Management	-	-	-
Division 1 Court	1,037.38	658.40	378.98
Division 2 Court	676.72	658.40	18.32
Division 3 Court	3,808.40	7,804.50	(3,996.10)
Division 4 Court	248.40	1,505.96	(1,257.56)
Division 5 Court	17,681.74	1,325.00	16,356.74
Division 6 Court	459.78	1,233.27	(773.49)
Division 7 Court	410.00	410.00	-
Family Court Administrator	18,869.84	2,563.24	16,306.60
Drug Court Administrator	1,113.23	213.79	899.44
Division 9	1,222.22	506.37	715.85
Division 1 Reporter	-	217.08	(217.08)
Division 2 Reporter	150.89	783.43	(632.54)
Division 3 Reporter	649.16	250.45	398.71
Division 4 Reporter	-	60.99	(60.99)
Circuit Court Executive Secretary	1,254.49	6,622.16	(5,367.67)
Jury Supervisor	277.48	485.42	(207.94)
Law Library	5,220.68	-	5,220.68
Circuit Clerk	25,428.06	17,222.80	8,205.26
Circuit Clerk JIS	61,750.28	84,272.72	(22,522.44)
Jury Fees & Court	4,263.36	5,600.00	(1,336.64)
Office of Dispute Resolution Services	21,541.63	46,981.11	(25,439.48)
Juvenile - Administration	140,146.31	156,229.27	(16,082.96)
Juvenile - Detention	65,599.09	65,173.31	425.78
Juvenile - Group Homes	62,252.65	57,855.46	4,397.19
County Administrator	21,324.21	488.00	20,836.21
Purchasing	42,571.15	41,543.79	1,027.36
Human Resources	359,067.27	253,151.90	105,915.37
Finance	54,725.60	40,413.93	14,311.67
County Counselor	9,491.40	18,885.22	(9,393.82)
Planning & Zoning	48,291.57	36,966.20	11,325.37
Central Services - Mail Room	45,932.11	-	45,932.11
Information Technology	200,514.53	370,250.15	(169,735.62)
Facilities Management	124,581.14	146,204.72	(21,623.58)
Utilities	82,079.54	176,741.98	(94,662.44)
Contributions to External Programs	16,987.00	6,538.00	10,449.00
Government Association Membership	-	-	-
Election Commission	-	32,017.83	(32,017.83)
Benefits and Insurances	231,427.37	216,788.27	14,639.10
County Elections	-	-	-
Debt Service	-	-	-
Judgements and Settlements	-	-	-
Emergency Account	-	-	-

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

	One month ended 12/31/18	One month ended 12/31/17	Variance Current Year Over (Under) Prior Year
Capital Projects	-	-	-
Public Services	64,127.90	59,221.65	4,906.25
Tourism	50,153.01	98,082.70	(47,929.69)
Airport Operations	23,662.27	17,999.44	5,662.83
Judicial Expense	668.20	258.96	409.24
Transfers Out	31,129.68	531,535.62	(500,405.94)
Total General Fund	2,308,877.18	3,104,581.16	(795,703.98)
220 Road & Bridge	204,832.00	1,427,908.75	(1,223,076.75)
240 Park	430,746.22	536,333.98	(105,587.76)
260 Prosecutor Training	199.47	-	199.47
264 Delinquent Sales Tax	-	-	-
265 Prosecutor Contingency	7,014.45	1,056.73	5,957.72
266 Prosecutor Check Collection	2,561.21	1,940.88	620.33
270 Drug Task Force	-	-	-
271 Law Enforcement Training	3,627.96	6,131.46	(2,503.50)
272 Work Release Program	-	4,908.00	(4,908.00)
278 Civil Fees	1,967.75	5,148.88	(3,181.13)
279 Law Enforcement	1,288,310.05	1,712,531.18	(424,221.13)
282 Emergency Communications	58,438.29	173,110.42	(114,672.13)
283 Law Library	-	-	-
285 Assessor	342,876.22	228,819.02	114,057.20
286 Inmate Security	-	12,170.82	(12,170.82)
289 Law Enforcement Capital Reserve	-	525,201.11	(525,201.11)
290 TIF	3,189.71	968,649.12	(965,459.41)
292 Federal Equitable Sharing	1,691.19	5,413.97	(3,722.78)
293 Domestic Violence	-	-	-
300 Use Tax - Capital Projects	70,496.93	478,823.88	(408,326.95)
301 Use Tax - Road & Bridge	215,356.70	51,733.10	163,623.60
302 Use Tax - Parks & Trails	144,256.82	227,682.09	(83,425.27)
305 Tax Collection Software	203,092.43	3,263.75	199,828.68
310 Debt Service	31,085.00	-	31,085.00
315 Health Benefits	-	778,848.84	(778,848.84)
401 Airport Construction	78,068.58	285,011.95	(206,943.37)
403 LINC	-	-	-
404 Juvenile Grants	-	-	-
504 Sheriff DARE	8,000.00	6,000.00	2,000.00
506 Sheriff Emerg. Fug. Apprehension	9,418.65	23,360.77	(13,942.12)
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	32,363.59	29,341.08	3,022.51
943 Collector TMF	125,427.82	55,317.27	70,110.55
944 K-9	2,644.05	525.00	2,119.05
946 Sheriff Revolving	14,009.74	3,175.15	10,834.59
Total of All Funds	\$ 5,588,552.01	\$ 10,657,957.36	\$ (5,069,405.35)

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

	Twelve months ended 12/31/18	Twelve months ended 12/31/17	Variance Current Year Over (Under) Prior Year
100 General Fund			
Sales and Use Taxes	\$ 13,373,920.88	\$ 12,544,095.75	\$ 829,825.13
Property Taxes	3,741,463.22	3,413,158.06	328,305.16
Marriage Licenses	12,402.45	1,126.19	11,276.26
Amusement Licenses	105,971.92	153,586.29	(47,614.37)
Auctioneer Licenses	468.00	1,040.00	(572.00)
Liquor Licenses	138,929.10	130,540.45	8,388.65
Firearm Permits	25,229.00	20,632.00	4,597.00
Inspection Fees	31,200.00	35,815.00	(4,615.00)
Building Permits	146,060.19	212,462.63	(66,402.44)
Fee Office Charges	5,781,316.40	5,806,513.01	(25,196.61)
Service Fees	443,132.06	333,298.90	109,833.16
Court Fines & Fees	-	-	-
Retail Sales	-	-	-
Concession & Commission	1,980.38	1,735.12	245.26
Leases	63,000.00	63,000.00	-
Surplus Property Sales	-	6,610.96	(6,610.96)
Interest Earned	823,426.86	491,384.96	332,041.90
From Federal Government	32,427.66	42,202.68	(9,775.02)
From State of Missouri	1,895,303.96	1,861,874.70	33,429.26
From Other Counties	23,776.00	33,509.46	(9,733.46)
From Cities	3,750.00	4,045.00	(295.00)
Other Non-governmental Reimb	2,110.00	21,805.30	(19,695.30)
Miscellaneous Reimbursements	29,414.27	23,853.63	5,560.64
Gifts & Donations	50,000.00	-	50,000.00
Other Misc. Revenue	118,370.97	189,624.35	(71,253.38)
Transfers In From Other Funds	388,172.74	891,086.32	(502,913.58)
Total General Fund	27,231,826.06	26,283,000.76	948,825.30
Internal Activity			

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

	Twelve months ended 12/31/18	Twelve months ended 12/31/17	Variance Current Year Over (Under) Prior Year	
220	Road & Bridge	6,911,374.51	7,189,030.89	(277,656.38)
240	Park	6,138,592.60	5,987,525.38	151,067.22
260	Prosecutor Training	3,842.01	4,115.17	(273.16)
264	Delinquent Sales Tax	(126.33)	1,812.90	(1,939.23)
265	Prosecutor Contingency	20,000.00	19,559.55	440.45
266	Prosecutor Check Collection	20,525.99	21,196.16	(670.17)
270	Drug Task Force	-	-	-
271	Law Enforcement Training	22,598.03	24,132.77	(1,534.74)
272	Work Release Program	11,683.50	34,264.09	(22,580.59)
278	Civil Fees	50,000.00	50,000.00	-
279	Law Enforcement	16,934,388.82	17,022,333.68	(87,944.86)
282	Emergency Communications	573,443.53	556,631.77	16,811.76
283	Law Library	-	-	-
285	Assessor	2,934,098.72	3,014,924.79	(80,826.07)
286	Inmate Security	332,326.31	33,896.80	298,429.51
289	Law Enforcement Capital Reserve	45,000.00	300,000.00	(255,000.00)
290	TIF	4,294,100.62	4,125,809.47	168,291.15
292	Federal Equitable Sharing	87,912.85	48,192.57	39,720.28
293	Domestic Violence	29,435.68	31,364.43	(1,928.75)
300	Use Tax - Capital Projects	1,722,104.22	1,286,722.11	435,382.11
301	Use Tax - Road & Bridge	1,699,298.23	1,268,805.57	430,492.66
302	Use Tax - Parks & Trails	1,713,763.97	1,297,062.59	416,701.38
305	Tax Collection Software	189,495.83	187,600.94	1,894.89
310	Debt Service	340,188.45	372,770.74	(32,582.29)
315	Health Benefits	4,738,674.28	4,656,305.29	82,368.99
401	Airport Construction	1,249,147.21	2,183,341.93	(934,194.72)
403	LINC	379.56	267.21	112.35
404	Juvenile Grants	-	-	-
504	Sheriff DARE	11,217.23	6,099.30	5,117.93
506	Sheriff Emerg. Fug. Apprehension	131,656.77	186,239.19	(54,582.42)
508	Sheriff Inmate	-	-	-
516	SOLVE	-	-	-
611	Prosecutor Retirement	10,336.00	12,274.00	(1,938.00)
641	Special Road Districts Fund	-	-	-
790	Land Trustee Agency Fund	-	1,135.00	(1,135.00)
933	Records Preservation	482,935.66	490,395.19	(7,459.53)
943	Collector TMF	638,741.75	658,307.25	(19,565.50)
944	K-9	8,980.26	1,956.47	7,023.79
946	Sheriff Revolving	74,005.78	70,746.86	3,258.92
	Total of All Funds	\$ 78,651,948.10	\$ 77,427,820.82	\$ 1,224,127.28

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

	Twelve months ended 12/31/18	Twelve months ended 12/31/17	Variance Current Year Over (Under) Prior Year
100 General Fund			
Auditor	\$ 231,934.17	\$ 235,360.43	\$ (3,426.26)
County Clerk	196,699.76	259,316.08	(62,616.32)
Treasurer	239,789.95	218,349.37	21,440.58
County Commission	267,240.36	212,091.71	55,148.65
Recorder of Deeds	417,432.84	408,215.42	9,217.42
Collector	803,920.40	815,609.07	(11,688.67)
Misc Tax Fees	49,259.42	87,327.98	(38,068.56)
Rainy Day	-	-	-
Public Administrator	663,825.76	639,000.43	24,825.33
Indigent Board & Care	-	1,504.00	(1,504.00)
Medical Examiner	415,385.92	367,548.00	47,837.92
Prosecutor	1,593,748.77	1,547,852.98	45,895.79
Support Recovery	1,015,867.86	1,001,110.34	14,757.52
Emergency Management	-	-	-
Division 1 Court	9,307.80	8,037.85	1,269.95
Division 2 Court	8,625.96	10,879.94	(2,253.98)
Division 3 Court	130,829.71	98,841.18	31,988.53
Division 4 Court	8,859.53	9,475.84	(616.31)
Division 5 Court	45,348.47	7,059.19	38,289.28
Division 6 Court	8,248.54	9,178.95	(930.41)
Division 7 Court	6,007.21	6,151.77	(144.56)
Family Court Administrator	76,687.44	36,491.82	40,195.62
Drug Court Administrator	2,588.02	2,432.13	155.89
Division 9	7,978.98	5,233.52	2,745.46
Division 1 Reporter	78.14	475.92	(397.78)
Division 2 Reporter	3,808.01	1,828.35	1,979.66
Division 3 Reporter	3,757.63	1,833.81	1,923.82
Division 4 Reporter	384.99	1,342.12	(957.13)
Circuit Court Executive Secretary	9,656.46	22,687.18	(13,030.72)
Jury Supervisor	5,435.75	2,934.84	2,500.91
Law Library	64,976.87	58,927.95	6,048.92
Circuit Clerk	273,331.53	267,440.06	5,891.47
Circuit Clerk JIS	645,148.34	718,785.54	(73,637.20)
Jury Fees & Court	59,909.44	52,904.38	7,005.06
Office of Dispute Resolution Services	174,486.43	263,771.87	(89,285.44)
Juvenile - Administration	1,906,779.13	1,752,980.43	153,798.70
Juvenile - Detention	810,368.54	753,813.83	56,554.71
Juvenile - Group Homes	702,906.35	718,690.47	(15,784.12)
County Administrator	350,573.47	126,091.86	224,481.61
Purchasing	427,763.99	315,599.09	112,164.90
Human Resources	1,725,362.98	1,089,468.99	635,893.99
Finance	584,411.32	504,338.88	80,072.44
County Counselor	186,950.86	259,764.10	(72,813.24)
Planning & Zoning	348,976.05	284,692.88	64,283.17
Central Services - Mail Room	207,652.11	-	207,652.11
Information Technology	1,850,995.95	1,765,079.49	85,916.46
Facilities Management	1,978,293.99	1,695,239.54	283,054.45
Utilities	836,555.02	900,424.91	(63,869.89)
Contributions to External Programs	214,445.00	291,697.00	(77,252.00)
Government Association Membership	50,283.00	49,293.00	990.00
Election Commission	548,512.84	393,675.73	154,837.11
Benefits and Insurances	3,067,268.00	2,956,914.01	110,353.99
County Elections	275,000.00	87,828.84	187,171.16
Debt Service	-	-	-
Judgements and Settlements	-	-	-
Emergency Account	-	-	-

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

	Twelve months ended 12/31/18	Twelve months ended 12/31/17	Variance Current Year Over (Under) Prior Year
Capital Projects	-	-	-
Public Services	603,732.36	503,127.58	100,604.78
Tourism	309,497.99	331,328.45	(21,830.46)
Airport Operations	261,663.07	234,191.92	27,471.15
Judicial Expense	33,054.62	35,374.65	(2,320.03)
Transfers Out	4,040,947.34	4,708,943.86	(667,996.52)
Total General Fund	28,762,554.44	27,138,559.53	1,623,994.91
220 Road & Bridge	5,756,926.52	7,815,963.97	(2,059,037.45)
240 Park	6,365,061.37	5,529,858.21	835,203.16
260 Prosecutor Training	2,559.41	6,017.02	(3,457.61)
264 Delinquent Sales Tax	-	-	-
265 Prosecutor Contingency	14,559.23	19,819.98	(5,260.75)
266 Prosecutor Check Collection	22,958.89	25,680.62	(2,721.73)
270 Drug Task Force	-	-	-
271 Law Enforcement Training	27,794.82	27,537.26	257.56
272 Work Release Program	-	4,908.00	(4,908.00)
278 Civil Fees	27,226.64	29,397.49	(2,170.85)
279 Law Enforcement	17,521,831.35	16,654,897.17	866,934.18
282 Emergency Communications	577,663.55	748,492.55	(170,829.00)
283 Law Library	-	-	-
285 Assessor	3,320,069.62	2,870,389.58	449,680.04
286 Inmate Security	27,837.55	42,842.78	(15,005.23)
289 Law Enforcement Capital Reserve	525,201.11	716,901.38	(191,700.27)
290 TIF	4,617,749.25	4,477,767.36	139,981.89
292 Federal Equitable Sharing	19,479.13	14,866.77	4,612.36
293 Domestic Violence	25,920.12	24,817.44	1,102.68
300 Use Tax - Capital Projects	977,578.19	1,746,147.38	(768,569.19)
301 Use Tax - Road & Bridge	1,352,276.59	1,376,121.20	(23,844.61)
302 Use Tax - Parks & Trails	614,924.70	1,741,691.71	(1,126,767.01)
305 Tax Collection Software	203,092.43	168,837.50	34,254.93
310 Debt Service	340,188.45	372,770.74	(32,582.29)
315 Health Benefits	3,768,758.37	4,654,346.73	(885,588.36)
401 Airport Construction	1,104,658.70	1,057,374.21	47,284.49
403 LINC	-	-	-
404 Juvenile Grants	-	-	-
504 Sheriff DARE	8,000.00	6,000.00	2,000.00
506 Sheriff Emerg. Fug. Apprehension	156,756.30	165,427.24	(8,670.94)
508 Sheriff Inmate	-	-	-
516 SOLVE	-	-	-
611 Prosecutor Retirement	10,659.00	11,628.00	(969.00)
641 Special Road Districts Fund	-	-	-
790 Land Trustee Agency Fund	-	-	-
933 Records Preservation	391,095.96	375,050.91	16,045.05
943 Collector TMF	768,501.04	527,024.61	241,476.43
944 K-9	13,633.77	3,094.63	10,539.14
946 Sheriff Revolving	89,192.46	106,450.68	(17,258.22)
Total of All Funds	\$ 77,414,708.96	\$ 78,460,682.65	\$ (1,045,973.69)



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