

Clay County, Missouri

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May 2019

Monthly Report

Auditor's Cash Basis



Victor Hurlbert

Clay County, Missouri Auditor

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

Fund Name	Fund Number	Eden Cash Balance	Less Encumbrances	Less Warrants Payable	Unencumbered Cash
General	100	\$ 20,251,497.21	\$ 2,665,917.05	\$ -	\$ 17,585,580.16
Road & Bridge	220	2,546,668.68	502,159.21	-	2,044,509.47
Park	240	466,427.93	213,257.31	-	253,170.62
Prosecutor Training	260	7,947.47	260.00	-	7,687.47
Delinquent Sales Tax	264	7,115.58	-	-	7,115.58
Prosecutor Contingency	265	13,715.93	-	-	13,715.93
Prosecutor Check Collection	266	11,443.55	-	-	11,443.55
Law Enforcement Training	271	32,524.95	2,610.00	-	29,914.95
Work Release Program	272	51,361.40	-	-	51,361.40
Civil Fees	278	93,534.45	3,638.45	-	89,896.00
Law Enforcement	279	579,507.28	274,976.79	1,801.35	302,729.14
Emergency Communications	282	16,969.79	-	-	16,969.79
Assessor	285	2,523,867.70	135,284.80	0.06	2,388,582.84
Inmate Security	286	314,145.03	5,260.00	-	308,885.03
Law Enforcement Capital Reserve	289	324,036.13	252,336.13	-	71,700.00
TIF	290	1,558,522.27	-	-	1,558,522.27
Federal Equitable Sharing	292	116,841.08	11,637.00	-	105,204.08
Domestic Violence	293	518.05	-	-	518.05
Use Tax - Capital Projects	300	1,657,680.59	603,368.94	-	1,054,311.65
Use Tax - Road & Bridge	301	966,266.66	-	-	966,266.66
Use Tax - Parks & Trails	302	884,596.82	9,598.91	-	874,997.91
Tax Collection Software	305	191,689.67	-	-	191,689.67
Health Benefits	315	3,585,112.97	-	-	3,585,112.97
Airport Construction	401	1,604,382.66	249,751.86	-	1,354,630.80
LINC	403	24,039.58	-	-	24,039.58
Juvenile Grants	404	-	-	-	-
Sheriff D.A.R.E.	504	10,901.23	-	-	10,901.23
SOLVE	516	-	-	-	-
Prosecutor Retirement	611	7,644.00	-	-	7,644.00
Special Road Districts Fund	641	-	-	-	-
Land Trustee Agency Fund	790	9,363.27	-	-	9,363.27
Records Preservation	933	1,009,406.27	-	-	1,009,406.27
Collector TMF	943	375,948.70	5,000.00	-	370,948.70
K-9	944	10,307.74	-	-	10,307.74
Sheriff Revolving	946	304,114.00	-	-	304,114.00
		\$ 39,558,098.64	\$ 4,935,056.45	\$ 1,801.41	\$ 34,621,240.78

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

Fund Name	Fund Number	Revenues	Expenditures	Net
General	100	1,106,522.15	4,005,315.24	\$ (2,898,793.09)
Road & Bridge	220	943,341.52	414,067.81	529,273.71
Park	240	903,568.63	734,653.31	168,915.32
Prosecutor Training	260	343.81	338.28	5.53
Delinquent Sales Tax	264	10.17	-	10.17
Prosecutor Contingency	265	-	2,288.40	(2,288.40)
Prosecutor Check Collection	266	1,983.06	2,415.84	(432.78)
Drug Task Force	270	-	-	-
Law Enforcement Training	271	1,285.95	1,250.00	35.95
Work Release Program	272	151.44	-	151.44
Civil Fees	278	-	298.64	(298.64)
Law Enforcement	279	2,091,285.32	2,230,277.45	(138,992.13)
Emergency Communications	282	57,821.86	59,074.06	(1,252.20)
Law Library	283	-	-	-
Assessor	285	25,871.02	346,381.36	(320,510.34)
Inmate Security	286	2,804.52	6,532.16	(3,727.64)
Law Enforcement Capital Reserve	289	3,750.00	-	3,750.00
TIF	290	276,480.34	54,979.82	221,500.52
Federal Equitable Sharing	292	183.43	2,799.25	(2,615.82)
Domestic Violence	293	2,742.66	22,684.80	(19,942.14)
Use Tax - Capital Projects	300	107,253.61	144,404.88	(37,151.27)
Use Tax - Road & Bridge	301	105,576.24	35,249.60	70,326.64
Use Tax - Parks & Trails	302	106,336.18	38,612.83	67,723.35
Tax Collection Software	305	2,742.22	-	2,742.22
Debt Service	310	-	-	-
Health Benefits	315	403,575.87	697,043.87	(293,468.00)
Airport Construction	401	102,265.63	108,394.25	(6,128.62)
LINC	403	36.80	-	36.80
Juvenile Grants	404	-	-	-
Sheriff DARE	504	15.81	-	15.81
Sheriff Emerg. Fug. Apprehension	506	-	-	-
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	41,888.94	46,671.38	(4,782.44)
Collector TMF	943	69,039.80	20,535.83	48,503.97
K-9	944	16.14	-	16.14
Sheriff Revolving	946	476.58	7,543.95	(7,067.37)
		\$ 6,357,369.70	\$ 8,982,782.01	\$ (2,625,412.31)

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

Fund Name	Fund Number	Revenues	Expenditures	Net
General	100	\$ 14,930,614.00	\$ 12,638,280.78	\$ 2,292,333.22
Road & Bridge	220	5,251,164.48	4,075,647.70	1,175,516.78
Park	240	2,275,001.70	2,273,048.67	1,953.03
Prosecutor Training	260	1,255.49	2,305.52	(1,050.03)
Delinquent Sales Tax	264	383.98	-	383.98
Prosecutor Contingency	265	20,000.00	11,904.86	8,095.14
Prosecutor Check Collection	266	6,896.31	8,623.66	(1,727.35)
Drug Task Force	270	-	-	-
Law Enforcement Training	271	4,908.95	2,390.00	2,518.95
Work Release Program	272	2,925.94	-	2,925.94
Civil Fees	278	50,000.00	4,459.33	45,540.67
Law Enforcement	279	7,924,563.23	7,651,196.33	273,366.90
Emergency Communications	282	232,780.43	283,505.65	(50,725.22)
Law Library	283	-	-	-
Assessor	285	2,404,197.86	1,425,796.72	978,401.14
Inmate Security	286	11,539.34	20,528.16	(8,988.82)
Law Enforcement Capital Reserve	289	18,750.00	-	18,750.00
TIF	290	1,687,140.21	1,261,991.15	425,149.06
Federal Equitable Sharing	292	9,773.47	8,315.83	1,457.64
Domestic Violence	293	9,932.87	22,684.80	(12,751.93)
Use Tax - Capital Projects	300	818,370.24	1,309,620.81	(491,250.57)
Use Tax - Road & Bridge	301	806,677.90	491,970.52	314,707.38
Use Tax - Parks & Trails	302	819,455.41	2,101,906.68	(1,282,451.27)
Tax Collection Software	305	178,505.02	-	178,505.02
Debt Service	310	2,947,213.44	2,947,213.44	-
Health Benefits	315	2,029,344.97	2,574,762.24	(545,417.27)
Airport Construction	401	437,579.28	354,757.07	82,822.21
LINC	403	192.71	-	192.71
Juvenile Grants	404	-	-	-
Sheriff DARE	504	3,519.37	785.00	2,734.37
Sheriff Emerg. Fug. Apprehension	506	120,753.62	35,106.70	85,646.92
Sheriff Inmate	508	-	-	-
SOLVE	516	-	-	-
Prosecutor Retirement	611	13,135.00	5,814.00	7,321.00
Special Road Districts Fund	641	-	-	-
Land Trustee Agency Fund	790	-	-	-
Records Preservation	933	169,396.88	169,822.18	(425.30)
Collector TMF	943	540,352.44	353,233.36	187,119.08
K-9	944	108.35	-	108.35
Sheriff Revolving	946	31,599.60	33,310.77	(1,711.17)
		\$ 43,758,032.49	\$ 40,068,981.93	\$ 3,689,050.56

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

	One month ended 05/31/19	Five Months ended 05/31/19	2019 Budget (less Carryover)	Amount Under (Over) Budget
100 General Fund				
Sales and Use Taxes	\$ 549,155.62	\$ 5,210,761.71	\$ 13,821,314	\$ 8,610,552.29
Property Taxes	45,799.26	3,312,378.60	3,437,753	125,374.40
Marriage Licenses	3,788.12	8,023.71	1,200	(6,823.71)
Amusement Licenses	151.00	165,815.75	145,000	(20,815.75)
Auctioneer Licenses	52.00	260.00	500	240.00
Liquor Licenses	15,620.00	18,976.39	130,000	111,023.61
Firearm Permits	905.00	4,619.00	21,000	16,381.00
Inspection Fees	4,450.00	12,450.00	27,000	14,550.00
Building Permits	15,911.00	55,010.30	150,000	94,989.70
Fee Office Charges	220,153.38	4,684,820.02	5,420,000	735,179.98
Service Fees	1,514.66	53,029.24	303,100	250,070.76
Court Fines & Fees	-	-	-	-
Retail Sales	-	-	-	-
Concession & Commission	136.75	640.23	1,500	859.77
Leases	5,250.00	26,250.00	63,000	36,750.00
Surplus Property Sales	-	-	-	-
Interest Earned	38,565.16	502,980.69	600,000	97,019.31
From Federal Government	3,145.00	17,747.00	70,500	52,753.00
From State of Missouri	154,134.81	603,933.75	1,869,202	1,265,268.14
From Other Counties	4,056.00	11,536.46	27,000	15,463.54
From Cities	-	-	-	-
Other Non-governmental Reimb	-	300.00	500	200.00
Miscellaneous Reimbursements	4,147.55	8,323.42	15,000	6,676.58
Gifts & Donations	-	-	-	-
Other Misc. Revenue	4,607.48	138,350.50	16,941,017	16,802,666.57
Transfers In From Other Funds	34,979.36	94,407.23	-	(94,407.23)
Total General Fund	1,106,522.15	14,930,614.00	43,044,586	28,113,971.96

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

		One month ended 05/31/19	Five Months ended 05/31/19	2019 Budget (less Carryover)	Amount Under (Over) Budget
220	Road & Bridge	943,341.52	5,251,164.48	11,043,964	5,792,799.24
240	Park	903,568.63	2,275,001.70	8,542,217	6,267,215.63
260	Prosecutor Training	343.81	1,255.49	13,098	11,842.01
264	Delinquent Sales Tax	10.17	383.98	6,782	6,397.62
265	Prosecutor Contingency	-	20,000.00	25,621	5,620.79
266	Prosecutor Check Collection	1,983.06	6,896.31	33,471	26,574.59
270	Drug Task Force	-	-	-	-
271	Law Enforcement Training	1,285.95	4,908.95	52,424	47,515.05
272	Work Release Program	151.44	2,925.94	63,435	60,509.52
278	Civil Fees	-	50,000.00	97,994	47,993.78
279	Law Enforcement	2,091,285.32	7,924,563.23	17,813,235	9,888,671.98
282	Emergency Communications	57,821.86	232,780.43	771,455	538,674.49
283	Law Library	-	-	45,000	45,000.00
285	Assessor	25,871.02	2,404,197.86	4,183,846	1,779,648.42
286	Inmate Security	2,804.52	11,539.34	490,256	478,716.51
289	Law Enforcement Capital Reserve	3,750.00	18,750.00	325,914	307,164.00
290	TIF	276,480.34	1,687,140.21	5,345,873	3,658,733.00
292	Federal Equitable Sharing	183.43	9,773.47	115,683	105,909.97
293	Domestic Violence	2,742.66	9,932.87	43,420	33,487.11
300	Use Tax - Capital Projects	107,253.61	818,370.24	3,567,665	2,749,294.49
301	Use Tax - Road & Bridge	105,576.24	806,677.90	1,970,696	1,164,018.00
302	Use Tax - Parks & Trails	106,336.18	819,455.41	3,681,927	2,862,471.79
305	Tax Collection Software	2,742.22	178,505.02	18,585	(159,920.37)
310	Debt Service	-	2,947,213.44	-	(2,947,213.44)
315	Health Benefits	403,575.87	2,029,344.97	7,288,530	5,259,185.27
401	Airport Construction	102,265.63	437,579.28	2,847,839	2,410,259.26
403	LINC	36.80	192.71	24,097	23,904.16
404	Juvenile Grants	-	-	-	-
504	Sheriff DARE	15.81	3,519.37	10,717	7,197.49
506	Sheriff Emerg. Fug. Apprehension	-	120,753.62	151,000	30,246.38
508	Sheriff Inmate	-	-	-	-
516	SOLVE	-	-	-	-
611	Prosecutor Retirement	-	13,135.00	13,459	324.00
641	Special Road Districts Fund	-	-	-	-
790	Land Trustee Agency Fund	-	-	9,363	9,363.27
933	Records Preservation	41,888.94	169,396.88	1,488,832	1,319,434.69
943	Collector TMF	69,039.80	540,352.44	634,998	94,645.48
944	K-9	16.14	108.35	12,399	12,291.04
946	Sheriff Revolving Fund	476.58	31,599.60	373,415	341,815.58
Total of All Funds		\$ 6,357,369.70	\$ 43,758,032.49	\$ 114,151,795	\$ 70,393,762.76

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

	One month ended 05/31/19	Five Months ended 05/31/19	2019 Budget	Amount Under (Over) Budget
100 General Fund				
Auditor	\$ 18,196.96	\$ 98,934.52	\$ 253,110	\$ 154,175.74
County Clerk	16,279.05	88,413.93	214,576	126,162.07
Treasurer	18,121.77	97,448.25	259,237	161,788.75
County Commission	20,988.90	116,334.88	284,812	168,477.12
Recorder of Deeds	32,625.75	178,255.87	441,904	263,648.13
Collector	43,661.46	357,143.58	947,716	590,572.42
Misc Tax Fees	4,588.66	17,726.63	50,000	32,273.37
Rainy Day	-	-	1,061,950	1,061,950.30
Public Administrator	52,417.15	284,718.11	700,175	415,456.89
Indigent Board & Care	-	-	10,000	10,000.00
Medical Examiner	28,242.24	112,242.24	400,000	287,757.76
Prosecutor	120,079.16	666,011.98	1,716,452	1,050,440.02
Support Recovery	74,837.11	431,632.45	1,324,091	892,458.55
Emergency Management	-	-	-	-
Division 1 Court	248.40	2,029.52	23,064	21,034.48
Division 2 Court	494.38	1,868.53	48,020	46,151.47
Division 3 Court	10,991.28	39,518.86	134,720	95,201.14
Division 4 Court	943.75	5,571.72	26,945	21,373.28
Division 5 Court	1,895.69	3,998.21	48,984	44,985.79
Division 6 Court	286.19	1,802.00	17,084	15,282.00
Division 7 Court	-	992.33	16,984	15,991.67
Family Court Administrator	12,400.66	21,078.02	94,090	73,011.98
Drug Court Administrator	-	1,740.13	3,900	2,159.87
Division 9	423.44	1,103.68	14,190	13,086.32
Division 1 Reporter	51.82	425.55	5,000	4,574.45
Division 2 Reporter	108.67	804.13	5,050	4,245.87
Division 3 Reporter	-	149.73	5,650	5,500.27
Division 4 Reporter	-	-	4,400	4,400.00
Circuit Court Executive Secretary	591.46	4,865.62	26,205	21,339.38
Jury Supervisor	1,802.01	1,837.17	7,000	5,162.83
Law Library	393.60	35,813.32	65,000	29,186.68
Circuit Clerk	21,427.03	95,186.32	278,366	183,179.68
Circuit Clerk JIS	118,484.07	415,965.91	850,340	434,374.10
Jury Fees & Court	10,852.42	31,152.08	100,000	68,847.92
Office of Dispute Resolution Services	17,469.59	79,321.79	201,654	122,332.21
Juvenile - Administration	144,437.95	797,298.24	2,129,595	1,332,296.76
Juvenile - Detention	60,283.34	329,096.08	961,572	632,475.92
Juvenile - Group Homes	59,544.59	314,290.76	792,749	478,458.24
County Administrator	30,408.70	165,190.69	481,581	316,390.31
Purchasing	29,044.77	152,714.92	412,759	260,044.08
Human Resources	36,933.23	325,444.87	2,229,792	1,904,347.44
Finance	56,306.54	152,431.99	1,038,895	886,463.01
County Counselor	-	14,294.34	-	(14,294.34)
Planning & Zoning	32,938.67	169,564.40	523,599	354,034.60
Central Services - Mail Room	-	-	-	-
Information Technology	111,806.68	687,083.71	3,002,363	2,315,279.29
Finance - Appropriations	33,502.71	138,598.52	455,378	316,779.48
Facilities Management	135,845.44	562,596.10	3,055,291	2,492,694.90
Utilities	54,880.16	308,452.35	1,787,492	1,479,039.65
Contributions to External Programs	9,437.00	173,381.00	420,946	247,565.00
Government Association Membership	51,294.00	51,294.00	65,250	13,956.00
Election Commission	36,433.39	196,957.17	600,007	403,049.83
Benefits and Insurances	639,414.74	1,528,734.21	4,361,833	2,833,098.55
County Elections	-	-	200,000	200,000.00
Debt Service	-	-	111,492	111,491.88
Judgements and Settlements	-	-	-	-

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

	One month ended 05/31/19	Five Months ended 05/31/19	2019 Budget	Amount Under (Over) Budget
Emergency Account	-	-	1,500,000	1,500,000.00
Capital Projects	-	-	-	-
Public Services	52,851.26	247,438.78	1,004,326	756,887.59
Tourism	18,220.68	114,463.92	444,531	330,067.08
Airport Operations	22,297.48	120,500.61	376,819	256,318.39
Judicial Expense	2,410.76	14,611.06	-	(14,611.06)
Transfers Out	1,758,120.48	2,879,756.00	7,577,447	4,697,690.55
Total General Fund	4,005,315.24	12,638,280.78	43,174,386	30,536,105.66
220 Road & Bridge	414,067.81	4,075,647.70	11,429,430	7,353,782.37
240 Park	734,653.31	2,273,048.67	8,542,217	6,269,168.53
260 Prosecutor Training	338.28	2,305.52	13,098	10,791.98
264 Delinquent Sales Tax	-	-	6,782	6,781.60
265 Prosecutor Contingency	2,288.40	11,904.86	25,621	13,715.93
266 Prosecutor Check Collection	2,415.84	8,623.66	33,471	24,847.24
270 Drug Task Force	-	-	-	-
271 Law Enforcement Training	1,250.00	2,390.00	52,424	50,034.00
272 Work Release Program	-	-	63,435	63,435.47
278 Civil Fees	298.64	4,459.33	97,994	93,534.45
279 Law Enforcement	2,230,277.45	7,651,196.33	17,813,235	10,162,038.80
282 Emergency Communications	59,074.06	283,505.65	771,455	487,949.27
283 Law Library	-	-	45,000	45,000.00
285 Assessor	346,381.36	1,425,796.72	4,273,923	2,848,126.21
286 Inmate Security	6,532.16	20,528.16	490,256	469,727.69
289 Law Enforcement Capital Reserve	-	-	578,250	578,250.13
290 TIF	54,979.82	1,261,991.15	5,345,873	4,083,882.06
292 Federal Equitable Sharing	2,799.25	8,315.83	115,683	107,367.61
293 Domestic Violence	22,684.80	22,684.80	43,420	20,735.18
300 Use Tax - Capital Projects	144,404.88	1,309,620.81	3,670,931	2,361,310.35
301 Use Tax - Road & Bridge	35,249.60	491,970.52	2,161,559	1,669,588.86
302 Use Tax - Parks & Trails	38,612.83	2,101,906.68	3,688,693	1,586,786.68
305 Tax Collection Software	-	-	18,585	18,584.65
310 Debt Service	-	2,947,213.44	-	(2,947,213.44)
315 Health Benefits	697,043.87	2,574,762.24	7,288,530	4,713,768.00
401 Airport Construction	108,394.25	354,757.07	2,997,967	2,643,210.09
403 LINC	-	-	24,097	24,096.87
404 Juvenile Grants	-	-	-	-
504 Sheriff DARE	-	785.00	10,717	9,931.86
506 Sheriff Emerg. Fug. Apprehension	-	35,106.70	151,000	115,893.30
508 Sheriff Inmate	-	-	-	-
516 SOLVE	-	-	-	-
611 Prosecutor Retirement	969.00	5,814.00	13,459	7,645.00
641 Special Road Districts Fund	-	-	-	-
790 Land Trustee Agency Fund	-	-	9,363	9,363.27
933 Records Preservation	46,671.38	169,822.18	1,488,832	1,319,009.39
943 Collector TMF	20,535.83	353,233.36	634,997	281,764.09
944 K-9	-	-	12,399	12,399.39
946 Sheriff Revolving	7,543.95	33,310.77	373,416	340,104.78
Total of All Funds	\$ 8,982,782.01	\$ 40,068,981.93	\$ 115,460,499	\$ 75,391,517.32

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

	One month ended 05/31/19	One month ended 05/31/18	Variance Current Year Over (Under) Prior Year
100 General Fund			
Sales and Use Taxes	\$ 549,155.62	\$ 717,404.47	\$ (168,248.85)
Property Taxes	45,799.26	50,911.65	(5,112.39)
Marriage Licenses	3,788.12	2,824.87	963.25
Amusement Licenses	151.00	43.00	108.00
Auctioneer Licenses	52.00	-	52.00
Liquor Licenses	15,620.00	26,000.68	(10,380.68)
Firearm Permits	905.00	365.00	540.00
Inspection Fees	4,450.00	2,550.00	1,900.00
Building Permits	15,911.00	9,877.69	6,033.31
Fee Office Charges	220,153.38	212,760.04	7,393.34
Service Fees	1,514.66	31,168.70	(29,654.04)
Court Fines & Fees	-	-	-
Retail Sales	-	-	-
Concession & Commission	136.75	129.26	7.49
Leases	5,250.00	5,250.00	-
Surplus Property Sales	-	-	-
Interest Earned	38,565.16	39,381.09	(815.93)
From Federal Government	3,145.00	3,134.00	11.00
From State of Missouri	154,134.81	165,173.76	(11,038.95)
From Other Counties	4,056.00	1,748.00	2,308.00
From Cities	-	-	-
Other Non-governmental Reimb	-	-	-
Miscellaneous Reimbursements	4,147.55	13,139.10	(8,991.55)
Gifts & Donations	-	-	-
Other Misc. Revenue	4,607.48	12.62	4,594.86
Transfers In From Other Funds	34,979.36	-	34,979.36
Total General Fund	1,106,522.15	1,281,873.93	(175,351.78)

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

	One month ended 05/31/19	One month ended 05/31/18	Variance Current Year Over (Under) Prior Year	
220	Road & Bridge	943,341.52	301,955.74	641,385.78
240	Park	903,568.63	611,052.70	292,515.93
260	Prosecutor Training	343.81	296.29	47.52
264	Delinquent Sales Tax	10.17	117.51	(107.34)
265	Prosecutor Contingency	-	-	-
266	Prosecutor Check Collection	1,983.06	2,737.29	(754.23)
270	Drug Task Force	-	-	-
271	Law Enforcement Training	1,285.95	1,192.86	93.09
272	Work Release Program	151.44	444.80	(293.36)
278	Civil Fees	-	-	-
279	Law Enforcement	2,091,285.32	1,127,875.82	963,409.50
282	Emergency Communications	57,821.86	66,909.67	(9,087.81)
283	Law Library	-	-	-
285	Assessor	25,871.02	24,097.96	1,773.06
286	Inmate Security	2,804.52	2,460.41	344.11
289	Law Enforcement Capital Reserve	3,750.00	3,750.00	-
290	TIF	276,480.34	317,266.63	(40,786.29)
292	Federal Equitable Sharing	183.43	5,206.18	(5,022.75)
293	Domestic Violence	2,742.66	2,622.48	120.18
300	Use Tax - Capital Projects	107,253.61	136,970.91	(29,717.30)
301	Use Tax - Road & Bridge	105,576.24	135,234.68	(29,658.44)
302	Use Tax - Parks & Trails	106,336.18	136,126.19	(29,790.01)
305	Tax Collection Software	2,742.22	1,266.55	1,475.67
310	Debt Service	-	-	-
315	Health Benefits	403,575.87	388,191.73	15,384.14
401	Airport Construction	102,265.63	80,850.75	21,414.88
403	LINC	36.80	30.27	6.53
404	Juvenile Grants	-	-	-
504	Sheriff DARE	15.81	9.93	5.88
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	41,888.94	44,606.93	(2,717.99)
943	Collector TMF	69,039.80	60,366.98	8,672.82
944	K-9	16.14	490.63	(474.49)
946	Sheriff Revolving	476.58	6,993.65	(6,517.07)
	Total of All Funds	\$ 6,357,369.70	\$ 4,740,999.47	\$ 1,616,370.23

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

	One month ended 05/31/19	One month ended 05/31/18	Variance Current Year Over (Under) Prior Year
100 General Fund			
Auditor	\$ 18,196.96	\$ 19,502.24	\$ (1,305.28)
County Clerk	16,279.05	14,660.07	1,618.98
Treasurer	18,121.77	18,143.55	(21.78)
County Commission	20,988.90	22,037.28	(1,048.38)
Recorder of Deeds	32,625.75	31,678.52	947.23
Collector	43,661.46	46,211.64	(2,550.18)
Misc Tax Fees	4,588.66	8,897.32	(4,308.66)
Rainy Day	-	-	-
Public Administrator	52,417.15	49,725.87	2,691.28
Indigent Board & Care	-	-	-
Medical Examiner	28,242.24	76,507.20	(48,264.96)
Prosecutor	120,079.16	118,817.41	1,261.75
Support Recovery	74,837.11	77,517.32	(2,680.21)
Emergency Management	-	-	-
Division 1 Court	248.40	296.86	(48.46)
Division 2 Court	494.38	460.62	33.76
Division 3 Court	10,991.28	10,318.62	672.66
Division 4 Court	943.75	248.40	695.35
Division 5 Court	1,895.69	349.68	1,546.01
Division 6 Court	286.19	633.36	(347.17)
Division 7 Court	-	513.56	(513.56)
Family Court Administrator	12,400.66	1,792.05	10,608.61
Drug Court Administrator	-	12.53	(12.53)
Division 9	423.44	1,385.86	(962.42)
Division 1 Reporter	51.82	-	51.82
Division 2 Reporter	108.67	2,740.00	(2,631.33)
Division 3 Reporter	-	117.23	(117.23)
Division 4 Reporter	-	-	-
Circuit Court Executive Secretary	591.46	685.84	(94.38)
Jury Supervisor	1,802.01	21.74	1,780.27
Law Library	393.60	4,240.00	(3,846.40)
Circuit Clerk	21,427.03	20,126.16	1,300.87
Circuit Clerk JIS	118,484.07	46,929.85	71,554.22
Jury Fees & Court	10,852.42	6,982.70	3,869.72
Office of Dispute Resolution Services	17,469.59	20,082.73	(2,613.14)
Juvenile - Administration	144,437.95	147,422.74	(2,984.79)
Juvenile - Detention	60,283.34	65,903.81	(5,620.47)
Juvenile - Group Homes	59,544.59	60,191.81	(647.22)
County Administrator	30,408.70	27,579.97	2,828.73
Purchasing	29,044.77	26,763.72	2,281.05
Human Resources	36,933.23	206,425.82	(169,492.59)
Finance	56,306.54	65,871.83	(9,565.29)
County Counselor	-	10,870.40	(10,870.40)
Planning & Zoning	32,938.67	27,625.21	5,313.46
Central Services - Mail Room	-	-	-
Information Technology	111,806.68	100,673.90	11,132.78
Finance - Appropriations	33,502.71	-	33,502.71
Facilities Management	135,845.44	96,889.92	38,955.52
Utilities	54,880.16	74,511.13	(19,630.97)
Contributions to External Programs	9,437.00	6,609.00	2,828.00
Government Association Membership	51,294.00	-	51,294.00
Election Commission	36,433.39	-	36,433.39
Benefits and Insurances	639,414.74	214,672.67	424,742.07
County Elections	-	-	-
Debt Service	-	-	-
Judgements and Settlements	-	-	-

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

	One month ended 05/31/19	One month ended 05/31/18	Variance Current Year Over (Under) Prior Year
Emergency Account	-	-	-
Capital Projects	-	-	-
Public Services	52,851.26	51,364.25	1,487.01
Tourism	18,220.68	24,448.05	(6,227.37)
Airport Operations	22,297.48	21,152.24	1,145.24
Judicial Expense	2,410.76	3,845.55	(1,434.79)
Transfers Out	1,758,120.48	22,053.89	1,736,066.59
Total General Fund	4,005,315.24	1,856,512.12	2,148,803.12
220 Road & Bridge	414,067.81	406,212.96	7,854.85
240 Park	734,653.31	372,804.07	361,849.24
260 Prosecutor Training	338.28	316.65	21.63
264 Delinquent Sales Tax	-	-	-
265 Prosecutor Contingency	2,288.40	-	2,288.40
266 Prosecutor Check Collection	2,415.84	3,013.95	(598.11)
270 Drug Task Force	-	-	-
271 Law Enforcement Training	1,250.00	3,118.65	(1,868.65)
272 Work Release Program	-	-	-
278 Civil Fees	298.64	20,180.08	(19,881.44)
279 Law Enforcement	2,230,277.45	1,265,663.13	964,614.32
282 Emergency Communications	59,074.06	58,185.07	888.99
283 Law Library	-	-	-
285 Assessor	346,381.36	283,606.11	62,775.25
286 Inmate Security	6,532.16	-	6,532.16
289 Law Enforcement Capital Reserve	-	-	-
290 TIF	54,979.82	1,239,388.65	(1,184,408.83)
292 Federal Equitable Sharing	2,799.25	1,980.91	818.34
293 Domestic Violence	22,684.80	-	22,684.80
300 Use Tax - Capital Projects	144,404.88	176,193.38	(31,788.50)
301 Use Tax - Road & Bridge	35,249.60	-	35,249.60
302 Use Tax - Parks & Trails	38,612.83	21,257.87	17,354.96
305 Tax Collection Software	-	-	-
310 Debt Service	-	-	-
315 Health Benefits	697,043.87	-	697,043.87
401 Airport Construction	108,394.25	43,029.80	65,364.45
403 LINC	-	-	-
404 Juvenile Grants	-	-	-
504 Sheriff DARE	-	-	-
506 Sheriff Emerg. Fug. Apprehension	-	5,976.77	(5,976.77)
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	46,671.38	33,967.35	12,704.03
943 Collector TMF	20,535.83	29,674.91	(9,139.08)
944 K-9	-	134.50	(134.50)
946 Sheriff Revolving	7,543.95	5,963.07	1,580.88
Total of All Funds	\$ 8,982,782.01	\$ 5,828,149.00	\$ 3,154,633.01

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

	Five Months ended 05/31/19	Five Months ended 05/31/18	Variance Current Year Over (Under) Prior Year
100 General Fund			
Sales and Use Taxes	\$ 5,210,761.71	\$ 4,944,537.89	\$ 266,223.82
Property Taxes	3,312,378.60	3,262,777.67	49,600.93
Marriage Licenses	8,023.71	6,351.81	1,671.90
Amusement Licenses	165,815.75	103,882.42	61,933.33
Auctioneer Licenses	260.00	364.00	(104.00)
Liquor Licenses	18,976.39	31,294.42	(12,318.03)
Firearm Permits	4,619.00	8,316.00	(3,697.00)
Inspection Fees	12,450.00	11,450.00	1,000.00
Building Permits	55,010.30	49,674.69	5,335.61
Fee Office Charges	4,684,820.02	4,421,717.01	263,103.01
Service Fees	53,029.24	117,119.21	(64,089.97)
Court Fines & Fees	-	-	-
Retail Sales	-	-	-
Concession & Commission	640.23	723.12	(82.89)
Leases	26,250.00	26,250.00	-
Surplus Property Sales	-	-	-
Interest Earned	502,980.69	559,039.22	(56,058.53)
From Federal Government	17,747.00	19,540.00	(1,793.00)
From State of Missouri	603,933.75	626,488.28	(22,554.53)
From Other Counties	11,536.46	9,744.00	1,792.46
From Cities	-	3,750.00	(3,750.00)
Other Non-governmental Reimb	300.00	-	300.00
Miscellaneous Reimbursements	8,323.42	17,982.53	(9,659.11)
Gifts & Donations	-	50,000.00	(50,000.00)
Other Misc. Revenue	138,350.50	58,207.15	80,143.35
Transfers In From Other Funds	94,407.23	278,552.64	(184,145.41)
Total General Fund	14,930,614.00	14,607,762.06	322,851.94

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

	Five Months ended 05/31/19	Five Months ended 05/31/18	Variance Current Year Over (Under) Prior Year
220 Road & Bridge	5,251,164.48	4,614,959.31	636,205.17
240 Park	2,275,001.70	1,756,246.17	518,755.53
260 Prosecutor Training	1,255.49	1,624.55	(369.06)
264 Delinquent Sales Tax	383.98	(955.62)	1,339.60
265 Prosecutor Contingency	20,000.00	20,000.00	-
266 Prosecutor Check Collection	6,896.31	10,301.73	(3,405.42)
270 Drug Task Force	-	-	-
271 Law Enforcement Training	4,908.95	6,543.36	(1,634.41)
272 Work Release Program	2,925.94	444.80	2,481.14
278 Civil Fees	50,000.00	50,000.00	-
279 Law Enforcement	7,924,563.23	6,300,355.04	1,624,208.19
282 Emergency Communications	232,780.43	245,857.21	(13,076.78)
283 Law Library	-	-	-
285 Assessor	2,404,197.86	2,313,857.33	90,340.53
286 Inmate Security	11,539.34	312,315.96	(300,776.62)
289 Law Enforcement Capital Reserve	18,750.00	40,000.00	(21,250.00)
290 TIF	1,687,140.21	2,038,598.78	(351,458.57)
292 Federal Equitable Sharing	9,773.47	56,690.77	(46,917.30)
293 Domestic Violence	9,932.87	11,314.85	(1,381.98)
300 Use Tax - Capital Projects	818,370.24	700,173.02	118,197.22
301 Use Tax - Road & Bridge	806,677.90	690,899.72	115,778.18
302 Use Tax - Parks & Trails	819,455.41	695,503.65	123,951.76
305 Tax Collection Software	178,505.02	169,092.73	9,412.29
310 Debt Service	2,947,213.44	96,740.92	2,850,472.52
315 Health Benefits	2,029,344.97	1,947,350.09	81,994.88
401 Airport Construction	437,579.28	440,776.54	(3,197.26)
403 LINC	192.71	150.26	42.45
404 Juvenile Grants	-	-	-
504 Sheriff DARE	3,519.37	2,779.22	740.15
506 Sheriff Emerg. Fug. Apprehension	120,753.62	63,667.74	57,085.88
508 Sheriff Inmate	-	-	-
516 SOLVE	-	-	-
611 Prosecutor Retirement	13,135.00	10,336.00	2,799.00
641 Special Road Districts Fund	-	-	-
790 Land Trustee Agency Fund	-	-	-
933 Records Preservation	169,396.88	196,500.37	(27,103.49)
943 Collector TMF	540,352.44	458,676.20	81,676.24
944 K-9	108.35	1,974.57	(1,866.22)
946 Sheriff Revolving	31,599.60	31,866.50	(266.90)
Total of All Funds	\$ 43,758,032.49	\$ 37,892,403.83	\$ 5,865,628.66

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

	Five Months ended 05/31/19	Five Months ended 05/31/18	Variance Current Year Over (Under) Prior Year
100 General Fund			
Auditor	\$ 98,934.52	\$ 100,603.52	\$ (1,669.00)
County Clerk	88,413.93	86,735.44	1,678.49
Treasurer	97,448.25	96,973.35	474.90
County Commission	116,334.88	113,520.14	2,814.74
Recorder of Deeds	178,255.87	177,550.17	705.70
Collector	357,143.58	352,542.09	4,601.49
Misc Tax Fees	17,726.63	18,777.24	(1,050.61)
Rainy Day	-	-	-
Public Administrator	284,718.11	272,692.89	12,025.22
Indigent Board & Care	-	-	-
Medical Examiner	112,242.24	76,507.20	35,735.04
Prosecutor	666,011.98	666,991.85	(979.87)
Support Recovery	431,632.45	425,119.22	6,513.23
Emergency Management	-	-	-
Division 1 Court	2,029.52	2,109.01	(79.49)
Division 2 Court	1,868.53	2,235.60	(367.07)
Division 3 Court	39,518.86	41,545.24	(2,026.38)
Division 4 Court	5,571.72	2,476.10	3,095.62
Division 5 Court	3,998.21	7,721.94	(3,723.73)
Division 6 Court	1,802.00	1,342.25	459.75
Division 7 Court	992.33	977.94	14.39
Family Court Administrator	21,078.02	8,332.66	12,745.36
Drug Court Administrator	1,740.13	440.44	1,299.69
Division 9	1,103.68	1,916.34	(812.66)
Division 1 Reporter	425.55	-	425.55
Division 2 Reporter	804.13	3,221.01	(2,416.88)
Division 3 Reporter	149.73	551.77	(402.04)
Division 4 Reporter	-	250.81	(250.81)
Circuit Court Executive Secretary	4,865.62	3,430.85	1,434.77
Jury Supervisor	1,837.17	2,094.74	(257.57)
Law Library	35,813.32	24,694.96	11,118.36
Circuit Clerk	95,186.32	114,051.44	(18,865.12)
Circuit Clerk JIS	415,965.91	251,271.79	164,694.12
Jury Fees & Court	31,152.08	23,142.12	8,009.96
Office of Dispute Resolution Services	79,321.79	60,952.02	18,369.77
Juvenile - Administration	797,298.24	807,584.40	(10,286.16)
Juvenile - Detention	329,096.08	340,086.89	(10,990.81)
Juvenile - Group Homes	314,290.76	305,286.85	9,003.91
County Administrator	165,190.69	142,646.51	22,544.18
Purchasing	152,714.92	119,919.59	32,795.33
Human Resources	325,444.87	604,171.12	(278,726.25)
Finance	152,431.99	196,433.44	(44,001.45)
County Counselor	14,294.34	114,383.57	(100,089.23)
Planning & Zoning	169,564.40	125,189.24	44,375.16
Central Services - Mail Room	-	-	-
Information Technology	687,083.71	796,952.13	(109,868.42)
Finance - Appropriations	138,598.52	-	138,598.52
Facilities Management	562,596.10	756,149.59	(193,553.49)
Utilities	308,452.35	286,060.83	22,391.52
Contributions to External Programs	173,381.00	164,865.00	8,516.00
Government Association Membership	51,294.00	-	51,294.00
Election Commission	196,957.17	185,221.96	11,735.21
Benefits and Insurances	1,528,734.21	1,084,559.43	444,174.78
County Elections	-	-	-
Debt Service	-	-	-
Judgements and Settlements	-	-	-

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

	Five Months ended 05/31/19	Five Months ended 05/31/18	Variance Current Year Over (Under) Prior Year
Emergency Account	-	-	-
Capital Projects	-	-	-
Public Services	247,438.78	233,606.71	13,832.07
Tourism	114,463.92	75,498.57	38,965.35
Airport Operations	120,500.61	100,893.23	19,607.38
Judicial Expense	14,611.06	16,581.31	(1,970.25)
Transfers Out	2,879,756.00	451,370.50	2,428,385.50
	-	-	-
Total General Fund	12,638,280.78	9,848,233.01	2,790,047.77
220 Road & Bridge	4,075,647.70	3,373,084.47	702,563.23
240 Park	2,273,048.67	1,688,931.51	584,117.16
260 Prosecutor Training	2,305.52	316.65	1,988.87
264 Delinquent Sales Tax	-	-	-
265 Prosecutor Contingency	11,904.86	3,319.73	8,585.13
266 Prosecutor Check Collection	8,623.66	8,781.63	(157.97)
270 Drug Task Force	-	-	-
271 Law Enforcement Training	2,390.00	11,635.18	(9,245.18)
272 Work Release Program	-	-	-
278 Civil Fees	4,459.33	21,088.62	(16,629.29)
279 Law Enforcement	7,651,196.33	6,797,758.66	853,437.67
282 Emergency Communications	283,505.65	173,659.22	109,846.43
283 Law Library	-	-	-
285 Assessor	1,425,796.72	1,398,005.45	27,791.27
286 Inmate Security	20,528.16	-	20,528.16
289 Law Enforcement Capital Reserve	-	-	-
290 TIF	1,261,991.15	2,717,610.80	(1,455,619.65)
292 Federal Equitable Sharing	8,315.83	6,169.59	2,146.24
293 Domestic Violence	22,684.80	15,620.23	7,064.57
300 Use Tax - Capital Projects	1,309,620.81	248,290.38	1,061,330.43
301 Use Tax - Road & Bridge	491,970.52	-	491,970.52
302 Use Tax - Parks & Trails	2,101,906.68	197,086.36	1,904,820.32
305 Tax Collection Software	-	-	-
310 Debt Service	2,947,213.44	96,740.92	2,850,472.52
315 Health Benefits	2,574,762.24	924,994.02	1,649,768.22
401 Airport Construction	354,757.07	308,053.82	46,703.25
403 LINC	-	-	-
404 Juvenile Grants	-	-	-
504 Sheriff DARE	785.00	-	785.00
506 Sheriff Emerg. Fug. Apprehension	35,106.70	53,410.49	(18,303.79)
508 Sheriff Inmate	-	-	-
516 SOLVE	-	-	-
611 Prosecutor Retirement	5,814.00	4,845.00	969.00
641 Special Road Districts Fund	-	-	-
790 Land Trustee Agency Fund	-	-	-
933 Records Preservation	169,822.18	157,422.88	12,399.30
943 Collector TMF	353,233.36	352,850.72	382.64
944 K-9	-	259.75	(259.75)
946 Sheriff Revolving	33,310.77	27,940.40	5,370.37
	-	-	-
Total of All Funds	\$ 40,068,981.93	\$ 28,436,109.49	\$ 11,632,872.44



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