

Monthly Report

Auditor's Cash Basis



June 2019

www.claycountymo.gov/departments/auditor

Victor Hurlbert, CGAP

Clay County, Missouri Auditor

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Clay County, Missouri
Statement of Unencumbered Cash
As of June 30, 2019

| Fund Name | Fund Number | Eden Cash Balance | Less Encumbrances | Less Warrants Payable | Unencumbered Cash |
|---------------------------------|--------------------|--------------------------|--------------------------|------------------------------|--------------------------|
| General | 100 | 20,200,480.88 | 2,272,492.91 | 912.18 | 17,927,075.79 |
| Road & Bridge | 220 | 2,230,678.79 | 123,232.59 | - | 2,107,446.20 |
| Park | 240 | 905,611.82 | 468,063.59 | 124.20 | 437,424.03 |
| Prosecutor Training | 260 | 7,520.89 | - | - | 7,520.89 |
| Delinquent Sales Tax | 264 | 7,232.69 | - | - | 7,232.69 |
| Prosecutor Contingency | 265 | 11,670.67 | - | - | 11,670.67 |
| Prosecutor Check Collection | 266 | 10,936.83 | - | - | 10,936.83 |
| Law Enforcement Training | 271 | 30,800.32 | 2,108.60 | 197.40 | 28,494.32 |
| Work Release Program | 272 | 56,164.40 | - | - | 56,164.40 |
| Civil Fees | 278 | 92,165.95 | 5,681.17 | 490.05 | 85,994.73 |
| Law Enforcement | 279 | 1,167,722.82 | 212,695.18 | 494.22 | 954,533.42 |
| Emergency Communications | 282 | 56,201.31 | - | - | 56,201.31 |
| Assessor | 285 | 2,338,121.44 | 124,960.49 | - | 2,213,160.95 |
| Inmate Security | 286 | 311,311.47 | 8,021.67 | - | 303,289.80 |
| Law Enforcement Capital Reserve | 289 | 75,450.00 | - | - | 75,450.00 |
| TIF | 290 | 1,940,788.65 | - | - | 1,940,788.65 |
| Federal Equitable Sharing | 292 | 116,960.68 | 24,621.36 | - | 92,339.32 |
| Domestic Violence | 293 | 2,820.03 | - | - | 2,820.03 |
| Use Tax - Capital Projects | 300 | 1,814,473.42 | 598,527.37 | - | 1,215,946.05 |
| Use Tax - Road & Bridge | 301 | 1,126,984.56 | 202,850.00 | - | 924,134.56 |
| Use Tax - Parks & Trails | 302 | 1,024,931.84 | 12,809.88 | - | 1,012,121.96 |
| Tax Collection Software | 305 | 192,620.05 | - | - | 192,620.05 |
| Health Benefits | 315 | 2,836,992.32 | - | - | 2,836,992.32 |
| Airport Construction | 401 | 1,624,226.15 | 214,942.96 | 1,788.09 | 1,407,495.10 |
| LINC | 403 | 24,063.87 | - | - | 24,063.87 |
| Juvenile Grants | 404 | - | - | - | - |
| Sheriff D.A.R.E. | 504 | 10,911.80 | - | - | 10,911.80 |
| SOLVE | 516 | - | - | - | - |
| Prosecutor Retirement | 611 | 6,675.00 | - | - | 6,675.00 |
| Special Road Districts Fund | 641 | - | - | - | - |
| Land Trustee Agency Fund | 790 | 9,363.27 | - | - | 9,363.27 |
| Records Preservation | 933 | 1,012,478.66 | - | - | 1,012,478.66 |
| Collector TMF | 943 | 323,439.23 | 5,000.00 | - | 318,439.23 |
| K-9 | 944 | 10,318.19 | - | - | 10,318.19 |
| Sheriff Revolving | 946 | 312,761.87 | - | - | 312,761.87 |
| | | \$ 39,892,879.87 | \$ 4,276,007.77 | \$ 4,006.14 | \$ 35,612,865.96 |

Clay County, Missouri
Statement of Revenues and Expenditures - Cash Basis
For the one month June 30, 2019

| Fund Name | Fund Number | Revenues | Expenditures | Net |
|----------------------------------|--------------------|------------------------|------------------------|----------------------|
| General | 100 | 2,235,379.96 | 2,285,440.19 | (50,060.23) |
| Road & Bridge | 220 | 275,761.08 | 611,742.45 | (335,981.37) |
| Park | 240 | 765,519.21 | 319,646.72 | 445,872.49 |
| Prosecutor Training | 260 | 270.02 | 696.60 | (426.58) |
| Delinquent Sales Tax | 264 | 117.11 | - | 117.11 |
| Prosecutor Contingency | 265 | - | 2,045.26 | (2,045.26) |
| Prosecutor Check Collection | 266 | 774.13 | 1,280.85 | (506.72) |
| Drug Task Force | 270 | - | - | - |
| Law Enforcement Training | 271 | 1,063.16 | 2,985.19 | (1,922.03) |
| Work Release Program | 272 | 4,803.00 | - | 4,803.00 |
| Civil Fees | 278 | - | 1,858.55 | (1,858.55) |
| Law Enforcement | 279 | 1,729,224.44 | 1,121,864.38 | 607,360.06 |
| Emergency Communications | 282 | 39,231.52 | - | 39,231.52 |
| Law Library | 283 | - | - | - |
| Assessor | 285 | 16,562.85 | 202,309.05 | (185,746.20) |
| Inmate Security | 286 | 2,057.04 | 4,890.60 | (2,833.56) |
| Law Enforcement Capital Reserve | 289 | 3,750.00 | 252,336.13 | (248,586.13) |
| TIF | 290 | 397,656.93 | 15,390.55 | 382,266.38 |
| Federal Equitable Sharing | 292 | 119.60 | - | 119.60 |
| Domestic Violence | 293 | 2,301.98 | - | 2,301.98 |
| Use Tax - Capital Projects | 300 | 161,634.40 | 4,841.57 | 156,792.83 |
| Use Tax - Road & Bridge | 301 | 160,717.90 | - | 160,717.90 |
| Use Tax - Parks & Trails | 302 | 160,940.40 | 20,605.38 | 140,335.02 |
| Tax Collection Software | 305 | 930.38 | - | 930.38 |
| Debt Service | 310 | 425.00 | 425.00 | - |
| Health Benefits | 315 | (351,596.54) | 396,524.11 | (748,120.65) |
| Airport Construction | 401 | 86,021.75 | 67,043.95 | 18,977.80 |
| LINC | 403 | 24.29 | - | 24.29 |
| Juvenile Grants | 404 | - | - | - |
| Sheriff DARE | 504 | 10.57 | - | 10.57 |
| Sheriff Emerg. Fug. Apprehension | 506 | - | 1,432.94 | (1,432.94) |
| 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 | 38,195.35 | 35,122.96 | 3,072.39 |
| Collector TMF | 943 | (1,277.48) | 51,232.16 | (52,509.64) |
| K-9 | 944 | 10.45 | - | 10.45 |
| Sheriff Revolving | 946 | 17,995.09 | 9,347.22 | 8,647.87 |
| | | \$ 5,748,623.59 | \$ 5,410,030.81 | \$ 338,592.78 |

Clay County, Missouri
Statement of Revenues and Expenditures - Cash Basis
For the six months ended June 30, 2019

| Fund Name | Fund Number | Revenues | Expenditures | Net |
|----------------------------------|------------------------|-------------------------|-------------------------|------------------------|
| General | 100 | 17,165,993.96 | 14,924,141.84 | \$ 2,241,852.12 |
| Road & Bridge | 220 | 5,526,925.56 | 4,687,390.15 | 839,535.41 |
| Park | 240 | 3,051,372.21 | 2,598,107.06 | 453,265.15 |
| Prosecutor Training | 260 | 1,525.51 | 3,002.12 | (1,476.61) |
| Delinquent Sales Tax | 264 | 501.09 | - | 501.09 |
| Prosecutor Contingency | 265 | 20,000.00 | 13,950.12 | 6,049.88 |
| Prosecutor Check Collection | 266 | 7,670.44 | 9,904.51 | (2,234.07) |
| Drug Task Force | 270 | - | - | - |
| Law Enforcement Training | 271 | 5,972.11 | 5,375.19 | 596.92 |
| Work Release Program | 272 | 7,728.94 | - | 7,728.94 |
| Civil Fees | 278 | 50,000.00 | 6,317.88 | 43,682.12 |
| Law Enforcement | 279 | 9,653,787.67 | 8,773,060.71 | 880,726.96 |
| Emergency Communications | 282 | 272,011.95 | 283,505.65 | (11,493.70) |
| Law Library | 283 | - | - | - |
| Assessor | 285 | 2,420,760.71 | 1,628,105.77 | 792,654.94 |
| Inmate Security | 286 | 13,596.38 | 25,418.76 | (11,822.38) |
| Law Enforcement Capital Reserve | 289 | 22,500.00 | 252,336.13 | (229,836.13) |
| TIF | 290 | 2,084,797.14 | 1,277,381.70 | 807,415.44 |
| Federal Equitable Sharing | 292 | 9,893.07 | 8,315.83 | 1,577.24 |
| Domestic Violence | 293 | 12,234.85 | 22,684.80 | (10,449.95) |
| Use Tax - Capital Projects | 300 | 980,004.64 | 1,314,462.38 | (334,457.74) |
| Use Tax - Road & Bridge | 301 | 967,395.80 | 491,970.52 | 475,425.28 |
| Use Tax - Parks & Trails | 302 | 980,395.81 | 2,122,512.06 | (1,142,116.25) |
| Tax Collection Software | 305 | 179,435.40 | - | 179,435.40 |
| Debt Service | 310 | 2,947,638.44 | 2,947,638.44 | - |
| Health Benefits | 315 | 1,677,748.43 | 2,971,286.35 | (1,293,537.92) |
| Airport Construction | 401 | 523,601.03 | 421,801.02 | 101,800.01 |
| LINC | 403 | 217 | - | 217.00 |
| Juvenile Grants | 404 | - | - | - |
| Sheriff DARE | 504 | 3,529.94 | 785.00 | 2,744.94 |
| Sheriff Emerg. Fug. Apprehension | 506 | 120,753.62 | 49,648.07 | 71,105.55 |
| Sheriff Inmate | 508 | - | - | - |
| SOLVE | 516 | - | - | - |
| Prosecutor Retirement | 611 | 13,135.00 | 6,783.00 | 6,352.00 |
| Special Road Districts Fund | 641 | - | - | - |
| Land Trustee Agency Fund | 790 | - | - | - |
| Records Preservation | 933 | 207,592.23 | 204,945.14 | 2,647.09 |
| Collector TMF | 943 | 539,076.66 | 404,465.52 | 134,611.14 |
| K-9 | 944 | 118.8 | - | 118.80 |
| Sheriff Revolving | 946 | 49,594.69 | 42,657.99 | 6,936.70 |
| | | \$ 49,517,509.08 | \$ 45,497,953.71 | \$ 4,019,555.37 |

Clay County, Missouri
Revenues for the one month and six months ended June 30, 2019
Cash Basis

| | One month ended 06/30/19 | Six Months ended 06/30/19 | 2019 Budget (less Carryover) | Amount Under (Over) Budget |
|-------------------------------|-------------------------------------|--------------------------------------|---|---------------------------------------|
| 100 General Fund | | | | |
| Sales and Use Taxes | \$ 1,581,009.35 | \$ 6,791,771.06 | \$ 13,821,314 | \$ 7,029,542.94 |
| Property Taxes | 54,451.63 | 3,366,830.23 | 3,437,753 | 70,922.77 |
| Marriage Licenses | 1,384.60 | 9,408.31 | 1,200 | (8,208.31) |
| Amusement Licenses | 312.00 | 166,283.75 | 145,000 | (21,283.75) |
| Auctioneer Licenses | 52.00 | 312.00 | 500 | 188.00 |
| Liquor Licenses | 81,537.35 | 100,357.74 | 130,000 | 29,642.26 |
| Firearm Permits | 2,185.00 | 6,804.00 | 21,000 | 14,196.00 |
| Inspection Fees | 1,360.00 | 13,810.00 | 27,000 | 13,190.00 |
| Building Permits | 1,775.00 | 56,785.30 | 150,000 | 93,214.70 |
| Fee Office Charges | 166,331.54 | 4,851,151.56 | 5,420,000 | 568,848.44 |
| Service Fees | 43,107.63 | 96,136.87 | 303,100 | 206,963.13 |
| Court Fines & Fees | - | - | - | - |
| Retail Sales | - | - | - | - |
| Concession & Commission | 173.25 | 813.48 | 1,500 | 686.52 |
| Leases | 5,250.00 | 31,500.00 | 63,000 | 31,500.00 |
| Surplus Property Sales | - | - | - | - |
| Interest Earned | 28,410.49 | 531,391.18 | 600,000 | 68,608.82 |
| From Federal Government | 3,780.00 | 21,527.00 | 70,500 | 48,973.00 |
| From State of Missouri | 231,480.95 | 835,414.70 | 1,869,202 | 1,033,787.19 |
| From Other Counties | 2,208.00 | 13,744.46 | 27,000 | 13,255.54 |
| From Cities | - | - | - | - |
| Other Non-governmental Reimb | - | 300.00 | 500 | 200.00 |
| Miscellaneous Reimbursements | 111.84 | 8,435.26 | 15,000 | 6,564.74 |
| Gifts & Donations | - | - | - | - |
| Other Misc. Revenue | 19,005.68 | 157,356.18 | 16,959,782 | 16,802,426.15 |
| Transfers In From Other Funds | 11,453.65 | 105,860.88 | - | (105,860.88) |
| Total General Fund | 2,235,379.96 | 17,165,993.96 | 43,063,351 | 25,897,357.26 |

Clay County, Missouri
Revenues for the one month and six months ended June 30, 2019
Cash Basis

| | One month ended 06/30/19 | Six Months ended 06/30/19 | 2019 Budget (less Carryover) | Amount Under (Over) Budget |
|--------------------------------------|-------------------------------------|--------------------------------------|---|---------------------------------------|
| 220 Road & Bridge | 275,761.08 | 5,526,925.56 | 11,043,964 | 5,517,038.16 |
| 240 Park | 765,519.21 | 3,051,372.21 | 8,542,217 | 5,490,845.12 |
| 260 Prosecutor Training | 270.02 | 1,525.51 | 13,098 | 11,571.99 |
| 264 Delinquent Sales Tax | 117.11 | 501.09 | 6,782 | 6,280.51 |
| 265 Prosecutor Contingency | - | 20,000.00 | 25,621 | 5,620.79 |
| 266 Prosecutor Check Collection | 774.13 | 7,670.44 | 33,471 | 25,800.46 |
| 270 Drug Task Force | - | - | - | - |
| 271 Law Enforcement Training | 1,063.16 | 5,972.11 | 52,424 | 46,451.89 |
| 272 Work Release Program | 4,803.00 | 7,728.94 | 63,435 | 55,706.52 |
| 278 Civil Fees | - | 50,000.00 | 97,994 | 47,993.78 |
| 279 Law Enforcement | 1,729,224.44 | 9,653,787.67 | 17,814,310 | 8,160,522.54 |
| 282 Emergency Communications | 39,231.52 | 272,011.95 | 771,455 | 499,442.97 |
| 283 Law Library | - | - | 45,000 | 45,000.00 |
| 285 Assessor | 16,562.85 | 2,420,760.71 | 4,183,846 | 1,763,085.57 |
| 286 Inmate Security | 2,057.04 | 13,596.38 | 490,256 | 476,659.47 |
| 289 Law Enforcement Capital Reserve | 3,750.00 | 22,500.00 | 325,914 | 303,414.00 |
| 290 TIF | 397,656.93 | 2,084,797.14 | 5,345,873 | 3,261,076.07 |
| 292 Federal Equitable Sharing | 119.60 | 9,893.07 | 115,683 | 105,790.37 |
| 293 Domestic Violence | 2,301.98 | 12,234.85 | 43,420 | 31,185.13 |
| 300 Use Tax - Capital Projects | 161,634.40 | 980,004.64 | 3,567,665 | 2,587,660.09 |
| 301 Use Tax - Road & Bridge | 160,717.90 | 967,395.80 | 1,970,696 | 1,003,300.10 |
| 302 Use Tax - Parks & Trails | 160,940.40 | 980,395.81 | 3,681,927 | 2,701,531.39 |
| 305 Tax Collection Software | 930.38 | 179,435.40 | 18,585 | (160,850.75) |
| 310 Debt Service | 425.00 | 2,947,638.44 | - | (2,947,638.44) |
| 315 Health Benefits | (351,596.54) | 1,677,748.43 | 7,288,530 | 5,610,781.81 |
| 401 Airport Construction | 86,021.75 | 523,601.03 | 2,847,839 | 2,324,237.51 |
| 403 LINC | 24.29 | 217.00 | 24,097 | 23,879.87 |
| 404 Juvenile Grants | - | - | - | - |
| 504 Sheriff DARE | 10.57 | 3,529.94 | 10,717 | 7,186.92 |
| 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 | 38,195.35 | 207,592.23 | 1,488,832 | 1,281,239.34 |
| 943 Collector TMF | (1,277.48) | 539,076.66 | 634,998 | 95,921.26 |
| 944 K-9 | 10.45 | 118.80 | 12,399 | 12,280.59 |
| 946 Sheriff Revolving Fund | 17,995.09 | 49,594.69 | 373,415 | 323,820.49 |
| Total of All Funds | \$ 5,748,623.59 | \$ 49,517,509.08 | \$ 114,171,636 | \$ 64,654,126.43 |

Clay County, Missouri
Expenditures for the one month and six months ended June 30, 2019
Cash Basis

| | One month ended 06/30/19 | Six Months ended 06/30/19 | 2019 Budget | Amount Under (Over) Budget |
|---------------------------------------|-------------------------------------|--------------------------------------|------------------------|---------------------------------------|
| 100 General Fund | | | | |
| Auditor | \$ 18,007.62 | \$ 116,942.14 | \$ 253,110 | \$ 136,168.12 |
| County Clerk | 16,766.42 | 105,180.35 | 214,576 | 109,395.65 |
| Treasurer | 20,658.69 | 118,106.94 | 259,237 | 141,130.06 |
| County Commission | 20,988.90 | 137,323.78 | 284,812 | 147,488.22 |
| Recorder of Deeds | 32,467.60 | 210,723.47 | 441,904 | 231,180.53 |
| Collector | 41,841.84 | 399,406.29 | 947,716 | 548,309.71 |
| Misc Tax Fees | - | 17,726.63 | 50,000 | 32,273.37 |
| Rainy Day | - | - | 1,055,918 | 1,055,918.30 |
| Public Administrator | 53,510.10 | 338,228.21 | 700,175 | 361,946.79 |
| Indigent Board & Care | - | - | 10,000 | 10,000.00 |
| Medical Examiner | 28,000.00 | 140,242.24 | 400,000 | 259,757.76 |
| Prosecutor | 120,933.59 | 786,945.57 | 1,716,452 | 929,506.43 |
| Support Recovery | 73,349.74 | 504,982.19 | 1,324,091 | 819,108.81 |
| Emergency Management | - | - | - | - |
| Division 1 Court | 351.76 | 2,381.28 | 23,064 | 20,682.72 |
| Division 2 Court | 500.89 | 2,369.42 | 48,020 | 45,650.58 |
| Division 3 Court | 9,968.40 | 49,487.26 | 134,720 | 85,232.74 |
| Division 4 Court | 248.40 | 5,820.12 | 26,945 | 21,124.88 |
| Division 5 Court | 3,623.98 | 7,622.19 | 48,984 | 41,361.81 |
| Division 6 Court | 645.49 | 2,447.49 | 17,084 | 14,636.51 |
| Division 7 Court | 474.17 | 1,466.50 | 16,984 | 15,517.50 |
| Family Court Administrator | 2,156.36 | 23,234.38 | 94,090 | 70,855.62 |
| Drug Court Administrator | - | 1,740.13 | 3,900 | 2,159.87 |
| Division 9 | - | 1,103.68 | 14,190 | 13,086.32 |
| Division 1 Reporter | - | 425.55 | 5,000 | 4,574.45 |
| Division 2 Reporter | 33.84 | 837.97 | 5,050 | 4,212.03 |
| Division 3 Reporter | - | 149.73 | 5,650 | 5,500.27 |
| Division 4 Reporter | - | - | 4,400 | 4,400.00 |
| Circuit Court Executive Secretary | 871.23 | 5,736.85 | 26,205 | 20,468.15 |
| Jury Supervisor | 27.63 | 1,864.80 | 7,000 | 5,135.20 |
| Law Library | 10,993.36 | 46,806.68 | 65,000 | 18,193.32 |
| Circuit Clerk | 10,561.25 | 105,747.57 | 278,366 | 172,618.43 |
| Circuit Clerk JIS | 44,723.62 | 460,689.53 | 850,340 | 389,650.48 |
| Jury Fees & Court | 7,970.36 | 39,122.44 | 100,000 | 60,877.56 |
| Office of Dispute Resolution Services | 14,742.68 | 94,064.47 | 201,654 | 107,589.53 |
| Juvenile - Administration | 153,491.59 | 950,789.83 | 2,129,595 | 1,178,805.17 |
| Juvenile - Detention | 60,624.63 | 389,720.71 | 961,572 | 571,851.29 |
| Juvenile - Group Homes | 53,585.97 | 367,876.73 | 792,749 | 424,872.27 |
| County Administrator | 29,970.58 | 195,161.27 | 481,581 | 286,419.73 |
| Purchasing | 25,404.28 | 178,119.20 | 412,759 | 234,639.80 |
| Human Resources | 385,809.77 | 711,254.64 | 2,231,932 | 1,520,677.49 |
| Finance | 32,486.36 | 184,918.35 | 1,038,895 | 853,976.65 |
| County Counselor | - | 14,294.34 | - | (14,294.34) |
| Planning & Zoning | 31,740.16 | 201,304.56 | 523,599 | 322,294.44 |
| Central Services - Mail Room | - | - | - | - |
| Information Technology | 114,872.09 | 801,955.80 | 3,002,363 | 2,200,407.20 |
| Finance - Appropriations | 33,446.75 | 172,045.27 | 455,378 | 283,332.73 |
| Facilities Management | 162,857.41 | 725,453.51 | 3,055,291 | 2,329,837.49 |
| Utilities | 79,649.27 | 388,101.62 | 1,787,492 | 1,399,390.38 |
| Contributions to External Programs | 9,437.00 | 182,818.00 | 420,946 | 238,128.00 |
| Government Association Membership | - | 51,294.00 | 65,250 | 13,956.00 |
| Election Commission | 39,477.66 | 236,434.83 | 616,632 | 380,197.61 |
| Benefits and Insurances | (81,571.07) | 1,447,163.14 | 4,362,010 | 2,914,846.62 |
| County Elections | - | - | 200,000 | 200,000.00 |
| Debt Service | - | - | 111,492 | 111,491.88 |

Clay County, Missouri
Expenditures for the one month and six months ended June 30, 2019
Cash Basis

| | <u>One month ended 06/30/19</u> | <u>Six Months ended 06/30/19</u> | <u>2019 Budget</u> | <u>Amount Under (Over) Budget</u> |
|--------------------------------------|-------------------------------------|--------------------------------------|------------------------|---------------------------------------|
| Judgements and Settlements | - | - | - | - |
| Emergency Account | - | - | 1,500,000 | 1,500,000.00 |
| Capital Projects | - | - | - | - |
| Public Services | 68,080.59 | 315,519.37 | 1,010,181 | 694,662.00 |
| Tourism | 23,466.09 | 137,930.01 | 444,531 | 306,600.99 |
| Airport Operations | 23,142.32 | 143,642.93 | 376,819 | 233,176.07 |
| Judicial Expense | 1,951.66 | 16,562.72 | - | (16,562.72) |
| Transfers Out | 501,134.98 | 3,380,890.98 | 7,577,447 | 4,196,555.57 |
| Total General Fund | 2,283,476.01 | 14,922,177.66 | 43,193,152 | 28,270,974.04 |
| 220 Road & Bridge | 611,742.45 | 4,687,390.15 | 11,429,430 | 6,742,039.92 |
| 240 Park | 319,646.72 | 2,598,107.06 | 8,542,217 | 5,944,110.14 |
| 260 Prosecutor Training | 696.60 | 3,002.12 | 13,098 | 10,095.38 |
| 264 Delinquent Sales Tax | - | - | 6,782 | 6,781.60 |
| 265 Prosecutor Contingency | 2,045.26 | 13,950.12 | 25,621 | 11,670.67 |
| 266 Prosecutor Check Collection | 1,280.85 | 9,904.51 | 33,471 | 23,566.39 |
| 270 Drug Task Force | - | - | - | - |
| 271 Law Enforcement Training | 2,985.19 | 5,375.19 | 52,424 | 47,048.81 |
| 272 Work Release Program | - | - | 63,435 | 63,435.47 |
| 278 Civil Fees | 1,858.55 | 6,317.88 | 97,994 | 91,675.90 |
| 279 Law Enforcement | 1,121,864.38 | 8,773,060.71 | 17,814,310 | 9,041,249.42 |
| 282 Emergency Communications | - | 283,505.65 | 771,455 | 487,949.27 |
| 283 Law Library | - | - | 45,000 | 45,000.00 |
| 285 Assessor | 202,309.05 | 1,628,105.77 | 4,273,923 | 2,645,817.16 |
| 286 Inmate Security | 4,890.60 | 25,418.76 | 490,256 | 464,837.09 |
| 289 Law Enforcement Capital Reserve | 252,336.13 | 252,336.13 | 578,250 | 325,914.00 |
| 290 TIF | 15,390.55 | 1,277,381.70 | 5,345,873 | 4,068,491.51 |
| 292 Federal Equitable Sharing | - | 8,315.83 | 115,683 | 107,367.61 |
| 293 Domestic Violence | - | 22,684.80 | 43,420 | 20,735.18 |
| 300 Use Tax - Capital Projects | 4,841.57 | 1,314,462.38 | 3,670,931 | 2,356,468.78 |
| 301 Use Tax - Road & Bridge | - | 491,970.52 | 2,161,559 | 1,669,588.86 |
| 302 Use Tax - Parks & Trails | 20,605.38 | 2,122,512.06 | 3,688,693 | 1,566,181.30 |
| 305 Tax Collection Software | - | - | 18,585 | 18,584.65 |
| 310 Debt Service | 425.00 | 2,947,638.44 | - | (2,947,638.44) |
| 315 Health Benefits | 396,524.11 | 2,971,286.35 | 7,288,530 | 4,317,243.89 |
| 401 Airport Construction | 67,043.95 | 421,801.02 | 2,997,967 | 2,576,166.14 |
| 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 | 19,981.10 | 68,196.23 | 151,000 | 82,803.77 |
| 508 Sheriff Inmate | - | - | - | - |
| 516 SOLVE | - | - | - | - |
| 611 Prosecutor Retirement | 969.00 | 6,783.00 | 13,459 | 6,676.00 |
| 641 Special Road Districts Fund | - | - | - | - |
| 790 Land Trustee Agency Fund | - | - | 9,363 | 9,363.27 |
| 933 Records Preservation | 35,122.96 | 204,945.14 | 1,488,832 | 1,283,886.43 |
| 943 Collector TMF | 51,232.16 | 404,465.52 | 634,997 | 230,531.93 |
| 944 K-9 | - | - | 12,399 | 12,399.39 |
| 946 Sheriff Revolving | 9,347.22 | 42,657.99 | 373,416 | 330,757.56 |
| Total of All Funds | \$ 5,426,614.79 | \$ 45,514,537.69 | \$ 115,480,340 | \$ 69,965,801.82 |

Clay County, Missouri
Comparison of Revenues for the
One month ended June 30, 2019 and 2018
Cash Basis

| | One month ended 06/30/19 | One month ended 06/30/18 | Variance Current Year Over (Under) Prior Year |
|-------------------------------|-------------------------------------|-------------------------------------|--|
| I00 General Fund | | | |
| Sales and Use Taxes | \$ 1,581,009.35 | \$ 1,230,045.23 | \$ 350,964.12 |
| Property Taxes | 54,451.63 | 50,998.24 | 3,453.39 |
| Marriage Licenses | 1,384.60 | 1,148.93 | 235.67 |
| Amusement Licenses | 312.00 | 1,916.00 | (1,604.00) |
| Auctioneer Licenses | 52.00 | - | 52.00 |
| Liquor Licenses | 81,537.35 | 63,072.92 | 18,464.43 |
| Firearm Permits | 2,185.00 | 2,296.00 | (111.00) |
| Inspection Fees | 1,360.00 | 2,350.00 | (990.00) |
| Building Permits | 1,775.00 | 7,419.30 | (5,644.30) |
| Fee Office Charges | 166,331.54 | 167,868.11 | (1,536.57) |
| Service Fees | 43,107.63 | 30,722.05 | 12,385.58 |
| Court Fines & Fees | - | - | - |
| Retail Sales | - | - | - |
| Concession & Commission | 173.25 | 194.12 | (20.87) |
| Leases | 5,250.00 | 5,250.00 | - |
| Surplus Property Sales | - | - | - |
| Interest Earned | 28,410.49 | 27,158.96 | 1,251.53 |
| From Federal Government | 3,780.00 | 365.66 | 3,414.34 |
| From State of Missouri | 231,480.95 | 236,078.87 | (4,597.92) |
| From Other Counties | 2,208.00 | 3,452.00 | (1,244.00) |
| From Cities | - | - | - |
| Other Non-governmental Reimb | - | 300.00 | (300.00) |
| Miscellaneous Reimbursements | 111.84 | 93.33 | 18.51 |
| Gifts & Donations | - | - | - |
| Other Misc. Revenue | 19,005.68 | 2,109.85 | 16,895.83 |
| Transfers In From Other Funds | 11,453.65 | 50,671.91 | (39,218.26) |
| Total General Fund | 2,235,379.96 | 1,883,511.48 | 351,868.48 |

Clay County, Missouri
Comparison of Revenues for the
One month ended June 30, 2019 and 2018
Cash Basis

| | One month ended 06/30/19 | One month ended 06/30/18 | Variance Current Year Over (Under) Prior Year |
|--------------------------------------|-------------------------------------|-------------------------------------|--|
| 220 Road & Bridge | 275,761.08 | 258,147.21 | 17,613.87 |
| 240 Park | 765,519.21 | 976,740.91 | (211,221.70) |
| 260 Prosecutor Training | 270.02 | 353.53 | (83.51) |
| 264 Delinquent Sales Tax | 117.11 | 5.25 | 111.86 |
| 265 Prosecutor Contingency | - | - | - |
| 266 Prosecutor Check Collection | 774.13 | 1,203.77 | (429.64) |
| 270 Drug Task Force | - | - | - |
| 271 Law Enforcement Training | 1,063.16 | 1,389.51 | (326.35) |
| 272 Work Release Program | 4,803.00 | 648.20 | 4,154.80 |
| 278 Civil Fees | - | - | - |
| 279 Law Enforcement | 1,729,224.44 | 2,636,005.28 | (906,780.84) |
| 282 Emergency Communications | 39,231.52 | 41,881.04 | (2,649.52) |
| 283 Law Library | - | - | - |
| 285 Assessor | 16,562.85 | 14,644.48 | 1,918.37 |
| 286 Inmate Security | 2,057.04 | 2,964.55 | (907.51) |
| 289 Law Enforcement Capital Reserve | 3,750.00 | (17,500.00) | 21,250.00 |
| 290 TIF | 397,656.93 | 206,603.38 | 191,053.55 |
| 292 Federal Equitable Sharing | 119.60 | 1,104.41 | (984.81) |
| 293 Domestic Violence | 2,301.98 | 2,784.71 | (482.73) |
| 300 Use Tax - Capital Projects | 161,634.40 | 123,448.14 | 38,186.26 |
| 301 Use Tax - Road & Bridge | 160,717.90 | 122,389.96 | 38,327.94 |
| 302 Use Tax - Parks & Trails | 160,940.40 | 122,934.62 | 38,005.78 |
| 305 Tax Collection Software | 930.38 | 799.43 | 130.95 |
| 310 Debt Service | 425.00 | 209,515.49 | (209,090.49) |
| 315 Health Benefits | (351,596.54) | 392,601.49 | (744,198.03) |
| 401 Airport Construction | 86,021.75 | 143,072.79 | (57,051.04) |
| 403 LINC | 24.29 | 20.94 | 3.35 |
| 404 Juvenile Grants | - | - | - |
| 504 Sheriff DARE | 10.57 | 6.78 | 3.79 |
| 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 | 38,195.35 | 42,603.33 | (4,407.98) |
| 943 Collector TMF | (1,277.48) | 35,957.12 | (37,234.60) |
| 944 K-9 | 10.45 | 14.43 | (3.98) |
| 946 Sheriff Revolving | 17,995.09 | 3,495.70 | 14,499.39 |
| Total of All Funds | \$ 5,748,623.59 | \$ 7,207,347.93 | \$ (1,458,724.34) |

Clay County, Missouri
Comparison of Expenditures for the
One month ended June 30, 2019 and 2018
Cash Basis

| 100 General Fund | One month ended 06/30/19 | One month ended 06/30/18 | Variance Current Year Over (Under) Prior Year |
|---------------------------------------|-------------------------------------|-------------------------------------|--|
| Auditor | \$ 18,007.62 | \$ 16,982.19 | \$ 1,025.43 |
| County Clerk | 16,766.42 | 14,681.25 | 2,085.17 |
| Treasurer | 20,658.69 | 17,217.29 | 3,441.40 |
| County Commission | 20,988.90 | 20,537.28 | 451.62 |
| Recorder of Deeds | 32,467.60 | 32,582.64 | (115.04) |
| Collector | 41,841.84 | 63,228.66 | (21,386.82) |
| Misc Tax Fees | - | 221.00 | (221.00) |
| Rainy Day | - | - | - |
| Public Administrator | 53,510.10 | 50,956.63 | 2,553.47 |
| Indigent Board & Care | - | - | - |
| Medical Examiner | 28,000.00 | 155,439.36 | (127,439.36) |
| Prosecutor | 120,933.59 | 120,731.33 | 202.26 |
| Support Recovery | 73,349.74 | 100,723.67 | (27,373.93) |
| Emergency Management | - | - | - |
| Division 1 Court | 351.76 | 583.04 | (231.28) |
| Division 2 Court | 500.89 | 248.40 | 252.49 |
| Division 3 Court | 9,968.40 | 12,660.37 | (2,691.97) |
| Division 4 Court | 248.40 | 1,390.06 | (1,141.66) |
| Division 5 Court | 3,623.98 | 178.19 | 3,445.79 |
| Division 6 Court | 645.49 | 995.84 | (350.35) |
| Division 7 Court | 474.17 | 537.13 | (62.96) |
| Family Court Administrator | 2,156.36 | 16,280.14 | (14,123.78) |
| Drug Court Administrator | - | 223.65 | (223.65) |
| Division 9 | - | 252.88 | (252.88) |
| Division 1 Reporter | - | 78.14 | (78.14) |
| Division 2 Reporter | 33.84 | 124.27 | (90.43) |
| Division 3 Reporter | - | 233.72 | (233.72) |
| Division 4 Reporter | - | 30.08 | (30.08) |
| Circuit Court Executive Secretary | 871.23 | 786.83 | 84.40 |
| Jury Supervisor | 27.63 | - | 27.63 |
| Law Library | 10,993.36 | 10,440.98 | 552.38 |
| Circuit Clerk | 10,561.25 | 36,545.12 | (25,983.87) |
| Circuit Clerk JIS | 44,723.62 | 83,882.86 | (39,159.24) |
| Jury Fees & Court | 7,970.36 | 3,642.50 | 4,327.86 |
| Office of Dispute Resolution Services | 14,742.68 | 15,659.31 | (916.63) |
| Juvenile - Administration | 153,491.59 | 153,699.01 | (207.42) |
| Juvenile - Detention | 60,624.63 | 68,596.99 | (7,972.36) |
| Juvenile - Group Homes | 53,585.97 | 63,834.66 | (10,248.69) |
| County Administrator | 29,970.58 | 27,704.63 | 2,265.95 |
| Purchasing | 25,404.28 | 29,493.27 | (4,088.99) |
| Human Resources | 385,809.77 | 103,323.54 | 282,486.23 |
| Finance | 32,486.36 | 56,742.26 | (24,255.90) |
| County Counselor | - | 9,491.40 | (9,491.40) |
| Planning & Zoning | 31,740.16 | 23,767.94 | 7,972.22 |
| Central Services - Mail Room | - | - | - |
| Information Technology | 114,872.09 | 126,595.84 | (11,723.75) |
| Fianance - Appropriations | 33,446.75 | - | 33,446.75 |
| Facilities Management | 162,857.41 | 185,713.20 | (22,855.79) |
| Utilities | 79,649.27 | 76,839.14 | 2,810.13 |
| Contributions to External Programs | 9,437.00 | 6,609.00 | 2,828.00 |
| Government Association Membership | - | - | - |
| Election Commission | 39,477.66 | 82,130.68 | (42,653.02) |
| Benefits and Insurances | (81,571.07) | 647,073.19 | (728,644.26) |
| County Elections | - | - | - |
| Debt Service | - | - | - |

Clay County, Missouri
Comparison of Expenditures for the
One month ended June 30, 2019 and 2018
Cash Basis

| | One month ended 06/30/19 | One month ended 06/30/18 | Variance Current Year Over (Under) Prior Year |
|--------------------------------------|-------------------------------------|-------------------------------------|--|
| Judgements and Settlements | - | - | - |
| Emergency Account | - | - | - |
| Capital Projects | - | - | - |
| Public Services | 68,080.59 | 58,909.83 | 9,170.76 |
| Tourism | 23,466.09 | 27,512.26 | (4,046.17) |
| Airport Operations | 23,142.32 | 21,980.51 | 1,161.81 |
| Judicial Expense | 1,951.66 | 1,227.79 | 723.87 |
| Transfers Out | 501,134.98 | 1,556,129.04 | (1,054,994.06) |
| Total General Fund | 2,283,476.01 | 4,105,448.99 | (1,821,972.98) |
| 220 Road & Bridge | 611,742.45 | 486,835.26 | 124,907.19 |
| 240 Park | 319,646.72 | 903,055.42 | (583,408.70) |
| 260 Prosecutor Training | 696.60 | 119.90 | 576.70 |
| 264 Delinquent Sales Tax | - | - | - |
| 265 Prosecutor Contingency | 2,045.26 | 160.25 | 1,885.01 |
| 266 Prosecutor Check Collection | 1,280.85 | 2,871.80 | (1,590.95) |
| 270 Drug Task Force | - | - | - |
| 271 Law Enforcement Training | 2,985.19 | 1,537.96 | 1,447.23 |
| 272 Work Release Program | - | - | - |
| 278 Civil Fees | 1,858.55 | 97.78 | 1,760.77 |
| 279 Law Enforcement | 1,121,864.38 | 2,118,507.32 | (996,642.94) |
| 282 Emergency Communications | - | 57,226.27 | (57,226.27) |
| 283 Law Library | - | - | - |
| 285 Assessor | 202,309.05 | 318,679.59 | (116,370.54) |
| 286 Inmate Security | 4,890.60 | - | 4,890.60 |
| 289 Law Enforcement Capital Reserve | 252,336.13 | - | 252,336.13 |
| 290 TIF | 15,390.55 | 22,298.34 | (6,907.79) |
| 292 Federal Equitable Sharing | - | 2,521.80 | (2,521.80) |
| 293 Domestic Violence | - | - | - |
| 300 Use Tax - Capital Projects | 4,841.57 | 145,221.29 | (140,379.72) |
| 301 Use Tax - Road & Bridge | - | - | - |
| 302 Use Tax - Parks & Trails | 20,605.38 | 81,868.69 | (61,263.31) |
| 305 Tax Collection Software | - | - | - |
| 310 Debt Service | 425.00 | 209,515.49 | (209,090.49) |
| 315 Health Benefits | 396,524.11 | 919,536.60 | (523,012.49) |
| 401 Airport Construction | 67,043.95 | 144,133.69 | (77,089.74) |
| 403 LINC | - | - | - |
| 404 Juvenile Grants | - | - | - |
| 504 Sheriff DARE | - | - | - |
| 506 Sheriff Emerg. Fug. Apprehension | 19,981.10 | 26,598.52 | (6,617.42) |
| 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 | 35,122.96 | 31,163.46 | 3,959.50 |
| 943 Collector TMF | 51,232.16 | 33,802.52 | 17,429.64 |
| 944 K-9 | - | - | - |
| 946 Sheriff Revolving | 9,347.22 | 11,002.93 | (1,655.71) |
| Total of All Funds | \$ 5,426,614.79 | \$ 9,623,172.87 | \$ (4,196,558.08) |

Clay County, Missouri
Comparison of Revenues for the
Six months ended June 30, 2019 and 2018
Cash Basis

| | Six Months ended 06/30/19 | Six Months ended 06/30/18 | Variance Current Year Over (Under) Prior Year |
|-------------------------------|--------------------------------------|--------------------------------------|--|
| 100 General Fund | | | |
| Sales and Use Taxes | \$ 6,791,771.06 | \$ 6,174,583.12 | \$ 617,187.94 |
| Property Taxes | 3,366,830.23 | 3,313,775.91 | 53,054.32 |
| Marriage Licenses | 9,408.31 | 7,500.74 | 1,907.57 |
| Amusement Licenses | 166,283.75 | 105,798.42 | 60,485.33 |
| Auctioneer Licenses | 312.00 | 364.00 | (52.00) |
| Liquor Licenses | 100,357.74 | 94,367.34 | 5,990.40 |
| Firearm Permits | 6,804.00 | 10,612.00 | (3,808.00) |
| Inspection Fees | 13,810.00 | 13,800.00 | 10.00 |
| Building Permits | 56,785.30 | 57,093.99 | (308.69) |
| Fee Office Charges | 4,851,151.56 | 4,589,585.12 | 261,566.44 |
| Service Fees | 96,136.87 | 147,841.26 | (51,704.39) |
| Court Fines & Fees | - | - | - |
| Retail Sales | - | - | - |
| Concession & Commission | 813.48 | 917.24 | (103.76) |
| Leases | 31,500.00 | 31,500.00 | - |
| Surplus Property Sales | - | - | - |
| Interest Earned | 531,391.18 | 586,198.18 | (54,807.00) |
| From Federal Government | 21,527.00 | 19,905.66 | 1,621.34 |
| From State of Missouri | 835,414.70 | 862,567.15 | (27,152.45) |
| From Other Counties | 13,744.46 | 13,196.00 | 548.46 |
| From Cities | - | 3,750.00 | (3,750.00) |
| Other Non-governmental Reimb | 300.00 | 300.00 | - |
| Miscellaneous Reimbursements | 8,435.26 | 18,075.86 | (9,640.60) |
| Gifts & Donations | - | 50,000.00 | (50,000.00) |
| Other Misc. Revenue | 157,356.18 | 60,317.00 | 97,039.18 |
| Transfers In From Other Funds | 105,860.88 | 329,224.55 | (223,363.67) |
| Total General Fund | 17,165,993.96 | 16,491,273.54 | 674,720.42 |

Clay County, Missouri
Comparison of Revenues for the
Six months ended June 30, 2019 and 2018
Cash Basis

| | Six Months ended 06/30/19 | Six Months ended 06/30/18 | Variance Current Year Over (Under) Prior Year |
|--------------------------------------|--------------------------------------|--------------------------------------|--|
| 220 Road & Bridge | 5,526,925.56 | 4,873,106.52 | 653,819.04 |
| 240 Park | 3,051,372.21 | 2,732,987.08 | 318,385.13 |
| 260 Prosecutor Training | 1,525.51 | 1,978.08 | (452.57) |
| 264 Delinquent Sales Tax | 501.09 | (950.37) | 1,451.46 |
| 265 Prosecutor Contingency | 20,000.00 | 20,000.00 | - |
| 266 Prosecutor Check Collection | 7,670.44 | 11,505.50 | (3,835.06) |
| 270 Drug Task Force | - | - | - |
| 271 Law Enforcement Training | 5,972.11 | 7,932.87 | (1,960.76) |
| 272 Work Release Program | 7,728.94 | 1,093.00 | 6,635.94 |
| 278 Civil Fees | 50,000.00 | 50,000.00 | - |
| 279 Law Enforcement | 9,653,787.67 | 8,936,360.32 | 717,427.35 |
| 282 Emergency Communications | 272,011.95 | 287,738.25 | (15,726.30) |
| 283 Law Library | - | - | - |
| 285 Assessor | 2,420,760.71 | 2,328,501.81 | 92,258.90 |
| 286 Inmate Security | 13,596.38 | 315,280.51 | (301,684.13) |
| 289 Law Enforcement Capital Reserve | 22,500.00 | 22,500.00 | - |
| 290 TIF | 2,084,797.14 | 2,245,202.16 | (160,405.02) |
| 292 Federal Equitable Sharing | 9,893.07 | 57,795.18 | (47,902.11) |
| 293 Domestic Violence | 12,234.85 | 14,099.56 | (1,864.71) |
| 300 Use Tax - Capital Projects | 980,004.64 | 823,621.16 | 156,383.48 |
| 301 Use Tax - Road & Bridge | 967,395.80 | 813,289.68 | 154,106.12 |
| 302 Use Tax - Parks & Trails | 980,395.81 | 818,438.27 | 161,957.54 |
| 305 Tax Collection Software | 179,435.40 | 169,892.16 | 9,543.24 |
| 310 Debt Service | 2,947,638.44 | 306,256.41 | 2,641,382.03 |
| 315 Health Benefits | 1,677,748.43 | 2,339,951.58 | (662,203.15) |
| 401 Airport Construction | 523,601.03 | 583,849.33 | (60,248.30) |
| 403 LINC | 217.00 | 171.20 | 45.80 |
| 404 Juvenile Grants | - | - | - |
| 504 Sheriff DARE | 3,529.94 | 2,786.00 | 743.94 |
| 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 | 207,592.23 | 239,103.70 | (31,511.47) |
| 943 Collector TMF | 539,076.66 | 494,633.32 | 44,443.34 |
| 944 K-9 | 118.80 | 1,989.00 | (1,870.20) |
| 946 Sheriff Revolving | 49,594.69 | 35,362.20 | 14,232.49 |
| Total of All Funds | \$ 49,517,509.08 | \$ 45,099,751.76 | \$ 4,417,757.32 |

Clay County, Missouri
Comparison of Expenditures for the
Six months ended June 30, 2019 and 2018
Cash Basis

| | Six Months ended 06/30/19 | Six Months ended 06/30/18 | Variance Current Year Over (Under) Prior Year |
|---------------------------------------|--------------------------------------|--------------------------------------|--|
| 100 General Fund | | | |
| Auditor | \$ 116,942.14 | \$ 117,585.71 | \$ (643.57) |
| County Clerk | 105,180.35 | 101,416.69 | 3,763.66 |
| Treasurer | 118,106.94 | 114,190.64 | 3,916.30 |
| County Commission | 137,323.78 | 134,057.42 | 3,266.36 |
| Recorder of Deeds | 210,723.47 | 210,132.81 | 590.66 |
| Collector | 399,406.29 | 415,770.75 | (16,364.46) |
| Misc Tax Fees | 17,726.63 | 18,998.24 | (1,271.61) |
| Rainy Day | - | - | - |
| Public Administrator | 338,228.21 | 323,649.52 | 14,578.69 |
| Indigent Board & Care | - | - | - |
| Medical Examiner | 140,242.24 | 231,946.56 | (91,704.32) |
| Prosecutor | 786,945.57 | 787,723.18 | (777.61) |
| Support Recovery | 504,982.19 | 525,842.89 | (20,860.70) |
| Emergency Management | - | - | - |
| Division 1 Court | 2,381.28 | 2,692.05 | (310.77) |
| Division 2 Court | 2,369.42 | 2,484.00 | (114.58) |
| Division 3 Court | 49,487.26 | 54,205.61 | (4,718.35) |
| Division 4 Court | 5,820.12 | 3,866.16 | 1,953.96 |
| Division 5 Court | 7,622.19 | 7,900.13 | (277.94) |
| Division 6 Court | 2,447.49 | 2,338.09 | 109.40 |
| Division 7 Court | 1,466.50 | 1,515.07 | (48.57) |
| Family Court Administrator | 23,234.38 | 24,612.80 | (1,378.42) |
| Drug Court Administrator | 1,740.13 | 664.09 | 1,076.04 |
| Division 9 | 1,103.68 | 2,169.22 | (1,065.54) |
| Division 1 Reporter | 425.55 | 78.14 | 347.41 |
| Division 2 Reporter | 837.97 | 3,345.28 | (2,507.31) |
| Division 3 Reporter | 149.73 | 785.49 | (635.76) |
| Division 4 Reporter | - | 280.89 | (280.89) |
| Circuit Court Executive Secretary | 5,736.85 | 4,217.68 | 1,519.17 |
| Jury Supervisor | 1,864.80 | 2,094.74 | (229.94) |
| Law Library | 46,806.68 | 35,135.94 | 11,670.74 |
| Circuit Clerk | 105,747.57 | 150,596.56 | (44,848.99) |
| Circuit Clerk JIS | 460,689.53 | 335,154.65 | 125,534.88 |
| Jury Fees & Court | 39,122.44 | 26,784.62 | 12,337.82 |
| Office of Dispute Resolution Services | 94,064.47 | 76,611.33 | 17,453.14 |
| Juvenile - Administration | 950,789.83 | 961,283.41 | (10,493.58) |
| Juvenile - Detention | 389,720.71 | 408,683.88 | (18,963.17) |
| Juvenile - Group Homes | 367,876.73 | 369,121.51 | (1,244.78) |
| County Administrator | 195,161.27 | 170,351.14 | 24,810.13 |
| Purchasing | 178,119.20 | 149,412.86 | 28,706.34 |
| Human Resources | 711,254.64 | 707,494.66 | 3,759.98 |
| Finance | 184,918.35 | 253,175.70 | (68,257.35) |
| County Counselor | 14,294.34 | 123,874.97 | (109,580.63) |
| Planning & Zoning | 201,304.56 | 148,957.18 | 52,347.38 |
| Central Services - Mail Room | - | - | - |
| Information Technology | 801,955.80 | 923,547.97 | (121,592.17) |
| Finance - Appropriations | 172,045.27 | - | 172,045.27 |
| Facilities Management | 725,453.51 | 941,862.79 | (216,409.28) |
| Utilities | 388,101.62 | 362,899.97 | 25,201.65 |
| Contributions to External Programs | 182,818.00 | 171,474.00 | 11,344.00 |
| Government Association Membership | 51,294.00 | - | 51,294.00 |
| Election Commission | 236,434.83 | 267,352.64 | (30,917.81) |
| Benefits and Insurances | 1,447,163.14 | 1,731,632.62 | (284,469.48) |
| County Elections | - | - | - |
| Debt Service | - | - | - |

Clay County, Missouri
Comparison of Expenditures for the
Six months ended June 30, 2019 and 2018
Cash Basis

| | Six Months ended 06/30/19 | Six Months ended 06/30/18 | Variance Current Year Over (Under) Prior Year |
|--------------------------------------|--------------------------------------|--------------------------------------|--|
| Judgements and Settlements | - | - | - |
| Emergency Account | - | - | - |
| Capital Projects | - | - | - |
| Public Services | 315,519.37 | 292,516.54 | 23,002.83 |
| Tourism | 137,930.01 | 103,010.83 | 34,919.18 |
| Airport Operations | 143,642.93 | 122,873.74 | 20,769.19 |
| Judicial Expense | 16,562.72 | 17,809.10 | (1,246.38) |
| Transfers Out | 3,380,890.98 | 2,007,499.54 | 1,373,391.44 |
| | - | - | - |
| Total General Fund | 14,922,177.66 | 13,953,682.00 | 968,495.66 |
| 220 Road & Bridge | 4,687,390.15 | 3,859,919.73 | 827,470.42 |
| 240 Park | 2,598,107.06 | 2,591,986.93 | 6,120.13 |
| 260 Prosecutor Training | 3,002.12 | 436.55 | 2,565.57 |
| 264 Delinquent Sales Tax | - | - | - |
| 265 Prosecutor Contingency | 13,950.12 | 3,479.98 | 10,470.14 |
| 266 Prosecutor Check Collection | 9,904.51 | 11,653.43 | (1,748.92) |
| 270 Drug Task Force | - | - | - |
| 271 Law Enforcement Training | 5,375.19 | 13,173.14 | (7,797.95) |
| 272 Work Release Program | - | - | - |
| 278 Civil Fees | 6,317.88 | 21,186.40 | (14,868.52) |
| 279 Law Enforcement | 8,773,060.71 | 8,916,265.98 | (143,205.27) |
| 282 Emergency Communications | 283,505.65 | 230,885.49 | 52,620.16 |
| 283 Law Library | - | - | - |
| 285 Assessor | 1,628,105.77 | 1,716,685.04 | (88,579.27) |
| 286 Inmate Security | 25,418.76 | - | 25,418.76 |
| 289 Law Enforcement Capital Reserve | 252,336.13 | - | 252,336.13 |
| 290 TIF | 1,277,381.70 | 2,739,909.14 | (1,462,527.44) |
| 292 Federal Equitable Sharing | 8,315.83 | 8,691.39 | (375.56) |
| 293 Domestic Violence | 22,684.80 | 15,620.23 | 7,064.57 |
| 300 Use Tax - Capital Projects | 1,314,462.38 | 393,511.67 | 920,950.71 |
| 301 Use Tax - Road & Bridge | 491,970.52 | - | 491,970.52 |
| 302 Use Tax - Parks & Trails | 2,122,512.06 | 278,955.05 | 1,843,557.01 |
| 305 Tax Collection Software | - | - | - |
| 310 Debt Service | 2,947,638.44 | 306,256.41 | 2,641,382.03 |
| 315 Health Benefits | 2,971,286.35 | 1,844,530.62 | 1,126,755.73 |
| 401 Airport Construction | 421,801.02 | 452,187.51 | (30,386.49) |
| 403 LINC | - | - | - |
| 404 Juvenile Grants | - | - | - |
| 504 Sheriff DARE | 785.00 | - | 785.00 |
| 506 Sheriff Emerg. Fug. Apprehension | 68,196.23 | 80,009.01 | (11,812.78) |
| 508 Sheriff Inmate | - | - | - |
| 516 SOLVE | - | - | - |
| 611 Prosecutor Retirement | 6,783.00 | 5,814.00 | 969.00 |
| 641 Special Road Districts Fund | - | - | - |
| 790 Land Trustee Agency Fund | - | - | - |
| 933 Records Preservation | 204,945.14 | 188,586.34 | 16,358.80 |
| 943 Collector TMF | 404,465.52 | 386,653.24 | 17,812.28 |
| 944 K-9 | - | 259.75 | (259.75) |
| 946 Sheriff Revolving | 42,657.99 | 38,943.33 | 3,714.66 |
| | - | - | - |
| Total of All Funds | \$ 45,514,537.69 | \$ 38,059,282.36 | \$ 7,455,255.33 |



Victor Hurlbert, CGAP

Clay County, Missouri Auditor

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