

**CLAY COUNTY, KANSAS**

**FINANCIAL STATEMENT**

**WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION**

**AND**

**INDEPENDENT AUDITOR'S REPORT**

December 31, 2018

**CLAY COUNTY, KANSAS**  
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May 31, 2019

County Commissioners  
Clay County, Kansas

### Independent Auditor's Report

We have audited the accompanying summary statement of cash receipts, expenditures, and unencumbered cash - regulatory basis for Clay County, Kansas (the County), as of and for the year ended December 31, 2018, and the related notes to the financial statement.

#### Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

#### Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 to the financial statement, the financial statement is prepared by the County to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

May 31, 2019  
Clay County, Kansas  
(Continued)

**Adverse Opinion on U.S. Generally Accepted Accounting Principles**

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2018, or changes in financial position and cash flows thereof for the year then ended.

**Opinion on Regulatory Basis of Accounting**

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2018, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

**Regulatory-Required Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the summary statement of receipts, expenditures, and unencumbered cash - regulatory basis (basic financial statement) as a whole. The summary of expenditures-actual and budget - regulatory basis, individual fund schedules of receipts and expenditures - actual and budget - regulatory basis, schedule of receipts and expenditures - regulatory basis - agency funds (Schedules 1, 2, and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement; however they are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Clay County, Kansas as of and for the year ended December 31, 2017 (not presented herein), and have issued our report thereon dated December 31, 2018, which contained an unmodified opinion on the basic financial statement. The 2017 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://www.admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2017 actual column (2017 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures - actual and budget for the year ended December 31, 2017 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2017 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2017 basic financial statement. The 2017 comparative information was subjected to the auditing procedures applied in the audit of the 2017 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2017 basic financial statement or to the 2017 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2017 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2017, on the basis of accounting described in Note 1.

*Vannoy & Associates, CPAs, LLC*

Certified Public Accountants  
Manhattan, Kansas

**CLAY COUNTY, KANSAS**  
**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH**  
**Regulatory Basis**  
For the Year Ended December 31, 2018

Fund	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Funds						
General Fund	\$ 827,417	\$ 3,327,689	\$ 2,866,693	\$ 1,288,413	\$ 70,873	\$ 1,359,286
Special Purpose Funds						
Road and Bridge	263,623	2,122,154	2,313,696	72,081	150,211	222,292
Health	213,009	660,582	674,382	199,209	12,813	212,022
Historical Records	-	1,543	1,543	-	-	-
Noxious Weed	470,106	232,771	229,789	473,088	3,258	476,346
Courthouse Maintenance	175,443	114,057	240,266	49,234	-	49,234
Special Alcohol	12,575	10,209	6,348	16,436	-	16,436
Special Parks & Recreation	2,248	2,091	2,001	2,338	-	2,338
Employee Benefits	980,274	1,877,341	2,013,201	844,414	18,303	862,717
Noxious Weed Capital Outlay	172,637	51,000	-	223,637	-	223,637
Waste Disposal	81,490	442,218	441,009	82,699	15,725	98,424
Waste Disposal Capital Outlay	26,488	25,000	-	51,488	-	51,488
Economic Development	84,866	120,940	95,199	110,607	111	110,718
Special Bridge	-	114,733	135,275	(20,542)	20,542	-
Convention and Tourism	32,613	9,070	7,412	34,271	164	34,435
Ambulance	131,948	1,051,478	1,038,670	144,756	5,443	150,199
County Sanitarian	475	5,490	4,840	1,125	-	1,125
911 Wireland	132,016	55,766	52,614	135,168	1,517	136,685
Equipment Reserve	254,371	39,000	1,751	291,620	-	291,620
Concealed Hand Gun	10,717	260	-	10,977	-	10,977
Special Highway Improvement	162,872	350,590	283,164	230,298	-	230,298
Clay Counts - Prevention	24,890	-	740	24,150	-	24,150
Sheriff's Drug Asset Forfeiture	3,353	8,950	-	12,303	-	12,303
Registered Offender	7,117	1,910	-	9,027	-	9,027

(continued)

STATEMENT 1

The accompanying notes are an integral part of this financial statement.  
See Independent Auditor's Report.

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# *Financial Statement*

**CLAY COUNTY, KANSAS**  
**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)**  
**Regulatory Basis**  
For the Year Ended December 31, 2018

Fund	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Special Purpose Funds (Continued)						
Ambulance Grant	\$ 149	\$ -	\$ -	\$ 149	\$ -	\$ 149
Citizens Corp Grant	7,408	-	-	7,408	-	7,408
Register of Deeds Technology	26,057	9,862	5,787	30,132	295	30,427
Emergency Management Grant	61,260	16,132	5,379	72,013	-	72,013
Underage Drinking Reward	1,000	-	-	1,000	-	1,000
Inmate Work Release	14,003	740	-	14,743	-	14,743
Clerk Technology	7,802	2,466	3,501	6,767	-	6,767
Treasurer Technology	5,302	2,466	-	7,768	-	7,768
VIN Verification	11,503	7,992	6,561	12,934	-	12,934
Bond and Interest Funds						
Bond and Interest	13,872	356	-	14,228	-	14,228
Bridge Improvement Sales Tax	1,243,471	564,905	596,719	1,211,657	-	1,211,657
Capital Projects Funds						
Landfill Post-Closure	628,204	53,553	258,323	423,434	230,767	654,201
<b>Total Reporting Entity (Excluding Agency Funds)</b>	<b>\$ 6,090,579</b>	<b>\$ 11,283,314</b>	<b>\$ 11,284,863</b>	<b>\$ 6,089,030</b>	<b>\$ 530,022</b>	<b>\$ 6,619,052</b>
<b>Composition of Cash:</b>						
Cash on hand						\$ 850
Checking and savings accounts						15,120,816
Certificates of deposits						2,783,703
<b>Total Cash</b>						<b>\$ 17,905,369</b>
Agency Funds (per Schedule 3)						(11,286,317)
<b>Total Reporting Entity (Excluding Agency Funds)</b>						<b>\$ 6,619,052</b>

The accompanying notes are an integral part of this financial statement.  
See Independent Auditor's Report.

# *Financial Statement*

**CLAY COUNTY, KANSAS**  
**NOTES TO FINANCIAL STATEMENT**  
December 31, 2018

**Note 1: Summary of Significant Accounting Policies**

This summary of significant accounting policies of Clay County, Kansas (the County) is presented to assist in understanding the County's financial statement. The financial statement and notes are representations of the County's management, who is responsible for their integrity and objectivity. These accounting policies conform to a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America and have been consistently applied in the preparation of the financial statement.

**Municipal Financial Reporting Entity**

The County is a municipal corporation governed by an elected three-member board of commissioners. This regulatory financial statement presents Clay County, Kansas (the municipality) only. The financial statement does not include any related municipal entities.

**Regulatory Basis Fund Types**

A fund is defined as an independent fiscal and accounting entity with a self-balanced set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following types of funds comprise the financial activities of the County for the year 2018:

*General Fund* – The chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

*Special Purpose Funds* – Used to account for the proceeds of specific tax levies and other specific revenue sources (other than capital project and tax levies for long-term debt) that are intended for specified purposes.

*Bond and Interest Fund* - Used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

*Capital Project Funds* – Used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

*Business Funds* – Funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund etc.).

*Agency Funds* - Used to report assets held by the municipal reporting entity in purely custodial capacity.

**Reimbursements**

A reimbursement is an expenditure initially made in one fund, but properly attributable to another fund. For example, it is common for the general fund to pay a vendor's bill and have portions of it reimbursed by other funds. In accounting for such reimbursements, the municipality records an expenditure in the reimbursing fund, and a reduction of expenditure in the reimbursed fund, following the authoritative guidance provided under KMAAG regulatory basis accounting.



**CLAY COUNTY, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2018

**Note 1: Summary of Significant Accounting Policies (Continued)**

**Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America**

The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the county to use the regulatory basis of accounting.

**Tax Cycle**

The county clerk must calculate the final tax levy rates necessary to finance the budget subject to any legal limitations. After all budgets have been received and tax rates calculated, the clerk certifies the tax roll to the county treasurer, who prepares tax statements and receives payment.

These taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at a rate established by the State of Kansas. The interest rate was 4% per annum for delinquent taxes under \$10,000 and 10% per annum for delinquent taxes of \$10,000 or greater. This interest is retained by the County.

Taxes levied to finance the budget are made available to the County after January 1st and were distributed by the county treasurer periodically. At least 50% of the taxes levied were available in January. Delinquent tax collections were distributed throughout the year.

**Note 2: Budgetary Information**

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

**CLAY COUNTY, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2018

**Note 2: Budgetary Information (Continued)**

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end. A legal operating budget is not required for capital project funds, trust funds, and the following funds:

- |                                 |                          |
|---------------------------------|--------------------------|
| Equipment Reserve               | Concealed Hand Gun       |
| Special Highway Improvement     | Clay Counts - Prevention |
| Sheriff's Drug Asset Forfeiture | Registered Offender      |
| Ambulance Grant                 | Citizens Corp Grant      |
| Register of Deeds Technology    | Inmate Work Release      |
| Emergency Management Grant      | Treasurer Technology     |
| Underage Drinking Reward        |                          |
| Clerk Technology                |                          |

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

**Note 3: Deposits and Investments**

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices. The County had no investments in 2018.

*Concentration of credit risk.* State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

*Custodial credit risk – deposits.* Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County has no designated "peak periods". All deposits were legally secured at December 31, 2018.

At December 31, 2018, the County's carrying amount of deposits was \$17,904,519 and the bank balance was \$17,919,879. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, \$713,277 was covered by federal depository insurance and \$17,206,602 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

**CLAY COUNTY, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2018

**Note 4: Stewardship, Compliance and Accountability**

References made herein to the Kansas statutes are not intended as interpretations of law, but are offered for consideration by the Director of Accounts and Reports and interpretation by the County Attorney.

**Budget Law Compliance**

K.S.A. 79-2935 provides that it shall be unlawful for the governing body to create indebtedness in any fund in excess of the amount of the adopted budget of expenditures of such fund. For the year ended December 31, 2018, the following funds were in violation of this statute: Road and Bridge; Special Bridge; Ambulance and Bridge Improvement Sales Tax.

**Note 5: Interfund Transfers**

Operating transfers were as follows:

From	To	Authority	Amount
General	Ambulance	K.S.A. 20-110d	\$ 120,000
General	General - Equipment	K.S.A. 19-119	39,000
Road & Bridge	Special Hwy. Improvements	K.S.A. 68-590	260,294
Noxious Weed	Noxious Weed Capital Outlay	K.S.A. 2-1318	51,000
Waste Disposal	Landfill Post-Closure	K.S.A. 65-204	50,000
Waste Disposal	Waste Disposal Cap. Outlay	K.S.A. 65-204	25,000
Motor Vehicle Operating	General	K.S.A. 8-145	26,264

**Note 6: Defined Benefit Pension Plan**

*Plan Description.* Clay County, Kansas participates in the Kansas Public Employees Retirement System (KPERS) a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at [www.kpers.org](http://www.kpers.org) or by writing to KPERS (611 S Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

*Contributions.* K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2, or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2, and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 8.39% for the fiscal year ended December 31, 2018. Contributions to the pension plan from the County were \$359,129 for the year ended December 31, 2018.

**CLAY COUNTY, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
 December 31, 2018

**Note 6: Defined Benefit Pension Plan (Continued)**  
**Net Pension Liability**

At December 31, 2018, the County's proportionate share of the collective net pension liability reported by KPERS was \$2,823,916. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at [www.kpers.org](http://www.kpers.org) or can be obtained as described above.

**Note 7: Deferred Compensation Plan**

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code section 457. The plan is administered by Nationwide Retirement System. The plan is available to all employees and permits them to defer a portion of their salary until future years. The County does not contribute to the plan.

**Note 8: Other Long-Term Obligations from Operations**

*Other Post Employment Benefits.* As provided by K.S.A. 12-5040, the municipality allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the municipality is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the municipality makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

*Compensated Absences.* The County's policy regarding vacation leave permits employees to accumulate vacation time based on years of continuous service. Annual leave is calculated as follows:

<u>Years of Continuous Service</u>	<u>Vacation Days Accrued</u>	<u>Maximum Days/Year</u>
Less than 1	-	-
1 to 5	6.67 hours/mo.	10 days
6 to 10	10.00 hours/mo.	15 days
11 to 20	12.00 hours/mo.	18 days
Over 20	14.99 hours/mo.	21 days

Vacation leave is earned by the month and will be available the following year. There will be no accumulation of hours from year to year. If the hours are not used the following year after earned then the employee will lose them. If an employee leaves the County, they shall be compensated for all earned but unused vacation leave at their final rate of pay, subject to the maximum hours of accumulation above.

**CLAY COUNTY, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2018

**Note 8: Other Long-Term Obligations from Operations (Continued)**

Employees who work at least 1,000 hours per year shall earn eight hours of sick leave for each full month of service. They may accrue no more than 120 days of sick leave. Upon retirement or termination, an employee shall not be paid for any unused sick leave.

Part time employees earn vacation and sick leave based on a rate of half that earned by full time employees which has been stated above.

The County has estimated the dollar amount of accumulated vacation leave for all employees at December 31, 2018 to be \$606,791.

The only estimate in this financial statement is in the calculation of the compensated absences balance. Actual results could differ from this estimate.

**Note 9: Litigation**

As of the year ended December 31, 2018, the County is not a party to any known pending or threatened litigation, claims or assessment, or any unasserted claims or assessments.

**Note 10: Landfill Closure and Postclosure Costs**

State and federal laws and regulations require the County to place a final cover on its landfill when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure.

Under the basis of accounting discussed in Note 1, the County recognizes expense, generally, when paid.

The estimated remaining life of the County landfill is 24.93 years. Estimated total costs of closure and post-closure care of \$2,147,979 are based on what it would cost to perform all closure and post-closure care in 2018. Actual cost may be higher due to inflation, changes in technology, or changes in regulations.

The County is not required to fund a reserve to pay closure and post-closure care costs. However, the County has voluntarily established a Landfill Post-Closure Fund to reserve funds for these costs. A transfer of \$50,000 was made to this fund in 2018. The balance of this post-closure reserve fund is \$654,201 as of December 31, 2018.

**Note 11: Subsequent Events**

Management has evaluated the effects on the financial statement of subsequent events occurring through May 31, 2019, which is the date at which the financial statement was available to be issued.

**CLAY COUNTY, KANSAS**  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
December 31, 2018

**Note 12: Long-Term Debt Schedule**

ISSUE	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
<b>General Obligation Bonds</b>										
Series 2011	2.00-3.45%	2011	\$ 2,500,000	2031	\$ 1,875,000	\$ -	\$ 110,000	\$ (110,000)	\$ 1,765,000	\$ 52,160
Series 2013-A	2.00%	2013	1,505,000	2020	525,000	-	210,000	(210,000)	315,000	10,500
Series 2016 Refunding and Improvement	2.00-4.00%	2016	16,775,000	2046	16,565,000	-	220,000	(220,000)	16,345,000	566,300
<b>Capital Leases</b>										
Ambulance Garage	2.79%	2014	250,000	2019	76,823	-	76,823	(76,823)	-	1,791
2016 Ambulance	1.50%	2016	60,000	2018	30,000	-	30,000	(30,000)	-	450
2017 International Dump Trucks	1.70%	2016	200,000	2020	150,000	-	50,000	(50,000)	100,000	1,457
2018 Motor Grader	2.74%	2018	200,000	2020	-	200,000	-	200,000	200,000	-
<b>Total Contractual Indebtedness</b>					<b>\$ 19,221,823</b>	<b>\$ 200,000</b>	<b>\$ 696,823</b>	<b>\$ (496,823)</b>	<b>\$ 18,725,000</b>	<b>\$ 632,658</b>

CLAY COUNTY, KANSAS  
NOTES TO FINANCIAL STATEMENT (CONTINUED)  
December 31, 2018

**Note 13: Maturity of Long-Term Debt**

Current maturities of long-term debt and interest for the next five years and in five-year increments through maturity are as follows:

	2019	2020	2021	2022	2023	2024-2028	2029-2033	2034-2038	2039-2043	2044-2048	Total
<b>PRINCIPAL</b>											
<b>General Obligation Bonds</b>											
Series 2011	\$ 115,000	\$ 115,000	\$ 120,000	\$ 120,000	\$ 125,000	\$ 690,000	\$ 480,000	\$ -	\$ -	\$ -	\$ 1,765,000
Series 2013-A	215,000	100,000	-	-	-	-	-	-	-	-	315,000
Series 2016 Refinancing and Improvement	510,000	510,000	595,000	600,000	610,000	3,140,000	3,335,000	3,010,000	2,545,000	1,490,000	16,345,000
<b>Capital Leases</b>											
2017 International Dump Trucks	50,000	50,000	-	-	-	-	-	-	-	-	100,000
2018 Motor Grader	98,911	101,089	-	-	-	-	-	-	-	-	200,000
<b>Total Principal</b>	<u>\$ 988,911</u>	<u>\$ 876,089</u>	<u>\$ 715,000</u>	<u>\$ 720,000</u>	<u>\$ 735,000</u>	<u>\$ 3,830,000</u>	<u>\$ 3,815,000</u>	<u>\$ 3,010,000</u>	<u>\$ 2,545,000</u>	<u>\$ 1,490,000</u>	<u>\$ 18,725,000</u>
<b>INTEREST</b>											
<b>General Obligation Bonds</b>											
Series 2011	\$ 49,960	\$ 47,660	\$ 45,360	\$ 42,780	\$ 40,080	\$ 147,088	\$ 33,233	\$ -	\$ -	\$ -	\$ 406,161
Series 2013-A	6,300	2,000	-	-	-	-	-	-	-	-	8,300
Series 2016 Refinancing and Improvement	561,900	551,700	536,400	518,550	500,550	2,187,050	1,552,350	910,550	449,100	89,850	7,858,000
<b>Capital Leases</b>											
2017 International Dump Trucks	1,458	1,457	-	-	-	-	-	-	-	-	2,915
2018 Motor Grader	4,955	2,777	-	-	-	-	-	-	-	-	7,732
<b>Total Interest</b>	<u>\$ 624,573</u>	<u>\$ 605,594</u>	<u>\$ 581,760</u>	<u>\$ 561,330</u>	<u>\$ 540,630</u>	<u>\$ 2,334,138</u>	<u>\$ 1,585,583</u>	<u>\$ 910,550</u>	<u>\$ 449,100</u>	<u>\$ 89,850</u>	<u>\$ 8,275,376</u>

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*Notes to Financial Statement*

***REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION***



**CLAY COUNTY, KANSAS**  
**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2018

<u>Fund</u>	<u>Certified Budget</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Over (Under)</u>
Governmental Funds			
General Funds	\$ 3,555,993	\$ 2,866,693	\$ (689,300)
Special Purpose Funds			
Road and Bridge	2,127,400	2,313,696	186,296
Health	705,573	674,382	(31,191)
Noxious Weed	414,900	229,789	(185,111)
Courthouse Maintenance	291,029	240,266	(50,763)
Special Alcohol	32,234	6,348	(25,886)
Special Parks & Recreation	11,618	2,001	(9,617)
Employee Benefits	2,230,000	2,013,201	(216,799)
Noxious Weed Capital Outlay	262,637	-	(262,637)
Waste Disposal	531,850	441,009	(90,841)
Waste Disposal Capital Outlay	344,919	-	(344,919)
Economic Development	209,580	95,199	(114,381)
Special Bridge	114,970	135,275	20,305
Convention and Tourism	47,996	7,412	(40,584)
Ambulance	984,610	1,038,670	54,060
County Sanitarian	10,475	4,840	(5,635)
911 Wireland Fund	292,271	52,614	(239,657)
VIN Verifications Fund	31,847	6,561	(25,286)
Bond and Interest Funds:			
Bridge Improvement Sales Tax	482,670	596,719	114,049
	<u>\$ 12,682,572</u>	<u>\$ 10,724,675</u>	<u>\$ (1,957,897)</u>

**CLAY COUNTY, KANSAS**  
**GENERAL**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**

For the Year Ended December 31, 2018

	2017 Actual	2018		Variance Over (Under)
		Actual	Budget	
<b>RECEIPTS</b>				
Taxes and shared revenue				
Ad Valorem	\$ 2,033,805	\$ 2,318,957	\$ 2,397,961	\$ (79,004)
Delinquent	28,827	25,727	-	25,727
Motor vehicle	179,765	195,020	191,205	3,815
Interest and charges on delinquent tax	44,936	53,026	10,000	43,026
Recreational vehicle	2,696	2,711	2,912	(201)
16/20 truck	18,000	14,948	17,567	(2,619)
Commercial vehicle	9,772	11,647	10,585	1,062
Watercraft	-	-	1,286	(1,286)
Intangible	29,366	27,590	26,059	1,531
Rental vehicle excise	26	26	47	(21)
Intergovernmental Revenue				
Local retailers sales tax	282,914	297,759	240,000	57,759
Local alcoholic liquor tax	3,353	2,091	3,500	(1,409)
Federal Payment In Lieu of Taxes	48,890	-	40,000	(40,000)
Flood control	-	10,554	2,000	8,554
Emergency management grant	-	-	12,000	(12,000)
Licenses, Permits and Fees				
Mortgage registration tax	40,812	19,036	60,000	(40,964)
Officers' fees	65,918	130,205	28,000	102,205
Motor vehicle registration fees	46,048	-	45,000	(45,000)
Drivers' licenses and notary fees	2,313	2,571	2,000	571
Diversion fees	3,228	5,700	5,000	700
Uses of Money and Property				
Interest on investments	31,159	36,008	25,000	11,008
Other				
Prisoner Board	16,011	10,168	25,000	(14,832)
Dispatcher and civil defense reimbursements	95,867	99,600	80,000	19,600
Reimbursements and miscellaneous	21,155	38,081	(31,523)	69,604
Transfers in	-	26,264	-	26,264
<b>Total Cash Receipts</b>	<b>\$ 3,004,861</b>	<b>\$ 3,327,689</b>	<b>\$ 3,193,599</b>	<b>\$ 134,090</b>

(continued)

CLAY COUNTY, KANSAS  
GENERAL  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)  
Regulatory Basis  
For the Year Ended December 31, 2018

	2017	2018		Variance
	Actual	Actual	Budget	Over (Under)
<b>EXPENDITURES</b>				
County Commissioners				
Personnel services	\$ 46,634	\$ 48,771	\$ 49,100	\$ (329)
Contractual services	325	325	1,200	(875)
Commodities	22	287	1,200	(913)
<b>Total County Commissioners</b>	<u>\$ 46,981</u>	<u>\$ 49,383</u>	<u>\$ 51,500</u>	<u>\$ (2,117)</u>
County Clerk				
Personnel services	\$ 120,151	\$ 128,010	\$ 129,000	\$ (990)
Contractual services	568	539	3,500	(2,961)
Commodities	544	829	3,000	(2,171)
Capital outlay	12,000	-	2,500	(2,500)
<b>Total County Clerk</b>	<u>\$ 133,263</u>	<u>\$ 129,378</u>	<u>\$ 138,000</u>	<u>\$ (8,622)</u>
County Treasurer				
Personnel services	\$ 116,500	\$ 122,576	\$ 118,410	\$ 4,166
Commodities	-	274	-	274
<b>Total County Treasurer</b>	<u>\$ 116,500</u>	<u>\$ 122,850</u>	<u>\$ 118,410</u>	<u>\$ 4,440</u>
County Attorney				
Personnel services	\$ 86,424	\$ 91,031	\$ 105,500	\$ (14,469)
Contractual services	17,600	19,984	12,300	7,684
Commodities	1,576	1,480	1,200	280
Capital outlay	-	-	1,000	(1,000)
<b>Total County Attorney</b>	<u>\$ 105,600</u>	<u>\$ 112,495</u>	<u>\$ 120,000</u>	<u>\$ (7,505)</u>
Register of Deeds				
Personnel services	\$ 65,617	\$ 73,201	\$ 83,000	\$ (9,799)
Contractual services	2,689	2,235	4,000	(1,765)
Commodities	1,439	2,432	3,000	(568)
Capital outlay	-	-	7,000	(7,000)
<b>Total Register of Deeds</b>	<u>\$ 69,745</u>	<u>\$ 77,868</u>	<u>\$ 97,000</u>	<u>\$ (19,132)</u>
Sheriff and Jail				
Personnel services	\$ 698,545	\$ 760,665	\$ 715,735	\$ 44,930
Contractual services	97,120	52,362	78,077	(25,715)
Commodities	125,158	96,294	112,449	(16,155)
Capital outlay	27,436	62,163	65,000	(2,837)
<b>Total Sheriff and Jail</b>	<u>\$ 948,259</u>	<u>\$ 971,484</u>	<u>\$ 971,261</u>	<u>\$ 223</u>

(continued)

CLAY COUNTY, KANSAS  
GENERAL  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)  
Regulatory Basis  
For the Year Ended December 31, 2018

EXPENDITURES (CONTINUED)	2017	2018		Variance
	Actual	Actual	Budget	Over (Under)
Unified Court				
Contractual services	\$ 99,996	\$ 104,839	\$ 112,600	\$ (7,761)
Commodities	16,936	2,504	4,000	(1,496)
Capital Outlay	3,145	880	5,000	(4,120)
<b>Total Unified Court</b>	<b>\$ 120,077</b>	<b>\$ 108,223</b>	<b>\$ 121,600</b>	<b>\$ (13,377)</b>
Custodian				
Personnel services	\$ 27,658	\$ 30,811	\$ 35,550	\$ (4,739)
Contractual services	-	1,898	1,900	(2)
Commodities	2,673	2,500	2,500	-
<b>Total Custodian</b>	<b>\$ 30,331</b>	<b>\$ 35,209</b>	<b>\$ 39,950</b>	<b>\$ (4,741)</b>
Emergency Preparedness				
Personnel services	\$ 53,107	\$ 56,253	\$ 53,630	\$ 2,623
Contractual services	4,725	3,831	7,350	(3,519)
Commodities	5,488	3,699	3,850	(151)
Capital outlay	-	1,368	-	1,368
<b>Total Emergency Preparedness</b>	<b>\$ 63,320</b>	<b>\$ 65,151</b>	<b>\$ 64,830</b>	<b>\$ 321</b>
Courthouse General Expenses				
Personnel services	\$ 46,656	57,426	\$ 125,000	\$ (67,574)
Contractual services	310,404	315,180	300,000	15,180
Commodities	125,434	23,948	80,000	(56,052)
Capital Outlay	9,574	1,159	160,000	(158,841)
<b>Total Courthouse General Expenses</b>	<b>\$ 492,068</b>	<b>\$ 397,713</b>	<b>\$ 665,000</b>	<b>\$ (267,287)</b>
Election				
Personnel services	\$ 10,532	\$ 14,964	\$ 16,500	\$ (1,536)
Contractual services	12,716	7,057	32,000	(24,943)
Commodities	6,186	21,086	12,000	9,086
Capital Outlay	19,500	4,374	1,500	2,874
<b>Total Election</b>	<b>\$ 48,934</b>	<b>\$ 47,481</b>	<b>\$ 62,000</b>	<b>\$ (14,519)</b>
Appraiser's Cost				
Personnel services	\$ 163,675	\$ 162,823	\$ 169,999	\$ (7,176)
Contractual services	21,059	20,520	32,000	(11,480)
Commodities	5,029	5,831	15,000	(9,169)
Capital Outlay	31,306	1,049.00	4,000	(2,951)
<b>Total Appraiser's Cost</b>	<b>\$ 221,069</b>	<b>\$ 190,223</b>	<b>\$ 220,999</b>	<b>\$ (30,776)</b>

(continued)

**CLAY COUNTY, KANSAS**  
**GENERAL**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)**  
**Regulatory Basis**  
For the Year Ended December 31, 2018

	2017	2018		Variance
	Actual	Actual	Budget	Over (Under)
<b>EXPENDITURES (CONTINUED)</b>				
Fair Maintenance				
Personnel services	\$ 3,318	\$ 3,440	\$ 6,800	\$ (3,360)
Contractual services	20,898	21,214	22,000	(786)
Commodities	1,135	3,306	2,950	356
<b>Total Fair Maintenance</b>	<u>\$ 25,351</u>	<u>\$ 27,960</u>	<u>\$ 31,750</u>	<u>\$ (3,790)</u>
Other Expenditures				
Fair Premiums	\$ 14,400	\$ 14,400	\$ 14,400	\$ -
Wakefield Park	5,000	5,000	5,000	-
Elderly	99,569	103,840	103,840	-
Conservation District	39,860	41,853	41,853	-
Mental Health	60,700	63,700	63,700	-
Mental Retardation	60,690	60,700	60,700	-
Historical	80,000	80,000	80,000	-
Health Department	-	-	36,500	(36,500)
Contingency	-	-	298,700	(298,700)
Miscellaneous	3,903	2,782	28,000	(25,218)
Transfers out	13,364	159,000	121,000	38,000
<b>Total Other Expenditures</b>	<u>\$ 377,486</u>	<u>\$ 531,275</u>	<u>\$ 853,693</u>	<u>\$ (322,418)</u>
<b>Total Expenditures</b>	<u>\$ 2,798,984</u>	<u>\$ 2,866,693</u>	<u>\$ 3,555,993</u>	<u>\$ (571,164)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 205,877	\$ 460,996		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>621,540</u>	<u>827,417</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 827,417</u>	<u>\$ 1,288,413</u>		

**CLAY COUNTY, KANSAS**  
**ROAD AND BRIDGE**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2018

	2017	2018		Variance
	Actual	Actual	Budget	Over (Under)
<b>RECEIPTS</b>				
Taxes and shared revenue				
Ad Valorem Property Tax	\$ 1,715,408	\$ 1,553,062	\$ 1,574,823	\$ (21,761)
Delinquent Tax	21,784	19,811	-	19,811
Motor Vehicle Tax	164,172	186,207	188,555	(2,348)
Rental Vehicle Excise Tax	20	21	15	6
Special Highway Fuel Tax	355,064	360,983	359,007	1,976
Other receipts	30,950	2,070	-	2,070
<b>Total Cash Receipts</b>	<u>\$ 2,287,398</u>	<u>\$ 2,122,154</u>	<u>\$ 2,122,400</u>	<u>\$ (246)</u>
<b>EXPENDITURES</b>				
Personnel services	\$ 675,678	\$ 732,790	\$ 936,000	\$ (203,210)
Contractual services	112,402	115,397	81,400	33,997
Commodities	670,310	733,459	949,000	(215,541)
Capital Outlay	565,385	471,756	161,000	310,756
Transfers out	-	260,294	-	260,294
<b>Total Expenditures</b>	<u>\$ 2,023,775</u>	<u>\$ 2,313,696</u>	<u>\$ 2,127,400</u>	<u>\$ 186,296</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 263,623	\$ (191,542)		
<b>UNENCUMBERED CASH - JANUARY 1</b>	-	263,623		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 263,623</u>	<u>\$ 72,081</u>		

**CLAY COUNTY, KANSAS**  
**HEALTH**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
 For the Year Ended December 31, 2018

	2017	2018		Variance
	Actual	Actual	Budget	Over (Under)
<b>RECEIPTS</b>				
Taxes				
Ad Valorem Property Tax	\$ 120,833	\$ 121,605	\$ 123,266	\$ (1,661)
Delinquent Tax	1,520	1,376	-	1,376
Motor Vehicle Tax	11,879	13,346	13,275	71
Rental Vehicle Excise Tax	1	2	1	1
Reimbursements and Grants	458,776	524,253	409,843	114,410
<b>Total Cash Receipts</b>	<u>\$ 593,009</u>	<u>\$ 660,582</u>	<u>\$ 546,385</u>	<u>\$ 114,197</u>
<b>EXPENDITURES</b>				
Personnel services	\$ 331,363	\$ 376,603	\$ 379,428	\$ (2,825)
Contractual	28,060	62,834	68,626	(5,792)
Commodities	160,551	234,945	247,519	(12,574)
Capital outlay	1,612	-	10,000	(10,000)
<b>Total Expenditures</b>	<u>\$ 521,586</u>	<u>\$ 674,382</u>	<u>\$ 705,573</u>	<u>\$ (31,191)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 71,423	\$ (13,800)		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>141,586</u>	<u>213,009</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 213,009</u>	<u>\$ 199,209</u>		

CLAY COUNTY, KANSAS  
HISTORICAL RECORDS  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
Regulatory Basis  
For the Year Ended December 31, 2018

	<u>2017</u>	<u>2018</u>
<b>RECEIPTS</b>		
Taxes		
Delinquent Tax	\$ 652	\$ 288
Motor Vehicle Tax	4,714	819
Recreational Vehicle Tax	71	14
Commercial Vehicle Tax	260	19
Rental Vehicle Excise Tax	1	-
16/20M Truck Tax	420	403
<b>Total Cash Receipts</b>	<u>\$ 6,118</u>	<u>\$ 1,543</u>
<b>EXPENDITURES</b>		
Cultural and Recreation		
Appropriation	<u>\$ 6,118</u>	<u>\$ 1,543</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>-</u>	<u>-</u>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>



**CLAY COUNTY, KANSAS**  
**NOXIOUS WEED**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2018

	2017	2018		Variance Over (Under)
	Actual	Actual	Budget	
<b>RECEIPTS</b>				
Taxes				
Ad Valorem Property Tax	\$ 143,508	\$ 150,626	\$ 152,738	\$ (2,112)
Delinquent Tax	2,148	1,800	-	1,800
Motor Vehicle Tax	16,444	16,364	15,772	592
Rental Vehicle Excise Tax	2	2	1	1
Chemical Sales	128,424	63,979	54,206	9,773
<b>Total Cash Receipts</b>	<u>\$ 290,526</u>	<u>\$ 232,771</u>	<u>\$ 222,717</u>	<u>\$ 10,054</u>
<b>EXPENDITURES</b>				
Conservation and Environment				
Personnel services	\$ 59,617	\$ 75,247	\$ 110,000	\$ (34,753)
Contractual services	6,556	10,312	16,700	(6,388)
Commodities	100,702	93,230	198,200	(104,970)
Capital Outlay	-	-	39,000	(39,000)
Transfers out	12,000	51,000	51,000	-
<b>Total Expenditures</b>	<u>\$ 178,875</u>	<u>\$ 229,789</u>	<u>\$ 414,900</u>	<u>\$ (185,111)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 111,651	\$ 2,982		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>358,455</u>	<u>470,106</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 470,106</u>	<u>\$ 473,088</u>		

**CLAY COUNTY, KANSAS**  
**COURTHOUSE MAINTENANCE**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2018

	2017	2018		Variance Over (Under)
	Actual	Actual	Budget	
<b>RECEIPTS</b>				
Taxes				
Private Club Liquor Tax	\$ 95,673	\$ 100,418	\$ 101,825	\$ (1,407)
Delinquent Tax	2,004	1,457	-	1,457
Motor Vehicle Tax	16,443	12,180	10,514	1,666
Rental Vehicle Excise Tax	2	2	1	1
<b>Total Cash Receipts</b>	<u>\$ 114,122</u>	<u>\$ 114,057</u>	<u>\$ 112,340</u>	<u>\$ 1,717</u>
<b>EXPENDITURES</b>				
Appropriation	\$ 18,858	\$ 240,266	\$ 291,029	\$ (50,763)
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 95,264	\$ (126,209)		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>80,179</u>	<u>175,443</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 175,443</u>	<u>\$ 49,234</u>		

**CLAY COUNTY, KANSAS**  
**SPECIAL ALCOHOL**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
 For the Year Ended December 31, 2018

	<b>2017</b>	<b>2018</b>		<b>Variance</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Over (Under)</b>
<b>RECEIPTS</b>				
Taxes				
Private Club Liquor Tax	\$ 11,117	\$ 10,209	\$ 15,000	\$ (4,791)
<b>EXPENDITURES</b>				
Public Health				
Contractual services	\$ 12,896	\$ 6,348	\$ 32,234	\$ (25,886)
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (1,779)	\$ 3,861		
<b>UNENCUMBERED CASH - JANUARY 1</b>	14,354	12,575		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	\$ 12,575	\$ 16,436		

**CLAY COUNTY, KANSAS**  
**SPECIAL PARKS AND RECREATION**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
 For the Year Ended December 31, 2018

	<u>2017</u> <u>Actual</u>	<u>2018</u>		<u>Variance</u> <u>Over</u> <u>(Under)</u>
		<u>Actual</u>	<u>Budget</u>	
<b>RECEIPTS</b>				
Taxes				
Private Club Liquor Tax	\$ 3,353	\$ 2,091	\$ 4,500	\$ (2,409)
<b>EXPENDITURES</b>				
Culture and Recreation				
Contractual services	\$ 8,223	\$ 2,001	\$ 11,618	\$ (9,617)
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (4,870)	\$ 90		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>7,118</u>	<u>2,248</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 2,248</u>	<u>\$ 2,338</u>		

**CLAY COUNTY, KANSAS**  
**EMPLOYEE BENEFITS**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2018

	2017	2018		Variance
	Actual	Actual	Budget	Over (Under)
<b>RECEIPTS</b>				
Taxes				
Ad Valorem Property Tax	\$ 1,495,265	\$ 1,453,344	\$ 1,473,695	\$ (20,351)
Delinquent Tax	25,525	19,502	-	19,502
Motor Vehicle Tax	201,626	179,571	164,355	15,216
Rental Vehicle Excise Tax	24	25	13	12
Reimbursements	254,369	224,899	170,000	54,899
<b>Total Cash Receipts</b>	<u>\$ 1,976,809</u>	<u>\$ 1,877,341</u>	<u>\$ 1,808,063</u>	<u>\$ 69,278</u>
<b>EXPENDITURES</b>				
Employee Benefits:				
Social Security	\$ 258,570	\$ 283,671	\$ 320,000	\$ (36,329)
K.P.E.R.S.	310,988	362,589	420,000	(57,411)
Unemployment Tax	3,597	4,169	12,000	(7,831)
Worker's Compensation	64,145	57,857	120,000	(62,143)
Life Insurance	3,687	3,496	8,000	(4,504)
Health Insurance	1,121,836	1,301,419	1,350,000	(48,581)
<b>Total Expenditures</b>	<u>\$ 1,762,823</u>	<u>\$ 2,013,201</u>	<u>\$ 2,230,000</u>	<u>\$ (216,799)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 213,986	\$ (135,860)		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>766,288</u>	<u>980,274</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 980,274</u>	<u>\$ 844,414</u>		

**CLAY COUNTY, KANSAS**  
**NOXIOUS WEED CAPITAL OUTLAY**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
 For the Year Ended December 31, 2018

	2017	2018		Variance
	Actual	Actual	Budget	Over (Under)
<b>RECEIPTS</b>				
Transfers in	\$ 12,000	\$ 51,000	\$ 51,000	\$ -
<b>EXPENDITURES</b>				
Conservation and Environment Capital Outlay	\$ -	\$ -	\$ 262,637	\$ (262,637)
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 12,000	\$ 51,000		
<b>UNENCUMBERED CASH - JANUARY 1</b>	160,637	172,637		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	\$ 172,637	\$ 223,637		

**CLAY COUNTY, KANSAS**  
**WASTE DISPOSAL**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2018

	2017	2018		Variance
	Actual	Actual	Budget	Over (Under)
<b>RECEIPTS</b>				
User Fees	\$ 223,739	\$ 214,401	\$ 242,376	\$ (27,975)
User Fees - Special Assessments	185,634	181,676	200,990	(19,314)
Recycling Subsidy	61,060	45,356	40,649	4,707
Reimbursements	3,647	-	3,450	(3,450)
Household Waste	1,254	785	2,697	(1,912)
<b>Total Cash Receipts</b>	<u>\$ 475,334</u>	<u>\$ 442,218</u>	<u>\$ 490,162</u>	<u>\$ (47,944)</u>
<b>EXPENDITURES</b>				
Sanitation:				
Personnel services	\$ 240,970	\$ 228,890	\$ 255,000	\$ (26,110)
Contractual services	123,607	76,105	71,910	4,195
Commodities	71,818	54,889	55,350	(461)
Capital Outlay	-	6,125	-	6,125
Transfers out	50,000	75,000	149,590	(74,590)
<b>Total Expenditures</b>	<u>\$ 486,395</u>	<u>\$ 441,009</u>	<u>\$ 531,850</u>	<u>\$ (90,841)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (11,061)	\$ 1,209		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>92,551</u>	<u>81,490</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 81,490</u>	<u>\$ 82,699</u>		

**CLAY COUNTY, KANSAS**  
**WASTE DISPOSAL CAPITAL OUTLAY**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
 For the Year Ended December 31, 2018

	2017	2018		Variance
	Actual	Actual	Budget	Over (Under)
<b>RECEIPTS</b>				
Transfer in	\$ -	\$ 25,000	\$ 51,000	\$ (26,000)
<b>EXPENDITURES</b>				
Sanitation				
Capital Outlay	\$ 216,431	\$ -	\$ 344,919	\$ (344,919)
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (216,431)	\$ 25,000		
<b>UNENCUMBERED CASH - JANUARY 1</b>	242,919	26,488		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	\$ 26,488	\$ 51,488		



**CLAY COUNTY, KANSAS**  
**ECONOMIC DEVELOPMENT**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
 For the Year Ended December 31, 2018

	2017	2018		Variance
	Actual	Actual	Budget	Over (Under)
<b>RECEIPTS</b>				
Taxes				
Ad Valorem Property Tax	\$ 95,673	\$ 100,419	\$ 101,825	\$ (1,406)
Delinquent Tax	1,345	1,179	-	1,179
Motor Vehicle Tax	9,865	10,654	10,514	140
Rental Vehicle Excise Tax	1	1	1	-
Other Receipts	5,407	8,687	10,000	(1,313)
<b>Total Cash Receipts</b>	<u>\$ 112,291</u>	<u>\$ 120,940</u>	<u>\$ 122,340</u>	<u>\$ (1,400)</u>
<b>EXPENDITURES</b>				
Contractual services	<u>\$ 98,316</u>	<u>\$ 95,199</u>	<u>\$ 209,580</u>	<u>\$ (114,381)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 13,975	\$ 25,741		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>70,891</u>	<u>84,866</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 84,866</u>	<u>\$ 110,607</u>		

**CLAY COUNTY, KANSAS**  
**SPECIAL BRIDGE**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
 For the Year Ended December 31, 2018

	2017	2018		Variance
	Actual	Actual	Budget	Over (Under)
<b>RECEIPTS</b>				
Taxes				
Ad Valorem Property Tax	\$ 122,862	\$ 100,418	\$ 101,825	\$ (1,407)
Delinquent Tax	1,487	1,314	-	1,314
Motor Vehicle Tax	10,962	13,000	13,144	(144)
Rental Vehicle Excise Tax	1	1	1	-
<b>Total Cash Receipts</b>	<u>\$ 135,312</u>	<u>\$ 114,733</u>	<u>\$ 114,970</u>	<u>\$ (237)</u>
<b>EXPENDITURES</b>				
Personnel services	\$ 14,776	\$ 1,546	\$ -	\$ 1,546
Contractual services	45,053	52,607	34,970	17,637
Commodities	72,211	81,122	80,000	1,122
Other	3,272	-	-	-
<b>Total Expenditures</b>	<u>\$ 135,312</u>	<u>\$ 135,275</u>	<u>\$ 114,970</u>	<u>\$ 20,305</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ -	\$ (20,542)		
<b>UNENCUMBERED CASH - JANUARY 1</b>	-	-		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ -</u>	<u>\$ (20,542)</u>		

**CLAY COUNTY, KANSAS**  
**CONVENTION AND TOURISM**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
 For the Year Ended December 31, 2018

	2017	2018		Variance
	Actual	Actual	Budget	Over (Under)
<b>RECEIPTS</b>				
Collections	\$ 10,606	\$ 9,070	\$ 14,000	\$ (4,930)
<b>EXPENDITURES</b>				
Contractual services	\$ 4,011	\$ 6,871	\$ 8,000	\$ (1,129)
Commodities	978	541	2,000	(1,459)
Capital Outlay	-	-	37,996	(37,996)
<b>Total Expenditures</b>	<u>\$ 4,989</u>	<u>\$ 7,412</u>	<u>\$ 47,996</u>	<u>\$ (40,584)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 5,617	\$ 1,658		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>26,996</u>	<u>32,613</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 32,613</u>	<u>\$ 34,271</u>		

**CLAY COUNTY, KANSAS**  
**AMBULANCE**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2018

	2017	2018		Variance
	Actual	Actual	Budget	Over (Under)
<b>RECEIPTS</b>				
Taxes				
Ad Valorem Property Tax	\$ 501,867	\$ 450,675	\$ 456,920	\$ (6,245)
Delinquent Tax	5,916	5,478	-	5,478
Motor Vehicle Tax	50,067	54,187	53,688	499
Rental Vehicle Excise Tax	6	6	4	2
Collections	420,713	421,132	310,000	111,132
Transfers In	-	120,000	-	120,000
<b>Total Cash Receipts</b>	<u>\$ 978,569</u>	<u>\$ 1,051,478</u>	<u>\$ 820,612</u>	<u>\$ 230,866</u>
<b>EXPENDITURES</b>				
Conservation and Environment:				
Personnel services	\$ 559,222	\$ 661,509	\$ 726,785	\$ (65,276)
Contractual services	55,957	53,811	43,909	9,902
Commodities	49,092	59,924	60,000	(76)
Capital Outlay	208,189	263,376	153,916	109,460
Other	13,730	50	-	50
<b>Total Expenditures</b>	<u>\$ 886,190</u>	<u>\$ 1,038,670</u>	<u>\$ 984,610</u>	<u>\$ 54,060</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 92,379	\$ 12,808		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>39,569</u>	<u>131,948</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 131,948</u>	<u>\$ 144,756</u>		

**CLAY COUNTY, KANSAS**  
**COUNTY SANITARIAN**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
 For the Year Ended December 31, 2018

	<b>2017</b>	<b>2018</b>		<b>Variance</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Over (Under)</b>
<b>RECEIPTS</b>				
Collections	\$ 4,175	\$ 5,490	\$ 8,000	\$ (2,510)
<b>EXPENDITURES</b>				
Professional fees	\$ 4,175	\$ 4,840	\$ 10,475	\$ (5,635)
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ -	\$ 650		
<b>UNENCUMBERED CASH - JANUARY 1</b>	475	475		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	\$ 475	\$ 1,125		

**CLAY COUNTY, KANSAS**  
**911 WIRELAND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
 For the Year Ended December 31, 2018

	2017	2018		Variance
	Actual	Actual	Budget	Over (Under)
<b>RECEIPTS</b>				
Collections	\$ 57,709	\$ 55,766	\$ 70,000	\$ (14,234)
<b>EXPENDITURES</b>				
Contractual services	\$ 144,719	\$ 50,426	\$ 30,000	\$ 20,426
Commodities	245	2,188	5,000	(2,812)
Capital Outlay	-	-	257,271	(257,271)
<b>Total Expenditures</b>	<u>\$ 144,964</u>	<u>\$ 52,614</u>	<u>\$ 292,271</u>	<u>\$ (239,657)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (87,255)	\$ 3,152		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>219,271</u>	<u>132,016</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 132,016</u>	<u>\$ 135,168</u>		

**CLAY COUNTY, KANSAS  
EQUIPMENT RESERVE  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
Regulatory Basis  
For the Year Ended December 31, 2018**

	<u>2017</u>	<u>2018</u>
<b>RECEIPTS</b>		
Transfers in	\$ 13,364	\$ 39,000
<b>EXPENDITURES</b>		
Capital Outlay	\$ (31,500)	\$ 1,751
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 44,864	\$ 37,249
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>209,507</u>	<u>254,371</u>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 254,371</u>	<u>\$ 291,620</u>

**CLAY COUNTY, KANSAS  
 CONCEALED HAND GUN  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
 Regulatory Basis  
 For the Year Ended December 31, 2018**

	<b>2017</b>	<b>2018</b>
<b>RECEIPTS</b>		
Fees	\$ 260	\$ 260
<b>EXPENDITURES</b>		
Contractual Services	\$ -	\$ -
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 260	\$ 260
<b>UNENCUMBERED CASH - JANUARY 1</b>	10,457	10,717
<b>UNENCUMBERED CASH - DECEMBER 31</b>	\$ 10,717	\$ 10,977



CLAY COUNTY, KANSAS  
SPECIAL HIGHWAY IMPROVEMENT  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
Regulatory Basis  
For the Year Ended December 31, 2018

	<u>2017</u>	<u>2018</u>
<b>RECEIPTS</b>		
Grants	\$ 81,998	\$ 90,297
Transfers in	-	260,293
<b>Total Cash Receipts</b>	<u>\$ 81,998</u>	<u>\$ 350,590</u>
<b>EXPENDITURES</b>		
Contractual services	\$ 265,726	\$ 92,116
Commodities	147,329	36,774
Capital Outlay	265,591	154,274
<b>Total Expenditures</b>	<u>\$ 678,646</u>	<u>\$ 283,164</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (596,648)	\$ 67,426
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>759,520</u>	<u>162,872</u>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u><u>\$ 162,872</u></u>	<u><u>\$ 230,298</u></u>

**CLAY COUNTY, KANSAS**  
**CLAY COUNTS - PREVENTION**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
**Regulatory Basis**  
 For the Year Ended December 31, 2018

	<b>2017</b>	<b>2018</b>
<b>RECEIPTS</b>		
State Grants	\$ -	\$ -
<b>EXPENDITURES</b>		
Contractual Services	\$ 281	\$ 740
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (281)	\$ (740)
<b>UNENCUMBERED CASH - JANUARY 1</b>	25,171	24,890
<b>UNENCUMBERED CASH - DECEMBER 31</b>	\$ 24,890	\$ 24,150

**CLAYCOUNTY, KANSAS**  
**SHERIFF'S DRUG ASSET FORFEITURE**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
**Regulatory Basis**  
 For the Year Ended December 31, 2018

	<b>2017</b>	<b>2018</b>
<b>RECEIPTS</b>		
Restitution	\$ -	\$ 8,950
<b>EXPENDITURES</b>		
Program expenditures	\$ 225	\$ -
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (225)	\$ 8,950
<b>UNENCUMBERED CASH - JANUARY 1</b>	3,578	3,353
<b>UNENCUMBERED CASH - DECEMBER 31</b>	\$ 3,353	\$ 12,303

**CLAY COUNTY, KANSAS**  
**REGISTERED OFFENDER**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
**Regulatory Basis**  
 For the Year Ended December 31, 2018

	<b>2017</b>	<b>2018</b>
<b>RECEIPTS</b>		
Restitution	\$ 2,220	\$ 1,910
<b>EXPENDITURES</b>		
Program expenditures	\$ -	\$ -
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 2,220	\$ 1,910
<b>UNENCUMBERED CASH - JANUARY 1</b>	4,897	7,117
<b>UNENCUMBERED CASH - DECEMBER 31</b>	\$ 7,117	\$ 9,027

**CLAY COUNTY, KANSAS**  
**AMBULANCE GRANT**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
**Regulatory Basis**  
 For the Year Ended December 31, 2018

	<b>2017</b>	<b>2018</b>
<b>RECEIPTS</b>		
Collections	\$ -	\$ -
<b>EXPENDITURES</b>		
Equipment and supplies	\$ -	\$ -
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ -	\$ -
<b>UNENCUMBERED CASH - JANUARY 1</b>	149	149
<b>UNENCUMBERED CASH - DECEMBER 31</b>	\$ 149	\$ 149

**CLAY COUNTY, KANSAS  
CITIZENS CORP GRANT  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
Regulatory Basis  
For the Year Ended December 31, 2018**

	<b>2017</b>	<b>2018</b>
<b>RECEIPTS</b>		
State Grant	\$ -	\$ -
<b>EXPENDITURES</b>		
Equipment and supplies	\$ -	\$ -
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ -	\$ -
<b>UNENCUMBERED CASH - JANUARY 1</b>	7,408	7,408
<b>UNENCUMBERED CASH - DECEMBER 31</b>	\$ 7,408	\$ 7,408

**CLAY COUNTY, KANSAS**  
**REGISTER OF DEEDS TECHNOLOGY**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
**Regulatory Basis**  
 For the Year Ended December 31, 2018

	<b>2017</b>	<b>2018</b>
<b>RECEIPTS</b>		
Technology Fees	\$ 10,260	9,862
<b>EXPENDITURES</b>		
Personnel services	\$ 7,262	\$ 3,036
Equipment and supplies	2,167	2,751
<b>Total Expenditures</b>	<b>\$ 9,429</b>	<b>\$ 5,787</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 831	\$ 4,075
<b>UNENCUMBERED CASH - JANUARY 1</b>	25,226	26,057
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<b>\$ 26,057</b>	<b>\$ 30,132</b>

**CLAY COUNTY, KANSAS**  
**EMERGENCY MANAGEMENT GRANT**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
**Regulatory Basis**  
 For the Year Ended December 31, 2018

	<b>2017</b>	<b>2018</b>
<b>RECEIPTS</b>		
State Grants	\$ 15,975	\$ 16,132
<b>EXPENDITURES</b>		
Training and supplies	\$ 2,982	\$ 2,425
Capital outlay	-	2,954
<b>Total Expenditures</b>	<b>\$ 2,982</b>	<b>\$ 5,379</b>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 12,993	\$ 10,753
<b>UNENCUMBERED CASH - JANUARY 1</b>	48,267	61,260
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<b>\$ 61,260</b>	<b>\$ 72,013</b>



**CLAY COUNTY, KANSAS**  
**UNDERAGE DRINKING REWARD**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
**Regulatory Basis**  
 For the Year Ended December 31, 2018

	<b>2017</b>	<b>2018</b>
<b>RECEIPTS</b>		
Collections	\$ -	\$ -
<b>EXPENDITURES</b>		
Training and supplies	\$ -	\$ -
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ -	\$ -
<b>UNENCUMBERED CASH - JANUARY 1</b>	1,000	1,000
<b>UNENCUMBERED CASH - DECEMBER 31</b>	\$ 1,000	\$ 1,000

**CLAY COUNTY, KANSAS  
INMATE WORK RELEASE  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
Regulatory Basis  
For the Year Ended December 31, 2018**

	<b>2017</b>	<b>2018</b>
<b>RECEIPTS</b>		
Collections	\$ 1,010	\$ 740
<b>EXPENDITURES</b>		
Training and supplies	\$ -	\$ -
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 1,010	\$ 740
<b>UNENCUMBERED CASH - JANUARY 1</b>	12,993	14,003
<b>UNENCUMBERED CASH - DECEMBER 31</b>	\$ 14,003	\$ 14,743

**CLAY COUNTY, KANSAS**  
**CLERK TECHNOLOGY**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
**Regulatory Basis**  
 For the Year Ended December 31, 2018

	<b>2017</b>	<b>2018</b>
<b>RECEIPTS</b>		
Collections	\$ 2,565	\$ 2,466
<b>EXPENDITURES</b>		
Capital outlay	\$ -	\$ 3,501
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 2,565	\$ (1,035)
<b>UNENCUMBERED CASH - JANUARY 1</b>	5,237	7,802
<b>UNENCUMBERED CASH - DECEMBER 31</b>	\$ 7,802	\$ 6,767

**CLAY COUNTY, KANSAS**  
**TREASURER TECHNOLOGY**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
**Regulatory Basis**  
 For the Year Ended December 31, 2018

	<b>2017</b>	<b>2018</b>
<b>RECEIPTS</b>		
Collections	\$ 2,565	\$ 2,466
<b>EXPENDITURES</b>		
Contractual	\$ -	\$ -
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 2,565	\$ 2,466
<b>UNENCUMBERED CASH - JANUARY 1</b>	2,737	5,302
<b>UNENCUMBERED CASH - DECEMBER 31</b>	\$ 5,302	\$ 7,768

**CLAY COUNTY, KANSAS**  
**VIN VERIFICATION**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
 For the Year Ended December 31, 2018

	2017	2018		Variance
	Actual	Actual	Budget	Over (Under)
<b>RECEIPTS</b>				
Collections	\$ 9,306	\$ 7,992	\$ 12,000	\$ (4,008)
<b>EXPENDITURES</b>				
Commodities	\$ 8,443	\$ -	\$ 5,000	\$ (5,000)
Capital Outlay	-	6,561	26,847	(20,286)
<b>Total Expenditures</b>	<u>\$ 8,443</u>	<u>\$ 6,561</u>	<u>\$ 31,847</u>	<u>\$ (25,286)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 863	\$ 1,431		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>10,640</u>	<u>11,503</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 11,503</u>	<u>\$ 12,934</u>		

**CLAY COUNTY, KANSAS**  
**BOND AND INTEREST**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
 For the Year Ended December 31, 2018

	2017	2018		Variance
	Actual	Actual	Budget	Over (Under)
<b>RECEIPTS</b>				
Taxes				
Delinquent Tax	\$ 727	\$ 356	\$ -	\$ 356
Motor Vehicle Tax	97	-	-	-
Recreational Vehicle Tax	2	-	-	-
Commercial Vehicle Tax	2	-	-	-
16/20M Truck Tax	47	-	-	-
<b>Total Cash Receipts</b>	<u>\$ 875</u>	<u>\$ 356</u>	<u>\$ -</u>	<u>\$ 356</u>
<b>EXPENDITURES</b>				
Debt Service				
Bond Principal and Interest	\$ -	\$ -	\$ -	\$ -
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 875	\$ 356		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>12,997</u>	<u>13,872</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 13,872</u>	<u>\$ 14,228</u>		

**CLAY COUNTY, KANSAS**  
**BRIDGE IMPROVEMENT SALES TAX**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2018

	2017	2018		Variance
	Actual	Actual	Budget	Over (Under)
<b>RECEIPTS</b>				
Taxes				
Sales Tax proceeds	\$ 535,669	\$ 564,905	\$ 550,000	\$ 14,905
<b>EXPENDITURES</b>				
Debt Service				
Bond principal	\$ 310,000	\$ 320,000	\$ 320,000	\$ -
Bond interest	68,860	62,660	62,660	-
Commission and postage	-	-	10	(10)
Contractual services	22,010	23,650	-	23,650
Commodities	99,099	190,409	100,000	90,409
<b>Total Expenditures</b>	<u>\$ 499,969</u>	<u>\$ 596,719</u>	<u>\$ 482,670</u>	<u>\$ 114,049</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 35,700	\$ (31,814)		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>1,207,771</u>	<u>1,243,471</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 1,243,471</u>	<u>\$ 1,211,657</u>		

**CLAY COUNTY, KANSAS**  
**LANDFILL POST-CLOSURE**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
**Regulatory Basis**  
For the Year Ended December 31, 2018

	<u>2017</u>	<u>2018</u>
<b>RECEIPTS</b>		
Transfers in	\$ 50,000	\$ 50,000
Interest income	2,594	3,553
<b>Total Cash Receipts</b>	<u>\$ 52,594</u>	<u>\$ 53,553</u>
<b>EXPENDITURES</b>		
Contractual services	\$ -	\$ 258,323
Commodities	-	-
<b>Total Expenditures</b>	<u>\$ -</u>	<u>\$ 258,323</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 52,594	\$ (204,770)
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>575,610</u>	<u>628,204</u>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u><u>\$ 628,204</u></u>	<u><u>\$ 423,434</u></u>



**CLAY COUNTY, KANSAS**  
**AGENCY FUNDS**  
**SCHEDULE OF RECEIPTS AND DISBURSEMENTS - ACTUAL**  
**Regulatory Basis**  
 For the Year Ended December 31, 2018

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Ad Valorem Taxes:				
Current Tax	\$ 9,843,133	\$ 435,212	\$ 21,835	\$ 10,256,510
Advance Tax	-	65	65	-
Current Tax Holding	472	56,311	55,887	896
Delinquent Real Estate Tax Holding	48,334	30,466	-	78,800
Tax Foreclosure Sale	23,501	-	23,501	-
Delinquent Personal Property Tax	187	617	-	804
Motor Vehicle Rental Excise Tax	148	-	95	53
Motor Vehicle Tax	229,071	47,405	28,820	247,656
Stray Animal	350	-	-	350
Commercial Vehicle Tax	728	85,852	86,067	513
NRP Tax Holding	-	298,151	283,243	14,908
<b>Total Distributable Funds</b>	<b>\$ 10,145,924</b>	<b>\$ 954,079</b>	<b>\$ 499,513</b>	<b>\$ 10,600,490</b>
State Funds:				
State Educational Building	\$ -	\$ 114,570	\$ 114,570	\$ -
Institutional Building	-	57,284	57,284	-
Drivers' Licenses	-	29,837	29,837	-
Motor Vehicle Licenses	-	616,936	616,936	-
Heritage Trust Fund	1,259	4,931	3,955	2,235
Sales and Compensating Tax	29,743	329,544	349,107	10,180
<b>Total State Funds</b>	<b>\$ 31,002</b>	<b>\$ 1,153,102</b>	<b>\$ 1,171,689</b>	<b>\$ 12,415</b>

CLAY COUNTY, KANSAS  
AGENCY FUNDS  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - ACTUAL  
Regulatory Basis  
For the Year Ended December 31, 2018

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Subdivision Funds:				
Cities	\$ -	\$ 2,536,381	\$ 2,536,381	\$ -
School Districts	-	4,640,425	4,629,809	10,616
Rural Highway District	-	1,616,534	1,616,534	-
Fire Districts	-	221,250	221,147	103
Cemeteries and Watersheds	-	356,859	356,859	-
NCKL System	-	113,291	113,291	-
<b>Total Subdivision Funds</b>	<u>\$ -</u>	<u>\$ 9,484,740</u>	<u>\$ 9,474,021</u>	<u>\$ 10,719</u>
Other Agency Funds:				
Clay County Veterans	\$ 6,936	\$ 46	\$ -	\$ 6,982
Treasurer's Special Auto	26,264	79,665	88,321	17,608
Prosecuting Atty Training Assistance	5,317	756	-	6,073
Drug Tax	711	-	-	711
Cash Long/Short	24	-	-	24
Hospital Bond Reserve	543,741	691,533	786,300	448,974
Riverside Drainage	44,587	7,194	-	51,781
Unclaimed Money	847	-	-	847
<b>Total Other Agency Funds</b>	<u>\$ 628,427</u>	<u>\$ 779,194</u>	<u>\$ 874,621</u>	<u>\$ 533,000</u>
Office Cash:				
County Clerk	\$ 2	\$ 5,582	\$ 5,434	\$ 150
Register of Deeds	9	110,458	110,458	9
Clerk of the District Court	29,167	298,622	325,348	2,441
Sheriff	25,054	52,589	54,966	22,677
Ambulance	5,230	213,207	195,649	22,788
County Health	33,237	250,933	256,995	27,175
County Park	55,498	242,458	243,520	54,436
Law Library	123	5,580	5,686	17
<b>Total Office Cash</b>	<u>\$ 148,320</u>	<u>\$ 1,179,429</u>	<u>\$ 1,198,056</u>	<u>\$ 129,693</u>
 <b>Total All Agency Funds</b>	 <u>\$ 10,953,673</u>	 <u>\$ 13,550,544</u>	 <u>\$ 13,217,900</u>	 <u>\$ 11,286,317</u>