

CLAY COUNTY, KANSAS

FINANCIAL STATEMENT

WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

AND

INDEPENDENT AUDITOR'S REPORT

December 31, 2017

CLAY COUNTY, KANSAS
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December 31, 2018

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, 2017, 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.

Independent Auditor's Report

December 31, 2018
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, 2017, 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, 2017, 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.

The 2016 actual column presented in the individual fund schedules of regulatory basis receipts and expenditures 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.

The basic financial statement for the year ended December 31, 2016 (not presented herein), was audited by other auditors whose report dated December 12, 2017, expressed an unmodified opinion on the financial statement. The 2016 financial statement and the other auditor's report 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 report of the other auditors stated that the individual fund schedules of regulatory basis receipts and expenditures for the year ended December 31, 2016 was subjected to the auditing procedures applied in the audit of the 2016 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2016 basic financial statement or to the 2016 financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and in their opinion, was fairly stated in all material respects in relation to the financial statement as a whole for the year ended December 31, 2016, on the basis of accounting described in Note 1.

Varny & 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, 2017

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	\$ 621,540	\$ 3,004,861	\$ 2,798,984	\$ 827,417	62,205	\$ 889,622
Special Purpose Funds						
Road and Bridge	-	2,334,326	2,070,703	263,623	73,451	337,074
Health	141,586	593,009	521,586	213,009	4,782	217,791
Historical Records	-	6,118	6,118	-	-	-
Noxious Weed	358,455	290,526	178,875	470,106	249	470,355
Courthouse Maintenance	80,179	114,122	18,858	175,443	-	175,443
Special Alcohol	14,354	11,117	12,896	12,575	-	12,575
Special Parks & Recreation	7,118	3,353	8,223	2,248	-	2,248
Employee Benefits	766,288	1,976,809	1,762,823	980,274	23,567	1,003,841
Noxious Weed Capital Outlay	160,637	12,000	-	172,637	-	172,637
Waste Disposal	92,551	475,334	486,395	81,490	11,101	92,591
Waste Disposal Capital Outlay	242,919	-	216,431	26,488	-	26,488
Economic Development	70,891	112,291	98,316	84,866	3,155	88,021
Special Bridge	-	135,312	135,312	-	-	-
Convention and Tourism	26,996	10,606	4,989	32,613	149	32,762
Ambulance	39,569	978,569	886,190	131,948	10,089	142,037
County Sanitarian	475	4,175	4,175	475	-	475
911 Wireland	219,271	57,709	144,964	132,016	-	132,016
Equipment Reserve	209,507	13,364	(31,500)	254,371	-	254,371
Concealed Hand Gun	10,458	259	-	10,717	-	10,717
Special Highway Improvement	759,520	81,998	678,646	162,872	-	162,872
Clay Counts - Prevention	25,170	-	280	24,890	-	24,890
Sheriff's Drug Asset Forfeiture	3,578	-	225	3,353	-	3,353
Registered Offender	4,897	2,220	-	7,117	-	7,117

(continued)

STATEMENT 1

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

Financial Statement

CLAY COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2017

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	25,226	10,260	9,429	26,057	179	26,236
Emergency Management Grant	48,267	15,975	2,982	61,260	-	61,260
Underage Drinking Reward	1,000	-	-	1,000	-	1,000
Inmate Work Release	12,993	1,010	-	14,003	-	14,003
Clerk Technology	5,237	2,565	-	7,802	-	7,802
Treasurer Technology	2,737	2,565	-	5,302	-	5,302
VIN Verification	10,640	9,306	8,443	11,503	-	11,503
Bond and Interest Funds						
Bond and Interest	12,997	875	-	13,872	-	13,872
Bridge Improvement Sales Tax	1,207,771	535,669	499,969	1,243,471	-	1,243,471
Capital Projects Funds						
Landfill Post-Closure	575,610	52,594	-	628,204	-	628,204
Total Reporting Entity (Excluding Agency Funds)	\$ 5,765,994	\$ 10,848,897	\$ 10,524,312	\$ 6,090,579	\$ 188,927	\$ 6,279,506
Composition of Cash:						
Cash on hand						\$ 850
Checking and savings accounts						14,461,558
Certificates of deposits						2,770,771
Total Cash						\$ 17,233,179
Agency Funds (per Schedule 3)						(10,953,673)
Total Reporting Entity (Excluding Agency Funds)						\$ 6,279,506

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, 2017

Notes to Financial Statement

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 2017:

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, 2017

Notes to Financial Statement

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, 2017

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
Special Highway Improvement
Sheriff's Drug Asset Forfeiture
Ambulance Grant
Register of Deeds Technology
Emergency Management Grant
Underage Drinking Reward
Clerk Technology

Concealed Hand Gun
Clay Counts - Prevention
Registered Offender
Citizens Corp Grant
Inmate Work Release
Treasurer 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 2017.

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, 2017.

At December 31, 2017, the County's carrying amount of deposits was \$17,323,329 and the bank balance was \$17,658,750. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, \$712,590 was covered by federal depository insurance and \$16,946,160 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, 2017

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, 2017, the following funds were in violation of this statute:

<u>Fund Name</u>	<u>Excess</u>
Historical Records	\$ 922
Special Bridge	3,674
Ambulance	38,471
Bridge Improvement Sales Tax	121,099

Note 5: Interfund Transfers

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Authority</u>	<u>Amount</u>
Noxious Weed	Noxious Weed Capital Outlay	K.S.A. 2-1318	\$ 12,000
General	General - Equipment Fund	K.S.A. 19-119	13,364
Waste Disposal	Landfill Post/Closure	K.S.A. 65-204	50,000

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 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 contributions 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 and 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 was 8.46% for the fiscal year ended December 31, 2017. Contributions to the pension plan from Clay County were \$302,664 for the year ended December 31, 2017.

CLAY COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2017

Notes to Financial Statement

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

At December 31, 2017, the County's proportionate share of the collective net pension liability reported by KPERS was \$2,792,202. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. 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 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, 2017

Notes to Financial Statement

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, 2017 to be \$160,352.

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, 2017, 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 2017. 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 2017. The balance of this post-closure reserve fund is \$628,204 as of December 31, 2017.

Note 11: Subsequent Events

Management has evaluated the effects on the financial statement of subsequent events occurring through December 31, 2018, which is the date at which the financial statement was available to be issued.

CLAY COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2017

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
General Obligation Bonds										
Series 2011	2.00-3.45%	2011	\$ 2,500,000	2031	\$ 1,980,000	\$ -	\$ 105,000	\$ (105,000)	\$ 1,875,000	\$ 54,260
Series 2013-A	2.00%	2013	1,505,000	2020	730,000	-	205,000	(205,000)	525,000	14,600
Series 2016 Refunding and Improvement	2.00-4.00%	2016	16,775,000	2046	16,775,000	-	210,000	(210,000)	16,565,000	565,746
Capital Leases										
Ambulance Garage	2.79%	2014	250,000	2019	127,523	-	50,700	(50,700)	76,823	3,216
2016 Ambulance	1.50%	2016	60,000	2018	60,000	-	30,000	(30,000)	30,000	900
2017 International Dump Trucks	1.70%	2016	200,000	2020	200,000	-	50,000	(50,000)	150,000	1,458
Total Contractual Indebtedness					<u>\$ 19,872,523</u>	<u>\$ -</u>	<u>\$ 650,700</u>	<u>\$ (650,700)</u>	<u>\$ 19,221,823</u>	<u>\$ 640,180</u>

Notes to Financial Statement

CLAY COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2017

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:

	2018	2019	2020	2021	2022	2023-2027	2028-2032	Thereafter	Total
PRINCIPAL									
General Obligation Bonds									
Series 2011	\$ 110,000	\$ 115,000	\$ 115,000	\$ 120,000	\$ 120,000	\$ 670,000	\$ 625,000	\$ -	\$ 1,875,000
Series 2013-A	210,000	215,000	100,000	-	-	-	-	-	525,000
Series 2016 Refinancing and Improvement	220,000	510,000	510,000	595,000	600,000	3,120,000	3,270,000	7,740,000	16,565,000
Capital Leases									
Ambulance Garage	76,823	-	-	-	-	-	-	-	76,823
2016 Ambulance	30,000	-	-	-	-	-	-	-	30,000
2017 International Dump Trucks	50,000	50,000	50,000	-	-	-	-	-	150,000
Total Principal	<u>\$ 696,823</u>	<u>\$ 890,000</u>	<u>\$ 775,000</u>	<u>\$ 715,000</u>	<u>\$ 720,000</u>	<u>\$ 3,790,000</u>	<u>\$ 3,895,000</u>	<u>\$ 7,740,000</u>	<u>\$ 19,221,823</u>
INTEREST									
General Obligation Bonds									
Series 2011	\$ 52,160	\$ 49,960	\$ 47,660	\$ 45,360	\$ 42,780	\$ 166,055	\$ 54,345	\$ -	\$ 458,320
Series 2013-A	10,500	6,300	2,000	-	-	-	-	-	18,800
Series 2016 Refinancing and Improvement	566,300	561,900	551,700	536,400	518,550	2,299,650	1,683,150	1,706,650	8,424,300
Capital Leases									
Ambulance Garage	1,791	-	-	-	-	-	-	-	1,791
2016 Ambulance	450	-	-	-	-	-	-	-	450
2017 International Dump Trucks	1,457	1,458	1,457	-	-	-	-	-	4,372
Total Interest	<u>\$ 632,658</u>	<u>\$ 619,618</u>	<u>\$ 602,817</u>	<u>\$ 581,760</u>	<u>\$ 561,330</u>	<u>\$ 2,465,705</u>	<u>\$ 1,737,495</u>	<u>\$ 1,706,650</u>	<u>\$ 8,908,033</u>

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, 2017

Fund	Certified Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Funds			
General Funds	\$ 3,193,416	\$ 2,798,984	\$ (394,432)
Special Purpose Funds			
Road and Bridge	2,237,400	2,070,703	(166,697)
Health	522,607	521,586	(1,021)
Historical Records	5,196	6,118	922
Noxious Weed	414,900	178,875	(236,025)
Courthouse Maintenance	241,016	18,858	(222,158)
Special Alcohol	31,566	12,896	(18,670)
Special Parks & Recreation	12,628	8,223	(4,405)
Employee Benefits	2,230,000	1,762,823	(467,177)
Noxious Weed Capital Outlay	211,637	-	(211,637)
Waste Disposal	520,385	486,395	(33,990)
Waste Disposal Capital Outlay	314,919	216,431	(98,488)
Economic Development	185,564	98,316	(87,248)
Special Bridge	131,638	135,312	3,674
Convention and Tourism	39,524	4,989	(34,535)
Ambulance	847,719	886,190	38,471
County Sanitarian	12,462	4,175	(8,287)
911 Wireland Fund	310,571	144,964	(165,607)
Ambulance Capital Outlay	100,000	-	(100,000)
VIN Verifications Fund	26,270	8,443	(17,827)
Bond and Interest Funds:			
Bridge Improvement Sales Tax	378,870	499,969	121,099
	<u>\$ 11,968,288</u>	<u>\$ 9,864,250</u>	<u>\$ (2,104,038)</u>

CLAY COUNTY, KANSAS
GENERAL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2017

	2016 Actual	2017		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Taxes and shared revenue				
Ad Valorem	\$ 1,690,590	\$ 2,033,805	\$ 2,062,173	\$ (28,368)
Delinquent	18,533	28,827	-	28,827
Motor vehicle	185,728	179,765	164,629	15,136
Interest and charges on delinquent tax	24,771	44,936	10,000	34,936
Recreational vehicle	2,775	2,696	2,312	384
16/20 truck	16,448	18,000	16,089	1,911
Commercial vehicle	10,682	9,772	8,389	1,383
Watercraft	-	-	1,111	(1,111)
Intangible	32,708	29,366	18,827	10,539
Rental vehicle excise	34	26	47	(21)
Intergovernmental Revenue				
Local retailers sales tax	274,987	282,914	240,000	42,914
Local alcoholic liquor tax	3,140	3,353	3,500	(147)
Federal Payment In Lieu of Taxes	46,534	48,890	40,000	8,890
Flood control	2,472	-	2,000	(2,000)
Emergency management grant	-	-	12,000	(12,000)
Licenses, Permits and Fees				
Mortgage registration tax	55,977	40,812	60,000	(19,188)
Officers' fees	58,549	65,918	28,000	37,918
Motor vehicle registration fees	27,271	46,048	45,000	1,048
Drivers' licenses and notary fees	2,550	2,313	2,000	313
Diversion fees	3,025	3,228	5,000	(1,772)
Uses of Money and Property				
Interest on investments	30,425	31,159	25,000	6,159
Other				
Prisoner Board	18,177	16,011	25,000	(8,989)
Dispatcher and civil defense reimbursements	92,294	95,867	80,000	15,867
Reimbursements and miscellaneous	81,007	21,155	15,000	6,155
Transfers in	-	-	5,196	(5,196)
Total Cash Receipts	\$ 2,678,677	\$ 3,004,861	\$ 2,871,273	\$ 63,616

(continued)

CLAY COUNTY, KANSAS
GENERAL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2017

	2016	2017		Variance
	Actual	Actual	Budget	Over (Under)
EXPENDITURES				
County Commissioners				
Personnel services	\$ 45,130	\$ 46,634	\$ 48,410	\$ (1,776)
Contractual services	-	325	200	125
Commodities	246	22	1,200	(1,178)
Total County Commissioners	\$ 45,376	\$ 46,981	\$ 49,810	\$ (2,829)
County Clerk				
Personnel services	\$ 118,008	\$ 120,151	\$ 125,000	\$ (4,849)
Contractual services	564	568	3,500	(2,932)
Commodities	278	544	3,000	(2,456)
Capital outlay	-	12,000	2,500	9,500
Total County Clerk	\$ 118,850	\$ 133,263	\$ 134,000	\$ (737)
County Treasurer				
Personnel services	\$ 112,088	\$ 116,500	\$ 116,500	\$ -
County Attorney				
Personnel services	\$ 83,068	\$ 86,424	\$ 105,500	\$ (19,076)
Contractual services	5,128	17,600	10,000	7,600
Commodities	1,164	1,576	1,200	376
Capital outlay	1,398	-	1,000	(1,000)
Total County Attorney	\$ 90,758	\$ 105,600	\$ 117,700	\$ (12,100)
Register of Deeds				
Personnel services	\$ 64,419	\$ 65,617	\$ 80,000	\$ (14,383)
Contractual services	1,750	2,689	4,000	(1,311)
Commodities	741	1,439	3,000	(1,561)
Capital outlay	-	-	7,000	(7,000)
Total Register of Deeds	\$ 66,910	\$ 69,745	\$ 94,000	\$ (24,255)
Sheriff and Jail				
Personnel services	\$ 682,894	\$ 698,545	\$ 694,889	\$ 3,656
Contractual services	98,957	97,120	64,153	32,967
Commodities	94,351	125,158	109,174	15,984
Capital outlay	61,850	27,436	60,000	(32,564)
Total Sheriff	\$ 938,052	\$ 948,259	\$ 928,216	\$ 20,043

(continued)

CLAY COUNTY, KANSAS
GENERAL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2017

	2016	2017		Variance
	Actual	Actual	Budget	Over (Under)
EXPENDITURES (CONTINUED)				
Unified Court				
Contractual services	\$ 116,933	\$ 99,996	\$ 107,400	\$ (7,404)
Commodities	3,440	16,936	5,500	11,436
Capital Outlay	-	3,145	8,000	(4,855)
Total Unified Court	\$ 120,373	\$ 120,077	\$ 120,900	\$ (823)
Custodian				
Personnel services	\$ 26,617	\$ 27,658	\$ 35,550	\$ (7,892)
Contractual services	1,163	-	1,900	(1,900)
Commodities	2,506	2,673	2,500	173
Total Custodian	\$ 30,286	\$ 30,331	\$ 39,950	\$ (9,619)
Emergency Preparedness				
Personnel services	\$ 45,065	\$ 53,107	\$ 52,060	\$ 1,047
Contractual services	3,702	4,725	7,350	(2,625)
Commodities	2,219	5,488	3,850	1,638
Total Custodian	\$ 50,986	\$ 63,320	\$ 63,260	\$ 60
Courthouse General Expenses				
Personnel services	\$ 48,376	\$ 46,656	\$ 125,000	\$ (78,344)
Contractual services	299,641	310,404	300,000	10,404
Commodities	23,352	125,434	80,000	45,434
Capital Outlay	18,778	9,574	160,000	(150,426)
Total Courthouse General Expenses	\$ 390,147	\$ 492,068	\$ 665,000	\$ (172,932)
Election				
Personnel services	\$ 13,854	\$ 10,532	\$ 16,000	\$ (5,468)
Contractual services	28,033	12,716	20,000	(7,284)
Commodities	9,502	6,186	12,000	(5,814)
Capital Outlay	-	19,500	1,500	18,000
Total Election	\$ 51,389	\$ 48,934	\$ 49,500	\$ (566)
Appraiser's Cost				
Personnel services	\$ 153,618	\$ 163,675	\$ 180,861	\$ (17,186)
Contractual services	31,921	21,059	32,665	(11,606)
Commodities	4,181	5,029	11,035	(6,006)
Capital Outlay	-	31,306	4,000	27,306
Total Appraiser's Cost	\$ 189,720	\$ 221,069	\$ 228,561	\$ (7,492)

(continued)

CLAY COUNTY, KANSAS
GENERAL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2017

	2016	2017		Variance
	Actual	Actual	Budget	Over
				(Under)
EXPENDITURES (CONTINUED)				
Fair Maintenance				
Personnel services	\$ 2,697	\$ 3,318	\$ 6,800	\$ (3,482)
Contractual services	20,338	20,898	20,000	898
Commodities	1,540	1,135	3,000	(1,865)
Capital Outlay	4,925	-	-	-
Total Fair Maintenance	<u>\$ 29,500</u>	<u>\$ 25,351</u>	<u>\$ 29,800</u>	<u>\$ (4,449)</u>
Other Expenditures				
Fair Premiums	\$ 14,400	\$ 14,400	\$ 14,400	\$ -
Wakefield Park	5,000	5,000	5,000	-
Elderly	94,869	99,569	99,569	-
Conservation District	37,960	39,860	39,860	-
Mental Health	59,500	60,700	60,700	-
Mental Retardation	59,500	60,690	60,690	-
Historical	-	80,000	80,000	-
Miscellaneous	-	3,903	75,000	(71,097)
Transfer to Equipment Reserve	6,000	13,364	121,000	(107,636)
Total General Government	<u>\$ 277,229</u>	<u>\$ 377,486</u>	<u>\$ 556,219</u>	<u>\$ (178,733)</u>
Total Expenditures	<u>\$ 2,511,664</u>	<u>\$ 2,798,984</u>	<u>\$ 3,193,416</u>	<u>\$ (277,932)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 167,013	\$ 205,877		
UNENCUMBERED CASH - JANUARY 1	<u>454,527</u>	<u>621,540</u>		
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 621,540</u></u>	<u><u>\$ 827,417</u></u>		

CLAY COUNTY, KANSAS
ROAD AND BRIDGE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2017

	2016	2017		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad Valorem Property Tax	\$ 1,281,865	\$ 1,762,336	\$ 1,739,333	\$ 23,003
Delinquent Tax	14,832	21,784	-	21,784
Motor Vehicle Tax	152,138	164,172	126,526	37,646
Recreational Vehicle Tax	2,271	-	1,777	(1,777)
Commercial Vehicle Tax	8,666	-	6,448	(6,448)
Watercraft Tax	-	-	853	(853)
Rental Vehicle Excise Tax	30	20	36	(16)
16/20M Truck Tax	14,827	-	12,366	(12,366)
Special Highway Fuel Tax	352,672	-	350,061	(350,061)
Reimbursed Expenses	6,619	-	-	-
FEMA reimbursements	215,009	-	-	-
Other receipts	-	386,014	-	386,014
Total Cash Receipts	<u>\$ 2,048,929</u>	<u>\$ 2,334,326</u>	<u>\$ 2,237,400</u>	<u>\$ 96,926</u>
EXPENDITURES				
Personal services	\$ 668,309	\$ 675,189	\$ 912,000	\$ (236,811)
Contractual services	170,654	112,402	61,400	51,002
Commodities	506,149	670,310	1,014,000	(343,690)
Capital Outlay	288,410	565,385	250,000	315,385
Transfer to Special Highway Improvement	592,263	-	-	-
Other	-	47,417	-	47,417
Total Expenditures	<u>\$ 2,225,785</u>	<u>\$ 2,070,703</u>	<u>\$ 2,237,400</u>	<u>\$ (166,697)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	<u>\$ (176,856)</u>	<u>\$ 263,623</u>		
UNENCUMBERED CASH - JANUARY 1	<u>176,856</u>	<u>-</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ -</u>	<u>\$ 263,623</u>		

CLAY COUNTY, KANSAS
HEALTH
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2017

	2016	2017		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Taxes				
Ad Valorem Property Tax	\$ 98,411	\$ 120,833	\$ 122,455	\$ (1,622)
Delinquent Tax	918	1,520	-	1,520
Motor Vehicle Tax	9,110	11,880	9,705	2,175
Recreational Vehicle Tax	136	-	136	(136)
Commercial Vehicle Tax	525	-	495	(495)
Watercraft Tax	-	-	65	(65)
Rental Vehicle Excise Tax	2	-	3	(3)
16/20M Truck Tax	794	-	948	(948)
Reimbursements and Grants	466,941	458,776	386,385	72,391
Total Cash Receipts	<u>\$ 576,837</u>	<u>\$ 593,009</u>	<u>\$ 520,192</u>	<u>\$ 72,817</u>
EXPENDITURES				
Personnel services	\$ 232,524	\$ 331,363	\$ 231,422	\$ 99,941
Contractual	43,593	28,060	37,559	(9,499)
Commodities	150,221	160,551	243,626	(83,075)
Capital outlay	11,311	1,612	10,000	(8,388)
Total Expenditures	<u>\$ 437,649</u>	<u>\$ 521,586</u>	<u>\$ 522,607</u>	<u>\$ (1,021)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 139,188	\$ 71,423		
UNENCUMBERED CASH - JANUARY 1	<u>2,398</u>	<u>141,586</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 141,586</u>	<u>\$ 213,009</u>		

CLAY COUNTY, KANSAS
HISTORICAL RECORDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2017

	2016	2017		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Taxes				
Ad Valorem Property Tax	\$ 46,630	\$ -	\$ 5,196	\$ (5,196)
Delinquent Tax	453	652	-	652
Motor Vehicle Tax	4,378	4,714	4,443	271
Recreational Vehicle Tax	65	71	62	9
Commercial Vehicle Tax	250	260	226	34
Watercraft Tax	-	-	30	(30)
Rental Vehicle Excise Tax	1	1	1	-
16/20M Truck Tax	412	420	434	(14)
Total Cash Receipts	<u>\$ 52,189</u>	<u>\$ 6,118</u>	<u>\$ 10,392</u>	<u>\$ (4,274)</u>
EXPENDITURES				
Cultural and Recreation				
Neighborhood Revitalization Rebate	\$ 1,613	\$ -	\$ -	\$ -
Appropriation	50,576	6,118	-	6,118
Transfer to General Fund	-	-	5,196	(5,196)
Total Expenditures	<u>\$ 52,189</u>	<u>\$ 6,118</u>	<u>\$ 5,196</u>	<u>\$ 922</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -	\$ -		
UNENCUMBERED CASH - JANUARY 1	<u>-</u>	<u>-</u>		
UNENCUMBERED CASH - DECEMBER 31	<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, 2017

	2016	2017		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Taxes				
Ad Valorem Property Tax	\$ 135,052	\$ 143,508	\$ 145,492	\$ (1,984)
Delinquent Tax	1,359	2,148	-	2,148
Motor Vehicle Tax	13,134	16,444	13,327	3,117
Recreational Vehicle Tax	196	-	187	(187)
Commercial Vehicle Tax	751	-	679	(679)
Watercraft Tax	-	-	90	(90)
Rental Vehicle Excise Tax	2	2	4	(2)
16/20M Truck Tax	1,236	-	1,303	(1,303)
Chemical Sales	116,602	128,424	87,546	40,878
Total Cash Receipts	<u>\$ 268,332</u>	<u>\$ 290,526</u>	<u>\$ 248,628</u>	<u>\$ 41,898</u>
EXPENDITURES				
Conservation and Environment				
Personal services	\$ 50,008	\$ 59,617	\$ 110,000	\$ (50,383)
Contractual services	10,737	6,556	16,700	(10,144)
Commodities	77,997	100,702	198,200	(97,498)
Capital Outlay	-	-	39,000	(39,000)
Transfer to Noxious Weed	12,000	12,000	51,000	(39,000)
Total Expenditures	<u>\$ 150,742</u>	<u>\$ 178,875</u>	<u>\$ 414,900</u>	<u>\$ (236,025)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 117,590	\$ 111,651		
UNENCUMBERED CASH - JANUARY 1	<u>240,865</u>	<u>358,455</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 358,455</u>	<u>\$ 470,106</u>		

CLAY COUNTY, KANSAS
COURTHOUSE MAINTENANCE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2017

	2016	2017		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Taxes				
Private Club Liquor Tax	\$ 135,052	\$ 95,673	\$ 96,995	\$ (1,322)
Delinquent Tax	1,314	2,004	-	2,004
Motor Vehicle Tax	13,134	16,443	13,327	3,116
Recreational Vehicle Tax	196	-	187	(187)
Commercial Vehicle Tax	751	-	679	(679)
Watercraft Tax	-	-	90	(90)
Rental Vehicle Excise Tax	3	2	4	(2)
16/20M Truck Tax	1,236	-	1,303	(1,303)
Total Cash Receipts	<u>\$ 151,686</u>	<u>\$ 114,122</u>	<u>\$ 112,585</u>	<u>\$ 1,537</u>
EXPENDITURES				
Appropriation	<u>\$ 211,366</u>	<u>\$ 18,858</u>	<u>\$ 241,016</u>	<u>\$ (222,158)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (59,680)	\$ 95,264		
UNENCUMBERED CASH - JANUARY 1	<u>139,859</u>	<u>80,179</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 80,179</u>	<u>\$ 175,443</u>		

CLAY COUNTY, KANSAS
SPECIAL ALCOHOL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2017

	2016	2017		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Taxes				
Private Club Liquor Tax	\$ 8,668	\$ 11,117	\$ 15,000	\$ (3,883)
EXPENDITURES				
Public Health				
Contractual services	\$ -	\$ 12,896	\$ 12,000	\$ 896
Alcohol and Drug Programs	11,395	-	19,566	(19,566)
Total Expenditures	\$ 11,395	\$ 12,896	\$ 31,566	\$ (18,670)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (2,727)	\$ (1,779)		
UNENCUMBERED CASH - JANUARY 1	17,081	14,354		
UNENCUMBERED CASH - DECEMBER 31	\$ 14,354	\$ 12,575		

CLAY COUNTY, KANSAS
SPECIAL PARKS AND RECREATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2017

	2016 Actual	2017 Actual Budget		Variance Over (Under)
RECEIPTS				
Taxes				
Private Club Liquor Tax	\$ 3,140	\$ 3,353	\$ 3,500	\$ (147)
Collections	-	-	1,000	(1,000)
Total Cash Receipts	<u>\$ 3,140</u>	<u>\$ 3,353</u>	<u>\$ 4,500</u>	<u>\$ (147)</u>
EXPENDITURES				
Culture and Recreation				
Contractual services	\$ 150	\$ 8,223	\$ -	\$ 8,223
Donations	1,500	-	12,628	(12,628)
Total Expenditures	<u>\$ 1,650</u>	<u>\$ 8,223</u>	<u>\$ 12,628</u>	<u>\$ (4,405)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 1,490	\$ (4,870)		
UNENCUMBERED CASH - JANUARY 1	<u>5,628</u>	<u>7,118</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 7,118</u>	<u>\$ 2,248</u>		

CLAY COUNTY, KANSAS
EMPLOYEE BENEFITS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2017

	2016	2017		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Taxes				
Ad Valorem Property Tax	\$ 1,728,826	\$ 1,495,265	\$ 1,516,096	\$ (20,831)
Delinquent Tax	15,055	25,525	-	25,525
Motor Vehicle Tax	139,334	201,626	170,592	31,034
Recreational Vehicle Tax	2,080	-	2,396	(2,396)
Commercial Vehicle Tax	7,960	-	8,694	(8,694)
Watercraft Tax	-	-	1,151	(1,151)
Rental Vehicle Excise Tax	27	24	49	(25)
16/20M Truck Tax	13,199	-	16,672	(16,672)
Reimbursements	181,319	254,369	170,000	84,369
Total Cash Receipts	<u>\$ 2,087,800</u>	<u>\$ 1,976,809</u>	<u>\$ 1,885,650</u>	<u>\$ 91,159</u>
EXPENDITURES				
Employee Benefits:				
Social Security	\$ 239,025	\$ 258,570	\$ 320,000	\$ (61,430)
K.P.E.R.S.	310,389	310,988	420,000	(109,012)
Unemployment Tax	5,597	3,597	12,000	(8,403)
Worker's Compensation	65,276	64,145	120,000	(55,855)
Life Insurance	3,582	3,687	8,000	(4,313)
Health Insurance	894,574	1,121,836	1,350,000	(228,164)
Total Expenditures	<u>\$ 1,518,443</u>	<u>\$ 1,762,823</u>	<u>\$ 2,230,000</u>	<u>\$ (467,177)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 569,357	\$ 213,986		
UNENCUMBERED CASH - JANUARY 1	<u>196,931</u>	<u>766,288</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 766,288</u>	<u>\$ 980,274</u>		

CLAY COUNTY, KANSAS
 NOXIOUS WEED CAPITAL OUTLAY
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended December 31, 2017

	2016 Actual	2017		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Transfer from Noxious Weed Fund	\$ 12,000	\$ 12,000	\$ 51,000	\$ (39,000)
EXPENDITURES				
Conservation and Environment Capital Outlay	\$ -	\$ -	\$ 211,637	\$ (211,637)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 12,000	\$ 12,000		
UNENCUMBERED CASH - JANUARY 1	148,637	160,637		
UNENCUMBERED CASH - DECEMBER 31	\$ 160,637	\$ 172,637		

CLAY COUNTY, KANSAS
WASTE DISPOSAL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2017

	2016	2017		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
User Fees	\$ 246,252	\$ 289,700	\$ 220,529	\$ 69,171
User Fees - Special Assessments	182,991	185,634	193,811	(8,177)
Recycling Subsidy	-	-	49,182	(49,182)
Reimbursements	8,184	-	3,000	(3,000)
Household Waste	2,698	-	3,000	(3,000)
Total Cash Receipts	<u>\$ 440,125</u>	<u>\$ 475,334</u>	<u>\$ 469,522</u>	<u>\$ 5,812</u>
EXPENDITURES				
Sanitation:				
Personal services	\$ 249,461	\$ 240,970	\$ 245,000	\$ (4,030)
Contractual services	77,640	123,607	71,210	52,397
Commodities	64,077	71,622	54,585	17,037
Capital Outlay	1,767	-	-	-
Transfer to Landfill Post/Closure	48,590	-	48,590	(48,590)
Transfer to Waste Disposal Capital Outlay	30,000	-	51,000	(51,000)
Transfer to Waste Disposal Landfill Improvement	-	50,000	50,000	-
Other	-	196	-	196
Total Expenditures	<u>\$ 471,535</u>	<u>\$ 486,395</u>	<u>\$ 520,385</u>	<u>\$ (33,990)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (31,410)	\$ (11,061)		
UNENCUMBERED CASH - JANUARY 1	<u>123,961</u>	<u>92,551</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 92,551</u>	<u>\$ 81,490</u>		

CLAY COUNTY, KANSAS
WASTE DISPOSAL CAPITAL OUTLAY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
 For the Year Ended December 31, 2017

	2016	2017		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Transfer from Waste Disposal Fund	\$ 30,000	\$ -	\$ 51,000	\$ (51,000)
EXPENDITURES				
Sanitation				
Capital Outlay	\$ -	\$ 216,431	\$ 314,919	\$ (98,488)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 30,000	\$ (216,431)		
UNENCUMBERED CASH - JANUARY 1	212,919	242,919		
UNENCUMBERED CASH - DECEMBER 31	\$ 242,919	\$ 26,488		

CLAY COUNTY, KANSAS
ECONOMIC DEVELOPMENT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2017

	2016	2017		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Taxes				
Ad Valorem Property Tax	\$ 81,030	\$ 95,673	\$ 96,995	\$ (1,322)
Delinquent Tax	853	1,345	-	1,345
Motor Vehicle Tax	8,159	9,865	7,996	1,869
Recreational Vehicle Tax	122	-	112	(112)
Commercial Vehicle Tax	458	-	408	(408)
Watercraft Tax	-	-	54	(54)
Rental Vehicle Excise Tax	2	1	2	(1)
16/20M Truck Tax	906	-	782	(782)
Other Receipts	8,381	5,407	10,000	(4,593)
Total Cash Receipts	<u>\$ 99,911</u>	<u>\$ 112,291</u>	<u>\$ 116,349</u>	<u>\$ (4,058)</u>
EXPENDITURES				
Contractual services	\$ 84,250	\$ 98,316	\$ 140,000	\$ (41,684)
Commodities	152,217	-	10,000	(10,000)
Capital Outlay	8,000	-	35,564	(35,564)
Total Expenditures	<u>\$ 244,467</u>	<u>\$ 98,316</u>	<u>\$ 185,564</u>	<u>\$ (87,248)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (144,556)	\$ 13,975		
UNENCUMBERED CASH - JANUARY 1	<u>215,447</u>	<u>70,891</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 70,891</u>	<u>\$ 84,866</u>		

CLAY COUNTY, KANSAS
SPECIAL BRIDGE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2017

	2016	2017		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Taxes				
Ad Valorem Property Tax	\$ 90,035	\$ 122,862	\$ 121,244	\$ 1,618
Delinquent Tax	925	1,487	-	1,487
Motor Vehicle Tax	8,756	10,962	8,885	2,077
Recreational Vehicle Tax	131	-	125	(125)
Commercial Vehicle Tax	501	-	453	(453)
Watercraft Tax	-	-	60	(60)
16/20M Truck Tax	838	-	868	(868)
Rental Vehicle Excise Tax	2	1	3	(2)
Total Cash Receipts	<u>\$ 101,188</u>	<u>\$ 135,312</u>	<u>\$ 131,638</u>	<u>\$ 3,674</u>
EXPENDITURES				
Personal services	\$ 9,401	\$ 14,776	\$ -	\$ 14,776
Contractual services	28,545	45,053	51,638	(6,585)
Commodities	63,242	72,211	80,000	(7,789)
Other	-	3,272	-	3,272
Total Expenditures	<u>\$ 101,188</u>	<u>\$ 135,312</u>	<u>\$ 131,638</u>	<u>\$ 3,674</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -	\$ -		
UNENCUMBERED CASH - JANUARY 1	-	-		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ -</u>	<u>\$ -</u>		

CLAY COUNTY, KANSAS
CONVENTION AND TOURISM
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2017

	2016	2017		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Collections	\$ 12,318	\$ 10,606	\$ 14,000	\$ (3,394)
EXPENDITURES				
Contractual services	\$ 6,792	\$ 4,011	\$ 10,000	\$ (5,989)
Commodities	54	978	2,000	(1,022)
Capital Outlay	-	-	27,524	(27,524)
Total Expenditures	\$ 6,846	\$ 4,989	\$ 39,524	\$ (34,535)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 5,472	\$ 5,617		
UNENCUMBERED CASH - JANUARY 1	<u>21,524</u>	<u>26,996</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 26,996</u>	<u>\$ 32,613</u>		

CLAY COUNTY, KANSAS
AMBULANCE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2017

	2016	2017		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Taxes				
Ad Valorem Property Tax	\$ 406,130	\$ 501,867	\$ 495,261	\$ 6,606
Delinquent Tax	3,563	5,916	-	5,916
Motor Vehicle Tax	40,380	50,067	40,079	9,988
Recreational Vehicle Tax	604	-	563	(563)
Commercial Vehicle Tax	2,344	-	2,043	(2,043)
Watercraft Tax	-	-	270	(270)
Rental Vehicle Excise Tax	7	6	11	(5)
16/20M Truck Tax	3,234	-	3,917	(3,917)
Collections	382,306	420,713	310,000	110,713
Total Cash Receipts	<u>\$ 838,568</u>	<u>\$ 978,569</u>	<u>\$ 852,144</u>	<u>\$ 126,425</u>
EXPENDITURES				
Conservation and Environment:				
Personal services	\$ 531,049	\$ 559,222	\$ 591,985	\$ (32,763)
Contractual services	67,711	55,957	60,000	(4,043)
Commodities	50,136	49,092	41,818	7,274
Capital Outlay	173,037	208,189	153,916	54,273
Other	-	13,730	-	13,730
Total Expenditures	<u>\$ 821,933</u>	<u>\$ 886,190</u>	<u>\$ 847,719</u>	<u>\$ 38,471</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 16,635	\$ 92,379		
UNENCUMBERED CASH - JANUARY 1	<u>22,934</u>	<u>39,569</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 39,569</u>	<u>\$ 131,948</u>		

CLAY COUNTY, KANSAS
COUNTY SANITARIAN
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2017

	2016	2017		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Collections	\$ 4,263	\$ 4,175	\$ 8,000	\$ (3,825)
EXPENDITURES				
Professional fees	\$ 4,263	\$ 4,175	\$ 12,462	\$ (8,287)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -	\$ -		
UNENCUMBERED CASH - JANUARY 1	475	475		
UNENCUMBERED CASH - DECEMBER 31	\$ 475	\$ 475		

CLAY COUNTY, KANSAS
911 WIRELAND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2017

	2016	2017		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Collections	\$ 59,739	\$ 57,709	\$ 70,000	\$ (12,291)
EXPENDITURES				
Equipment and maintenance	\$ 27,002	\$ -	\$ 25,000	\$ (25,000)
Contractual services	-	144,719	-	144,719
Commodities	-	245	-	245
Capital Outlay	-	-	285,571	(285,571)
Total Expenditures	\$ 27,002	\$ 144,964	\$ 310,571	\$ (165,607)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 32,737	\$ (87,255)		
UNENCUMBERED CASH - JANUARY 1	<u>186,534</u>	<u>219,271</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 219,271</u>	<u>\$ 132,016</u>		

CLAY COUNTY, KANSAS
EQUIPMENT RESERVE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
 For the Year Ended December 31, 2017

	<u>2016</u>	<u>2017</u>
RECEIPTS		
Transfer from General	\$ 6,000	\$ 13,364
EXPENDITURES		
Capital Outlay	\$ -	\$ (31,500)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 6,000	\$ 44,864
UNENCUMBERED CASH - JANUARY 1	<u>203,507</u>	<u>209,507</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 209,507</u></u>	<u><u>\$ 254,371</u></u>

CLAY COUNTY, KANSAS
 CONCEALED HAND GUN
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
 Regulatory Basis
 For the Year Ended December 31, 2017

	<u>2016</u>	<u>2017</u>
RECEIPTS		
Fees	\$ 813	\$ 259
State Grants	2,715	-
Total Cash Receipts	<u>\$ 3,528</u>	<u>\$ 259</u>
EXPENDITURES		
Contractual Services	<u>\$ -</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 3,528	\$ 259
UNENCUMBERED CASH - JANUARY 1	<u>6,930</u>	<u>10,458</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 10,458</u></u>	<u><u>\$ 10,717</u></u>

CLAY COUNTY, KANSAS
SPECIAL HIGHWAY IMPROVEMENT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2017

	<u>2016</u>	<u>2017</u>
RECEIPTS		
Transfer from Road and Bridge	\$ 592,263	\$ -
Grants	89,226	81,998
Total Cash Receipts	<u>\$ 681,489</u>	<u>\$ 81,998</u>
EXPENDITURES		
Contractual services	\$ -	\$ 265,726
Commodities	-	147,329
Capital Outlay	271,587	265,591
Total Expenditures	<u>\$ 271,587</u>	<u>\$ 678,646</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 409,902	\$ (596,648)
UNENCUMBERED CASH - JANUARY 1	<u>349,618</u>	<u>759,520</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 759,520</u></u>	<u><u>\$ 162,872</u></u>

CLAY COUNTY, KANSAS
CLAY COUNTS - PREVENTION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
 For the Year Ended December 31, 2017

	<u>2016</u>	<u>2017</u>
RECEIPTS		
State Grants	\$ -	\$ -
EXPENDITURES		
Contractual Services	\$ 2,215	\$ 280
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (2,215)	\$ (280)
UNENCUMBERED CASH - JANUARY 1	<u>27,385</u>	<u>25,170</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 25,170</u></u>	<u><u>\$ 24,890</u></u>

CLAYCOUNTY, KANSAS
SHERIFF'S DRUG ASSET FORFEITURE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
 For the Year Ended December 31, 2017

	<u>2016</u>	<u>2017</u>
RECEIPTS		
Restitution	\$ 2,995	\$ -
EXPENDITURES		
Program expenditures	\$ 1,984	\$ 225
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 1,011	\$ (225)
UNENCUMBERED CASH - JANUARY 1	<u>2,567</u>	<u>3,578</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 3,578</u></u>	<u><u>\$ 3,353</u></u>

CLAY COUNTY, KANSAS
REGISTERED OFFENDER
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2017

	<u>2016</u>	<u>2017</u>
RECEIPTS		
Restitution	\$ 2,040	\$ 2,220
EXPENDITURES		
Program expenditures	\$ -	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 2,040	\$ 2,220
UNENCUMBERED CASH - JANUARY 1	<u>2,857</u>	<u>4,897</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 4,897</u></u>	<u><u>\$ 7,117</u></u>

CLAY COUNTY, KANSAS
AMBULANCE GRANT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
 For the Year Ended December 31, 2017

	<u>2016</u>	<u>2017</u>
RECEIPTS		
Collections	<u>\$ -</u>	<u>\$ -</u>
EXPENDITURES		
Equipment and supplies	<u>\$ 4,535</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	<u>\$ (4,535)</u>	<u>\$ -</u>
UNENCUMBERED CASH - JANUARY 1	<u>4,684</u>	<u>149</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 149</u></u>	<u><u>\$ 149</u></u>

CLAY COUNTY, KANSAS
CITIZENS CORP GRANT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
 For the Year Ended December 31, 2017

	<u>2016</u>	<u>2017</u>
RECEIPTS		
State Grant	\$ -	\$ -
EXPENDITURES		
Equipment and supplies	\$ -	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -	\$ -
UNENCUMBERED CASH - JANUARY 1	<u>7,408</u>	<u>7,408</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 7,408</u></u>	<u><u>\$ 7,408</u></u>

CLAY COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
 For the Year Ended December 31, 2017

	<u>2016</u>	<u>2017</u>
RECEIPTS		
Technology Fees	\$ 11,030	10,260
EXPENDITURES		
Personnel services	\$ -	\$ 7,262
Equipment and supplies	7,337	2,167
Total Expenditures	<u>\$ 7,337</u>	<u>\$ 9,429</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 3,693	\$ 831
UNENCUMBERED CASH - JANUARY 1	<u>21,533</u>	<u>25,226</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 25,226</u></u>	<u><u>\$ 26,057</u></u>

CLAY COUNTY, KANSAS
EMERGENCY MANAGEMENT GRANT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
 For the Year Ended December 31, 2017

	<u>2016</u>	<u>2017</u>
RECEIPTS		
State Grants	<u>\$ 15,884</u>	<u>\$ 15,975</u>
EXPENDITURES		
Training and supplies	<u>\$ 4,195</u>	<u>\$ 2,982</u>
RECEIPTS OVER (UNDER) EXPENDITURES	<u>\$ 11,689</u>	<u>\$ 12,993</u>
UNENCUMBERED CASH - JANUARY 1	<u>36,578</u>	<u>48,267</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 48,267</u></u>	<u><u>\$ 61,260</u></u>

CLAY COUNTY, KANSAS
UNDERAGE DRINKING REWARD
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
 For the Year Ended December 31, 2017

	<u>2016</u>	<u>2017</u>
RECEIPTS		
Collections	\$ -	\$ -
EXPENDITURES		
Training and supplies	\$ -	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -	\$ -
UNENCUMBERED CASH - JANUARY 1	<u>1,000</u>	<u>1,000</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 1,000</u></u>	<u><u>\$ 1,000</u></u>

CLAY COUNTY, KANSAS
INMATE WORK RELEASE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
 For the Year Ended December 31, 2017

	<u>2016</u>	<u>2017</u>
RECEIPTS		
Collections	\$ 1,860	\$ 1,010
EXPENDITURES		
Training and supplies	\$ 650	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 1,210	\$ 1,010
UNENCUMBERED CASH - JANUARY 1	<u>11,783</u>	<u>12,993</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 12,993</u></u>	<u><u>\$ 14,003</u></u>

CLAY COUNTY, KANSAS
CLERK TECHNOLOGY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
 For the Year Ended December 31, 2017

	<u>2016</u>	<u>2017</u>
RECEIPTS		
Collections	\$ 2,757	\$ 2,565
EXPENDITURES		
Contractual	\$ -	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 2,757	\$ 2,565
UNENCUMBERED CASH - JANUARY 1	<u>2,480</u>	<u>5,237</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 5,237</u></u>	<u><u>\$ 7,802</u></u>

CLAY COUNTY, KANSAS
TREASURER TECHNOLOGY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
 For the Year Ended December 31, 2017

	<u>2016</u>	<u>2017</u>
RECEIPTS		
Collections	\$ 2,757	\$ 2,565
EXPENDITURES		
Contractual	\$ 2,500	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 257	\$ 2,565
UNENCUMBERED CASH - JANUARY 1	<u>2,480</u>	<u>2,737</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 2,737</u></u>	<u><u>\$ 5,302</u></u>

CLAY COUNTY, KANSAS
VIN VERIFICATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
 For the Year Ended December 31, 2017

	<u>2016</u>	<u>2017</u>
RECEIPTS		
Collections	\$ 8,370	\$ 9,306
EXPENDITURES		
Contractual	\$ 2,190	\$ -
Commodities	-	8,443
Capital outlay	4,827	-
Total Expenditures	<u>\$ 7,017</u>	<u>\$ 8,443</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 1,353	\$ 863
UNENCUMBERED CASH - JANUARY 1	<u>9,287</u>	<u>10,640</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 10,640</u></u>	<u><u>\$ 11,503</u></u>

CLAY COUNTY, KANSAS
BOND AND INTEREST
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2017

	2016 Actual	2017 Actual Budget		Variance Over (Under)
RECEIPTS				
Taxes				
Ad Valorem Property Tax	\$ 4	\$ -	\$ -	\$ -
Delinquent Tax	682	727	-	727
Motor Vehicle Tax	2,569	97	-	97
Recreational Vehicle Tax	37	2	-	2
Commercial Vehicle Tax	82	2	-	2
Rental Vehicle Excise Tax	2	0	-	-
16/20M Truck Tax	1,272	47	-	47
Total Cash Receipts	<u>\$ 4,648</u>	<u>\$ 875</u>	<u>\$ -</u>	<u>\$ 875</u>
EXPENDITURES				
Debt Service				
Bond Principal	\$ -	\$ -	\$ -	\$ -
Bond Interest	-	-	-	-
Commission and Postage	-	-	-	-
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 4,648	\$ 875		
UNENCUMBERED CASH - JANUARY 1	<u>8,349</u>	<u>12,997</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 12,997</u>	<u>\$ 13,872</u>		

CLAY COUNTY, KANSAS
BRIDGE IMPROVEMENT SALES TAX
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2017

	2016	2017		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Taxes				
Sales Tax proceeds	\$ 527,139	\$ 535,669	\$ 550,000	\$ (14,331)
EXPENDITURES				
Debt Service				
Bond principal	\$ 305,000	\$ 310,000	\$ 310,000	\$ -
Bond interest	74,960	68,860	68,860	-
Commission and postage	-	-	10	(10)
Contractual services	3,420	22,010	-	22,010
Commodities	62,180	99,099	-	99,099
Total Expenditures	\$ 445,560	\$ 499,969	\$ 378,870	\$ 121,099
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 81,579	\$ 35,700		
UNENCUMBERED CASH - JANUARY 1	1,126,192	1,207,771		
UNENCUMBERED CASH - DECEMBER 31	\$ 1,207,771	\$ 1,243,471		

CLAY COUNTY, KANSAS
 LANDFILL POST-CLOSURE
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
 Regulatory Basis
 For the Year Ended December 31, 2017

	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Actual</u>
RECEIPTS		
Transfer from Waste Disposal	\$ 48,590	\$ 50,000
Interest income	2,365	2,594
Total Cash Receipts	<u>\$ 50,955</u>	<u>\$ 52,594</u>
EXPENDITURES		
Contractual services	\$ -	\$ -
Commodities	-	-
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 50,955	\$ 52,594
UNENCUMBERED CASH - JANUARY 1	<u>524,655</u>	<u>575,610</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 575,610</u></u>	<u><u>\$ 628,204</u></u>

CLAY COUNTY, KANSAS
AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For the Year Ended December 31, 2017

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Ad Valorem Taxes:				
Current Tax	\$ 9,501,996	\$ 350,766	\$ 9,629	\$ 9,843,133
Advance Tax	-	81	81	-
Current Tax Holding	212	40,876	40,616	472
Delinquent Real Estate Tax Holding	57,404	-	9,070	48,334
Tax Foreclosure Sale	-	23,501	-	23,501
Delinquent Personal Property Tax	1,839	-	1,652	187
Motor Vehicle Rental Excise Tax	57	91	-	148
Motor Vehicle Tax	251,713	2,779	25,421	229,071
Stray Animal	-	350	-	350
Commercial Vehicle Tax	197	134,102	133,571	728
County Sales Tax	20	-	20	-
NRP Tax Holding	-	382,001	382,001	-
Total Distributable Funds	\$ 9,813,438	\$ 934,547	\$ 602,061	\$ 10,145,924
State Funds:				
State Educational Building	\$ -	\$ 110,686	\$ 110,686	\$ -
Institutional Building	-	55,343	55,343	-
State General	-	-	-	-
Drivers' Licenses	-	27,335	27,335	-
Motor Vehicle Licenses	-	613,632	613,632	-
Heritage Trust Fund	1,155	5,130	5,026	1,259
Sales and Compensating Tax	22,562	400,168	392,987	29,743
Total State Funds	\$ 23,717	\$ 1,212,294	\$ 1,205,009	\$ 31,002

CLAY COUNTY, KANSAS
AGENCY FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2017

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Subdivision Funds:				
Cities	\$ -	\$ 2,491,208	\$ 2,491,208	\$ -
School Districts	-	4,390,716	4,390,716	-
Rural Highway District	-	1,619,816	1,619,816	-
Fire Districts	-	210,599	210,599	-
Cemeteries	-	80,765	80,765	-
Watershed District	-	269,986	269,986	-
NCKL System	-	111,647	111,647	-
Total Subdivision Funds	\$ -	\$ 9,174,737	\$ 9,174,737	\$ -
Other Agency Funds:				
Clay County Veterans	\$ 6,898	38	\$ -	\$ 6,936
Treasurer's Special Auto	25,584	81,390	80,710	26,264
Prosecuting Atty Training Assistance	4,656	661	-	5,317
Drug Tax	711	-	-	711
Cash Long/Short	24	-	-	24
Hospital Bond Reserve	637,880	681,607	775,746	543,741
Riverside Drainage	46,951	6,411	8,775	44,587
Unclaimed Money	847	-	-	847
Total Other Agency Funds	\$ 723,551	\$ 770,107	\$ 865,231	\$ 628,427
Office Cash:				
County Clerk	\$ 1	\$ 7,507	\$ 7,506	\$ 2
Register of Deeds	9	118,001	118,001	9
Clerk of the District Court	115,742	207,348	293,923	29,167
Sheriff	22,230	54,614	51,790	25,054
Ambulance	13,700	207,278	215,748	5,230
County Health	33,157	163,059	162,979	33,237
County Park	66,270	206,029	216,801	55,498
Law Library	421	4,954	5,252	123
Total Office Cash	\$ 251,530	\$ 968,790	\$ 1,072,000	\$ 148,320
Total All Agency Funds	\$ 10,812,236	\$ 13,060,475	\$ 12,919,038	\$ 10,953,673