

CLAY COUNTY, KANSAS
FINANCIAL STATEMENT
WITH INDEPENDENT AUDITORS' REPORT
FOR THE YEAR ENDED DECEMBER 31, 2011

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INDEPENDENT AUDITORS' REPORT

**Board of County Commissioners
Clay County, Kansas**

We have audited the summary statement of cash receipts, expenditures, and unencumbered cash balances of Clay County, Kansas, as of and for the year ended December 31, 2011. This financial statement is the responsibility of Clay County, Kansas' management. 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 Guide*. Those standards and guidance 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. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as component units. The primary government financial statement referred to above does not include the financial data of component units of Clay County, Kansas, as of December 31, 2011.

As described more fully in Note A, Clay County, Kansas, has prepared this financial statement using accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas, which practices differ from accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between these statutory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the effects of the matter discussed in the preceding paragraph and because they do not include the financial data of component units of Clay County, Kansas, 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 Clay County, Kansas, as of December 31, 2011, or the respective changes in financial position for the year then ended. Further, Clay County, Kansas, has not presented a management's discussion and analysis that accounting principles generally accepted in the United States has determined is necessary to supplement, although not required to be part of, the basic financial statement.

MEMBERS:
American Institute of
Certified Public Accountants

Kansas Society of Certified
Public Accountants



Board of County Commissioners
Clay County
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In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of Clay County, Kansas, as of December 31, 2011, and the aggregate cash receipts and expenditures, for the year then ended, on the basis of accounting described in Note A.

Our audit was conducted for the purpose of forming an opinion on the financial statement. The summary of expenditures-actual and budget, individual fund schedules of cash receipts and expenditures-actual or actual and budget, schedule of cash receipts and cash disbursements-agency funds (Schedules 1, 2, and 3 as listed in the table of contents) are presented for analysis and are not a required part of the statutory financial statement. 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 financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the 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 financial statement as a whole.

Pottberg, Gassman & Hoffman, Chartered

Pottberg, Gassman & Hoffman, Chartered
Junction City, Kansas
November 16, 2012

CLAY COUNTY, KANSAS

SUMMARY OF CASH RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
FOR THE YEAR ENDED DECEMBER 31, 2011

Funds	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and A/P	Ending Cash Balance
General Fund	\$ 307,980	2,823,249	2,967,559	183,670	19,687	183,357
Special Revenue Funds:						
Road and Bridge	27,330	2,382,556	2,407,309	(17,423)	30,275	12,852
Health	20,287	755,953	682,577	93,663	2,663	96,326
Historical Records	-	41,909	41,909	-	-	-
Noxious Weed	60,077	251,338	248,961	82,454	664	83,116
Courthouse Maintenance	382,255	85,031	53,039	394,247	-	394,247
Special Alcohol	15,887	6,087	15,098	6,866	-	6,866
Special Parks & Recreation	1,304	3,199	500	4,003	-	4,003
Employee Benefits	242,353	1,473,006	1,571,656	143,703	-	143,703
Emergency 911	64,369	27,828	23,459	68,738	1,443	70,181
Noxious Weed Capital Outlay	74,957	12,000	204	86,753	-	86,753
Waste Disposal	110,508	466,305	436,691	140,122	4,319	144,441
Waste Disposal Capital Outlay	42	51,000	7,178	43,866	594	44,450
Economic Development	220,551	42,791	229,233	196,908	115	197,023
Special Bridge	103,495	125,738	228,233	66,434	-	66,434
Cell Phone 911	(101,581)	161,107	56,009	3,517	51,660	55,177
City/County Transient Guest Tax	17,474	10,501	12,033	15,942	670	16,612
Equipment Reserve Fund	316,402	-	104,235	212,167	-	212,167
Concealed Hand Gun	3,483	1,097	-	4,580	-	4,580
Special Highway Improvements	207,533	-	207,533	-	-	-
Clay Counts - Prevention	(6,620)	170,050	142,541	20,889	-	20,889
Sheriff's Drug Asset Forfeiture	2,956	-	-	2,956	-	2,956
Registered Offender	2,660	1,280	-	3,940	-	3,940
Solid Waste Landfill Improvement	317,315	50,000	317,315	50,000	-	50,000
TransCanada Pipeline Fund	39,000	-	-	39,000	-	39,000
Ambulance Grant	4,165	-	-	4,165	-	4,165
Citizens Corp Grant	3,885	-	-	3,885	-	3,885
Register of Deeds Technology	50,000	10,454	26,020	32,434	-	32,434
Emergency Management Grant	24,981	18,855	13,001	30,845	-	30,845
Underage Drinking Reward	1,000	-	-	1,000	-	1,000
Inmate Work Release	4,183	2,730	-	6,913	-	6,913
Debt Service Fund:						
Bond and Interest	55,737	401,864	438,313	19,288	-	19,288
Bridge Improvement Sales Tax	1,359,532	476,315	1,104,421	731,426	-	731,426
Capital Project Fund:						
Landfill Post-Closure	730,458	38,600	456,824	312,234	30,972	343,206
2002 Series A Bond	215,894	2,415	218,309	-	-	-
Series 2011 Bridge Improvement	-	2,500,000	173,166	2,326,834	12,500	2,339,334
Expendable Trust Funds:						
Sheriff's Benefit	9,842	1,314	261	10,895	-	10,895
Sheriff's Inmate	3,406	16,114	14,508	5,012	-	5,012
Ambulance Special Equipment	1,728	316	1,098	948	-	948
Total Primary Government (Excluding Agency Funds)	\$ 4,894,848	12,393,014	12,039,392	5,248,470	155,552	5,404,022

The notes to the financial statement are an integral part of this statement.

CLAY COUNTY, KANSAS

SUMMARY OF CASH RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
FOR THE YEAR ENDED DECEMBER 31, 2011

Composition of Cash

United Bank & Trust, Clay Center		
NOW account checking	\$	348,176
NOW account checking (Clerk of the District Court)		4,199
Money market account		1,410,260
Money market account (Hospital)		508,912
Money market account (Bond)		2,326,004
Savings (Ambulance Service)		948
 Union State Bank, Clay Center		
Money market account		207,245
NOW account checking		5,453,113
Savings (Sheriff's Benefit)		10,438
Checking (Sheriff's Benefit)		457
Checking (Sheriff's Inmate)		5,012
 Union State Bank, Clay Center		
#68462		6,626
#68498		825,484
#68499		218,854
#68500		740,468
#68570		500,000
#68759		200,000
 United Bank & Trust, Clay Center		
#319892		39,000
#320788		250,000
#321798		200,000
 Farmers and Merchants State Bank, Wakefield		
Certificate of Deposit		
#10373		100,938
#103251		100,265
 Cash on hand		<u>850</u>
 <u>Total Cash</u>	\$	13,457,249
 Agency Funds Per Schedule 3		<u>8,053,227</u>
 <u>Total Primary Government (Excluding Agency Funds)</u>	\$	<u><u>5,404,022</u></u>

The notes to the financial statement are an integral part of this statement.

CLAY COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENT DECEMBER 31, 2011

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A summary of the significant accounting policies applied in the preparation of the accompanying financial statement follows:

1. Reporting Entity

Clay County, Kansas, is a municipal corporation governed by an elected three-member board of commissioners. This financial statement presents Clay County, Kansas, the primary government only. A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as component units. The primary government financial statement does not include the financial data of component units of Clay County, Kansas.

2. Fund Accounting

A fund is defined as an independent fiscal and accounting entity with a self-balancing 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 regulations, restrictions, or limitations. Certain funds contain restricted cash because their use is limited by debt covenants, statutory requirements, grant requirements or are held in a fiduciary or agency capacity.

The following types of funds comprise the financial activities of the County for the year of 2011:

Governmental Funds:

General Fund - to account for all unrestricted resources except those required to be accounted for in another fund.

Special Revenue Funds - to account for the proceeds of specific revenue sources (other than special assessments or major capital projects) that are restricted by law or administrative action to expend for specified purposes.

Debt Service Funds - to account for the accumulation of resources for, and the payment of, interest and principal on general long-term debt, and the financing of special assessments which are general obligations of the County.

Capital Projects Funds - to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Proprietary Funds:

Enterprise Funds – to account for operations that are financed and operated in a manner similar to private business enterprises—where the stated intent is that the costs (expenditures) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges—or where periodic determination of cash receipts, expenditures and/or receipts over expenditures is deemed appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

CLAY COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENT DECEMBER 31, 2011

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

2. Fund Accounting, Continued

Fiduciary Funds:

Trust and Agency Funds - to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. These include Expendable Trust Funds and Agency Funds.

3. Reimbursements

A reimbursement is an expenditure initially made in one fund, but properly attributable to another fund. In accounting for such reimbursements, Clay County, Kansas records an expenditure in the reimbursing fund, and a reduction of expenditure in the reimbursed fund, following the authoritative guidance of the *Governmental Accounting, Auditing and Financial Reporting*.

4. Statutory Basis of Accounting

The statutory basis of accounting, as used in the preparation of this financial statement, is designed to demonstrate compliance with the cash basis and budget laws of the State of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. Expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund, and an expenditure would be charged in the fund from which the transfer is made.

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 statutory basis of accounting.

5. Departure from Accounting Principles Generally Accepted in the United States of America

The basis of accounting described above results in a financial statement presentation which shows cash receipts, expenditures, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown non-cash assets such as receivables, inventories and prepaid expense, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. Capital assets that account for the land, buildings and equipment owned by the County are not presented in the financial statement.

CLAY COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENT
DECEMBER 31, 2011

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

6. Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise 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.

The statutes allow for the County Commission 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. The budget was amended on December 27, 2011 to increase spending in the Road & Bridge and County Bond & Interest funds.

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 schedules 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 statutory 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 County 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 special revenue funds:

Equipment Reserve	Concealed Hand Gun
Special Highway Improvements	Clay Counts - Prevention
Sheriff's Drug Asset Forfeiture Fund	Registered Offender
Ambulance Grant	Solid Waste Landfill Improvement
Register of Deeds Technology	Citizens Corp Grant
Emergency Management Grant	

Budgetary information is presented in the supplemental schedules.

CLAY COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENT DECEMBER 31, 2011

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

6. Budgetary Information, Continued

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

7. 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 7% per annum. 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 B – DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the Government is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

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 2011.

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".

CLAY COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENT
DECEMBER 31, 2011

NOTE B – DEPOSITS AND INVESTMENTS (Continued)

At December 31, 2011, the County's carrying amount of deposits was \$13,457,249 and the bank balance was \$13,511,660. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$702,133 was covered by federal depository insurance and \$12,809,527 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

NOTE C – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

References made herein to the statutes are not intended as interpretations of law, but are offered for consideration of 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 adopted budget of expenditures of such fund.

For the year ended December 31, 2011, the following funds were in violation of this statute:

<u>Fund Name</u>	<u>Excess</u>
Health	\$ 21,945
Road & Bridge	28,257
Bridge Improvement Sale Tax	652,626

Cash Basis Compliance

K.S.A. 10-1113 provides that it shall be unlawful for the governing body to create indebtedness in any fund in excess of the amount of funds actually on hand in the treasury of such municipality at the time for such purpose.

For the year ended December 31, 2011, the following fund was in violation of this statute:

<u>Fund Name</u>	<u>Excess</u>
Road & Bridge	\$ 17,423

Real Estate Tax Compliance

K.S.A. 79-2801 requires a tax sale two years after the County lien was established and total taxes exceed \$10,000. Delinquent taxes for the 2005 tax year and prior exceed \$10,000 therefore, a tax sale is due.

Heritage Trust Fee Compliance

K.S.A. 79-3107b requires payment quarterly by the county treasurer to the state treasurer of a portion of the mortgage registration fees. These fees are due by the 15th day of the month following the quarter end. Two of these payments were not made timely in 2011.

CLAY COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENT DECEMBER 31, 2011

NOTE D – INTERFUND TRANSACTIONS

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	<u>Amount</u>
Noxious Weed	Noxious Weed Capital Outlay	K.S.A. 2-1318	12,000
Special Highway Imp.	Road & Bridge	K.S.A. 68-509	207,533
Solid Waste	Landfill Post Closure	K.S.A. 65-204	28,590
Solid Waste	S.W. Capital Outlay	K.S.A. 65-204	51,000
Solid Waste	S.W. Landfill Improvement	K.S.A. 65-204	50,000
R.O.D. Technology Fund	General	K.S.A. 28-115	950
Bond and Interest	General	K.S.A. 10-117a	218,309
2002 Series A Bond Money	Bond and Interest	K.S.A. 10-117a	218,309

NOTE E – DEFINED BENEFIT PENSION PLAN

Plan Description. Clay County, Kansas contributes to 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.* KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy. K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at 4% of covered salary for employees hired prior to July 1, 2009 (Tier 1) and K.S.A. 74-49,210 establishes the KPERS member-employee rate at 6% of covered salary for employees hired on or after July 1, 2009 (Tier 2). The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rate be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. State law sets a limitation on annual increases in the contribution rates for KPERS employers. The KPERS employer rate established for calendar year 2011 was 7.74%. Clay County employer contributions to KPERS for the years ending December 31, 2011, 2010, and 2009 were \$242,124, \$207,738, and \$187,877, respectively, equal to the required contributions for each year as set forth by the legislature.

NOTE F – 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.

CLAY COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENT
DECEMBER 31, 2011

NOTE G – LONG-TERM DEBT

Changes in long-term liabilities for the County for the year ended December 31, 2011, were as follows:

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	2011 Interest Paid
General Obligation Bonds:										
Series 2002A	3.35 - 4.25%	4/25/2002	2,000,000	10/1/2012	480,000	-	480,000	(480,000)	-	13,555
Series 2009-A, Hospital Refunding	3.00 - 3.09%	9/1/2009	400,000	10/1/2011	200,000	-	200,000	(200,000)	-	6,000
Series 2009-B, Refunding	3.00 - 3.04%	9/1/2009	690,000	10/1/2015	575,000	-	120,000	(120,000)	455,000	17,250
Series 2011	2.00 - 3.45%	12/8/2011	2,500,000	10/1/2031	-	2,500,000	-	2,500,000	2,500,000	-
					<u>1,255,000</u>	<u>2,500,000</u>	<u>800,000</u>	<u>1,700,000</u>	<u>2,955,000</u>	<u>36,805</u>
Revenue Bonds:										
Series 2006A	4.10 - 5.25%	3/29/2006	2,500,000	10/1/2020	2,500,000	-	205,000	(205,000)	2,295,000	120,448
					<u>2,500,000</u>	<u>-</u>	<u>205,000</u>	<u>(205,000)</u>	<u>2,295,000</u>	<u>120,448</u>
KDOT Loan:	3.78%	4/17/2006	2,580,729	8/1/2020	1,844,344	-	165,179	(165,179)	1,679,165	69,716
					<u>1,844,344</u>	<u>-</u>	<u>165,179</u>	<u>(165,179)</u>	<u>1,679,165</u>	<u>69,716</u>
Total Contractual Indebtedness					5,599,344	2,500,000	1,170,179	1,329,821	6,929,165	226,969
Compensated Absences					160,576	3,267	-	3,267	163,843	
Total Long-Term Debt					<u>\$ 5,759,920</u>	<u>2,503,267</u>	<u>1,170,179</u>	<u>1,333,088</u>	<u>7,093,008</u>	<u>226,969</u>

CLAY COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENT DECEMBER 31, 2011

NOTE G - LONG-TERM DEBT (Continued)

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

	2012	2013	2014	2015	2016	2017-2021	2022-2026	2027-2031	Total
PRINCIPAL									
General Obligation Bonds:									
Series 2009-B, Refunding	\$ 125,000	130,000	135,000	65,000	-	-	-	-	455,000
Series 2011	110,000	100,000	100,000	105,000	105,000	565,000	650,000	765,000	2,500,000
Total General Obligation Bonds	235,000	230,000	235,000	170,000	105,000	565,000	650,000	765,000	2,955,000
Revenue Bonds:									
Hospital Revenue Bond Series 2006A	210,000	220,000	230,000	240,000	255,000	1,140,000	-	-	2,295,000
KDOT Loan	171,423	177,902	184,627	191,606	198,849	754,758	-	-	1,679,165
TOTAL PRINCIPAL	616,423	627,902	649,627	601,606	558,849	2,459,758	650,000	765,000	6,929,165
INTEREST									
General Obligation Bonds:									
Series 2009-B, Refunding	13,650	9,900	6,000	1,950	-	-	-	-	31,500
Series 2011	54,671	62,910	60,460	58,460	56,360	249,400	183,243	79,937	805,441
Total General Obligation Bonds	68,321	72,810	66,460	60,410	56,360	249,400	183,243	79,937	836,941
Revenue Bonds:									
Hospital Revenue Bond Series 2006A	112,042	113,117	93,218	82,638	71,117	151,100	-	-	623,232
KDOT Loan	63,472	56,993	50,268	43,289	36,046	66,126	-	-	316,194
TOTAL INTEREST	243,835	242,920	209,946	186,337	163,523	466,626	183,243	79,937	1,776,367
TOTAL PRINCIPAL & INTEREST	\$ 860,258	870,822	859,573	787,943	722,372	2,926,384	833,243	844,937	8,705,532

CLAY COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENT
DECEMBER 31, 2011

NOTE H – COMPENSATED ABSENCES

The County's policy regarding vacation leave allows employees to accumulate vacation time based on years of continuous service as follows:

<u>Years of Continuous Service</u>	<u>Vacation Days Accrued</u>	<u>Maximum Accrual</u>
Ten or Less	1.25 days/mo.	15 days
10 to 20	1.50 days/mo.	18 days
Over 20	1.75 days/mo.	21 days

Vacation leave is earned by the month. If an employee leaves the County, they are entitled to a payment of all accrued vacation pay earned prior to termination or resignation.

Employees are allowed one day of sick leave per month of employment and may accumulate up to 120 days of unused sick leave. Upon retirement or termination, all accumulated sick pay is forfeited.

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 for all employees at December 31, 2011 of \$163,843. The net effect of all increases and decreases in compensated absences for the year was an increase of \$3,267.

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

NOTE I – RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. To insure against risk of these types of losses, the County has purchased commercial insurance coverage from Heilman Insurance Agency and State Farm Insurance Agency. The County also joined together with other counties in the State to participate in Kansas Workers Risk Cooperative for Counties(KWORCC) which provides insurance programs for participating members. Settled claims resulting from these risks have not exceeded commercial coverage in any of the past three years.

NOTE J – 2010 FINANCIAL DATA

The amounts shown for 2010 in the supplemental information are included where practicable, only to provide a basis for comparison with 2011, and are not intended to present all information necessary for a fair presentation in accordance with generally accepted accounting principles.

Rounding variances may also exist between amounts reported for 2010 in the supplemental information and the amounts reported in the 2010 audited financial statements.

CLAY COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENT **DECEMBER 31, 2011**

NOTE K - LANDFILL CLOSURE AND POSTCLOSURE CARE 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 A, the County recognizes expense, generally, when paid; therefore, the closure and postclosure care costs (estimated through December 31, 2011 at \$884,630) will be recognized in future years as incurred.

The estimated remaining life of the County landfill is 24.74 years. The liability at December 31, 2011 is estimated based on 46.45% of the total capacity utilized at that date. Estimated total costs of closure and postclosure care of \$1,904,580 are based on what it would cost to perform all closure and postclosure care in 2011. 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 postclosure care costs. However, the County has voluntarily established a Landfill Post-Closure Fund to reserve funds for these costs. A transfer of \$28,590 was made to this fund in 2011. The balance of this postclosure reserve fund is \$312,234 as of December 31, 2011.

NOTE L – LITIGATION

As of November 16, 2012, the County is a party to a tort claim filed in District Court of Riley County, Kansas. The case is currently in the discovery phase. The County has liability insurance through Travelers. The County believes if there were an adverse opinion it would be covered entirely by Travelers.

NOTE M – OTHER POST EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, the local government allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government 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 government 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. There is no cost to the government under this program.

CLAY COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENT **DECEMBER 31, 2011**

NOTE N – REFUNDING BONDS

On September 1, 2009, Clay County issued general obligation bonds in the amount of \$1,085,000 to do an advance refunding to retire the remaining \$395,000 of the Hospital Refunding Bonds issued 11/01/1997 and \$690,000 of the Bridge Construction Refunding Bonds issued 11/01/1997. The new general obligation bonds will consist of two series, Hospital Refunding Bond Series 2009-A and General Obligation Bond Series 2009-B. Series 2009-A will have a maturity date of 10/01/2011 while Series 2009-B will mature on 10/01/2015. The general obligation refunding bonds resulted in net proceeds of \$1,115,781. Of this amount, \$400,000 was used to retire Hospital Refunding Bond issue dated 11/01/1997, \$690,000 was used to retire Bridge

Construction Refunding Bond issue date 11/01/1997 and \$25,781 was deposited with the County and applied to pay the cost of issuing the refunding bonds and interest payments.

NOTE O – SUBSEQUENT EVENTS

On October 31, 2011, the county opened bids on a new radio system and accepted the lease-purchase bid from Farmers & Merchants State Bank at an annual interest rate of 2.5%. The lease-purchase agreement was entered into and signed on January 3, 2012. The amount financed was \$118,267.24 that had a term of four years with a required annual payment due by November 21st.

The County evaluated subsequent events through November 16, 2012, the date on which the financial statement was available to be issued.

SUPPLEMENTAL INFORMATION

CLAY COUNTY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2011

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance-Over (Under)
General Fund	\$ 3,062,943	-	3,062,943	2,967,559	(95,384)
Special Revenue Funds:					
Road and Bridge	2,379,052	-	2,379,052	2,407,309	28,257
Health	660,632	-	660,632	682,577	21,945
Historical Records	42,091	-	42,091	41,909	(182)
Noxious Weed	338,738	-	338,738	248,961	(89,777)
Courthouse Maintenance	500,918	-	500,918	53,039	(447,879)
Special Alcohol	32,943	-	32,943	15,098	(17,845)
Special Parks & Recreation	5,589	-	5,589	500	(5,089)
Employee Benefits	1,583,301	-	1,583,301	1,571,656	(11,645)
Emergency 911	124,017	-	124,017	23,459	(100,558)
Noxious Weed Capital Outlay	81,604	-	81,604	204	(81,400)
Waste Disposal	549,196	-	549,196	436,691	(112,505)
Waste Disposal Capital Outlay	192,105	-	192,105	7,176	(184,929)
Economic Development	278,818	-	278,818	66,434	(212,384)
Special Bridge	264,968	-	264,968	229,233	(35,735)
Cell Phone 911	84,622	-	84,622	56,009	(28,613)
City/County Transient Guest Tax	29,278	-	29,278	12,033	(17,245)
Equipment Reserve Fund				104,235	
Concealed Hand Gun				-	
Special Highway Improvements				207,533	
Clay Counts - Prevention				142,541	
Sheriff's Drug Asset Forfeiture				-	
Registered Offender				-	
Solid Waste Landfill Improvement				317,315	
TransCanada Pipeline Fund				-	
Ambulance Grant				-	
Citizens Corp Grant				-	
Register of Deeds Technology				28,020	
Emergency Management Grant				13,001	
Underage Drinking Reward				-	
Inmate Work Release				-	
Debt Service Fund:					
Bond and Interest	456,926	-	456,926	438,313	(18,613)
Bridge Improvement Sales Tax	451,795	-	451,795	1,104,421	652,626
Capital Project Fund:					
Landfill Post-Closure				456,824	
2002 Series A Bond				218,309	
Series 2011 Bridge Improvement				173,166	
Expendable Trust Funds:					
Sheriff's Benefit				261	
Sheriff's Inmate				14,508	
Ambulance Special Equipment				1,098	

CLAY COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2011
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

	2010	2011		Variance- Over (Under)
	Actual	Actual	Budget	
Cash Receipts				
Taxes and Shared Revenue:				
Ad valorem property tax	\$ 1,498,557	1,390,663	1,409,173	(18,510)
Delinquent tax	8,867	9,100	-	9,100
Interest and charges on delinquent tax	18,288	16,501	10,000	6,501
Motor vehicle tax	98,161	162,675	177,043	(14,368)
Recreational vehicle tax	1,612	2,459	2,756	(297)
16/20M Truck Tax	10,909	8,412	16,085	(7,673)
Intangible tax	53,234	39,007	35,234	3,773
Local retailers sales tax	261,772	241,830	240,000	1,830
Rental vehicle excise tax	44	36	33	3
Local alcoholic liquor tax	3,394	3,199	3,000	199
Transient Guest tax	-	-	-	-
Flood control	2,449	1,851	2,000	(149)
Licenses, Permits and Fees:				
Mortgage registration tax	68,650	90,020	80,000	10,020
Officers' fees	29,794	31,647	28,000	3,647
Motor vehicle registration fees	46,445	44,879	35,000	9,879
Cereal malt beverage and club license	(25)	(25)	-	(25)
Drivers' licenses and notary fees	2,579	2,588	2,000	588
Diversions fees	5,985	4,650	5,000	(350)
Uses of Money and Property:				
Interest on investments	92,087	50,951	80,000	(29,049)
Other:				
Prisoner Board	58,752	19,158	80,000	(60,842)
Dispatcher and civil defense reimbursements	75,587	68,021	75,000	(6,979)
Reimbursements and miscellaneous	33,894	21,271	36,500	(15,229)
Radio standby	3,300	1,375	3,300	(1,925)
Ambulance Services	235,525	350,364	250,000	100,364
Transfer from R.O.D. Technology	4,380	950	-	950
Transfer from Bond and Interest Fund	-	218,309	-	218,309
Federal Payment In Lieu of Taxes	43,002	43,358	40,000	3,358
Total Cash Receipts	\$ 2,657,242	2,823,249	2,610,124	213,125

CLAY COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2011
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

Expenditures	2010	2011		Variance- Over (Under)
	Actual	Actual	Budget	
<u>County Commission</u>				
Personal Services	\$ 39,000	39,720	37,400	2,320
Contractual Services	374	673	1,200	(527)
Commodities	191	17	200	(183)
Capital Outlay	-	-	-	-
<u>Department Total</u>	<u>39,565</u>	<u>40,410</u>	<u>38,800</u>	<u>1,610</u>
<u>County Clerk</u>				
Personal Services	89,930	104,894	95,000	9,894
Contractual Services	1,079	504	2,200	(1,696)
Commodities	2,659	220	500	(280)
Capital Outlay	-	-	-	-
<u>Department Total</u>	<u>93,668</u>	<u>105,618</u>	<u>97,700</u>	<u>7,918</u>
<u>County Treasurer</u>				
Personal Services	108,196	98,584	97,500	1,084
Contractual Services	291	366	1,000	(634)
Commodities	-	-	1,400	(1,400)
Capital Outlay	-	-	-	-
<u>Department Total</u>	<u>108,487</u>	<u>98,950</u>	<u>99,900</u>	<u>(950)</u>
<u>County Attorney</u>				
Personal Services	88,201	87,917	76,000	11,917
Contractual Services	9,284	12,591	9,700	2,891
Commodities	3,847	2,227	1,100	1,127
Capital Outlay	-	-	-	-
<u>Department Total</u>	<u>101,332</u>	<u>102,735</u>	<u>86,800</u>	<u>15,935</u>
<u>Register of Deeds</u>				
Personal Services	64,571	61,495	67,500	(6,005)
Contractual Services	14,554	2,238	2,000	238
Commodities	4,873	3,591	3,000	591
Capital Outlay	660	-	-	-
<u>Department Total</u>	<u>84,658</u>	<u>67,324</u>	<u>72,500</u>	<u>(5,176)</u>
<u>Sheriff and Jail</u>				
Personal Services	565,853	574,787	592,250	(17,463)
Contractual Services	93,276	102,370	57,000	45,370
Commodities	84,694	98,541	85,000	13,541
Capital Outlay	3,444	1,375	18,000	(16,625)
<u>Department Total</u>	<u>747,267</u>	<u>777,073</u>	<u>752,250</u>	<u>24,823</u>
<u>Unified Court</u>				
Contractual Services	96,434	121,328	105,556	15,772
Commodities	8,398	3,844	-	3,844
Capital Outlay	-	297	-	297
<u>Department Total</u>	<u>104,832</u>	<u>125,469</u>	<u>105,556</u>	<u>19,913</u>

CLAY COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

FOR THE YEAR ENDED DECEMBER 31, 2011

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

<u>Expenditures, Continued</u>	2010	2011		Variance- Over (Under)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
<u>Custodian</u>				
Personal Services	29,515	29,765	32,000	(2,235)
Contractual Services	1,122	-	2,500	(2,500)
Commodities	430	-	1,900	(1,900)
Capital Outlay	-	-	-	-
<u>Department Total</u>	<u>31,067</u>	<u>29,765</u>	<u>36,400</u>	<u>(6,635)</u>
<u>Emergency Preparedness</u>				
Personal Services	5,000	38,500	37,500	1,000
Contractual Services	41	4,530	600	3,930
Commodities	3,607	2,971	1,500	1,471
Capital Outlay	-	-	-	-
<u>Department Total</u>	<u>8,648</u>	<u>46,001</u>	<u>39,600</u>	<u>6,401</u>
<u>Courthouse General Expenses</u>				
Personal Services	46,538	43,618	35,050	8,568
Contractual Services	369,597	307,342	260,000	47,342
Commodities	24,014	73,564	20,000	53,564
Capital Outlay	34,175	3,867	200,000	(196,133)
<u>Department Total</u>	<u>474,324</u>	<u>428,391</u>	<u>515,050</u>	<u>(86,659)</u>
<u>Election</u>				
Personal Services	14,194	2,800	10,000	(7,200)
Contractual Services	9,612	8,242	12,000	(3,758)
Commodities	14,364	9,159	-	9,159
Capital Outlay	-	-	-	-
<u>Department Total</u>	<u>38,170</u>	<u>20,201</u>	<u>22,000</u>	<u>(1,799)</u>
<u>Appraiser's Cost</u>				
Personal Services	142,892	145,621	148,629	(3,008)
Contractual Services	24,414	22,162	27,000	(4,838)
Commodities	7,489	4,519	9,300	(4,781)
Capital Outlay	-	-	-	-
<u>Department Total</u>	<u>174,795</u>	<u>172,302</u>	<u>184,929</u>	<u>(12,627)</u>
<u>Ambulance</u>				
Personal Services	424,212	490,315	415,000	75,315
Contractual Services	58,797	67,639	55,000	12,639
Commodities	38,820	66,843	38,000	28,843
Capital Outlay	1,530	11,742	20,000	(8,258)
<u>Department Total</u>	<u>523,359</u>	<u>636,539</u>	<u>528,000</u>	<u>108,539</u>

CLAY COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2011
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

	2010	2011		Variance- Over (Under)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
<u>Expenditures, Continued</u>				
<u>Mowing</u>				
Personal Services	43,053	20,564	20,000	564
Contractual Services	14,734	-	-	-
Commodities	14,630	-	-	-
Capital Outlay	-	-	-	-
<u>Department Total</u>	<u>72,417</u>	<u>20,564</u>	<u>20,000</u>	<u>564</u>
<u>Appropriations</u>				
Juvenile Detention	-	-	8,000	(8,000)
Fair Premiums	14,400	14,400	14,400	-
Fair Maintenance	26,794	24,406	29,400	(4,994)
Elderly	64,855	37,296	74,592	(37,296)
Conservation District	31,900	31,900	31,900	-
Mental Health	55,984	55,984	55,984	-
Mental Retardation	55,984	55,984	55,984	-
Neighborhood Revitalization Rebate	58,744	51,247	113,198	(61,951)
County Health	25,000	25,000	-	25,000
Miscellaneous	-	-	-	-
Transfer to Equipment Reserve	10,422	-	80,000	(80,000)
<u>Total Appropriations</u>	<u>344,083</u>	<u>296,217</u>	<u>463,458</u>	<u>(167,241)</u>
<u>Total Expenditures</u>	<u>2,946,672</u>	<u>2,967,559</u>	<u>3,062,943</u>	<u>(95,384)</u>
<u>Receipts Over (Under)</u>				
<u>Expenditures</u>	(289,430)	(144,310)		
<u>Unencumbered Cash, January 1</u>	<u>597,410</u>	<u>307,980</u>		
<u>Unencumbered Cash, December 31</u>	<u>\$ 307,980</u>	<u>163,670</u>		

CLAY COUNTY, KANSAS

ROAD AND BRIDGE FUND
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2011
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

	2010	2011		Variance - Over (Under)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
<u>Cash Receipts</u>				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 781,919	1,134,253	1,149,335	(15,082)
Delinquent Tax	10,290	7,478	-	7,478
Motor Vehicle Tax	176,934	106,900	92,376	14,524
Recreational Vehicle Tax	2,882	1,686	1,438	248
Rental Vehicle Excise Tax	75	41	17	24
16/20M Truck Tax	13,382	16,678	8,392	8,286
Special Highway Fuel Tax	359,141	344,521	341,632	2,889
Reimbursed Expenses	8,617	93,466	101,000	(7,534)
FEMA reimbursements	371,998	-	-	-
Reimbursement from Bridge Improvement Sales Tax	-	450,000	450,000	-
Transfer from Special Highway Improvements	-	207,533	207,533	-
<u>Total Cash Receipts</u>	<u>1,725,238</u>	<u>2,362,556</u>	<u>2,351,723</u>	<u>10,833</u>
<u>Expenditures</u>				
<u>Public Works</u>				
Personal Services	568,216	620,957	721,650	(100,693)
Contractual Services	114,670	230,870	65,200	165,670
Commodities	909,870	1,350,774	1,294,876	55,898
Capital Outlay	75,561	142,831	205,000	(62,169)
Transfer to Special				
Highway Improvement	207,533	-	-	-
Neighborhood Revitalization Rebate	43,459	61,877	92,326	(30,449)
<u>Total Expenditures</u>	<u>1,919,309</u>	<u>2,407,309</u>	<u>2,379,052</u>	<u>28,257</u>
<u>Receipts Over (Under)</u>				
<u>Expenditures</u>	(194,071)	(44,753)		
<u>Unencumbered Cash, January 1</u>	<u>221,401</u>	<u>27,330</u>		
<u>Unencumbered Cash, December 31</u>	<u>\$ 27,330</u>	<u>(17,423)</u>		

CLAY COUNTY, KANSAS

HEALTH FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2011

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

	<u>2010</u>	<u>2011</u>		<u>Variance -</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
<u>Cash Receipts</u>				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 66,084	69,178	70,114	(936)
Delinquent Tax	559	475	-	475
Motor Vehicle Tax	7,939	7,792	7,806	(14)
Recreational Vehicle Tax	130	120	122	(2)
Rental Vehicle Excise Tax	3	2	1	1
16/20M Truck Tax	736	716	709	7
General Fund	25,000	-	-	-
Reimbursements and Grants	618,024	677,670	5,000	672,670
<u>Total Cash Receipts</u>	<u>718,475</u>	<u>755,953</u>	<u>83,752</u>	<u>672,201</u>
<u>Expenditures</u>				
Personal Services	490,145	483,356	480,000	3,356
Contractual Services	84,713	81,549	75,000	6,549
Commodities	105,542	113,382	90,000	23,382
Capital Outlay	1,259	516	10,000	(9,484)
Neighborhood Revitalization Rebate	3,673	3,774	5,632	(1,858)
<u>Total Expenditures</u>	<u>685,332</u>	<u>682,577</u>	<u>660,632</u>	<u>21,945</u>
<u>Receipts Over (Under)</u>				
<u>Expenditures</u>	33,143	73,376		
<u>Unencumbered Cash, January 1</u>	<u>(12,856)</u>	<u>20,287</u>		
<u>Unencumbered Cash, December 31</u>	<u>\$ 20,287</u>	<u>93,663</u>		

CLAY COUNTY, KANSAS

HISTORICAL RECORDS FUND
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2011
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

	2010	2011		Variance- Over (Under)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
<u>Cash Receipts</u>				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 36,713	36,836	37,296	(460)
Delinquent Tax	304	261	-	261
Motor Vehicle Tax	4,406	4,340	4,333	7
Recreational Vehicle Tax	72	67	67	-
Rental Vehicle Excise Tax	2	1	1	-
16/20M Truck Tax	380	404	394	10
<u>Total Cash Receipts</u>	<u>41,877</u>	<u>41,909</u>	<u>42,091</u>	<u>(182)</u>
<u>Expenditures</u>				
Culture and Recreation:				
Neighborhood Revitalization Rebate	2,041	2,010	2,996	(986)
Appropriation	39,836	39,899	39,095	804
<u>Total Expenditures</u>	<u>41,877</u>	<u>41,909</u>	<u>42,091</u>	<u>(182)</u>
<u>Receipts Over (Under)</u>				
<u>Expenditures</u>	-	-		
<u>Unencumbered Cash, January 1</u>	-	-		
<u>Unencumbered Cash, December 31</u>	<u>\$ -</u>	<u>-</u>		

CLAY COUNTY, KANSAS

NOXIOUS WEED FUND
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2011
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

	<u>2010</u>	<u>2011</u>		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u> <u>(Under)</u>
<u>Cash Receipts</u>				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 110,140	110,509	111,888	(1,379)
Delinquent Tax	915	785	-	785
Motor Vehicle Tax	13,307	13,026	12,998	28
Recreational Vehicle Tax	217	200	202	(2)
Rental Vehicle Excise Tax	6	4	2	2
16/20M Truck Tax	1,168	1,215	1,181	34
Chemical Sales	155,633	125,599	171,641	(46,042)
<u>Total Cash Receipts</u>	<u>281,386</u>	<u>251,338</u>	<u>297,912</u>	<u>(46,574)</u>
<u>Expenditures</u>				
Conservation and Environment:				
Personal Services	96,020	67,139	96,000	(28,861)
Contractual Services	10,470	6,208	11,750	(5,542)
Commodities	147,166	157,585	210,000	(52,415)
Capital Outlay	45	-	-	-
Neighborhood Revitalization Rebate	6,122	6,029	8,988	(2,959)
Transfer to Noxious Weed				
Capital Outlay	12,000	12,000	12,000	-
<u>Total Expenditures</u>	<u>271,823</u>	<u>248,961</u>	<u>338,738</u>	<u>(89,777)</u>
<u>Receipts Over (Under)</u>				
<u>Expenditures</u>	9,563	2,377		
<u>Unencumbered Cash, January 1</u>	<u>70,514</u>	<u>80,077</u>		
<u>Unencumbered Cash, December 31</u>	<u>\$ 80,077</u>	<u>82,454</u>		

CLAY COUNTY, KANSAS

COURTHOUSE MAINTENANCE FUND
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2011
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

	2010	2011		Variance - Over (Under)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
<u>Cash Receipts</u>				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 73,427	73,669	74,592	(923)
Delinquent Tax	847	594	-	594
Motor Vehicle Tax	13,279	9,406	8,665	741
Recreational Vehicle Tax	217	147	135	12
Rental Vehicle Excise Tax	6	3	2	1
16/20M Truck Tax	1,168	1,212	787	425
Collections	-	-	-	-
<u>Total Cash Receipts</u>	<u>88,944</u>	<u>85,031</u>	<u>84,181</u>	<u>850</u>
<u>Expenditures</u>				
Neighborhood Revitalization Rebate	4,081	4,019	5,992	(1,973)
Appropriation	52,661	49,020	494,926	(445,906)
<u>Total Expenditures</u>	<u>56,742</u>	<u>53,039</u>	<u>500,918</u>	<u>(447,879)</u>
<u>Receipts Over (Under)</u>				
<u>Expenditures</u>	32,202	31,992		
<u>Unencumbered Cash, January 1</u>	<u>330,053</u>	<u>362,255</u>		
<u>Unencumbered Cash, December 31</u>	<u>\$ 362,255</u>	<u>394,247</u>		

CLAY COUNTY, KANSAS

SPECIAL ALCOHOL FUND
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2011
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

	<u>2010</u>	<u>2011</u>		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Over (Under)
<u>Cash Receipts</u>				
Taxes and Shared Revenue:				
Private Club Liquor Tax	\$ 10,134	8,097	12,000	(3,903)
<u>Expenditures</u>				
Public Health:				
Personal Services	-	-	1,000	(1,000)
Contractual Services	1,000	-	31,943	(31,943)
Commodities	1,286	1,852	-	1,852
Alcohol & Drug Programs	15,440	13,246	-	13,246
<u>Total Expenditures</u>	<u>17,726</u>	<u>15,098</u>	<u>32,943</u>	<u>(17,845)</u>
<u>Receipts Over (Under)</u>				
<u>Expenditures</u>	(7,592)	(7,001)		
<u>Unencumbered Cash, January 1</u>	<u>23,479</u>	<u>15,887</u>		
<u>Unencumbered Cash, December 31</u>	<u>\$ 15,887</u>	<u>8,886</u>		

CLAY COUNTY, KANSAS

SPECIAL PARKS AND RECREATION FUND
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2011
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

	<u>2010</u>	<u>2011</u>		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Over (Under)
<u>Cash Receipts</u>				
Taxes and Shared Revenue:				
Private Club Liquor Tax	\$ 3,394	3,199	<u>4,000</u>	<u>(801)</u>
<u>Expenditures</u>				
Culture and Recreation:				
Contractual Services	4,679	-	-	-
Donations	-	500	<u>5,589</u>	<u>(5,089)</u>
<u>Total Expenditures</u>	<u>4,679</u>	<u>500</u>	<u>5,589</u>	<u>(5,089)</u>
<u>Receipts Over (Under)</u>				
<u>Expenditures</u>	(1,285)	2,699		
<u>Unencumbered Cash, January 1</u>	<u>2,589</u>	<u>1,304</u>		
<u>Unencumbered Cash, December 31</u>	<u>\$ 1,304</u>	<u>4,003</u>		

CLAY COUNTY, KANSAS

EMPLOYEE BENEFITS FUND
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2011
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

	2010	2011		Variance - Over (Under)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
<u>Cash Receipts</u>				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 1,110,134	1,133,896	1,149,029	(15,133)
Delinquent Tax	8,475	7,743	-	7,743
Motor Vehicle Tax	122,497	129,486	131,153	(1,667)
Recreational Vehicle Tax	2,000	1,986	2,042	(56)
Rental Vehicle Excise Tax	53	36	25	11
16/20M Truck Tax	10,515	11,245	11,915	(670)
Reimbursements	166,281	188,614	150,000	38,614
	<u>1,419,955</u>	<u>1,473,006</u>	<u>1,444,164</u>	<u>28,842</u>
<u>Total Cash Receipts</u>				
<u>Expenditures</u>				
Employee Benefits:				
Social Security	223,528	229,651	260,000	(30,349)
K.P.E.R.S.	209,215	231,655	165,000	66,655
Unemployment Tax	8,670	12,628	13,000	(372)
Worker's Compensation	82,133	78,512	95,000	(16,488)
Life Insurance	3,976	3,662	8,000	(4,338)
Health Insurance	786,366	953,692	950,000	3,692
Miscellaneous	-	-	-	-
Neighborhood Revitalization Rebate	61,701	61,856	92,301	(30,445)
	<u>1,375,589</u>	<u>1,571,656</u>	<u>1,583,301</u>	<u>(11,645)</u>
<u>Total Expenditures</u>				
<u>Receipts Over (Under)</u>				
<u>Expenditures</u>	44,366	(98,650)		
<u>Unencumbered Cash, January 1</u>	<u>197,987</u>	<u>242,353</u>		
<u>Unencumbered Cash, December 31</u>	<u>\$ 242,353</u>	<u>143,703</u>		

CLAY COUNTY, KANSAS

EMERGENCY 911 FUND
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2011
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

	<u>2010</u>	<u>2011</u>		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Over
				<u>(Under)</u>
<u>Cash Receipts</u>				
Telephone User Fees	\$ 29,481	27,828	50,000	<u>(22,172)</u>
<u>Expenditures</u>				
Public Safety:				
Equipment and Operations	19,129	23,459	124,017	<u>(100,558)</u>
<u>Receipts Over (Under)</u>				
<u>Expenditures</u>	10,352	4,369		
<u>Unencumbered Cash, January 1</u>	54,017	64,369		
<u>Unencumbered Cash, December 31</u>	<u>\$ 64,369</u>	<u>68,738</u>		

CLAY COUNTY, KANSAS

NOXIOUS WEED CAPITAL OUTLAY FUND
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2011
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

	<u>2010</u>	<u>2011</u>		<u>Variance -</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
<u>Cash Receipts</u>				
Transfer from Noxious Weed Fund	\$ 12,000	12,000	12,000	-
<u>Expenditures</u>				
Conservation and Environment: Capital Outlay	4,647	204	81,604	(81,400)
<u>Receipts Over (Under)</u>				
<u>Expenditures</u>	7,353	11,796		
<u>Unencumbered Cash, January 1</u>	<u>67,604</u>	<u>74,957</u>		
<u>Unencumbered Cash, December 31</u>	<u>\$ 74,957</u>	<u>86,753</u>		

CLAY COUNTY, KANSAS

WASTE DISPOSAL FUND
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2011
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

	2010	2011		Variance - Over (Under)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
<u>Cash Receipts</u>				
User Fees	\$ 226,036	284,955	250,000	34,955
User Fees - Special Assessments	179,775	180,037	185,000	(4,963)
Reimbursements	-	1,313	4,000	(2,687)
<u>Total Cash Receipts</u>	<u>405,811</u>	<u>466,305</u>	<u>439,000</u>	<u>27,305</u>
<u>Expenditures</u>				
Sanitation:				
Personal Services	148,604	169,962	192,436	(22,474)
Contractual Services	114,750	82,277	138,300	(56,023)
Commodities	55,806	54,862	68,870	(14,008)
Capital Outlay	-	-	-	-
Transfer to Landfill Post/Closure	-	28,590	50,000	(21,410)
Transfer to Solid Waste Capital Outlay	52,500	51,000	51,000	-
Transfer to Solid Waste Landfill Improvement	46,000	50,000	48,590	1,410
<u>Total Expenditures</u>	<u>417,660</u>	<u>436,691</u>	<u>549,196</u>	<u>(112,505)</u>
<u>Receipts Over (Under)</u>				
<u>Expenditures</u>	(11,849)	29,614		
<u>Unencumbered Cash, January 1</u>	<u>122,357</u>	<u>110,508</u>		
<u>Unencumbered Cash, December 31</u>	<u>\$ 110,508</u>	<u>140,122</u>		

CLAY COUNTY, KANSAS

WASTE DISPOSAL CAPITAL OUTLAY FUND
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2011
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

	<u>2010</u>	<u>2011</u>		Variance - Over (Under)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
<u>Cash Receipts</u>				
Transfer from Solid Waste Fund	\$ 52,500	51,000	51,000	-
Transfer from Solid Waste Landfill Improvement	9,930	-	-	-
<u>Total Cash Receipts</u>	<u>62,430</u>	<u>51,000</u>	<u>51,000</u>	<u>-</u>
<u>Expenditures</u>				
Sanitation: Capital Outlay	152,493	7,176	192,105	(184,929)
<u>Receipts Over (Under) Expenditures</u>	(90,063)	43,824		
<u>Unencumbered Cash, January 1</u>	<u>90,105</u>	<u>42</u>		
<u>Unencumbered Cash, December 31</u>	<u>\$ 42</u>	<u>43,866</u>		

CLAY COUNTY, KANSAS

ECONOMIC DEVELOPMENT FUND
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2011
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

	2010	2011		Variance - Over (Under)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
<u>Cash Receipts</u>				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 73,426	7,361	7,459	(98)
Delinquent Tax	828	470	-	470
Motor Vehicle Tax	12,879	9,337	8,665	672
Recreational Vehicle Tax	210	146	135	11
Rental Vehicle Excise Tax	6	3	2	1
16/20M Truck Tax	1,140	1,174	787	387
Sale of Real Estate	-	-	-	-
Other Receipts	19,139	24,300	-	24,300
	<u>107,628</u>	<u>42,791</u>	<u>17,048</u>	<u>25,743</u>
<u>Total Cash Receipts</u>				
	<u>107,628</u>	<u>42,791</u>	<u>17,048</u>	<u>25,743</u>
<u>Expenditures</u>				
Personal Services	20,105	31,556	112,500	(80,944)
Contractual Services	130,357	33,790	-	33,790
Commodities	16,471	686	-	686
Capital Outlay	-	-	165,719	(165,719)
Neighborhood Revitalization Rebate	4,081	402	599	(197)
	<u>171,014</u>	<u>66,434</u>	<u>278,818</u>	<u>(212,384)</u>
<u>Total Expenditures</u>				
	<u>171,014</u>	<u>66,434</u>	<u>278,818</u>	<u>(212,384)</u>
<u>Receipts Over (Under)</u>				
<u>Expenditures</u>	(63,386)	(23,643)		
<u>Unencumbered Cash, January 1</u>	<u>283,937</u>	<u>220,551</u>		
<u>Unencumbered Cash, December 31</u>	<u>\$ 220,551</u>	<u>196,908</u>		

CLAY COUNTY, KANSAS

SPECIAL BRIDGE FUND
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2011
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

	2010	2011		Variance - Over (Under)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
<u>Cash Receipts</u>				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 110,140	110,509	111,888	(1,379)
Delinquent Tax	885	765	-	765
Motor Vehicle Tax	13,247	13,026	12,998	28
Recreational Vehicle Tax	216	200	202	(2)
16/20M Truck Tax	1,165	1,234	1,181	53
Rental Vehicle Excise Tax	6	4	2	2
Insurance Reimbursement	-	-	-	-
<u>Total Cash Receipts</u>	<u>125,659</u>	<u>125,738</u>	<u>126,271</u>	<u>(533)</u>
<u>Expenditures</u>				
Personal Services	-	1,475	-	1,475
Contractual Services	120,858	54,678	118,500	(63,822)
Commodities	61,919	167,051	-	167,051
Capital Outlay	-	-	137,480	(137,480)
Neighborhood Revitalization Rebate	6,121	6,029	8,988	(2,959)
<u>Total Expenditures</u>	<u>188,898</u>	<u>229,233</u>	<u>264,968</u>	<u>(37,210)</u>
<u>Receipts Over (Under)</u>				
<u>Expenditures</u>	(63,239)	(103,495)		
<u>Unencumbered Cash, January 1</u>	<u>166,734</u>	<u>103,495</u>		
<u>Unencumbered Cash, December 31</u>	<u>\$ 103,495</u>	<u>-</u>		

CLAY COUNTY, KANSAS

CELL PHONE 911

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETFOR THE YEAR ENDED DECEMBER 31, 2011(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

	<u>2010</u>	<u>2011</u>		Variance - Over (Under)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<u>Cash Receipts</u>				
Collections	\$ 17,042	15,551	25,000	(9,449)
State Grant	38,125	145,062	-	145,062
Interest Income	551	494	-	494
	<u>55,718</u>	<u>161,107</u>	<u>25,000</u>	<u>136,107</u>
<u>Total Cash Receipts</u>				
	55,718	161,107	25,000	136,107
<u>Expenditures</u>				
Equipment & Maintenance	201,722	56,009	84,622	(28,613)
	<u>201,722</u>	<u>56,009</u>	<u>84,622</u>	<u>(28,613)</u>
<u>Receipts Over (Under)</u>				
<u>Expenditures</u>	(146,004)	105,098		
<u>Unencumbered Cash, January 1</u>	44,423	(101,581)		
<u>Unencumbered Cash, December 31</u>	<u>\$ (101,581)</u>	<u>3,517</u>		

CLAY COUNTY, KANSAS

CITY/COUNTY TRANSIENT GUEST TAX
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2011
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

	<u>2010</u>	<u>2011</u>		Variance - Over (Under)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
<u>Cash Receipts</u>				
Collections	\$ 11,287	10,501	12,500	(1,999)
<u>Total Cash Receipts</u>	<u>11,287</u>	<u>10,501</u>	<u>12,500</u>	<u>(1,999)</u>
<u>Expenditures</u>				
Contractual Services	10,876	11,274	20,000	(8,726)
Commodities	1,715	759	9,278	(8,519)
<u>Expenditures</u>	<u>12,591</u>	<u>12,033</u>	<u>29,278</u>	<u>(17,245)</u>
<u>Receipts Over (Under)</u>				
<u>Expenditures</u>	(1,304)	(1,532)		
<u>Unencumbered Cash, January 1</u>	<u>18,778</u>	<u>17,474</u>		
<u>Unencumbered Cash, December 31</u>	<u>\$ 17,474</u>	<u>15,942</u>		

CLAY COUNTY, KANSAS

NON-BUDGETED FUNDS
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2011
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

<u>EQUIPMENT RESERVE</u>	<u>2010</u>	<u>2011</u>
	<u>Actual</u>	<u>Actual</u>
<u>Cash Receipts</u>		
Transfer from General Fund	\$ 10,422	-
<u>Expenditures</u>		
Capital Outlay	21,298	104,235
<u>Receipts Over (Under) Expenditures</u>	(10,876)	(104,235)
<u>Unencumbered Cash, January 1</u>	327,278	316,402
<u>Unencumbered Cash, December 31</u>	<u>\$ 316,402</u>	<u>212,167</u>
<u>CONCEALED HAND GUN</u>	<u>2010</u>	<u>2011</u>
<u>Cash Receipts</u>		
Fees	\$ 693	1,097
<u>Expenditures</u>		
Contractual Services	-	-
<u>Receipts Over (Under) Expenditures</u>	693	1,097
<u>Unencumbered Cash, January 1</u>	2,800	3,493
<u>Unencumbered Cash, December 31</u>	<u>\$ 3,493</u>	<u>4,590</u>

CLAY COUNTY, KANSAS

NON-BUDGETED FUNDS
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2011
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

<u>SPECIAL HIGHWAY IMPROVEMENTS FUND</u>	<u>2010</u>	<u>2011</u>
<u>Cash Receipts</u>		
Transfer from Road and Bridge	\$ 207,533	-
<u>Expenditures</u>		
Capital Outlay	-	-
Transfer to Road and Bridge	-	207,533
<u>Total Expenditures</u>	<u>-</u>	<u>207,533</u>
<u>Receipts Over (Under) Expenditures</u>	207,533	(207,533)
<u>Unencumbered Cash, January 1</u>	<u>-</u>	<u>207,533</u>
<u>Unencumbered Cash, December 31</u>	<u>\$ 207,533</u>	<u>-</u>
<u>CLAY COUNTS - PREVENTION</u>	<u>2010</u>	<u>2011</u>
<u>Cash Receipts</u>		
State Grants	\$ 126,012	170,050
<u>Expenditures</u>		
Personal Services	-	-
Contractual Services	147,773	128,229
Commodities	2,761	14,312
<u>Total Expenditures</u>	<u>150,534</u>	<u>142,541</u>
<u>Receipts Over (Under) Expenditures</u>	(24,522)	27,509
<u>Unencumbered Cash, January 1</u>	<u>17,902</u>	<u>(6,620)</u>
<u>Unencumbered Cash, December 31</u>	<u>\$ (6,620)</u>	<u>20,889</u>

CLAY COUNTY, KANSAS

NON-BUDGETED FUNDS
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2011
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

<u>SHERIFF'S DRUG ASSET FORFEITURE</u>	<u>2010</u>	<u>2011</u>
<u>Cash Receipts</u>		
Restitution	\$ -	-
<u>Expenditures</u>		
Program Expenditures	-	-
<u>Receipts Over (Under)</u>		
<u>Expenditures</u>	-	-
<u>Unencumbered Cash, January 1</u>	<u>2,956</u>	<u>2,956</u>
<u>Unencumbered Cash, December 31</u>	<u>\$ 2,956</u>	<u>2,956</u>
<u>REGISTERED OFFENDER</u>	<u>2010</u>	<u>2011</u>
<u>Cash Receipts</u>		
Restitution	\$ 1,240	1,280
<u>Expenditures</u>		
Program Expenditures	-	-
<u>Receipts Over (Under)</u>		
<u>Expenditures</u>	1,240	1,280
<u>Unencumbered Cash, January 1</u>	<u>1,420</u>	<u>2,660</u>
<u>Unencumbered Cash, December 31</u>	<u>\$ 2,660</u>	<u>3,940</u>

CLAY COUNTY, KANSAS

NON-BUDGETED FUNDS

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2011

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

<u>SOLID WASTE LANDFILL IMPROVEMENT</u>	<u>2010</u>	<u>2011</u>
<u>Cash Receipts</u>		
Transfer From Solid Waste	\$ 46,000	50,000
<u>Expenditures</u>		
Contractual Services	34,478	306,221
Commodities	-	11,094
Capital Outlay	-	-
Transfer to Solid Waste Capital Outlay	9,930	-
<u>Total Expenditures</u>	<u>44,408</u>	<u>317,315</u>
<u>Receipts Over (Under) Expenditures</u>	1,592	(267,315)
<u>Unencumbered Cash, January 1</u>	<u>315,723</u>	<u>317,315</u>
<u>Unencumbered Cash, December 31</u>	<u>\$ 317,315</u>	<u>50,000</u>
<u>TRANSCANADA PIPELINE FUND</u>	<u>2010</u>	<u>2011</u>
<u>Cash Receipts</u>		
Technology Fees	\$ 39,000	-
<u>Total Cash Receipts</u>	<u>39,000</u>	<u>-</u>
<u>Expenditures</u>		
Equipment & Supplies	-	-
<u>Receipts Over (Under) Expenditures</u>	39,000	-
<u>Unencumbered Cash, January 1</u>	<u>-</u>	<u>39,000</u>
<u>Unencumbered Cash, December 31</u>	<u>\$ 39,000</u>	<u>39,000</u>

CLAY COUNTY, KANSAS

NON-BUDGETED FUNDS
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2011

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

<u>AMBULANCE GRANT</u>	<u>2010</u>	<u>2011</u>
<u>Cash Receipts</u>		
Collections	\$ 15,330	-
<u>Total Cash Receipts</u>	<u>15,330</u>	<u>-</u>
<u>Expenditures</u>		
Equipment & Supplies	<u>15,330</u>	<u>-</u>
<u>Receipts Over (Under) Expenditures</u>	-	-
<u>Unencumbered Cash, January 1</u>	<u>4,165</u>	<u>4,165</u>
<u>Unencumbered Cash, December 31</u>	<u>\$ 4,165</u>	<u>4,165</u>
<u>CITIZENS CORP GRANT</u>	<u>2010</u>	<u>2011</u>
<u>Cash Receipts</u>		
State Grant	\$ -	-
<u>Total Cash Receipts</u>	<u>-</u>	<u>-</u>
<u>Expenditures</u>		
Equipment & Supplies	<u>-</u>	<u>-</u>
<u>Receipts Over (Under) Expenditures</u>	-	-
<u>Unencumbered Cash, January 1</u>	<u>3,885</u>	<u>3,885</u>
<u>Unencumbered Cash, December 31</u>	<u>\$ 3,885</u>	<u>3,885</u>

CLAY COUNTY, KANSAS

NON-BUDGETED FUNDS
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2011

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

<u>REGISTER OF DEEDS TECHNOLOGY</u>	<u>2010</u>	<u>2011</u>
<u>Cash Receipts</u>		
Technology Fees	\$ 10,010	10,454
<u>Total Cash Receipts</u>	<u>10,010</u>	<u>10,454</u>
<u>Expenditures</u>		
Equipment & Supplies	2,866	27,070
Transfer to General Fund	4,380	950
<u>Total Expenditures</u>	<u>7,246</u>	<u>28,020</u>
<u>Receipts Over (Under) Expenditures</u>	2,764	(17,566)
<u>Unencumbered Cash, January 1</u>	<u>47,236</u>	<u>50,000</u>
<u>Unencumbered Cash, December 31</u>	<u>\$ 50,000</u>	<u>32,434</u>
<u>EMERGENCY MANAGEMENT GRANT</u>	<u>2010</u>	<u>2011</u>
<u>Cash Receipts</u>		
Collections	\$ -	-
State Grants	37,706	18,855
<u>Total Cash Receipts</u>	<u>37,706</u>	<u>18,855</u>
<u>Expenditures</u>		
Training & Supplies	24,307	13,001
<u>Receipts Over (Under) Expenditures</u>	13,399	5,854
<u>Unencumbered Cash, January 1</u>	<u>11,592</u>	<u>24,991</u>
<u>Unencumbered Cash, December 31</u>	<u>\$ 24,991</u>	<u>30,845</u>

CLAY COUNTY, KANSAS

NON-BUDGETED FUNDS
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2011

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

<u>UNDERAGE DRINKING REWARD</u>	<u>2010</u>	<u>2011</u>
<u>Cash Receipts</u>		
Collections	\$ -	-
<u>Total Cash Receipts</u>	-	-
<u>Expenditures</u>		
Training & Supplies	-	-
<u>Receipts Over (Under) Expenditures</u>	-	-
<u>Unencumbered Cash, January 1</u>	<u>1,000</u>	<u>1,000</u>
<u>Unencumbered Cash, December 31</u>	<u>\$ 1,000</u>	<u>1,000</u>
<u>INMATE WORK RELEASE</u>	<u>2010</u>	<u>2011</u>
<u>Cash Receipts</u>		
Collections	\$ 1,350	2,730
<u>Total Cash Receipts</u>	<u>1,350</u>	<u>2,730</u>
<u>Expenditures</u>		
Training & Supplies	-	-
<u>Receipts Over (Under) Expenditures</u>	1,350	2,730
<u>Unencumbered Cash, January 1</u>	<u>2,833</u>	<u>4,183</u>
<u>Unencumbered Cash, December 31</u>	<u>\$ 4,183</u>	<u>6,913</u>

CLAY COUNTY, KANSAS

BOND AND INTEREST FUND
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2011
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

	<u>2010</u>	<u>2011</u>		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Over (Under)
<u>Cash Receipts</u>				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 159,923	159,868	161,973	(2,105)
Delinquent Tax	1,402	1,155	-	1,155
Motor Vehicle Tax	20,427	19,092	18,893	199
Recreational Vehicle Tax	334	294	294	-
Rental Vehicle Excise Tax	9	6	4	2
16/20M Truck Tax	1,799	1,864	1,716	148
Transfer from 2002 Series A Bond	-	218,309	218,309	-
Refunding Bond Proceeds	-	1,276	-	1,276
<u>Total Cash Receipts</u>	<u>183,894</u>	<u>401,864</u>	<u>401,189</u>	<u>675</u>
<u>Expenditures</u>				
Debt Service:				
Bond Principal	148,750	192,000	192,000	-
Bond Interest	26,817	19,283	19,283	-
Commission and Postage	-	-	-	-
Bond Refinancing Costs	-	-	-	-
Cash-Basis Requirement	-	-	14,323	(14,323)
Transfer to General Fund	-	218,309	218,309	-
Neighborhood Revitalization Rebate	8,888	8,721	13,011	(4,290)
<u>Total Expenditures</u>	<u>184,455</u>	<u>438,313</u>	<u>456,926</u>	<u>(18,613)</u>
<u>Receipts Over (Under)</u>				
<u>Expenditures</u>	(561)	(36,449)		
<u>Unencumbered Cash, January 1</u>	<u>56,298</u>	<u>55,737</u>		
<u>Unencumbered Cash, December 31</u>	<u>\$ 55,737</u>	<u>19,288</u>		

CLAY COUNTY, KANSAS

BRIDGE IMPROVEMENT SALES TAX
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED DECEMBER 31, 2011
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

	<u>2010</u>	<u>2011</u>		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Over (Under)
<u>Cash Receipts</u>				
Taxes and Shared Revenue:				
Sales Tax Proceeds	\$ 514,087	476,315	480,000	(3,685)
<u>Total Cash Receipts</u>	<u>514,087</u>	<u>476,315</u>	<u>480,000</u>	<u>(3,685)</u>
<u>Expenditures</u>				
Debt Service:				
Bond Principal	191,250	408,000	199,750	208,250
Bond Interest	24,886	11,521	17,140	(5,619)
Commission and Postage	2	5	10	(5)
Loan Principal	159,163	165,179	234,895	(69,716)
Loan Interest	75,733	69,716	-	69,716
Transfer to Road & Bridge	-	450,000	-	450,000
<u>Total Expenditures</u>	<u>451,034</u>	<u>1,104,421</u>	<u>451,795</u>	<u>652,626</u>
<u>Receipts Over (Under)</u>				
<u>Expenditures</u>	63,053	(628,106)		
<u>Unencumbered Cash, January 1</u>	<u>1,296,479</u>	<u>1,359,532</u>		
<u>Unencumbered Cash, December 31</u>	<u>\$ 1,359,532</u>	<u>731,426</u>		

CLAY COUNTY, KANSAS

NON-BUDGETED FUNDLANDFILL POST-CLOSURESCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUALFOR THE YEAR ENDED DECEMBER 31, 2011(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

	<u>2010</u>	<u>2011</u>
<u>Cash Receipts</u>		
Transfer from Waste Disposal	\$ -	28,590
Interest Income	13,693	10,010
	<u>13,693</u>	<u>10,010</u>
<u>Total Cash Receipts</u>	<u>13,693</u>	<u>38,600</u>
<u>Expenditures</u>		
Contractual Services	-	456,824
Commodities	-	-
	<u>-</u>	<u>-</u>
<u>Total Expenditures</u>	<u>-</u>	<u>456,824</u>
<u>Receipts Over (Under) Expenditures</u>	13,693	(418,224)
<u>Unencumbered Cash, January 1</u>	<u>716,765</u>	<u>730,458</u>
<u>Unencumbered Cash, December 31</u>	<u>\$ 730,458</u>	<u>312,234</u>

CLAY COUNTY, KANSAS

NON-BUDGETED FUND2002 SERIES A BONDSCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUALFOR THE YEAR ENDED DECEMBER 31, 2011(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

	<u>2010</u>	<u>2011</u>
<u>Cash Receipts</u>		
Interest Income	\$ 4,278	2,415
<u>Total Cash Receipts</u>	<u>4,278</u>	<u>2,415</u>
<u>Expenditures</u>		
Transfer to Bond and Interest Fund	-	218,309
<u>Total Expenditures</u>	<u>-</u>	<u>218,309</u>
<u>Receipts Over (Under) Expenditures</u>	4,278	(215,894)
<u>Unencumbered Cash, January 1</u>	<u>211,616</u>	<u>215,894</u>
<u>Unencumbered Cash, December 31</u>	<u>\$ 215,894</u>	<u>-</u>

CLAY COUNTY, KANSAS

NON-BUDGETED FUND
SERIES 2011 BRIDGE IMPROVEMENT FUND
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2011
(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

	<u>2010</u>	<u>2011</u>
<u>Cash Receipts</u>		
Bond Proceeds	\$ -	2,500,000
<u>Total Cash Receipts</u>	<u>-</u>	<u>2,500,000</u>
<u>Expenditures</u>		
Bond Issuance Costs	-	36,245
Construction & Engineering Costs	-	136,921
<u>Total Expenditures</u>	<u>-</u>	<u>173,166</u>
<u>Receipts Over (Under) Expenditures</u>	-	2,326,834
<u>Unencumbered Cash, January 1</u>	<u>-</u>	<u>-</u>
<u>Unencumbered Cash, December 31</u>	<u>\$ -</u>	<u>2,326,834</u>

CLAY COUNTY, KANSAS

NON-BUDGETED FUNDS
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2011

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

<u>SHERIFF'S BENEFIT</u>	<u>2010</u>	<u>2011</u>
<u>Cash Receipts</u>		
Donations	\$ 600	1,289
Interest Income	22	25
	<u>622</u>	<u>1,314</u>
<u>Total Cash Receipts</u>		
<u>Expenditures</u>		
Equipment & Supplies	1,894	261
	<u>(1,272)</u>	<u>1,053</u>
<u>Receipts Over (Under) Expenditures</u>		
<u>Unencumbered Cash, January 1</u>	<u>11,114</u>	<u>9,842</u>
<u>Unencumbered Cash, December 31</u>	<u>\$ 9,842</u>	<u>10,895</u>
<u>SHERIFF'S INMATE</u>	<u>2010</u>	<u>2011</u>
<u>Cash Receipts</u>		
Inmate Deposits	\$ 19,041	16,114
<u>Expenditures</u>		
Equipment & Supplies	18,560	14,508
	<u>481</u>	<u>1,606</u>
<u>Receipts Over (Under) Expenditures</u>		
<u>Unencumbered Cash, January 1</u>	<u>2,925</u>	<u>3,406</u>
<u>Unencumbered Cash, December 31</u>	<u>\$ 3,406</u>	<u>5,012</u>

CLAY COUNTY, KANSAS

NON-BUDGETED FUNDS
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2011

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

<u>AMBULANCE SPECIAL EQUIPMENT</u>	<u>2010</u>	<u>2011</u>
<u>Cash Receipts</u>		
Donations	\$ 100	314
Interest Income	9	4
<u>Total Cash Receipts</u>	<u>109</u>	<u>318</u>
<u>Expenditures</u>		
Equipment & Supplies	234	1,098
<u>Receipts Over (Under) Expenditures</u>	(125)	(780)
<u>Unencumbered Cash, January 1</u>	<u>1,853</u>	<u>1,728</u>
<u>Unencumbered Cash, December 31</u>	<u>\$ 1,728</u>	<u>948</u>

CLAY COUNTY, KANSAS

DISTRIBUTABLE FUNDS, STATE FUNDS, AND SUBDIVISION FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2011

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Distributable Funds:				
Ad Valorem Taxes:				
Current Tax	\$ 6,543,305	11,516,363	11,084,610	6,975,058
Advance Tax	16	151	16	151
Current Tax Holding	-	27,533	27,533	-
Delinquent Real Estate Tax Holding	18,174	73,515	64,435	27,254
Old Tax Payments	-	-	-	-
Delinquent Personal Property Tax	210	9,864	10,011	63
Motor Vehicle Rental Excise Tax	203	348	350	201
Motor Vehicle Tax	183,646	1,132,350	1,140,929	175,067
Flood Control	-	-	-	-
NRP Tax Holding	23	491,883	491,906	-
Mortgage Co. Holding	-	-	-	-
City/County Highway	-	-	-	-
Total Distributable Funds	\$ 6,745,577	13,252,007	12,819,790	7,177,794
State Funds:				
State Educational Building	\$ -	83,819	83,819	-
Institutional Building	-	41,909	41,909	-
State General	-	-	-	-
Game Licenses and Park Permits	-	-	-	-
Drivers' Licenses	-	30,749	30,749	-
Motor Vehicle Licenses	-	578,350	578,350	-
Sales and Compensating Tax	25,940	289,341	294,615	20,666
Total State Funds	\$ 25,940	1,024,168	1,029,442	20,666

CLAY COUNTY, KANSAS

DISTRIBUTABLE FUNDS, STATE FUNDS, AND SUBDIVISION FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2011

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Subdivision Funds:				
Cities	\$ 35,325	2,060,381	2,066,055	29,651
Townships	-	-	-	-
School Districts	-	3,210,785	3,210,785	-
Rural Highway District	-	906,036	906,036	-
Fire Districts	420	144,315	144,526	209
Cemeteries	-	62,547	62,547	-
Watershed District	-	230,231	230,231	-
NCKL System	-	65,871	65,871	-
Total Subdivision Funds	\$ 35,745	6,680,166	6,686,051	29,860
Other Agency Funds:				
Clay County Veterans	\$ 6,463	163	-	6,626
Treasurer's Special				
Auto	44,879	34,586	57,383	22,082
Stray Animal	726	-	726	-
P.A.T.F.	2,691	916	343	3,264
Drug Tax	711	-	-	711
Cash Long/Short	24	-	-	24
Hospital Proceeds	-	-	-	-
Hospital Bond Reserve	531,498	508,863	531,448	508,913
Hospital Proceeds #2	250,000	-	-	250,000
Clerk of the District				
Court	21,975	255,562	273,338	4,199
Riverside Drainage	57,722	5,267	34,748	28,241
Bankruptcy	-	-	-	-
Unclaimed Money	847	-	-	847
Total Other Trust Funds	\$ 917,536	294,233	897,986	824,907
Total All Agency Funds	\$ 7,724,798	21,250,574	21,433,269	8,053,227