CLAY COUNTY, KANSAS

FINANCIAL STATEMENT

December 31, 2024

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

CLAY COUNTY, KANSAS
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August 13, 2025

County Commissioners
Clay County, Kansas

Independent Auditor's Report

Adverse and Unmodified Opinions
We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Clay County, Kansas (the County), as of and for the year ended December 31, 2024 and the related notes to the financial statement.

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 and Unmodified Opinions section of our report, the accompanying 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, 2024, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying 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, 2024, 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* (KMAAG) described in Note 1.

Basis for Adverse and Unmodified Opinions
We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and KMAAG. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to the Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note 1 of the financial statement, the financial statement is prepared by the County on the basis of the financial reporting provisions of the KMAAG, 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.

Responsibilities of Management for the Financial Statement
Management is responsible for the preparation and fair presentation of the financial statement in accordance with KMAAG as described in Note 1; this includes determining 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 financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit 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 County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Supplementary Information

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

Supplementary Information (Continued)
We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the County as of and for the year ended December 31, 2023 (not presented herein), and have issued our report thereon dated October 28, 2024, which contained an unmodified opinion on the basic financial statement. The 2023 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the website of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/oar/municipal-services. The 2024 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2024 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2024 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 2024 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 2023 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2024, on the basis of accounting described in Note 1.

Varney & 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, 2024

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	$ 1,732,453	$ 3,643,010	$ 3,677,160	$ 1,698,303	$ 116,767	$ 1,815,070
Special Purpose Funds						
Road and Bridge	39,730	4,248,024	4,287,382	372	21,111	21,483
Health	4,433	853,805	828,618	29,620	14,576	44,196
Noxious Weed	194,598	169,458	211,362	152,694	1,300	153,994
Courthouse Maintenance	644,326	251,052	-	895,378	-	895,378
Special Alcohol	13,022	12,603	10,140	15,485	-	15,485
Special Parks & Recreation	4,200	2,065	2,000	4,265	-	4,265
Employee Benefits	1,686,774	3,072,992	2,721,165	2,038,601	575	2,039,176
Noxious Weed Capital Outlay	314,912	39,000	65,264	288,648	-	288,648
Waste Disposal	127,319	536,697	613,282	50,734	17,863	68,597
Waste Disposal Capital Outlay	81,312	25,000	80,000	26,312	-	26,312
Economic Development	328,155	167,375	112,724	382,806	15,835	398,641
Special Bridge	-	251,052	251,052	-	-	-
Convention and Tourism	12,991	15,613	22,273	6,331	-	6,331
Ambulance	385,853	968,774	1,226,068	128,559	7,259	135,818
County Sanitarian	9,365	6,750	-	16,115	-	16,115
911 Wireland	156,392	60,423	87,823	128,992	-	128,992
VIN Verification	42,329	10,100	8,221	44,208	-	44,208
Equipment Reserve	864,539	146,748	181,659	829,628	-	829,628
Concealed Hand Gun	13,982	553	-	14,535	-	14,535
Special Highway Improvement	828,857	57,388	-	886,245	-	886,245
Clay Counts - Prevention	49,474	146,506	133,751	62,229	1,734	63,963
Sheriff's Drug Asset Forfeiture	11,303	-	-	11,303	-	11,303
Registered Offender	16,707	4,900	-	21,607	-	21,607
Ambulance Grant	149	-	-	149	-	149
Citizens Corp Grant	7,408	-	-	7,408	-	7,408
Register of Deeds Technology	56,709	9,050	3,144	62,615	-	62,615
Emergency Management Grant	67,663	-	740	66,923	80	67,003

(continued)

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

CLAY COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2024

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)						
Underage Drinking Reward	$ 1,000	$ -	$ -	$ 1,000	$ -	$ 1,000
Inmate Work Release	12,308	-	-	12,308	-	12,308
Clerk Technology	20,308	2,263	-	22,571	-	22,571
Treasurer Technology	6,896	2,262	1,976	7,182	-	7,182
Ambulance Capital Outlay	140,203	-	110,185	30,018	-	30,018
Shop with a Cop Fund	444	-	-	444	-	444
Health - COVID-19	288,902	-	50,000	238,902	-	238,902
SPARKS - COVID-19	50,000	-	50,000	-	-	-
Administration - COVID-19	14,871	-	-	14,871	-	14,871
S.W. Landfill Improvements	150,000	25,000	36,334	138,666	-	138,666
Opioids Settlement	12,774	17,531	-	30,305	-	30,305
Bond and Interest Funds						
Bond and Interest	14,477	-	-	14,477	-	14,477
Bridge Improvement Sales Tax	3,073,799	960,291	481,282	3,552,808	-	3,552,808
Capital Projects Funds						
Landfill Post-Closure	412,116	57,670	-	469,786	-	469,786
Total Reporting Entity (Excluding Agency Funds)	$ 11,893,053	$ 15,763,955	$ 15,253,605	$ 12,403,403	$ 197,100	$ 12,600,503

Composition of Cash:	
Checking and savings accounts	$ 20,102,842
Certificates of deposits	7,641,863
Cash on hand	850
Total Cash	$ 27,745,555
Agency Funds (per Schedule 3)	(15,145,052)
Total Reporting Entity (Excluding Agency Funds)	$ 12,600,503

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

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 the County. 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:

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 County 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.

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.

If the County is holding a revenue neutral rate hearing, the budget timeline for the public hearing is adjusted to no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The County did hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts 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.

Note 2: Budgetary Information (Continued)

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

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

Equipment Reserve	Concealed Hand Gun	Opioids Settlement
Special Highway Improvement	Clay Counts - Prevention	Landfill Post-Closure
Sheriff's Drug Asset Forfeiture	Registered Offender	Health - Covid-9
Ambulance Grant	Citizens Corp Grant	Sparks - Covid-19
Register of Deeds Technology	Inmate Work Release	Admin - Covid-19
Emergency Management Grant	Treasurer Technology	SW Landfill Improvements
Underage Drinking Reward	Ambulance Capital Outlay	
Clerk Technology	Shop With a Cop	

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 2024.

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, 2024.

At December 31, 2024, the County's carrying amount of deposits was $27,744,705 and the bank balance was $27,906,328. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, $1,021,862 was covered by federal depository insurance, and the remaining balance was collateralized with securities held by the pledging financial institutions' agents in the County's name.

Note 4: Stewardship, Compliance and Accountability

K.S.A. 79-2935 states expenditures are to be controlled so that no indebtedness is created in excess of budgeted limits. During the current year, the Road and Bridge Fund, Waste Disposal Fund, and Ambulance Fund exceeded the approved budgets.

Note 5: Interfund Transfers

Operating transfers were as follows:

From	To	Authority	Amount
General	Equipment Reserve	K.S.A. 19-119	$ 146,748
Health - COVID-19	County Health	Commission	50,000
SPARKS - COVID-19	General	Commission	50,000
Waste Disposal	S.W. Landfill Improvement	K.S.A. 12-631	25,000
Waste Disposal	Waste Disposal Cap. Outlay	K.S.A. 12-631	25,000
Waste Disposal	Landfill Post-Closure	K.S.A. 12-631	50,000
Special Bridge	Road and Bridge	K.S.A. 68-590	77,047
Road and Bridge	Special Highway Improvement	K.S.A. 68-590	57,388
Noxious Weed	Noxious Weed Capital Outlay	K.S.A. 2-1318	39,000
Motor Vehicle Operating	General	K.S.A. 8-145	12,206
Total Transfers			$ 532,389

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 9.26% for the fiscal year ended December 31, 2024. Contributions to the pension plan from the County were $495,211 for the year ended December 31, 2024.

Net Pension Liability

At December 31, 2024, the County's proportionate share of the collective net pension liability reported by KPERS was $4,257,827. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. 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 County allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the County 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 County 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:

Years of Continuous Service	Vacation Days Accrued	Maximum Days/Year
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.

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 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, 2024, 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 this expense when paid.

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 2024. The balance of this post-closure reserve fund is $469,786 as of December 31, 2024.

Note 11: Subsequent Events

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

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 2016 Refunding	2.00-4.00%	2016	$ 16,775,000	2046	$ 13,520,000	$ -	$ 7,655,000	$ (7,655,000)	$ 5,865,000	$ 482,250
Series 2021 Refunding (2011 Bond Portion)	4.00%	2021	7,045,000	2036	7,710,000	-	115,000	(115,000)	7,595,000	129,290
Series 2021 Refunding (2016 Bond Portion)	2.00-3.00%	2021	1,350,000	2031	1,125,000	-	125,000	(125,000)	1,000,000	29,150
Finance Leases										
2024 Kenworth T880S	4.69%	2023	664,458	2025	664,458	-	332,229	(332,229)	332,229	10,035
2023 JD Motorgraders	4.49%	2023	464,754	2025	159,173	-	-	-	159,173	-
Total Contractual Indebtedness					$ 23,178,631	$ -	$ 8,227,229	$ (8,227,229)	$ 14,951,402	$ 650,725

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:

	2025	2026	2027	2028	2029	2030-2034	2035-2039	2040-2044	2045-2049	Total
PRINCIPAL										
General Obligation Bonds										
Series 2016 Refunding	$ 620,000	$ -	$ -	$ -	$ -	$ -	$ 600,000	$ 2,660,000	$ 1,985,000	$ 5,865,000
Series 2021 Refunding (2016 Bond)	115,000	750,000	745,000	710,000	705,000	3,455,000	1,115,000	-	-	7,595,000
Series 2021 Refunding (2011 Bond)	130,000	135,000	135,000	140,000	150,000	310,000	-	-	-	1,000,000
Finance Leases										
2024 Kenworth T880S	332,229	-	-	-	-	-	-	-	-	332,229
2023 JD Motorgraders	159,173	-	-	-	-	-	-	-	-	159,173
Total Principal	$ 1,356,402	$ 885,000	$ 880,000	$ 850,000	$ 855,000	$ 3,765,000	$ 1,715,000	$ 2,660,000	$ 1,985,000	$ 14,951,402
INTEREST										
General Obligation Bonds										
Series 2016 Refunding	$ 182,150	$ 157,350	$ 157,350	$ 157,350	$ 157,350	$ 786,750	$ 732,450	$ 372,750	$ 45,150	$ 2,748,650
Series 2021 Refunding (2016 Bond)	128,427	127,335	119,460	110,520	100,722	325,666	32,164	-	-	944,294
Series 2021 Refunding (2011 Bond)	25,400	21,500	17,450	13,400	9,200	9,300	-	-	-	96,250
Finance Leases										
2024 Kenworth T880S	10,035	-	-	-	-	-	-	-	-	10,035
2023 JD Motorgraders	7,147	-	-	-	-	-	-	-	-	7,147
Total Principal	$ 353,159	$ 306,185	$ 294,260	$ 281,270	$ 267,272	$ 1,121,716	$ 764,614	$ 372,750	$ 45,150	$ 3,806,376

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

CLAY COUNTY, KANSAS
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

Fund	Final Certified Budget	Qualifying Budget Credits	Adjusted Certified Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Funds					
General Funds	$ 4,098,357	-	$ 4,098,357	$ 3,677,160	$ (421,197)
Special Purpose Funds					
Road and Bridge	3,155,000	1,038,600	4,193,600	4,287,382	93,782
Health	924,843	-	924,843	828,618	(96,225)
Noxious Weed	317,250	-	317,250	211,362	(105,888)
Courthouse Maintenance	906,912	-	906,912	-	(906,912)
Special Alcohol	39,120	-	39,120	10,140	(28,980)
Special Parks & Recreation	7,423	-	7,423	2,000	(5,423)
Employee Benefits	3,499,601	-	3,499,601	2,721,165	(778,436)
Noxious Weed Capital Outlay	376,637	-	376,637	65,264	(311,373)
Waste Disposal	610,000	-	610,000	613,282	3,282
Waste Disposal Capital Outlay	131,312	-	131,312	80,000	(51,312)
Economic Development	449,833	-	449,833	112,724	(337,109)
Special Bridge	330,000	-	330,000	251,052	(78,948)
Convention and Tourism	41,493	-	41,493	22,273	(19,220)
Ambulance	1,209,000	-	1,209,000	1,226,068	17,068
County Sanitarian	17,420	-	17,420	-	(17,420)
911 Wireland Fund	266,219	-	266,219	87,823	(178,396)
VIN Verifications Fund	60,341	-	60,341	8,221	(52,120)
Bond and Interest Funds:					
Bridge Improvement Sales Tax	3,847,940	-	3,847,940	481,282	(3,366,658)
	$ 20,288,701	$ 1,038,600	$ 21,327,301	$ 14,685,816	$(6,641,485)

CLAY COUNTY, KANSAS
GENERAL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	2024 Actual	2024 Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem property tax	$ 2,079,299	$ 2,091,815	$ 2,061,398	$ 30,417
Delinquent tax	26,126	19,313	-	19,313
Motor vehicle tax	144,342	139,505	127,387	12,118
Interest and charges on delinquent tax	57,197	54,791	25,000	29,791
Recreational vehicle	2,473	2,601	2,091	510
16/20 truck	12,038	12,756	11,756	1,000
Commercial vehicle	9,454	8,467	7,893	574
Watercraft	-	-	1,757	(1,757)
Intangible	39,971	35,483	30,513	4,970
Rental vehicle excise	12	24	15	9
Intergovernmental Revenue				
Local retailers sales tax	463,982	532,085	425,000	107,085
Local alcoholic liquor tax	2,177	2,065	2,000	65
Flood control	11,773	913	4,000	(3,087)
Licenses, Permits and Fees				
Officers' fees	130,306	83,871	100,000	(16,129)
Drivers' licenses and notary fees	2,394	2,377	2,000	377
Diversion fees	4,525	4,150	4,000	150
Uses of Money and Property				
Interest on investments	217,847	393,000	90,000	303,000
Other				
Prisoner Board	6,625	68,022	10,000	58,022
Dispatcher and civil defense reimbursements	82,706	75,528	100,000	(24,472)
Reimbursements and miscellaneous	112,568	54,038	15,000	39,038
Transfers in	2,430	62,206	10,000	52,206
Total Cash Receipts	$ 3,408,245	$ 3,643,010	$ 3,029,810	$ 613,200

(continued)

CLAY COUNTY, KANSAS
GENERAL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual	2024 Budget	Variance Over (Under)
EXPENDITURES				
County Commissioners				
Personnel services	$ 57,533	$ 60,411	$ 60,000	$ 411
Contractual services	320	-	1,200	(1,200)
Commodities	-	-	1,200	(1,200)
Total County Commissioners	$ 57,853	$ 60,411	$ 62,400	$ (1,989)
County Clerk				
Personnel services	$ 153,081	$ 157,451	$ 164,800	$ (7,349)
Contractual services	2,037	2,452	3,500	(1,048)
Commodities	2,214	2,154	3,000	(846)
Capital outlay	3,572	-	2,500	(2,500)
Total County Clerk	$ 160,904	$ 162,057	$ 173,800	$ (11,743)
County Treasurer				
Personnel services	$ 155,000	$ 155,616	$ 154,500	$ 1,116
Capital Outlay	-	-	5,000	(5,000)
Total County Treasurer	$ 155,000	$ 155,616	$ 159,500	$ (3,884)
County Attorney				
Personnel services	$ 113,111	$ 110,491	$ 120,000	$ (9,509)
Contractual services	4,452	7,122	14,000	(6,878)
Commodities	843	1,385	1,500	(115)
Capital outlay	-	-	5,000	(5,000)
Total County Attorney	$ 118,406	$ 118,998	$ 140,500	$ (21,502)
Register of Deeds				
Personnel services	$ 108,106	$ 118,003	$ 115,000	$ 3,003
Contractual services	2,499	1,725	4,500	(2,775)
Commodities	5,717	409	3,000	(2,591)
Capital outlay	-	-	7,000	(7,000)
Total Register of Deeds	$ 116,322	$ 120,137	$ 129,500	$ (9,363)
Sheriff and Jail				
Personnel services	$ 805,876	$ 858,294	$ 891,000	$ (32,706)
Contractual services	145,959	152,744	168,175	(15,431)
Commodities	69,279	75,861	107,185	(31,324)
Capital outlay	11,793	-	92,000	(92,000)
Total Sheriff and Jail	$ 1,032,907	$ 1,086,899	$ 1,258,360	$ (171,461)

(continued)

CLAY COUNTY, KANSAS
GENERAL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual	2024 Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)				
Unified Court				
Contractual services	$ 88,693	$ 99,324	$ 108,050	$ (8,726)
Commodities	2,269	2,723	4,000	(1,277)
Capital Outlay	3,993	6,926	12,550	(5,624)
Total Unified Court	$ 94,955	$ 108,973	$ 124,600	$ (15,627)
Custodian				
Personnel services	$ 36,278	$ 38,371	$ 43,500	$ (5,129)
Contractual services	-	-	3,000	(3,000)
Commodities	82	-	3,000	(3,000)
Total Custodian	$ 36,360	$ 38,371	$ 49,500	$ (11,129)
Emergency Preparedness				
Personnel services	$ 119,333	$ 124,463	$ 100,000	$ 24,463
Contractual services	5,905	7,266	7,750	(484)
Commodities	3,266	3,816	8,450	(4,634)
Capital Outlay	-	531	-	531
Total Emergency Preparedness	$ 128,504	$ 136,076	$ 116,200	$ 19,876
Courthouse General Expenses				
Personnel services	$ 64,425	$ 67,611	$ -	$ 67,611
Contractual services	546,860	544,529	-	544,529
Commodities	74,814	65,260	725,000	(659,740)
Capital Outlay	15,966	40,440	-	40,440
Total Courthouse General Expenses	$ 702,065	$ 717,840	$ 725,000	$ (7,160)
Election				
Personnel services	$ 14,157	$ 23,226	$ 34,500	$ (11,274)
Contractual services	6,774	24,765	31,000	(6,235)
Commission	28,356	16,445	29,000	(12,555)
Capital Outlay	806	408	1,500	(1,092)
Total Election	$ 50,093	$ 64,844	$ 96,000	$ (31,156)
Appraiser's Cost				
Personnel services	$ 175,171	$ 191,741	$ 193,000	$ (1,259)
Contractual services	20,375	19,898	16,000	3,898
Commodities	9,425	5,559	18,000	(12,441)
Capital Outlay	-	1,169	7,000	(5,831)
Total Appraiser's Cost	$ 204,971	$ 218,367	$ 234,000	$ (15,633)

(continued)

CLAY COUNTY, KANSAS
GENERAL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual	2024 Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)				
Fair Maintenance				
Personnel services	$ 2,574	$ 4,324	$ 7,500	$ (3,176)
Contractual services	34,377	51,111	30,000	21,111
Commodities	6,607	9,090	4,500	4,590
Capital outlay	-	5,950	21,600	(15,650)
Total Fair Maintenance	$ 43,558	$ 70,475	$ 63,600	$ 6,875
Other Expenditures				
Fair Premiums	$ 14,400	$ 14,400	$ 14,400	$ -
Wakefield Park	34,335	21,638	5,000	16,638
Elderly	155,982	157,197	157,197	-
Conservation District	52,920	55,566	55,566	-
Mental Health	68,903	70,234	70,234	-
Mental Retardation	67,512	70,887	70,887	-
Historical	80,000	80,000	80,000	-
Contingency	-	-	200,000	(200,000)
NCK Environment (Sanitation)	-	-	12,113	(12,113)
Miscellaneous	1,239	1,426	-	1,426
Transfers out	278,000	146,748	100,000	46,748
Total Other Expenditures	$ 753,291	$ 618,096	$ 765,397	$ (147,301)
Total Expenditures	$ 3,655,189	$ 3,677,160	$ 4,098,357	$ (421,197)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (246,944)	$ (34,150)		
UNENCUMBERED CASH - JANUARY 1	1,979,397	1,732,453		
UNENCUMBERED CASH - DECEMBER 31	$ 1,732,453	$ 1,698,303		

CLAY COUNTY, KANSAS
ROAD AND BRIDGE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual	2024 Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem property tax	$ 2,516,812	$ 2,555,669	$ 2,603,957	$ (48,288)
Delinquent tax	23,686	20,157	-	20,157
Motor vehicle tax	170,331	189,893	182,618	7,275
Rental vehicle excise tax	12	27	19	8
Special highway fuel tax	373,281	366,631	368,035	(1,404)
Other receipts	1,403,547	1,038,600	-	1,038,600
Transfers in	46,819	77,047	-	77,047
Total Cash Receipts	$ 4,534,488	$ 4,248,024	$ 3,154,629	$ 1,093,395
EXPENDITURES				
Personnel services	$ 688,079	$ 862,259	$ 1,155,000	$ (292,741)
Contractual services	2,182,904	1,706,903	100,000	1,606,903
Commodities	1,317,660	997,660	1,400,000	(402,340)
Capital outlay	227,752	663,172	500,000	163,172
Transfers out	78,734	57,388	-	57,388
Subtotal Expenditures	$ 4,495,129	$ 4,287,382	$ 3,155,000	$ 1,132,382
Adjustments for qualifying budget credits	-	-	1,038,600	(1,038,600)
Total Expenditures	$ 4,495,129	$ 4,287,382	$ 4,193,600	$ 93,782
RECEIPTS OVER (UNDER) EXPENDITURES	$ 39,359	$ (39,358)		
UNENCUMBERED CASH - JANUARY 1	371	39,730		
UNENCUMBERED CASH - DECEMBER 31	$ 39,730	$ 372		

CLAY COUNTY, KANSAS
HEALTH
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual	2024 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad valorem property tax	$ 147,623	$ 147,211	$ 149,922	$ (2,711)
Delinquent tax	1,614	1,271	-	1,271
Motor vehicle tax	11,008	11,232	10,712	520
Rental vehicle excise tax	1	2	1	1
Reimbursements and Grants	602,543	644,089	679,500	(35,411)
Transfers In	-	50,000	-	50,000
Total Cash Receipts	$ 762,789	$ 853,805	$ 840,135	$ 13,670
EXPENDITURES				
Personnel services	$ 552,757	$ 473,241	$ 621,000	$ (147,759)
Contractual	80,851	83,406	103,556	(20,150)
Commodities	275,040	265,393	195,787	69,606
Capital outlay	1,462	6,578	4,500	2,078
Total Expenditures	$ 910,110	$ 828,618	$ 924,843	$ (96,225)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (147,321)	$ 25,187		
UNENCUMBERED CASH - JANUARY 1	151,754	4,433		
UNENCUMBERED CASH - DECEMBER 31	$ 4,433	$ 29,620		

CLAY COUNTY, KANSAS
NOXIOUS WEED
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual	2024 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad valorem property tax	$ 76,808	$ 108,016	$ 110,038	$ (2,022)
Delinquent tax	1,326	906	-	906
Motor vehicle tax	6,931	5,899	5,569	330
Rental vehicle excise tax	1	1	1	-
Chemical sales	93,854	54,636	115,840	(61,204)
Total Cash Receipts	$ 178,920	$ 169,458	$ 231,448	$ (61,990)
EXPENDITURES				
Conservation and Environment				
Personnel services	$ 88,378	$ 93,595	$ 95,000	$ (1,405)
Contractual services	10,037	11,728	15,750	(4,022)
Commodities	80,373	60,767	167,500	(106,733)
Capital outlay	5,401	6,272	39,000	(32,728)
Transfers out	-	39,000	-	39,000
Total Expenditures	$ 184,189	$ 211,362	$ 317,250	$ (105,888)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (5,269)	$ (41,904)		
UNENCUMBERED CASH - JANUARY 1	199,867	194,598		
UNENCUMBERED CASH - DECEMBER 31	$ 194,598	$ 152,694		

CLAY COUNTY, KANSAS
COURTHOUSE MAINTENANCE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual	2024 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad valorem property tax	$ 230,265	$ 231,463	$ 235,795	$ (4,332)
Delinquent tax	2,210	1,897	-	1,897
Motor vehicle tax	16,917	17,689	16,708	981
Rental vehicle excise tax	1	3	2	1
Total Cash Receipts	$ 249,393	$ 251,052	$ 252,505	$ (1,453)
EXPENDITURES				
Appropriation	$ 88,316	$ -	$ 906,912	$ (906,912)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 161,077	$ 251,052		
UNENCUMBERED CASH - JANUARY 1	483,249	644,326		
UNENCUMBERED CASH - DECEMBER 31	$ 644,326	$ 895,378		

CLAY COUNTY, KANSAS
SPECIAL ALCOHOL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual	2024 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Private club liquor tax	$ 14,852	$ 12,603	$ 18,000	$ (5,397)
EXPENDITURES				
Public Health				
Contractual services	$ 12,500	$ 10,140	$ 39,120	$ (28,980)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 2,352	$ 2,463		
UNENCUMBERED CASH - JANUARY 1	10,670	13,022		
UNENCUMBERED CASH - DECEMBER 31	$ 13,022	$ 15,485		

CLAY COUNTY, KANSAS
SPECIAL PARKS AND RECREATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual	2024 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Private club liquor tax	$ 2,177	$ 2,065	$ 2,700	$ (635)
EXPENDITURES				
Culture and Recreation				
Contractual services	$ 1,500	$ 2,000	$ 7,423	$ (5,423)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 677	$ 65		
UNENCUMBERED CASH - JANUARY 1	3,523	4,200		
UNENCUMBERED CASH - DECEMBER 31	$ 4,200	$ 4,265		

CLAY COUNTY, KANSAS
EMPLOYEE BENEFITS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual	2024 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad valorem property tax	$ 2,407,277	$ 2,609,524	$ 2,658,845	$ (49,321)
Delinquent tax	24,480	20,776	-	20,776
Motor vehicle tax	185,270	184,788	174,676	10,112
Rental vehicle excise tax	14	27	18	9
Reimbursements	234,355	257,877	-	257,877
Total Cash Receipts	$ 2,851,396	$ 3,072,992	$ 2,833,539	$ 239,453
EXPENDITURES				
Employee Benefits:				
Social security	$ 335,379	$ 353,401	$ 400,155	$ (46,754)
K.P.E.R.S.	426,400	490,552	523,446	(32,894)
Unemployment tax	5,346	5,568	26,000	(20,432)
Worker's compensation	105,582	97,729	150,000	(52,271)
Life insurance	3,853	4,062	-	4,062
Health insurance	1,621,328	1,769,853	2,400,000	(630,147)
Total Expenditures	$ 2,497,888	$ 2,721,165	$ 3,499,601	$ (778,436)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 353,508	$ 351,827		
UNENCUMBERED CASH - JANUARY 1	1,333,266	1,686,774		
UNENCUMBERED CASH - DECEMBER 31	$ 1,686,774	$ 2,038,601		

CLAY COUNTY, KANSAS
NOXIOUS WEED CAPITAL OUTLAY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual	2024 Budget	Variance Over (Under)
RECEIPTS				
Transfers in	$ -	$ 39,000	$ -	$ 39,000
EXPENDITURES				
Conservation and Environment				
Capital outlay	$ 61,725	$ 65,264	$ 376,637	$ (311,373)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (61,725)	$ (26,264)		
UNENCUMBERED CASH - JANUARY 1	376,637	314,912		
UNENCUMBERED CASH - DECEMBER 31	$ 314,912	$ 288,648		

CLAY COUNTY, KANSAS
WASTE DISPOSAL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual	2024 Budget	Variance Over (Under)
RECEIPTS				
User fees	$ 305,757	$ 298,871	$ 325,000	$ (26,129)
User fees - special assessments	183,519	173,837	185,000	(11,163)
Recycling subsidy	32,692	50,754	80,000	(29,246)
Reimbursements	3,255	12,850	10,000	2,850
Household waste	124	385	500	(115)
Total Cash Receipts	$ 525,347	$ 536,697	$ 600,500	$ (63,803)
EXPENDITURES				
Sanitation:				
Personnel services	$ 282,438	$ 334,320	$ 290,000	$ 44,320
Contractual services	79,675	103,173	85,000	18,173
Commodities	95,759	63,989	85,000	(21,011)
Capital outlay	2,351	11,800	50,000	(38,200)
Transfers out	125,000	100,000	100,000	-
Total Expenditures	$ 585,223	$ 613,282	$ 610,000	$ 3,282
RECEIPTS OVER (UNDER) EXPENDITURES	$ (59,876)	$ (76,585)		
UNENCUMBERED CASH - JANUARY 1	187,195	127,319		
UNENCUMBERED CASH - DECEMBER 31	$ 127,319	$ 50,734		

CLAY COUNTY, KANSAS
WASTE DISPOSAL CAPITAL OUTLAY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual	2024 Budget	Variance Over (Under)
RECEIPTS				
Transfer in	$ 25,000	$ 25,000	$ 25,000	$ -
EXPENDITURES				
Sanitation				
Capital outlay	$ -	$ 80,000	$ 131,312	$ (51,312)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 25,000	$ (55,000)		
UNENCUMBERED CASH - JANUARY 1	56,312	81,312		
UNENCUMBERED CASH - DECEMBER 31	$ 81,312	$ 26,312		

CLAY COUNTY, KANSAS
ECONOMIC DEVELOPMENT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual	2024 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad valorem property tax	$ 153,613	$ 154,309	$ 157,197	$ (2,888)
Delinquent tax	1,530	1,266	-	1,266
Motor vehicle tax	11,277	11,798	11,138	660
Rental vehicle excise tax	1	2	1	1
Total Cash Receipts	$ 166,421	$ 167,375	$ 168,336	$ (961)
EXPENDITURES				
Contractual services	$ 82,068	$ 109,724	$ 141,000	$ (31,276)
Commodities	15,224	3,000	15,000	(12,000)
Capital Outlay	-	-	293,833	(293,833)
Total Expenditures	$ 97,292	$ 112,724	$ 449,833	$ (337,109)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 69,129	$ 54,651		
UNENCUMBERED CASH - JANUARY 1	259,026	328,155		
UNENCUMBERED CASH - DECEMBER 31	$ 328,155	$ 382,806		

CLAY COUNTY, KANSAS
SPECIAL BRIDGE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual	2024 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad valorem property tax	$ 230,265	$ 231,463	$ 235,793	$ (4,330)
Delinquent tax	2,216	1,897	-	1,897
Motor vehicle tax	16,916	17,689	16,708	981
Rental vehicle excise tax	1	3	2	1
Total Cash Receipts	$ 249,398	$ 251,052	$ 252,503	$ (1,451)
EXPENDITURES				
Personnel services	$ 24,986	$ 7,230	$ -	$ 7,230
Contractual services	186,995	118,999	100,000	18,999
Commodities	37,417	47,776	230,000	(182,224)
Transfer out	-	77,047	-	77,047
Total Expenditures	$ 249,398	$ 251,052	$ 330,000	$ (78,948)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -		
UNENCUMBERED CASH - JANUARY 1	-	-		
UNENCUMBERED CASH - DECEMBER 31	$ -	$ -		

CLAY COUNTY, KANSAS
CONVENTION AND TOURISM
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual	2024 Budget	Variance Over (Under)
RECEIPTS				
Collections	$ 18,526	$ 15,613	$ 20,000	$ (4,387)
EXPENDITURES				
Contractual services	$ 24,028	$ 19,773	$ 30,000	$ (10,227)
Commodities	-	2,500	5,000	(2,500)
Capital outlay	-	-	6,493	(6,493)
Total Expenditures	$ 24,028	$ 22,273	$ 41,493	$ (19,220)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (5,502)	$ (6,660)		
UNENCUMBERED CASH - JANUARY 1	18,493	12,991		
UNENCUMBERED CASH - DECEMBER 31	$ 12,991	$ 6,331		

CLAY COUNTY, KANSAS
AMBULANCE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual	2024 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad valorem property tax	$ 556,535	$ 423,115	$ 431,107	$ (7,992)
Delinquent tax	6,813	4,780	-	4,780
Motor vehicle tax	53,411	45,227	40,381	4,846
Rental vehicle excise tax	4	7	4	3
Collections	535,243	495,645	500,000	(4,355)
Total Cash Receipts	$ 1,152,006	$ 968,774	$ 971,492	$ (2,718)
EXPENDITURES				
Conservation and Environment:				
Personnel services	$ 841,473	$ 952,839	$ 943,000	$ 9,839
Contractual services	80,620	72,857	74,000	(1,143)
Commodities	68,655	63,473	67,000	(3,527)
Capital outlay	891	136,899	125,000	11,899
Transfers out	125,000	-	-	-
Total Expenditures	$ 1,116,639	$ 1,226,068	$ 1,209,000	$ 17,068
RECEIPTS OVER (UNDER) EXPENDITURES	$ 35,367	$ (257,294)		
UNENCUMBERED CASH - JANUARY 1	350,486	385,853		
UNENCUMBERED CASH - DECEMBER 31	$ 385,853	$ 128,559		

CLAY COUNTY, KANSAS
COUNTY SANITARIAN
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual	2024 Budget	Variance Over (Under)
RECEIPTS				
Collections	$ 6,945	$ 6,750	$ 10,000	$ (3,250)
EXPENDITURES				
Professional fees	$ -	$ -	$ 17,420	$ (17,420)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 6,945	$ 6,750		
UNENCUMBERED CASH - JANUARY 1	2,420	9,365		
UNENCUMBERED CASH - DECEMBER 31	$ 9,365	$ 16,115		

CLAY COUNTY, KANSAS
911 WIRELAND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual	2024 Budget	Variance Over (Under)
RECEIPTS				
Collections	$ 60,181	$ 60,001	$ 80,000	$ (19,999)
Interest	-	422	-	422
Total Reciepts	$ 60,181	$ 60,423	$ 80,000	$ (19,577)
EXPENDITURES				
Contractual services	$ 63,878	$ 83,317	$ 266,219	$ (182,902)
Commodities	184	-	-	-
Capital outlay	-	4,506	-	4,506
Total Expenditures	$ 64,062	$ 87,823	$ 266,219	$ (178,396)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (3,881)	$ (27,400)		
UNENCUMBERED CASH - JANUARY 1	160,273	156,392		
UNENCUMBERED CASH - DECEMBER 31	$ 156,392	$ 128,992		

CLAY COUNTY, KANSAS
VIN VERIFICATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual	2024 Budget	Variance Over (Under)
RECEIPTS				
Collections	$ 10,332	$ 10,100	$ 12,500	$ (2,400)
EXPENDITURES				
Contractual services	$ 34	$ -	$ 10,000	$ (10,000)
Commodities	5,256	8,221	10,000	(1,779)
Capital outlay	-	-	40,341	(40,341)
Total Expenditures	$ 5,290	$ 8,221	$ 60,341	$ (52,120)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 5,042	$ 1,879		
UNENCUMBERED CASH - JANUARY 1	37,287	42,329		
UNENCUMBERED CASH - DECEMBER 31	$ 42,329	$ 44,208		

CLAY COUNTY, KANSAS
EQUIPMENT RESERVE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	2024
RECEIPTS		
Transfer in	$ 278,000	$ 146,748
EXPENDITURES		
Commodities	$ -	$ 1,473
Capital outlay	-	180,186
Total Expenditures	$ -	$ 181,659
RECEIPTS OVER (UNDER) EXPENDITURES	$ 278,000	$ (34,911)
UNENCUMBERED CASH - JANUARY 1	586,539	864,539
UNENCUMBERED CASH - DECEMBER 31	$ 864,539	$ 829,628

CLAY COUNTY, KANSAS
CONCEALED HAND GUN
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	2024
RECEIPTS		
Fees	$ 747	$ 553
EXPENDITURES		
Contractual services	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 747	$ 553
UNENCUMBERED CASH - JANUARY 1	13,235	13,982
UNENCUMBERED CASH - DECEMBER 31	$ 13,982	$ 14,535

CLAY COUNTY, KANSAS
SPECIAL HIGHWAY IMPROVEMENT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	2024
RECEIPTS		
Transfers in	$ 118,734	$ 57,388
EXPENDITURES		
Capital outlay	$ 107,657	$ -
Transfers out	40,000	-
Total Expenditures	$ 147,657	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (28,923)	$ 57,388
UNENCUMBERED CASH - JANUARY 1	857,780	828,857
UNENCUMBERED CASH - DECEMBER 31	$ 828,857	$ 886,245

CLAY COUNTY, KANSAS
CLAY COUNTS - PREVENTION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	2024
RECEIPTS		
State grants	$ 62,601	$ 146,506
EXPENDITURES		
Personnel services	$ 1,920	$ 10,947
Contractual services	54,196	110,813
Commodities	4,818	10,551
Capital outlay	646	1,440
Total Expenditures	$ 61,580	$ 133,751
RECEIPTS OVER (UNDER) EXPENDITURES	$ 1,021	$ 12,755
UNENCUMBERED CASH - JANUARY 1	48,453	49,474
UNENCUMBERED CASH - DECEMBER 31	$ 49,474	$ 62,229

CLAY COUNTY, KANSAS
SHERIFF'S DRUG ASSET FORFEITURE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	2024
RECEIPTS		
Restitution	$ -	$ -
EXPENDITURES		
Program expenditures	$ 1,000	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (1,000)	$ -
UNENCUMBERED CASH - JANUARY 1	12,303	11,303
UNENCUMBERED CASH - DECEMBER 31	$ 11,303	$ 11,303

CLAY COUNTY, KANSAS
REGISTERED OFFENDER
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	2024
RECEIPTS		
Restitution	$ 2,240	$ 2,120
Reimbursements	-	2,780
Total Receipts	$ 2,240	$ 4,900
EXPENDITURES		
Program expenditures	$ 5,560	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (3,320)	$ 4,900
UNENCUMBERED CASH - JANUARY 1	20,027	16,707
UNENCUMBERED CASH - DECEMBER 31	$ 16,707	$ 21,607

CLAY COUNTY, KANSAS
AMBULANCE GRANT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	2024
RECEIPTS		
Collections	$ -	$ -
EXPENDITURES		
Equipment and supplies	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -
UNENCUMBERED CASH - JANUARY 1	149	149
UNENCUMBERED CASH - DECEMBER 31	$ 149	$ 149

CLAY COUNTY, KANSAS
CITIZENS CORP GRANT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	2024
RECEIPTS		
State grant	$ -	$ -
EXPENDITURES		
Equipment and supplies	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -
UNENCUMBERED CASH - JANUARY 1	7,408	7,408
UNENCUMBERED CASH - DECEMBER 31	$ 7,408	$ 7,408

CLAY COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	2024
RECEIPTS		
Technology fees	$ 8,884	$ 9,050
EXPENDITURES		
Equipment and supplies	$ 5,327	$ 3,144
RECEIPTS OVER (UNDER) EXPENDITURES	$ 3,557	$ 5,906
UNENCUMBERED CASH - JANUARY 1	53,152	56,709
UNENCUMBERED CASH - DECEMBER 31	$ 56,709	$ 62,615

CLAY COUNTY, KANSAS
EMERGENCY MANAGEMENT GRANT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	2024
RECEIPTS		
State grants	$ -	$ -
EXPENDITURES		
Training and supplies	$ 764	$ 591
Capital outlay	470	149
Total Expenditures	$ 1,234	$ 740
RECEIPTS OVER (UNDER) EXPENDITURES	$ (1,234)	$ (740)
UNENCUMBERED CASH - JANUARY 1	68,897	67,663
UNENCUMBERED CASH - DECEMBER 31	$ 67,663	$ 66,923

CLAY COUNTY, KANSAS
UNDERAGE DRINKING REWARD
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	2024
RECEIPTS		
Collections	$ -	$ -
EXPENDITURES		
Training and supplies	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -
UNENCUMBERED CASH - JANUARY 1	1,000	1,000
UNENCUMBERED CASH - DECEMBER 31	$ 1,000	$ 1,000

CLAY COUNTY, KANSAS
INMATE WORK RELEASE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	2024
RECEIPTS		
Collections	$ 20	$ -
EXPENDITURES		
Training and supplies	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 20	$ -
UNENCUMBERED CASH - JANUARY 1	12,288	12,308
UNENCUMBERED CASH - DECEMBER 31	$ 12,308	$ 12,308

CLAY COUNTY, KANSAS
CLERK TECHNOLOGY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	2024
RECEIPTS		
Collections	$ 2,221	$ 2,263
EXPENDITURES		
Capital outlay	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 2,221	$ 2,263
UNENCUMBERED CASH - JANUARY 1	18,087	20,308
UNENCUMBERED CASH - DECEMBER 31	$ 20,308	$ 22,571

CLAY COUNTY, KANSAS
TREASURER TECHNOLOGY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	2024
RECEIPTS		
Collections	$ 2,221	$ 2,262
EXPENDITURES		
Capital outlay	$ 6,410	$ 1,976
RECEIPTS OVER (UNDER) EXPENDITURES	$ (4,189)	$ 286
UNENCUMBERED CASH - JANUARY 1	11,085	6,896
UNENCUMBERED CASH - DECEMBER 31	$ 6,896	$ 7,182

CLAY COUNTY, KANSAS
AMBULANCE CAPITAL OUTLAY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	2024
RECEIPTS		
Transfers in	$ 125,000	$ -
EXPENDITURES		
Contractual services	$ 11,527	$ -
Capital outlay	17,963	110,185
Total Expenditures	$ 29,490	$ 110,185
RECEIPTS OVER (UNDER) EXPENDITURES	$ 95,510	$ (110,185)
UNENCUMBERED CASH - JANUARY 1	44,693	140,203
UNENCUMBERED CASH - DECEMBER 31	$ 140,203	$ 30,018

CLAY COUNTY, KANSAS
SHOP WITH A COP
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	2024
RECEIPTS		
Collections	$ -	$ -
EXPENDITURES		
Capital outlay	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -
UNENCUMBERED CASH - JANUARY 1	444	444
UNENCUMBERED CASH - DECEMBER 31	$ 444	$ 444

CLAY COUNTY, KANSAS
HEALTH - COVID-19
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	2024
RECEIPTS		
State aid	$ 28,285	$ -
EXPENDITURES		
Contractual services	$ 699	$ -
Commodities	1,072	-
Transfers out	-	50,000
Total Expenditures	$ 1,771	$ 50,000
RECEIPTS OVER (UNDER) EXPENDITURES	$ 26,514	$ (50,000)
UNENCUMBERED CASH - JANUARY 1	262,388	288,902
UNENCUMBERED CASH - DECEMBER 31	$ 288,902	$ 238,902

CLAY COUNTY, KANSAS
SPARKS - COVID-19
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	2024
RECEIPTS		
SPARK funding	$ 50,000	$ -
EXPENDITURES		
Contractual services	$ 1,168,992	$ -
Commodities	1,408	-
Transfers out	-	50,000
Total Expenditures	$ 1,170,400	$ 50,000
RECEIPTS OVER (UNDER) EXPENDITURES	$ (1,120,400)	$ (50,000)
UNENCUMBERED CASH - JANUARY 1	1,170,400	50,000
UNENCUMBERED CASH - DECEMBER 31	$ 50,000	$ -

CLAY COUNTY, KANSAS
ADMINISTRATION - COVID-19
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	2024
RECEIPTS		
Transfers in	$ -	$ -
EXPENDITURES		
Personnel services	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -
UNENCUMBERED CASH - JANUARY 1	14,871	14,871
UNENCUMBERED CASH - DECEMBER 31	$ 14,871	$ 14,871

CLAY COUNTY, KANSAS
S.W. LANDFILL IMPROVEMENTS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	2024
RECEIPTS		
Transfers in	$ 50,000	$ 25,000
EXPENDITURES		
Contractual	$ -	$ 36,334
RECEIPTS OVER (UNDER) EXPENDITURES	$ 50,000	$ (11,334)
UNENCUMBERED CASH - JANUARY 1	100,000	150,000
UNENCUMBERED CASH - DECEMBER 31	$ 150,000	$ 138,666

CLAY COUNTY, KANSAS
OPIOIDS SETTLEMENT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	2024
RECEIPTS		
Grants	$ 11,448	$ 17,531
EXPENDITURES		
Contractual services	$ 25	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 11,423	$ 17,531
UNENCUMBERED CASH - JANUARY 1	1,351	12,774
UNENCUMBERED CASH - DECEMBER 31	$ 12,774	$ 30,305

CLAY COUNTY, KANSAS
BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
RECEIPTS		
Taxes		
Delinquent Tax	$ 1	$ -
EXPENDITURES		
Debt Service		
Bond principal and interest	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 1	$ -
UNENCUMBERED CASH - JANUARY 1	14,476	14,477
UNENCUMBERED CASH - DECEMBER 31	$ 14,477	$ 14,477

CLAY COUNTY, KANSAS
BRIDGE IMPROVEMENT SALES TAX
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual	2024 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Sales Tax proceeds	$ 837,218	$ 960,291	$ 950,000	$ 10,291
EXPENDITURES				
Debt Service				
Bond principal	$ 120,000	$ 125,000	$ 125,000	$ -
Bond interest	32,750	29,150	29,150	-
Capital outlay	54,803	-	3,343,790	(3,343,790)
Contractual services	36,556	152,992	50,000	102,992
Commodities	-	174,140	300,000	(125,860)
Total Expenditures	$ 244,109	$ 481,282	$ 3,847,940	$ (3,366,658)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 593,109	$ 479,009		
UNENCUMBERED CASH - JANUARY 1	2,480,690	3,073,799		
UNENCUMBERED CASH - DECEMBER 31	$ 3,073,799	$ 3,552,808		

CLAY COUNTY, KANSAS
LANDFILL POST-CLOSURE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	2024
RECEIPTS		
Transfers in	$ 50,000	$ 50,000
Interest income	6,133	7,670
Total Cash Receipts	$ 56,133	$ 57,670
EXPENDITURES	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 56,133	$ 57,670
UNENCUMBERED CASH - JANUARY 1	355,983	412,116
UNENCUMBERED CASH - DECEMBER 31	$ 412,116	$ 469,786

CLAY COUNTY, KANSAS
AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Ad Valorem Taxes:				
Current Tax	$ 13,817,748	$ 22,472,880	$ 22,621,612	$ 13,669,016
Current Tax Holding	10,835	85,317	81,967	14,185
Delinquent Real Estate Tax Holding	39,106	156,896	149,607	46,395
Delinquent Personal Property Tax	313	47,237	45,429	2,121
Motor Vehicle Rental Excise Tax	67	365	269	163
Motor Vehicle Tax	225,311	1,387,774	1,409,031	204,054
Stray Animal	1,043	-	-	1,043
Commercial Vehicle Tax	3,245	177,791	180,371	665
NRP Tax Holding	8,158	168,457	160,034	16,581
Advance Tax	-	289	-	289
Total Distributable Funds	$ 14,105,826	$ 24,497,006	$ 24,648,320	$ 13,954,512
State Funds:				
State Educational Building	$ -	$ 168,515	$ 168,515	$ -
Institutional Building	-	84,258	84,258	-
Drivers' Licenses	-	27,498	27,498	-
Motor Vehicle Licenses	-	692,662	692,662	-
Heritage Trust Fund	-	4,525	4,525	-
Sales and Compensating Tax	-	629,603	629,603	-
Total State Funds	$ -	$ 1,607,061	$ 1,607,061	$ -

CLAY COUNTY, KANSAS
AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Subdivision Funds:				
Cities	$ -	$ 3,039,336	$ 3,039,336	$ -
School Districts	-	7,498,150	7,498,160	(10)
Rural Highway District	3,035	2,056,711	2,059,746	-
Fire Districts	209	295,704	295,805	108
Cemeteries and Watersheds	-	400,491	400,491	-
NCKL System	-	151,382	151,382	-
Total Subdivision Funds	$ 3,244	$ 13,441,774	$ 13,444,920	$ 98
Other Agency Funds:				
Clay County Veterans	$ 7,222	$ 118	$ -	$ 7,340
Treasurer's Special Auto	12,206	80,849	85,052	8,003
Prosecuting Atty Training Assistance	8,853	672	-	9,525
Drug Tax	711	-	-	711
Cash Long/Short	24	-	-	24
Hospital Bond Reserve	43,094	1,971,461	1,879,740	134,815
Riverside Drainage	74,094	8,450	3,387	79,157
Bankruptcy	45	277	178	144
Unclaimed Money	847	-	-	847
Rural Hospital Innovation Grant	-	530,586	-	530,586
Total Other Agency Funds	$ 147,096	$ 2,592,413	$ 1,968,357	$ 771,152
Office Cash:				
County Clerk	$ 185	$ 7,875	$ 7,893	$ 167
Register of Deeds	6,728	92,131	98,850	9
Clerk of the District Court	1,384	31,517	32,701	200
Sheriff	35,838	52,294	59,392	28,740
Ambulance	14,471	223,492	221,961	16,002
County Health	145,771	357,131	383,272	119,630
County Park	201,358	294,472	259,163	236,667
Law Library	12,875	4,759	-	17,634
Landfill	292	23,421	23,472	241
Total Office Cash	$ 418,902	$ 1,087,092	$ 1,086,704	$ 419,290
Total All Agency Funds	$ 14,675,068	$ 43,225,346	$ 42,755,362	$ 15,145,052