CLARK COUNTY, KANSAS

FINANCIAL STATEMENT
with
INDEPENDENT AUDITOR'S REPORT

YEAR ENDED DECEMBER 31, 2024

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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Clark County, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash of Clark County, Kansas, 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 Clark County, Kansas, 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 balances of Clark County, Kansas, 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* described in Note A.

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 the *Kansas Municipal Audit and Accounting Guide*. 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 Clark County, Kansas and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. 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 Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note A of the financial statement, the financial statement is prepared by Clark County, Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note A 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 this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note A; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

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 Clark County, Kansas' 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.

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 Clark County, Kansas' 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 Clark County, Kansas' 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 (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures, and summary of regulatory basis receipts and disbursements-agency funds (Schedules 1, 2, and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however, are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. 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 A.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Clark County, Kansas as of and for the year ended December 31, 2023 (not presented herein), and have issued our report thereon dated June 13, 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/accounts-reports/local-government/municipal-services/municipal-audits. The 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures 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 is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 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 2023 basic financial statement or to the 2023 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 2023 basic financial statement as a whole for the year ended December 31, 2023, on the basis of accounting described in Note A.

Kennedy McKee & Company LLP

July 30, 2025

CLARK COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS

For the Year Ended December 31, 2024

Fund	Beginning unencumbered cash balance	Prior year canceled encumbrances	Receipts
General	$ 1,245,348	$ -	$ 3,456,285
Special purpose funds:			
Special alcohol	6,419	-	1,219
Wireless 911 emergency	-	-	-
911 land/wireless/VOIP	248,698	-	64,940
Special bridge	205,412	-	46,948
Employee benefits	697,311	-	1,327,996
Noxious weed capital outlay	36,882	-	-
Rural fire district #1	7,870	-	84,299
Rural fire district #2	3,449	-	45,168
Rural fire district #3	187	-	1,255
Non-budgeted special purpose funds:			
Special vehicle	14,267	-	18,466
Treasurer's equipment reserve	6,000	-	-
Diversion fee	15,127	-	2,680
P.A.T.F.	6,222	-	449
Special prosecutor's trust	157,619	-	-
Special law enforcement trust	172,573	-	30,036
Special concealed carry license	5,870	-	130
DOJ asset forfeiture	34,106	-	-
Equipment reserve	524,381	-	-
Capital improvement	1,031,714	-	18,922
Special parks and recreation	966	-	-
Registered offenders	4,320	-	1,180
Bioterrorism grant	2,173	-	11,956
Register of Deeds technology	18,362	-	4,415
District Court technology	4,561	-	-
Treasurer's technology	9,958	-	954
Clerk's technology	8,729	-	954
Special machinery	137,859	-	-
Ambulance capital outlay	10,871	-	-
COVID-19	15,727	-	-
Windfarm project maintenance	53,000	-	-
ARPA	44,733	-	-
Fire fuel reduction	9,068	-	-
Total - excluding agency funds	$ 4,739,782	$ -	$ 5,118,252
Composition of cash balance:			
Checking accounts			
Money market accounts			
Cash and cash items on hand			
Certificates of deposit			
Total cash			
Agency funds			
Total - excluding agency funds			

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

STATEMENT 1

Expenditures	Ending unencumbered cash balance	Add encumbrances and accounts payable	Ending cash balance
$ 3,401,805	$ 1,299,828	$ 116,539	$ 1,416,367
-	7,638	-	7,638
-	-	-	-
65,593	248,045	-	248,045
53,770	198,590	684	199,274
1,425,975	599,332	-	599,332
-	36,882	-	36,882
84,300	7,869	-	7,869
42,500	6,117	-	6,117
1,170	272	-	272
17,062	15,671	-	15,671
-	6,000	-	6,000
5,550	12,257	300	12,557
329	6,342	-	6,342
52,595	105,024	5,037	110,061
124,090	78,519	425	78,944
-	6,000	-	6,000
-	34,106	-	34,106
141,225	383,156	-	383,156
197,910	852,726	183,746	1,036,472
-	966	-	966
-	5,500	-	5,500
9,021	5,108	-	5,108
690	22,087	-	22,087
-	4,561	-	4,561
-	10,912	-	10,912
2,675	7,008	-	7,008
22,516	115,343	-	115,343
-	10,871	-	10,871
-	15,727	-	15,727
-	53,000	-	53,000
44,733	-	-	-
-	9,068	-	9,068
$ 5,693,509	$ 4,164,525	$ 306,731	$ 4,471,256

	$ 996,721
	5,973,345
	540,737
	3,500,000
	11,010,803
	(6,539,547)
	$ 4,471,256

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies applied in the preparation of the accompanying financial statement is presented to assist in understanding the County's financial statement. The financial statement and notes are representations of the County's management, which is responsible for their integrity and objectivity.

1. Municipal Financial Reporting Entity

Clark County, Kansas is a municipal corporation governed by an elected three-member commission. This regulatory financial statement does not include the related municipal entities shown below. A related municipal entity is an entity established to benefit the County and/or its constituents.

Clark County Rural Fire District #1 and #2. The Districts, defined as separate taxing entities by applicable state statutes, provide fire protection services to certain unincorporated areas of the County. The costs of providing such services are provided from property taxes assessed by the County to property owners in the District.

Clark County Free Fair. The Free Fair governing body members are appointed by the County Commissioners. The Free Fair is fiscally dependent upon the County because it provides substantial financial support.

Clark County Extension Council. The Extension Council provides services in such areas as agriculture, home economics, and 4-H clubs, to all persons in the County. The Council has an elected four-member executive board. The County annually provides significant operating subsidies to the Council. Kansas State University provides the County Extension Council non-cash receipts and disbursements related to salaries for operations of the Council.

Pioneer-Krier Museum. The governing body of the Museum is elected from among its members. The Museum is fiscally dependent upon the County because it provides substantial financial support.

2. Basis of Presentation – Fund Accounting

The accounts of the County are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The following types of funds comprise the financial activities of the County for the year ended December 31, 2024:

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Basis of Presentation – Fund Accounting (Continued)

REGULATORY BASIS FUND TYPES

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 regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Agency funds – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, tax collection accounts, etc.).

3. 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 receipts 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.

4. Budgetary Information

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

a. Preparation of the budget for the succeeding calendar year on or before August 1st.

b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.

c. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.

d. Adoption of the final budget on or before August 25th.

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Budgetary Information (Continued)

If the municipality 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 meet. 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.

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 regulatory basis of accounting, in which regulatory receipts 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 agency funds and the following special purpose funds:

Special Vehicle	Bioterrorism Grant
Treasurer's Equipment Reserve	Register of Deeds Technology
Diversion Fee	District Court Technology
P.A.T.F.	Treasurer's Technology
Special Prosecutor's Trust	Clerk's Technology
Special Law Enforcement Trust	Special Machinery
Special Concealed Carry License	Ambulance Capital Outlay
DOJ Asset Forfeiture	COVID-19
Equipment Reserve	Windfarm Project Maintenance
Capital Improvement	ARPA
Special Park and Recreation	Fire Fuel Reduction
Registered Offenders	

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.

B. COMPLIANCE WITH KANSAS STATUTES

K.S.A. 9-1402 requires the County to obtain security for deposits in excess of FDIC coverage. At year-end, the County had deposits at one financial institution that were in excess of FDIC coverage and pledged securities by $909,044.

C. 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 to have a main or branch bank in the County, 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.

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. All deposits were not legally secured at December 31, 2024.

At December 31, 2024, the County's carrying amount of deposits was $10,470,066 and the bank balance was $10,554,477. Of the bank balance, $1,253,500 was covered by federal depository insurance, $2,000,000 was covered by FHLB letter of credit and $6,391,933 was collateralized with securities held by the pledging financial institutions' agents in the County's name, and the balance of $909,044 was unsecured.

D. TRANSFERS

Operating transfers and transfers to related municipal entities were as follows:

From	To	Amount	Regulatory authority
Operating transfers:			
Special vehicle	General	$ 14,267	KSA 8-145
Transfers to related municipal entities:			
General	Free Fair	$ 14,000	KSA 2-129
General	Extension Council	92,928	KSA 2-610
General	Pioneer-Krier Museum	45,171	KSA 19-2801
Rural Fire District #1	Fire District #1	84,300	KSA 19-3601
Rural Fire District #2	Fire District #2	42,500	KSA 19-3601
		$ 278,899	

E. LONG-TERM DEBT

Changes in long-term liabilities for the entity for the year ended December 31, 2024, were as follows:

Issue	Balance beginning of year	Additions/ net change	Reductions/ net change	Balance end of year	Interest paid
Finance lease:					
2024 Mack PI64T Truck					
Issued March 22, 2024					
In the amount of $169,907					
At interest rates of 7.37%					
Maturing March 22, 2028	$ -	$ 169,907	$ 28,719	$ 141,188	$ -

Current maturities of the finance lease and interest through maturity is as follows:

	Principal due	Interest due	Total due
2025	$ 18,314	$ 10,406	$ 28,720
2026	19,663	9,056	28,719
2027	21,112	7,607	28,719
2028	82,099	6,051	88,150
Total	$ 141,188	$ 33,120	$ 174,308

F. 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 policies permit employees to accumulate a maximum of twenty calendar days of vacation, which accumulates based on hours worked and years of service. Upon termination or resignation from service with the County, employees are entitled to payment for all accrued vacation earned prior to termination or resignation. All employees on permanent full-time status earn sick leave at the rate of approximately one calendar day per month with a maximum accumulation of sixty days. No allowance for unused sick leave is paid upon termination or resignation; however, upon retirement or death, sick leave will be paid up to a maximum of 160 hours.

Death and disability other post-employment benefits. As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate was set at 1% and contributions were $14,753 for the year ended December 31, 2024.

*Section 125 plan. T*he County offers a Section 125 flexible benefit plan for all employees electing to participate. Participants use this for health insurance premiums, unreimbursed medical, and dependent care expenses. The plan is administered by an independent insurance company.

F. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (CONTINUED)

Section 457 deferred compensation plan. The County offers a Section 457 deferred compensation plan to all employees on a voluntary basis. The County does not contribute to the plan.

G. DEFINED BENEFIT PENSION PLAN

Plan description. The County 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 Annual Comprehensive Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2, and KPERS 3 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7.15% of covered salary. Member contributions are withheld by the County 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 KPERS and 23.10% for KP&F for the fiscal year ended December 31, 2024. Contributions to the pension plan from the County were $136,616 for KPERS and $67,040 for KP&F 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 $1,277,023, and $643,789 for KP&F. 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 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.

H. LANDFILL CLOSURE AND POST-CLOSURE COSTS

State and federal laws and regulations require the County to place a final cover on landfill sites when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste, the County has a potential liability for a portion of this closure and post-closure care costs in each period based on the landfill capacities used as of each year end.

The estimated closure cost is $526,269 and the estimated post-closure cost is $793,267. These figures comprise the estimated closure and post-closure cost of $1,319,536 and are obtained from the 2024 Annual Cost Estimate Worksheets for Permit Renewals during July 1, 2024 to June 30, 2025. The permit for 2024 identifies that the remaining volume capacity of the site is 31.08% of the original capacity and that the remaining life of the landfill is estimated to be 27 years. Actual costs may be higher or lower due to inflation or deflation and changes in technology or applicable laws and regulations.

The County is meeting the financial assurance requirements through the Local Government Financial Test. This test involves four components; financial, public notice, record keeping and reporting, and calculation of costs to be assured.

I. CONTINGENCIES

The County receives Federal and State grants for specific purposes that are subject to review and audit by Federal and State agencies. Such audits could result in a request for reimbursement for expenditures disallowed under the terms and conditions of the appropriate agency. In the opinion of County management, such disallowances, if any, will be insignificant.

J. 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. The County participates in public entity risk pools to cover property, liability, and worker's compensation claims. There have been no significant reductions in coverage from the prior year. Settled claims from these risks have not exceeded coverage in any of the past three years.

K. PUBLIC ENTITY RISK POOLS

The County is a member of the Kansas Workers Risk Cooperative for Counties (KWORCC), a group funded pool for workers compensation coverage which was formed through the Kansas Municipal Group-Funded Pool Act, K.S.A. 12-2616, et seq. This is a public entity risk pool which operates as a common risk management and insurance program for member counties. The County pays an annual contribution to the Cooperative as determined by the Board of Trustees based upon experience modification factors, payroll audits and any other bases the Board considers appropriate. It is not possible to estimate the maximum contributions which could be required. KWORCC covers claims up to $850,000 each and aggregate excess reinsurance provides aggregate coverage up to $1,000,000 per incident. Except for required contributions, no member can be held responsible for any claims made against any other member.

K. PUBLIC ENTITY RISK POOLS (CONTINUED)

The County is also a member of the Kansas County Association Multi-Line Pool (KCAMP), a group funded pool for property, liability, crime and surety coverage which was formed through the Kansas Municipal Group-Funded Pool Act, K.S.A. 12-2616, et seq. This is a public entity risk pool which operates as a common risk management and insurance program for member counties. The County pays an annual contribution to the Pool as determined by the Board of Trustees. It is not possible to estimate the maximum contributions which could be required. KCAMP covers property loss up to the scheduled amount of values on file, which is $19,931,073, $500,000 for liability and $1,000,000 for crime. Excess reinsurance provides aggregate coverage up to $3,000,000 for liability. Except for required contributions, no member can be held responsible for any claims made against any other member.

L. SUBSEQUENT EVENTS

Management has evaluated subsequent events through July 30, 2025 the date on which the financial statement was available to be used. Management's evaluation concluded that there are no subsequent events that are required to be recognized or disclosed in the financial statement.

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE 1

CLARK COUNTY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2024

Fund	Certified budget	Adjustment for qualifying budget credits	Total budget for comparison	Expenditures chargeable to current year	Variance favorable (unfavorable)
General fund	$ 4,508,229	$ 46,987	$ 4,555,216	$ 3,401,805	$ 1,153,411
Special purpose funds:					
Special alcohol	6,937	-	6,937	-	6,937
Wireless 911 emergency	100	-	100	-	100
911 land/wireless/VOIP	214,484	-	214,484	65,593	148,891
Special bridge	210,000	-	210,000	53,770	156,230
Employee benefits	1,675,000	-	1,675,000	1,425,975	249,025
Noxious weed capital outlay	36,882	-	36,882	-	36,882
Rural fire district #1	84,300	-	84,300	84,300	-
Rural fire district #2	42,500	-	42,500	42,500	-
Rural fire district #3	1,200	-	1,200	1,170	30
Total	$ 6,779,632	$ 46,987	$ 6,826,619	$ 5,075,113	$ 1,751,506

See Independent Auditor's Report.

CLARK COUNTY, KANSAS

GENERAL FUND

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	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes	$ 1,804,357	$ 1,913,029	$ 1,875,122	$ 37,907
Intergovernmental	292,306	285,610	226,534	59,076
Licenses, fees, and permits	31,581	31,157	26,800	4,357
Charges for services	262,653	241,432	148,000	93,432
Use of money and property	118,332	139,983	50,000	89,983
In lieu of tax	827,593	799,319	1,350,831	(551,512)
Damages reimbursed and other	50,720	47,855	-	47,855
Operating transfers in	11,577	14,267	5,000	9,267
Neighborhood revitalization rebate	(10,664)	(16,367)	(47,606)	31,239
Total receipts	3,388,455	3,456,285	$ 3,634,681	$ (178,396)
Expenditures:				
General government:				
Courthouse general:				
Personal services	53,926	56,959	$ 21,800	$ (35,159)
Commodities	22,644	13,778	15,200	1,422
Contractual services	316,682	248,084	250,950	2,866
Capital outlay	376	1,625	1,600	(25)
Reimbursed expenditures	(30,618)	(105,265)	-	105,265
	363,010	215,181	289,550	74,369
Custodian:				
Personal services	42,771	46,219	45,850	(369)
Commodities	9,865	13,210	16,130	2,920
Contractual services	520	546	600	54
Capital outlay	2,155	1,056	1,500	444
	55,311	61,031	64,080	3,049
County Clerk:				
Personal services	113,471	133,269	121,740	(11,529)
Commodities	1,759	2,222	2,580	358
Contractual services	11,289	13,893	12,300	(1,593)
Reimbursed expenditures	(22)	(2,867)	-	2,867
	126,497	146,517	136,620	(9,897)

CLARK COUNTY, KANSAS

GENERAL FUND

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	Budget	Variance favorable (unfavorable)
County Appraiser:				
Personal services	$ 77,046	$ 83,449	$ 84,650	$ 1,201
Commodities	2,280	2,058	3,800	1,742
Contractual services	62,275	59,701	71,600	11,899
Capital outlay	77	-	1,700	1,700
Reimbursed expenditures	-	(50)	-	50
	141,678	145,158	161,750	16,592
County Treasurer:				
Personal services	116,426	125,940	120,940	(5,000)
Commodities	959	2,406	4,500	2,094
Contractual services	6,002	6,052	8,900	2,848
Reimbursed expenditures	(10)	(5)	-	5
	123,377	134,393	134,340	(53)
Register of Deeds:				
Personal services	88,892	84,825	81,500	(3,325)
Commodities	2,954	2,230	7,000	4,770
Contractual services	12,090	14,527	14,300	(227)
	103,936	101,582	102,800	1,218
District Court:				
Commodities	841	641	1,500	859
Contractual services	43,156	69,972	54,500	(15,472)
Capital outlay	2,067	2,321	2,500	179
Reimbursed expenditures	(5,120)	(3,934)	-	3,934
	40,944	69,000	58,500	(10,500)
County Commissioners:				
Personal services	66,257	66,511	73,023	6,512
Commodities	771	19	1,350	1,331
Contractual services	1,999	651	3,600	2,949
	69,027	67,181	77,973	10,792

CLARK COUNTY, KANSAS

GENERAL FUND

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	Budget	Variance favorable (unfavorable)
County Attorney:				
Personal services	$ 83,500	$ 89,658	$ 91,160	$ 1,502
Commodities	1,720	1,805	6,000	4,195
Contractual services	13,744	12,492	15,000	2,508
	98,964	103,955	112,160	8,205
Election expense:				
Personal services	12,252	11,286	12,740	1,454
Commodities	4,117	19,612	21,150	1,538
Contractual services	10,339	20,127	23,800	3,673
Reimbursed expenditures	(2,656)	(14,045)	-	14,045
	24,052	36,980	57,690	20,710
Conservation District	26,800	26,800	26,800	-
Tort liability	-	-	40,000	40,000
Other general government:				
Miscellaneous	73,438	120,740	-	(120,740)
Total general government	1,247,034	1,228,518	1,262,263	33,745
Public safety:				
Sheriff:				
Personal services	464,911	491,040	447,265	(43,775)
Commodities	56,920	52,355	59,100	6,745
Contractual services	71,168	47,368	65,550	18,182
Reimbursed expenditures	(458)	(530)	-	530
	592,541	590,233	571,915	(18,318)

CLARK COUNTY, KANSAS

GENERAL FUND

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	Budget	Variance favorable (unfavorable)
Emergency preparedness:				
Personal services	$ -	$ -	$ 3,450	$ 3,450
Commodities	15,903	14,439	4,000	(10,439)
Contractual services	2,923	1,971	7,900	5,929
Capital outlay	-	542	-	(542)
	18,826	16,952	15,350	(1,602)
Total public safety	611,367	607,185	587,265	(19,920)
Highways and streets:				
Road and bridge:				
Personal services	386,985	411,471	396,000	(15,471)
Commodities	336,756	382,694	364,450	(18,244)
Contractual services	177,173	147,264	149,500	2,236
Capital outlay	9,598	58,866	37,500	(21,366)
Reimbursed expenditures	(294)	(83,576)	-	83,576
	910,218	916,719	947,450	30,731
Noxious weed:				
Personal services	34,424	37,392	36,262	(1,130)
Commodities	40,423	61,141	45,250	(15,891)
Contractual services	8,402	6,918	13,800	6,882
Capital outlay	-	-	4,000	4,000
Reimbursed expenditures	(10,811)	(27,651)	-	27,651
	72,438	77,800	99,312	21,512
Total highways and streets	982,656	994,519	1,046,762	52,243
Health and welfare:				
Ambulance:				
Personal services	63,194	65,057	48,650	(16,407)
Commodities	49,560	54,078	60,700	6,622
Contractual services	88,715	87,145	95,500	8,355
Capital outlay	610	9,893	13,000	3,107
Reimbursed expenditures	-	(2,591)	-	2,591
	202,079	213,582	217,850	4,268

CLARK COUNTY, KANSAS

GENERAL FUND

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	Budget	Variance favorable (unfavorable)
County health:				
Personal services	$ 45,803	$ 52,679	$ 59,830	$ 7,151
Commodities	51,994	33,914	8,500	(25,414)
Contractual services	5,187	3,769	5,300	1,531
Capital outlay	10,951	14,821	2,000	(12,821)
Reimbursed expenditures	(128)	(724)	-	724
	113,807	104,459	75,630	(28,829)
Mental health	26,630	21,630	21,630	-
Total health and welfare	342,516	339,671	315,110	(24,561)
Sanitation:				
Personal services	34,847	38,136	39,000	864
Commodities	23,021	17,377	15,200	(2,177)
Contractual services	26,254	24,300	35,850	11,550
Capital outlay	-	-	5,500	5,500
Total sanitation	84,122	79,813	95,550	15,737
Operating transfers:				
Equipment reserve	-	-	525,000	525,000
Capital improvement	-	-	525,000	525,000
Total operating transfers	-	-	1,050,000	1,050,000
Transfers to related municipal entities:				
Free Fair	14,000	14,000	14,000	-
Extension Council	93,912	92,928	92,928	-
Pioneer-Krier Museum	45,171	45,171	44,351	(820)
Total transfers to related municipal entities	153,083	152,099	151,279	(820)

CLARK COUNTY, KANSAS

GENERAL FUND
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	Budget	Variance favorable (unfavorable)
Adjustment for qualifying budget credits	$ -	$ -	$ 46,987	$ 46,987
Total expenditures	3,420,778.00	3,401,805.00	$ 4,555,216	$ 1,153,411
Receipts over (under) expenditures	(32,323)	54,480		
Unencumbered cash balance, beginning of year	1,277,671	1,245,348	$ 893,548	$ 351,800
Unencumbered cash balance, end of year	$ 1,245,348	$ 1,299,828		

See Independent Auditor's Report.

CLARK COUNTY, KANSAS

SPECIAL ALCOHOL FUND

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	Budget	Variance favorable (unfavorable)
Receipts:				
Private club liquor tax	$ 832	$ 1,219	$ 958	$ 261
Expenditures:				
Health and welfare:				
Contractual services	450	-	$ 6,937	$ 6,937
Receipts over (under) expenditures	382	1,219		
Unencumbered cash, beginning of year	6,037	6,419	$ 5,979	$ 440
Unencumbered cash, end of year	$ 6,419	$ 7,638		

See Independent Auditor's Report.

CLARK COUNTY, KANSAS

WIRELESS 911 EMERGENCY FUND

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	Budget	Variance favorable (unfavorable)
Receipts:				
Licenses, fees and permits	$ -	$ -	$ -	$ -
Expenditures:				
Public safety:				
Contractual services	1,669	-	$ 100	$ 100
Receipts over (under) expenditures	(1,669)	-		
Unencumbered cash, beginning of year	1,669	-	$ 100	$ (100)
Unencumbered cash, end of year	$ -	$ -		

See Independent Auditor's Report.

CLARK COUNTY, KANSAS

911 LAND/WIRELESS/VOIP FUND

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	Budget	Variance favorable (unfavorable)
Receipts:				
Licenses, fees, and permits	$ 63,205	$ 64,940	$ 60,000	$ 4,940
Expenditures:				
Public safety:				
Contractual services	8,992	65,593	$ 214,484	$ 148,891
Receipts over (under) expenditures	54,213	(653)		
Unencumbered cash, beginning of year	194,485	248,698	$ 154,484	$ 94,214
Unencumbered cash, end of year	$ 248,698	$ 248,045		

See Independent Auditor's Report.

CLARK COUNTY, KANSAS

SPECIAL BRIDGE FUND

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	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes	$ 49,787	$ 47,288	$ 46,727	$ 561
Neighborhood revitalization rebate	(308)	(400)	(1,176)	776
Other	-	60	-	60
Total receipts	49,479	46,948	$ 45,551	$ 1,397
Expenditures:				
Highways and streets:				
Contractual services	10,240	53,770	$ 210,000	$ 156,230
Receipts over (under) expenditures	39,239	(6,822)		
Unencumbered cash, beginning of year	166,173	205,412	$ 164,449	$ 40,963
Unencumbered cash, end of year	$ 205,412	$ 198,590		

See Independent Auditor's Report.

CLARK COUNTY, KANSAS

EMPLOYEE BENEFITS FUND

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	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes	$ 1,537,354	$ 1,339,244	$ 1,321,904	$ 17,340
Neighborhood revitalization rebate	(9,498)	(11,248)	(33,032)	21,784
Total receipts	1,527,856	1,327,996	$ 1,288,872	$ 39,124
Expenditures:				
General government:				
Personal services	1,398,363	1,425,975	$ 1,675,000	$ 249,025
Receipts over (under) expenditures	129,493	(97,979)		
Unencumbered cash, beginning of year	567,818	697,311	$ 386,128	$ 311,183
Unencumbered cash, end of year	$ 697,311	$ 599,332		

See Independent Auditor's Report.

CLARK COUNTY, KANSAS

NOXIOUS WEED CAPITAL OUTLAY FUND

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	Budget	Variance favorable (unfavorable)
Receipts:				
Transfer from general	$ -	$ -	$ -	$ -
Expenditures:				
Highways and streets:				
Capital outlay	-	-	$ 36,882	$ 36,882
Receipts over (under) expenditures	-	-		
Unencumbered cash, beginning of year	36,882	36,882	$ 36,882	$ -
Unencumbered cash, end of year	$ 36,882	$ 36,882		

See Independent Auditor's Report.

CLARK COUNTY, KANSAS

RURAL FIRE DISTRICT #1 FUND

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	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes	$ 87,099	$ 84,533	$ 83,762	$ 771
Neighborhood revitalization rebate	(255)	(234)	(505)	271
Total receipts	86,844	84,299	$ 83,257	$ 1,042
Expenditures:				
Transfer to related municipal entities	84,300	84,300	$ 84,300	$ -
Receipts over (under) expenditures	2,544	(1)		
Unencumbered cash, beginning of year	5,326	7,870	$ 5,443	$ 2,427
Unencumbered cash, end of year	$ 7,870	$ 7,869	$ 4,400	$ 3,469

See Independent Auditor's Report.

CLARK COUNTY, KANSAS

RURAL FIRE DISTRICT #2 FUND

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	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes	$ 45,758	$ 45,878	$ 44,014	$ 1,864
Neighborhood revitalization rebate	(578)	(710)	(1,882)	1,172
Total receipts	45,180	45,168	$ 42,132	$ 3,036
Expenditures:				
Transfer to related municipal entity	42,500	42,500	$ 42,500	$ -
Receipts over (under) expenditures	2,680	2,668		
Unencumbered cash, beginning of year	769	3,449	$ 1,568	$ 1,881
Unencumbered cash, end of year	$ 3,449	$ 6,117	$ 1,200	$ 4,917

See Independent Auditor's Report.

CLARK COUNTY, KANSAS

RURAL FIRE DISTRICT #3 FUND

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	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes	$ 1,251	$ 1,270	$ 1,259	$ 11
Neighborhood revitalization rebate	(4)	(15)	-	(15)
Total receipts	1,247	1,255	$ 1,259	$ (4)
Expenditures:				
Public safety:				
Appropriations	1,200	1,170	$ 1,200	$ 30
Receipts over (under) expenditures	47	85		
Unencumbered cash, beginning of year	140	187	$ 141	$ 46
Unencumbered cash, end of year	$ 187	$ 272	$ 200	$ 72

See Independent Auditor's Report.

CLARK COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended December 31, 2024

	Special vehicle	Treasurer's equipment reserve	Diversion fee	P.A.T.F.	Special prosecutor's trust	Special law enforcement trust
Receipts:						
State and federal aid	$ -	$ -	$ -	$ -	$ -	$ -
Licenses, fees and permits	18,466	-	2,680	449	-	-
Fines and forfeitures	-	-	-	-	-	36
Other	-	-	-	-	-	30,000
Total receipts	18,466	-	2,680	449	-	30,036
Expenditures:						
General government	2,795	-	5,550	329	-	-
Public safety	-	-	-	-	52,595	124,090
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Operating transfers	14,267	-	-	-	-	-
Total expenditures	17,062	-	5,550	329	52,595	124,090
Receipts over (under) expenditures	1,404	-	(2,870)	120	(52,595)	(94,054)
Unencumbered cash, beginning of year	14,267	6,000	15,127	6,222	157,619	172,573
Unencumbered cash, end of year	$ 15,671	$ 6,000	$ 12,257	$ 6,342	$ 105,024	$ 78,519

Special concealed carry license	DOJ asset forfeiture	Equipment reserve	Capital improvement	Special parks and recreation	Registered offenders	Bioterrorism grant
$ -	$ -	$ -	$ -	$ -	$ -	$ 11,956
130	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	18,922	-	1,180	-
130	-	-	18,922	-	1,180	11,956
-	-	141,225	197,910	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	9,021
-	-	-	-	-	-	-
-	-	141,225	197,910	-	-	9,021
130	-	(141,225)	(178,988)	-	1,180	2,935
5,870	34,106	524,381	1,031,714	966	4,320	2,173
$ 6,000	$ 34,106	$ 383,156	$ 852,726	$ 966	$ 5,500	$ 5,108

CLARK COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended December 31, 2024

	Register of Deeds technology	District Court technology	Treasurer's technology	Clerk's technology	Special machinery	Ambulance capital outlay
Receipts:						
State and federal aid	$ -	$ -	$ -	$ -	$ -	$ -
Licenses, fees and permits	4,415	-	954	954	-	-
Fines and forfeitures	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	4,415	-	954	954	-	-
Expenditures:						
General government	690	-	-	2,675	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	22,516	-
Health and welfare	-	-	-	-	-	-
Operating transfers	-	-	-	-	-	-
Total expenditures	690	-	-	2,675	22,516	-
Receipts over (under) expenditures	3,725	-	954	(1,721)	(22,516)	-
Unencumbered cash, beginning of year	18,362	4,561	9,958	8,729	137,859	10,871
Unencumbered cash, end of year	$ 22,087	$ 4,561	$ 10,912	$ 7,008	$ 115,343	$ 10,871

See Independent Auditor's Report.

COVID-19	Windfarm project maintenance	ARPA	Fire fuel reduction	Total
$ -	$ -	$ -	$ -	$ 11,956
-	-	-	-	28,048
-	-	-	-	36
-	-	-	-	50,102
-	-	-	-	90,142
-	-	44,733	-	395,907
-	-	-	-	176,685
-	-	-	-	22,516
-	-	-	-	9,021
-	-	-	-	14,267
-	-	44,733	-	618,396
-	-	(44,733)	-	(528,254)
15,727	53,000	44,733	9,068	2,288,206
$ 15,727	$ 53,000	$ -	$ 9,068	$ 1,759,952

CLARK COUNTY, KANSAS

AGENCY FUNDS

SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS

For the Year Ended December 31, 2024

Fund	Beginning cash balance	Receipts	Disbursements	Ending cash balance
County Clerk	$ -	$ 9,369	$ 9,369	$ -
Register of Deeds	-	35,452	35,452	-
District Court	3,500	8,142	8,142	3,500
Law Library	11,298	2,545	-	13,843
Sheriff	-	107,152	107,152	-
Tax collections	5,887,171	11,642,845	11,379,290	6,150,726
Tax accounts	2,632	6,428,397	6,428,103	2,926
Motor vehicle fees and sales tax collections	19,839	312,554	321,208	11,185
Drivers license fees	2,812	5,663	5,250	3,225
Clark County 2007 NRP	-	83,089	83,089	-
Seized drug funds	352,577	1,565	-	354,142
Total	$ 6,279,829	$ 18,636,773	$ 18,377,055	$ 6,539,547

See Independent Auditor's Report.