CLARK COUNTY, KANSAS

FINANCIAL STATEMENT
with
INDEPENDENT AUDITOR'S REPORT

YEAR ENDED DECEMBER 31, 2025

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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, 2025 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, 2025, 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, 2025, 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, 2024 (not presented herein), and have issued our report thereon dated July 30, 2025, which contained an unmodified opinion on the basic financial statement. The 2024 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 2024 actual column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures for the year ended December 31, 2025, (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 2024 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 2024 basic financial statement. The 2024 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 or to 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 2024 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 A.

Kennedy McKee & Company LLP

October 30, 2026

CLARK COUNTY, KANSAS

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

For the Year Ended December 31, 2025

Fund	Beginning unencumbered cash balance	Prior year canceled encumbrances	Receipts
General	$ 1,299,828	$ -	$ 3,996,654
Special purpose funds:			
Special alcohol	7,638	-	1,024
911 land/wireless/VOIP	248,045	-	70,769
Special bridge	198,590	-	49,004
Employee benefits	599,332	-	1,287,991
Noxious weed capital outlay	36,882	-	-
Rural fire district #1	7,869	-	86,884
Rural fire district #2	6,117	-	44,136
Rural fire district #3	272	-	1,333
Non-budgeted special purpose funds:			
Special vehicle	15,671	-	16,743
Treasurer's equipment reserve	6,000	-	-
Diversion fee	12,257	-	4,425
P.A.T.F.	6,342	-	433
Special prosecutor's trust	105,024	-	-
Special law enforcement trust	78,519	-	149,987
Special concealed carry license	6,000	-	130
DOJ asset forfeiture	34,106	-	-
Equipment reserve	383,156	-	138,549
Capital improvement	852,726	-	232,608
Special parks and recreation	966	-	-
Registered offenders	5,500	-	1,140
Bioterrorism grant	5,108	-	7,612
Register of Deeds technology	22,087	-	3,874
District Court technology	4,561	-	-
Treasurer's technology	10,912	-	856
Clerk's technology	7,008	-	856
Special machinery	115,343	-	58,940
Ambulance capital outlay	10,871	-	-
COVID-19	15,727	-	-
Windfarm project maintenance	53,000	-	-
Fire fuel reduction	9,068	-	822
Total - excluding agency funds	$ 4,164,525	$ -	$ 6,154,770
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
$ 3,552,303	$ 1,744,179	$ 74,231	$ 1,818,410
-	8,662	-	8,662
72,365	246,449	-	246,449
5,417	242,177	-	242,177
1,349,723	537,600	-	537,600
-	36,882	-	36,882
83,698	11,055	-	11,055
42,562	7,691	-	7,691
1,159	446	-	446
18,185	14,229	-	14,229
-	6,000	-	6,000
2,305	14,377	-	14,377
217	6,558	-	6,558
36,477	68,547	-	68,547
16,914	211,592	204	211,796
-	6,130	-	6,130
-	34,106	-	34,106
993	520,712	-	520,712
19,061	1,066,273	-	1,066,273
-	966	-	966
-	6,640	-	6,640
8,287	4,433	-	4,433
292	25,669	-	25,669
4,470	91	-	91
-	11,768	-	11,768
-	7,864	-	7,864
121,782	52,501	-	52,501
-	10,871	-	10,871
15,727	-	-	-
-	53,000	-	53,000
3,918	5,972	-	5,972
$ 5,355,855	$ 4,963,440	$ 74,435	$ 5,037,875

	$ 648,505
	5,619,243
	1,220,970
	3,500,000
	10,988,718
	(5,950,843)
	$ 5,037,875

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, 2025:

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.

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Basis of Presentation – Fund Accounting (Continued)

REGULATORY BASIS FUND TYPES (CONTINUED)

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.

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 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 not hold a revenue neutral rate hearing for this year.

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Budgetary Information (Continued)

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

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

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

The budget law provided by K.S.A. 79-2935 prohibits the expenditure of funds in excess of that allowed by budget. At year end, expenditures in the Rural Fire District #2 fund exceeded the adopted budget by $62.

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. Effective January 1, 2026, K.S.A. 9-1402 authorizes financial institutions to secure deposits of public moneys of governmental units through the Kansas Collateral Pool (public moneys pooled method as defined by 2025 Senate Substitute for House Bill 2152). 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 legally secured at December 31, 2025.

At December 31, 2025, the County's carrying amount of deposits was $9,767,748 and the bank balance was $9,823,722. Of the bank balance, $1,250,500 was covered by federal depository insurance, $3,000,000 was covered by FHLB letter of credit and $5,573,222 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

D. TRANSFERS

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

From	To	Amount	Regulatory authority
Operating transfers:			
General	Equipment Reserve	$ 138,549	KSA 19-119
General	Capital Improvement	97,395	KSA 19-120
Special Vehicle	General	15,671	KSA 8-145
		$ 251,615	
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	44,997	KSA 19-2801
Rural Fire District #1	Fire District #1	83,698	KSA 19-3601
Rural Fire District #2	Fire District #2	42,562	KSA 19-3601
		$ 278,185	

E. LONG-TERM DEBT

Changes in long-term liabilities for the entity for the year ended December 31, 2025, 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	$ 141,188	$ -	$ 18,313	$ 122,875	$ 10,406

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

	Principal due	Interest due	Total due
2026	$ 19,664	$ 9,055	$ 28,719
2027	21,112	7,607	28,719
2028	82,099	6,051	88,150
Total	$ 122,875	$ 22,713	$ 145,588

F. OPERATING LEASES

On February 21, 2025, the County entered into a lease agreement with Nex-Tech to lease computer software and equipment. The agreement calls for monthly payments of $3,035 for sixty months. Payments totaling $32,234 were made in 2025. On January 21, 2026 an addendum was signed to include additional computer software and equipment to the original lease. This agreement calls for monthly payments of $3,320 for 49 months. In total monthly payments to Nex-Tech will be $6,355.

Future minimum payments under the operating lease are as follows:

	Nex-Tech
2026	$ 76,260
2027	76,260
2028	76,260
2029	76,260
2030	6,355
Total	$ 311,395

G. 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.

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

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 $14,340 for the year ended December 31, 2025.

Section 125 plan. The 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.

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.

H. DEFINED BENEFIT PENSION PLAN

General Information about the 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.kspers.gov 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 9.71% for KPERS and 24.67% for KP&F for the fiscal year ended December 31, 2025. Contributions to the pension plan from the County were $139,242 for KPERS and $48,594 for KP&F for the year ended December 31, 2025.

H. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Net Pension Liability

At December 31, 2025, the County's proportionate share of the collective net pension liability reported by KPERS was $1,220,526, and $475,974 for KP&F. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2024, which was rolled forward to June 30, 2025. 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.kspers.gov or can be obtained as described above.

I. 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 $397,427 and the estimated post-closure cost is $779,804. These figures comprise the estimated closure and post-closure cost of $1,177,231 and are obtained from the 2025 Annual Cost Estimate Worksheets for Permit Renewals during July 1, 2025 to June 30, 2026. The permit for 2025 identifies that the remaining volume capacity of the site is 29.34% of the original capacity and that the remaining life of the landfill is estimated to be 26 years. Actual costs may be higher or lower due to inflation or deflation and changes in technology or applicable laws and regulations. The County will cover these costs through future charges to landfill users and future ad valorem tax revenues.

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. The County has satisfied all four requirements.

J. 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.

K. 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.

L. 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.

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 $20,920,006, $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.

M. SUBSEQUENT EVENTS

Management has evaluated events subsequent to year end through October 30, 2026 and believes the following event should be presented:

On April 15, 2026, the County Commissioners adopted Resolution No. 2026-7 authorizing Clark County to issue taxable industrial revenue bonds in the principal amount not to exceed $600,000,000 for the purpose of financing the acquisition, construction, and equipping of a commercial project within the County.

On May 6, 2026, the County entered into a lease agreement with The Bank of Protection for a 2026 Mack PI64T. The lease agreement has 4 payments of $46,203.53 beginning May 8, 2026, with the final payment due May 8, 2029.

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE 1

CLARK COUNTY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2025

Fund	Certified budget	Adjustment for qualifying budget credits	Total budget for comparison	Expenditures chargeable to current year	Variance favorable (unfavorable)
General fund	$ 4,498,462	$ 29,928	$ 4,528,390	$ 3,552,303	$ 976,087
Special purpose funds:					
Special alcohol	7,907	-	7,907	-	7,907
911 land/wireless/VOIP	278,698	-	278,698	72,365	206,333
Special bridge	288,000	-	288,000	5,417	282,583
Employee benefits	1,667,000	-	1,667,000	1,349,723	317,277
Noxious weed capital outlay	36,882	-	36,882	-	36,882
Rural fire district #1	91,050	-	91,050	83,698	7,352
Rural fire district #2	42,500	-	42,500	42,562	(62)
Rural fire district #3	1,500	-	1,500	1,159	341
Total	$ 6,911,999	$ 29,928	$ 6,941,927	$ 5,107,227	$ 1,834,700

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes	$ 1,913,029	$ 2,022,281	$ 1,889,536	$ 132,745
Intergovernmental	285,610	576,413	233,398	343,015
Licenses, fees, and permits	31,157	30,983	26,800	4,183
Charges for services	241,432	299,489	182,500	116,989
Use of money and property	139,983	182,363	95,000	87,363
In lieu of tax	799,319	860,134	921,638	(61,504)
Damages reimbursed and other	47,855	22,784	10,000	12,784
Operating transfers in	14,267	15,671	10,000	5,671
Neighborhood revitalization rebate	(16,367)	(13,464)	(48,559)	35,095
Total receipts	3,456,285	3,996,654	$ 3,320,313	$ 676,341
Expenditures:				
General government:				
Courthouse general:				
Personal services	56,959	71,127	$ 77,355	$ 6,228
Commodities	13,778	9,589	20,700	11,111
Contractual services	248,084	299,891	372,025	72,134
Capital outlay	1,625	375,413	1,600	(373,813)
Reimbursed expenditures	(105,265)	(483,761)	-	483,761
	215,181	272,259	471,680	199,421
Custodian:				
Personal services	46,219	45,833	45,850	17
Commodities	13,210	11,486	14,500	3,014
Contractual services	546	958	600	(358)
Capital outlay	1,056	145	1,500	1,355
	61,031	58,422	62,450	4,028
County Clerk:				
Personal services	133,269	108,441	125,395	16,954
Commodities	2,222	2,498	2,780	282
Contractual services	13,893	9,301	12,800	3,499
Reimbursed expenditures	(2,867)	(2,431)	-	2,431
	146,517	117,809	140,975	23,166

CLARK COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024	Actual	Budget	Variance favorable (unfavorable)
County Appraiser:				
Personal services	$ 83,449	$ 84,980	$ 84,650	$ (330)
Commodities	2,058	3,716	3,800	84
Contractual services	59,701	79,135	73,600	(5,535)
Capital outlay	-	557	1,700	1,143
Reimbursed expenditures	(50)	-	-	-
	145,158	168,388	163,750	(4,638)
County Treasurer:				
Personal services	125,940	122,966	124,600	1,634
Commodities	2,406	419	5,000	4,581
Contractual services	6,052	6,021	9,400	3,379
Reimbursed expenditures	(5)	-	-	-
	134,393	129,406	139,000	9,594
Register of Deeds:				
Personal services	84,825	84,456	83,860	(596)
Commodities	2,230	2,996	7,000	4,004
Contractual services	14,527	15,562	14,300	(1,262)
	101,582	103,014	105,160	2,146
District Court:				
Commodities	641	1,096	1,500	404
Contractual services	69,972	72,269	60,500	(11,769)
Capital outlay	2,321	1,724	2,000	276
Reimbursed expenditures	(3,934)	(6,080)	-	6,080
	69,000	69,009	64,000	(5,009)
County Commissioners:				
Personal services	66,511	60,592	75,215	14,623
Commodities	19	205	1,350	1,145
Contractual services	651	1,559	3,600	2,041
	67,181	62,356	80,165	17,809

CLARK COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS

For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024	Actual	Budget	Variance favorable (unfavorable)
County Attorney:				
Personal services	$ 89,658	$ 91,105	$ 91,160	$ 55
Commodities	1,805	1,041	6,000	4,959
Contractual services	12,492	527	15,500	14,973
	103,955	92,673	112,660	19,987
Election expense:				
Personal services	11,286	11,641	13,635	1,994
Commodities	19,612	4,001	21,150	17,149
Contractual services	20,127	9,421	23,800	14,379
Reimbursed expenditures	(14,045)	-	-	-
	36,980	25,063	58,585	33,522
Conservation District	26,800	27,604	27,604	-
Tort liability	-	-	40,000	40,000
Other general government:				
Miscellaneous	120,740	5,033	-	(5,033)
Total general government	1,228,518	1,131,036	1,466,029	334,993
Public safety:				
Sheriff:				
Personal services	491,040	368,576	491,000	122,424
Commodities	52,355	46,258	63,100	16,842
Contractual services	47,368	58,757	71,900	13,143
Reimbursed expenditures	(530)	(18)	-	18
	590,233	473,573	626,000	152,427

CLARK COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024	Actual	Budget	Variance favorable (unfavorable)
Emergency preparedness:				
Commodities	$ 14,439	$ 4,181	$ 10,500	$ 6,319
Contractual services	1,971	2,860	4,200	1,340
Capital outlay	542	-	3,000	3,000
	16,952	7,041	17,700	10,659
Total public safety	607,185	480,614	643,700	163,086
Highways and streets:				
Road and bridge:				
Personal services	411,471	453,609	447,700	(5,909)
Commodities	382,694	365,421	364,450	(971)
Contractual services	147,264	198,367	149,500	(48,867)
Capital outlay	58,866	75,806	37,500	(38,306)
Reimbursed expenditures	(83,576)	(2,538)	-	2,538
	916,719	1,090,665	999,150	(91,515)
Noxious weed:				
Personal services	37,392	37,212	37,100	(112)
Commodities	61,141	46,564	45,250	(1,314)
Contractual services	6,918	9,229	13,800	4,571
Capital outlay	-	18	4,000	3,982
Reimbursed expenditures	(27,651)	(16,702)	-	16,702
	77,800	76,321	100,150	23,829
Total highways and streets	994,519	1,166,986	1,099,300	(67,686)
Health and welfare:				
Ambulance:				
Personal services	65,057	52,356	51,498	(858)
Commodities	54,078	43,143	62,700	19,557
Contractual services	87,145	73,915	103,000	29,085
Capital outlay	9,893	4,278	8,000	3,722
Reimbursed expenditures	(2,591)	(2,579)	-	2,579
	213,582	171,113	225,198	54,085

CLARK COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024	Actual	Budget	Variance favorable (unfavorable)
County health:				
Personal services	$ 52,679	$ 61,532	$ 59,830	$ (1,702)
Commodities	33,914	39,590	8,500	(31,090)
Contractual services	3,769	1,376	5,300	3,924
Capital outlay	14,821	480	2,000	1,520
Reimbursed expenditures	(724)	(295)	-	295
	104,459	102,683	75,630	(27,053)
Mental health	21,630	21,630	21,630	-
Total health and welfare	339,671	295,426	322,458	27,032
Sanitation:				
Personal services	38,136	38,571	39,000	429
Commodities	17,377	19,659	15,200	(4,459)
Contractual services	24,300	32,142	35,850	3,708
Capital outlay	-	-	5,000	5,000
Total sanitation	79,813	90,372	95,050	4,678
Operating transfers:				
Equipment reserve	-	138,549	320,000	181,451
Capital improvement	-	97,395	400,000	302,605
Total operating transfers	-	235,944	720,000	484,056
Transfers to related municipal entities:				
Free Fair	14,000	14,000	14,000	-
Extension Council	92,928	92,928	92,928	-
Pioneer-Krier Museum	45,171	44,997	44,997	-
Total transfers to related municipal entities	152,099	151,925	151,925	-

CLARK COUNTY, KANSAS

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024	Actual	Budget	Variance favorable (unfavorable)
Adjustment for qualifying budget credits	$ -	$ -	$ 29,928	$ 29,928
Total expenditures	3,401,805	3,552,303	$ 4,528,390	$ 976,087
Receipts over (under) expenditures	54,480	444,351		
Unencumbered cash balance, beginning of year	1,245,348	1,299,828	$ 1,178,149	$ 121,679
Unencumbered cash balance, end of year	$ 1,299,828	$ 1,744,179		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Private club liquor tax	$ 1,219	$ 1,024	$ 1,030	$ (6)
Expenditures:				
Health and welfare:				
Contractual services	-	-	$ 7,907	$ 7,907
Receipts over (under) expenditures	1,219	1,024		
Unencumbered cash, beginning of year	6,419	7,638	$ 6,877	$ 761
Unencumbered cash, end of year	$ 7,638	$ 8,662		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Licenses, fees, and permits	$ 64,940	$ 61,479	$ 60,000	$ 1,479
Other	-	9,290	-	9,290
Total receipts	64,940	70,769	$ 60,000	$ 10,769
Expenditures:				
Public safety:				
Contractual services	65,593	72,365	$ 278,698	$ 206,333
Receipts over (under) expenditures	(653)	(1,596)		
Unencumbered cash, beginning of year	248,698	248,045	$ 218,698	$ 29,347
Unencumbered cash, end of year	$ 248,045	$ 246,449		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes	$ 47,288	$ 49,343	$ 47,383	$ 1,960
Neighborhood revitalization rebate	(400)	(339)	(1,222)	883
Other	60	-	-	-
Total receipts	46,948	49,004	$ 46,161	$ 2,843
Expenditures:				
Highways and streets:				
Contractual services	53,770	5,417	$ 288,000	$ 282,583
Receipts over (under) expenditures	(6,822)	43,587		
Unencumbered cash, beginning of year	205,412	198,590	$ 241,839	$ (43,249)
Unencumbered cash, end of year	$ 198,590	$ 242,177		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes	$ 1,339,244	$ 1,296,805	$ 1,239,132	$ 57,673
Neighborhood revitalization rebate	(11,248)	(8,814)	(31,788)	22,974
Total receipts	1,327,996	1,287,991	$ 1,207,344	$ 80,647
Expenditures:				
General government:				
Personal services	1,425,975	1,349,723	$ 1,667,000	$ 317,277
Receipts over (under) expenditures	(97,979)	(61,732)		
Unencumbered cash, beginning of year	697,311	599,332	$ 459,656	$ 139,676
Unencumbered cash, end of year	$ 599,332	$ 537,600		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024	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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes	$ 84,533	$ 86,943	$ 83,071	$ 3,872
Neighborhood revitalization rebate	(234)	(59)	(407)	348
Total receipts	84,299	86,884	$ 82,664	$ 4,220
Expenditures:				
Transfer to related municipal entities	84,300	83,698	$ 91,050	$ 7,352
Receipts over (under) expenditures	(1)	3,186		
Unencumbered cash, beginning of year	7,870	7,869	$ 8,386	$ (517)
Unencumbered cash, end of year	$ 7,869	$ 11,055		

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes	$ 45,878	$ 44,601	$ 42,355	$ 2,246
Neighborhood revitalization rebate	(710)	(465)	(1,755)	1,290
Total receipts	45,168	44,136	$ 40,600	$ 3,536
Expenditures:				
Transfer to related municipal entity	42,500	42,562	$ 42,500	$ (62)
Receipts over (under) expenditures	2,668	1,574		
Unencumbered cash, beginning of year	3,449	6,117	$ 3,900	$ 2,217
Unencumbered cash, end of year	$ 6,117	$ 7,691	$ 2,000	$ 5,691

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, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes	$ 1,270	$ 1,344	$ 1,232	$ 112
Neighborhood revitalization rebate	(15)	(11)	-	(11)
Total receipts	1,255	1,333	$ 1,232	$ 101
Expenditures:				
Public safety:				
Appropriations	1,170	1,159	$ 1,200	$ 41
Miscellaneous	-	-	300	300
Total expenditures	1,170	1,159	$ 1,500	$ 341
Receipts over (under) expenditures	85	174		
Unencumbered cash, beginning of year	187	272	$ 268	$ 4
Unencumbered cash, end of year	$ 272	$ 446		

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, 2025

	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	16,743	-	4,425	433	-	-
Fines and forfeitures	-	-	-	-	-	149,987
Other	-	-	-	-	-	-
Operating transfers	-	-	-	-	-	-
Total receipts	16,743	-	4,425	433	-	149,987
Expenditures:						
General government	2,514	-	2,305	217	-	-
Public safety	-	-	-	-	36,477	16,914
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Operating transfers	15,671	-	-	-	-	-
Total expenditures	18,185	-	2,305	217	36,477	16,914
Receipts over (under) expenditures	(1,442)	-	2,120	216	(36,477)	133,073
Unencumbered cash, beginning of year	15,671	6,000	12,257	6,342	105,024	78,519
Unencumbered cash, end of year	$ 14,229	$ 6,000	$ 14,377	$ 6,558	$ 68,547	$ 211,592

Special concealed carry license	DOJ asset forfeiture	Equipment reserve	Capital improvement	Special parks and recreation	Registered offenders	Bioterrorism grant
$ -	$ -	$ -	$ 128,313	$ -	$ -	$ 7,612
130	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	6,900	-	1,140	-
-	-	138,549	97,395	-	-	-
130	-	138,549	232,608	-	1,140	7,612
-	-	993	19,061	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	8,287
-	-	-	-	-	-	-
-	-	993	19,061	-	-	8,287
130	-	137,556	213,547	-	1,140	(675)
6,000	34,106	383,156	852,726	966	5,500	5,108
$ 6,130	$ 34,106	$ 520,712	$ 1,066,273	$ 966	$ 6,640	$ 4,433

CLARK COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended December 31, 2025

	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	3,874	-	856	856	-	-
Fines and forfeitures	-	-	-	-	-	-
Other	-	-	-	-	58,940	-
Operating transfers	-	-	-	-	-	-
Total receipts	3,874	-	856	856	58,940	-
Expenditures:						
General government	292	4,470	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	121,782	-
Health and welfare	-	-	-	-	-	-
Operating transfers	-	-	-	-	-	-
Total expenditures	292	4,470	-	-	121,782	-
Receipts over (under) expenditures	3,582	(4,470)	856	856	(62,842)	-
Unencumbered cash, beginning of year	22,087	4,561	10,912	7,008	115,343	10,871
Unencumbered cash, end of year	$ 25,669	$ 91	$ 11,768	$ 7,864	$ 52,501	$ 10,871

See Independent Auditor's Report.

COVID-19	Windfarm project maintenance	Fire fuel reduction	Total
$ -	$ -	$ -	$ 135,925
-	-	-	27,317
-	-	-	149,987
-	-	822	67,802
-	-	-	235,944
-	-	822	616,975
-	-	-	29,852
-	-	3,918	57,309
-	-	-	121,782
15,727	-	-	24,014
-	-	-	15,671
15,727	-	3,918	248,628
(15,727)	-	(3,096)	368,347
15,727	53,000	9,068	1,759,952
$ -	$ 53,000	$ 5,972	$ 2,128,299

CLARK COUNTY, KANSAS

AGENCY FUNDS

SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS

For the Year Ended December 31, 2025

Fund	Beginning cash balance	Receipts	Disbursements	Ending cash balance
County Clerk	$ -	$ 526	$ 526	$ -
Register of Deeds	-	32,998	32,998	-
District Court	3,500	13,308	15,908	900
Law Library	13,843	2,792	12,350	4,285
Sheriff	-	219,883	219,883	-
Tax collections	6,150,726	11,557,354	11,947,496	5,760,584
Tax accounts	2,926	6,994,649	6,997,575	-
Motor vehicle fees and sales tax collections	11,185	314,513	315,218	10,480
Drivers license fees	3,225	6,863	5,979	4,109
Clark County 2007 NRP	-	72,379	72,379	-
Seized drug funds	354,142	52,314	235,971	170,485
Total	$ 6,539,547	$ 19,267,579	$ 19,856,283	$ 5,950,843

See Independent Auditor's Report.