CLAY COUNTY, KANSAS

FINANCIAL STATEMENT

WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

AND

INDEPENDENT AUDITOR'S REPORT

December 31, 2023

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

CLAY COUNTY, KANSAS
TABLE OF CONTENTS
December 31, 2023

	Page Number
Independent Auditor's Report	1 - 3
Summary Statement of Cash Receipts, Expenditures and Unencumbered Cash - Regulatory Basis	4 - 5
Notes to Financial Statement	6 - 13
Regulatory-Required Supplementary Information	
Schedule 1	
Summary of Expenditures - Actual and Budget	15
Schedule 2	
Schedule of Receipts and Expenditures - Regulatory Basis	
General Fund	16 - 19
Special Purpose Funds	
Road and Bridge	20
Health	21
Noxious Weed	22
Courthouse Maintenance	23
Special Alcohol	24
Special Parks and Recreation	25
Employee Benefits	26
Noxious Weed Capital Outlay	27
Waste Disposal	28
Waste Disposal Capital Outlay	29
Economic Development	30
Special Bridge	31
Convention and Tourism	32
Ambulance	33
County Sanitarian	34
911 Wireland	35
VIN Verification	36

CLAY COUNTY, KANSAS
TABLE OF CONTENTS
December 31, 2023

	Page Number
Schedule 2 (Continued)	
Schedule of Receipts and Expenditures - Regulatory Basis (Continued)	
Special Purpose Funds (Continued)	
Equipment Reserve	37
Concealed Hand Gun	38
Special Highway Improvement	39
Clay Counts - Prevention	40
Sheriff's Drug Asset Forfeiture	41
Registered Offender	42
Ambulance Grant	43
Citizens Corp Grant	44
Register of Deeds Technology	45
Emergency Management Grant	46
Underage Drinking Reward	47
Inmate Work Release	48
Clerk Technology	49
Treasurer Technology	50
Historical Records	51
Ambulance Capital Outlay	52
Shop With a Cop	53
Health - Covid 19	54
Sparks - Covid 19	55
Administration - Covid 19	56
S.W. Landfill Improvements	57
Opioids Settlement	58
Bond and Interest Fund	
Bond and Interest Fund	59
Bridge Improvement Sales Tax	60
Capital Projects Fund	
Landfill Post-Closure	61
Schedule 3	
Schedule of Receipts and Disbursements - Agency Funds	62 - 63

VARNEY
& ASSOCIATES, CPAs, LLC

October 28, 2024

County Commissioners
Clay County, Kansas

Independent Auditor's Report

Adverse and Unmodified Opinions
We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Clay County, Kansas (the County), as of and for the year ended December 31, 2023 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2023, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2023, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* (KMAAG) described in Note 1.

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

Matter Giving Rise to the Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note 1 of the financial statement, the financial statement is prepared by the County on the basis of the financial reporting provisions of the KMAAG, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement
Management is responsible for the preparation and fair presentation of the financial statement in accordance with KMAAG as described in Note 1; this includes determining regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statement that is free from material misstatement, whether due to fraud or error.

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

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Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not required part of the basic financial statement; however, are required to be presented under the provisions of the KMAAG. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Supplementary Information (Continued)
We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the County as of and for the year ended December 31, 2022 (not presented herein), and have issued our report thereon dated September 6, 2023, which contained an unmodified opinion on the basic financial statement. The 2022 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the website of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/oar/municipal-services. The 2023 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2023 (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 2022 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 itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2022 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, 2023, on the basis of accounting described in Note 1.

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

CLAY COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended December 31, 2023

Fund	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Funds						
General Fund	$ 1,979,397	$ 3,408,245	$ 3,655,189	$ 1,732,453	$ 55,079	$ 1,787,532
Special Purpose Funds						
Road and Bridge	371	4,534,488	4,495,129	39,730	125,262	164,992
Health	151,754	762,789	910,110	4,433	46,016	50,449
Noxious Weed	199,867	178,920	184,189	194,598	332	194,930
Courthouse Maintenance	483,249	249,393	88,316	644,326	-	644,326
Special Alcohol	10,670	14,852	12,500	13,022	-	13,022
Special Parks & Recreation	3,523	2,177	1,500	4,200	-	4,200
Employee Benefits	1,333,266	2,851,396	2,497,888	1,686,774	653	1,687,427
Noxious Weed Capital Outlay	376,637	-	61,725	314,912	-	314,912
Waste Disposal	187,195	525,347	585,223	127,319	19,585	146,904
Waste Disposal Capital Outlay	56,312	25,000	-	81,312	-	81,312
Economic Development	259,026	166,421	97,292	328,155	37	328,192
Special Bridge	-	249,398	249,398	-	-	-
Convention and Tourism	18,493	18,526	24,028	12,991	300	13,291
Ambulance	350,486	1,152,006	1,116,639	385,853	10,856	396,709
County Sanitarian	2,420	6,945	-	9,365	-	9,365
911 Wireland	160,273	60,181	64,062	156,392	621	157,013
VIN Verification	37,287	10,332	5,290	42,329	-	42,329
Equipment Reserve	586,539	278,000	-	864,539	-	864,539
Concealed Hand Gun	13,235	747	-	13,982	-	13,982
Special Highway Improvement	857,780	78,734	107,657	828,857	-	828,857
Clay Counts - Prevention	48,453	62,601	61,580	49,474	709	50,183
Sheriff's Drug Asset Forfeiture	12,303	-	1,000	11,303	-	11,303
Registered Offender	20,027	2,240	5,560	16,707	2,780	19,487
Ambulance Grant	149	-	-	149	-	149
Citizens Corp Grant	7,408	-	-	7,408	-	7,408
Register of Deeds Technology	53,152	8,884	5,327	56,709	3,845	60,554
Emergency Management Grant	68,897	-	1,234	67,663	40	67,703

(Continued)

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

CLAY COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2023

Fund	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Special Purpose Funds (Continued)						
Underage Drinking Reward	$ 1,000	$ -	$ -	$ 1,000	$ -	$ 1,000
Inmate Work Release	12,288	20	-	12,308	-	12,308
Clerk Technology	18,087	2,221	-	20,308	-	20,308
Treasurer Technology	11,085	2,221	6,410	6,896	-	6,896
Historical Records	-	5	5	-	-	-
Ambulance Capital Outlay	44,693	125,000	29,490	140,203	-	140,203
Shop with a Cop Fund	444	-	-	444	-	444
Health - COVID-19	262,388	28,285	1,771	288,902	-	288,902
SPARKS - COVID-19	1,170,400	50,000	1,170,400	50,000	-	50,000
Administration - COVID-19	14,871	-	-	14,871	-	14,871
S.W. Landfill Improvements	100,000	50,000	-	150,000	-	150,000
Opioids Settlement	1,351	11,448	25	12,774	-	12,774
Bond and Interest Funds						
Bond and Interest	14,476	1	-	14,477	-	14,477
Bridge Improvement Sales Tax	2,480,690	837,218	244,109	3,073,799	54,802	3,128,601
Capital Projects Funds						
Landfill Post-Closure	355,983	56,133	-	412,116	-	412,116
Total Reporting Entity (Excluding Agency Funds)	$ 11,765,925	$ 15,810,174	$ 15,683,046	$ 11,893,053	$ 320,917	$ 12,213,970

Composition of Cash:	
Cash on hand	$ 900
Checking and savings accounts	21,919,153
Certificates of deposits	4,968,985
Total Cash	$ 26,889,038
Agency Funds (per Schedule 3)	(14,675,068)
Total Reporting Entity (Excluding Agency Funds)	$ 12,213,970

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

Note 1: Summary of Significant Accounting Policies

This summary of significant accounting policies of Clay County, Kansas (the County), is presented to assist in understanding the County's financial statement. The financial statement and notes are representations of the County's management, who is responsible for their integrity and objectivity. These accounting policies conform to a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America and have been consistently applied in the preparation of the financial statement.

Municipal Financial Reporting Entity

The County is a municipal corporation governed by an elected three-member board of commissioners. This regulatory financial statement presents the County. The financial statement does not include any related municipal entities.

Regulatory Basis Fund Types

A fund is defined as an independent fiscal and accounting entity with a self-balanced set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

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

General Fund – The chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Funds – Used to account for the proceeds of specific tax levies and other specific revenue sources (other than capital project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Fund - Used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

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

Business Funds – Funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund etc.).

Agency Funds - Used to report assets held by the municipal reporting entity in purely custodial capacity.

Reimbursements

A reimbursement is an expenditure initially made in one fund, but properly attributable to another fund. For example, it is common for the general fund to pay a vendor’s bill and have portions of it reimbursed by other funds. In accounting for such reimbursements, the County records an expenditure in the reimbursing fund, and a reduction of expenditure in the reimbursed fund, following the authoritative guidance provided under KMAAG regulatory basis accounting.

Note 1: Summary of Significant Accounting Policies (Continued)

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the County to use the regulatory basis of accounting.

Tax Cycle

The County Clerk must calculate the final tax levy rates necessary to finance the budget subject to any legal limitations. After all budgets have been received and tax rates calculated, the Clerk certifies the tax roll to the County Treasurer, who prepares tax statements and receives payment.

These taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at a rate established by the State of Kansas. The interest rate was 4% per annum for delinquent taxes under $10,000 and 10% per annum for delinquent taxes of $10,000 or greater. This interest is retained by the County.

Taxes levied to finance the budget are made available to the County after January 1st and were distributed by the County Treasurer periodically. At least 50% of the taxes levied were available in January. Delinquent tax collections were distributed throughout the year.

Note 2: Budgetary Information

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

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The County did hold a revenue neutral hearing.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

Note 2: Budgetary Information (Continued)

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

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

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

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

Note 3: Deposits and Investments

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices. The County had no investments in 2023.

Concentration of credit risk. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County has no designated "peak periods". All deposits were legally secured at December 31, 2023.

At December 31, 2023, the County's carrying amount of deposits was $26,888,138 and the bank balance was $27,876,256. The bank balance was held by five banks resulting in a concentration of credit risk. Of the bank balance, $1,013,351 was covered by federal depository insurance, and the remaining balance was collateralized with securities held by the pledging financial institutions' agents in the County's name. The balance at Farmers & Merchants was $61,822 in excess of federal depository insurance coverage.

Note 4: Stewardship, Compliance and Accountability

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

Note 5: Interfund Transfers

Operating transfers were as follows:

From	To	Authority	Amount
Ambulance	Ambulance Capital Outlay	K.S.A. 2-1318	$ 125,000
General	County General Equipment	K.S.A. 19-119	278,000
Solid Waste	S.W. Landfill Improvement	K.S.A. 12-631	50,000
Solid Waste	Solid Waste Cap. Outlay	K.S.A. 12-631	25,000
Solid Waste	Landfill Post-Closure	K.S.A. 12-631	50,000
Road and Bridge	Special Highway Improvement	K.S.A. 68-590	78,734
Twp Road Maintenance	Road and Bridge	Commission	46,819
Motor Vehicle Operating	General	K.S.A. 8-145	2,430
Total Transfers			$ 655,983

Note 6: Defined Benefit Pension Plan

Plan Description. Clay County, Kansas participates in the Kansas Public Employees Retirement System (KPERS) a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.43% for the fiscal year ended December 31, 2023. Contributions to the pension plan from the County were $429,495 for the year ended December 31, 2023.

Net Pension Liability

At December 31, 2023, the County's proportionate share of the collective net pension liability reported by KPERS was $4,343,733. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

Note 7: Deferred Compensation Plan

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code section 457. The plan is administered by Nationwide Retirement System. The plan is available to all employees and permits them to defer a portion of their salary until future years. The County does not contribute to the plan.

Note 8: Other Long-Term Obligations from Operations

Other Post Employment Benefits. As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the County is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

Compensated Absences. The County's policy regarding vacation leave permits employees to accumulate vacation time based on years of continuous service. Annual leave is calculated as follows:

Years of Continuous Service	Vacation Days Accrued	Maximum Days/Year
Less than 1	-	-
1 to 5	6.67 hours/mo.	10 days
6 to 10	10.00 hours/mo.	15 days
11 to 20	12.00 hours/mo.	18 days
Over 20	14.99 hours/mo.	21 days

Vacation leave is earned by the month and will be available the following year. There will be no accumulation of hours from year to year. If the hours are not used the following year after earned then the employee will lose them. If an employee leaves the County, they shall be compensated for all earned but unused vacation leave at their final rate of pay, subject to the maximum hours of accumulation above.

Employees who work at least 1,000 hours per year shall earn eight hours of sick leave for each full month of service. They may accrue no more than 120 days of sick leave. Upon retirement or termination, an employee shall not be paid for any unused sick leave.

Part time employees earn vacation and sick leave based on a rate of half that earned by full time employees which has been stated above.

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

Note 9: Litigation

As of the year ended December 31, 2023, the County is not a party to any known pending or threatened litigation, claims or assessment, or any unasserted claims or assessments.

Note 10: Landfill Closure and Postclosure Costs

State and federal laws and regulations require the County to place a final cover on its landfill when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure.

Under the basis of accounting discussed in Note 1, the County recognizes this expense when paid.

The County is not required to fund a reserve to pay closure and post-closure care costs. However, the County has voluntarily established a Landfill Post-Closure Fund to reserve funds for these costs. A transfer of $50,000 was made to this fund in 2023. The balance of this post-closure reserve fund is $412,116 as of December 31, 2023.

Note 11: Subsequent Events

Management has evaluated the effects on the financial statement of subsequent events occurring through October 28, 2024, which is the date at which the financial statement was available to be issued.

Note 12: Long-Term Debt Schedule

ISSUE	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
General Obligation Bonds										
Series 2016 Refunding	2.00-4.00%	2016	$ 16,775,000	2046	$ 14,130,000	$ -	$ 610,000	$ (610,000)	$ 13,520,000	$ 218,750
Series 2021 Refunding (2011 Bond Portion)	4.00%	2021	7,045,000	2036	7,825,000	-	115,000	(115,000)	7,710,000	129,878
Series 2021 Refunding (2016 Bond Portion)	2.00-3.00%	2021	1,350,000	2031	1,245,000	-	120,000	(120,000)	1,125,000	32,750
Capital Leases										
2024 Kenworth T880S	4.69%	2023	664,458	2025	-	664,458	-	664,458	664,458	-
2023 JD Motorgraders	4.49%	2023	464,754	2025	-	464,754	305,581	159,173	159,173	27,058
2021 Caterpillar	1.54%	2021	307,000	2023	153,500	-	153,500	(153,500)	-	3,247
Total Contractual Indebtedness					$ 23,353,500	$ 1,129,212	$ 1,304,081	$ (174,869)	$ 23,178,631	$ 411,683

Note 13: Maturity of Long-Term Debt

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

	2024	2025	2026	2027	2028	2029-2033	2034-2038	2039-2043	2044-2048	Total
PRINCIPAL										
General Obligation Bonds										
Series 2016 Refunding	$ 7,655,000	$ 620,000	$ -	$ -	$ -	$ -	$ 600,000	$ 2,660,000	$ 1,985,000	$ 13,520,000
Series 2021 Refunding (2016 Bond)	115,000	115,000	750,000	745,000	710,000	3,525,000	1,750,000	-	-	7,710,000
Series 2021 Refunding (2011 Bond)	125,000	130,000	135,000	135,000	140,000	460,000	-	-	-	1,125,000
Capital Leases										
2024 Kenworth T880S	332,229	332,229	-	-	-	-	-	-	-	664,458
2023 JD Motorgraders	159,173	-	-	-	-	-	-	-	-	159,173
Total Principal	$ 8,386,402	$ 1,197,229	$ 885,000	$ 880,000	$ 850,000	$ 3,985,000	$ 2,350,000	$ 2,660,000	$ 1,985,000	$ 23,178,631
INTEREST										
General Obligation Bonds										
Series 2016 Refunding	$ 482,250	$ 182,150	$ 157,350	$ 157,350	$ 157,350	$ 786,750	$ 768,750	$ 449,100	$ 89,850	$ 3,230,900
Series 2021 Refunding (2016 Bond)	129,807	128,427	127,335	119,460	110,520	387,284	71,265	-	-	1,074,098
Series 2021 Refunding (2011 Bond)	29,150	25,400	21,500	17,450	13,400	18,500	-	-	-	125,400
Capital Leases										
2024 Kenworth T880S	10,035	10,035	-	-	-	-	-	-	-	20,070
2023 JD Motorgraders	7,147	-								7,147
Total Principal	$ 658,389	$ 346,012	$ 306,185	$ 294,260	$ 281,270	$ 1,192,534	$ 840,015	$ 449,100	$ 89,850	$ 4,457,615

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

CLAY COUNTY, KANSAS
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

Fund	Final Certified Budget	Qualifying Budget Credits	Adjusted Certified Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Funds					
General Funds	$ 4,077,163	$ -	$ 4,077,163	$ 3,655,189	$ (421,974)
Special Purpose Funds					
Road and Bridge	3,094,000	1,403,547	4,497,547	4,495,129	(2,418)
Health	931,094	-	931,094	910,110	(20,984)
Noxious Weed	363,800	-	363,800	184,189	(179,611)
Courthouse Maintenance	428,354	-	428,354	88,316	(340,038)
Special Alcohol	30,804	-	30,804	12,500	(18,304)
Special Parks & Recreation	6,538	-	6,538	1,500	(5,038)
Employee Benefits	3,266,100	-	3,266,100	2,497,888	(768,212)
Noxious Weed Capital Outlay	478,637	-	478,637	61,725	(416,912)
Waste Disposal	592,260	-	592,260	585,223	(7,037)
Waste Disposal Capital Outlay	215,603	-	215,603	-	(215,603)
Economic Development	383,998	-	383,998	97,292	(286,706)
Special Bridge	320,381	-	320,381	249,398	(70,983)
Convention and Tourism	46,976	-	46,976	24,028	(22,948)
Ambulance	1,116,800	-	1,116,800	1,116,639	(161)
County Sanitarian	13,925	-	13,925	-	(13,925)
911 Wireland Fund	224,820	-	224,820	64,062	(160,758)
VIN Verifications Fund	51,433	-	51,433	5,290	(46,143)
Bond and Interest Funds:					
Bridge Improvement Sales Tax	3,023,581	-	3,023,581	244,109	(2,779,472)
	$ 18,666,267	$ 1,403,547	$ 20,069,814	$ 14,292,587	$(5,777,227)

See Independent Auditor's Report.

CLAY COUNTY, KANSAS
GENERAL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual	2023 Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem property tax	$ 2,143,626	$ 2,079,299	$ 2,113,072	$ (33,773)
Delinquent tax	21,205	26,126	-	26,126
Motor vehicle tax	148,757	144,342	147,486	(3,144)
Interest and charges on delinquent tax	66,505	57,197	25,000	32,197
Recreational vehicle	2,270	2,473	2,159	314
16/20 truck	15,033	12,038	13,342	(1,304)
Commercial vehicle	9,078	9,454	9,385	69
Watercraft	-	-	1,130	(1,130)
Intangible	33,253	39,971	32,451	7,520
Rental vehicle excise	27	12	13	(1)
Intergovernmental Revenue				
Local retailers sales tax	492,717	463,982	350,000	113,982
Local alcoholic liquor tax	2,084	2,177	2,000	177
Flood control	4,116	11,773	4,000	7,773
Licenses, Permits and Fees				
Officers' fees	133,636	130,306	100,000	30,306
Drivers' licenses and notary fees	2,350	2,394	2,000	394
Diversion fees	3,900	4,525	4,000	525
Uses of Money and Property				
Interest on investments	61,795	217,847	40,000	177,847
Other				
Prisoner Board	28,552	6,625	10,000	(3,375)
Dispatcher and civil defense reimbursements	102,850	82,706	100,000	(17,294)
Reimbursements and miscellaneous	13,832	112,568	15,000	97,568
Transfers in	15,039	2,430	10,000	(7,570)
Total Cash Receipts	$ 3,300,625	$ 3,408,245	$ 2,981,038	$ 427,207

(continued)

CLAY COUNTY, KANSAS
GENERAL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual	2023 Budget	Variance Over (Under)
EXPENDITURES				
County Commissioners				
Personnel services	$ 54,793	$ 57,533	$ 58,200	$ (667)
Contractual services	358	320	1,200	(880)
Commodities	375	-	1,200	(1,200)
Total County Commissioners	$ 55,526	$ 57,853	$ 60,600	$ (2,747)
County Clerk				
Personnel services	$ 151,587	$ 153,081	$ 160,000	$ (6,919)
Contractual services	1,084	2,037	3,500	(1,463)
Commodities	1,049	2,214	3,000	(786)
Capital outlay	-	3,572	2,500	1,072
Total County Clerk	$ 153,720	$ 160,904	$ 169,000	$ (8,096)
County Treasurer				
Personnel services	$ 142,500	$ 155,000	$ 150,000	$ 5,000
Capital Outlay	-	-	5,000	(5,000)
Total County Treasurer	$ 142,500	$ 155,000	$ 155,000	$ -
County Attorney				
Personnel services	$ 113,290	$ 113,111	$ 118,650	$ (5,539)
Contractual services	11,274	4,452	14,000	(9,548)
Commodities	2,247	843	1,500	(657)
Capital outlay	-	-	8,000	(8,000)
Total County Attorney	$ 126,811	$ 118,406	$ 142,150	$ (23,744)
Register of Deeds				
Personnel services	$ 96,404	$ 108,106	$ 115,000	$ (6,894)
Contractual services	2,360	2,499	4,500	(2,001)
Commodities	1,320	5,717	3,000	2,717
Capital outlay	50	-	7,000	(7,000)
Total Register of Deeds	$ 100,134	$ 116,322	$ 129,500	$ (13,178)
Sheriff and Jail				
Personnel services	$ 787,473	$ 805,876	$ 874,658	$ (68,782)
Contractual services	128,565	145,959	143,872	2,087
Commodities	84,634	69,279	104,062	(34,783)
Capital outlay	38,263	11,793	80,000	(68,207)
Total Sheriff and Jail	$ 1,038,935	$ 1,032,907	$ 1,202,592	$ (169,685)

(continued)

CLAY COUNTY, KANSAS
GENERAL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual	2023 Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)				
Unified Court				
Contractual services	$ 98,438	$ 88,693	$ 108,050	$ (19,357)
Commodities	2,724	2,269	4,000	(1,731)
Capital Outlay	728	3,993	12,550	(8,557)
Total Unified Court	$ 101,890	$ 94,955	$ 124,600	$ (29,645)
Custodian				
Personnel services	$ 34,488	$ 36,278	$ 42,200	$ (5,922)
Contractual services	2,500	-	2,700	(2,700)
Commodities	3,000	82	3,000	(2,918)
Total Custodian	$ 39,988	$ 36,360	$ 47,900	$ (11,540)
Emergency Preparedness				
Personnel services	$ 63,627	$ 119,333	$ 121,000	$ (1,667)
Contractual services	7,688	5,905	7,850	(1,945)
Commodities	2,860	3,266	7,200	(3,934)
Total Emergency Preparedness	$ 74,175	$ 128,504	$ 136,050	$ (7,546)
Courthouse General Expenses				
Personnel services	$ 74,157	$ 64,425	$ -	$ 64,425
Contractual services	464,816	546,860	-	546,860
Commodities	39,189	74,814	700,000	(625,186)
Capital Outlay	16,335	15,966	-	15,966
Total Courthouse General Expenses	$ 594,497	$ 702,065	$ 700,000	$ 2,065
Election				
Principal	$ 19,623	$ 14,157	$ 32,000	$ (17,843)
Interest	10,963	6,774	30,000	(23,226)
Commission	29,993	28,356	28,000	356
Capital Outlay	-	806	1,500	(694)
Total Election	$ 60,579	$ 50,093	$ 91,500	$ (41,407)
Appraiser's Cost				
Personnel services	$ 184,674	$ 175,171	$ 197,000	$ (21,829)
Contractual services	20,139	20,375	16,000	4,375
Commodities	6,559	9,425	17,600	(8,175)
Capital Outlay	459	-	6,500	(6,500)
Total Appraiser's Cost	$ 211,831	$ 204,971	$ 237,100	$ (32,129)

(continued)

CLAY COUNTY, KANSAS
GENERAL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual	2023 Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)				
Fair Maintenance				
Personnel services	$ 3,158	$ 2,574	$ 7,500	$ (4,926)
Contractual services	30,940	34,377	29,000	5,377
Commodities	4,320	6,607	4,000	2,607
Capital outlay	569	-	9,610	(9,610)
Total Fair Maintenance	$ 38,987	$ 43,558	$ 50,110	$ (6,552)
Other Expenditures				
Fair Premiums	$ 14,400	$ 14,400	$ 14,400	$ -
Wakefield Park	5,000	34,335	5,000	29,335
Elderly	144,228	155,982	155,982	-
Conservation District	50,400	52,920	52,920	-
Mental Health	66,260	68,903	68,247	656
Mental Retardation	65,545	67,512	67,512	-
Historical	80,000	80,000	80,000	-
Contingency	-	-	250,000	(250,000)
NCK Environment (Sanitation)	-	-	12,000	(12,000)
Miscellaneous	1,025	1,239	-	1,239
Transfers out	91,000	278,000	125,000	153,000
Total Other Expenditures	$ 517,858	$ 753,291	$ 831,061	$ (77,770)
Total Expenditures	$ 3,257,431	$ 3,655,189	$ 4,077,163	$ (421,974)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 43,194	$ (246,944)		
UNENCUMBERED CASH - JANUARY 1	1,936,203	1,979,397		
UNENCUMBERED CASH - DECEMBER 31	$ 1,979,397	$ 1,732,453		

CLAY COUNTY, KANSAS
ROAD AND BRIDGE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual	2023 Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem property tax	$ 2,147,291	$ 2,516,812	$ 2,557,467	$ (40,655)
Delinquent tax	17,503	23,686	-	23,686
Motor vehicle tax	169,755	170,331	173,785	(3,454)
Rental vehicle excise tax	24	12	13	(1)
Special highway fuel tax	378,582	373,281	380,557	(7,276)
Other receipts	1,429,435	1,403,547	-	1,403,547
Transfers in	201,785	46,819	-	46,819
Total Cash Receipts	$ 4,344,375	$ 4,534,488	$ 3,111,822	$ 1,422,666
EXPENDITURES				
Personnel services	$ 677,935	$ 688,079	$ 1,134,000	$ (445,921)
Contractual services	1,547,987	2,182,904	100,000	2,082,904
Commodities	1,373,253	1,317,660	1,360,000	(42,340)
Capital outlay	385,736	227,752	500,000	(272,248)
Transfers out	359,257	78,734	-	78,734
Subtotal Expenditures	$ 4,344,168	$ 4,495,129	$ 3,094,000	$ 1,401,129
Adjustments for qualifying budget credits	-	-	1,403,547	(1,403,547)
Total Expenditures	$ 4,344,168	$ 4,495,129	$ 4,497,547	$ (2,418)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 207	$ 39,359		
UNENCUMBERED CASH - JANUARY 1	164	371		
UNENCUMBERED CASH - DECEMBER 31	$ 371	$ 39,730		

CLAY COUNTY, KANSAS
HEALTH
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual	2023 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad valorem property tax	$ 130,949	$ 147,623	$ 150,000	$ (2,377)
Delinquent tax	1,296	1,614	-	1,614
Motor vehicle tax	13,118	11,008	10,595	413
Rental vehicle excise tax	2	1	1	-
Reimbursements and Grants	709,159	602,543	704,497	(101,954)
Total Cash Receipts	$ 854,524	$ 762,789	$ 865,093	$ (102,304)
EXPENDITURES				
Personnel services	$ 480,718	$ 552,757	$ 592,476	$ (39,719)
Contractual	67,363	80,851	66,049	14,802
Commodities	225,889	275,040	268,069	6,971
Capital outlay	3,297	1,462	4,500	(3,038)
Total Expenditures	$ 777,267	$ 910,110	$ 931,094	$ (20,984)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 77,257	$ (147,321)		
UNENCUMBERED CASH - JANUARY 1	74,497	151,754		
UNENCUMBERED CASH - DECEMBER 31	$ 151,754	$ 4,433		

CLAY COUNTY, KANSAS
NOXIOUS WEED
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual	2023 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad valorem property tax	$ 71,012	$ 76,808	$ 77,991	$ (1,183)
Delinquent tax	1,289	1,326	-	1,326
Motor vehicle tax	11,332	6,931	5,744	1,187
Rental vehicle excise tax	2	1	-	1
Chemical sales	112,925	93,854	115,543	(21,689)
Total Cash Receipts	$ 196,560	$ 178,920	$ 199,278	$ (20,358)
EXPENDITURES				
Conservation and Environment				
Personnel services	$ 83,672	$ 88,378	$ 88,000	$ 378
Contractual services	13,213	10,037	14,600	(4,563)
Commodities	192,433	80,373	171,200	(90,827)
Capital outlay	3,520	5,401	39,000	(33,599)
Transfers out	-	-	51,000	(51,000)
Total Expenditures	$ 292,838	$ 184,189	$ 363,800	$ (179,611)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (96,278)	$ (5,269)		
UNENCUMBERED CASH - JANUARY 1	296,145	199,867		
UNENCUMBERED CASH - DECEMBER 31	$ 199,867	$ 194,598		

CLAY COUNTY, KANSAS
COURTHOUSE MAINTENANCE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual	2023 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad valorem property tax	$ 213,040	$ 230,265	$ 233,974	$ (3,709)
Delinquent tax	1,548	2,210	-	2,210
Motor vehicle tax	16,998	16,917	17,232	(315)
Rental vehicle excise tax	2	1	1	-
Total Cash Receipts	$ 231,588	$ 249,393	$ 251,207	$ (1,814)
EXPENDITURES				
Appropriation	$ 31,405	$ 88,316	$ 428,354	$ (340,038)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 200,183	$ 161,077		
UNENCUMBERED CASH - JANUARY 1	283,066	483,249		
UNENCUMBERED CASH - DECEMBER 31	$ 483,249	$ 644,326		

CLAY COUNTY, KANSAS
SPECIAL ALCOHOL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual	2023 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Private club liquor tax	$ 16,366	$ 14,852	$ 18,000	$ (3,148)
EXPENDITURES				
Public Health				
Contractual services	$ 17,870	$ 12,500	$ 30,804	$ (18,304)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (1,504)	$ 2,352		
UNENCUMBERED CASH - JANUARY 1	12,174	10,670		
UNENCUMBERED CASH - DECEMBER 31	$ 10,670	$ 13,022		

CLAY COUNTY, KANSAS
SPECIAL PARKS AND RECREATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual	2023 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Private club liquor tax	$ 2,085	$ 2,177	$ 2,700	$ (523)
EXPENDITURES				
Culture and Recreation				
Contractual services	$ 3,000	$ 1,500	$ 6,538	$ (5,038)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (915)	$ 677		
UNENCUMBERED CASH - JANUARY 1	4,438	3,523		
UNENCUMBERED CASH - DECEMBER 31	$ 3,523	$ 4,200		

CLAY COUNTY, KANSAS
EMPLOYEE BENEFITS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual	2023 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad valorem property tax	$ 2,220,281	$ 2,407,277	$ 2,446,238	$ (38,961)
Delinquent tax	18,729	24,480	-	24,480
Motor vehicle tax	210,580	185,270	179,692	5,578
Rental vehicle excise tax	29	14	13	1
Reimbursements	229,938	234,355	-	234,355
Total Cash Receipts	$ 2,679,557	$ 2,851,396	$ 2,625,943	$ 225,453
EXPENDITURES				
Employee Benefits:				
Social security	$ 312,472	$ 335,379	$ 388,500	$ (53,121)
KPERS	400,856	426,400	508,200	(81,800)
Unemployment tax	28,916	5,346	14,520	(9,174)
Worker's compensation	81,706	105,582	145,200	(39,618)
Life insurance	4,032	3,853	9,680	(5,827)
Health insurance	1,544,861	1,621,328	2,200,000	(578,672)
Total Expenditures	$ 2,372,843	$ 2,497,888	$ 3,266,100	$ (768,212)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 306,714	$ 353,508		
UNENCUMBERED CASH - JANUARY 1	1,026,552	1,333,266		
UNENCUMBERED CASH - DECEMBER 31	$ 1,333,266	$ 1,686,774		

CLAY COUNTY, KANSAS
NOXIOUS WEED CAPITAL OUTLAY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual	2023 Budget	Variance Over (Under)
RECEIPTS				
Transfers in	$ -	$ -	$ 51,000	$ (51,000)
EXPENDITURES				
Conservation and Environment				
Capital outlay	$ -	$ 61,725	$ 478,637	$ (416,912)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ (61,725)		
UNENCUMBERED CASH - JANUARY 1	376,637	376,637		
UNENCUMBERED CASH - DECEMBER 31	$ 376,637	$ 314,912		

CLAY COUNTY, KANSAS
WASTE DISPOSAL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual	2023 Budget	Variance Over (Under)
RECEIPTS				
User fees	$ 321,700	$ 305,757	$ 292,999	$ 12,758
User fees - special assessments	181,555	183,519	178,902	4,617
Recycling subsidy	80,323	32,692	14,140	18,552
Reimbursements	5,555	3,255	62,352	(59,097)
Household waste	255	124	641	(517)
Total Cash Receipts	$ 589,388	$ 525,347	$ 549,034	$ (23,687)
EXPENDITURES				
Sanitation:				
Personnel services	$ 259,661	$ 282,438	$ 280,000	$ 2,438
Contractual services	99,435	79,675	80,560	(885)
Commodities	102,612	95,759	81,700	14,059
Capital outlay	3,519	2,351	-	2,351
Transfers out	75,000	125,000	150,000	(25,000)
Total Expenditures	$ 540,227	$ 585,223	$ 592,260	$ (7,037)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 49,161	$ (59,876)		
UNENCUMBERED CASH - JANUARY 1	138,034	187,195		
UNENCUMBERED CASH - DECEMBER 31	$ 187,195	$ 127,319		

CLAY COUNTY, KANSAS
WASTE DISPOSAL CAPITAL OUTLAY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual	2023 Budget	Variance Over (Under)
RECEIPTS				
Transfer in	$ 25,000	$ 25,000	$ 50,000	$ (25,000)
EXPENDITURES				
Sanitation				
Capital outlay	$ 84,291	$ -	$ 215,603	$ (215,603)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (59,291)	$ 25,000		
UNENCUMBERED CASH - JANUARY 1	115,603	56,312		
UNENCUMBERED CASH - DECEMBER 31	$ 56,312	$ 81,312		

CLAY COUNTY, KANSAS
ECONOMIC DEVELOPMENT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual	2023 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad valorem property tax	$ 142,026	$ 153,613	$ 155,982	$ (2,369)
Delinquent tax	1,128	1,530	-	1,530
Motor vehicle tax	11,331	11,277	11,488	(211)
Rental vehicle excise tax	2	1	1	-
Total Cash Receipts	$ 154,487	$ 166,421	$ 167,471	$ (1,050)
EXPENDITURES				
Contractual services	$ 89,071	$ 82,068	$ 368,998	$ (286,930)
Commodities	-	15,224	15,000	224
Total Expenditures	$ 89,071	$ 97,292	$ 383,998	$ (286,706)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 65,416	$ 69,129		
UNENCUMBERED CASH - JANUARY 1	193,610	259,026		
UNENCUMBERED CASH - DECEMBER 31	$ 259,026	$ 328,155		

CLAY COUNTY, KANSAS
SPECIAL BRIDGE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual	2023 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad valorem property tax	$ 213,040	$ 230,265	$ 233,974	$ (3,709)
Delinquent tax	1,568	2,216	-	2,216
Motor vehicle tax	16,998	16,916	17,232	(316)
Rental vehicle excise tax	2	1	1	-
Total Cash Receipts	$ 231,608	$ 249,398	$ 251,207	$ (1,809)
EXPENDITURES				
Personnel services	$ 15,596	$ 24,986	$ -	$ 24,986
Contractual services	61,912	186,995	100,000	86,995
Commodities	25,637	37,417	220,381	(182,964)
Transfer out	128,463	-	-	-
Total Expenditures	$ 231,608	$ 249,398	$ 320,381	$ (70,983)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -		
UNENCUMBERED CASH - JANUARY 1	-	-		
UNENCUMBERED CASH - DECEMBER 31	$ -	$ -		

CLAY COUNTY, KANSAS
CONVENTION AND TOURISM
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual	2023 Budget	Variance Over (Under)
RECEIPTS				
Collections	$ 14,681	$ 18,526	$ 16,000	$ 2,526
EXPENDITURES				
Contractual services	$ 29,500	$ 24,028	$ 21,384	$ 2,644
Commodities	1,164	-	5,000	(5,000)
Capital outlay	-	-	20,592	(20,592)
Total Expenditures	$ 30,664	$ 24,028	$ 46,976	$ (22,948)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (15,983)	$ (5,502)		
UNENCUMBERED CASH - JANUARY 1	34,476	18,493		
UNENCUMBERED CASH - DECEMBER 31	$ 18,493	$ 12,991		

CLAY COUNTY, KANSAS
AMBULANCE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual	2023 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad valorem property tax	$ 645,363	$ 556,535	$ 565,532	$ (8,997)
Delinquent tax	5,437	6,813	-	6,813
Motor vehicle tax	59,237	53,411	52,227	1,184
Rental vehicle excise tax	8	4	4	-
Collections	562,428	535,243	390,000	145,243
Total Cash Receipts	$ 1,272,473	$ 1,152,006	$ 1,007,763	$ 144,243
EXPENDITURES				
Conservation and Environment:				
Personnel services	$ 792,152	$ 841,473	$ 825,000	$ 16,473
Contractual services	65,774	80,620	71,800	8,820
Commodities	67,730	68,655	65,000	3,655
Capital outlay	102,099	891	125,000	(124,109)
Transfers out	25,000	125,000	30,000	95,000
Total Expenditures	$ 1,052,755	$ 1,116,639	$ 1,116,800	$ (161)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 219,718	$ 35,367		
UNENCUMBERED CASH - JANUARY 1	130,768	350,486		
UNENCUMBERED CASH - DECEMBER 31	$ 350,486	$ 385,853		

CLAY COUNTY, KANSAS
COUNTY SANITARIAN
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual	2023 Budget	Variance Over (Under)
RECEIPTS				
Collections	$ 5,635	$ 6,945	$ 10,000	$ (3,055)
EXPENDITURES				
Professional fees	$ 5,140	$ -	$ 13,925	$ (13,925)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 495	$ 6,945		
UNENCUMBERED CASH - JANUARY 1	1,925	2,420		
UNENCUMBERED CASH - DECEMBER 31	$ 2,420	$ 9,365		

CLAY COUNTY, KANSAS
911 WIRELAND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual	2023 Budget	Variance Over (Under)
RECEIPTS				
Collections	$ 60,007	$ 60,181	$ 85,000	$ (24,819)
EXPENDITURES				
Contractual services	$ 59,554	$ 63,878	$ 224,820	$ (160,942)
Commodities	-	184	-	184
Total Expenditures	$ 59,554	$ 64,062	$ 224,820	$ (160,758)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 453	$ (3,881)		
UNENCUMBERED CASH - JANUARY 1	159,820	160,273		
UNENCUMBERED CASH - DECEMBER 31	$ 160,273	$ 156,392		

CLAY COUNTY, KANSAS
VIN VERIFICATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual	2023 Budget	Variance Over (Under)
RECEIPTS				
Collections	$ 10,854	$ 10,332	$ 12,500	$ (2,168)
EXPENDITURES				
Contractual services	$ -	$ 34	$ 10,000	$ (9,966)
Commodities	-	5,256	10,000	(4,744)
Capital outlay	-	-	31,433	(31,433)
Total Expenditures	$ -	$ 5,290	$ 51,433	$ (46,143)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 10,854	$ 5,042		
UNENCUMBERED CASH - JANUARY 1	26,433	37,287		
UNENCUMBERED CASH - DECEMBER 31	$ 37,287	$ 42,329		

CLAY COUNTY, KANSAS
EQUIPMENT RESERVE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022	2023
RECEIPTS		
Transfer in	$ 101,828	$ 278,000
EXPENDITURES		
Capital Outlay	$ 3,591	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 98,237	$ 278,000
UNENCUMBERED CASH - JANUARY 1	488,302	586,539
UNENCUMBERED CASH - DECEMBER 31	$ 586,539	$ 864,539

CLAY COUNTY, KANSAS
CONCEALED HAND GUN
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022	2023
RECEIPTS		
Fees	$ 553	$ 747
EXPENDITURES		
Contractual services	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 553	$ 747
UNENCUMBERED CASH - JANUARY 1	12,682	13,235
UNENCUMBERED CASH - DECEMBER 31	$ 13,235	$ 13,982

CLAY COUNTY, KANSAS
SPECIAL HIGHWAY IMPROVEMENT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022	2023
RECEIPTS		
Transfers in	$ 359,257	$ 78,734
EXPENDITURES		
Capital outlay	$ 305,877	$ 107,657
RECEIPTS OVER (UNDER) EXPENDITURES	$ 53,380	$ (28,923)
UNENCUMBERED CASH - JANUARY 1	804,400	857,780
UNENCUMBERED CASH - DECEMBER 31	$ 857,780	$ 828,857

CLAY COUNTY, KANSAS
CLAY COUNTS - PREVENTION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022	2023
RECEIPTS		
State grants	$ 81,248	$ 62,601
EXPENDITURES		
Personnel services	$ -	$ 1,920
Contractual services	62,660	54,196
Commodities	7,252	4,818
Capital outlay	3,638	646
Total Expenditures	$ 73,550	$ 61,580
RECEIPTS OVER (UNDER) EXPENDITURES	$ 7,698	$ 1,021
UNENCUMBERED CASH - JANUARY 1	40,755	48,453
UNENCUMBERED CASH - DECEMBER 31	$ 48,453	$ 49,474

CLAY COUNTY, KANSAS
SHERIFF'S DRUG ASSET FORFEITURE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022	2023
RECEIPTS		
Restitution	$ -	$ -
EXPENDITURES		
Program expenditures	$ -	$ 1,000
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ (1,000)
UNENCUMBERED CASH - JANUARY 1	12,303	12,303
UNENCUMBERED CASH - DECEMBER 31	$ 12,303	$ 11,303

CLAY COUNTY, KANSAS
REGISTERED OFFENDER
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022	2023
RECEIPTS		
Restitution	$ 2,860	$ 2,240
EXPENDITURES		
Program expenditures	$ -	$ 5,560
RECEIPTS OVER (UNDER) EXPENDITURES	$ 2,860	$ (3,320)
UNENCUMBERED CASH - JANUARY 1	17,167	20,027
UNENCUMBERED CASH - DECEMBER 31	$ 20,027	$ 16,707

CLAY COUNTY, KANSAS
AMBULANCE GRANT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022	2023
RECEIPTS		
Collections	$ -	$ -
EXPENDITURES		
Equipment and supplies	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -
UNENCUMBERED CASH - JANUARY 1	149	149
UNENCUMBERED CASH - DECEMBER 31	$ 149	$ 149

CLAY COUNTY, KANSAS
CITIZENS CORP GRANT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022	2023
RECEIPTS		
State grant	$ -	$ -
EXPENDITURES		
Equipment and supplies	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -
UNENCUMBERED CASH - JANUARY 1	7,408	7,408
UNENCUMBERED CASH - DECEMBER 31	$ 7,408	$ 7,408

CLAY COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022	2023
RECEIPTS		
Technology fees	$ 9,363	$ 8,884
EXPENDITURES		
Equipment and supplies	$ 7,360	$ 5,327
RECEIPTS OVER (UNDER) EXPENDITURES	$ 2,003	$ 3,557
UNENCUMBERED CASH - JANUARY 1	51,149	53,152
UNENCUMBERED CASH - DECEMBER 31	$ 53,152	$ 56,709

CLAY COUNTY, KANSAS
EMERGENCY MANAGEMENT GRANT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022	2023
RECEIPTS		
State grants	$ 34,063	$ -
EXPENDITURES		
Training and supplies	$ 4,029	$ 764
Capital outlay	61,096	470
Total Expenditures	$ 65,125	$ 1,234
RECEIPTS OVER (UNDER) EXPENDITURES	$ (31,062)	$ (1,234)
UNENCUMBERED CASH - JANUARY 1	99,959	68,897
UNENCUMBERED CASH - DECEMBER 31	$ 68,897	$ 67,663

CLAY COUNTY, KANSAS
UNDERAGE DRINKING REWARD
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022	2023
RECEIPTS		
Collections	$ -	$ -
EXPENDITURES		
Training and supplies	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -
UNENCUMBERED CASH - JANUARY 1	1,000	1,000
UNENCUMBERED CASH - DECEMBER 31	$ 1,000	$ 1,000

CLAY COUNTY, KANSAS
INMATE WORK RELEASE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022	2023
RECEIPTS		
Collections	$ 110	$ 20
EXPENDITURES		
Training and supplies	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 110	$ 20
UNENCUMBERED CASH - JANUARY 1	12,178	12,288
UNENCUMBERED CASH - DECEMBER 31	$ 12,288	$ 12,308

CLAY COUNTY, KANSAS
CLERK TECHNOLOGY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022	2023
RECEIPTS		
Collections	$ 2,341	$ 2,221
EXPENDITURES		
Capital outlay	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 2,341	$ 2,221
UNENCUMBERED CASH - JANUARY 1	15,746	18,087
UNENCUMBERED CASH - DECEMBER 31	$ 18,087	$ 20,308

CLAY COUNTY, KANSAS
TREASURER TECHNOLOGY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022	2023
RECEIPTS		
Collections	$ 2,341	$ 2,221
EXPENDITURES		
Capital outlay	$ 3,522	$ 6,410
RECEIPTS OVER (UNDER) EXPENDITURES	$ (1,181)	$ (4,189)
UNENCUMBERED CASH - JANUARY 1	12,266	11,085
UNENCUMBERED CASH - DECEMBER 31	$ 11,085	$ 6,896

CLAY COUNTY, KANSAS
HISTORICAL RECORDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022	2023
RECEIPTS		
Taxes		
Delinquent tax	$ 15	$ 5
EXPENDITURES		
Cultural and recreation		
Appropriation	$ 15	$ 5
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -
UNENCUMBERED CASH - JANUARY 1	-	-
UNENCUMBERED CASH - DECEMBER 31	$ -	$ -

CLAY COUNTY, KANSAS
AMBULANCE CAPITAL OUTLAY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022	2023
RECEIPTS		
Transfer in	$ 25,000	$ 125,000
EXPENDITURES		
Contractual services	$ 7,350	$ 11,527
Capital outlay	17,957	17,963
Total Expenditures	$ 25,307	$ 29,490
RECEIPTS OVER (UNDER) EXPENDITURES	$ (307)	$ 95,510
UNENCUMBERED CASH - JANUARY 1	45,000	44,693
UNENCUMBERED CASH - DECEMBER 31	$ 44,693	$ 140,203

CLAY COUNTY, KANSAS
SHOP WITH A COP
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022	2023
RECEIPTS		
Collections	$ -	$ -
EXPENDITURES		
Capital outlay	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -
UNENCUMBERED CASH - JANUARY 1	444	444
UNENCUMBERED CASH - DECEMBER 31	$ 444	$ 444

CLAY COUNTY, KANSAS
HEALTH - COVID-19
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022	2023
RECEIPTS		
State aid	$ 211,133	$ 28,285
EXPENDITURES		
Personnel services	$ 21,203	$ -
Contractual services	13,247	699
Commodities	2,802	1,072
Capital outlay	70,582	-
Total Expenditures	$ 107,834	$ 1,771
RECEIPTS OVER (UNDER) EXPENDITURES	$ 103,299	$ 26,514
UNENCUMBERED CASH - JANUARY 1	159,089	262,388
UNENCUMBERED CASH - DECEMBER 31	$ 262,388	$ 288,902

CLAY COUNTY, KANSAS
SPARKS - COVID-19
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022	2023
RECEIPTS		
SPARK funding	$ 827,148	$ 50,000
EXPENDITURES		
Contractual services	$ 236,368	$ 1,168,992
Commodities	-	1,408
Capital outlay	197,528	-
Total Expenditures	$ 433,896	$ 1,170,400
RECEIPTS OVER (UNDER) EXPENDITURES	$ 393,252	$ (1,120,400)
UNENCUMBERED CASH - JANUARY 1	777,148.00	1,170,400
UNENCUMBERED CASH - DECEMBER 31	$ 1,170,400	$ 50,000

CLAY COUNTY, KANSAS
ADMINISTRATION - COVID-19
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022	2023
RECEIPTS		
Transfers in	$ -	$ -
EXPENDITURES		
Personnel services	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -
UNENCUMBERED CASH - JANUARY 1	14,871	14,871
UNENCUMBERED CASH - DECEMBER 31	$ 14,871	$ 14,871

CLAY COUNTY, KANSAS
S.W. LANDFILL IMPROVEMENTS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022	2023
RECEIPTS		
Transfers in	$ 25,000	$ 50,000
EXPENDITURES		
Capital outlay	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 25,000	$ 50,000
UNENCUMBERED CASH - JANUARY 1	75,000	100,000
UNENCUMBERED CASH - DECEMBER 31	$ 100,000	$ 150,000

CLAY COUNTY, KANSAS
OPIOIDS SETTLEMENT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022	2023
RECEIPTS		
Grants	$ 1,501	$ 11,448
EXPENDITURES		
Contractual services	$ 150	$ 25
RECEIPTS OVER (UNDER) EXPENDITURES	$ 1,351	$ 11,423
UNENCUMBERED CASH - JANUARY 1	-	1,351
UNENCUMBERED CASH - DECEMBER 31	$ 1,351	$ 12,774

CLAY COUNTY, KANSAS
BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual
RECEIPTS		
Taxes		
Delinquent Tax	$ -	$ 1
EXPENDITURES		
Debt Service		
Bond principal and interest	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ 1
UNENCUMBERED CASH - JANUARY 1	14,476	14,476
UNENCUMBERED CASH - DECEMBER 31	$ 14,476	$ 14,477

CLAY COUNTY, KANSAS
BRIDGE IMPROVEMENT SALES TAX
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual	2023 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Sales Tax proceeds	$ 910,151	$ 837,218	$ 800,000	$ 37,218
EXPENDITURES				
Debt Service				
Bond principal	$ 105,000	$ 120,000	$ 120,000	$ -
Bond interest	44,177	32,750	314,550	(281,800)
Capital outlay	-	54,803	2,239,031	(2,184,228)
Contractual services	23,600	36,556	50,000	(13,444)
Commodities	243,045	-	300,000	(300,000)
Total Expenditures	$ 415,822	$ 244,109	$ 3,023,581	$ (2,779,472)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 494,329	$ 593,109		
UNENCUMBERED CASH - JANUARY 1	1,986,361	2,480,690		
UNENCUMBERED CASH - DECEMBER 31	$ 2,480,690	$ 3,073,799		

CLAY COUNTY, KANSAS
LANDFILL POST-CLOSURE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022	2023
RECEIPTS		
Transfers in	$ 25,000	$ 50,000
Interest income	885	6,133
Total Cash Receipts	$ 25,885	$ 56,133
EXPENDITURES	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 25,885	$ 56,133
UNENCUMBERED CASH - JANUARY 1	330,098	355,983
UNENCUMBERED CASH - DECEMBER 31	$ 355,983	$ 412,116

CLAY COUNTY, KANSAS
AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Ad Valorem Taxes:				
Current Tax	$ 13,592,806	$ 22,562,292	$ 22,337,350	$ 13,817,748
Current Tax Holding	6,092	101,908	97,165	10,835
Delinquent Real Estate Tax Holding	49,209	215,278	225,381	39,106
Delinquent Personal Property Tax	475	20,943	21,105	313
Motor Vehicle Rental Excise Tax	67	125	125	67
Motor Vehicle Tax	234,025	1,331,716	1,340,430	225,311
Stray Animal	1,043	-	-	1,043
Commercial Vehicle Tax	2,053	181,253	180,061	3,245
NRP Tax Holding	-	163,166	155,008	8,158
Total Distributable Funds	$ 13,885,770	$ 24,576,681	$ 24,356,625	$ 14,105,826
State Funds:				
State Educational Building	$ -	$ 167,529	$ 167,529	$ -
Institutional Building	-	83,765	83,765	-
Drivers' Licenses	-	27,966	27,966	-
Motor Vehicle Licenses	-	663,295	663,295	-
Heritage Trust Fund	861	4,442	5,303	-
Sales and Compensating Tax	31,721	581,930	613,651	-
Total State Funds	$ 32,582	$ 1,528,927	$ 1,561,509	$ -

CLAY COUNTY, KANSAS
AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - ACTUAL (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2023

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Subdivision Funds:				
Cities	$ -	$ 2,959,492	$ 2,959,492	$ -
School Districts	-	7,510,424	7,510,424	-
Rural Highway District	-	2,058,035	2,055,000	3,035
Fire Districts	249	269,254	269,294	209
Cemeteries and Watersheds	-	395,045	395,045	-
NCKL System	-	128,888	128,888	-
Total Subdivision Funds	$ 249	$ 13,321,138	$ 13,318,143	$ 3,244
Other Agency Funds:				
Clay County Veterans	$ 7,186	$ 36	$ -	$ 7,222
Treasurer's Special Auto	2,430	82,244	72,468	12,206
Prosecuting Attorney Training Assistance	8,844	894	885	8,853
Drug Tax	711	-	-	711
Cash Long/Short	24	-	-	24
Hospital Bond Reserve	69,451	1,047,271	1,073,628	43,094
Riverside Drainage	75,000	8,982	9,888	74,094
Bankruptcy	-	45	-	45
Unclaimed Money	847	-	-	847
Total Other Agency Funds	$ 164,493	$ 1,139,472	$ 1,156,869	$ 147,096
Office Cash:				
County Clerk	$ 25	$ 4,713	$ 4,553	$ 185
Register of Deeds	9	86,623	79,904	6,728
Clerk of the District Court	200	43,715	42,531	1,384
Sheriff	21,927	63,614	49,703	35,838
Ambulance	11,720	249,481	246,730	14,471
County Health	109,959	354,392	318,580	145,771
County Park	134,119	281,324	214,085	201,358
Law Library	7,765	5,110	-	12,875
Landfill	116	16,081	15,905	292
Total Office Cash	$ 285,840	$ 1,105,053	$ 971,991	$ 418,902
Total All Agency Funds	$ 14,368,934	$ 41,671,271	$ 41,365,137	$ 14,675,068