CLAY COUNTY, KANSAS

FINANCIAL STATEMENT

WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

AND

INDEPENDENT AUDITOR'S REPORT

December 31, 2022

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

CLAY COUNTY, KANSAS
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VARNEY
& ASSOCIATES, CPAs, LLC

September 6, 2023

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, 2022 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, 2022, 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, 2022, 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, 2021 (not presented herein), and have issued our report thereon dated June 30, 2022, which contained an unmodified opinion on the basic financial statement. The 2021 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 2022 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2022 (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 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2022 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 2022 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 2021 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, 2022, 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, 2022

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	$ 1,936,203	$ 3,300,625	$ 3,257,431	$ 1,979,397	$ 52,452	$ 2,031,849
Special Purpose Funds						
Road and Bridge	164	4,344,375	4,344,168	371	49,951	50,322
Health	74,497	854,524	777,267	151,754	26,542	178,296
Noxious Weed	296,145	196,560	292,838	199,867	702	200,569
Courthouse Maintenance	283,066	231,588	31,405	483,249	28,136	511,385
Special Alcohol	12,174	16,366	17,870	10,670	-	10,670
Special Parks & Recreation	4,438	2,085	3,000	3,523	-	3,523
Employee Benefits	1,026,552	2,679,557	2,372,843	1,333,266	371	1,333,637
Noxious Weed Capital Outlay	376,637	-	-	376,637	-	376,637
Waste Disposal	138,034	589,388	540,227	187,195	21,631	208,826
Waste Disposal Capital Outlay	115,603	25,000	84,291	56,312	-	56,312
Economic Development	193,610	154,487	89,071	259,026	4,678	263,704
Special Bridge	-	231,608	231,608	-	-	-
Convention and Tourism	34,476	14,681	30,664	18,493	164	18,657
Ambulance	130,768	1,272,473	1,052,755	350,486	8,443	358,929
County Sanitarian	1,925	5,635	5,140	2,420	300	2,720
911 Wireland	159,820	60,007	59,554	160,273	437	160,710
VIN Verification	26,433	10,854	-	37,287	-	37,287
Equipment Reserve	488,302	101,828	3,591	586,539	-	586,539
Concealed Hand Gun	12,682	553	-	13,235	-	13,235
Special Highway Improvement	804,400	359,257	305,877	857,780	-	857,780
Clay Counts - Prevention	40,755	81,248	73,550	48,453	1,600	50,053
Sheriff's Drug Asset Forfeiture	12,303	-	-	12,303	-	12,303
Registered Offender	17,167	2,860	-	20,027	-	20,027
Ambulance Grant	149	-	-	149	-	149
Citizens Corp Grant	7,408	-	-	7,408	-	7,408
Register of Deeds Technology	51,149	9,363	7,360	53,152	-	53,152
Emergency Management Grant	99,959	34,063	65,125	68,897	40	68,937

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, 2022

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	12,178	110	-	12,288	-	12,288
Clerk Technology	15,746	2,341	-	18,087	-	18,087
Treasurer Technology	12,266	2,341	3,522	11,085	3,522	14,607
Historical Records	-	15	15	-	-	-
Ambulance Capital Outlay	45,000	25,000	25,307	44,693	-	44,693
Shop with a Cop Fund	444	-	-	444	-	444
Health - COVID-19	159,089	211,133	107,834	262,388	150	262,538
SPARKS - COVID-19	777,148	827,148	433,896	1,170,400	173,507	1,343,907
Administration - COVID-19	14,871	-	-	14,871	-	14,871
S.W. Landfill Improvements	75,000	25,000	-	100,000	-	100,000
Opioids Settlement	-	1,501	150	1,351	-	1,351
Bond and Interest Funds						
Bond and Interest	14,476	-	-	14,476	-	14,476
Bridge Improvement Sales Tax	1,986,361	910,151	415,822	2,480,690	-	2,480,690
Capital Projects Funds						
Landfill Post-Closure	330,098	25,885	-	355,983	-	355,983
Total Reporting Entity (Excluding Agency Funds)	$ 9,788,496	$ 16,609,610	$ 14,632,181	$ 11,765,925	$ 372,626	$ 12,138,551

Composition of Cash:	
Cash on hand	$ 900
Checking and savings accounts	25,772,093
Certificates of deposits	734,492
Total Cash	$ 26,507,485
Agency Funds (per Schedule 3)	(14,368,934)
Total Reporting Entity (Excluding Agency Funds)	$ 12,138,551

STATEMENT 1
(continued)

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 2022:

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 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 municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end. A legal operating budget is not required for capital project funds, trust funds, and the following funds:

Equipment Reserve	Concealed Hand Gun	Opioids Settlement
Special Highway Improvement	Clay Counts - Prevention	Landfill Post-Closure
Sheriff's Drug Asset Forfeiture	Registered Offender	Health - Covid-9
Ambulance Grant	Citizens Corp Grant	Sparks - Covid-19
Register of Deeds Technology	Inmate Work Release	Admin - Covid-19
Emergency Management Grant	Treasurer Technology	SW Landfill Improvements
Underage Drinking Reward	Ambulance Capital Outlay	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 2022.

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, 2022.

At December 31, 2022, the County's carrying amount of deposits was $26,506,585 and the bank balance was $26,586,947. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, $719,536 was covered by federal depository insurance, and the remaining balance was collateralized with securities held by the pledging financial institutions' agents in the County's name.

Note 4: Stewardship, Compliance and Accountability

K.S.A. 79-2935 states expenditures are to be controlled so that no indebtedness is created in excess of budgeted limits. During the current year, the Special 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	$ 25,000
General	County Gen. Equipment Fund	K.S.A. 19-119	91,000
Road and Bridge	Special Highway Improvements	K.S.A. 68-590	359,257
Special Bridge	Road and Bridge	K.S.A. 12-631	128,463
Road Mntnc Fund	Road and Bridge	K.S.A. 68-590	73,322
Solid Waste	S.W. Landfill Improvement	K.S.A. 12-631	25,000
Solid Waste	Solid Waste Cap. Outlay	K.S.A. 12-631	25,000
Solid Waste	Landfill Post-Closure	K.S.A. 12-631	25,000
Motor Vehicle Operating	General	K.S.A. 8-145	15,039
Motor Vehicle Operating	County Gen. Equipment Fund	K.S.A. 8-145	1,623
NRP Tax Holding Fund	County Gen. Equipment Fund	K.S.A. 12-17,118	9,205
Total Transfers			$ 777,909

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 8.90% for the fiscal year ended December 31, 2022. Contributions to the pension plan from the County were $404,453 for the year ended December 31, 2022.

Net Pension Liability

At December 31, 2022, the County's proportionate share of the collective net pension liability reported by KPERS was $4,151,523. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. 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, 2022, 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 $25,000 was made to this fund in 2022. The balance of this post-closure reserve fund is $355,983 as of December 31, 2022.

Note 11: Subsequent Events

Management has evaluated the effects on the financial statement of subsequent events occurring through September 6, 2023, 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	$ 14,730,000	$ -	$ 600,000	$ (600,000)	$ 14,130,000	$ 236,750
Series 2021 Refunding (2011 Bond Portion)	4.00%	2021	7,045,000	2036	7,940,000	-	115,000	(115,000)	7,825,000	128,740
Series 2021 Refunding (2016 Bond Portion)	2.00-3.00%	2021	1,350,000	2031	1,350,000	-	105,000	(105,000)	1,245,000	44,177
Capital Leases										
2019 Ford Ambulance	1.74%	2020	150,000	2023	99,938	-	99,938	(99,938)	-	2,161
2020 Caterpillar	1.95%	2021	276,812	2023	137,835	-	137,835	(137,835)	-	773
2021 Caterpillar	1.54%	2021	307,000	2023	307,000	-	153,500	(153,500)	153,500	3,280
Total Contractual Indebtedness					$ 24,564,773	$ -	$ 1,211,273	$ (1,211,273)	$ 23,353,500	$ 415,881

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:

	2023	2024	2025	2026	2027	2028-2032	2033-2037	2038-2042	2043-2047	Total
PRINCIPAL										
General Obligation Bonds										
Series 2016 Refunding	$ 610,000	$ 7,655,000	$ 620,000	$ -	$ -	$ -	$ 600,000	$ 2,660,000	$ 1,985,000	$ 14,130,000
Series 2021 Refunding (2016 Bond)	115,000	115,000	115,000	750,000	745,000	3,530,000	2,455,000	-	-	7,825,000
Series 2021 Refunding (2011 Bond)	120,000	125,000	130,000	135,000	135,000	600,000	-	-	-	1,245,000
Capital Leases										
2021 Caterpillar	153,500	-	-	-	-	-	-	-	-	153,500
Total Principal	$ 998,500	$ 7,895,000	$ 865,000	$ 885,000	$ 880,000	$ 4,130,000	$ 3,055,000	$ 2,660,000	$ 1,985,000	$ 23,353,500
INTEREST										
General Obligation Bonds										
Series 2016 Refunding	$ 500,550	$ 482,250	$ 182,150	$ 157,350	$ 157,350	$ 786,750	$ 786,750	$ 528,900	$ 149,400	$ 3,731,450
Series 2021 Refunding (2016 Bond)	281,800	281,800	281,800	281,800	256,400	896,400	241,600	-	-	2,521,600
Series 2021 Refunding (2011 Bond)	32,750	29,150	25,400	21,500	17,450	25,900	-	-	-	152,150
Capital Leases										
2021 Caterpillar	3,280	-	-	-	-	-	-	-	-	3,280
Total Principal	$ 818,380	$ 793,200	$ 489,350	$ 460,650	$ 431,200	$ 1,709,050	$ 1,028,350	$ 528,900	$ 149,400	$ 6,408,480

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

CLAY COUNTY, KANSAS
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

Fund	Final Certified Budget	Qualifying Budget Credits	Adjusted Certified Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Funds					
General Funds	$ 3,833,093	-	$ 3,833,093	$ 3,257,431	$ (575,662)
Special Purpose Funds					
Road and Bridge	2,815,855	1,631,220	4,447,075	4,344,168	(102,907)
Health	905,658	-	905,658	777,267	(128,391)
Noxious Weed	329,650	-	329,650	292,838	(36,812)
Courthouse Maintenance	529,073	-	529,073	31,405	(497,668)
Special Alcohol	25,731	-	25,731	17,870	(7,861)
Special Parks & Recreation	7,409	-	7,409	3,000	(4,409)
Employee Benefits	2,986,000	-	2,986,000	2,372,843	(613,157)
Noxious Weed Capital Outlay	427,637	-	427,637	-	(427,637)
Waste Disposal	557,810	-	557,810	540,227	(17,583)
Waste Disposal Capital Outlay	201,488	-	201,488	84,291	(117,197)
Economic Development	350,569	-	350,569	89,071	(261,498)
Special Bridge	160,202	-	160,202	231,608	71,406
Convention and Tourism	44,889	-	44,889	30,664	(14,225)
Ambulance	1,186,900	-	1,186,900	1,052,755	(134,145)
County Sanitarian	12,950	-	12,950	5,140	(7,810)
911 Wireland Fund	194,293	-	194,293	59,554	(134,739)
VIN Verifications Fund	25,253	-	25,253	-	(25,253)
Bond and Interest Funds:					
Bridge Improvement Sales Tax	2,490,787	-	2,490,787	415,822	(2,074,965)
	$ 17,085,247		$ 18,716,467	$ 13,605,954	$(5,110,513)

CLAY COUNTY, KANSAS
GENERAL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual	2022 Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad Valorem	$ 1,690,225	$ 2,143,626	$ 2,178,103	$ (34,477)
Delinquent	29,473	21,205	-	21,205
Motor vehicle	191,615	148,757	137,573	11,184
Interest and charges on delinquent tax	64,347	66,505	25,000	41,505
Recreational vehicle	2,884	2,270	2,125	145
16/20 truck	15,838	15,033	10,847	4,186
Commercial vehicle	10,687	9,078	7,929	1,149
Watercraft	-	-	874	(874)
Intangible	34,639	33,253	26,106	7,147
Rental vehicle excise	3	27	50	(23)
Intergovernmental Revenue				
Local retailers sales tax	463,377	492,717	300,000	192,717
Local alcoholic liquor tax	2,279	2,084	2,000	84
Flood control	3,767	4,116	4,000	116
Licenses, Permits and Fees				
Officers' fees	154,722	133,636	100,000	33,636
Drivers' licenses and notary fees	1,708	2,350	2,000	350
Diversion fees	9,200	3,900	4,000	(100)
Uses of Money and Property				
Interest on investments	40,154	61,795	40,000	21,795
Other				
Prisoner Board	6,965	28,552	10,000	18,552
Dispatcher and civil defense reimbursements	101,464	102,850	100,000	2,850
Reimbursements and miscellaneous	75,212	13,832	15,000	(1,168)
Transfers in	22,177	15,039	10,000	5,039
Total Cash Receipts	$ 2,920,736	$ 3,300,625	$ 2,975,607	$ 325,018

(continued)

CLAY COUNTY, KANSAS
GENERAL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual	2022 Budget	Variance Over (Under)
EXPENDITURES				
County Commissioners				
Personnel services	$ 51,321	$ 54,793	$ 55,400	$ (607)
Contractual services	325	358	1,200	(842)
Commodities	33	375	1,200	(825)
Total County Commissioners	$ 51,679	$ 55,526	$ 57,800	$ (2,274)
County Clerk				
Personnel services	$ 134,149	$ 151,587	$ 150,000	$ 1,587
Contractual services	974	1,084	3,500	(2,416)
Commodities	477	1,049	3,000	(1,951)
Capital outlay	11,328	-	2,500	(2,500)
Total County Clerk	$ 146,928	$ 153,720	$ 159,000	$ (5,280)
County Treasurer				
Personnel services	$ 129,390	$ 142,500	$ 140,000	$ 2,500
Capital Outlay	-	-	$ 2,500	(2,500)
Contractual services	15	-	-	-
Total County Treasurer	$ 129,405	$ 142,500	$ 142,500	$ -
County Attorney				
Personnel services	$ 104,393	$ 113,290	$ 113,000	$ 290
Contractual services	6,948	11,274	13,300	(2,026)
Commodities	1,660	2,247	1,300	947
Capital outlay	17,249	-	8,000	(8,000)
Total County Attorney	$ 130,250	$ 126,811	$ 135,600	$ (8,789)
Register of Deeds				
Personnel services	$ 88,999	$ 96,404	$ 106,000	$ (9,596)
Contractual services	1,566	2,360	4,500	(2,140)
Commodities	1,146	1,320	3,000	(1,680)
Capital outlay	-	50	7,000	(6,950)
Total Register of Deeds	$ 91,711	$ 100,134	$ 120,500	$ (20,366)
Sheriff and Jail				
Personnel services	$ 764,146	$ 787,473	$ 815,802	$ (28,329)
Contractual services	128,095	128,565	129,021	(456)
Commodities	102,895	84,634	89,583	(4,949)
Capital outlay	60,000	38,263	80,000	(41,737)
Total Sheriff and Jail	$ 1,055,136	$ 1,038,935	$ 1,114,406	$ (75,471)

(continued)

CLAY COUNTY, KANSAS
GENERAL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual	2022 Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)				
Unified Court				
Contractual services	$ 71,698	$ 98,438	$ 112,600	$ (14,162)
Commodities	2,211	2,724	4,000	(1,276)
Capital Outlay	1,805	728	8,000	(7,272)
Total Unified Court	$ 75,714	$ 101,890	$ 124,600	$ (22,710)
Custodian				
Personnel services	$ 32,211	$ 34,488	$ 40,140	$ (5,652)
Contractual services	2,409	2,500	2,500	-
Commodities	3,185	3,000	3,000	-
Total Custodian	$ 37,805	$ 39,988	$ 45,640	$ (5,652)
Emergency Preparedness				
Personnel services	$ 60,685	$ 63,627	$ 62,521	$ 1,106
Contractual services	11,704	7,688	7,500	188
Commodities	1,433	2,860	4,000	(1,140)
Total Emergency Preparedness	$ 73,822	$ 74,175	$ 74,021	$ 154
Courthouse General Expenses				
Personnel services	$ 60,070	$ 74,157	$ -	$ 74,157
Contractual services	427,353	464,816	-	464,816
Commodities	14,131	39,189	700,000	(660,811)
Capital Outlay	40,815	16,335	-	16,335
Total Courthouse General Expenses	$ 542,369	$ 594,497	$ 700,000	$ (105,503)
Election				
Principal	$ 13,527	$ 19,623	$ 30,000	$ (10,377)
Interest	5,285	10,963	33,000	(22,037)
Commission	15,545	29,993	18,000	11,993
Capital Outlay	40,000	-	1,500	(1,500)
Total Election	$ 74,357	$ 60,579	$ 82,500	$ (21,921)
Appraiser's Cost				
Personnel services	$ 172,187	$ 184,674	$ 180,300	$ 4,374
Contractual services	22,899	20,139	15,000	5,139
Commodities	3,518	6,559	16,500	(9,941)
Capital Outlay	5,352	459	6,000	(5,541)
Total Appraiser's Cost	$ 203,956	$ 211,831	$ 217,800	$ (5,969)

(continued)

CLAY COUNTY, KANSAS
GENERAL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual	2022 Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)				
Fair Maintenance				
Personnel services	$ 2,616	$ 3,158	$ 7,250	$ (4,092)
Contractual services	26,227	30,940	26,000	4,940
Commodities	6,871	4,320	3,400	920
Capital outlay	4,925	569	9,610	(9,041)
Total Fair Maintenance	$ 40,639	$ 38,987	$ 46,260	$ (7,273)
Other Expenditures				
Fair Premiums	$ 14,400	$ 14,400	$ 14,400	$ -
Wakefield Park	5,000	5,000	5,000	-
Elderly	118,894	144,228	144,228	-
Conservation District	48,000	50,400	50,400	-
Mental Health	66,260	66,260	66,260	-
Mental Retardation	64,260	65,545	65,545	-
Historical	80,000	80,000	80,000	-
Contingency	-	-	240,000	(240,000)
NCK Environment (Sanitation)	-	-	11,633	(11,633)
Parks and Rec	-	-	10,000	(10,000)
Miscellaneous	3,432	1,025	-	1,025
Transfers out	-	91,000	125,000	(34,000)
Total Other Expenditures	$ 400,246	$ 517,858	$ 812,466	$ (294,608)
Total Expenditures	$ 3,054,017	$ 3,257,431	$ 3,833,093	$ (575,662)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (133,281)	$ 43,194		
UNENCUMBERED CASH - JANUARY 1	2,069,484	1,936,203		
UNENCUMBERED CASH - DECEMBER 31	$ 1,936,203	$ 1,979,397		

CLAY COUNTY, KANSAS
ROAD AND BRIDGE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual	2022 Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad Valorem Property Tax	$ 1,750,492	$ 2,147,291	$ 2,163,790	$ (16,499)
Delinquent Tax	22,655	17,503	-	17,503
Motor Vehicle Tax	171,519	169,755	164,973	4,782
Rental Vehicle Excise Tax	2	24	-	24
Special Highway Fuel Tax	404,847	378,582	346,307	32,275
Other receipts	114,833	1,429,435	-	1,429,435
Transfers in	-	201,785	-	201,785
Total Cash Receipts	$ 2,464,348	$ 4,344,375	$ 2,675,070	$ 1,669,305
EXPENDITURES				
Personnel services	$ 674,853	$ 677,935	$ 1,118,462	$ (440,527)
Contractual services	1,335,342	1,547,987	100,000	1,447,987
Commodities	(333,028)	1,373,253	1,067,393	305,860
Capital outlay	787,180	385,736	530,000	(144,264)
Transfers out	268,914	359,257	-	359,257
Subtotal Expenditures	2,733,261	4,344,168	2,815,855	1,528,313
Adjustments for qualifying budget credits	-	-	1,631,220	(1,631,220)
Total Expenditures	$ 2,733,261	$ 4,344,168	$ 4,447,075	$ (102,907)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (268,913)	$ 207		
UNENCUMBERED CASH - JANUARY 1	269,077	164		
UNENCUMBERED CASH - DECEMBER 31	$ 164	$ 371		

CLAY COUNTY, KANSAS
HEALTH
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual	2022 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad Valorem Property Tax	$ 134,677	$ 130,949	$ 131,913	$ (964)
Delinquent Tax	1,711	1,296	-	1,296
Motor Vehicle Tax	13,297	13,118	112,693	(99,575)
Rental Vehicle Excise Tax	-	2	-	2
Reimbursements and Grants	433,555	709,159	632,954	76,205
Total Cash Receipts	$ 583,240	$ 854,524	$ 877,560	$ (23,036)
EXPENDITURES				
Personnel services	$ 491,349	$ 480,718	$ 550,511	$ (69,793)
Contractual	50,197	67,363	79,675	(12,312)
Commodities	248,904	225,889	270,972	(45,083)
Capital outlay	4,553	3,297	4,500	(1,203)
Total Expenditures	$ 795,003	$ 777,267	$ 905,658	$ (128,391)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (211,763)	$ 77,257		
UNENCUMBERED CASH - JANUARY 1	286,260	74,497		
UNENCUMBERED CASH - DECEMBER 31	$ 74,497	$ 151,754		

CLAY COUNTY, KANSAS
NOXIOUS WEED
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual	2022 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad Valorem Property Tax	$ 116,302	$ 71,012	$ 71,522	$ (510)
Delinquent Tax	1,874	1,289	-	1,289
Motor Vehicle Tax	12,737	11,332	10,959	373
Rental Vehicle Excise Tax	-	2	-	2
Chemical Sales	127,610	112,925	77,232	35,693
Total Cash Receipts	$ 258,523	$ 196,560	$ 159,713	$ 36,847
EXPENDITURES				
Conservation and Environment				
Personnel services	$ 79,488	$ 83,672	$ 85,000	$ (1,328)
Contractual services	10,751	13,213	14,450	(1,237)
Commodities	161,502	192,433	140,200	52,233
Capital outlay	-	3,520	90,000	(86,480)
Transfers out	51,000	-	-	-
Total Expenditures	$ 302,741	$ 292,838	$ 329,650	$ (36,812)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (44,218)	$ (96,278)		
UNENCUMBERED CASH - JANUARY 1	340,363	296,145		
UNENCUMBERED CASH - DECEMBER 31	$ 296,145	$ 199,867		

CLAY COUNTY, KANSAS
COURTHOUSE MAINTENANCE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual	2022 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Private Club Liquor Tax	$ 174,452	$ 213,040	$ -	$ 213,040
Delinquent Tax	2,033	1,548	-	1,548
Motor Vehicle Tax	17,224	16,998	14,664	2,334
Rental Vehicle Excise Tax	-	2	-	2
Total Cash Receipts	$ 193,709	$ 231,588	$ 14,664	$ 216,924
EXPENDITURES				
Appropriation	$ 315,294	$ 31,405	$ 529,073	$ (497,668)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (121,585)	$ 200,183		
UNENCUMBERED CASH - JANUARY 1	404,651	283,066		
UNENCUMBERED CASH - DECEMBER 31	$ 283,066	$ 483,249		

CLAY COUNTY, KANSAS
SPECIAL ALCOHOL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual	2022 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Private Club Liquor Tax	$ 13,591	$ 16,366	$ 12,500	$ 3,866
EXPENDITURES				
Public Health				
Contractual services	$ 13,678	$ 17,870	$ 25,731	$ (7,861)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (87)	$ (1,504)		
UNENCUMBERED CASH - JANUARY 1	12,261	12,174		
UNENCUMBERED CASH - DECEMBER 31	$ 12,174	$ 10,670		

CLAY COUNTY, KANSAS
SPECIAL PARKS AND RECREATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual	2022 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Private Club Liquor Tax	$ 2,279	$ 2,085	$ 2,000	$ 85
EXPENDITURES				
Culture and Recreation				
Contractual services	$ 1,250	$ 3,000	$ 7,409	$ (4,409)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 1,029	$ (915)		
UNENCUMBERED CASH - JANUARY 1	3,409	4,438		
UNENCUMBERED CASH - DECEMBER 31	$ 4,438	$ 3,523		

CLAY COUNTY, KANSAS
EMPLOYEE BENEFITS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual	2022 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad Valorem Property Tax	$ 2,221,656	$ 2,220,281	$ 2,237,308	$ (17,027)
Delinquent Tax	23,908	18,729	-	18,729
Motor Vehicle Tax	185,928	210,580	209,344	1,236
Rental Vehicle Excise Tax	2	29	-	29
Reimbursements	250,738	229,938	170,000	59,938
Total Cash Receipts	$ 2,682,232	$ 2,679,557	$ 2,616,652	$ 62,905
EXPENDITURES				
Employee Benefits:				
Social Security	$ 298,488	$ 312,472	$ 370,000	$ (57,528)
K.P.E.R.S.	383,269	400,856	462,000	(61,144)
Unemployment Tax	4,435	28,916	13,200	15,716
Worker's Compensation	61,109	81,706	132,000	(50,294)
Life Insurance	3,787	4,032	8,800	(4,768)
Health Insurance	1,555,873	1,544,861	2,000,000	(455,139)
Total Expenditures	$ 2,306,961	$ 2,372,843	$ 2,986,000	$ (613,157)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 375,271	$ 306,714		
UNENCUMBERED CASH - JANUARY 1	651,281	1,026,552		
UNENCUMBERED CASH - DECEMBER 31	$ 1,026,552	$ 1,333,266		

CLAY COUNTY, KANSAS
NOXIOUS WEED CAPITAL OUTLAY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual	2022 Budget	Variance Over (Under)
RECEIPTS				
Transfers in	$ 51,000	$ -	$ 51,000	$ (51,000)
EXPENDITURES				
Conservation and Environment				
Capital outlay	$ -	$ -	$ 427,637	$ (427,637)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 51,000	$ -		
UNENCUMBERED CASH - JANUARY 1	325,637	376,637		
UNENCUMBERED CASH - DECEMBER 31	$ 376,637	$ 376,637		

CLAY COUNTY, KANSAS
WASTE DISPOSAL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual	2022 Budget	Variance Over (Under)
RECEIPTS				
User Fees	$ 291,194	$ 321,700	$ 280,000	$ 41,700
User Fees - Special Assessments	184,906	181,555	180,000	1,555
Recycling Subsidy	63,674	80,323	90,000	(9,677)
Reimbursements	3,376	5,555	5,000	555
Household Waste	641	255	1,000	(745)
Total Cash Receipts	$ 543,791	$ 589,388	$ 556,000	$ 33,388
EXPENDITURES				
Sanitation:				
Personnel services	$ 259,985	$ 259,661	$ 270,000	$ (10,339)
Contractual services	100,026	99,435	72,260	27,175
Commodities	80,776	102,612	65,550	37,062
Capital outlay	2,967	3,519	50,000	(46,481)
Transfers out	100,000	75,000	100,000	(25,000)
Total Expenditures	$ 543,754	$ 540,227	$ 557,810	$ (17,583)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 37	$ 49,161		
UNENCUMBERED CASH - JANUARY 1	137,997	138,034		
UNENCUMBERED CASH - DECEMBER 31	$ 138,034	$ 187,195		

CLAY COUNTY, KANSAS
WASTE DISPOSAL CAPITAL OUTLAY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual	2022 Budget	Variance Over (Under)
RECEIPTS				
Transfer in	$ 25,000	$ 25,000	$ 50,000	$ (25,000)
EXPENDITURES				
Sanitation				
Capital outlay	$ -	$ 84,291	$ 201,488	$ (117,197)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 25,000	$ (59,291)		
UNENCUMBERED CASH - JANUARY 1	90,603	115,603		
UNENCUMBERED CASH - DECEMBER 31	$ 115,603	$ 56,312		

CLAY COUNTY, KANSAS
ECONOMIC DEVELOPMENT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual	2022 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad Valorem Property Tax	$ 116,302	$ 142,026	$ 143,045	$ (1,019)
Delinquent Tax	1,449	1,128	-	1,128
Motor Vehicle Tax	11,483	11,331	10,959	372
Rental Vehicle Excise Tax	-	2	-	2
Other Receipts	1,280	-	-	-
Total Cash Receipts	$ 130,514	$ 154,487	$ 154,004	$ 483
EXPENDITURES				
Contractual services	$ 118,943	$ 89,071	$ 300,569	$ (211,498)
Commodities	915	-	50,000	(50,000)
Total Expenditures	$ 119,858	$ 89,071	$ 350,569	$ (261,498)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 10,656	$ 65,416		
UNENCUMBERED CASH - JANUARY 1	182,954	193,610		
UNENCUMBERED CASH - DECEMBER 31	$ 193,610	$ 259,026		

CLAY COUNTY, KANSAS
SPECIAL BRIDGE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual	2022 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad Valorem Property Tax	$ 174,452	$ 213,040	$ 214,567	$ (1,527)
Delinquent Tax	1,966	1,568	-	1,568
Motor Vehicle Tax	17,224	16,998	16,439	559
Rental Vehicle Excise Tax	-	2	-	2
Total Cash Receipts	$ 193,642	$ 231,608	$ 231,006	$ 602
EXPENDITURES				
Personnel services	$ 9,298	$ 15,596	$ -	$ 15,596
Contractual services	77,232	61,912	25,000	36,912
Commodities	10,523	25,637	135,202	(109,565)
Transfer Out	-	128,463	-	128,463
Total Expenditures	$ 97,053	$ 231,608	$ 160,202	$ 71,406
RECEIPTS OVER (UNDER) EXPENDITURES	$ 96,589	$ -		
UNENCUMBERED CASH - JANUARY 1	(96,589)	-		
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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual	2022 Budget	Variance Over (Under)
RECEIPTS				
Collections	$ 13,430	$ 14,681	$ 12,500	$ 2,181
EXPENDITURES				
Contractual services	$ 15,679	$ 29,500	$ 12,500	$ 17,000
Commodities	164	1,164	10,000	(8,836)
Capital outlay	-	-	22,389	(22,389)
Total Expenditures	$ 15,843	$ 30,664	$ 44,889	$ (14,225)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (2,413)	$ (15,983)		
UNENCUMBERED CASH - JANUARY 1	36,889	34,476		
UNENCUMBERED CASH - DECEMBER 31	$ 34,476	$ 18,493		

CLAY COUNTY, KANSAS
AMBULANCE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual	2022 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad Valorem Property Tax	$ 624,505	$ 645,363	$ 650,265	$ (4,902)
Delinquent Tax	6,815	5,437	-	5,437
Motor Vehicle Tax	52,375	59,237	58,845	392
Rental Vehicle Excise Tax	1	8	-	8
Collections	423,458	562,428	360,000	202,428
Total Cash Receipts	$ 1,107,154	$ 1,272,473	$ 1,069,110	$ 203,363
EXPENDITURES				
Conservation and Environment:				
Personnel services	$ 779,188	$ 792,152	$ 823,900	$ (31,748)
Contractual services	78,755	65,774	68,000	(2,226)
Commodities	59,373	67,730	65,000	2,730
Capital outlay	96,750	102,099	130,000	(27,901)
Transfers out	-	25,000	100,000	(75,000)
Total Expenditures	$ 1,014,066	$ 1,052,755	$ 1,186,900	$ (134,145)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 93,088	$ 219,718		
UNENCUMBERED CASH - JANUARY 1	37,680	130,768		
UNENCUMBERED CASH - DECEMBER 31	$ 130,768	$ 350,486		

CLAY COUNTY, KANSAS
COUNTY SANITARIAN
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual	2022 Budget	Variance Over (Under)
RECEIPTS				
Collections	$ 9,655	$ 5,635	$ 10,000	$ (4,365)
EXPENDITURES				
Professional fees	$ 9,680	$ 5,140	$ 12,950	$ (7,810)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (25)	$ 495		
UNENCUMBERED CASH - JANUARY 1	1,950	1,925		
UNENCUMBERED CASH - DECEMBER 31	$ 1,925	$ 2,420		

CLAY COUNTY, KANSAS
911 WIRELAND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual	2022 Budget	Variance Over (Under)
RECEIPTS				
Collections	$ 75,259	$ 60,007	$ 85,000	$ (24,993)
EXPENDITURES				
Contractual services	$ 54,732	$ 59,554	$ 194,293	$ (134,739)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 20,527	$ 453		
UNENCUMBERED CASH - JANUARY 1	139,293	159,820		
UNENCUMBERED CASH - DECEMBER 31	$ 159,820	$ 160,273		

CLAY COUNTY, KANSAS
VIN VERIFICATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual	2022 Budget	Variance Over (Under)
RECEIPTS				
Collections	$ 10,680	$ 10,854	$ 12,500	$ (1,646)
EXPENDITURES				
Contractual services	$ -	$ -	$ 10,000	$ (10,000)
Commodities	-	-	10,000	(10,000)
Capital Outlay	-	-	5,253	(5,253)
Total Expenditures	$ -	$ -	$ 25,253	$ (25,253)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 10,680	$ 10,854		
UNENCUMBERED CASH - JANUARY 1	15,753	26,433		
UNENCUMBERED CASH - DECEMBER 31	$ 26,433	$ 37,287		

CLAY COUNTY, KANSAS
EQUIPMENT RESERVE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
RECEIPTS		
Miscellaneous	$ 32,000	$ -
Transfer In	-	101,828
Total Cash Receipts	$ 64,000	$ 101,828
EXPENDITURES		
Capital Outlay	$ (97,000)	$ 3,591
RECEIPTS OVER (UNDER) EXPENDITURES	$ 129,000	$ 98,237
UNENCUMBERED CASH - JANUARY 1	359,302	488,302
UNENCUMBERED CASH - DECEMBER 31	$ 488,302	$ 586,539

CLAY COUNTY, KANSAS
CONCEALED HAND GUN
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
RECEIPTS		
Fees	$ 1,250	$ 553
EXPENDITURES		
Contractual services	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 1,250	$ 553
UNENCUMBERED CASH - JANUARY 1	11,432	12,682
UNENCUMBERED CASH - DECEMBER 31	$ 12,682	$ 13,235

CLAY COUNTY, KANSAS
SPECIAL HIGHWAY IMPROVEMENT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
RECEIPTS		
Reimbursements	$ 164,647	$ -
Transfers in	268,914	359,257
Total Cash Receipts	$ 433,561	$ 359,257
EXPENDITURES		
Capital outlay	$ 70,244	$ 305,877
RECEIPTS OVER (UNDER) EXPENDITURES	$ 363,317	$ 53,380
UNENCUMBERED CASH - JANUARY 1	441,083	804,400
UNENCUMBERED CASH - DECEMBER 31	$ 804,400	$ 857,780

CLAY COUNTY, KANSAS
CLAY COUNTS - PREVENTION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
RECEIPTS		
State Grants	$ 64,289	$ 81,248
EXPENDITURES		
Contractual services	$ 41,003	$ 62,660
Commodities	10,165	7,252
Capital outlay	1,030	3,638
Total Expenditures	$ 52,198	$ 73,550
RECEIPTS OVER (UNDER) EXPENDITURES	$ 12,091	$ 7,698
UNENCUMBERED CASH - JANUARY 1	28,664	40,755
UNENCUMBERED CASH - DECEMBER 31	$ 40,755	$ 48,453

CLAY COUNTY, KANSAS
SHERIFF'S DRUG ASSET FORFEITURE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
RECEIPTS		
Restitution	$ -	$ -
EXPENDITURES		
Program expenditures	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -
UNENCUMBERED CASH - JANUARY 1	12,303	12,303
UNENCUMBERED CASH - DECEMBER 31	$ 12,303	$ 12,303

CLAY COUNTY, KANSAS
REGISTERED OFFENDER
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
RECEIPTS		
Restitution	$ 2,400	$ 2,860
EXPENDITURES		
Program expenditures	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 2,400	$ 2,860
UNENCUMBERED CASH - JANUARY 1	14,767	17,167
UNENCUMBERED CASH - DECEMBER 31	$ 17,167	$ 20,027

CLAY COUNTY, KANSAS
AMBULANCE GRANT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
RECEIPTS		
Technology Fees	$ 13,292	$ 9,363
EXPENDITURES		
Equipment and supplies	$ 4,950	$ 7,360
RECEIPTS OVER (UNDER) EXPENDITURES	$ 8,342	$ 2,003
UNENCUMBERED CASH - JANUARY 1	42,807	51,149
UNENCUMBERED CASH - DECEMBER 31	$ 51,149	$ 53,152

CLAY COUNTY, KANSAS
EMERGENCY MANAGEMENT GRANT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
RECEIPTS		
State Grants	$ 16,584	$ 34,063
EXPENDITURES		
Training and supplies	$ 3,265	$ 4,029
Capital Outlay	-	61,096
Total Expenditres	$ 3,265	$ 65,125
RECEIPTS OVER (UNDER) EXPENDITURES	$ 13,319	$ (31,062)
UNENCUMBERED CASH - JANUARY 1	86,640	99,959
UNENCUMBERED CASH - DECEMBER 31	$ 99,959	$ 68,897

CLAY COUNTY, KANSAS
UNDERAGE DRINKING REWARD
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
RECEIPTS		
Collections	$ 260	$ 110
EXPENDITURES		
Training and supplies	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 260	$ 110
UNENCUMBERED CASH - JANUARY 1	11,918	12,178
UNENCUMBERED CASH - DECEMBER 31	$ 12,178	$ 12,288

CLAY COUNTY, KANSAS
CLERK TECHNOLOGY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
RECEIPTS		
Collections	$ 3,323	$ 2,341
EXPENDITURES		
Capital outlay	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 3,323	$ 2,341
UNENCUMBERED CASH - JANUARY 1	12,423	15,746
UNENCUMBERED CASH - DECEMBER 31	$ 15,746	$ 18,087

CLAY COUNTY, KANSAS
TREASURER TECHNOLOGY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
RECEIPTS		
Collections	$ 3,323	$ 2,341
EXPENDITURES		
Capital Outlay	$ -	$ 3,522
RECEIPTS OVER (UNDER) EXPENDITURES	$ 3,323	$ (1,181)
UNENCUMBERED CASH - JANUARY 1	8,943	12,266
UNENCUMBERED CASH - DECEMBER 31	$ 12,266	$ 11,085

CLAY COUNTY, KANSAS
HISTORICAL RECORDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
RECEIPTS		
Taxes		
Delinquent Tax	$ 102	$ 15
EXPENDITURES		
Cultural and Recreation		
Appropriation	$ 102	$ 15
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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
RECEIPTS		
Reimbursements	$ 45,000	$ -
Transfer In	-	25,000
Total Cash Receipts	$ 45,000	$ 25,000
EXPENDITURES		
Contractual services	$ 544	$ 7,350
Capital outlay	3,602	17,957
Total Expenditures	$ 4,146	$ 25,307
RECEIPTS OVER (UNDER) EXPENDITURES	$ 40,854	$ (307)
UNENCUMBERED CASH - JANUARY 1	4,146	45,000
UNENCUMBERED CASH - DECEMBER 31	$ 45,000	$ 44,693

CLAY COUNTY, KANSAS
SHOP WITH A COP
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
RECEIPTS		
State aid	$ 198,192	$ 211,133
EXPENDITURES		
Personnel services	$ -	$ 21,203
Contractual services	23,678	13,247
Commodities	2,175	2,802
Capital outlay	18,971	70,582
Total Expenditures	$ 44,824	$ 107,834
RECEIPTS OVER (UNDER) EXPENDITURES	$ 153,368	$ 103,299
UNENCUMBERED CASH - JANUARY 1	5,721	159,089
UNENCUMBERED CASH - DECEMBER 31	$ 159,089	$ 262,388

CLAY COUNTY, KANSAS
SPARKS - COVID-19
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
RECEIPTS		
SPARK funding	$ 771,275	$ 827,148
EXPENDITURES		
SPARKS disbursements	$ 47,667	$ -
Contractual services	-	236,368
Capital outlay	-	197,528
Total Expenditures	$ 47,667	$ 433,896
RECEIPTS OVER (UNDER) EXPENDITURES	$ 723,608	$ 393,252
UNENCUMBERED CASH - JANUARY 1	53,540.00	777,148
UNENCUMBERED CASH - DECEMBER 31	$ 777,148	$ 1,170,400

CLAY COUNTY, KANSAS
ADMINISTRATION - COVID-19
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
RECEIPTS		
Transfers in	$ 25,000	$ 25,000
EXPENDITURES		
Capital outlay	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 25,000	$ 25,000
UNENCUMBERED CASH - JANUARY 1	50,000	75,000
UNENCUMBERED CASH - DECEMBER 31	$ 75,000	$ 100,000

CLAY COUNTY, KANSAS
OPIOIDS SETTLEMENT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
RECEIPTS		
Grants	$ -	$ 1,501
EXPENDITURES		
Contractual services	$ -	$ 150
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ 1,351
UNENCUMBERED CASH - JANUARY 1	-	-
UNENCUMBERED CASH - DECEMBER 31	$ -	$ 1,351

CLAY COUNTY, KANSAS
BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual
RECEIPTS		
Taxes		
Delinquent Tax	$ 6	$ -
EXPENDITURES		
Debt Service		
Bond principal and interest	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 6	$ -
UNENCUMBERED CASH - JANUARY 1	14,470	14,476
UNENCUMBERED CASH - DECEMBER 31	$ 14,476	$ 14,476

CLAY COUNTY, KANSAS
BRIDGE IMPROVEMENT SALES TAX
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual	2022 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Sales Tax proceeds	$ 896,573	$ 910,151	$ 750,000	$ 160,151
EXPENDITURES				
Debt Service				
Bond principal	$ 120,000	$ 103,817	$ 120,000	$ (16,183)
Bond interest	45,360	45,360	42,780	2,580
Capital outlay	-	-	1,978,007	(1,978,007)
Contractual services	46,013	23,600	50,000	(26,400)
Commodities	154,986	243,045	300,000	(56,955)
Total Expenditures	$ 366,359	$ 415,822	$ 2,490,787	$ (2,074,965)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 530,214	$ 494,329		
UNENCUMBERED CASH - JANUARY 1	1,456,147	1,986,361		
UNENCUMBERED CASH - DECEMBER 31	$ 1,986,361	$ 2,480,690		

CLAY COUNTY, KANSAS
LANDFILL POST-CLOSURE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
RECEIPTS		
Transfers in	$ 50,000	$ 25,000
Interest income	463	885
Total Cash Receipts	$ 50,463	$ 25,885
EXPENDITURES	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 50,463	$ 25,885
UNENCUMBERED CASH - JANUARY 1	279,635	330,098
UNENCUMBERED CASH - DECEMBER 31	$ 330,098	$ 355,983

CLAY COUNTY, KANSAS
AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Ad Valorem Taxes:				
Current Tax	$ 12,514,666	$ 1,004,042	$ (74,098)	$ 13,592,806
Current Tax Holding	7,492	80,993	82,393	6,092
Delinquent Real Estate Tax Holding	29,002	-	(20,207)	49,209
Delinquent Personal Property Tax	1,714	-	1,239	475
Motor Vehicle Rental Excise Tax	140	-	73	67
Motor Vehicle Tax	248,454	-	14,429	234,025
Stray Animal	1,043	-	-	1,043
Commercial Vehicle Tax	1,805	93,690	93,442	2,053
NRP Tax Holding	-	184,104	184,104	-
Total Distributable Funds	$ 12,804,316	$ 1,362,829	$ 281,375	$ 13,885,770
State Funds:				
State Educational Building	$ -	$ 155,662	$ 155,662	$ -
Institutional Building	-	77,831	77,831	-
Drivers' Licenses	250	27,131	27,381	-
Motor Vehicle Licenses	-	673,587	673,587	-
Heritage Trust Fund	-	4,682	3,821	861
Sales and Compensating Tax	53,097	561,009	582,385	31,721
Total State Funds	$ 53,347	$ 1,499,902	$ 1,520,667	$ 32,582

CLAY COUNTY, KANSAS
AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Subdivision Funds:				
Cities	$ -	$ 2,668,731	$ 2,668,731	$ -
School Districts	-	6,686,380	6,686,380	-
Rural Highway District	-	1,978,688	1,978,688	-
Fire Districts	350	264,458	264,559	249
Cemeteries and Watersheds	-	385,005	385,005	-
NCKL System	-	152,208	152,208	-
Total Subdivision Funds	$ 350	$ 12,135,470	$ 12,135,571	$ 249
Other Agency Funds:				
Clay County Veterans	$ 7,150	$ 36	$ -	$ 7,186
Treasurer's Special Auto	16,662	84,476	98,708	2,430
Prosecuting Atty Training Assistance	8,006	838	-	8,844
Drug Tax	711	-	-	711
Cash Long/Short	24	-	-	24
Hospital Bond Reserve	69,420	1,082,539	1,082,508	69,451
Riverside Drainage	65,990	9,010	-	75,000
Unclaimed Money	847	-	-	847
Total Other Agency Funds	$ 168,810	$ 1,176,899	$ 1,181,216	$ 164,493
Office Cash:				
County Clerk	$ 46	$ 4,294	$ 4,315	$ 25
Register of Deeds	9	93,858	93,858	9
Clerk of the District Court	200	73,852	73,852	200
Sheriff	21,885	76,828	76,786	21,927
Ambulance	6,365	258,362	253,007	11,720
County Health	110,896	355,822	356,759	109,959
County Park	75,378	263,901	205,160	134,119
Law Library	3,054	4,711	-	7,765
Landfill	1,121	20,148	21,153	116
Total Office Cash	$ 218,954	$ 1,151,776	$ 1,084,890	$ 285,840
Total All Agency Funds	$ 13,245,777	$ 17,326,876	$ 16,203,719	$ 14,368,934