

CLAY COUNTY, KANSAS

FINANCIAL STATEMENT

WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

AND

INDEPENDENT AUDITOR'S REPORT

December 31, 2021

CLAY COUNTY, KANSAS
TABLE OF CONTENTS
December 31, 2021

	<u>Page Number</u>
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	14
Schedule 2	
Schedule of Receipts and Expenditures - Regulatory Basis - Actual and Budget	
<i>General Fund</i>	15 - 18
<i>Special Purpose Funds</i>	
Road and Bridge	19
Health	20
Noxious Weed	21
Courthouse Maintenance	22
Special Alcohol	23
Special Parks and Recreation	24
Employee Benefits	25
Noxious Weed Capital Outlay	26
Waste Disposal	27
Waste Disposal Capital Outlay	28
Economic Development	29
Special Bridge	30
Convention and Tourism	31
Ambulance	32
County Sanitarian	33
911 Wireland	34
VIN Verification	35

CLAY COUNTY, KANSAS
TABLE OF CONTENTS
December 31, 2021

	<u>Page</u> <u>Number</u>
Schedule 2 (Continued)	
Schedule of Receipts and Expenditures - Regulatory Basis - Unbudgeted	
<i>Special Purpose Funds</i>	
Equipment Reserve	36
Concealed Hand Gun	37
Special Highway Improvement	38
Clay Courts - Prevention	39
Sheriff's Drug Asset Forfeiture	40
Registered Offender	41
Ambulance Grant	42
Citizens Corp Grant	43
Register of Deeds Technology	44
Emergency Management Grant	45
Underage Drinking Reward	46
Inmate Work Release	47
Clerk Technology	48
Treasurer Technology	49
Historical Records	50
Ambulance Capital Outlay	51
Shop With a Cop	52
Ambulance - Covid 19	53
Health - Covid 19	54
Sparks - Covid 19	55
CDBG - Covid 19	56
Administration - Covid 19	57
S.W. Landfill Improvements	58
 Schedule of Receipts and Expenditures - Regulatory Basis - Actual and Budget	
<i>Bond and Interest Fund</i>	
Bond and Interest Fund	59
Bridge Improvement Sales Tax	60
 Schedule of Receipts and Expenditures - Regulatory Basis - Actual	
<i>Capital Projects Fund</i>	
Landfill Post-Closure	61
 Schedule 3	
Schedule of Receipts and Disbursements - Agency Funds	62 - 63



June 30, 2022

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, 2021 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, 2021, 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, 2021, and the aggregate receipts and expenditures for they 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.

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.

June 30, 2022
Clay County, Kansas
(Continued)

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, 2020 (not presented herein), and have issued our report thereon dated October 6, 2021, which contained an unmodified opinion on the basic financial statement. The 2020 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 2021 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2021 (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 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2021 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 2021 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 2020 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, 2021, 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, 2021

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	\$ 2,069,484	\$ 2,920,736	\$ 3,054,017	\$ 1,936,203	\$ 40,793	\$ 1,976,996
Special Purpose Funds						
Road and Bridge	269,077	2,464,348	2,733,261	164	42,435	42,599
Health	286,260	583,240	795,003	74,497	31,197	105,694
Noxious Weed	340,363	258,523	302,741	296,145	1,403	297,548
Courthouse Maintenance	404,651	193,709	315,294	283,066	-	283,066
Special Alcohol	12,261	13,591	13,678	12,174	-	12,174
Special Parks & Recreation	3,409	2,279	1,250	4,438	-	4,438
Employee Benefits	651,281	2,682,232	2,306,961	1,026,552	(5,437)	1,021,115
Noxious Weed Capital Outlay	325,637	51,000	-	376,637	-	376,637
Waste Disposal	137,997	543,791	543,754	138,034	9,283	147,317
Waste Disposal Capital Outlay	90,603	25,000	-	115,603	-	115,603
Economic Development	182,954	130,514	119,858	193,610	2,631	196,241
Special Bridge	(96,589)	193,642	97,053	-	-	-
Convention and Tourism	36,889	13,430	15,843	34,476	164	34,640
Ambulance	37,680	1,107,154	1,014,066	130,768	3,569	134,337
County Sanitarian	1,950	9,655	9,680	1,925	460	2,385
911 Wireland	139,293	75,259	54,732	159,820	437	160,257
VIN Verification	15,753	10,680	-	26,433	-	26,433
Equipment Reserve	359,302	32,000	(97,000)	488,302	-	488,302
Concealed Hand Gun	11,432	1,250	-	12,682	-	12,682
Special Highway Improvement	441,083	268,914	(94,403)	804,400	-	804,400
Clay Counts - Prevention	28,664	64,289	52,198	40,755	1,908	42,663
Sheriff's Drug Asset Forfeiture	12,303	-	-	12,303	-	12,303
Registered Offender	14,767	2,400	-	17,167	-	17,167
Ambulance Grant	149	-	-	149	-	149
Citizens Corp Grant	7,408	-	-	7,408	-	7,408
Register of Deeds Technology	42,807	13,292	4,950	51,149	611	51,760
Emergency Management Grant	86,640	16,584	3,265	99,959	-	99,959

(continued)

CLAY COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2021

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	11,918	260	-	12,178	-	12,178
Clerk Technology	12,423	3,323	-	15,746	-	15,746
Treasurer Technology	8,943	3,323	-	12,266	-	12,266
Historical Records	-	102	102	-	-	-
Ambulance Capital Outlay	4,146	-	(40,854)	45,000	-	45,000
Shop with a Cop Fund	444	-	-	444	-	444
Ambulance - COVID-19	29	-	29	-	-	-
Health - COVID-19	5,721	198,192	44,824	159,089	4,147	163,236
SPARKS - COVID-19	53,540	771,275	47,667	777,148	-	777,148
CDBG - COVID-19	-	8,051	8,051	-	-	-
Administration - COVID-19	14,871	-	-	14,871	-	14,871
S.W. Landfill Improvements	50,000	25,000	-	75,000	-	75,000
Bond and Interest Funds						
Bond and Interest	14,470	6	-	14,476	-	14,476
Bridge Improvement Sales Tax	1,456,147	896,573	366,359	1,986,361	-	1,986,361
Capital Projects Funds						
Landfill Post-Closure	279,635	50,463	-	330,098	-	330,098
Total Reporting Entity (Excluding Agency Funds)	\$ 7,826,795	\$ 13,634,080	\$ 11,672,379	\$ 9,788,496	\$ 133,601	\$ 9,922,097
Composition of Cash:						
Cash on hand						\$ 900
Checking and savings accounts						22,433,582
Certificates of deposits						733,392
Total Cash						\$ 23,167,874
Agency Funds (per Schedule 3)						(13,245,777)
Total Reporting Entity (Excluding Agency Funds)						\$ 9,922,097

CLAY COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT
December 31, 2021

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 2019:

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.

CLAY COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2021

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.

CLAY COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2021

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	Ambulance - Covid-19
Special Highway Improvement	Clay Counts - Prevention	CDBG - Covid-19
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	Landfill Post-Closure

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 2021.

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, 2021.

At December 31, 2021, the County's carrying amount of deposits was \$23,167,874 and the bank balance was \$23,384,146. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, \$718,721 was covered by federal depository insurance, \$2,000,000 was covered by a letter of credit, and \$20,665,425 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

CLAY COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2021

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
Noxious Weed	Noxious Weed Capital Outlay	K.S.A. 2-1318	\$ 51,000
Waste Disposal	S.W. Landfill Improvements	K.S.A. 12-631	25,000
Waste Disposal	Landfill Post-Closure	K.S.A. 12-631	50,000
Waste Disposal	Waste Disposal Capital Outlay	K.S.A. 12-631	25,000
Road and Bridge	Special Highway Improvements	K.S.A. 68-590	268,914
Motor Vehicle Operating	General	K.S.A. 8-145	12,260
NRP Tax Holding Fund	General	K.S.A. 12-17,118	9,917
Total Transfers			\$ 442,091

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 8.87% for the fiscal year ended December 31, 2021. Contributions to the pension plan from the County were \$383,269 for the year ended December 31, 2021.

Net Pension Liability

At December 31, 2021, the County's proportionate share of the collective net pension liability reported by KPERS was \$2,595,445. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. 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.

CLAY COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2021

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:

<u>Years of Continuous Service</u>	<u>Vacation Days Accrued</u>	<u>Maximum Days/Year</u>
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 County has estimated the dollar amount of accumulated vacation leave for all employees at December 31, 2021 to be \$167,335.

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, 2021, the County is not a party to any known pending or threatened litigation, claims or assessment, or any unasserted claims or assessments.

CLAY COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2021

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 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 2021. The balance of this post-closure reserve fund is \$330,098 as of December 31, 2021.

Note 11: Subsequent Events

Management has evaluated the effects on the financial statement of subsequent events occurring through June 30, 2022, which is the date at which the financial statement was available to be issued.

Note 12: COVID-19

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spread globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the County's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the County is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2021.

As a result of the COVID-19 outbreak, numerous Federal and State grants have been made available to the County to assist with the risks and help offset incurred costs of the County.

CLAY COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2021

Note 13: 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 2011	2.00-3.45%	2011	\$ 2,500,000	2031	\$ 1,535,000	\$ -	\$ 1,535,000	\$ (1,535,000)	\$ -	\$ 45,360
Series 2016 Refunding	2.00-4.00%	2016	16,775,000	2046	15,325,000	-	595,000	(595,000)	14,730,000	536,400
Series 2021 Refunding	4.00%	2021	7,045,000	2036	-	8,395,000	-	8,395,000	8,395,000	-
Capital Leases										
2019 Caterpillar	2.25%	2019	185,858	2021	93,968	-	93,968	(93,968)	-	2,114
2019 Ford Ambulance	1.74%	2020	150,000	2023	150,000	-	50,062	(50,062)	99,938	1,688
2020 Caterpillar	1.95%	2021	276,812	2023	-	276,812	138,977	137,835	137,835	3,490
2021 Caterpillar	1.54%	2021	307,000	2022	-	307,000	-	307,000	307,000	-
Total Contractual Indebtedness					<u>\$ 17,103,968</u>	<u>\$ 8,978,812</u>	<u>\$ 2,413,007</u>	<u>\$ 6,565,805</u>	<u>\$ 23,669,773</u>	<u>\$ 589,052</u>

CLAY COUNTY, KANSAS
NOTES TO FINANCIAL STATEMENT (CONTINUED)
December 31, 2021

Note 14: 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:

	2022	2023	2024	2025	2026	2027-2031	2032-2036	2037-2041	2042-2046	Total
PRINCIPAL										
General Obligation Bonds										
Series 2016 Refunding	\$ 600,000	\$ 610,000	\$ 7,655,000	\$ 620,000	\$ -	\$ -	\$ -	\$ 2,755,000	\$ 2,490,000	\$ 14,730,000
Series 2021 Refunding	105,000	120,000	125,000	130,000	770,000	3,970,000	3,175,000	-	-	8,395,000
Capital Leases										
2019 Ford Ambulance	50,000	49,938	-	-	-	-	-	-	-	99,938
2020 Caterpillar	137,835	-	-	-	-	-	-	-	-	137,835
2021 Caterpillar	153,500	153,500	-	-	-	-	-	-	-	307,000
Total Principal	\$ 1,046,335	\$ 933,438	7,780,000	\$ 750,000	\$ 770,000	\$ 3,970,000	\$ 3,175,000	\$ 2,755,000	\$ 2,490,000	\$ 23,669,773
INTEREST										
General Obligation Bonds										
Series 2016 Refunding	\$ 259,275	\$ 500,550	\$ 482,250	\$ 182,150	\$ 157,350	\$ 786,750	\$ 786,750	\$ 611,550	\$ 224,100	\$ 3,990,725
Series 2021 Refunding	325,977	314,550	310,950	307,200	303,300	1,075,150	368,600	-	-	3,005,727
Capital Leases										
2019 Ford Ambulance	1,458	1,458	-	-	-	-	-	-	-	2,916
2020 Caterpillar	4,632	-	-	-	-	-	-	-	-	4,632
2021 Caterpillar	3,280	3,280	-	-	-	-	-	-	-	6,560
Total Principal	\$ 594,622	\$ 819,838	\$ 793,200	\$ 489,350	\$ 460,650	\$ 1,861,900	\$ 1,155,350	\$ 611,550	\$ 224,100	\$ 7,010,560

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

CLAY COUNTY, KANSAS
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021

Fund	Certified Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Funds			
General Funds	\$ 3,709,764	\$ 3,054,017	\$ (655,747)
Special Purpose Funds			
Road and Bridge	2,463,916	2,733,261	269,345
Health	814,315	795,003	(19,312)
Noxious Weed	329,600	302,741	(26,859)
Courthouse Maintenance	572,449	315,294	(257,155)
Special Alcohol	24,050	13,678	(10,372)
Special Parks & Recreation	5,531	1,250	(4,281)
Employee Benefits	2,800,000	2,306,961	(493,039)
Noxious Weed Capital Outlay	376,637	-	(376,637)
Waste Disposal	561,648	543,754	(17,894)
Waste Disposal Capital Outlay	101,488	-	(101,488)
Economic Development	285,320	119,858	(165,462)
Special Bridge	228,004	97,053	(130,951)
Convention and Tourism	47,924	15,843	(32,081)
Ambulance	1,039,931	1,014,066	(25,865)
County Sanitarian	13,625	9,680	(3,945)
911 Wireland Fund	166,668	54,732	(111,936)
VIN Verifications Fund	33,195	-	(33,195)
Bond and Interest Funds:			
Bridge Improvement Sales Tax	1,794,137	366,359	(1,427,778)
	<u>\$ 15,368,202</u>	<u>\$ 11,743,550</u>	<u>\$ (3,624,652)</u>

CLAY COUNTY, KANSAS
GENERAL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Taxes and shared revenue				
Ad Valorem	\$ 2,067,021	\$ 1,690,225	\$ 1,710,493	\$ (20,268)
Delinquent	22,843	29,473	-	29,473
Motor vehicle	201,317	191,615	84,731	106,884
Interest and charges on delinquent tax	51,918	64,347	25,000	39,347
Recreational vehicle	2,994	2,884	2,605	279
16/20 truck	17,569	15,838	14,444	1,394
Commercial vehicle	12,820	10,687	8,478	2,209
Watercraft	-	-	1,166	(1,166)
Intangible	35,226	34,639	25,166	9,473
Rental vehicle excise	13	3	50	(47)
Intergovernmental Revenue				
Local retailers sales tax	372,155	463,377	260,000	203,377
Local alcoholic liquor tax	1,879	2,279	2,000	279
Flood control	4,284	3,767	5,000	(1,233)
Licenses, Permits and Fees				
Officers' fees	149,438	154,722	90,000	64,722
Drivers' licenses and notary fees	1,760	1,708	2,500	(792)
Diversion fees	4,765	9,200	3,000	6,200
Uses of Money and Property				
Interest on investments	94,466	40,154	30,000	10,154
Other				
Prisoner Board	8,358	6,965	15,000	(8,035)
Dispatcher and civil defense reimbursements	111,304	101,464	85,000	16,464
Reimbursements and miscellaneous	16,036	75,212	15,000	60,212
Transfers in	24,028	22,177	16,000	6,177
Total Cash Receipts	\$ 3,200,194	\$ 2,920,736	\$ 2,395,633	\$ 525,103

(continued)

CLAY COUNTY, KANSAS
GENERAL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)

Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020	2021		Variance
	Actual	Actual	Budget	Over (Under)
EXPENDITURES				
County Commissioners				
Personnel services	\$ 49,826	\$ 51,321	\$ 53,766	\$ (2,445)
Contractual services	-	325	1,200	(875)
Commodities	-	33	1,200	(1,167)
Total County Commissioners	\$ 49,826	\$ 51,679	\$ 56,166	\$ (4,487)
County Clerk				
Personnel services	\$ 133,578	\$ 134,149	\$ 141,000	\$ (6,851)
Contractual services	221	974	3,500	(2,526)
Commodities	500	477	3,000	(2,523)
Capital outlay	12,271	11,328	2,500	8,828
Total County Clerk	\$ 146,570	\$ 146,928	\$ 150,000	\$ (3,072)
County Treasurer				
Personnel services	\$ 125,621	\$ 129,390	\$ 129,390	\$ -
Contractual services	-	15	-	15
Total County Treasurer	\$ 125,621	\$ 129,405	\$ 129,390	\$ 15
County Attorney				
Personnel services	\$ 92,833	\$ 104,393	\$ 109,309	\$ (4,916)
Contractual services	24,565	6,948	7,200	(252)
Commodities	1,253	1,660	12,300	(10,640)
Capital outlay	1,906	17,249	6,000	11,249
Total County Attorney	\$ 120,557	\$ 130,250	\$ 134,809	\$ (4,559)
Register of Deeds				
Personnel services	\$ 70,907	\$ 88,999	\$ 100,000	\$ (11,001)
Contractual services	1,799	1,566	4,500	(2,934)
Commodities	1,543	1,146	3,000	(1,854)
Capital outlay	-	-	7,000	(7,000)
Total Register of Deeds	\$ 74,249	\$ 91,711	\$ 114,500	\$ (22,789)
Sheriff and Jail				
Personnel services	\$ 777,819	\$ 764,146	\$ 792,041	\$ (27,895)
Contractual services	104,867	128,095	85,317	42,778
Commodities	81,280	102,895	122,877	(19,982)
Capital outlay	49,811	60,000	80,000	(20,000)
Total Sheriff and Jail	\$ 1,013,777	\$ 1,055,136	\$ 1,080,235	\$ (25,099)

(continued)

CLAY COUNTY, KANSAS
GENERAL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020	2021		Variance
	Actual	Actual	Budget	Over (Under)
EXPENDITURES (CONTINUED)				
Unified Court				
Contractual services	\$ 76,824	\$ 71,698	\$ 112,600	\$ (40,902)
Commodities	4,224	2,211	4,000	(1,789)
Capital Outlay	10,856	1,805	8,000	(6,195)
Total Unified Court	\$ 91,904	\$ 75,714	\$ 124,600	\$ (48,886)
Custodian				
Personnel services	\$ 30,937	\$ 32,211	\$ 38,960	\$ (6,749)
Contractual services	2,515	2,409	2,500	(91)
Commodities	1,900	3,185	2,900	285
Total Custodian	\$ 35,352	\$ 37,805	\$ 44,360	\$ (6,555)
Emergency Preparedness				
Personnel services	\$ 57,858	\$ 60,685	\$ 60,700	\$ (15)
Contractual services	9,554	11,704	7,350	4,354
Commodities	1,380	1,433	4,000	(2,567)
Total Emergency Preparedness	\$ 68,792	\$ 73,822	\$ 72,050	\$ 1,772
Courthouse General Expenses				
Personnel services	\$ 57,127	\$ 60,070	\$ -	\$ 60,070
Contractual services	438,694	427,353	-	427,353
Commodities	87,146	14,131	700,000	(685,869)
Capital Outlay	10,116	40,815	-	40,815
Total Courthouse General Expenses	\$ 593,083	\$ 542,369	\$ 700,000	\$ (157,631)
Election				
Principal	\$ 16,717	\$ 13,527	\$ 27,000	\$ (13,473)
Interest	16,946	5,285	33,000	(27,715)
Commission	16,160	15,545	17,000	(1,455)
Capital Outlay	20,271	40,000	1,500	38,500
Total Election	\$ 70,094	\$ 74,357	\$ 78,500	\$ (4,143)
Appraiser's Cost				
Personnel services	\$ 167,610	\$ 172,187	\$ 170,000	\$ 2,187
Contractual services	19,478	22,899	14,000	8,899
Commodities	5,373	3,518	16,500	(12,982)
Capital Outlay	428	5,352	7,500	(2,148)
Total Appraiser's Cost	\$ 192,889	\$ 203,956	\$ 208,000	\$ (4,044)

(continued)

CLAY COUNTY, KANSAS
GENERAL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021		Variance Over (Under)
		Actual	Budget	
EXPENDITURES (CONTINUED)				
Fair Maintenance				
Personnel services	\$ 2,405	\$ 2,616	\$ 7,000	\$ (4,384)
Contractual services	23,884	26,227	23,600	2,627
Commodities	1,120	6,871	3,200	3,671
Capital outlay	-	4,925	-	4,925
Total Fair Maintenance	\$ 27,409	\$ 40,639	\$ 33,800	\$ 6,839
Other Expenditures				
Fair Premiums	\$ 14,400	\$ 14,400	\$ 14,400	\$ -
Wakefield Park	43,712	5,000	5,000	-
Elderly	113,633	118,894	118,894	-
Conservation District	45,700	48,000	48,000	-
Mental Health	66,260	66,260	66,260	-
Mental Retardation	64,260	64,260	64,260	-
Historical	80,000	80,000	80,000	-
Contingency	-	-	240,000	(240,000)
NCK Environment (Sanitation)	-	-	11,540	(11,540)
Parks and Rec	-	-	10,000	(10,000)
Miscellaneous	1,122	3,432	-	3,432
Transfers out	-	-	125,000	(125,000)
Total Other Expenditures	\$ 429,087	\$ 400,246	\$ 783,354	\$ (383,108)
Total Expenditures	\$ 3,039,210	\$ 3,054,017	\$ 3,709,764	\$ (655,747)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 160,984	\$ (133,281)		
UNENCUMBERED CASH - JANUARY 1	1,908,500	2,069,484		
UNENCUMBERED CASH - DECEMBER 31	\$ 2,069,484	\$ 1,936,203		

CLAY COUNTY, KANSAS
ROAD AND BRIDGE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis

For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020	2021		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad Valorem Property Tax	\$ 1,634,185	\$ 1,750,492	\$ 1,770,844	\$ (20,352)
Delinquent Tax	16,640	22,655	471	22,184
Motor Vehicle Tax	167,296	171,519	88,092	83,427
Rental Vehicle Excise Tax	9	2	-	2
Special Highway Fuel Tax	353,775	404,847	299,100	105,747
Other receipts	41,231	114,833	114,400	433
Total Cash Receipts	<u>\$ 2,213,136</u>	<u>\$ 2,464,348</u>	<u>\$ 2,272,907</u>	<u>\$ 191,441</u>
EXPENDITURES				
Personnel services	\$ 701,423	\$ 674,853	\$ 1,004,250	\$ (329,397)
Contractual services	709,843	1,335,342	60,903	1,274,439
Commodities	(52,145)	(333,028)	1,010,393	(1,343,421)
Capital outlay	585,372	787,180	323,179	464,001
Transfers out	262,656	268,914	65,191	203,723
Total Expenditures	<u>\$ 2,207,149</u>	<u>\$ 2,733,261</u>	<u>\$ 2,463,916</u>	<u>\$ 269,345</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 5,987	\$ (268,913)		
UNENCUMBERED CASH - JANUARY 1	<u>263,090</u>	<u>269,077</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 269,077</u>	<u>\$ 164</u>		

CLAY COUNTY, KANSAS
HEALTH
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020	2021		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Taxes				
Ad Valorem Property Tax	\$ 128,178	\$ 134,677	\$ 136,246	\$ (1,569)
Delinquent Tax	1,247	1,711	-	1,711
Motor Vehicle Tax	12,593	13,297	6,907	6,390
Rental Vehicle Excise Tax	1	-	-	-
Reimbursements and Grants	558,845	433,555	513,000	(79,445)
Total Cash Receipts	<u>\$ 700,864</u>	<u>\$ 583,240</u>	<u>\$ 656,153</u>	<u>\$ (72,913)</u>
EXPENDITURES				
Personnel services	\$ 365,435	\$ 491,349	\$ 514,575	\$ (23,226)
Contractual	60,804	50,197	69,240	(19,043)
Commodities	254,431	248,904	225,000	23,904
Capital outlay	1,964	4,553	5,500	(947)
Total Expenditures	<u>\$ 682,634</u>	<u>\$ 795,003</u>	<u>\$ 814,315</u>	<u>\$ (19,312)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 18,230	\$ (211,763)		
UNENCUMBERED CASH - JANUARY 1	<u>268,030</u>	<u>286,260</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 286,260</u>	<u>\$ 74,497</u>		

CLAY COUNTY, KANSAS
NOXIOUS WEED
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021		Variance Over (Under)
		Actual	Budget	
RECEIPTS				
Taxes				
Ad Valorem Property Tax	\$ 110,896	\$ 116,302	\$ 117,639	\$ (1,337)
Delinquent Tax	1,522	1,874	-	1,874
Motor Vehicle Tax	16,113	12,737	5,972	6,765
Rental Vehicle Excise Tax	1	-	-	-
Chemical Sales	83,521	127,610	35,563	92,047
Total Cash Receipts	<u>\$ 212,053</u>	<u>\$ 258,523</u>	<u>\$ 159,174</u>	<u>\$ 99,349</u>
EXPENDITURES				
Conservation and Environment				
Personnel services	\$ 76,677	\$ 79,488	\$ 85,000	\$ (5,512)
Contractual services	12,802	10,751	13,650	(2,899)
Commodities	94,793	161,502	140,950	20,552
Capital outlay	45,636	-	90,000	(90,000)
Transfers out	51,000	51,000	-	51,000
Total Expenditures	<u>\$ 280,908</u>	<u>\$ 302,741</u>	<u>\$ 329,600</u>	<u>\$ (26,859)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (68,855)	\$ (44,218)		
UNENCUMBERED CASH - JANUARY 1	<u>409,218</u>	<u>340,363</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 340,363</u>	<u>\$ 296,145</u>		

CLAY COUNTY, KANSAS
COURTHOUSE MAINTENANCE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020	2021		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Taxes				
Private Club Liquor Tax	\$ 166,177	\$ 174,452	\$ (1,882)	\$ 176,334
Delinquent Tax	1,455	2,033	-	2,033
Motor Vehicle Tax	14,979	17,224	8,957	8,267
Rental Vehicle Excise Tax	1	-	-	-
Total Cash Receipts	<u>\$ 182,612</u>	<u>\$ 193,709</u>	<u>\$ 7,075</u>	<u>\$ 186,634</u>
EXPENDITURES				
Appropriation	\$ 451	\$ 315,294	\$ 572,449	\$ (257,155)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 182,161	\$ (121,585)		
UNENCUMBERED CASH - JANUARY 1	<u>222,490</u>	<u>404,651</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 404,651</u>	<u>\$ 283,066</u>		

CLAY COUNTY, KANSAS
SPECIAL ALCOHOL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020	2021		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Taxes				
Private Club Liquor Tax	\$ 9,555	\$ 13,591	\$ 12,500	\$ 1,091
EXPENDITURES				
Public Health				
Contractual services	\$ 8,844	\$ 13,678	\$ 24,050	\$ (10,372)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 711	\$ (87)		
UNENCUMBERED CASH - JANUARY 1	11,550	12,261		
UNENCUMBERED CASH - DECEMBER 31	\$ 12,261	\$ 12,174		

CLAY COUNTY, KANSAS
SPECIAL PARKS AND RECREATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
 For the Year Ended December 31, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020	2021		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Taxes				
Private Club Liquor Tax	\$ 1,879	\$ 2,279	\$ 2,000	\$ 279
EXPENDITURES				
Culture and Recreation				
Contractual services	\$ 1,701	\$ 1,250	\$ 5,531	\$ (4,281)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 178	\$ 1,029		
UNENCUMBERED CASH - JANUARY 1	3,231	3,409		
UNENCUMBERED CASH - DECEMBER 31	\$ 3,409	\$ 4,438		

CLAY COUNTY, KANSAS
EMPLOYEE BENEFITS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020	2021		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Taxes				
Ad Valorem Property Tax	\$ 1,872,482	\$ 2,221,656	\$ 2,247,131	\$ (25,475)
Delinquent Tax	16,229	23,908	-	23,908
Motor Vehicle Tax	148,504	185,928	100,936	84,992
Rental Vehicle Excise Tax	8	2	-	2
Reimbursements	228,303	250,738	170,000	80,738
Total Cash Receipts	<u>\$ 2,265,526</u>	<u>\$ 2,682,232</u>	<u>\$ 2,518,067</u>	<u>\$ 164,165</u>
EXPENDITURES				
Employee Benefits:				
Social Security	\$ 290,439	\$ 298,488	\$ 352,000	\$ (53,512)
K.P.E.R.S.	383,237	383,269	462,000	(78,731)
Unemployment Tax	4,451	4,435	13,200	(8,765)
Worker's Compensation	64,281	61,109	132,000	(70,891)
Life Insurance	3,520	3,787	8,800	(5,013)
Health Insurance	1,436,328	1,555,873	1,832,000	(276,127)
Total Expenditures	<u>\$ 2,182,256</u>	<u>\$ 2,306,961</u>	<u>\$ 2,800,000</u>	<u>\$ (493,039)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 83,270	\$ 375,271		
UNENCUMBERED CASH - JANUARY 1	<u>568,011</u>	<u>651,281</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 651,281</u>	<u>\$ 1,026,552</u>		

CLAY COUNTY, KANSAS
NOXIOUS WEED CAPITAL OUTLAY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
 For the Year Ended December 31, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020	2021	Variance
	Actual	Actual Budget	Over (Under)
RECEIPTS			
Transfers in	\$ 51,000	\$ 51,000 \$ 51,000	\$ -
EXPENDITURES			
Conservation and Environment			
Capital outlay	\$ -	\$ - \$ 376,637	\$ (376,637)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 51,000	\$ 51,000	
UNENCUMBERED CASH - JANUARY 1	274,637	325,637	
UNENCUMBERED CASH - DECEMBER 31	\$ 325,637	\$ 376,637	

CLAY COUNTY, KANSAS
WASTE DISPOSAL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020	2021		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
User Fees	\$ 343,511	\$ 291,194	\$ 276,127	\$ 15,067
User Fees - Special Assessments	182,569	184,906	183,796	1,110
Recycling Subsidy	34,214	63,674	26,924	36,750
Reimbursements	5,279	3,376	3,558	(182)
Household Waste	336	641	603	38
Total Cash Receipts	<u>\$ 565,909</u>	<u>\$ 543,791</u>	<u>\$ 491,008</u>	<u>\$ 52,783</u>
EXPENDITURES				
Sanitation:				
Personnel services	\$ 234,534	\$ 259,985	\$ 265,000	\$ (5,015)
Contractual services	104,416	100,026	72,260	27,766
Commodities	49,000	80,776	65,550	15,226
Capital outlay	3,500	2,967	8,838	(5,871)
Transfers out	150,000	100,000	150,000	(50,000)
Total Expenditures	<u>\$ 541,450</u>	<u>\$ 543,754</u>	<u>\$ 561,648</u>	<u>\$ (17,894)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 24,459	\$ 37		
UNENCUMBERED CASH - JANUARY 1	<u>113,538</u>	<u>137,997</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 137,997</u>	<u>\$ 138,034</u>		

CLAY COUNTY, KANSAS
WASTE DISPOSAL CAPITAL OUTLAY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
 For the Year Ended December 31, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020	2021		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Transfer in	\$ 50,000	\$ 25,000	\$ 50,000	\$ (25,000)
EXPENDITURES				
Sanitation				
Capital outlay	\$ 10,885	\$ -	\$ 101,488	\$ (101,488)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 39,115	\$ 25,000		
UNENCUMBERED CASH - JANUARY 1	51,488	90,603		
UNENCUMBERED CASH - DECEMBER 31	\$ 90,603	\$ 115,603		

CLAY COUNTY, KANSAS
ECONOMIC DEVELOPMENT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020	2021		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Taxes				
Ad Valorem Property Tax	\$ 110,784	\$ 116,302	\$ 117,639	\$ (1,337)
Delinquent Tax	1,052	1,449	-	1,449
Motor Vehicle Tax	10,742	11,483	10,956	527
Rental Vehicle Excise Tax	1	-	-	-
Other Receipts	-	1,280	10,000	(8,720)
Total Cash Receipts	<u>\$ 122,579</u>	<u>\$ 130,514</u>	<u>\$ 138,595</u>	<u>\$ (8,081)</u>
EXPENDITURES				
Contractual services	\$ 88,306	\$ 118,943	\$ 235,320	\$ (116,377)
Commodities	-	915	50,000	(49,085)
Total Expenditures	<u>\$ 88,306</u>	<u>\$ 119,858</u>	<u>\$ 285,320</u>	<u>\$ (165,462)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 34,273	\$ 10,656		
UNENCUMBERED CASH - JANUARY 1	<u>148,681</u>	<u>182,954</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 182,954</u>	<u>\$ 193,610</u>		

CLAY COUNTY, KANSAS
SPECIAL BRIDGE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020	2021		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Taxes				
Ad Valorem Property Tax	\$ 166,177	\$ 174,452	\$ 176,459	\$ (2,007)
Delinquent Tax	1,403	1,966	-	1,966
Motor Vehicle Tax	14,979	17,224	8,957	8,267
Rental Vehicle Excise Tax	1	-	-	-
Transfers in	-	-	42,588	(42,588)
Total Cash Receipts	<u>\$ 182,560</u>	<u>\$ 193,642</u>	<u>\$ 228,004</u>	<u>\$ (34,362)</u>
EXPENDITURES				
Personnel services	\$ 8,696	\$ 9,298	\$ -	\$ 9,298
Contractual services	41,707	77,232	100,000	(22,768)
Commodities	228,746	10,523	128,004	(117,481)
Total Expenditures	<u>\$ 279,149</u>	<u>\$ 97,053</u>	<u>\$ 228,004</u>	<u>\$ (130,951)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (96,589)	\$ 96,589		
UNENCUMBERED CASH - JANUARY 1	-	(96,589)		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ (96,589)</u>	<u>\$ -</u>		

CLAY COUNTY, KANSAS
CONVENTION AND TOURISM
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020	2021		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Collections	\$ 10,711	\$ 13,430	\$ 12,500	\$ 930
Total Cash Receipts	<u>\$ 10,711</u>	<u>\$ 13,430</u>	<u>\$ 12,500</u>	<u>\$ 930</u>
EXPENDITURES				
Contractual services	\$ 8,081	\$ 15,679	\$ 12,000	\$ 3,679
Commodities	165	164	10,000	(9,836)
Capital outlay	-	-	25,924	(25,924)
Total Expenditures	<u>\$ 8,246</u>	<u>\$ 15,843</u>	<u>\$ 47,924</u>	<u>\$ (32,081)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 2,465	\$ (2,413)		
UNENCUMBERED CASH - JANUARY 1	<u>34,424</u>	<u>36,889</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 36,889</u>	<u>\$ 34,476</u>		

CLAY COUNTY, KANSAS
AMBULANCE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020	2021		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Taxes				
Ad Valorem Property Tax	\$ 526,781	\$ 624,505	\$ 631,644	\$ (7,139)
Delinquent Tax	4,632	6,815	-	6,815
Motor Vehicle Tax	42,953	52,375	28,397	23,978
Rental Vehicle Excise Tax	2	1	-	1
Collections	378,175	423,458	360,000	63,458
Total Cash Receipts	<u>\$ 952,543</u>	<u>\$ 1,107,154</u>	<u>\$ 1,020,041</u>	<u>\$ 87,113</u>
EXPENDITURES				
Conservation and Environment:				
Personnel services	\$ 759,115	\$ 779,188	\$ 741,431	\$ 37,757
Contractual services	55,764	78,755	66,000	12,755
Commodities	39,722	59,373	57,500	1,873
Capital outlay	136,760	96,750	175,000	(78,250)
Other	195	-	-	-
Total Expenditures	<u>\$ 991,556</u>	<u>\$ 1,014,066</u>	<u>\$ 1,039,931</u>	<u>\$ (25,865)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (39,013)	\$ 93,088		
UNENCUMBERED CASH - JANUARY 1	<u>76,693</u>	<u>37,680</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 37,680</u>	<u>\$ 130,768</u>		

CLAY COUNTY, KANSAS
COUNTY SANITARIAN
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
 For the Year Ended December 31, 2021
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020	2021		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Collections	\$ 7,601	\$ 9,655	\$ 10,000	\$ (345)
EXPENDITURES				
Professional fees	\$ 6,776	\$ 9,680	\$ 13,625	\$ (3,945)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 825	\$ (25)		
UNENCUMBERED CASH - JANUARY 1	1,125	1,950		
UNENCUMBERED CASH - DECEMBER 31	\$ 1,950	\$ 1,925		

CLAY COUNTY, KANSAS
911 WIRELAND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020	2021		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Collections	\$ 60,428	\$ 75,259	\$ 75,000	\$ 259
EXPENDITURES				
Contractual services	\$ 67,803	\$ 54,732	\$ 166,668	\$ (111,936)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (7,375)	\$ 20,527		
UNENCUMBERED CASH - JANUARY 1	146,668	139,293		
UNENCUMBERED CASH - DECEMBER 31	\$ 139,293	\$ 159,820		

CLAY COUNTY, KANSAS
VIN VERIFICATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020	2021		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Collections	\$ 11,400	\$ 10,680	\$ 12,000	\$ (1,320)
EXPENDITURES				
Contractual services	\$ 7,875	\$ -	\$ 10,000	\$ (10,000)
Commodities	7,967	-	23,195	(23,195)
Total Expenditures	\$ 15,842	\$ -	\$ 33,195	\$ (33,195)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (4,442)	\$ 10,680		
UNENCUMBERED CASH - JANUARY 1	<u>20,195</u>	<u>15,753</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 15,753</u>	<u>\$ 26,433</u>		

CLAY COUNTY, KANSAS
EQUIPMENT RESERVE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis

For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>2020</u>	<u>2021</u>
RECEIPTS		
Miscellaneous	\$ 3,700	\$ 32,000
EXPENDITURES		
Capital Outlay	\$ (32,000)	\$ (97,000)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 35,700	\$ 129,000
UNENCUMBERED CASH - JANUARY 1	<u>323,602</u>	<u>359,302</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 359,302</u></u>	<u><u>\$ 488,302</u></u>

CLAY COUNTY, KANSAS
CONCEALED HAND GUN
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>2020</u>	<u>2021</u>
RECEIPTS		
Fees	\$ 227	\$ 1,250
EXPENDITURES		
Contractual services	\$ -	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 227	\$ 1,250
UNENCUMBERED CASH - JANUARY 1	<u>11,205</u>	<u>11,432</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 11,432</u></u>	<u><u>\$ 12,682</u></u>

CLAY COUNTY, KANSAS
SPECIAL HIGHWAY IMPROVEMENT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis

For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>2020</u>	<u>2021</u>
RECEIPTS		
Grants	\$ 69,473	\$ -
Transfers in	262,656	268,914
Total Cash Receipts	<u>\$ 332,129</u>	<u>\$ 268,914</u>
EXPENDITURES		
Capital outlay	\$ -	\$ (94,403)
Total Expenditures	<u>\$ -</u>	<u>\$ (94,403)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 332,129	\$ 363,317
UNENCUMBERED CASH - JANUARY 1	<u>108,954</u>	<u>441,083</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 441,083</u></u>	<u><u>\$ 804,400</u></u>

CLAY COUNTY, KANSAS
CLAY COUNTS - PREVENTION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis

For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>2020</u>	<u>2021</u>
RECEIPTS		
State Grants	\$ 32,164	\$ 64,289
EXPENDITURES		
Contractual services	\$ 25,362	41,003
Commodities	2,048	10,165
Capital outlay	2,775	1,030
Total Expenditures	<u>\$ 30,185</u>	<u>\$ 52,198</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 1,979	\$ 12,091
UNENCUMBERED CASH - JANUARY 1	<u>26,685</u>	<u>28,664</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 28,664</u></u>	<u><u>\$ 40,755</u></u>

CLAY COUNTY, KANSAS
SHERIFF'S DRUG ASSET FORFEITURE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>2020</u>	<u>2021</u>
RECEIPTS		
Restitution	\$ -	\$ -
EXPENDITURES		
Program expenditures	\$ -	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -	\$ -
UNENCUMBERED CASH - JANUARY 1	<u>12,303</u>	<u>12,303</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 12,303</u></u>	<u><u>\$ 12,303</u></u>

CLAY COUNTY, KANSAS
REGISTERED OFFENDER
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>2020</u>	<u>2021</u>
RECEIPTS		
Restitution	\$ 2,740	\$ 2,400
EXPENDITURES		
Program expenditures	\$ -	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 2,740	\$ 2,400
UNENCUMBERED CASH - JANUARY 1	<u>12,027</u>	<u>14,767</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 14,767</u></u>	<u><u>\$ 17,167</u></u>

CLAY COUNTY, KANSAS
AMBULANCE GRANT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis

For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>2020</u>	<u>2021</u>
RECEIPTS		
Collections	<u>\$ -</u>	<u>\$ -</u>
EXPENDITURES		
Equipment and supplies	<u>\$ -</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>
UNENCUMBERED CASH - JANUARY 1	<u>149</u>	<u>149</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 149</u></u>	<u><u>\$ 149</u></u>

CLAY COUNTY, KANSAS
CITIZENS CORP GRANT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>2020</u>	<u>2021</u>
RECEIPTS		
State Grant	\$ -	\$ -
EXPENDITURES		
Equipment and Supplies	\$ -	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -	\$ -
UNENCUMBERED CASH - JANUARY 1	<u>7,408</u>	<u>7,408</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 7,408</u></u>	<u><u>\$ 7,408</u></u>

CLAY COUNTY, KANSAS
REGISTER OF DEEDS TECHNOLOGY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>2020</u>	<u>2021</u>
RECEIPTS		
Technology Fees	\$ 12,804	\$ 13,292
EXPENDITURES		
Equipment and supplies	\$ 6,981	\$ 4,950
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 5,823	\$ 8,342
UNENCUMBERED CASH - JANUARY 1	<u>36,984</u>	<u>42,807</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 42,807</u></u>	<u><u>\$ 51,149</u></u>

CLAY COUNTY, KANSAS
EMERGENCY MANAGEMENT GRANT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis

For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>2020</u>	<u>2021</u>
RECEIPTS		
State Grants	\$ 15,066	\$ 16,584
EXPENDITURES		
Training and supplies	\$ 15,547	\$ 3,265
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (481)	\$ 13,319
UNENCUMBERED CASH - JANUARY 1	<u>87,121</u>	<u>86,640</u>
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 86,640</u>	<u>\$ 99,959</u>

CLAY COUNTY, KANSAS
UNDERAGE DRINKING REWARD
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>2020</u>	<u>2021</u>
RECEIPTS		
Collections	\$ -	\$ -
EXPENDITURES		
Training and supplies	\$ -	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -	\$ -
UNENCUMBERED CASH - JANUARY 1	<u>1,000</u>	<u>1,000</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 1,000</u></u>	<u><u>\$ 1,000</u></u>

CLAY COUNTY, KANSAS
INMATE WORK RELEASE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>2020</u>	<u>2021</u>
RECEIPTS		
Collections	\$ 280	\$ 260
EXPENDITURES		
Training and supplies	\$ -	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 280	\$ 260
UNENCUMBERED CASH - JANUARY 1	<u>11,638</u>	<u>11,918</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 11,918</u></u>	<u><u>\$ 12,178</u></u>

CLAY COUNTY, KANSAS
CLERK TECHNOLOGY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>2020</u>	<u>2021</u>
RECEIPTS		
Collections	\$ 3,201	\$ 3,323
EXPENDITURES		
Capital outlay	\$ -	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 3,201	\$ 3,323
UNENCUMBERED CASH - JANUARY 1	<u>9,222</u>	<u>12,423</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 12,423</u></u>	<u><u>\$ 15,746</u></u>

**CLAY COUNTY, KANSAS
TREASURER TECHNOLOGY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis**

For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>2020</u>	<u>2021</u>
RECEIPTS		
Collections	\$ 3,201	\$ 3,323
EXPENDITURES		
Contractual services	\$ 700	\$ -
Commodities	1,100	-
Total Expenditures	<u>\$ 1,800</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 1,401	\$ 3,323
UNENCUMBERED CASH - JANUARY 1	<u>7,542</u>	<u>8,943</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 8,943</u></u>	<u><u>\$ 12,266</u></u>

CLAY COUNTY, KANSAS
HISTORICAL RECORDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis

For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>2020</u>	<u>2021</u>
RECEIPTS		
Taxes		
Delinquent Tax	\$ 79	\$ 102
EXPENDITURES		
Cultural and Recreation		
Appropriation	\$ 79	\$ 102
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -	\$ -
UNENCUMBERED CASH - JANUARY 1	-	-
UNENCUMBERED CASH - DECEMBER 31	<u>\$ -</u>	<u>\$ -</u>

CLAY COUNTY, KANSAS
AMBULANCE CAPITAL OUTLAY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>2020</u>	<u>2021</u>
RECEIPTS		
Transfers in	\$ -	\$ -
EXPENDITURES		
Contractual services	\$ 7,670	\$ 544
Capital outlay	3,184	(41,398)
Total Expenditures	<u>\$ 10,854</u>	<u>\$ (40,854)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (10,854)	\$ 40,854
UNENCUMBERED CASH - JANUARY 1	<u>15,000</u>	<u>4,146</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 4,146</u></u>	<u><u>\$ 45,000</u></u>

CLAY COUNTY, KANSAS
SHOP WITH A COP
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>2020</u>	<u>2021</u>
RECEIPTS		
Collections	\$ -	\$ -
EXPENDITURES		
Capital outlay	\$ -	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -	\$ -
UNENCUMBERED CASH - JANUARY 1	<u>444</u>	<u>444</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 444</u></u>	<u><u>\$ 444</u></u>

CLAY COUNTY, KANSAS
AMBULANCE - COVID-19
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>2020</u>	<u>2021</u>
RECEIPTS		
State aid	\$ 15,073	\$ -
EXPENDITURES		
Contractual services	\$ 2,434	\$ 29
Capital outlay	12,610	-
Total Expenditures	<u>\$ 15,044</u>	<u>\$ 29</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 29	\$ (29)
UNENCUMBERED CASH - JANUARY 1	<u>-</u>	<u>29</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 29</u></u>	<u><u>\$ -</u></u>

CLAY COUNTY, KANSAS
HEALTH - COVID-19
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis

For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>2020</u>	<u>2021</u>
RECEIPTS		
State aid	\$ 5,721	\$ 198,192
EXPENDITURES		
Contractual services	\$ -	\$ 23,678
Commodities	-	2,175
Capital outlay	-	18,971
Total Expenditures	<u>\$ -</u>	<u>\$ 44,824</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 5,721	\$ 153,368
UNENCUMBERED CASH - JANUARY 1	<u>-</u>	<u>5,721</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 5,721</u></u>	<u><u>\$ 159,089</u></u>

CLAY COUNTY, KANSAS
SPARKS - COVID-19
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>2020</u>	<u>2021</u>
RECEIPTS		
SPARK funding	\$ 1,504,003	\$ 771,275
EXPENDITURES		
SPARKS disbursements	\$ 1,370,063	\$ 47,667
Transfers out	80,400	-
Total Expenditures	<u>\$ 1,450,463</u>	<u>\$ 47,667</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 53,540	\$ 723,608
UNENCUMBERED CASH - JANUARY 1	<u>-</u>	<u>53,540</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 53,540</u></u>	<u><u>\$ 777,148</u></u>

CLAY COUNTY, KANSAS
CDBG - COVID-19
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>2020</u>	<u>2021</u>
RECEIPTS		
State aid	\$ 123,949	\$ 8,051
EXPENDITURES		
Contractual services	\$ 9,000	\$ 3,000
Commodities	114,949	5,051
Total Expenditures	<u>\$ 123,949</u>	<u>\$ 8,051</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -	\$ -
UNENCUMBERED CASH - JANUARY 1	<u>-</u>	<u>-</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CLAY COUNTY, KANSAS
ADMINISTRATION - COVID-19
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>2020</u>	<u>2021</u>
RECEIPTS		
Transfers in	\$ 80,400	\$ -
EXPENDITURES		
Personnel services	\$ 65,529	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 14,871	\$ -
UNENCUMBERED CASH - JANUARY 1	<u>-</u>	<u>14,871</u>
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 14,871</u>	<u>\$ 14,871</u>

CLAY COUNTY, KANSAS
S.W. LANDFILL IMPROVEMENTS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>2020</u>	<u>2021</u>
RECEIPTS		
Transfers in	\$ 50,000	\$ 25,000
EXPENDITURES		
Capital outlay	\$ -	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 50,000	\$ 25,000
UNENCUMBERED CASH - JANUARY 1	<u>-</u>	<u>50,000</u>
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 50,000</u>	<u>\$ 75,000</u>

CLAY COUNTY, KANSAS
BOND AND INTEREST
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020	2021		Variance
	Actual	Actual	Budget	Over
				(Under)
RECEIPTS				
Taxes				
Delinquent Tax	\$ 2	\$ 6	\$ -	\$ 6
EXPENDITURES				
Debt Service				
Bond principal and interest	\$ -	\$ -	\$ -	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 2	\$ 6		
UNENCUMBERED CASH - JANUARY 1	14,468	14,470		
UNENCUMBERED CASH - DECEMBER 31	\$ 14,470	\$ 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, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020	2021		Variance
	Actual	Actual	Budget	Over (Under)
RECEIPTS				
Taxes				
Sales Tax proceeds	\$ 562,010	\$ 896,573	\$ 650,000	\$ 246,573
EXPENDITURES				
Debt Service				
Bond principal	\$ 215,000	\$ 120,000	\$ 120,000	\$ -
Bond interest	49,660	45,360	45,360	-
Capital outlay	-	-	1,278,777	(1,278,777)
Contractual services	-	46,013	50,000	(3,987)
Commodities	-	154,986	300,000	(145,014)
Total Expenditures	<u>\$ 264,660</u>	<u>\$ 366,359</u>	<u>\$ 1,794,137</u>	<u>\$ (1,427,778)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 297,350	\$ 530,214		
UNENCUMBERED CASH - JANUARY 1	<u>1,158,797</u>	<u>1,456,147</u>		
UNENCUMBERED CASH - DECEMBER 31	<u>\$ 1,456,147</u>	<u>\$ 1,986,361</u>		

CLAY COUNTY, KANSAS
LANDFILL POST-CLOSURE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	<u>2020</u>	<u>2021</u>
RECEIPTS		
Transfers in	\$ 50,000	\$ 50,000
Interest income	1,116	463
Total Cash Receipts	<u>\$ 51,116</u>	<u>\$ 50,463</u>
EXPENDITURES		
Contractual services	\$ -	\$ -
Commodities	-	-
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 51,116	\$ 50,463
UNENCUMBERED CASH - JANUARY 1	<u>228,519</u>	<u>279,635</u>
UNENCUMBERED CASH - DECEMBER 31	<u><u>\$ 279,635</u></u>	<u><u>\$ 330,098</u></u>

CLAY COUNTY, KANSAS
AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Ad Valorem Taxes:				
Current Tax	\$ 11,287,424	\$ 1,260,632	\$ 33,390	\$ 12,514,666
Current Tax Holding	1,101	86,465	80,074	7,492
Delinquent Real Estate Tax Holding	45,444	-	16,442	29,002
Delinquent Personal Property Tax	73	-	(1,641)	1,714
Motor Vehicle Rental Excise Tax	15	-	(125)	140
Motor Vehicle Tax	248,096	-	(358)	248,454
Stray Animal	1,043	-	-	1,043
Commercial Vehicle Tax	956	92,289	91,440	1,805
NRP Tax Holding	-	198,344	198,344	-
Total Distributable Funds	\$ 11,584,152	\$ 1,637,730	\$ 417,566	\$ 12,804,316
State Funds:				
State Educational Building	\$ -	\$ 130,511	\$ 130,511	\$ -
Institutional Building	-	65,256	65,256	-
Drivers' Licenses	225	18,314	18,289	250
Motor Vehicle Licenses	-	668,395	668,395	-
Heritage Trust Fund	1,596	6,646	8,242	-
Sales and Compensating Tax	52,703	544,395	544,001	53,097
Total State Funds	\$ 54,524	\$ 1,433,517	\$ 1,434,694	\$ 53,347

CLAY COUNTY, KANSAS
AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Subdivision Funds:				
Cities	\$ -	\$ 2,617,625	\$ 2,617,625	\$ -
School Districts	8,568	5,750,429	5,758,997	-
Rural Highway District	-	1,805,052	1,805,052	-
Fire Districts	241	243,671	243,562	350
Cemeteries and Watersheds	-	358,721	358,721	-
NCKL System	-	127,803	127,803	-
Total Subdivision Funds	\$ 8,809	\$ 10,903,301	\$ 10,911,760	\$ 350
Other Agency Funds:				
Clay County Veterans	\$ 7,114	\$ 36	\$ -	\$ 7,150
Treasurer's Special Auto	12,260	81,056	76,654	16,662
Prosecuting Atty Training Assistance	7,515	737	246	8,006
Drug Tax	711	-	-	711
Cash Long/Short	24	-	-	24
Hospital Bond Reserve	83,937	1,116,883	1,131,400	69,420
Riverside Drainage	56,790	9,200	-	65,990
Unclaimed Money	847	-	-	847
Bankruptcy	1,955	-	1,955	-
Total Other Agency Funds	\$ 171,153	\$ 1,207,912	\$ 1,210,255	\$ 168,810
Office Cash:				
County Clerk	\$ 49	\$ 3,817	\$ 3,820	\$ 46
Register of Deeds	8	135,563	135,562	9
Clerk of the District Court	2,018	25,035	26,853	200
Sheriff	17,772	67,155	63,042	21,885
Ambulance	5,072	202,688	201,395	6,365
County Health	44,885	252,521	186,510	110,896
County Park	88,699	257,655	270,976	75,378
Law Library	58	5,116	2,120	3,054
Landfill	269	16,886	16,034	1,121
Total Office Cash	\$ 158,830	\$ 966,436	\$ 906,312	\$ 218,954
Total All Agency Funds	\$ 11,977,468	\$ 16,148,896	\$ 14,880,587	\$ 13,245,777