CLAY COUNTY, KANSAS

FINANCIAL STATEMENT

December 31, 2025

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

CLAY COUNTY, KANSAS
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VARNEY
& ASSOCIATES, CPAs, LLC

August 21, 2026

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, 2025 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2025, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2025, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* (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, 2024 (not presented herein), and have issued our report thereon dated August 13, 2025, which contained an unmodified opinion on the basic financial statement. The 2024 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the website of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/oar/municipal-services. The 2025 actual column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2025 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2025 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 2025 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2024 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2025, 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, 2025

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	$ 1,698,303	$ 3,746,377	$ 3,907,116	$ 1,537,564	$ 149,204	$ 1,686,768
Special Purpose Funds						
Road and Bridge	372	5,045,869	5,321,293	(275,052)	360,617	85,565
Health	29,620	762,980	771,615	20,985	42,051	63,036
Noxious Weed	152,694	145,533	265,806	32,421	397	32,818
Courthouse Maintenance	895,378	254,701	30,375	1,119,704	-	1,119,704
Special Alcohol	15,485	13,455	15,788	13,152	-	13,152
Special Parks & Recreation	4,265	2,235	500	6,000	-	6,000
Employee Benefits	2,038,601	2,783,551	2,906,905	1,915,247	424	1,915,671
Noxious Weed Capital Outlay	288,648	-	-	288,648	-	288,648
Waste Disposal	50,734	539,797	463,754	126,777	7,836	134,613
Waste Disposal Capital Outlay	26,312	-	18,322	7,990	-	7,990
Economic Development	382,806	170,329	135,761	417,374	19,785	437,159
Special Bridge	-	254,703	148,247	106,456	-	106,456
Convention and Tourism	6,331	22,467	17,683	11,115	-	11,115
Ambulance	128,559	1,221,043	1,179,772	169,830	5,777	175,607
County Sanitarian	16,115	7,205	14,028	9,292	-	9,292
911 Wireland	128,992	75,708	73,096	131,604	36,097	167,701
VIN Verification	44,208	11,448	-	55,656	-	55,656
Equipment Reserve	829,628	54,500	114,883	769,245	-	769,245
Concealed Hand Gun	14,535	715	11,900	3,350	-	3,350
Special Highway Improvement	886,245	35,131	437,086	484,290	-	484,290
Clay Counts - Prevention	62,229	149,666	126,808	85,087	-	85,087
Sheriff's Drug Asset Forfeiture	11,303	-	-	11,303	-	11,303
Registered Offender	21,607	2,800	11,138	13,269	-	13,269
Ambulance Grant	149	-	-	149	-	149
Citizens Corp Grant	7,408	-	-	7,408	-	7,408
Register of Deeds Technology	62,615	11,332	4,616	69,331	-	69,331
Emergency Management Grant	66,923	213	14,733	52,403	-	52,403

(continued)

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

CLAY COUNTY, KANSAS
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2025

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	12,308	-	-	12,308	-	12,308
Clerk Technology	22,571	2,833	-	25,404	-	25,404
Treasurer Technology	7,182	2,833	-	10,015	-	10,015
Ambulance Capital Outlay	30,018	-	1,995	28,023	1,995	30,018
Shop with a Cop Fund	444	-	-	444	-	444
Health - COVID-19	238,902	-	-	238,902	-	238,902
Administration - COVID-19	14,871	-	-	14,871	-	14,871
S.W. Landfill Improvements	138,666	-	69,335	69,331	-	69,331
Opioids Settlement	30,305	7,270	6,000	31,575	-	31,575
Bond and Interest Funds						
Bond and Interest	14,477	-	-	14,477	-	14,477
Bridge Improvement Sales Tax	3,552,808	890,550	2,015,064	2,428,294	-	2,428,294
Capital Projects Funds						
Landfill Post-Closure	469,786	8,673	-	478,459	-	478,459
Total Reporting Entity (Excluding Agency Funds)	$ 12,403,403	$ 16,223,917	$ 18,083,619	$ 10,543,701	$ 624,183	$ 11,167,884

Composition of Cash:	
Checking and savings accounts	$ 14,727,516
Certificates of deposits	11,570,772
Cash on hand	850
Total Cash	$ 26,299,138
Agency Funds (per Schedule 3)	(15,131,254)
Total Reporting Entity (Excluding Agency Funds)	$ 11,167,884

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

Note 1: Summary of Significant Accounting Policies

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

Municipal Financial Reporting Entity

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

Regulatory Basis Fund Types

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

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

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

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

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

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

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

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

Reimbursements

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

Note 1: Summary of Significant Accounting Policies (Continued)

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

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

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

Tax Cycle

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

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

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

Note 2: Budgetary Information

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

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

If the County is holding a revenue neutral rate hearing, the budget timeline for the public hearing is adjusted to no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The County did hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. The budget was amended for the Road and Bridge fund.

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	
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. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. Effective January 1, 2026, K.S.A. 9-1402 authorizes financial institutions to secure deposits of public moneys of governmental units through the Kansas Collateral Pool (public moneys pooled method as defined by 2025 Senate Substitute for House Bill 2152). The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices. The County had no investments in 2025.

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, 2025.

At December 31, 2025, the County's carrying amount of deposits was $26,298,288 and the bank balance was $25,428,991. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, $965,949 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 Road and Bridge Fund, Waste Disposal Fund, and Ambulance Fund exceeded the approved budgets.

Note 5: Interfund Transfers

Operating transfers were as follows:

From	To	Authority	Amount
General	Equipment Reserve	K.S.A. 19-119	$ 54,500
Road and Bridge	Special Highway Improvement	K.S.A. 68-590	35,131
Motor Vehicle Operating	General	K.S.A. 8-145	8,003
Total Transfers			$ 97,634

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.kspers.gov or by writing to KPERS (611 S Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. 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 9.71% for the fiscal year ended December 31, 2025. Contributions to the pension plan from the County were $543,740 for the year ended December 31, 2025.

Net Pension Liability

At December 31, 2025, the County's proportionate share of the collective net pension liability reported by KPERS was $4,076,958. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2024, which was rolled forward to June 30, 2025. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial 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.kspers.gov 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, 2025, 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. The balance of this post-closure reserve fund is $478,459 as of December 31, 2025.

Note 11: Subsequent Events

Management has evaluated the effects on the financial statement of subsequent events occurring through the date of this financial statement, 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	$ 5,865,000	$ -	$ 620,000	$ (620,000)	$ 5,245,000	$ 182,150
Series 2021 Refunding (2011 Bond Portion)	4.00%	2021	7,045,000	2036	7,595,000	-	115,000	(115,000)	7,480,000	128,427
Series 2021 Refunding (2016 Bond Portion)	2.00-3.00%	2021	1,350,000	2031	1,000,000	-	130,000	(130,000)	870,000	25,400
Finance Leases										
2024 Kenworth T880S	4.69%	2023	664,458	2025	332,229	-	332,229	(332,229)	-	10,035
2023 JD Motor-Graders	4.49%	2023	464,754	2025	159,173	-	159,173	(159,173)	-	7,147
2025 CAT Motor-Grader	4.45%	2025	271,372	2027	-	271,372	-	271,372	271,372	-
2024 JD Motor-Grader	4.60%	2025	292,100	2026	-	292,100	143,804	148,296	148,296	12,541
Total Contractual Indebtedness					$ 14,951,402	$ 563,472	$ 1,500,206	$ (936,734)	$ 14,014,668	$ 365,700

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:

	2026	2027	2028	2029	2030	2031-2035	2036-2040	2041-2045	2046-2050	Total
PRINCIPAL										
General Obligation Bonds										
Series 2016 Refunding	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,260,000	$ 2,480,000	$ 505,000	$ 5,245,000
Series 2021 Refunding (2016 Bond)	750,000	745,000	710,000	705,000	705,000	3,310,000	555,000	-	-	7,480,000
Series 2021 Refunding (2011 Bond)	135,000	135,000	140,000	150,000	155,000	155,000	-	-	-	870,000
Finance Leases										
2025 CAT Motor-Grader	86,549	90,400	94,423	-	-	-	-	-	-	271,372
2024 JD Motor-Grader	148,296	-	-	-	-	-	-	-	-	148,296
Total Principal	$ 1,119,845	$ 970,400	$ 944,423	$ 855,000	$ 860,000	$ 3,465,000	$ 2,815,000	$ 2,480,000	$ 505,000	$ 14,014,668
INTEREST										
General Obligation Bonds										
Series 2016 Refunding	$ 157,350	$ 157,350	$ 157,350	$ 157,350	$ 157,350	$ 786,750	$ 679,350	$ 298,500	$ 15,150	$ 2,566,500
Series 2021 Refunding (2016 Bond)	127,335	119,460	110,520	100,722	89,583	261,726	6,521	-	-	815,867
Series 2021 Refunding (2011 Bond)	21,500	17,450	13,400	9,200	6,200	3,100	-	-	-	70,850
Finance Leases										
2025 CAT Motor-Grader	12,076	8,225	4,202	-	-	-	-	-	-	24,503
2024 JD Motor-Grader	6,967	-	-	-	-	-	-	-	-	6,967
Total Principal	$ 325,228	$ 302,485	$ 285,472	$ 267,272	$ 253,133	$ 1,051,576	$ 685,871	$ 298,500	$ 15,150	$ 3,484,687

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

CLAY COUNTY, KANSAS
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

Fund	Final Certified Budget	Qualifying Budget Credits	Adjusted Certified Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Funds					
General Funds	$ 4,237,454	-	$ 4,237,454	$ 3,907,116	$ (330,338)
Special Purpose Funds					
Road and Bridge	3,280,000	1,792,230	5,072,230	5,321,293	249,063
Health	915,470	-	915,470	771,615	(143,855)
Noxious Weed	345,573	-	345,573	265,806	(79,767)
Courthouse Maintenance	1,040,801	-	1,040,801	30,375	(1,010,426)
Special Alcohol	36,522	-	36,522	15,788	(20,734)
Special Parks & Recreation	8,100	-	8,100	500	(7,600)
Employee Benefits	3,750,781	-	3,750,781	2,906,905	(843,876)
Noxious Weed Capital Outlay	353,912	-	353,912	-	(353,912)
Waste Disposal	709,690	-	709,690	463,754	(245,936)
Waste Disposal Capital Outlay	145,312	-	145,312	18,322	(126,990)
Economic Development	535,840	-	535,840	135,761	(400,079)
Special Bridge	253,970	-	253,970	148,247	(105,723)
Convention and Tourism	28,290	-	28,290	17,683	(10,607)
Ambulance	1,310,468	-	1,310,468	1,179,772	(130,696)
County Sanitarian	27,365	-	27,365	14,028	(13,337)
911 Wireland Fund	236,393	-	236,393	73,096	(163,297)
VIN Verifications Fund	56,330	-	56,330	-	(56,330)
Bond and Interest Funds:					
Bridge Improvement Sales Tax	4,322,850	-	4,322,850	2,015,064	(2,307,786)
	$ 21,595,121	$ 1,792,230	$ 23,387,351	$ 17,285,125	$ (6,102,226)

See Independent Auditor's Report.

CLAY COUNTY, KANSAS
GENERAL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024	2025		Variance Over
	Actual	Actual	Budget	(Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem property tax	$ 2,091,815	$ 2,082,394	$ 2,106,143	$ (23,749)
Delinquent tax	19,313	28,970	-	28,970
Motor vehicle tax	139,505	135,185	131,112	4,073
Interest and charges on delinquent tax	54,791	101,067	25,000	76,067
Recreational vehicle	2,601	2,444	2,269	175
16/20 truck	12,756	12,133	11,649	484
Commercial vehicle	8,467	8,445	9,109	(664)
Watercraft	-	-	1,791	(1,791)
Intangible	35,483	39,708	32,471	7,237
Rental vehicle excise	24	16	11	5
Intergovernmental Revenue				
Local retailers sales tax	532,085	493,414	425,000	68,414
Local alcoholic liquor tax	2,065	2,235	2,000	235
Flood control	913	1,298	4,000	(2,702)
Licenses, Permits and Fees				
Officers' fees	83,871	156,585	100,000	56,585
Drivers' licenses and notary fees	2,377	3,256	2,000	1,256
Diversion fees	4,150	10,850	4,000	6,850
Uses of Money and Property				
Interest on investments	393,000	494,495	150,000	344,495
Other				
Prisoner Board	68,022	19,702	10,000	9,702
Dispatcher and civil defense reimbursements	75,528	119,868	100,000	19,868
Reimbursements and miscellaneous	54,038	26,309	-	26,309
Transfers in	62,206	8,003	10,000	(1,997)
Total Cash Receipts	$ 3,643,010	$ 3,746,377	$ 3,126,555	$ 619,822

(continued)

CLAY COUNTY, KANSAS
GENERAL (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual	2025 Budget	Variance Over (Under)
EXPENDITURES				
County Commissioners				
Personnel services	$ 60,411	$ 63,314	$ 68,443	$ (5,129)
Contractual services	-	-	1,200	(1,200)
Commodities	-	-	1,200	(1,200)
Total County Commissioners	$ 60,411	$ 63,314	$ 70,843	$ (7,529)
County Clerk				
Personnel services	$ 157,451	$ 173,558	$ 178,185	$ (4,627)
Contractual services	2,452	999	3,500	(2,501)
Commodities	2,154	2,985	3,000	(15)
Capital outlay	-	-	2,500	(2,500)
Total County Clerk	$ 162,057	$ 177,542	$ 187,185	$ (9,643)
County Treasurer				
Personnel services	$ 155,616	$ 167,965	$ 168,000	$ (35)
Commodities	-	35	-	35
Capital Outlay	-	-	5,000	(5,000)
Total County Treasurer	$ 155,616	$ 168,000	$ 173,000	$ (5,000)
County Attorney				
Personnel services	$ 110,491	$ 116,190	$ 124,864	$ (8,674)
Contractual services	7,122	21,237	16,000	5,237
Commodities	1,385	2,299	1,500	799
Capital outlay	-	2,042	5,000	(2,958)
Total County Attorney	$ 118,998	$ 141,768	$ 147,364	$ (5,596)
Register of Deeds				
Personnel services	$ 118,003	$ 125,103	$ 133,033	$ (7,930)
Contractual services	1,725	2,560	4,500	(1,940)
Commodities	409	752	3,000	(2,248)
Capital outlay	-	-	7,000	(7,000)
Total Register of Deeds	$ 120,137	$ 128,415	$ 147,533	$ (19,118)
Sheriff and Jail				
Personnel services	$ 858,294	$ 930,527	$ 969,056	$ (38,529)
Contractual services	152,744	174,466	173,217	1,249
Commodities	75,861	107,502	110,399	(2,897)
Capital outlay	-	71,202	98,000	(26,798)
Total Sheriff and Jail	$ 1,086,899	$ 1,283,697	$ 1,350,672	$ (66,975)

(continued)

CLAY COUNTY, KANSAS
GENERAL (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual	2025 Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)				
Unified Court				
Contractual services	$ 99,324	$ 99,183	$ 108,050	$ (8,867)
Commodities	2,723	3,098	4,000	(902)
Capital Outlay	6,926	5,329	12,550	(7,221)
Total Unified Court	$ 108,973	$ 107,610	$ 124,600	$ (16,990)
Custodian				
Personnel services	$ 38,371	$ 40,516	$ 45,675	$ (5,159)
Contractual services	-	-	3,200	(3,200)
Commodities	-	-	3,300	(3,300)
Total Custodian	$ 38,371	$ 40,516	$ 52,175	$ (11,659)
Emergency Preparedness				
Personnel services	$ 124,463	$ 95,057	$ 66,100	$ 28,957
Contractual services	7,266	10,264	11,700	(1,436)
Commodities	3,816	6,348	8,000	(1,652)
Capital Outlay	531	-	-	-
Total Emergency Preparedness	$ 136,076	$ 111,669	$ 85,800	$ 25,869
Courthouse General Expenses				
Personnel services	$ 67,611	$ 50,880	$ -	$ 50,880
Contractual services	544,529	696,385	-	696,385
Commodities	65,260	61,778	750,000	(688,222)
Capital Outlay	40,440	-	-	-
Total Courthouse General Expenses	$ 717,840	$ 809,043	$ 750,000	$ 59,043
Election				
Personnel services	$ 23,226	$ 17,027	$ 35,000	$ (17,973)
Contractual services	24,765	12,638	31,000	(18,362)
Commission	16,445	4,845	29,000	(24,155)
Capital Outlay	408	-	1,500	(1,500)
Total Election	$ 64,844	$ 34,510	$ 96,500	$ (61,990)
Appraiser's Cost				
Personnel services	$ 191,741	$ 211,190	$ 208,889	$ 2,301
Contractual services	19,898	18,646	16,000	2,646
Commodities	5,559	8,884	18,500	(9,616)
Capital Outlay	1,169	-	11,000	(11,000)
Total Appraiser's Cost	$ 218,367	$ 238,720	$ 254,389	$ (15,669)

(continued)

CLAY COUNTY, KANSAS
GENERAL (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual	2025 Budget	Variance Over (Under)
EXPENDITURES (CONTINUED)				
Fair Maintenance				
Personnel services	$ 4,324	$ 4,545	$ 7,500	$ (2,955)
Contractual services	51,111	42,873	35,000	7,873
Commodities	9,090	4,264	4,500	(236)
Capital outlay	5,950	-	23,000	(23,000)
Total Fair Maintenance	$ 70,475	$ 51,682	$ 70,000	$ (18,318)
Other Expenditures				
Fair Premiums	$ 14,400	$ 14,400	$ 14,400	$ -
Wakefield Park	21,638	37,355	5,000	32,355
Elderly	157,197	158,888	158,888	-
Sanitarian	-	-	14,710	(14,710)
Conservation District	55,566	58,344	58,344	-
Mental Health	70,234	73,746	73,746	-
Mental Retardation	70,887	72,305	72,305	-
Historical	80,000	80,000	80,000	-
Contingency	-	-	250,000	(250,000)
Miscellaneous	1,426	1,092	-	1,092
Transfers out	146,748	54,500	-	54,500
Total Other Expenditures	$ 618,096	$ 550,630	$ 727,393	$ (176,763)
Total Expenditures	$ 3,677,160	3,907,116	$ 4,237,454	$ (330,338)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (34,150)	$ (160,739)		
UNENCUMBERED CASH - JANUARY 1	1,732,453	1,698,303		
UNENCUMBERED CASH - DECEMBER 31	$ 1,698,303	$ 1,537,564		

CLAY COUNTY, KANSAS
ROAD AND BRIDGE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
Taxes and shared revenue				
Ad valorem property tax	$ 2,555,669	$ 2,664,605	$ 2,694,959	$ (30,354)
Delinquent tax	20,157	32,556	30,000	2,556
Motor vehicle tax	189,893	193,341	190,514	2,827
Rental vehicle excise tax	27	19	13	6
Special highway fuel tax	366,631	363,118	364,514	(1,396)
Other receipts	1,038,600	1,792,230	-	1,792,230
Transfers in	77,047	-	-	-
Total Cash Receipts	$ 4,248,024	$ 5,045,869	$ 3,280,000	$ 1,765,869
EXPENDITURES				
Personnel services	$ 862,259	$ 863,525	$ 1,250,000	$ (386,475)
Contractual services	1,706,903	1,536,641	150,000	1,386,641
Commodities	997,660	1,773,574	1,400,000	373,574
Capital outlay	663,172	1,112,422	480,000	632,422
Transfers out	57,388	35,131	-	35,131
Subtotal Expenditures	$ 4,287,382	$ 5,321,293	$ 3,280,000	$ 2,041,293
Adjustments for qualifying budget credits	-	-	1,792,230	(1,792,230)
Total Expenditures	$ 4,287,382	$ 5,321,293	$ 5,072,230	$ 249,063
RECEIPTS OVER (UNDER) EXPENDITURES	$ (39,358)	$ (275,424)		
UNENCUMBERED CASH - JANUARY 1	39,730	372		
UNENCUMBERED CASH - DECEMBER 31	$ 372	$ (275,052)		

CLAY COUNTY, KANSAS
HEALTH
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad valorem property tax	$ 147,211	$ 215,402	$ 217,758	$ (2,356)
Delinquent tax	1,271	2,158	-	2,158
Motor vehicle tax	11,232	11,179	10,970	209
Rental vehicle excise tax	2	1	1	-
Reimbursements and Grants	644,089	534,240	650,000	(115,760)
Transfers In	50,000	-	-	-
Total Cash Receipts	$ 853,805	$ 762,980	$ 878,729	$ (115,749)
EXPENDITURES				
Personnel services	$ 473,241	$ 442,207	$ 552,907	$ (110,700)
Contractual	83,406	74,991	104,063	(29,072)
Commodities	265,393	251,552	250,000	1,552
Capital outlay	6,578	2,865	8,500	(5,635)
Total Expenditures	$ 828,618	$ 771,615	$ 915,470	$ (143,855)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 25,187	$ (8,635)		
UNENCUMBERED CASH - JANUARY 1	4,433	29,620		
UNENCUMBERED CASH - DECEMBER 31	$ 29,620	$ 20,985		

CLAY COUNTY, KANSAS
NOXIOUS WEED
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad valorem property tax	$ 108,016	$ 78,045	$ 78,906	$ (861)
Delinquent tax	906	1,380	-	1,380
Motor vehicle tax	5,899	7,690	8,050	(360)
Rental vehicle excise tax	1	1	1	-
Chemical sales	54,636	58,417	149,488	(91,071)
Total Cash Receipts	$ 169,458	$ 145,533	$ 236,445	$ (90,912)
EXPENDITURES				
Conservation and Environment				
Personnel services	$ 93,595	$ 98,860	$ 104,973	$ (6,113)
Contractual services	11,728	10,138	15,300	(5,162)
Commodities	60,767	105,981	147,300	(41,319)
Capital outlay	6,272	50,827	39,000	11,827
Transfers out	39,000	-	39,000	(39,000)
Total Expenditures	$ 211,362	$ 265,806	$ 345,573	$ (79,767)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (41,904)	(120,273)		
UNENCUMBERED CASH - JANUARY 1	194,598	152,694		
UNENCUMBERED CASH - DECEMBER 31	$ 152,694	$ 32,421		

CLAY COUNTY, KANSAS
COURTHOUSE MAINTENANCE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad valorem property tax	$ 231,463	$ 234,135	$ 236,717	$ (2,582)
Delinquent tax	1,897	3,016	-	3,016
Motor vehicle tax	17,689	17,548	17,252	296
Rental vehicle excise tax	3	2	1	1
Total Cash Receipts	$ 251,052	$ 254,701	$ 253,970	$ 731
EXPENDITURES				
Appropriation	$ -	$ 30,375	$ 1,040,801	$ (1,010,426)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 251,052	$ 224,326		
UNENCUMBERED CASH - JANUARY 1	644,326	895,378		
UNENCUMBERED CASH - DECEMBER 31	$ 895,378	$ 1,119,704		

CLAY COUNTY, KANSAS
SPECIAL ALCOHOL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Private club liquor tax	$ 12,603	$ 13,455	$ 18,000	$ (4,545)
EXPENDITURES				
Public Health				
Contractual services	$ 10,140	$ 15,788	$ 36,522	$ (20,734)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 2,463	$ (2,333)		
UNENCUMBERED CASH - JANUARY 1	13,022	15,485		
UNENCUMBERED CASH - DECEMBER 31	$ 15,485	$ 13,152		

CLAY COUNTY, KANSAS
SPECIAL PARKS AND RECREATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Private club liquor tax	$ 2,065	$ 2,235	$ 2,700	$ (465)
EXPENDITURES				
Culture and Recreation				
Contractual services	$ 2,000	$ 500	$ 8,100	$ (7,600)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 65	$ 1,735		
UNENCUMBERED CASH - JANUARY 1	4,200	4,265		
UNENCUMBERED CASH - DECEMBER 31	$ 4,265	$ 6,000		

CLAY COUNTY, KANSAS
EMPLOYEE BENEFITS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad valorem property tax	$ 2,609,524	$ 2,308,570	$ 2,334,873	$ (26,303)
Delinquent tax	20,776	33,070	-	33,070
Motor vehicle tax	184,788	194,775	194,530	245
Rental vehicle excise tax	27	18	13	5
Reimbursements	257,877	247,118	-	247,118
Total Cash Receipts	$ 3,072,992	$ 2,783,551	$ 2,529,416	$ 254,135
EXPENDITURES				
Employee Benefits:				
Social security	$ 353,401	$ 372,382	$ 420,163	$ (47,781)
K.P.E.R.S.	490,552	539,904	549,618	(9,714)
Unemployment tax	5,568	5,254	26,000	(20,746)
Worker's compensation	97,729	120,608	155,000	(34,392)
Life insurance	4,062	3,811	-	3,811
Health insurance	1,769,853	1,864,946	2,600,000	(735,054)
Total Expenditures	$ 2,721,165	$ 2,906,905	$ 3,750,781	$ (843,876)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 351,827	$ (123,354)		
UNENCUMBERED CASH - JANUARY 1	1,686,774	2,038,601		
UNENCUMBERED CASH - DECEMBER 31	$ 2,038,601	$ 1,915,247		

CLAY COUNTY, KANSAS
NOXIOUS WEED CAPITAL OUTLAY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
Transfers in	$ 39,000	$ -	$ 39,000	$ (39,000)
EXPENDITURES				
Conservation and Environment				
Capital outlay	$ 65,264	$ -	$ 353,912	$ (353,912)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (26,264)	$ -		
UNENCUMBERED CASH - JANUARY 1	314,912	288,648		
UNENCUMBERED CASH - DECEMBER 31	$ 288,648	$ 288,648		

CLAY COUNTY, KANSAS
WASTE DISPOSAL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
User fees	$ 298,871	$ 327,214	$ 325,000	$ 2,214
User fees - special assessments	173,837	177,393	185,000	(7,607)
Recycling subsidy	50,754	31,213	80,000	(48,787)
Reimbursements	12,850	3,655	10,000	(6,345)
Household waste	385	322	500	(178)
Total Cash Receipts	$ 536,697	$ 539,797	$ 600,500	$ (60,703)
EXPENDITURES				
Sanitation:				
Personnel services	$ 334,320	$ 307,035	$ 373,180	$ (66,145)
Contractual services	103,173	91,058	94,110	(3,052)
Commodities	63,989	65,661	92,400	(26,739)
Capital outlay	11,800	-	-	-
Transfers out	100,000	-	150,000	(150,000)
Total Expenditures	$ 613,282	$ 463,754	$ 709,690	$ (245,936)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (76,585)	$ 76,043		
UNENCUMBERED CASH - JANUARY 1	127,319	50,734		
UNENCUMBERED CASH - DECEMBER 31	$ 50,734	$ 126,777		

CLAY COUNTY, KANSAS
WASTE DISPOSAL CAPITAL OUTLAY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
Transfer in	$ 25,000	$ -	$ 39,000	$ (39,000)
EXPENDITURES				
Sanitation				
Capital outlay	$ 80,000	$ 18,322	$ 145,312	$ (126,990)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (55,000)	$ (18,322)		
UNENCUMBERED CASH - JANUARY 1	81,312	26,312		
UNENCUMBERED CASH - DECEMBER 31	$ 26,312	$ 7,990		

CLAY COUNTY, KANSAS
ECONOMIC DEVELOPMENT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad valorem property tax	$ 154,309	$ 156,090	$ 157,811	$ (1,721)
Delinquent tax	1,266	2,011	-	2,011
Motor vehicle tax	11,798	11,700	11,500	200
Rental vehicle excise tax	2	1	1	-
Other	-	527	-	527
Total Cash Receipts	$ 167,375	$ 170,329	$ 169,312	$ 1,017
EXPENDITURES				
Contractual services	$ 109,724	$ 135,761	$ 110,000	$ 25,761
Commodities	3,000	-	25,000	(25,000)
Capital Outlay	-	-	400,840	(400,840)
Total Expenditures	$ 112,724	$ 135,761	$ 535,840	$ (400,079)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 54,651	$ 34,568		
UNENCUMBERED CASH - JANUARY 1	328,155	382,806		
UNENCUMBERED CASH - DECEMBER 31	$ 382,806	$ 417,374		

CLAY COUNTY, KANSAS
SPECIAL BRIDGE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad valorem property tax	$ 231,463	$ 234,135	$ 236,717	$ (2,582)
Delinquent tax	1,897	3,017	-	3,017
Motor vehicle tax	17,689	17,549	17,252	297
Rental vehicle excise tax	3	2	1	1
Total Cash Receipts	$ 251,052	$ 254,703	$ 253,970	$ 733
EXPENDITURES				
Personnel services	$ 7,230	$ 6,110	$ -	$ 6,110
Contractual services	118,999	129,790	100,000	29,790
Commodities	47,776	12,347	153,970	(141,623)
Transfer out	77,047	-	-	-
Total Expenditures	$ 251,052	$ 148,247	$ 253,970	$ (105,723)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ 106,456		
UNENCUMBERED CASH - JANUARY 1	-	-		
UNENCUMBERED CASH - DECEMBER 31	$ -	$ 106,456		

CLAY COUNTY, KANSAS
CONVENTION AND TOURISM
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
Collections	$ 15,613	$ 22,467	$ 21,000	$ 1,467
EXPENDITURES				
Contractual services	$ 19,773	$ 14,783	$ 25,000	$ (10,217)
Commodities	2,500	2,900	3,290	(390)
Total Expenditures	$ 22,273	$ 17,683	$ 28,290	$ (10,607)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (6,660)	$ 4,784		
UNENCUMBERED CASH - JANUARY 1	12,991	6,331		
UNENCUMBERED CASH - DECEMBER 31	$ 6,331	$ 11,115		

CLAY COUNTY, KANSAS
AMBULANCE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Ad valorem property tax	$ 423,115	612,808	$ 619,724	$ (6,916)
Delinquent tax	4,780	7,496	-	7,496
Motor vehicle tax	45,227	34,282	31,541	2,741
Rental vehicle excise tax	7	4	2	2
Collections	495,645	566,453	500,000	66,453
Total Cash Receipts	$ 968,774	1,221,043	$ 1,151,267	$ 69,776
EXPENDITURES				
Conservation and Environment:				
Personnel services	$ 952,839	1,030,285	$ 1,061,468	$ (31,183)
Contractual services	72,857	66,368	70,000	(3,632)
Commodities	63,473	69,492	79,000	(9,508)
Capital outlay	136,899	13,627	100,000	(86,373)
Total Expenditures	$ 1,226,068	1,179,772	$ 1,310,468	$ (130,696)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (257,294)	$ 41,271		
UNENCUMBERED CASH - JANUARY 1	385,853	128,559		
UNENCUMBERED CASH - DECEMBER 31	$ 128,559	$ 169,830		

CLAY COUNTY, KANSAS
COUNTY SANITARIAN
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
Collections	$ 6,750	$ 7,205	$ 10,000	$ (2,795)
EXPENDITURES				
Professional fees	$ -	$ 14,028	$ 27,365	$ (13,337)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 6,750	$ (6,823)		
UNENCUMBERED CASH - JANUARY 1	9,365	16,115		
UNENCUMBERED CASH - DECEMBER 31	$ 16,115	$ 9,292		

CLAY COUNTY, KANSAS
911 WIRELAND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
Collections	$ 60,001	$ 75,261	$ 80,000	$ (4,739)
Interest	422	447	-	447
Total Receipts	$ 60,423	$ 75,708	$ 80,000	$ (4,292)
EXPENDITURES				
Contractual services	$ 83,317	$ 18,456	$ 65,000	$ (46,544)
Commodities	-	54,640	5,000	49,640
Capital outlay	4,506	-	166,393	(166,393)
Total Expenditures	$ 87,823	$ 73,096	$ 236,393	$ (163,297)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (27,400)	2,612		
UNENCUMBERED CASH - JANUARY 1	156,392	128,992		
UNENCUMBERED CASH - DECEMBER 31	$ 128,992	$ 131,604		

CLAY COUNTY, KANSAS
VIN VERIFICATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
Collections	$ 10,100	$ 11,448	$ 12,500	$ (1,052)
EXPENDITURES				
Contractual services	$ -	$ -	$ 1,000	$ (1,000)
Commodities	8,221	-	10,000	(10,000)
Capital outlay	-	-	45,330	(45,330)
Total Expenditures	$ 8,221	$ -	$ 56,330	$ (56,330)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 1,879	$ 11,448		
UNENCUMBERED CASH - JANUARY 1	42,329	44,208		
UNENCUMBERED CASH - DECEMBER 31	$ 44,208	$ 55,656		

CLAY COUNTY, KANSAS
EQUIPMENT RESERVE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024	2025
RECEIPTS		
Transfer in	$ 146,748	$ 54,500
EXPENDITURES		
Contractual services	$ -	$ 7,423
Commodities	1,473	-
Capital outlay	180,186	107,460
Total Expenditures	$ 181,659	$ 114,883
RECEIPTS OVER (UNDER) EXPENDITURES	$ (34,911)	$ (60,383)
UNENCUMBERED CASH - JANUARY 1	864,539	829,628
UNENCUMBERED CASH - DECEMBER 31	$ 829,628	$ 769,245

CLAY COUNTY, KANSAS
CONCEALED HAND GUN
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024	2025
RECEIPTS		
Fees	$ 553	$ 715
EXPENDITURES		
Commodities	$ -	$ 761
Capital Outlay	-	11,139
Total Expenditures	$ -	$ 11,900
RECEIPTS OVER (UNDER) EXPENDITURES	$ 553	$ (11,185)
UNENCUMBERED CASH - JANUARY 1	13,982	14,535
UNENCUMBERED CASH - DECEMBER 31	$ 14,535	$ 3,350

CLAY COUNTY, KANSAS
SPECIAL HIGHWAY IMPROVEMENT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024	2025
RECEIPTS		
Transfers in	$ 57,388	$ 35,131
EXPENDITURES		
Capital outlay	$ -	$ 437,086
RECEIPTS OVER (UNDER) EXPENDITURES	$ 57,388	$ (401,955)
UNENCUMBERED CASH - JANUARY 1	828,857	886,245
UNENCUMBERED CASH - DECEMBER 31	$ 886,245	$ 484,290

CLAY COUNTY, KANSAS
CLAY COUNTS - PREVENTION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024	2025
RECEIPTS		
State grants	$ 146,506	$ 149,666
EXPENDITURES		
Personnel services	$ 10,947	$ -
Contractual services	110,813	114,821
Commodities	10,551	11,987
Capital outlay	1,440	-
Total Expenditures	$ 133,751	$ 126,808
RECEIPTS OVER (UNDER) EXPENDITURES	$ 12,755	$ 22,858
UNENCUMBERED CASH - JANUARY 1	49,474	62,229
UNENCUMBERED CASH - DECEMBER 31	$ 62,229	$ 85,087

CLAY COUNTY, KANSAS
SHERIFF'S DRUG ASSET FORFEITURE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024	2025
RECEIPTS		
Restitution	$ -	$ -
EXPENDITURES		
Program expenditures	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -
UNENCUMBERED CASH - JANUARY 1	11,303	11,303
UNENCUMBERED CASH - DECEMBER 31	$ 11,303	$ 11,303

CLAY COUNTY, KANSAS
REGISTERED OFFENDER
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024	2025
RECEIPTS		
Restitution	$ 2,120	$ 2,800
Reimbursements	2,780	-
Total Receipts	$ 4,900	$ 2,800
EXPENDITURES		
Program expenditures	$ -	$ 11,138
RECEIPTS OVER (UNDER) EXPENDITURES	$ 4,900	$ (8,338)
UNENCUMBERED CASH - JANUARY 1	16,707	21,607
UNENCUMBERED CASH - DECEMBER 31	$ 21,607	$ 13,269

CLAY COUNTY, KANSAS
AMBULANCE GRANT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

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

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

	2024	2025
RECEIPTS		
Technology fees	$ 9,050	$ 11,332
EXPENDITURES		
Equipment and supplies	$ 3,144	$ 4,616
RECEIPTS OVER (UNDER) EXPENDITURES	$ 5,906	$ 6,716
UNENCUMBERED CASH - JANUARY 1	56,709	62,615
UNENCUMBERED CASH - DECEMBER 31	$ 62,615	$ 69,331

CLAY COUNTY, KANSAS
EMERGENCY MANAGEMENT GRANT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024	2025
RECEIPTS		
State grants	$ -	$ 213
EXPENDITURES		
Training and supplies	$ 591	$ 14,733
Capital outlay	149	-
Total Expenditures	$ 740	$ 14,733
RECEIPTS OVER (UNDER) EXPENDITURES	$ (740)	$ (14,520)
UNENCUMBERED CASH - JANUARY 1	67,663	66,923
UNENCUMBERED CASH - DECEMBER 31	$ 66,923	$ 52,403

CLAY COUNTY, KANSAS
UNDERAGE DRINKING REWARD
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

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

	2024	2025
RECEIPTS		
Collections	$ -	$ -
EXPENDITURES		
Training and supplies	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -
UNENCUMBERED CASH - JANUARY 1	12,308	12,308
UNENCUMBERED CASH - DECEMBER 31	$ 12,308	$ 12,308

CLAY COUNTY, KANSAS
CLERK TECHNOLOGY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024	2025
RECEIPTS		
Collections	$ 2,263	$ 2,833
EXPENDITURES		
Capital outlay	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 2,263	$ 2,833
UNENCUMBERED CASH - JANUARY 1	20,308	22,571
UNENCUMBERED CASH - DECEMBER 31	$ 22,571	$ 25,404

CLAY COUNTY, KANSAS
TREASURER TECHNOLOGY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024	2025
RECEIPTS		
Collections	$ 2,262	$ 2,833
EXPENDITURES		
Capital outlay	$ 1,976	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 286	$ 2,833
UNENCUMBERED CASH - JANUARY 1	6,896	7,182
UNENCUMBERED CASH - DECEMBER 31	$ 7,182	$ 10,015

CLAY COUNTY, KANSAS
AMBULANCE CAPITAL OUTLAY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024	2025
RECEIPTS		
Transfers in	$ -	$ -
EXPENDITURES		
Capital outlay	$ 110,185	$ 1,995
RECEIPTS OVER (UNDER) EXPENDITURES	$ (110,185)	$ (1,995)
UNENCUMBERED CASH - JANUARY 1	140,203	30,018
UNENCUMBERED CASH - DECEMBER 31	$ 30,018	$ 28,023

CLAY COUNTY, KANSAS
SHOP WITH A COP
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

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

	2024	2025
RECEIPTS		
State aid	$ -	$ -
EXPENDITURES		
Contractual services	$ -	$ -
Commodities	-	-
Transfers out	50,000	-
Total Expenditures	$ 50,000	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (50,000)	$ -
UNENCUMBERED CASH - JANUARY 1	288,902	238,902
UNENCUMBERED CASH - DECEMBER 31	$ 238,902	$ 238,902

CLAY COUNTY, KANSAS
ADMINISTRATION - COVID-19
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

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

	2024	2025
RECEIPTS		
Transfers in	$ 25,000	$ -
EXPENDITURES		
Contractual	$ 36,334	$ 69,335
RECEIPTS OVER (UNDER) EXPENDITURES	$ (11,334)	$ (69,335)
UNENCUMBERED CASH - JANUARY 1	150,000	138,666
UNENCUMBERED CASH - DECEMBER 31	$ 138,666	$ 69,331

CLAY COUNTY, KANSAS
OPIOIDS SETTLEMENT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024	2025
RECEIPTS		
Grants	$ 17,531	$ 7,270
EXPENDITURES		
Contractual services	$ -	$ 6,000
RECEIPTS OVER (UNDER) EXPENDITURES	$ 17,531	$ 1,270
UNENCUMBERED CASH - JANUARY 1	12,774	30,305
UNENCUMBERED CASH - DECEMBER 31	$ 30,305	$ 31,575

CLAY COUNTY, KANSAS
BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
RECEIPTS		
Taxes		
Delinquent Tax	$ -	$ -
EXPENDITURES		
Debt Service		
Bond principal and interest	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -
UNENCUMBERED CASH - JANUARY 1	14,477	14,477
UNENCUMBERED CASH - DECEMBER 31	$ 14,477	$ 14,477

CLAY COUNTY, KANSAS
BRIDGE IMPROVEMENT SALES TAX
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual	2025 Budget	Variance Over (Under)
RECEIPTS				
Taxes				
Sales Tax proceeds	$ 960,291	$ 890,550	$ 950,000	$ (59,450)
EXPENDITURES				
Debt Service				
Bond principal	$ 125,000	$ 126,250	$ 245,000	$ (118,750)
Bond interest	29,150	29,150	307,200	(278,050)
Capital outlay	-	-	3,670,650	(3,670,650)
Contractual services	152,992	1,780,174	50,000	1,730,174
Commodities	174,140	79,490	50,000	29,490
Total Expenditures	$ 481,282	$ 2,015,064	$ 4,322,850	$ (2,307,786)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 479,009	$ (1,124,514)		
UNENCUMBERED CASH - JANUARY 1	3,073,799	3,552,808		
UNENCUMBERED CASH - DECEMBER 31	$ 3,552,808	$ 2,428,294		

CLAY COUNTY, KANSAS
LANDFILL POST-CLOSURE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024	2025
RECEIPTS		
Transfers in	$ 50,000	$ -
Interest income	7,670	8,673
Total Cash Receipts	$ 57,670	$ 8,673
EXPENDITURES	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 57,670	$ 8,673
UNENCUMBERED CASH - JANUARY 1	412,116	469,786
UNENCUMBERED CASH - DECEMBER 31	$ 469,786	$ 478,459

CLAY COUNTY, KANSAS
AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Ad Valorem Taxes:				
Current Tax	$ 13,669,016	$ 448,331	$ (74,910)	$ 14,192,257
Current Tax Holding	14,185	78,448	81,139	11,494
Delinquent Real Estate Tax Holding	46,395	-	(17,688)	64,083
Delinquent Personal Property Tax	2,121	(546)	119	1,456
Motor Vehicle Rental Excise Tax	163	(103)	-	60
Motor Vehicle Tax	204,054	49,519	22,617	230,956
Stray Animal	1,043	-	-	1,043
Commercial Vehicle Tax	665	107,905	107,982	588
NRP Tax Holding	16,581	124,239	118,027	22,793
Advance Tax	289	24	313	-
Total Distributable Funds	$ 13,954,512	$ 807,817	$ 237,599	$ 14,524,730
State Funds:				
State Educational Building	$ -	$ 170,765	$ 170,765	$ -
Institutional Building	-	85,382	85,382	-
Drivers' Licenses	-	26,220	25,925	295
Motor Vehicle Licenses	-	705,308	705,308	-
Heritage Trust Fund	-	5,666	4,010	1,656
Sales and Compensating Tax	-	580,938	545,968	34,970
Total State Funds	$ -	$ 1,574,279	$ 1,537,358	$ 36,921

CLAY COUNTY, KANSAS
AGENCY FUNDS (CONTINUED)
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Subdivision Funds:				
Cities	$ -	$ 3,106,907	$ 3,106,907	$ -
School Districts	(10)	7,386,603	7,383,998	2,595
Rural Highway District	-	2,052,588	2,052,588	-
Fire Districts	108	306,022	305,920	210
Cemeteries and Watersheds	-	438,986	438,986	-
NCKL System	-	147,853	147,853	-
Total Subdivision Funds	$ 98	$ 13,438,959	$ 13,436,252	$ 2,805
Other Agency Funds:				
Clay County Veterans	$ 7,340	$ 329	$ -	$ 7,669
Treasurer's Special Auto	8,003	81,799	85,682	4,120
Prosecuting Atty Training Assistance	9,525	697	-	10,222
Drug Tax	711	-	-	711
Cash Long/Short	24	-	-	24
Hospital Bond Reserve	134,815	1,560,655	1,576,163	119,307
Riverside Drainage	79,157	8,317	86	87,388
Bankruptcy	144	260	-	404
Unclaimed Money	847	-	-	847
Rural Hospital Innovation Grant	530,586	-	530,586	-
Total Other Agency Funds	$ 771,152	$ 1,652,057	$ 2,192,517	$ 230,692
Office Cash:				
County Clerk	$ 167	$ 4,917	$ 4,701	$ 383
Register of Deeds	9	110,525	110,525	9
Clerk of the District Court	200	36,336	36,335	201
Sheriff	28,740	65,697	65,303	29,134
Ambulance	16,002	306,371	295,708	26,665
County Health	119,630	378,979	308,183	190,426
County Park	236,667	287,995	458,502	66,160
Law Library	17,634	4,789	-	22,423
Landfill	241	22,922	22,458	705
Total Office Cash	$ 419,290	$ 1,218,531	$ 1,301,715	$ 336,106
Total All Agency Funds	$ 15,145,052	$ 18,691,643	$ 18,705,441	$ 15,131,254