NEMAHA COUNTY, KANSAS

FINANCIAL STATEMENT

WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

AND

INDEPENDENT AUDITOR'S REPORT

December 31, 2023

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

NEMAHA COUNTY, KANSAS
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May 28, 2024

County Commissioners
Nemaha 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 Nemaha County, Kansas (the County), as of and for the year ended December 31, 2023 and the related notes to the financial statement.

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

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

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

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

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

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

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Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a 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.

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

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

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Funds							
General Fund	$ 629,681	$ -	$ 3,421,758	$ 2,917,361	$ 1,134,078	$ 44,918	$ 1,178,996
Bond and Interest Fund	2,588	-	-	-	2,588	-	2,588
Special Purpose Funds							
Law Enforcement Fund	5,244	-	1,871,083	1,876,279	48	(48)	-
Road & Bridge	210,308	-	4,493,630	4,479,979	223,959	102,375	326,334
Noxious Weed	28,857	-	367,381	367,955	28,283	-	28,283
Employee Benefits Fund	(1,259)	-	2,124,373	2,120,491	2,623	24,000	26,623
Election	-	-	142,869	112,010	30,859	84	30,943
Mental Health	-	-	66,072	66,072	-	-	-
Conservation District	779	-	34,756	35,000	535	-	535
Historical	164	-	15,564	15,500	228	-	228
Ambulance	281,927	-	707,460	830,398	158,989	26,593	185,582
Abandoned Cemeteries	11	-	5,144	5,155	-	-	-
Intellectual and Dev. Disabilities	1,657	-	109,305	110,000	962	-	962
Fair	341	-	6,728	6,800	269	-	269
Sheltered Workshop Building	28,966	-	3,384	597	31,753	-	31,753
Economic Development	1,123	-	59,465	60,000	588	-	588
Solid Waste	93,242	-	172,903	184,452	81,693	4,647	86,340
Enhanced 911	80,258	-	80,801	73,215	87,844	98	87,942
Parks and Recreation	2,545	-	9,242	-	11,787	-	11,787
Alcoholic Control	4,868	-	17,679	11,230	11,317	-	11,317
Title III C-1	58,157	-	112,249	146,904	23,502	4,242	27,744
Title III C-2	58,997	-	197,298	146,652	109,643	2,081	111,724
Special Machinery	646,404	-	200,000	89,441	756,963	-	756,963
Capital Outlay	1,994,619	-	141,065	331,306	1,804,378	34,017	1,838,395

(continued)

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

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

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Special Purpose Funds (Continued)							
ROD Technology Fund	$ 101,618	$ -	$ 10,678	$ 55,147	$ 57,149	$ -	$ 57,149
Clerk Technology Fund	17,065	-	2,669	-	19,734	-	19,734
Treasurer Technology Fund	18,510	-	2,669	1,755	19,424	-	19,424
Cell Phones E911	19,709	-	-	8,071	11,638	-	11,638
Transportation for Aging	52,200	-	413,896	418,167	47,929	712	48,641
Non-Budgeted Special Purpose Funds							
Concealed Carry Handgun	17,443	-	4,920	-	22,363	-	22,363
Prosecutor Training Account	18,448	-	630	-	19,078	-	19,078
Special Administration	85,921	-	106,651	105,278	87,294	13	87,307
Grants and Donation Funds							
Broxterman EMT	995	-	-	995	-	-	-
Broxterman Home Health	5,626	-	-	-	5,626	-	5,626
Donations	11,867	-	95	11,962	-	-	-
Heritage Trust Fund	1,368	-	5,339	5,518	1,189	-	1,189
Drug Enforcement I	96	-	-	-	96	-	96
Grants	28,540	-	-	-	28,540	-	28,540
Oil and Gas Valuation Depletion	62,173	-	-	9,949	52,224	-	52,224
Soldier Creek Windfarm	900,000	-	985,081	985,000	900,081	-	900,081
ARPA	1,989,294	-	45,227	52,969	1,981,552	-	1,981,552
Irish Creek Windfarm	375,000	-	-	-	375,000	-	375,000
Bankruptcy Partial Pay	2,446	-	-	2,340	106	-	106
Road Sign Replacement	-	-	49,014	58,738	(9,724)	-	(9,724)
Grant PHEP	5,127	-	13,662	17,083	1,706	-	1,706
Grant IAP	1,800	-	3,558	4,871	487	-	487
ARPA Nutrition Program	-	-	27,475	27,475	-	-	-
Total Reporting Entity (Excluding Agency Funds)	$ 7,844,723	$ -	$ 16,031,773	$ 15,752,115	$ 8,124,381	$ 243,732	$ 8,368,113

(continued)

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

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

Composition of Cash	
Checking Accounts	$ 23,246,907
Certificates of Deposit	1,700,000
Clerk of the District Court	200
Law Library	50,102
Sheriff - General Fund	506
Sheriff - Motor Vehicle Fund	48,144
Inmate Fund	23,525
Sheriff - Tax Fund	5
Transportation	65
Cash on Hand	66,586
Total Primary Government	$ 25,136,040
Less: Agency Funds per Schedule 3	(16,767,927)
Total Reporting Entity (Excluding Distributable and Agency Funds)	$ 8,368,113

STATEMENT 1
(continued)

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

Note 1: Summary of Significant Accounting Policies

Nemaha County, Kansas (the County), is a municipal corporation governed by an elected three member Commission. This regulatory financial statement presents only the County (the primary government) and does not include the financial data of any related municipal entities. The accounting policies of the County conform to the cash-basis and budget laws of Kansas (regulatory basis). The following is a summary of the more significant policies:

Financial Reporting Entity

The financial reporting entity of the County is comprised of the County and does not include its related municipal entities.

The basic criterion for including a separate entity in the County's financial reporting entity is the financial accountability of the County for the separate entity. The County is financially accountable if it appoints a voting majority of a related municipal entity's governing body and if it either has the ability to impose its will on the related municipal entity or there is a potential for the related municipal entity to provide certain financial benefits to, or impose certain financial burdens on, the primary government.

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:

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

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 - Used to account for 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.).

Trust Funds - Used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e., pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

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

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.

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 adoption of the final budget has been adjusted to on or before September 20th. 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 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. The budget was amended for the following funds: Road & Bridge, Transportation for Aging, Title III C-2, ROD Tech Fund, and Old Enhanced 911 Cell.

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 certain special purpose funds as noted in the presentation of the appropriate Schedule 2.

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: Special Assessments

Projects financed in part by special assessments are financed through general obligation bonds of the County and/or revolving loans issued by the Kansas Department of Transportation. Both of which are either retired from the General Fund or the Bond and Interest Fund as appropriate. Special assessments paid prior to the issuance of bonds are recorded as regulatory receipts in the appropriate project. Special assessments received after the issuance of bonds are recorded as regulatory receipts in the General Fund or the Bond and Interest Fund as appropriate.

Note 4: Cash and Investments

The County uses an internally pooled cash system in which the cash balances from all funds are combined and invested to the extent available in certificates of deposit and other authorized investments. Earnings from these investments, unless specifically designated, are allocated to the general fund and the utility funds based upon their average cash balances. Investments are stated at cost, which approximates market.

Note 5: Property Taxes

In accordance with governing state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year.

State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1 of the ensuing year. Consequently, for revenue recognition purposes, the taxes levied during the current year are not due and receivable until the ensuing year.

Note 6: Reimbursements

The County records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as regulatory receipt to the fund. For purposes of budgetary comparisons, the reimbursement is recorded as a qualifying budget credit in the fund receiving the reimbursement.

Note 7: Stewardship, Compliance and Accountability

Compliance with finance-related legal (including K.S.A's) and contractual provisions - K.S.A. 79-2935, establishes that expenditures, including encumbrances, in any lawfully budgeted fund should not exceed the adopted budget of expenditures plus any reimbursement (budget credits) of current year expenditures for such fund for that budget year. We noted no violations of K.S.A. 79-2935.

Note 8 - Deposits and Investments

As of December 31, 2023, the County's investments consisted of short-term certificates of deposit.

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. 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, other than certificates of deposit which are included in the bank deposits; therefore they do not have a rating.

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 federally 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 had no agreements for designated " peak periods." All deposits were legally secured at December 31, 2023.

At December 31, 2023, the carrying amount of the County's deposits, including certificates of deposit, was $24,946,907 and the bank balance was $25,341,238. The bank balance was held by five banks resulting in a concentration of credit risk. Of the bank balance, $1,250,000 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.

Custodial credit risk - investments: For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

Note 9: Defined Benefit Pension Plan

General Information about the Pension Plan

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.43% for the fiscal year ended December 31, 2023. Contributions to the pension plan from the County were $395,861 for the year ended December 31, 2023.

Net Pension Liability

At December 31, 2023, the County's proportionate share of the collective net pension liability reported by KPERS was $4,036,705. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 10: Other Post Employment Benefit

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 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.

Note 11: Capital Projects

There were no capital projects in process at December 31, 2023.

Note 12: Commitments and Contingencies

Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County manages these various risks of loss through commercial insurance with varying deductibles. All deductibles are $1,000 or less. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

Litigation

There are a number of claims and/or lawsuits to which the County is a party as a result of matters and complaints arising in the ordinary course of the County activities. The County's management and legal counsel anticipate that the potential claims against the County not covered by insurance, if any, resulting from such matters would not materially affect the financial position of the County.

Note 13: Transfers

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General	Capital Outlay	K.S.A. 19-120	$ 138,732
General	Employee Benefits	K.S.A. 12-16, 102	131,715
General	Mental Health	Resolution	737
General	Abandoned Cemeteries	Resolution	280
Transportation for Aging	General Fund	K.S.A. 8-145	10,511
Road & Bridge	Special Machinery	K.S.A. 68-141g	200,000
Election	Capital Outlay	K.S.A. 19-120	20,000
Special Administration	General Fund	K.S.A. 8-145	85,921
Treasurer Fees	General Fund	K.S.A. 8-145	6,811
Noxious Weed	Capital Outlay	K.S.A. 19-120	5,000
Transportation for Aging	Capital Outlay	K.S.A. 19-120	50,000
			$ 649,707

Note 14: Management's Review of Subsequent Events

In preparing this financial statement, the County has evaluated events and transactions for potential recognition or disclosure through the date of the independent auditor's report, which is the date the financial statement was available to be issued.

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

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

Fund	Certified Budget	Adj for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Funds					
General Fund	$ 2,917,500	$ -	$ 2,917,500	$ 2,917,361	$ (139)
Special Purpose Funds					
Law Enforcement Fund	1,900,000	-	1,900,000	1,876,279	(23,721)
Road and Bridge	4,903,957	1,122,849	6,026,806	4,479,979	(1,546,827)
Noxious Weed	315,250	53,306	368,556	367,955	(601)
Employee Benefits Fund	2,135,183	-	2,135,183	2,120,491	(14,692)
Election	140,150	-	140,150	112,010	(28,140)
Mental Health	66,072	-	66,072	66,072	-
Conservation District	35,000	-	35,000	35,000	-
Historical	15,500	-	15,500	15,500	-
Ambulance	900,000	-	900,000	830,398	(69,602)
Abandoned Cemeteries	5,500	-	5,500	5,155	(345)
Intellectual and Dev. Disabilities	110,000	-	110,000	110,000	-
Fair	6,800	-	6,800	6,800	-
Sheltered Workshop Building	12,000	-	12,000	597	(11,403)
Economic Development	60,000	-	60,000	60,000	-
Solid Waste	298,560	-	298,560	184,452	(114,108)
Enhanced 911	111,286	-	111,286	73,215	(38,071)
Parks and Recreation	8,883	-	8,883	-	(8,883)
Alcoholic Control	16,317	-	16,317	11,230	(5,087)
Title III C-1	219,436	-	219,436	146,904	(72,532)
Title III C-2	295,057	-	295,057	146,652	(148,405)
Special Machinery	576,331	-	576,331	89,441	(486,890)
Capital Outlay	723,754	-	723,754	331,306	(392,448)
ROD Tech Fund	116,618	-	116,618	55,147	(61,471)
Clerk Tech Fund	8,577	-	8,577	-	(8,577)
Treasurer Tech Fund	17,960	-	17,960	1,755	(16,205)
Cell Phones E911	19,709	-	19,709	8,071	(11,638)
Transportation for Aging	455,527	-	455,527	418,167	(37,360)
	$ 16,390,927	$ 1,176,155	$ 17,567,082	$ 14,469,937	$ (3,097,145)

NEMAHA COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem tax	$ 741,294	$ 719,554	$ 21,740
Motor vehicle tax	73,838	76,903	(3,065)
Commercial MV tax	12,087	12,365	(278)
Recreation vehicle tax	1,685	10,009	(8,324)
Delinquent tax	455	-	455
Real estate tax	2,483	-	2,483
Excise Tax	119	-	119
Sales and use tax	1,413,569	1,200,000	213,569
Local alcohol liquor tax	9,242	8,000	1,242
Miscellaneous tax revenue	31,980	61,500	(29,520)
Licenses, permits, and fees	76,870	239,110	(162,240)
Charges for services	19,513	10,000	9,513
Use of money and property	470,916	20,000	450,916
Fines, forfeitures, and penalties	14,131	-	14,131
Reimbursements	9,964	7,000	2,964
Miscellaneous	440,369	165,000	275,369
Transfers in	103,243	85,000	18,243
Total Receipts	$ 3,421,758	$ 2,614,441	$ 807,317
EXPENDITURES			
County Commission	$ 187,199	$ 234,817	$ (47,618)
County Clerk	151,470	171,500	(20,030)
County Treasurer	210,348	224,000	(13,652)
County Attorney	154,473	169,500	(15,027)
Register of Deeds	120,607	136,500	(15,893)
Appraiser	265,619	294,400	(28,781)
General Courthouse	644,926	750,000	(105,074)
Unified Courts	45,270	-	45,270
Civil Defense	70,608	-	70,608
Community Building	23,968	25,000	(1,032)
Recycling	230,648	239,500	(8,852)
Health Officer	126,779	100,508	26,271
Nemaha County Aging	452,384	291,500	160,884
Meals on Wheels	5,708	15,000	(9,292)
Alcohol and Drug Awareness	-	-	-
Diversion	5,657	14,000	(8,343)
Fair	19,200	19,200	-
District Court	6,868	78,750	(71,882)
District Court 4 Counties	-	12,393	(12,393)
Three Rivers, Inc.	1,200	1,200	-
Emergency Preparedness	-	69,732	(69,732)
ROZ	27,078	45,000	(17,922)
Pioneer Building	28,077	25,000	3,077
Miscellaneous	542	-	542
Transfers out	138,732	-	138,732
Total Expenditures	$ 2,917,361	$ 2,917,500	$ (139)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 504,397		
UNENCUMBERED CASH - JANUARY 1	629,681		
UNENCUMBERED CASH - DECEMBER 31	$ 1,134,078		

NEMAHA COUNTY, KANSAS
BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Total Receipts	$ -	$ -	$ -
EXPENDITURES			
Total Expenditures	$ -	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - JANUARY 1	2,588		
UNENCUMBERED CASH - DECEMBER 31	$ 2,588		

NEMAHA COUNTY, KANSAS
LAW ENFORCEMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem tax	$ 1,641,271	$ 1,643,674	$ (2,403)
Motor vehicle tax	119,540	105,436	14,104
Commercial MV tax	19,588	16,953	2,635
Recreation vehicle tax	2,727	13,719	(10,992)
Delinquent tax	830	-	830
Real estate tax	4,437	-	4,437
Excise tax	193	-	193
Charges for services	82,497	116,000	(33,503)
Total Receipts	$ 1,871,083	$ 1,895,782	$ (24,699)
EXPENDITURES			
Personnel	$ 1,600,535	$ 1,578,300	$ 22,235
Contractual	114,666	118,900	(4,234)
Material and supplies	133,963	148,900	(14,937)
Capital outlay	27,115	53,900	(26,785)
Total Expenditures	$ 1,876,279	$ 1,900,000	$ (23,721)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (5,196)		
UNENCUMBERED CASH - JANUARY 1	5,244		
UNENCUMBERED CASH - DECEMBER 31	$ 48		

NEMAHA COUNTY, KANSAS
ROAD AND BRIDGE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem tax	$ 2,609,634	$ 2,611,953	$ (2,319)
Motor vehicle tax	183,353	161,137	22,216
Commercial MV tax	30,634	30,415	219
Recreation vehicle tax	4,167	21,270	(17,103)
Delinquent tax	1,329	1,329	-
Real estate tax	7,277	-	7,277
Excise tax	303	-	303
City and County highway fund	534,084	534,084	-
Miscellaneous	1,122,849	1,103,071	19,778
Total Receipts	$ 4,493,630	$ 4,463,259	$ 30,371
EXPENDITURES			
Personnel	$ 643,233	$ 1,338,729	$ (695,496)
Contractual	573,450	1,394,364	(820,914)
Material and supplies	3,063,296	2,170,864	892,432
Transfers out	200,000	-	200,000
Subtotal Expenditures	$ 4,479,979	$ 4,903,957	$ (423,978)
Allowable qualifying budget credits	-	1,122,849	(1,122,849)
Total Expenditures	$ 4,479,979	$ 6,026,806	$ (1,546,827)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 13,651		
UNENCUMBERED CASH - JANUARY 1	210,308		
UNENCUMBERED CASH - DECEMBER 31	$ 223,959		

NEMAHA COUNTY, KANSAS
NOXIOUS WEED
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem tax	$ 189,993	$ 190,153	$ (160)
Motor vehicle tax	12,276	10,785	1,491
Commercial MV tax	2,052	1,734	318
Recreation vehicle tax	279	1,403	(1,124)
Delinquent tax	87	-	87
Real estate tax	479	-	479
Excise tax	20	-	20
Miscellaneous	162,195	110,000	52,195
Total Receipts	$ 367,381	$ 314,075	$ 53,306
EXPENDITURES			
Personnel	$ 143,921	$ 148,500	$ (4,579)
Contractual	2,096	1,750	346
Material and supplies	216,938	165,000	51,938
Transfers out	5,000	-	5,000
Subtotal Expenditures	$ 367,955	$ 315,250	$ 52,705
Allowable qualifying budget credits	-	53,306	(53,306)
Total Expenditures	$ 367,955	$ 368,556	$ (601)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (574)		
UNENCUMBERED CASH - JANUARY 1	28,857		
UNENCUMBERED CASH - DECEMBER 31	$ 28,283		

NEMAHA COUNTY, KANSAS
EMPLOYEE BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem tax	$ 1,838,921	$ 1,842,708	$ (3,787)
Motor vehicle tax	123,673	130,982	(7,309)
Commercial MV tax	20,246	21,060	(814)
Recreation vehicle tax	2,822	17,043	(14,221)
Delinquent tax	908	-	908
Real estate tax	4,786	-	4,786
Excise tax	199	-	199
Miscellaneous	1,103	-	1,103
Transfers in	131,715	-	131,715
Total Receipts	$ 2,124,373	$ 2,011,793	$ 112,580
EXPENDITURES			
Personnel	$ 2,105,175	$ 2,120,894	$ (15,719)
Miscellaneous	15,316	14,289	1,027
Total Expenditures	$ 2,120,491	$ 2,135,183	$ (14,692)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 3,882		
UNENCUMBERED CASH - JANUARY 1	(1,259)		
UNENCUMBERED CASH - DECEMBER 31	$ 2,623		

NEMAHA COUNTY, KANSAS
ELECTION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem tax	$ 125,761	$ 126,017	$ (256)
Motor vehicle tax	8,183	8,495	(312)
Commercial MV tax	1,339	1,366	(27)
Recreation vehicle tax	187	1,106	(919)
Delinquent tax	58	-	58
Real estate tax	306	-	306
Excise tax	13	-	13
Miscellaneous	7,022	-	7,022
Total Receipts	$ 142,869	$ 136,984	$ 5,885
EXPENDITURES			
Personnel	$ 55,429	$ 62,150	$ (6,721)
Contractual	28,840	65,000	(36,160)
Material and supplies	7,741	13,000	(5,259)
Total Expenditures	$ 112,010	$ 140,150	$ (28,140)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 30,859		
UNENCUMBERED CASH - JANUARY 1	-		
UNENCUMBERED CASH - DECEMBER 31	$ 30,859		

NEMAHA COUNTY, KANSAS
MENTAL HEALTH
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem tax	$ 59,771	$ 59,847	$ (76)
Motor vehicle tax	4,514	4,083	431
Commercial MV tax	739	657	82
Recreation vehicle tax	103	532	(429)
Delinquent tax	32	-	32
Real estate tax	169	-	169
Excise tax	7	-	7
Miscellaneous	737	-	737
Total Receipts	$ 66,072	$ 65,119	$ 953
EXPENDITURES			
Miscellaneous	$ 66,072	$ 66,072	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - JANUARY 1	-		
UNENCUMBERED CASH - DECEMBER 31	$ -		

NEMAHA COUNTY, KANSAS
CONSERVATION DISTRICT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem tax	$ 31,752	$ 31,570	$ 182
Motor vehicle tax	2,437	2,146	291
Commercial MV tax	399	345	54
Recreation vehicle tax	55	279	(224)
Delinquent tax	17	-	17
Real estate tax	92	-	92
Excise tax	4	-	4
Total Receipts	$ 34,756	$ 34,340	$ 416
EXPENDITURES			
Miscellaneous	$ 35,000	$ 35,000	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (244)		
UNENCUMBERED CASH - JANUARY 1	779		
UNENCUMBERED CASH - DECEMBER 31	$ 535		

NEMAHA COUNTY, KANSAS
HISTORICAL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem tax	$ 14,237	$ 14,123	$ 114
Motor vehicle tax	1,079	946	133
Commercial MV tax	178	152	26
Recreation vehicle tax	24	123	(99)
Delinquent tax	7	-	7
Real estate tax	37	-	37
Excise tax	2	-	2
Total Receipts	$ 15,564	$ 15,344	$ 220
EXPENDITURES			
Miscellaneous	$ 15,500	$ 15,500	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 64		
UNENCUMBERED CASH - JANUARY 1	164		
UNENCUMBERED CASH - DECEMBER 31	$ 228		

NEMAHA COUNTY, KANSAS
AMBULANCE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem tax	$ 645,485	$ 645,025	$ 460
Motor vehicle tax	49,848	43,693	6,155
Commercial MV tax	8,437	7,025	1,412
Recreation vehicle tax	1,130	5,685	(4,555)
Delinquent tax	381	-	381
Real estate tax	2,095	-	2,095
Excise tax	84	-	84
Total Receipts	$ 707,460	$ 701,428	$ 6,032
EXPENDITURES			
Contractual	$ 830,398	$ 900,000	$ (69,602)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (122,938)		
UNENCUMBERED CASH - JANUARY 1	281,927		
UNENCUMBERED CASH - DECEMBER 31	$ 158,989		

NEMAHA COUNTY, KANSAS
ABANDONED CEMETERIES
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem tax	$ 4,786	$ 4,812	$ (26)
Motor vehicle tax	62	348	(286)
Commercial MV tax	10	56	(46)
Recreation vehicle tax	2	46	(44)
Delinquent tax	1	-	1
Real estate tax	3	-	3
Miscellaneous	-	-	-
Transfers in	280	-	280
Total Receipts	$ 5,144	$ 5,262	$ (118)
EXPENDITURES			
Contractual	$ 5,155	$ 5,500	$ (345)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (11)		
UNENCUMBERED CASH - JANUARY 1	11		
UNENCUMBERED CASH - DECEMBER 31	$ -		

NEMAHA COUNTY, KANSAS
INTELLECTUAL AND DEVELOPMENTAL DISABILITIES
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem tax	$ 99,854	$ 99,803	$ 51
Motor vehicle tax	7,669	6,760	909
Commercial MV tax	1,256	1,087	169
Recreation vehicle tax	175	879	(704)
Delinquent tax	53	-	53
Real estate tax	285	-	285
Excise tax	13	-	13
Total Receipts	$ 109,305	$ 108,529	$ 776
EXPENDITURES			
Miscellaneous	$ 110,000	$ 110,000	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (695)		
UNENCUMBERED CASH - JANUARY 1	1,657		
UNENCUMBERED CASH - DECEMBER 31	$ 962		

NEMAHA COUNTY, KANSAS
FAIR
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem tax	$ 6,132	$ 6,117	$ 15
Motor vehicle tax	484	415	69
Commercial MV tax	79	67	12
Recreation vehicle tax	11	54	(43)
Delinquent tax	3	-	3
Real estate tax	18	-	18
Excise tax	1	-	1
Total Receipts	$ 6,728	$ 6,653	$ 75
EXPENDITURES			
Miscellaneous	$ 6,800	$ 6,800	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (72)		
UNENCUMBERED CASH - JANUARY 1	341		
UNENCUMBERED CASH - DECEMBER 31	$ 269		

NEMAHA COUNTY, KANSAS
SHELTERED WORKSHOP BUILDING
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Rent	$ 3,384	$ 3,000	$ 384
EXPENDITURES			
Contractual	$ 597	$ 12,000	$ (11,403)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 2,787		
UNENCUMBERED CASH - JANUARY 1	28,966		
UNENCUMBERED CASH - DECEMBER 31	$ 31,753		

NEMAHA COUNTY, KANSAS
ECONOMIC DEVELOPMENT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem tax	$ 54,306	$ 54,267	$ 39
Motor vehicle tax	4,185	3,689	496
Commercial MV tax	685	593	92
Recreation vehicle tax	96	480	(384)
Delinquent tax	29	-	29
Real estate tax	157	-	157
Excise tax	7	-	7
Total Receipts	$ 59,465	$ 59,029	$ 436
EXPENDITURES			
Miscellaneous	$ 60,000	$ 60,000	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (535)		
UNENCUMBERED CASH - JANUARY 1	1,123		
UNENCUMBERED CASH - DECEMBER 31	$ 588		

NEMAHA COUNTY, KANSAS
SOLID WASTE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Licenses, permits, and fees	$ 172,903	$ 275,000	$ (102,097)
EXPENDITURES			
Personnel	$ 71,389	$ 93,417	$ (22,028)
Contractual	66,680	171,884	(105,204)
Material and supplies	26,383	33,259	(6,876)
Capital outlay	20,000	-	20,000
Total Expenditures	$ 184,452	$ 298,560	$ (114,108)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (11,549)		
UNENCUMBERED CASH - JANUARY 1	93,242		
UNENCUMBERED CASH - DECEMBER 31	$ 81,693		

NEMAHA COUNTY, KANSAS
ENHANCED 911
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Miscellaneous	$ 80,801	$ 75,000	$ 5,801
EXPENDITURES			
Contractual	$ 73,215	$ 111,286	$ (38,071)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 7,586		
UNENCUMBERED CASH - JANUARY 1	80,258		
UNENCUMBERED CASH - DECEMBER 31	$ 87,844		

NEMAHA COUNTY, KANSAS
PARKS AND RECREATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Local alcohol liquor	$ 9,242	$ 8,000	$ 1,242
EXPENDITURES			
Contractual	$ -	$ 8,883	$ (8,883)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 9,242		
UNENCUMBERED CASH - JANUARY 1	2,545		
UNENCUMBERED CASH - DECEMBER 31	$ 11,787		

NEMAHA COUNTY, KANSAS
ALCOHOLIC CONTROL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Local alcohol liquor	$ 17,679	$ 14,500	$ 3,179
EXPENDITURES			
Contractual	$ 11,230	$ 16,317	$ (5,087)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 6,449		
UNENCUMBERED CASH - JANUARY 1	4,868		
UNENCUMBERED CASH - DECEMBER 31	$ 11,317		

NEMAHA COUNTY, KANSAS
TITLE III C-1
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Grant match county	$ 50,000	$ 133,768	$ (83,768)
Nutrition grants	26,631	35,000	(8,369)
Nutrition program income	34,393	45,000	(10,607)
Donations	1,225	-	1,225
Total Receipts	$ 112,249	$ 213,768	$ (101,519)
EXPENDITURES			
Personnel	$ 89,538	$ 144,812	$ (55,274)
Contractual	7,751	9,812	(2,061)
Materials and supplies	49,615	64,812	(15,197)
Total Expenditures	$ 146,904	$ 219,436	$ (72,532)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (34,655)		
UNENCUMBERED CASH - JANUARY 1	58,157		
UNENCUMBERED CASH - DECEMBER 31	$ 23,502		

NEMAHA COUNTY, KANSAS
TITLE III C-2
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Grant match county	$ 50,000	$ 67,268	$ (17,268)
C-2 grants	44,336	40,859	3,477
Program income reimbursement	89,501	24,000	65,501
Donations	13,461	12,862	599
Miscellaneous	-	85,763	(85,763)
Total Receipts	$ 197,298	$ 230,752	$ (33,454)
EXPENDITURES			
Personnel	$ 78,335	$ 130,353	$ (52,018)
Contractual	11,782	69,353	(57,571)
Materials and supplies	56,535	95,351	(38,816)
Total Expenditures	$ 146,652	$ 295,057	$ (148,405)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 50,646		
UNENCUMBERED CASH - JANUARY 1	58,997		
UNENCUMBERED CASH - DECEMBER 31	$ 109,643		

NEMAHA COUNTY, KANSAS
SPECIAL MACHINERY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Transfers in	$ 200,000	$ -	$ 200,000
EXPENDITURES			
Capital outlay	$ 89,441	$ 576,331	$ (486,890)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 110,559		
UNENCUMBERED CASH - JANUARY 1	646,404		
UNENCUMBERED CASH - DECEMBER 31	$ 756,963		

NEMAHA COUNTY, KANSAS
CAPITAL OUTLAY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Reimbursements	$ 34,545	$ -	$ 34,545
Miscellaneous	25,520	-	25,520
Transfers in	81,000	-	81,000
Total Receipts	$ 141,065	$ -	$ 141,065
EXPENDITURES			
Personnel	$ 139,315	$ -	$ 139,315
Capital outlay	158,439	-	158,439
Miscellaneous	33,552	723,754	(690,202)
Total Expenditures	$ 331,306	$ 723,754	$ (392,448)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (190,241)		
UNENCUMBERED CASH - JANUARY 1	1,994,619		
UNENCUMBERED CASH - DECEMBER 31	$ 1,804,378		

NEMAHA COUNTY, KANSAS
ROD TECH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Collections	$ 10,678	$ 15,000	$ (4,322)
EXPENDITURES			
Contractual	$ 52,230	$ 58,309	$ (6,079)
Commodities	2,917	58,309	(55,392)
Total Expenditures	$ 55,147	$ 116,618	$ (61,471)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (44,469)		
UNENCUMBERED CASH - JANUARY 1	101,618		
UNENCUMBERED CASH - DECEMBER 31	$ 57,149		

NEMAHA COUNTY, KANSAS
CLERK TECH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Collections	$ 2,669	$ 3,000	$ (331)
EXPENDITURES			
Materials and supplies	$ -	$ 8,577	$ (8,577)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 2,669		
UNENCUMBERED CASH - JANUARY 1	17,065		
UNENCUMBERED CASH - DECEMBER 31	$ 19,734		

NEMAHA COUNTY, KANSAS
TREASURER TECH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Collections	$ 2,669	$ 3,000	$ (331)
EXPENDITURES			
Contractual services	$ -	$ 8,980	$ (8,980)
Commodities	1,755	8,980	(7,225)
Total Expenditures	$ 1,755	$ 17,960	$ (16,205)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 914		
UNENCUMBERED CASH - JANUARY 1	18,510		
UNENCUMBERED CASH - DECEMBER 31	$ 19,424		

NEMAHA COUNTY, KANSAS
CELL PHONES E911
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Collections	$ -	$ -	$ -
EXPENDITURES			
Contractual	$ 8,071	$ 19,709	$ (11,638)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (8,071)		
UNENCUMBERED CASH - JANUARY 1	19,709		
UNENCUMBERED CASH - DECEMBER 31	$ 11,638		

NEMAHA COUNTY, KANSAS
TRANSPORTATION FOR AGING
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Grant match	$ 141,533	$ 90,464	$ 51,069
Transportation grants	246,361	286,992	(40,631)
Charge for services	25,393	23,206	2,187
Miscellaneous	609	609	-
Total Receipts	$ 413,896	$ 401,271	$ 12,625
EXPENDITURES			
Personnel	$ 291,983	$ 296,843	$ (4,860)
Contractual	34,072	71,843	(37,771)
Materials and supplies	31,601	86,841	(55,240)
Transfers out	60,511	-	60,511
Total Expenditures	$ 418,167	$ 455,527	$ (37,360)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (4,271)		
UNENCUMBERED CASH - JANUARY 1	52,200		
UNENCUMBERED CASH - DECEMBER 31	$ 47,929		

NEMAHA COUNTY, KANSAS
GRANT AND DONATION FUNDS
NON-BUDGETED SPECIAL PURPOSE FUNDS
Regulatory Basis
For the Year Ended December 31, 2022

	Concealed Carry Handgun	Prosecutor Training Account	Special Administration	Broxterman EMT	Broxterman Home Health	Donations	Heritage Trust Fund
RECEIPTS							
Licenses, permits, and fees	$ 4,920	$ 630	$ -	$ -	$ -	$ -	$ 5,339
Fines, fees, and forfeitures	-	-	712	-	-	-	-
Donations/Miscellaneous	-	-	105,939	-	-	95	-
TOTAL RECEIPTS	$ 4,920	$ 630	$ 106,651	$ -	$ -	$ 95	$ 5,339
EXPENDITURES							
Personnel	$ -	$ -	$ 10,298	$ -	$ -	$ -	$ -
Contractual	-	-	712	-	-	-	-
Materials and supplies	-	-	5,169	-	-	-	-
Miscellaneous	-	-	3,178	995.00	-	11,962.00	-
Grant expense	-	-	-	-	-	-	5,518
Transfers out	-	-	85,921	-	-	-	-
TOTAL EXPENDITURES	$ -	$ -	$ 105,278	$ 995	$ -	$ 11,962	$ 5,518
RECEIPTS OVER (UNDER) EXPENDITURES	$ 4,920	$ 630	$ 1,373	$ (995)	$ -	$ (11,867)	$ (179)
UNENCUMBERED CASH - JANUARY 1	17,443	18,448	85,921	995	5,626	11,867	1,368
UNENCUMBERED CASH - DECEMBER 31	$ 22,363	$ 19,078	$ 87,294	$ -	$ 5,626	$ -	$ 1,189

(continued)

See Independent Auditor's Report.

NEMAHA COUNTY, KANSAS
GRANT AND DONATION FUNDS
NON-BUDGETED SPECIAL PURPOSE FUNDS (Continued)
Regulatory Basis
For the Year Ended December 31, 2022

	Drug Enforcement	Grants	Oil and Gas Valuation Depletion	Soldier Creek Windfarm	ARPA	Irish Creek Windfarm	Bankruptcy Partial Pay
RECEIPTS							
Federal and non-federal grants	$ -	$ -	$ -	$ -	$ 45,227	$ -	$ -
Payments in lieu of taxes	-	-	-	985,081	-	-	-
TOTAL RECEIPTS	$ -	$ -	$ -	$ 985,081	$ 45,227	$ -	$ -
EXPENDITURES							
Grant expense	$ -	$ -	$ 9,949	$ -	$ 52,969	$ -	$ -
Miscellaneous	-	-	-	985,000	-	-	2,340
TOTAL EXPENDITURES	$ -	$ -	$ 9,949	$ 985,000	$ 52,969	$ -	$ 2,340
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -	$ (9,949)	$ 81	$ (7,742)	$ -	$ (2,340)
UNENCUMBERED CASH - JANUARY 1	96	28,540	62,173	900,000	1,989,294	375,000	2,446
UNENCUMBERED CASH - DECEMBER 31	$ 96	$ 28,540	$ 52,224	$ 900,081	$ 1,981,552	$ 375,000	$ 106

(continued)

See Independent Auditor's Report.

NEMAHA COUNTY, KANSAS
GRANT AND DONATION FUNDS
NON-BUDGETED SPECIAL PURPOSE FUNDS (Continued)
Regulatory Basis
For the Year Ended December 31, 2022

	Road Sign Replacement	Grant PHEP	Grant IAP	ARPA Nutrition Prog.
RECEIPTS				
Federal and non-federal grants	$ 49,014	$ 13,662	$ 3,558	$ 27,475
Payments in lieu of taxes	-	-	-	-
TOTAL RECEIPTS	$ 49,014	$ 13,662	$ 3,558	$ 27,475
EXPENDITURES				
Grant expense	$ 58,738	$ 17,083	$ 4,871	$ 27,475
Miscellaneous	-	-	-	-
TOTAL EXPENDITURES	$ 58,738	$ 17,083	$ 4,871	$ 27,475
RECEIPTS OVER (UNDER) EXPENDITURES	$ (9,724)	$ (3,421)	$ (1,313)	$ -
UNENCUMBERED CASH - JANUARY 1	-	5,127	1,800	-
UNENCUMBERED CASH - DECEMBER 31	$ (9,724)	$ 1,706	$ 487	$ -

SCHEDULE 2

See Independent Auditor's Report.

NEMAHA COUNTY, KANSAS
AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
For the Year Ended December 31, 2023

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds				
Ad valorem tax	$ 14,670,162	$ 1,481,012	$ 24,542	$ 16,126,632
Revitalization tax	-	575,486	575,486	-
Motor vehicle tax	41,135	24,024	26,082	39,077
RV tax	704	885	622	967
Vehicle rental excise tax	585	778	-	1,363
Delinquent tax	12,118	8,610	-	20,728
Redemption and assignments	68,117	36,597	-	104,714
Commercial motor vehicle tax	6,811	229,464	228,689	7,586
Motor vehicle	-	1,031,016	1,031,016	-
Motor vehicle sales tax	124,579	1,688,577	1,739,605	73,551
Total Distributable Funds	$ 14,924,211	$ 5,076,449	$ 3,626,042	$ 16,374,618
State Funds				
State educational building tax	$ 2,759	$ 244,237	$ 244,650	$ 2,346
State institutional building tax	1,380	122,118	122,325	1,173
Total State Funds	$ 4,139	$ 366,355	$ 366,975	$ 3,519
Subdivision Funds				
School districts	$ 64,326	$ 9,468,139	$ 9,477,027	$ 55,438
Townships	18,157	2,019,074	2,021,791	15,440
Cities	44,232	2,205,102	2,215,516	33,818
Fire districts	2,829	261,971	262,557	2,243
Libraries	2,066	221,997	222,313	1,750
Watershed districts	1,823	242,678	243,082	1,419
Cemeteries	1,019	92,861	93,154	726
Total Subdivision Funds	$ 134,452	$ 14,511,822	$ 14,535,440	$ 110,834
Other Agency Funds				
State filing fees	$ -	$ 75	$ 75	$ -
State seizure	39,092	-	-	39,092
Cemetery road maintenance	6,460	6,653	-	13,113
Local hospital sales tax	-	1,158,667	1,158,667	-
Overpayment	-	5,561	5,561	-
Game licenses	27	6,361	6,362	26
Long and short	36	-	-	36
Community Hospital #1 and B&I	66	32,469	32,456	79
Micro-Loan Grant Fund	93,620	3,841	-	97,461
Meadowlark #7 Joint Extension	4,980	383,397	384,375	4,002
Stray account	2,004	1,586	990	2,600
Total Other Agency Funds	$ 146,285	$ 1,598,610	$ 1,588,486	$ 156,409
Total Agency Funds per County Ledger	$ 15,209,087	$ 21,553,236	$ 20,116,943	$ 16,645,380

(continued)

NEMAHA COUNTY, KANSAS
AGENCY FUNDS (CONTINUED)
SUMMARY OF RECEIPTS AND DISBURSEMENTS
For the Year Ended December 31, 2023

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Outside Accounts Considered to be Agency Funds				
District Court	$ 17,308	$ 31,543	$ 48,651	$ 200
Law Library	46,801	4,383	1,082	50,102
Sheriff - General fund	506	49,519	49,519	506
Sheriff - Motor vehicle fund	37,524	14,026	3,406	48,144
Sheriff - Inmate	17,260	32,277	26,012	23,525
Sheriff - Tax fund	5	17,559	17,559	5
Transportation	55	1,902	1,892	65
Nutrition Center	306	47,053	47,359	-
Total Outside Accounts Considered to be Agency Funds	$ 119,765	$ 198,262	$ 195,480	$ 122,547
TOTAL AGENCY FUNDS	$ 15,328,852	$ 21,751,498	$ 20,312,423	$ 16,767,927