NEMAHA COUNTY, KANSAS

FINANCIAL STATEMENT

December 31, 2025

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

NEMAHA COUNTY, KANSAS
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VARNEY
& ASSOCIATES, CPAs, LLC

April 21, 2026

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, 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 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, 2025

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	$ 1,423,931	$ -	$ 2,918,082	$ 3,215,343	$ 1,126,670	$ 28,231	$ 1,154,901
Bond and Interest Fund	2,588	-	-	-	2,588	-	2,588
Special Purpose Funds							
Law Enforcement Fund	1,731	-	2,229,245	2,200,149	30,827	6,765	37,592
Road & Bridge	219,474	-	3,463,167	3,277,573	405,068	91,027	496,095
Noxious Weed	2,188	-	366,131	336,058	32,261	10	32,271
Employee Benefits Fund	8,604	-	2,313,660	2,261,141	61,123	6,922	68,045
Election	41,769	-	78,871	107,707	12,933	-	12,933
Mental Health	405	-	66,409	66,072	742	-	742
Conservation District	560	-	44,649	45,000	209	-	209
Historical	250	-	15,377	15,500	127	-	127
Ambulance	142,436	-	825,619	841,846	126,209	27,560	153,769
Abandoned Cemeteries	73	-	5,674	5,075	672	-	672
Intellectual and Dev. Disabilities	1,270	-	109,588	110,000	858	-	858
Fair	-	-	6,902	6,800	102	-	102
Sheltered Workshop Building	30,124	-	3,383	-	33,507	-	33,507
Economic Development	620	-	59,743	60,000	363	-	363
Solid Waste	78,226	-	230,765	227,460	81,531	8,076	89,607
Enhanced 911	96,592	-	82,608	81,238	97,962	-	97,962
Parks and Recreation	13,521	-	7,165	-	20,686	-	20,686
Alcoholic Control	10,832	-	13,706	23,000	1,538	-	1,538
Title III C-1	22,043	-	133,322	91,815	63,550	1,698	65,248
Title III C-2	137,707	-	194,567	150,978	181,296	7,015	188,311
Special Machinery	441,833	-	80,000	93,516	428,317	-	428,317
Capital Outlay	1,834,748	-	402,513	230,369	2,006,892	11,825	2,018,717

(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, 2025

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							
Special Purpose Funds (Continued)							
ROD Technology Fund	$ 58,529	$ -	$ 12,038	$ 8,545	$ 62,022	$ -	$ 62,022
Clerk Technology Fund	17,469	-	3,010	-	20,479	-	20,479
Treasurer Technology Fund	22,191	-	3,009	-	25,200	-	25,200
Cell Phones E911	1,107	-	-	1,107	-	-	-
Transportation for Aging	105,029	-	428,512	355,848	177,693	1,285	178,978
Non-Budgeted Special Purpose Funds							
Concealed Carry Handgun	28,233	-	4,860	-	33,093	-	33,093
Prosecutor Training Account	19,691	-	768	-	20,459	-	20,459
Special Administration	89,006	-	112,283	115,129	86,160	13	86,173
Grants and Donation Funds							
Health Reimbursement	(1,001)	-	13,344	7,612	4,731	3,600	8,331
Broxterman Home Health	5,626	-	-	-	5,626	-	5,626
Road Sign Replacement	(31)	-	-	-	(31)	-	(31)
Heritage Trust Fund	1,527	-	6,019	6,134	1,412	-	1,412
Drug Enforcement I	96	-	-	-	96	-	96
Grants	28,540	-	-	-	28,540	-	28,540
Oil and Gas Valuation Depletion	52,224	-	-	-	52,224	-	52,224
Soldier Creek Windfarm	900,081	-	995,000	90,000	1,805,081	-	1,805,081
ARPA	-	-	42,448	42,448	-	1,288,378	1,288,378
Irish Creek Windfarm	375,000	-	-	-	375,000	-	375,000
KAED CDBG Grant	-	-	165,549	165,558	(9)	-	(9)
State Formula	4,060	-	18,527	667	21,920	-	21,920
Work Force	(500)	-	15,975	12,488	2,987	-	2,987
ROZ Marketing	10,000	-	-	9,000	1,000	-	1,000

(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, 2025

Government Funds							
Grants and Donation Funds (Continued)							
Grant PHEP	$ (3,531)	$ -	$ 10,697	$ 2,404	$ 4,762	$ 38	$ 4,800
Grant IAP	1,321	-	3,200	-	4,521	-	4,521
Blood Lead	2,205	-	-	-	2,205	-	2,205
Total Reporting Entity (Excluding Agency Funds)	$ 6,228,397	$ -	$ 15,486,385	$ 14,263,580	$ 7,451,202	$ 1,482,443	$ 8,933,645

Composition of Cash	
Checking Accounts	$ 23,582,189
Certificates of Deposit	2,986,396
Cash in Banks	$ 26,568,585
Cash on Hand	69,221
Total Cash - County Funds	$ 26,637,806
Other County Cash	
Clerk of the District Court	200
Law Library	58,367
Sheriff - General Fund	606
Sheriff - Motor Vehicle Fund	52,652
Inmate Fund	29,102
Sheriff - Tax Fund	5
Transportation	1
Nutrition	364
Total Primary Government	$ 26,779,103
Less: Agency Funds per Schedule 3	(17,845,458)
Total Reporting Entity (Excluding Distributable and Agency Funds)	$ 8,933,645

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 public hearing shall be 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 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: Law Enforcement, Title III C-2 and Solid Waste.

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, 2025, 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. 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, 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, 2025.

At December 31, 2025, the carrying amount of the County's deposits, including certificates of deposit, was $26,568,585 and the bank balance was $27,129,177. 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.kspers.gov 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 9.71% for the fiscal year ended December 31, 2025. Contributions to the pension plan from the County were $501,809 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 $3,767,984. 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 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, 2025.

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	$ 268,500
General	Law Enforcement	K.S.A. 19-120	25,000
Road & Bridge	Special Machinery	K.S.A. 68-141g	80,000
Capital Outlay	Law Enforcement	K.S.A. 19-120	25,000
Special Administration	General Fund	K.S.A. 8-145	89,019
Treasurer Fees	General Fund	K.S.A. 8-145	4,917
Transportation for Aging	Capital Outlay	K.S.A. 19-120	30,000
Noxious Weed	Capital Outlay	K.S.A. 19-120	30,000
Law Enforcement	Capital Outlay	K.S.A. 19-120	30,000
			$ 582,436

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, 2025

Fund	Certified Budget	Adj for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Funds					
General Fund	$ 3,264,953	$ -	$ 3,264,953	$ 3,215,343	$ (49,610)
Special Purpose Funds					
Law Enforcement Fund	2,201,508	-	2,201,508	2,200,149	(1,359)
Road and Bridge	4,115,600	-	4,115,600	3,277,573	(838,027)
Noxious Weed	355,500	-	355,500	336,058	(19,442)
Employee Benefits Fund	2,330,000	-	2,330,000	2,261,141	(68,859)
Election	108,500	-	108,500	107,707	(793)
Mental Health	66,072	-	66,072	66,072	-
Conservation District	45,000	-	45,000	45,000	-
Historical	15,500	-	15,500	15,500	-
Ambulance	900,000	-	900,000	841,846	(58,154)
Abandoned Cemeteries	5,500	-	5,500	5,075	(425)
Intellectual and Dev. Disabilities	110,000	-	110,000	110,000	-
Fair	6,800	-	6,800	6,800	-
Sheltered Workshop Building	12,000	-	12,000	-	(12,000)
Economic Development	60,000	-	60,000	60,000	-
Solid Waste	238,175	-	238,175	227,460	(10,715)
Enhanced 911	123,872	-	123,872	81,238	(42,634)
Parks and Recreation	20,125	-	20,125	-	(20,125)
Alcoholic Control	23,000	-	23,000	23,000	-
Title III C-1	170,443	-	170,443	91,815	(78,628)
Title III C-2	213,033	-	213,033	150,978	(62,055)
Special Machinery	686,890	-	686,890	93,516	(593,374)
Capital Outlay	533,513	-	533,513	230,369	(303,144)
ROD Tech Fund	58,149	-	58,149	8,545	(49,604)
Clerk Tech Fund	11,246	-	11,246	-	(11,246)
Treasurer Tech Fund	18,874	-	18,874	-	(18,874)
Cell Phones E911	1,638	-	1,638	1,107	(531)
Transportation for Aging	452,950	-	452,950	355,848	(97,102)
	$ 16,148,841	$ -	$ 16,148,841	$ 13,812,140	$ (2,336,701)

NEMAHA COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem tax	$ 473,953	$ 410,712	$ 63,241
Motor vehicle tax	47,147	48,939	(1,792)
Commercial MV tax	6,896	5,806	1,090
Recreation vehicle tax	883	1,335	(452)
Delinquent tax	284	-	284
Real estate tax	3,186	-	3,186
Excise Tax	70	-	70
Sales and use tax	901,707	1,150,000	(248,293)
Local alcohol liquor tax	7,165	10,000	(2,835)
Miscellaneous tax revenue	43,194	28,000	15,194
Licenses, permits, and fees	87,072	155,105	(68,033)
Charges for services	70,130	8,000	62,130
Use of property	20,419	20,000	419
Grants	21,393	102,000	(80,607)
Emergency preparedness	-	25,000	(25,000)
Fines, forfeitures, and penalties	16,881	-	16,881
Reimbursements	13,300	5,000	8,300
Miscellaneous	573,549	15,000	558,549
Interest on idle funds	536,917	400,000	136,917
Transfers in	93,936	92,000	1,936
Total Receipts	$ 2,918,082	$ 2,476,897	$ 441,185
EXPENDITURES			
County Commission	$ 80,262	$ 129,500	$ (49,238)
County Administrator	265,267	$ 205,000	60,267
County Clerk	62,845	58,330	4,515
County Treasurer	244,453	240,000	4,453
County Attorney	137,629	143,330	(5,701)
Register of Deeds	128,949	142,540	(13,591)
Appraiser	231,408	273,500	(42,092)
County Counselor	93,621	41,000	52,621
General Courthouse	790,657	1,000,500	(209,843)
Unified Courts	62,963	-	62,963
Civil Defense	62,003	-	62,003
Community Building	25,820	25,000	820
Recycling	191,416	241,000	(49,584)
Health Department	148,787	179,395	(30,608)
Nemaha County Aging	287,494	292,489	(4,995)
Meals on Wheels	9,999	10,000	(1)
Diversion	674	12,000	(11,326)
Fair	22,226	21,700	526
District Court	6,055	80,050	(73,995)
District Court 4 Counties	-	13,705	(13,705)
Emergency Preparedness	-	90,914	(90,914)
ROZ	25,578	40,000	(14,422)
Pioneer Building	30,321	25,000	5,321
Miscellaneous	13,416	-	13,416
Transfers out	293,500	-	293,500
Total Expenditures	$ 3,215,343	$ 3,264,953	$ (49,610)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (297,261)		
UNENCUMBERED CASH - JANUARY 1	1,423,931		
UNENCUMBERED CASH - DECEMBER 31	$ 1,126,670		

See Independent Auditor's Report.

NEMAHA COUNTY, KANSAS
BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	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, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem tax	$ 1,933,823	$ 1,933,823	$ -
Motor vehicle tax	129,082	106,567	22,515
Commercial MV tax	18,962	18,865	97
Recreation vehicle tax	2,412	1,999	413
Delinquent tax	691	7,740	(7,049)
Real estate tax	7,049	-	7,049
Vehicle rental tax	178	178	-
Charges for services	87,048	80,605	6,443
Transfers in	50,000	50,000	-
Total Receipts	$ 2,229,245	$ 2,199,777	$ 29,468
EXPENDITURES			
Personnel	$ 1,824,209	$ 1,789,877	$ 34,332
Contractual	135,872	106,877	28,995
Material and supplies	118,401	136,877	(18,476)
Capital outlay	91,667	167,877	(76,210)
Transfers out	30,000	-	30,000
Total Expenditures	$ 2,200,149	$ 2,201,508	$ (1,359)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 29,096		
UNENCUMBERED CASH - JANUARY 1	1,731		
UNENCUMBERED CASH - DECEMBER 31	$ 30,827		

NEMAHA COUNTY, KANSAS
ROAD AND BRIDGE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem tax	$ 2,394,760	$ 2,391,085	$ 3,675
Motor vehicle tax	194,200	182,421	11,779
Commercial MV tax	28,493	43,515	(15,022)
Recreation vehicle tax	3,632	5,509	(1,877)
Delinquent tax	1,049	-	1,049
Real estate tax	10,988	-	10,988
Excise tax	274	250	24
Grants	80,048	-	80,048
City and County highway fund	533,479	524,135	9,344
Miscellaneous reimbursements	216,244	750,000	(533,756)
Total Receipts	$ 3,463,167	$ 3,896,915	$ (433,748)
EXPENDITURES			
Personnel	$ 726,997	$ 679,600	$ 47,397
Contractual	284,841	236,000	48,841
Material and supplies	2,185,735	3,200,000	(1,014,265)
Transfers out	80,000	-	80,000
Total Expenditures	$ 3,277,573	$ 4,115,600	$ (838,027)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 185,594		
UNENCUMBERED CASH - JANUARY 1	219,474		
UNENCUMBERED CASH - DECEMBER 31	$ 405,068		

NEMAHA COUNTY, KANSAS
NOXIOUS WEED
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem tax	$ 229,423	$ 229,436	$ (13)
Motor vehicle tax	12,995	13,494	(499)
Commercial MV tax	1,903	1,601	302
Recreation vehicle tax	243	368	(125)
Delinquent tax	70	-	70
Real estate tax	759	-	759
Excise tax	19	-	19
Reimbursements	120,719	110,000	10,719
Total Receipts	$ 366,131	$ 354,899	$ 11,232
EXPENDITURES			
Personnel	$ 144,577	$ 156,000	$ (11,423)
Contractual	1,253	3,745	(2,492)
Material and supplies	160,228	195,755	(35,527)
Transfers out	30,000	-	30,000
Total Expenditures	$ 336,058	$ 355,500	$ (19,442)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 30,073		
UNENCUMBERED CASH - JANUARY 1	2,188		
UNENCUMBERED CASH - DECEMBER 31	$ 32,261		

NEMAHA COUNTY, KANSAS
EMPLOYEE BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem tax	$ 2,117,050	$ 2,117,964	$ (914)
Motor vehicle tax	132,953	138,189	(5,236)
Commercial MV tax	19,493	16,394	3,099
Recreation vehicle tax	2,487	3,768	(1,281)
Delinquent tax	715	-	715
Real estate tax	7,562	-	7,562
Excise tax	190	-	190
Miscellaneous	33,210	-	33,210
Total Receipts	$ 2,313,660	$ 2,276,315	$ 37,345
EXPENDITURES			
Personnel	$ 2,229,349	$ 2,330,000	$ (100,651)
Miscellaneous	31,792	-	31,792
Total Expenditures	$ 2,261,141	$ 2,330,000	$ (68,859)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 52,519		
UNENCUMBERED CASH - JANUARY 1	8,604		
UNENCUMBERED CASH - DECEMBER 31	$ 61,123		

NEMAHA COUNTY, KANSAS
ELECTION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem tax	$ 66,203	$ 65,575	$ 628
Motor vehicle tax	10,114	10,530	(416)
Commercial MV tax	1,487	1,249	238
Recreation vehicle tax	189	287	(98)
Delinquent tax	53	-	53
Real estate tax	530	-	530
Excise tax	14	-	14
Miscellaneous	281	-	281
Total Receipts	$ 78,871	$ 77,641	$ 1,230
EXPENDITURES			
Personnel	$ 57,699	$ 63,500	$ (5,801)
Contractual	48,165	35,000	13,165
Material and supplies	1,843	10,000	(8,157)
Total Expenditures	$ 107,707	$ 108,500	$ (793)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (28,836)		
UNENCUMBERED CASH - JANUARY 1	41,769		
UNENCUMBERED CASH - DECEMBER 31	$ 12,933		

NEMAHA COUNTY, KANSAS
MENTAL HEALTH
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem tax	$ 60,950	$ 60,733	$ 217
Motor vehicle tax	4,440	4,613	(173)
Commercial MV tax	651	547	104
Recreation vehicle tax	83	126	(43)
Delinquent tax	24	-	24
Real estate tax	255	-	255
Excise tax	6	-	6
Total Receipts	$ 66,409	$ 66,019	$ 390
EXPENDITURES			
Miscellaneous	$ 66,072	$ 66,072	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 337		
UNENCUMBERED CASH - JANUARY 1	405		
UNENCUMBERED CASH - DECEMBER 31	$ 742		

NEMAHA COUNTY, KANSAS
CONSERVATION DISTRICT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem tax	$ 41,774	$ 41,795	$ (21)
Motor vehicle tax	2,337	2,434	(97)
Commercial MV tax	343	289	54
Recreation vehicle tax	44	66	(22)
Delinquent tax	13	-	13
Real estate tax	135	-	135
Excise tax	3	-	3
Total Receipts	$ 44,649	$ 44,584	$ 65
EXPENDITURES			
Miscellaneous	$ 45,000	$ 45,000	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (351)		
UNENCUMBERED CASH - JANUARY 1	560		
UNENCUMBERED CASH - DECEMBER 31	$ 209		

NEMAHA COUNTY, KANSAS
HISTORICAL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem tax	$ 14,103	$ 14,043	$ 60
Motor vehicle tax	1,035	1,080	(45)
Commercial MV tax	152	128	24
Recreation vehicle tax	19	29	(10)
Delinquent tax	6	-	6
Real estate tax	60	-	60
Excise tax	2	-	2
Total Receipts	$ 15,377	$ 15,280	$ 97
EXPENDITURES			
Miscellaneous	$ 15,500	$ 15,500	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (123)		
UNENCUMBERED CASH - JANUARY 1	250		
UNENCUMBERED CASH - DECEMBER 31	$ 127		

NEMAHA COUNTY, KANSAS
AMBULANCE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem tax	$ 757,905	$ 758,346	$ (441)
Motor vehicle tax	55,232	57,614	(2,382)
Commercial MV tax	8,128	6,835	1,293
Recreation vehicle tax	1,031	1,571	(540)
Delinquent tax	295	-	295
Real estate tax	2,954	-	2,954
Excise tax	74	-	74
Total Receipts	$ 825,619	$ 824,366	$ 1,253
EXPENDITURES			
Contractual	$ 841,749	$ 900,000	$ (58,251)
Other	97	-	97
Total Expenditures	$ 841,846	$ 900,000	$ (58,154)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (16,227)		
UNENCUMBERED CASH - JANUARY 1	142,436		
UNENCUMBERED CASH - DECEMBER 31	$ 126,209		

NEMAHA COUNTY, KANSAS
ABANDONED CEMETERIES
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem tax	$ 5,228	$ 5,059	$ 169
Motor vehicle tax	367	384	(17)
Commercial MV tax	54	46	8
Recreation vehicle tax	7	11	(4)
Delinquent tax	2	-	2
Real estate tax	16	-	16
Total Receipts	$ 5,674	$ 5,500	$ 174
EXPENDITURES			
Contractual	$ 5,075	$ 5,500	$ (425)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 599		
UNENCUMBERED CASH - JANUARY 1	73		
UNENCUMBERED CASH - DECEMBER 31	$ 672		

NEMAHA COUNTY, KANSAS
INTELLECTUAL AND DEVELOPMENTAL DISABILITIES
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem tax	$ 100,531	$ 100,450	$ 81
Motor vehicle tax	7,362	7,657	(295)
Commercial MV tax	1,080	908	172
Recreation vehicle tax	138	209	(71)
Delinquent tax	40	-	40
Real estate tax	426	-	426
Excise tax	11	-	11
Total Receipts	$ 109,588	$ 109,224	$ 364
EXPENDITURES			
Miscellaneous	$ 110,000	$ 110,000	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (412)		
UNENCUMBERED CASH - JANUARY 1	1,270		
UNENCUMBERED CASH - DECEMBER 31	$ 858		

NEMAHA COUNTY, KANSAS
FAIR
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem tax	$ 6,367	$ 6,198	$ 169
Motor vehicle tax	434	460	(26)
Commercial MV tax	64	55	9
Recreation vehicle tax	8	12	(4)
Delinquent tax	2	-	2
Real estate tax	26	-	26
Excise tax	1	-	1
Total Receipts	$ 6,902	$ 6,725	$ 177
EXPENDITURES			
Miscellaneous	$ 6,800	$ 6,800	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 102		
UNENCUMBERED CASH - JANUARY 1	-		
UNENCUMBERED CASH - DECEMBER 31	$ 102		

NEMAHA COUNTY, KANSAS
SHELTERED WORKSHOP BUILDING
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Rent	$ 3,383	$ 3,000	$ 383
EXPENDITURES			
Contractual	$ -	$ 12,000	$ (12,000)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 3,383		
UNENCUMBERED CASH - JANUARY 1	30,124		
UNENCUMBERED CASH - DECEMBER 31	$ 33,507		

NEMAHA COUNTY, KANSAS
ECONOMIC DEVELOPMENT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem tax	$ 54,813	$ 54,781	$ 32
Motor vehicle tax	4,007	4,174	(167)
Commercial MV tax	588	495	93
Recreation vehicle tax	75	114	(39)
Delinquent tax	22	-	22
Real estate tax	232	-	232
Excise tax	6	-	6
Total Receipts	$ 59,743	$ 59,564	$ 179
EXPENDITURES			
Miscellaneous	$ 60,000	$ 60,000	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (257)		
UNENCUMBERED CASH - JANUARY 1	620		
UNENCUMBERED CASH - DECEMBER 31	$ 363		

NEMAHA COUNTY, KANSAS
SOLID WASTE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Licenses, permits, and fees	$ 230,765	$ 222,729	$ 8,036
EXPENDITURES			
Personnel	$ 74,314	$ 83,000	$ (8,686)
Contractual	118,273	120,000	(1,727)
Material and supplies	34,873	35,175	(302)
Total Expenditures	$ 227,460	$ 238,175	$ (10,715)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 3,305		
UNENCUMBERED CASH - JANUARY 1	78,226		
UNENCUMBERED CASH - DECEMBER 31	$ 81,531		

NEMAHA COUNTY, KANSAS
ENHANCED 911
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Miscellaneous	$ 82,608	$ 80,000	$ 2,608
EXPENDITURES			
Contractual	$ 80,136	$ 123,872	$ (43,736)
Other	1,102	-	1,102
Total Expenditures	$ 81,238	$ 123,872	$ (42,634)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 1,370		
UNENCUMBERED CASH - JANUARY 1	96,592		
UNENCUMBERED CASH - DECEMBER 31	$ 97,962		

NEMAHA COUNTY, KANSAS
PARKS AND RECREATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Local alcohol liquor	$ 7,165	$ 10,000	$ (2,835)
EXPENDITURES			
Contractual	$ -	$ 20,125	$ (20,125)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 7,165		
UNENCUMBERED CASH - JANUARY 1	13,521		
UNENCUMBERED CASH - DECEMBER 31	$ 20,686		

NEMAHA COUNTY, KANSAS
ALCOHOLIC CONTROL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Local alcohol liquor	$ 13,706	$ 18,347	$ (4,641)
EXPENDITURES			
Contractual	$ 23,000	$ 23,000	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (9,294)		
UNENCUMBERED CASH - JANUARY 1	10,832		
UNENCUMBERED CASH - DECEMBER 31	$ 1,538		

NEMAHA COUNTY, KANSAS
TITLE III C-1
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Grant match county	$ 105,000	$ 113,443	$ (8,443)
Nutrition grants	11,217	31,000	(19,783)
Nutrition program income	15,753	26,000	(10,247)
Donations	1,352	-	1,352
Total Receipts	$ 133,322	$ 170,443	$ (37,121)
EXPENDITURES			
Personnel	$ 69,176	$ 109,043	$ (39,867)
Contractual	611	2,400	(1,789)
Materials and supplies	22,028	59,000	(36,972)
Total Expenditures	$ 91,815	$ 170,443	$ (78,628)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 41,507		
UNENCUMBERED CASH - JANUARY 1	22,043		
UNENCUMBERED CASH - DECEMBER 31	$ 63,550		

NEMAHA COUNTY, KANSAS
TITLE III C-2
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Grant match county	$ 50,000	$ 50,000	$ -
C-2 grants	133,043	53,121	79,922
Program income reimbursement	-	70,324	(70,324)
Donations	11,524	11,524	-
Total Receipts	$ 194,567	$ 184,969	$ 9,598
EXPENDITURES			
Personnel	$ 77,813	$ 97,675	$ (19,862)
Contractual	3,379	27,379	(24,000)
Materials and supplies	69,786	87,979	(18,193)
Total Expenditures	$ 150,978	$ 213,033	$ (62,055)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 43,589		
UNENCUMBERED CASH - JANUARY 1	137,707		
UNENCUMBERED CASH - DECEMBER 31	$ 181,296		

NEMAHA COUNTY, KANSAS
SPECIAL MACHINERY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Transfers in	$ 80,000	$ -	$ 80,000
EXPENDITURES			
Capital outlay	$ 93,516	$ 686,890	$ (593,374)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (13,516)		
UNENCUMBERED CASH - JANUARY 1	441,833		
UNENCUMBERED CASH - DECEMBER 31	$ 428,317		

NEMAHA COUNTY, KANSAS
CAPITAL OUTLAY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Miscellaneous	$ 34,207	$ -	$ 34,207
Grants	9,806	-	9,806
Transfers in	358,500	-	358,500
Total Receipts	$ 402,513	$ -	$ 402,513
EXPENDITURES			
Capital outlay	$ 109,402	$ -	$ 109,402
Miscellaneous	95,967	533,513	(437,546)
Transfer out	25,000	-	25,000
Total Expenditures	$ 230,369	$ 533,513	$ (303,144)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 172,144		
UNENCUMBERED CASH - JANUARY 1	1,834,748		
UNENCUMBERED CASH - DECEMBER 31	$ 2,006,892		

NEMAHA COUNTY, KANSAS
ROD TECH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Collections	$ 12,038	$ 12,000	$ 38
EXPENDITURES			
Contractual	$ 632	$ 29,074	$ (28,442)
Commodities	7,913	29,075	(21,162)
Total Expenditures	$ 8,545	$ 58,149	$ (49,604)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 3,493		
UNENCUMBERED CASH - JANUARY 1	58,529		
UNENCUMBERED CASH - DECEMBER 31	$ 62,022		

NEMAHA COUNTY, KANSAS
CLERK TECH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Collections	$ 3,010	$ 3,500	$ (490)
EXPENDITURES			
Materials and supplies	$ -	$ 11,246	$ (11,246)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 3,010		
UNENCUMBERED CASH - JANUARY 1	17,469		
UNENCUMBERED CASH - DECEMBER 31	$ 20,479		

NEMAHA COUNTY, KANSAS
TREASURER TECH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Collections	$ 3,009	$ 3,000	$ 9
EXPENDITURES			
Contractual services	$ -	$ 9,437	$ (9,437)
Commodities	-	9,437	(9,437)
Total Expenditures	$ -	$ 18,874	$ (18,874)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 3,009		
UNENCUMBERED CASH - JANUARY 1	22,191		
UNENCUMBERED CASH - DECEMBER 31	$ 25,200		

NEMAHA COUNTY, KANSAS
CELL PHONES E911
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Collections	$ -	$ -	$ -
EXPENDITURES			
Contractual	$ 1,107	$ 1,638	$ (531)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (1,107)		
UNENCUMBERED CASH - JANUARY 1	1,107		
UNENCUMBERED CASH - DECEMBER 31	$ -		

NEMAHA COUNTY, KANSAS
TRANSPORTATION FOR AGING
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Grant match	$ 166,947	$ 171,950	$ (5,003)
Transportation grants	235,959	246,000	(10,041)
Charge for services	25,606	75,000	(49,394)
Total Receipts	$ 428,512	$ 492,950	$ (64,438)
EXPENDITURES			
Personnel	$ 284,196	$ 340,000	$ (55,804)
Contractual	13,876	41,450	(27,574)
Materials and supplies	27,776	61,500	(33,724)
Capital Outlay	-	10,000	(10,000)
Transfers out	30,000	-	30,000
Total Expenditures	$ 355,848	$ 452,950	$ (97,102)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 72,664		
UNENCUMBERED CASH - JANUARY 1	105,029		
UNENCUMBERED CASH - DECEMBER 31	$ 177,693		

NEMAHA COUNTY, KANSAS
GRANT AND DONATION FUNDS
NON-BUDGETED SPECIAL PURPOSE FUNDS
Regulatory Basis
For the Year Ended December 31, 2025

	Concealed Carry Handgun	Prosecutor Training Account	Special Administration	Health Reimbursement	Broxterman Home Health	Road Sign Replacement	Heritage Trust Fund
RECEIPTS							
Licenses, permits, and fees	$ 4,860	$ 768	$ -	$ -	$ -	$ -	$ 6,019
Fines, fees, and forfeitures	-	-	4,125	-	-	-	-
Reimbursements	-	-	-	13,344	-	-	-
Donations/Miscellaneous	-	-	108,158	-	-	-	-
TOTAL RECEIPTS	$ 4,860	$ 768	$ 112,283	$ 13,344	$ -	$ -	$ 6,019
EXPENDITURES							
Personnel	$ -	$ -	$ 10,292	$ -	$ -	$ -	$ -
Contractual	-	-	4,527	-	-	-	-
Materials and supplies	-	-	6,446	-	-	-	-
Miscellaneous	-	-	4,845	-	-	-	-
Reimbursable expenses	-	-	-	7,612	-	-	-
Grant expense	-	-	-	-	-	-	6,134
Transfers out	-	-	89,019	-	-	-	-
TOTAL EXPENDITURES	$ -	$ -	$ 115,129	$ 7,612	$ -	$ -	$ 6,134
RECEIPTS OVER (UNDER) EXPENDITURES	$ 4,860	$ 768	$ (2,846)	$ 5,732	$ -	$ -	$ (115)
UNENCUMBERED CASH - JANUARY 1	28,233	19,691	89,006	(1,001)	5,626	(31)	1,527
UNENCUMBERED CASH - DECEMBER 31	$ 33,093	$ 20,459	$ 86,160	$ 4,731	$ 5,626	$ (31)	$ 1,412

(continued)

SCHEDULE 2

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, 2025

	Drug Enforcement	Grants	Oil and Gas Valuation Depletion	Soldier Creek Windfarm	ARPA	Irish Creek Windfarm	KAED CDBG Grant
RECEIPTS							
Federal and non-federal grants	$ -	$ -	$ -	$ -	$ 42,448	$ -	$ 165,549
Payments in lieu of taxes	-	-	-	995,000	-	-	-
TOTAL RECEIPTS	$ -	$ -	$ -	$ 995,000	$ 42,448	$ -	$ 165,549
EXPENDITURES							
Grant expense	$ -	$ -	$ -	$ -	$ 42,448	$ -	$ 165,558
Miscellaneous	-	-	-	90,000	-	-	-
TOTAL EXPENDITURES	$ -	$ -	$ -	$ 90,000	$ 42,448	$ -	$ 165,558
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -	$ -	$ 905,000	$ -	$ -	$ (9)
UNENCUMBERED CASH - JANUARY 1	96	28,540	52,224	900,081	-	375,000	-
UNENCUMBERED CASH - DECEMBER 31	$ 96	$ 28,540	$ 52,224	$ 1,805,081	$ -	$ 375,000	$ (9)

(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, 2025

	State Formula	Work Force Grant	ROZ Marketing	Grant PHEP	Grant IAP	Blood Lead Grant
RECEIPTS						
Federal and non-federal grants	$ 18,527	$ 15,975	$ -	$ 10,697	$ 3,200	$ -
EXPENDITURES						
Grant expense	$ 667	$ 12,488	$ 9,000	$ 2,404	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 17,860	$ 3,487	$ (9,000)	$ 8,293	$ 3,200	$ -
UNENCUMBERED CASH - JANUARY 1	4,060	(500)	10,000	(3,531)	1,321	2,205
UNENCUMBERED CASH - DECEMBER 31	$ 21,920	$ 2,987	$ 1,000	$ 4,762	$ 4,521	$ 2,205

See Independent Auditor's Report.

NEMAHA COUNTY, KANSAS
AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
For the Year Ended December 31, 2025

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds				
Ad valorem tax	$ 15,810,290	$ 27,202,406	$ 25,716,547	$ 17,296,149
Revitalization tax	20,283	812,505	832,788	-
Motor vehicle tax	30,964	1,554,318	1,562,648	22,634
RV tax	793	29,413	29,334	872
Vehicle rental excise tax	998	2,606	2,403	1,201
Delinquent tax	8,897	9,767	8,897	9,767
Redemption and assignments	101,688	101,514	101,688	101,514
Commercial motor vehicle tax	4,917	590,287	586,504	8,700
Special city and county highway	-	586,039	586,039	-
Mineral tax	-	4,754	3,484	1,270
Motor vehicle	-	1,159,853	1,159,853	-
Motor vehicle sales tax	76,285	1,255,662	1,265,765	66,182
Total Distributable Funds	$ 16,055,115	$ 33,309,124	$ 31,855,950	$ 17,508,289
State Funds				
State educational building tax	$ 2,768	$ 255,557	$ 255,351	$ 2,974
State institutional building tax	1,384	127,779	127,676	1,487
Total State Funds	$ 4,152	$ 383,336	$ 383,027	$ 4,461
Subdivision Funds				
School districts	$ 64,292	$ 11,814,248	$ 11,791,915	$ 86,625
Townships	16,871	2,228,260	2,225,768	19,363
Cities	40,113	2,382,644	2,381,147	41,610
Fire districts	2,520	294,625	294,131	3,014
Libraries	2,092	193,991	194,148	1,935
Watershed districts	1,779	243,297	243,017	2,059
Cemeteries	876	98,839	98,468	1,247
Total Subdivision Funds	$ 128,543	$ 17,255,904	$ 17,228,594	$ 155,853
Other Agency Funds				
State filing fees	$ -	$ 75	$ 75	$ -
State seizure	28,592	-	-	28,592
Cemetery road maintenance	13,113	17,720	30,833	-
Local hospital sales tax	-	1,132,434	1,132,434	-
Overpayment	-	6,854	6,854	-
Game licenses	62	4,854	4,890	26
Long and short	36	-	-	36
Community Hospital #1 and B&I	92	35,032	35,069	55
Micro-Loan Grant Fund	-	1,600	1,600	-
Meadowlark #7 Joint Extension	4,307	354,608	354,666	4,249
Stray account	2,600	-	-	2,600
Total Other Agency Funds	$ 48,802	$ 1,553,177	$ 1,566,421	$ 35,558
Total Agency Funds per County Ledger	$ 16,236,612	$ 52,501,541	$ 51,033,992	$ 17,704,161

(continued)

NEMAHA COUNTY, KANSAS
AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS (CONTINUED)
For the Year Ended December 31, 2025

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Outside Accounts Considered to be Agency Funds				
District Court	$ 200	$ 23,931	$ 23,931	$ 200
Law Library	53,193	5,744	570	58,367
Sheriff - General fund	506	56,135	56,035	606
Sheriff - Motor vehicle fund	53,357	12,860	13,565	52,652
Sheriff - Inmate	26,136	11,585	8,619	29,102
Sheriff - Tax fund	5	9,869	9,869	5
Transportation	1	2,596	2,596	1
Nutrition Center	276	40,678	40,590	364
Total Outside Accounts Considered to be Agency Funds	$ 133,674	$ 163,398	$ 155,775	$ 141,297
TOTAL AGENCY FUNDS	$ 16,370,286	$ 52,664,939	$ 51,189,767	$ 17,845,458