

**NEMAHA COUNTY, KANSAS**

**FINANCIAL STATEMENT**

**WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION**

**AND**

**INDEPENDENT AUDITOR'S REPORT**

December 31, 2021

**NEMAHA COUNTY, KANSAS**  
**TABLE OF CONTENTS**  
December 31, 2021

	<u>Page Number</u>
<b>Independent Auditor's Report</b>	1 - 2
<b>Summary Statement of Cash Receipts, Expenditures and Unencumbered Cash - Regulatory Basis</b>	3 - 5
<b>Notes to Financial Statement</b>	6 - 11
<b>Regulatory-Required Supplementary Information</b>	
<b>Schedule 1</b>	
Summary of Expenditures - Actual and Budget	13
<b>Schedule 2</b>	
<b>Schedule of Cash Receipts and Expenditures - Regulatory Basis - Actual and Budget</b>	
<i>General Fund - Actual and Budget</i>	14
<i>Bond and Interest Fund</i>	15
<i>Special Purpose Funds</i>	
Law Enforcement Fund	16
Road and Bridge	17
Noxious Weed	18
Employee Benefits Fund	19
Election	20
Mental Health	21
Conservation District	22
Historical	23
Ambulance	24
Abandoned Cemeteries	25
Mental Retardation	26
Fair	27
Sheltered Workshop Building	28
Economic Development	29
Solid Waste	30
Enhanced 911	31
Parks and Recreation	32
Alcoholic Control	33
Title III C-1	34
Title III C-2	35
Special Machinery	36
Capital Outlay	37
ROD Tech Fund	38
Clerk Tech Fund	39
Treasurer Tech Fund	40
Enhanced 911 Cell Phones	41
Transportation for Aging	42
Summary of Non-budgeted Special Purpose Funds	43 - 44
<b>Schedule 3</b>	
Summary of Receipts and Disbursements - Agency Funds	45 - 46



July 28, 2022

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, 2021 and the related notes to the financial statement.

#### ***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2021, or changes in financial position and cash flows thereof for the year then ended.

#### ***Unmodified Opinion on Regulatory Basis of Accounting***

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the County as of December 31, 2021, and the aggregate receipts and expenditures for they year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* (KMAAG) described in Note 1.

### ***Basis for Adverse and Unmodified Opinions***

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

#### ***Matter Giving Rise to the Adverse Opinion on U.S. Generally Accepted Accounting Principles***

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

### ***Responsibilities of Management for the Financial Statement***

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

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

***Auditor's Responsibilities for the Audit of the Financial Statement***

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

In performing an audit in accordance with GAAS, we:

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

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

***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not required part of the basic financial statement; however, are required to be presented under the provisions of the KMAAG. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

*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, 2021

<b>Fund</b>	<b>Beginning Unencumbered Cash Balance</b>	<b>Prior Year Cancelled Encumbrances</b>	<b>Cash Receipts</b>	<b>Expenditures</b>	<b>Ending Unencumbered Cash Balance</b>	<b>Add: Outstanding Encumbrances and Accounts Payable</b>	<b>Ending Cash Balance</b>
<b>Governmental Funds</b>							
<b>General Fund</b>	\$ 50,051	\$ -	\$ 2,959,870	\$ 2,705,767	\$ 304,154	\$ 37,330	\$ 341,484
<b>Bond and Interest Fund</b>	2,588	-	-	-	2,588	-	2,588
<b>Special Purpose Funds</b>							
Law Enforcement Fund	(16,142)	-	1,841,438	1,796,438	28,858	13,707	42,565
Road & Bridge	354,331	-	3,837,062	3,675,629	515,764	136,305	652,069
Noxious Weed	18,558	-	342,668	345,091	16,135	-	16,135
Employee Benefits Fund	238,356	-	1,844,376	1,959,343	123,389	1,994	125,383
Election	(915)	-	122,816	118,736	3,165	126	3,291
Mental Health	28	-	65,714	64,776	966	-	966
Conservation District	168	-	35,689	35,000	857	-	857
Historical	155	-	15,598	15,500	253	-	253
Ambulance	302,729	-	889,833	814,973	377,589	25,975	403,564
Abandoned Cemeteries	4,994	-	897	5,395	496	-	496
Mental Retardation	277	-	111,550	110,000	1,827	-	1,827
Fair	56	-	6,957	6,800	213	-	213
Sheltered Workshop Building	22,254	-	3,420	-	25,674	-	25,674
Economic Development	216	-	60,948	60,000	1,164	-	1,164
Solid Waste	129,028	-	202,807	261,716	70,119	14,389	84,508
Enhanced 911	62,247	-	82,002	72,672	71,577	-	71,577
Parks and Recreation	2,113	-	7,383	6,500	2,996	6,200	9,196
Alcoholic Control	4,042	-	14,123	16,348	1,817	9,848	11,665
Title III C-1	14,188	-	132,873	141,393	5,668	5,008	10,676
Title III C-2	13,014	-	163,081	149,625	26,470	4,315	30,785
Special Machinery	557,096	-	312,235	112,057	757,274	-	757,274
Capital Outlay	1,507,185	-	528,700	229,340	1,806,545	-	1,806,545

(continued)

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

<b>Fund</b>	<b>Beginning Unencumbered Cash Balance</b>	<b>Prior Year Cancelled Encumbrances</b>	<b>Cash Receipts</b>	<b>Expenditures</b>	<b>Ending Unencumbered Cash Balance</b>	<b>Add: Outstanding Encumbrances and Accounts Payable</b>	<b>Ending Cash Balance</b>
<b>Special Purpose Funds (Continued)</b>							
ROD Technology Fund	74,824	-	18,774	5,423	88,175	-	88,175
Clerk Technology Fund	21,820	-	4,694	12,999	13,515	-	13,515
Treasurer Technology Fund	10,917	-	4,693	650	14,960	-	14,960
Enhanced 911 - Cell Phones	37,906	-	-	13,115	24,791	-	24,791
Transportation for Aging	39,797	-	379,095	376,806	42,086	1,739	43,825
<b>Non-Budgeted Special Purpose Funds</b>							
Concealed Carry Handgun	8,608	-	5,573	1,029	13,152	-	13,152
Prosecutor Training Account	16,763	-	886	-	17,649	-	17,649
Special Administration	84,936	-	106,902	101,395	90,443	-	90,443
<b>Grants and Donation Funds</b>							
Broxterman EMT	1,429	-	-	434	995	-	995
Broxterman Home Health	8,946	-	-	3,320	5,626	-	5,626
Donations	9,477	-	1,710	120	11,067	-	11,067
Heritage Trust Fund	1,992	-	9,387	8,986	2,393	-	2,393
Drug Enforcement I	96	-	-	-	96	-	96
Grants	28,540	-	6,000	6,000	28,540	-	28,540
Oil and Gas Valuation Depletion	62,173	-	-	-	62,173	-	62,173
Soldier Creek Windfarm	359,622	-	1,921,126	404,790	1,875,958	-	1,875,958
SPARK	622,695	-	-	622,695	-	-	-
ARPA	-	-	994,376	750	993,626	-	993,626
<b>Total Reporting Entity (Excluding Agency Funds)</b>	<b>\$ 4,657,158</b>	<b>\$ -</b>	<b>\$ 17,035,256</b>	<b>\$ 14,261,611</b>	<b>\$ 7,430,803</b>	<b>\$ 256,936</b>	<b>\$ 7,687,739</b>

(continued)

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

<b>Composition of Cash</b>	
Checking Accounts	\$ 20,515,742
Certificates of Deposit	1,700,000
Clerk of the District Court	37,783
Law Library	52,270
Sheriff - General Fund	506
Sheriff - Motor Vehicle Fund	29,176
Inmate Fund	17,718
Sheriff - Tax Fund	5
Nutrition Center	199
Transportation	13
Cash on Hand	36,906
Total Primary Government	<u>\$ 22,390,318</u>
Less: Agency Funds per Schedule 3	<u>(14,702,579)</u>
 Total Reporting Entity (Excluding Distributable and Agency Funds)	 <u><u>\$ 7,687,739</u></u>

**NEMAHA COUNTY, KANSAS**  
**NOTES TO FINANCIAL STATEMENT**  
December 31, 2021

**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.



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

**Note 1: Summary of Significant Accounting Policies (Continued)**

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

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

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

**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 statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

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.

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

**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 the following funds in violation of K.S.A. 79-2935.

Enhanced 911 Fund  
Title III C-2 Fund  
Transportation for Aging Fund

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

**Note 8 - Deposits and Investments**

As of December 31, 2021, 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, 2021.

At December 31, 2021, the carrying amount of the County's deposits, including certificates of deposit, was \$22,353,407 and the bank balance was \$22,915,913. 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: Noted Long-Term Debt**  
**Bonded Indebtedness Limitation**

Kansas statutes restrict the level of the authorized and outstanding bonded indebtedness of the County to not more than three percent of the assessed value of all tangible property within such county, as certified to the County Clerk on the preceding August 25.

Total Assessed Valuation as of November 2020	\$ 202,345,673
3% Debt Limit	6,070,370
Total Outstanding General Obligation Debt	-
<b>General Obligation Debt Margin</b>	<b><u>\$ 208,416,043</u></b>

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

**Note 9: Noted Long-Term Debt (Continued)**

**General Information about the Pension Plan**

Plan Description: The non-school 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](http://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 8.87% for the fiscal year ended December 31, 2021. Contributions to the pension plan from the County were \$355,213 for the year ended December 31, 2021.

**Net Pension Liability**

At December 31, 2021, the County's proportionate share of the collective net pension liability reported by KPERS was \$2,322,983. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The County's proportion of the net pension liability was based on the ratio of the Municipality'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](http://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 municipality 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, 2021.

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

**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:

<b>From</b>	<b>To</b>	<b>Regulatory Authority</b>	<b>Amount</b>
Law Enforcement	Capital Outlay	K.S.A. 19-120	\$ 60,000
Election	Capital Outlay	K.S.A. 19-120	30,000
General	Capital Outlay	K.S.A. 19-120	360,000
Road & Bridge	Special Machinery	K.S.A. 68-141g	270,000
Diversion	Capital Outlay	K.S.A. 19-120	15,000
Special Administration	General Fund	K.S.A. 8-145	84,936
Civil Liability	Capital Outlay	K.S.A. 19-120	3,700
			<u>\$ 823,636</u>

**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 July 28, 2022, the date the financial statement was available to be issued.

**Note 15: COVID-19**

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

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

***REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION***

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

<b>Fund</b>	<b>Certified Budget</b>	<b>Adj for Qualifying Budget Credits</b>	<b>Total Budget for Comparison</b>	<b>Expenditures Chargeable to Current Year</b>	<b>Variance Over (Under)</b>
Governmental Funds					
General Fund	\$ 2,706,299	\$ -	\$ 2,706,299	\$ 2,705,767	\$ (532)
Special Purpose Funds					
Law Enforcement Fund	1,800,000	-	1,800,000	1,796,438	(3,562)
Road and Bridge	3,678,072	-	3,678,072	3,675,629	(2,443)
Noxious Weed	286,750	141,953	428,703	345,091	(83,612)
Employee Benefits Fund	2,077,894	-	2,077,894	1,959,343	(118,551)
Election	119,540	-	119,540	118,736	(804)
Mental Health	64,776	-	64,776	64,776	-
Conservation District	35,000	-	35,000	35,000	-
Historical	15,500	-	15,500	15,500	-
Ambulance	1,000,000	-	1,000,000	814,973	(185,027)
Abandoned Cemeteries	5,500	-	5,500	5,395	(105)
Mental Retardation	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	307,470	-	307,470	261,716	(45,754)
Enhanced 911	17,845	-	17,845	72,672	54,827
Parks and Recreation	6,500	-	6,500	6,500	-
Alcoholic Control	16,348	-	16,348	16,348	-
Title III C-1	208,302	-	208,302	141,393	(66,909)
Title III C-2	109,904	-	109,904	149,625	39,721
Special Machinery	426,153	-	426,153	112,057	(314,096)
Capital Outlay	424,394	-	424,394	229,340	(195,054)
ROD Tech Fund	22,337	-	22,337	5,423	(16,914)
Clerk Tech Fund	16,882	-	16,882	12,999	(3,883)
Treasurer Tech Fund	16,882	-	16,882	650	(16,232)
Enhanced 911 Cell Phones	101,956	-	101,956	13,115	(88,841)
Transportation for Aging	285,155	-	285,155	376,806	91,651
	<u>\$ 13,938,259</u>	<u>\$ 141,953</u>	<u>\$ 14,080,212</u>	<u>\$ 13,112,092</u>	<u>\$ (968,120)</u>

**NEMAHA COUNTY, KANSAS**  
**GENERAL FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2021

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>RECEIPTS</b>			
Taxes and shared revenue			
Ad valorem tax	\$ 1,002,288	\$ 973,241	\$ 29,047
Motor vehicle tax	26,082	24,226	1,856
Commercial MV tax	4,147	3,365	782
Recreation vehicle tax	583	2,704	(2,121)
Delinquent tax	151	-	151
Real estate tax	6,681	-	6,681
Excise Tax	40	-	40
Sales and use tax	1,217,904	980,000	237,904
Local alcohol liquor tax	7,383	6,500	883
Miscellaneous tax revenue	63,822	1,500	62,322
Licenses, permits, and fees	133,055	153,900	(20,845)
Charges for services	74,609	15,000	59,609
Use of money and property	87,423	65,500	21,923
Fines, forfeitures, and penalties	18,878	-	18,878
Reimbursements	7,779	8,000	(221)
Miscellaneous	224,109	205,000	19,109
Operating transfers	84,936	100,000	(15,064)
<b>Total Receipts</b>	<u>\$ 2,959,870</u>	<u>\$ 2,538,936</u>	<u>\$ 420,934</u>
<b>EXPENDITURES</b>			
County Commission	\$ 130,628	\$ 237,500	\$ (106,872)
County Clerk	134,933	171,500	(36,567)
County Treasurer	198,129	209,000	(10,871)
County Attorney	141,206	155,000	(13,794)
Register of Deeds	114,888	124,500	(9,612)
Appraiser	203,463	207,100	(3,637)
General Courthouse	687,321	775,000	(87,679)
Unified Courts	35,237	-	35,237
Civil Defense	60,363	-	60,363
Community Building	21,644	20,000	1,644
Recycling	220,244	220,000	244
Health Officer	28,838	8,000	20,838
Home Health	52,000	78,000	(26,000)
Nemaha County Aging	181,971	223,000	(41,029)
Meals on Wheels	18,467	20,000	(1,533)
Alcohol and Drug Awareness	-	500	(500)
Diversion	-	10,000	(10,000)
Three Rivers, Inc.	18,000	18,000	-
Fair	18,200	18,200	-
District Court	9,257	76,600	(67,343)
District Court 4 Counties	-	12,299	(12,299)
Emergency Preparedness	-	64,100	(64,100)
Inmate Meals	1,182	13,000	(11,818)
ROZ	35,320	45,000	(9,680)
Pioneer Building	15,488	-	15,488
Miscellaneous	288	-	288
Transfers Out	378,700	-	378,700
<b>Total Expenditures</b>	<u>\$ 2,705,767</u>	<u>\$ 2,706,299</u>	<u>\$ (532)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 254,103		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>50,051</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 304,154</u>		



**NEMAHA COUNTY, KANSAS**  
**BOND AND INTEREST FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
 For the Year Ended December 31, 2021

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

**NEMAHA COUNTY, KANSAS**  
**LAW ENFORCEMENT FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2021

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>RECEIPTS</b>			
Taxes and shared revenue			
Ad valorem tax	\$ 1,588,246	\$ 1,585,155	\$ 3,091
Motor vehicle tax	115,777	107,551	8,226
Commercial MV tax	18,409	14,946	3,463
Recreation vehicle tax	2,589	11,996	(9,407)
Delinquent tax	392	-	392
Real estate tax	15,761	-	15,761
Excise tax	177	-	177
Charges for services	100,087	58,000	42,087
<b>Total Receipts</b>	<u>\$ 1,841,438</u>	<u>\$ 1,777,648</u>	<u>\$ 63,790</u>
<b>EXPENDITURES</b>			
Personnel	\$ 1,369,944	\$ 1,435,000	\$ (65,056)
Contractual	121,726	95,000	26,726
Material and supplies	148,838	210,000	(61,162)
Capital outlay	95,930	60,000	35,930
Operating transfers	60,000	-	60,000
<b>Total Expenditures</b>	<u>\$ 1,796,438</u>	<u>\$ 1,800,000</u>	<u>\$ (3,562)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 45,000		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>(16,142)</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 28,858</u>		

**NEMAHA COUNTY, KANSAS**  
**ROAD AND BRIDGE**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2021

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>RECEIPTS</b>			
Taxes and shared revenue			
Ad valorem tax	\$ 2,726,397	\$ 2,718,896	\$ 7,501
Motor vehicle tax	213,647	198,482	15,165
Commercial MV tax	33,971	27,583	6,388
Recreation vehicle tax	4,777	22,139	(17,362)
Delinquent tax	735	-	735
Real estate tax	30,315	-	30,315
Excise tax	327	-	327
City and County highway fund	539,716	417,370	122,346
Miscellaneous	287,177	250,000	37,177
<b>Total Receipts</b>	<u>\$ 3,837,062</u>	<u>\$ 3,634,470</u>	<u>\$ 202,592</u>
<b>EXPENDITURES</b>			
Personnel	\$ 696,549	\$ 735,477	\$ (38,928)
Contractual	60,833	1,017,595	(956,762)
Material and supplies	2,648,247	1,875,000	773,247
Operating transfers	270,000	50,000	220,000
<b>Total Expenditures</b>	<u>\$ 3,675,629</u>	<u>\$ 3,678,072</u>	<u>\$ (2,443)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 161,433		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>354,331</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 515,764</u>		

**NEMAHA COUNTY, KANSAS**  
**NOXIOUS WEED**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2021

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>RECEIPTS</b>			
Taxes and shared revenue			
Ad valorem tax	\$ 182,851	\$ 182,462	\$ 389
Motor vehicle tax	13,508	12,546	962
Commercial MV tax	2,148	1,744	404
Recreation vehicle tax	302	1,400	(1,098)
Delinquent tax	46	-	46
Real estate tax	1,839	-	1,839
Excise tax	21	-	21
Miscellaneous	141,953	85,000	56,953
<b>Total Receipts</b>	<u>\$ 342,668</u>	<u>\$ 283,152</u>	<u>\$ 59,516</u>
<b>EXPENDITURES</b>			
Personnel	\$ 127,404	\$ 135,000	\$ (7,596)
Contractual	3,149	1,750	1,399
Material and supplies	214,538	150,000	64,538
Subtotal	<u>\$ 345,091</u>	<u>\$ 286,750</u>	<u>\$ 58,341</u>
Adjustments for budget credits	-	141,953	(141,953)
<b>Total Expenditures</b>	<u>\$ 345,091</u>	<u>\$ 428,703</u>	<u>\$ (83,612)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (2,423)		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>18,558</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 16,135</u>		

**NEMAHA COUNTY, KANSAS**  
**EMPLOYEE BENEFITS FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2021

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>RECEIPTS</b>			
Taxes and shared revenue			
Ad valorem tax	\$ 1,634,321	\$ 1,630,202	\$ 4,119
Motor vehicle tax	158,699	147,438	11,261
Commercial MV tax	25,234	20,489	4,745
Recreation vehicle tax	3,549	16,446	(12,897)
Delinquent tax	493	-	493
Real estate tax	19,088	-	19,088
Excise tax	243	-	243
Miscellaneous	2,749	-	2,749
<b>Total Receipts</b>	<u>\$ 1,844,376</u>	<u>\$ 1,814,575</u>	<u>\$ 29,801</u>
<b>EXPENDITURES</b>			
Personnel	\$ 1,958,700	\$ 2,062,894	\$ (104,194)
Miscellaneous	643	15,000	(14,357)
<b>Total Expenditures</b>	<u>\$ 1,959,343</u>	<u>\$ 2,077,894</u>	<u>\$ (118,551)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (114,967)		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>238,356</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 123,389</u>		

**NEMAHA COUNTY, KANSAS**  
**ELECTION**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2021

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>RECEIPTS</b>			
Taxes and shared revenue			
Ad valorem tax	\$ 108,022	\$ 107,725	\$ 297
Motor vehicle tax	8,398	7,799	599
Commercial MV tax	1,335	1,084	251
Recreation vehicle tax	188	870	(682)
Delinquent tax	29	-	29
Real estate tax	1,149	-	1,149
Excise tax	13	-	13
Miscellaneous	3,682	-	3,682
<b>Total Receipts</b>	<u>\$ 122,816</u>	<u>\$ 117,478</u>	<u>\$ 5,338</u>
<b>EXPENDITURES</b>			
Personnel	\$ 49,662	\$ 52,040	\$ (2,378)
Contractual	33,880	58,000	(24,120)
Material and supplies	5,194	9,500	(4,306)
Transfer out	30,000	-	30,000
<b>Total Expenditures</b>	<u>\$ 118,736</u>	<u>\$ 119,540</u>	<u>\$ (804)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 4,080		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>(915)</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 3,165</u>		

**NEMAHA COUNTY, KANSAS**  
**MENTAL HEALTH**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2021

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>RECEIPTS</b>			
Taxes and shared revenue			
Ad valorem tax	\$ 59,550	\$ 59,362	\$ 188
Motor vehicle tax	4,651	4,318	333
Commercial MV tax	740	600	140
Recreation vehicle tax	104	481	(377)
Delinquent tax	16	-	16
Real estate tax	646	-	646
Excise tax	7	-	7
<b>Total Receipts</b>	<u>\$ 65,714</u>	<u>\$ 64,761</u>	<u>\$ 953</u>
<b>EXPENDITURES</b>			
Miscellaneous	<u>\$ 64,776</u>	<u>\$ 64,776</u>	<u>\$ -</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 938		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>28</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 966</u>		

**NEMAHA COUNTY, KANSAS**  
**CONSERVATION DISTRICT**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2021

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>RECEIPTS</b>			
Taxes and shared revenue			
Ad valorem tax	\$ 32,342	\$ 32,107	\$ 235
Motor vehicle tax	2,519	2,336	183
Commercial MV tax	400	325	75
Recreation vehicle tax	56	261	(205)
Delinquent tax	9	-	9
Real estate tax	359	-	359
Excise tax	4	-	4
<b>Total Receipts</b>	<u>\$ 35,689</u>	<u>\$ 35,029</u>	<u>\$ 660</u>
<b>EXPENDITURES</b>			
Miscellaneous	<u>\$ 35,000</u>	<u>\$ 35,000</u>	<u>\$ -</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 689		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>168</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 857</u>		



**NEMAHA COUNTY, KANSAS**  
**HISTORICAL**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2021

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>RECEIPTS</b>			
Taxes and shared revenue			
Ad valorem tax	\$ 14,930	\$ 14,860	\$ 70
Motor vehicle tax	502	465	37
Commercial MV tax	80	65	15
Recreation vehicle tax	11	52	(41)
Delinquent tax	2	-	2
Real estate tax	72	-	72
Excise tax	1	-	1
<b>Total Receipts</b>	<u>\$ 15,598</u>	<u>\$ 15,442</u>	<u>\$ 156</u>
<b>EXPENDITURES</b>			
Miscellaneous	<u>\$ 15,500</u>	<u>\$ 15,500</u>	<u>\$ -</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 98		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>155</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 253</u>		

**NEMAHA COUNTY, KANSAS**  
**AMBULANCE**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2021

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>RECEIPTS</b>			
Taxes and shared revenue			
Ad valorem tax	\$ 794,424	\$ 792,071	\$ 2,353
Motor vehicle tax	72,499	67,345	5,154
Commercial MV tax	11,528	9,359	2,169
Recreation vehicle tax	1,621	7,512	(5,891)
Delinquent tax	238	-	238
Real estate tax	9,412	-	9,412
Excise tax	111	-	111
<b>Total Receipts</b>	<u>\$ 889,833</u>	<u>\$ 876,287</u>	<u>\$ 13,546</u>
<b>EXPENDITURES</b>			
Contractual	<u>\$ 814,973</u>	<u>\$ 1,000,000</u>	<u>\$ (185,027)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 74,860		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>302,729</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 377,589</u>		

**NEMAHA COUNTY, KANSAS**  
**ABANDONED CEMETERIES**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
 For the Year Ended December 31, 2021

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>RECEIPTS</b>			
Taxes and shared revenue			
Ad valorem tax	\$ 815	\$ 746	\$ 69
Motor vehicle tax	30	15	15
Commercial MV tax	5	2	3
Recreation vehicle tax	1	1	-
Delinquent tax	1	-	1
Real estate tax	45	-	45
<b>Total Receipts</b>	<u>\$ 897</u>	<u>\$ 764</u>	<u>\$ 133</u>
<b>EXPENDITURES</b>			
Contractual	\$ 5,395	\$ 5,500	\$ (105)
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (4,498)		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>4,994</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 496</u>		

**NEMAHA COUNTY, KANSAS**  
**MENTAL RETARDATION**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2021

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>RECEIPTS</b>			
Taxes and shared revenue			
Ad valorem tax	\$ 101,719	\$ 101,485	\$ 234
Motor vehicle tax	7,405	6,873	532
Commercial MV tax	1,178	955	223
Recreation vehicle tax	165	766	(601)
Delinquent tax	26	-	26
Real estate tax	1,046	-	1,046
Excise tax	11	-	11
<b>Total Receipts</b>	<u>\$ 111,550</u>	<u>\$ 110,079</u>	<u>\$ 1,471</u>
<b>EXPENDITURES</b>			
Miscellaneous	<u>\$ 110,000</u>	<u>\$ 110,000</u>	<u>\$ -</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 1,550		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>277</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 1,827</u>		

**NEMAHA COUNTY, KANSAS**  
**FAIR**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2021

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>RECEIPTS</b>			
Taxes and shared revenue			
Ad valorem tax	\$ 6,309	\$ 6,245	\$ 64
Motor vehicle tax	489	451	38
Commercial MV tax	78	63	15
Recreation vehicle tax	11	51	(40)
Delinquent tax	2	-	2
Real estate tax	67	-	67
Excise tax	1	-	1
<b>Total Receipts</b>	<u>\$ 6,957</u>	<u>\$ 6,810</u>	<u>\$ 147</u>
<b>EXPENDITURES</b>			
Miscellaneous	<u>\$ 6,800</u>	<u>\$ 6,800</u>	<u>\$ -</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 157		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>56</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 213</u>		

**NEMAHA COUNTY, KANSAS**  
**SHELTERED WORKSHOP BUILDING**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
 For the Year Ended December 31, 2021

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>RECEIPTS</b>			
Taxes and shared revenue			
Delinquent tax	\$ 1	\$ -	\$ 1
Real estate tax	36	-	36
Rent	3,383	3,000	383
<b>Total Receipts</b>	<u>\$ 3,420</u>	<u>\$ 3,000</u>	<u>\$ 420</u>
<b>EXPENDITURES</b>			
Contractual	<u>\$ -</u>	<u>\$ 12,000</u>	<u>\$ (12,000)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 3,420		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>22,254</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 25,674</u>		

**NEMAHA COUNTY, KANSAS**  
**ECONOMIC DEVELOPMENT**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2021

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>RECEIPTS</b>			
Taxes and shared revenue			
Ad valorem tax	\$ 55,221	\$ 54,986	\$ 235
Motor vehicle tax	4,310	3,991	319
Commercial MV tax	685	555	130
Recreation vehicle tax	96	445	(349)
Delinquent tax	15	-	15
Real estate tax	614	-	614
Excise tax	7	-	7
<b>Total Receipts</b>	<u>\$ 60,948</u>	<u>\$ 59,977</u>	<u>\$ 971</u>
<b>EXPENDITURES</b>			
Miscellaneous	<u>\$ 60,000</u>	<u>\$ 60,000</u>	<u>\$ -</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 948		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>216</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 1,164</u>		

**NEMAHA COUNTY, KANSAS**  
**SOLID WASTE**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
 For the Year Ended December 31, 2021

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>RECEIPTS</b>			
Taxes and shared revenue			
Licenses, permits, and fees	\$ 202,807	\$ 225,000	\$ (22,193)
<b>EXPENDITURES</b>			
Personnel	\$ 65,907	\$ 87,470	\$ (21,563)
Contractual	132,091	185,000	(52,909)
Material and supplies	63,718	35,000	28,718
<b>Total Expenditures</b>	<u>\$ 261,716</u>	<u>\$ 307,470</u>	<u>\$ (45,754)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (58,909)		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>129,028</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 70,119</u>		



**NEMAHA COUNTY, KANSAS**  
**ENHANCED 911**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
 For the Year Ended December 31, 2021

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>RECEIPTS</b>			
Taxes and shared revenue			
Miscellaneous	\$ 82,002	\$ -	\$ 82,002
<b>EXPENDITURES</b>			
Contractual	\$ 72,672	\$ 17,845	\$ 54,827
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 9,330		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>62,247</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 71,577</u>		

**NEMAHA COUNTY, KANSAS**  
**PARKS AND RECREATION**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
 For the Year Ended December 31, 2021

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>RECEIPTS</b>			
Taxes and shared revenue			
Local alcohol liquor	\$ 7,383	\$ 6,500	\$ 883
<b>EXPENDITURES</b>			
Contractual	\$ 6,500	\$ 6,500	\$ -
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 883		
<b>UNENCUMBERED CASH - JANUARY 1</b>	2,113		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	\$ 2,996		

**NEMAHA COUNTY, KANSAS**  
**ALCOHOLIC CONTROL**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
 For the Year Ended December 31, 2021

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>RECEIPTS</b>			
Taxes and shared revenue			
Local alcohol liquor	\$ 14,123	\$ 12,000	\$ 2,123
<b>EXPENDITURES</b>			
Miscellaneous	\$ 16,348	\$ 16,348	\$ -
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (2,225)		
<b>UNENCUMBERED CASH - JANUARY 1</b>	4,042		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	\$ 1,817		

NEMAHA COUNTY, KANSAS  
 TITLE III C-1  
 SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
 Regulatory Basis  
 For the Year Ended December 31, 2021

	Actual	Budget	Variance Over (Under)
<b>RECEIPTS</b>			
Grant match county	\$ 75,000	\$ 112,500	\$ (37,500)
Nutrition grants	21,522	32,975	(11,453)
Nutrition program income	36,351	59,699	(23,348)
<b>Total Receipts</b>	<u>\$ 132,873</u>	<u>\$ 205,174</u>	<u>\$ (72,301)</u>
<b>EXPENDITURES</b>			
Personnel	\$ 93,764	\$ 145,302	\$ (51,538)
Contractual	10,179	6,000	4,179
Materials and supplies	37,450	57,000	(19,550)
<b>Total Expenditures</b>	<u>\$ 141,393</u>	<u>\$ 208,302</u>	<u>\$ (66,909)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (8,520)		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>14,188</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 5,668</u>		

**NEMAHA COUNTY, KANSAS**  
**TITLE III C-2**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
 For the Year Ended December 31, 2021

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>RECEIPTS</b>			
Grant match county	\$ 85,000	\$ 52,500	\$ 32,500
C-2 grants	30,611	18,324	12,287
Program income reimbursement	47,470	32,971	14,499
<b>Total Receipts</b>	<u>\$ 163,081</u>	<u>\$ 103,795</u>	<u>\$ 59,286</u>
<b>EXPENDITURES</b>			
Personnel	\$ 94,610	\$ 63,904	\$ 30,706
Contractual	8,564	6,000	2,564
Materials and supplies	46,451	40,000	6,451
<b>Total Expenditures</b>	<u>\$ 149,625</u>	<u>\$ 109,904</u>	<u>\$ 39,721</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 13,456		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>13,014</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 26,470</u>		

**NEMAHA COUNTY, KANSAS**  
**SPECIAL MACHINERY**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
 For the Year Ended December 31, 2021

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>RECEIPTS</b>			
Miscellaneous	\$ 42,235	\$ -	\$ 42,235
Transfers in	270,000	50,000	220,000
Total Receipts	<u>\$ 312,235</u>	<u>\$ 50,000</u>	<u>\$ 262,235</u>
<b>EXPENDITURES</b>			
Capital outlay	<u>\$ 112,057</u>	<u>\$ 426,153</u>	<u>\$ (314,096)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 200,178		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>557,096</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 757,274</u>		

**NEMAHA COUNTY, KANSAS**  
**CAPITAL OUTLAY**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
 For the Year Ended December 31, 2021

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>RECEIPTS</b>			
Miscellaneous	\$ 60,000	\$ -	\$ 60,000
Transfers in	468,700	-	468,700
<b>Total Receipts</b>	<u>\$ 528,700</u>	<u>\$ -</u>	<u>\$ 528,700</u>
<b>EXPENDITURES</b>			
Capital outlay	\$ 218,611	\$ -	\$ 218,611
Miscellaneous	10,729	424,394	(413,665)
<b>Total Expenditures</b>	<u>\$ 229,340</u>	<u>\$ 424,394</u>	<u>\$ (195,054)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 299,360		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>1,507,185</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 1,806,545</u>		

**NEMAHA COUNTY, KANSAS**  
**ROD TECH FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
 For the Year Ended December 31, 2021

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>RECEIPTS</b>			
Collections	\$ 18,774	\$ 13,500	\$ 5,274
<b>EXPENDITURES</b>			
Contractual	\$ 3,373	\$ 10,000	\$ (6,627)
Commodities	2,050	12,337	(10,287)
<b>Total Expenditures</b>	<u>\$ 5,423</u>	<u>\$ 22,337</u>	<u>\$ (16,914)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 13,351		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>74,824</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 88,175</u>		



**NEMAHA COUNTY, KANSAS**  
**CLERK TECH FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
 For the Year Ended December 31, 2021

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>RECEIPTS</b>			
Collections	\$ 4,694	\$ 3,000	\$ 1,694
<b>EXPENDITURES</b>			
Materials and supplies	\$ 12,999	\$ 16,882	\$ (3,883)
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (8,305)		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>21,820</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 13,515</u>		

**NEMAHA COUNTY, KANSAS**  
**TREASURER TECH FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
 For the Year Ended December 31, 2021

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>RECEIPTS</b>			
Collections	\$ 4,693	\$ 3,000	\$ 1,693
<b>EXPENDITURES</b>			
Contractual services	\$ 650	\$ 16,882	\$ (16,232)
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 4,043		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>10,917</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 14,960</u>		

**NEMAHA COUNTY, KANSAS**  
**ENHANCED 911 CELL PHONES**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2021

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>RECEIPTS</b>			
Collections	\$           -	\$       75,000	\$       (75,000)
<b>EXPENDITURES</b>			
Contractual	\$       13,115	\$      101,956	\$       (88,841)
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$       (13,115)		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>37,906</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$       24,791</u>		

**NEMAHA COUNTY, KANSAS**  
**TRANSPORTATION FOR AGING**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**Regulatory Basis**  
For the Year Ended December 31, 2021

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>RECEIPTS</b>			
Grant match	\$ 81,011	\$ 58,000	\$ 23,011
Transportation grants	273,776	149,037	124,739
Charge for services	19,965	38,351	(18,386)
Miscellaneous	4,343	-	4,343
<b>Total Receipts</b>	<u>\$ 379,095</u>	<u>\$ 245,388</u>	<u>\$ 133,707</u>
<b>EXPENDITURES</b>			
Personnel	\$ 263,914	\$ 220,155	\$ 43,759
Contractual	15,060	30,000	(14,940)
Materials and supplies	37,832	35,000	2,832
Capital outlay	60,000	-	60,000
<b>Total Expenditures</b>	<u>\$ 376,806</u>	<u>\$ 285,155</u>	<u>\$ 91,651</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 2,289		
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>39,797</u>		
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 42,086</u>		

**NEMAHA COUNTY, KANSAS**  
**GRANT AND DONATION FUNDS**  
**NON-BUDGETED SPECIAL PURPOSE FUNDS**  
**Regulatory Basis**  
For the Year Ended December 31, 2021

	<b>Concealed Carry Handgun</b>	<b>Prosecutor Training Account</b>	<b>Special Administration</b>	<b>Broxterman EMT</b>	<b>Broxterman Home Health</b>	<b>Donations</b>	<b>Heritage Trust Fund</b>
<b>RECEIPTS</b>							
Licenses, permits, and fees	\$ 5,573	\$ 886	\$ -	\$ -	\$ -	\$ -	\$ 9,387
Fines, fees, and forfeitures	-	-	1,576	-	-	-	-
Donations/Miscellaneous	-	-	105,326	-	-	1,710	-
<b>TOTAL RECEIPTS</b>	<u>\$ 5,573</u>	<u>\$ 886</u>	<u>\$ 106,902</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,710</u>	<u>\$ 9,387</u>
<b>EXPENDITURES</b>							
Personnel	\$ -	\$ -	\$ 10,287	\$ -	\$ -	\$ -	\$ -
Contractual	-	-	436	-	-	-	-
Materials and supplies	-	-	3,213	-	-	-	-
Miscellaneous	1,029	-	2,523	434	3,320	120	-
Grant expense	-	-	-	-	-	-	8,986
Transfers out	-	-	84,936	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>\$ 1,029</u>	<u>\$ -</u>	<u>\$ 101,395</u>	<u>\$ 434</u>	<u>\$ 3,320</u>	<u>\$ 120</u>	<u>\$ 8,986</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 4,544	\$ 886	\$ 5,507	\$ (434)	\$ (3,320)	\$ 1,590	\$ 401
<b>UNENCUMBERED CASH - JANUARY 1</b>	<u>8,608</u>	<u>16,763</u>	<u>84,936</u>	<u>1,429</u>	<u>8,946</u>	<u>9,477</u>	<u>1,992</u>
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u><u>\$ 13,152</u></u>	<u><u>\$ 17,649</u></u>	<u><u>\$ 90,443</u></u>	<u><u>\$ 995</u></u>	<u><u>\$ 5,626</u></u>	<u><u>\$ 11,067</u></u>	<u><u>\$ 2,393</u></u>

**NEMAHA COUNTY, KANSAS**  
**GRANT AND DONATION FUNDS**  
**NON-BUDGETED SPECIAL PURPOSE FUNDS**  
**Regulatory Basis**  
For the Year Ended December 31, 2021

	<b>Drug Enforcement</b>	<b>Grants</b>	<b>Oil and Gas Valuation Depletion</b>	<b>Soldier Creek Windfarm</b>	<b>SPARK</b>	<b>ARPA</b>
<b>RECEIPTS</b>						
Federal and non-federal grants	\$ -	\$ 6,000	\$ -	\$ -	\$ -	\$ 994,376
Payments in lieu of taxes	-	-	-	1,921,126	-	-
<b>TOTAL RECEIPTS</b>	<u>\$ -</u>	<u>\$ 6,000</u>	<u>\$ -</u>	<u>\$ 1,921,126</u>	<u>\$ -</u>	<u>\$ 994,376</u>
<b>EXPENDITURES</b>						
Grant expense	\$ -	\$ 6,000	\$ -	\$ -	\$ 622,695	\$ 750
Miscellaneous	-	-	-	404,790	-	-
<b>TOTAL EXPENDITURES</b>	<u>\$ -</u>	<u>\$ 6,000</u>	<u>\$ -</u>	<u>\$ 404,790</u>	<u>\$ 622,695</u>	<u>\$ 750</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ 1,516,336	\$ (622,695)	\$ 993,626
<b>UNENCUMBERED CASH - JANUARY 1</b>	96	28,540	62,173	359,622	622,695	-
<b>UNENCUMBERED CASH - DECEMBER 31</b>	<u>\$ 96</u>	<u>\$ 28,540</u>	<u>\$ 62,173</u>	<u>\$ 1,875,958</u>	<u>\$ -</u>	<u>\$ 993,626</u>

**NEMAHA COUNTY, KANSAS**  
**AGENCY FUNDS**  
**SUMMARY OF RECEIPTS AND DISBURSEMENTS**  
For the Year Ended December 31, 2021

<b>Fund</b>	<b>Beginning Cash Balance</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Ending Cash Balance</b>
<b>Distributable Funds</b>				
Ad valorem tax	\$ 13,216,860	\$ 22,848,852	\$ 21,968,487	\$ 14,097,225
Revitalization tax	-	607,056	607,056	-
Motor vehicle tax	24,350	1,416,860	1,428,869	12,341
RV tax	636	31,685	31,677	644
Delinquent tax	5,312	26,453	-	31,765
Redemption and assignments	250,599	76,273	249,627	77,245
Commercial motor vehicle tax	-	203,093	198,720	4,373
Motor vehicle	-	1,100,715	1,100,715	-
Motor vehicle sales tax	122,126	1,188,070	1,258,531	51,665
<b>Total Distributable Funds</b>	<u>\$ 13,619,883</u>	<u>\$ 27,499,057</u>	<u>\$ 26,843,682</u>	<u>\$ 14,275,258</u>
<b>State Funds</b>				
State educational building tax	\$ 3,039	\$ 222,472	\$ 222,474	\$ 3,037
State institutional building tax	1,519	111,236	111,237	1,518
<b>Total State Funds</b>	<u>\$ 4,558</u>	<u>\$ 333,708</u>	<u>\$ 333,711</u>	<u>\$ 4,555</u>
<b>Subdivision Funds</b>				
School districts	\$ 71,967	\$ 8,672,950	\$ 8,676,233	\$ 68,684
Townships	19,342	1,973,891	1,973,397	19,836
Cities	50,316	2,106,659	2,106,905	50,070
Fire districts	3,366	258,474	258,703	3,137
Libraries	2,228	212,821	212,836	2,213
Watershed districts	1,859	222,424	222,230	2,053
Cemeteries	1,241	95,466	95,544	1,163
<b>Total Subdivision Funds</b>	<u>\$ 150,319</u>	<u>\$ 13,542,685</u>	<u>\$ 13,545,848</u>	<u>\$ 147,156</u>
<b>Other Agency Funds</b>				
State filing fees	\$ -	\$ 100	\$ 100	\$ -
State seizure	39,092	-	-	39,092
Cemetery road maintenance	2,280	10,260	12,540	-
Local hospital sales tax	-	992,120	992,120	-
Overpayment	-	24,389	24,389	-
Game licenses	489	10,396	10,885	-
Long and short	36	-	-	36
Community Hospital #1 and B&I	164	27,695	27,803	56
Micro-Loan Grant Fund	82,703	9,022	-	91,725
Meadowlark #7 Joint Extension	5,767	402,772	402,900	5,639
Stray account	1,392	-	-	1,392
<b>Total Other Agency Funds</b>	<u>\$ 131,923</u>	<u>\$ 1,476,754</u>	<u>\$ 1,470,737</u>	<u>\$ 137,940</u>
<b>Total Agency Funds per County Ledger</b>	<u>\$ 13,906,683</u>	<u>\$ 42,852,204</u>	<u>\$ 42,193,978</u>	<u>\$ 14,564,909</u>

(continued)

**NEMAHA COUNTY, KANSAS**  
**AGENCY FUNDS (CONTINUED)**  
**SUMMARY OF RECEIPTS AND DISBURSEMENTS**  
For the Year Ended December 31, 2021

<b>Fund</b>	<b>Beginning Cash Balance</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Ending Cash Balance</b>
<b>Outside Accounts Considered to be Agency Funds</b>				
District Court	\$ 48,513	\$ 691,581	\$ 702,311	\$ 37,783
Law Library	51,302	5,226	4,258	52,270
Sheriff - General fund	506	44,120	44,120	506
Sheriff - Motor vehicle fund	16,536	15,160	2,520	29,176
Sheriff - Inmate	6,119	20,843	9,244	17,718
Sheriff - Tax fund	5	21,540	21,540	5
Transportation	-	1,504	1,491	13
Nutrition Center	253	15,746	15,800	199
<b>Total Outside Accounts Considered to be Agency Funds</b>	<b>\$ 123,234</b>	<b>\$ 815,720</b>	<b>\$ 801,284</b>	<b>\$ 137,670</b>
<b>TOTAL AGENCY FUNDS</b>	<b>\$ 14,029,917</b>	<b>\$ 43,667,924</b>	<b>\$ 42,995,262</b>	<b>\$ 14,702,579</b>