NEMAHA COUNTY, KANSAS

FINANCIAL STATEMENT

WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

AND

INDEPENDENT AUDITOR'S REPORT

December 31, 2022

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

NEMAHA COUNTY, KANSAS
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June 7, 2023

VARNEY
& ASSOCIATES, CPAs, LLC

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, 2022 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, 2022, 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, 2022, 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.

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, 2022

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	$ 304,154	$ -	$ 3,048,676	$ 2,723,149	$ 629,681	$ 118,053	$ 747,734
Bond and Interest Fund	2,588	-	-	-	2,588	-	2,588
Special Purpose Funds							
Law Enforcement Fund	28,858	-	1,762,376	1,785,990	5,244	17,261	22,505
Road & Bridge	515,764	-	3,690,560	3,996,016	210,308	230,390	440,698
Noxious Weed	16,135	-	312,304	299,582	28,857	-	28,857
Employee Benefits Fund	123,389	-	1,959,848	2,084,496	(1,259)	1,259	-
Election	3,165	-	129,933	133,098	-	-	-
Mental Health	966	-	65,105	66,071	-	-	-
Conservation District	857	-	34,922	35,000	779	-	779
Historical	253	-	15,411	15,500	164	-	164
Ambulance	377,589	-	724,894	820,556	281,927	26,193	308,120
Abandoned Cemeteries	496	-	1,995	2,480	11	-	11
Mental Retardation	1,827	-	109,829	109,999	1,657	-	1,657
Fair	213	-	6,926	6,798	341	-	341
Sheltered Workshop Building	25,674	-	3,392	100	28,966	-	28,966
Economic Development	1,164	-	59,959	60,000	1,123	-	1,123
Solid Waste	70,119	-	257,921	234,798	93,242	10,200	103,442
Enhanced 911	71,577	-	81,283	72,602	80,258	-	80,258
Parks and Recreation	2,996	-	5,860	6,311	2,545	-	2,545
Alcoholic Control	1,817	-	16,234	13,183	4,868	-	4,868
Title III C-1	5,668	-	224,687	172,198	58,157	3,820	61,977
Title III C-2	26,470	-	190,293	157,766	58,997	5,308	64,305
Special Machinery	757,274	-	45,000	155,870	646,404	-	646,404
Capital Outlay	1,806,545	-	210,818	22,744	1,994,619	12,308	2,006,927

(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, 2022

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Special Purpose Funds (Continued)							
ROD Technology Fund	$ 88,175	$ -	$ 14,198	$ 755	$ 101,618	$ -	$ 101,618
Clerk Technology Fund	13,515	-	3,550	-	17,065	-	17,065
Treasurer Technology Fund	14,960	-	3,550	-	18,510	-	18,510
Enhanced 911 - Cell Phones	24,791	-	-	5,082	19,709	-	19,709
Transportation for Aging	42,086		385,000	374,886	52,200	2,056	54,256
Non-Budgeted Special Purpose Funds							
Concealed Carry Handgun	13,152	-	4,840	549	17,443	-	17,443
Prosecutor Training Account	17,649	-	799	-	18,448	-	18,448
Special Administration	90,443	-	105,969	110,491	85,921	-	85,921
Grants and Donation Funds							
Broxterman EMT	995	-	-	-	995	-	995
Broxterman Home Health	5,626	-	-	-	5,626	-	5,626
Donations	11,067	-	800	-	11,867	-	11,867
Heritage Trust Fund	2,393	-	7,099	8,124	1,368	-	1,368
Drug Enforcement I	96	-	-	-	96	-	96
Grants	28,540	-	-	-	28,540	-	28,540
Oil and Gas Valuation Depletion	62,173	-	-	-	62,173	-	62,173
Soldier Creek Windfarm	1,875,958	-	1,193,167	2,169,125	900,000	-	900,000
ARPA	993,626	-	1,001,707	6,039	1,989,294	-	1,989,294
Irish Creek Windfarm	-	-	375,000	-	375,000	-	375,000
Bankruptcy Partial Pay	-	-	2,446	-	2,446	-	2,446
Grant Recyc. Center	-	-	7,749	7,749	-	-	-
Grant PHEP	-	-	5,127	-	5,127	-	5,127
Grant IAP	-	-	1,800	-	1,800	-	1,800
Total Reporting Entity (Excluding Agency Funds)	$ 7,430,803	$ -	$ 16,071,027	$ 15,657,107	$ 7,844,723	$ 426,848	$ 8,271,571

(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, 2022

Composition of Cash	
Checking Accounts	$ 21,707,821
Certificates of Deposit	1,700,000
Clerk of the District Court	17,308
Law Library	46,801
Sheriff - General Fund	506
Sheriff - Motor Vehicle Fund	37,524
Inmate Fund	17,260
Sheriff - Tax Fund	5
Nutrition Center	307
Transportation	55
Cash on Hand	72,836
Total Primary Government	$ 23,600,423
Less: Agency Funds per Schedule 3	(15,328,852)
Total Reporting Entity (Excluding Distributable and Agency Funds)	$ 8,271,571

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

Note 1: Summary of Significant Accounting Policies

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

Financial Reporting Entity

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

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

Regulatory Basis Fund Types

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

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

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

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

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

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

Business Funds - Used to account for funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund, etc.).

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

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

Note 1: Summary of Significant Accounting Policies (Continued)

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

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

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

Note 2 - Budgetary Information

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

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

If the County is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th.

The 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.

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, 2022, 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, 2022.

At December 31, 2022, the carrying amount of the County's deposits, including certificates of deposit, was $23,527,588 and the bank balance was $24,041,948. The bank balance was held by five banks resulting in a concentration of credit risk. Of the bank balance, $1,250,000 was covered by federal depository insurance and the remaining balance was collateralized with securities held by the pledging financial institutions' agents in the County's name.

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

Note 9: Defined Benefit Pension Plan

General Information about the Pension Plan

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.9% for the fiscal year ended December 31, 2022. Contributions to the pension plan from the County were $383,280 for the year ended December 31, 2022.

Net Pension Liability

At December 31, 2022, the County's proportionate share of the collective net pension liability reported by KPERS was $3,844,202. 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, 2021, which was rolled forward to June 30, 2022. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 10: Other Post Employment Benefit

As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the County is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Budget Reconciliation Act (COBRA), the 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, 2022.

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
Law Enforcement	Capital Outlay	K.S.A. 19-120	$ 26,000
General	Capital Outlay	K.S.A. 19-120	60,000
Transportation for Aging	Capital Outlay	K.S.A. 19-120	40,000
Road & Bridge	Special Machinery	K.S.A. 68-141g	45,000
Diversion	Capital Outlay	K.S.A. 19-120	800
General	Election	Resolution	12,199
General	Mental Health	Resolution	446
General	Employee Benefits	K.S.A. 12-16,102	182,155
Special Administration	General Fund	K.S.A. 8-145	90,443
Treasurer Fees	General Fund	K.S.A. 8-145	4,373
Civil Liability	Capital Outlay	K.S.A. 19-120	3,000
			$ 464,416

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 June 7, 2023, 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, 2022

Fund	Certified Budget	Adj for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Funds					
General Fund	$ 2,726,628	$ -	$ 2,726,628	$ 2,723,149	$ (3,479)
Special Purpose Funds					
Law Enforcement Fund	1,800,000	-	1,800,000	1,785,990	(14,010)
Road and Bridge	3,726,500	514,636	4,241,136	3,996,016	(245,120)
Noxious Weed	286,750	135,121	421,871	299,582	(122,289)
Employee Benefits Fund	2,094,183	-	2,094,183	2,084,496	(9,687)
Election	136,000	-	136,000	133,098	(2,902)
Mental Health	66,072	-	66,072	66,071	(1)
Conservation District	35,000	-	35,000	35,000	-
Historical	15,500	-	15,500	15,500	-
Ambulance	900,000	-	900,000	820,556	(79,444)
Abandoned Cemeteries	5,500	-	5,500	2,480	(3,020)
Mental Retardation	110,000	-	110,000	109,999	(1)
Fair	6,800	-	6,800	6,798	(2)
Sheltered Workshop Building	12,000	-	12,000	100	(11,900)
Economic Development	60,000	-	60,000	60,000	-
Solid Waste	261,558	-	261,558	234,798	(26,760)
Enhanced 911	110,291	-	110,291	72,602	(37,689)
Parks and Recreation	7,613	-	7,613	6,311	(1,302)
Alcoholic Control	22,665	-	22,665	13,183	(9,482)
Title III C-1	205,000	-	205,000	172,198	(32,802)
Title III C-2	158,056	-	158,056	157,766	(290)
Special Machinery	180,943	-	180,943	155,870	(25,073)
Capital Outlay	1,082,791	-	1,082,791	22,744	(1,060,047)
ROD Tech Fund	80,987	-	80,987	755	(80,232)
Clerk Tech Fund	10,938	-	10,938	-	(10,938)
Treasurer Tech Fund	3,000	-	3,000	-	(3,000)
Enhanced 911 Cell Phones	20,061	-	20,061	5,082	(14,979)
Transportation for Aging	449,592	-	449,592	374,886	(74,706)
	$ 14,574,428	$ 649,757	$ 15,224,185	$ 13,355,030	$ (1,869,155)

NEMAHA COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem tax	$ 992,922	$ 1,143,162	$ (150,240)
Motor vehicle tax	71,014	69,662	1,352
Commercial MV tax	10,570	10,243	327
Recreation vehicle tax	1,550	7,907	(6,357)
Delinquent tax	971	-	971
Real estate tax	2,264	-	2,264
Excise Tax	48	-	48
Sales and use tax	1,385,806	950,000	435,806
Local alcohol liquor tax	7,585	5,500	2,085
Miscellaneous tax revenue	25,707	76,500	(50,793)
Licenses, permits, and fees	98,679	170,560	(71,881)
Charges for services	14,344	4,000	10,344
Use of money and property	116,850	20,000	96,850
Fines, forfeitures, and penalties	15,249	-	15,249
Reimbursements	9,208	8,000	1,208
Miscellaneous	201,093	165,000	36,093
Transfers in	94,816	95,000	(184)
Total Receipts	$ 3,048,676	$ 2,725,534	$ 323,142
EXPENDITURES			
County Commission	$ 219,346	$ 234,817	$ (15,471)
County Clerk	138,776	171,500	(32,724)
County Treasurer	194,857	214,000	(19,143)
County Attorney	145,926	155,000	(9,074)
Register of Deeds	132,589	124,500	8,089
Appraiser	249,898	250,600	(702)
General Courthouse	577,503	750,000	(172,497)
Unified Courts	39,648	-	39,648
Civil Defense	61,647	-	61,647
Community Building	17,480	25,000	(7,520)
Recycling	251,468	220,000	31,468
Health Officer	78,075	8,000	70,075
Home Health	-	78,000	(78,000)
Nemaha County Aging	239,333	222,500	16,833
Meals on Wheels	9,645	15,000	(5,355)
Alcohol and Drug Awareness	856	-	856
Diversion	12,053	14,000	(1,947)
Fair	18,200	18,200	-
District Court	11,627	78,100	(66,473)
District Court 4 Counties	-	12,411	(12,411)
Emergency Preparedness	-	65,000	(65,000)
ROZ	41,229	45,000	(3,771)
Pioneer Building	23,991	25,000	(1,009)
Miscellaneous	402	-	402
Transfers out	258,600	-	258,600
Total Expenditures	$ 2,723,149	$ 2,726,628	$ (3,479)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 325,527		
UNENCUMBERED CASH - JANUARY 1	304,154		
UNENCUMBERED CASH - DECEMBER 31	$ 629,681		

NEMAHA COUNTY, KANSAS
BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	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, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem tax	$ 1,568,051	$ 1,567,332	$ 719
Motor vehicle tax	115,663	113,462	2,201
Commercial MV tax	19,235	16,686	2,549
Recreation vehicle tax	2,561	12,880	(10,319)
Delinquent tax	1,982	-	1,982
Real estate tax	4,461	-	4,461
Excise tax	78	-	78
Charges for services	50,345	65,000	(14,655)
Total Receipts	$ 1,762,376	$ 1,775,360	$ (12,984)
EXPENDITURES			
Personnel	$ 1,508,030	$ 1,455,000	$ 53,030
Contractual	106,751	95,000	11,751
Material and supplies	145,209	190,000	(44,791)
Capital outlay	-	60,000	(60,000)
Transfers out	26,000	-	26,000
Total Expenditures	$ 1,785,990	$ 1,800,000	$ (14,010)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (23,614)		
UNENCUMBERED CASH - JANUARY 1	28,858		
UNENCUMBERED CASH - DECEMBER 31	$ 5,244		

NEMAHA COUNTY, KANSAS
ROAD AND BRIDGE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem tax	$ 2,399,827	$ 2,395,343	$ 4,484
Motor vehicle tax	198,389	194,613	3,776
Commercial MV tax	33,407	28,620	4,787
Recreation vehicle tax	4,401	22,093	(17,692)
Delinquent tax	3,629	-	3,629
Real estate tax	8,329	-	8,329
Excise tax	133	-	133
City and County highway fund	527,809	475,102	52,707
Miscellaneous	514,636	300,000	214,636
Total Receipts	$ 3,690,560	$ 3,415,771	$ 274,789
EXPENDITURES			
Personnel	$ 677,631	$ 750,000	$ (72,369)
Contractual	757,235	1,100,000	(342,765)
Material and supplies	2,516,150	1,876,500	639,650
Transfers out	45,000	-	45,000
Subtotal Expenditures	$ 3,996,016	$ 3,726,500	$ 269,516
Allowable qualifying budget credits	-	514,636	(514,636)
Total Expenditures	$ 3,996,016	$ 4,241,136	$ (245,120)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (305,456)		
UNENCUMBERED CASH - JANUARY 1	515,764		
UNENCUMBERED CASH - DECEMBER 31	$ 210,308		

NEMAHA COUNTY, KANSAS
NOXIOUS WEED
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem tax	$ 160,585	$ 160,327	$ 258
Motor vehicle tax	13,319	13,060	259
Commercial MV tax	2,220	1,921	299
Recreation vehicle tax	295	1,482	(1,187)
Delinquent tax	228	-	228
Real estate tax	527	-	527
Excise tax	9	-	9
Miscellaneous	135,121	95,000	40,121
Total Receipts	$ 312,304	$ 271,790	$ 40,514
EXPENDITURES			
Personnel	$ 128,020	$ 135,000	$ (6,980)
Contractual	2,140	1,750	390
Material and supplies	169,422	150,000	19,422
Subtotal Expenditures	$ 299,582	$ 286,750	$ 12,832
Allowable qualifying budget credits	-	135,121	(135,121)
Total Expenditures	$ 299,582	$ 421,871	$ (122,289)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 12,722		
UNENCUMBERED CASH - JANUARY 1	16,135		
UNENCUMBERED CASH - DECEMBER 31	$ 28,857		

NEMAHA COUNTY, KANSAS
EMPLOYEE BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem tax	$ 1,626,122	$ 1,947,091	$ (320,969)
Motor vehicle tax	118,950	116,686	2,264
Commercial MV tax	20,873	17,160	3,713
Recreation vehicle tax	2,654	13,246	(10,592)
Delinquent tax	2,246	-	2,246
Real estate tax	5,148	-	5,148
Excise tax	80	-	80
Miscellaneous	1,620	-	1,620
Transfers in	182,155	-	182,155
Total Receipts	$ 1,959,848	$ 2,094,183	$ (134,335)
EXPENDITURES			
Personnel	$ 2,084,483	$ 2,079,894	$ 4,589
Miscellaneous	13	14,289	(14,276)
Total Expenditures	$ 2,084,496	$ 2,094,183	$ (9,687)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (124,648)		
UNENCUMBERED CASH - JANUARY 1	123,389		
UNENCUMBERED CASH - DECEMBER 31	$ (1,259)		

NEMAHA COUNTY, KANSAS
ELECTION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem tax	$ 107,408	$ 126,280	$ (18,872)
Motor vehicle tax	7,865	7,711	154
Commercial MV tax	1,322	1,134	188
Recreation vehicle tax	174	875	(701)
Delinquent tax	140	-	140
Real estate tax	319	-	319
Excise tax	5	-	5
Miscellaneous	501	-	501
Transfers in	12,199	-	12,199
Total Receipts	$ 129,933	$ 136,000	$ (6,067)
EXPENDITURES			
Personnel	$ 53,132	$ 58,000	$ (4,868)
Contractual	59,601	65,000	(5,399)
Material and supplies	20,365	13,000	7,365
Total Expenditures	$ 133,098	$ 136,000	$ (2,902)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (3,165)		
UNENCUMBERED CASH - JANUARY 1	3,165		
UNENCUMBERED CASH - DECEMBER 31	$ -		

NEMAHA COUNTY, KANSAS
MENTAL HEALTH
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem tax	$ 59,240	$ 60,702	$ (1,462)
Motor vehicle tax	4,334	4,249	85
Commercial MV tax	729	625	104
Recreation vehicle tax	96	483	(387)
Delinquent tax	78	-	78
Real estate tax	179	-	179
Excise tax	3	-	3
Miscellaneous	-	-	-
Transfers in	446	-	446
Total Receipts	$ 65,105	$ 66,059	$ (954)
EXPENDITURES			
Miscellaneous	$ 66,071	$ 66,072	$ (1)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (966)		
UNENCUMBERED CASH - JANUARY 1	966		
UNENCUMBERED CASH - DECEMBER 31	$ -		

NEMAHA COUNTY, KANSAS
CONSERVATION DISTRICT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem tax	$ 31,977	$ 31,906	$ 71
Motor vehicle tax	2,354	2,298	56
Commercial MV tax	396	338	58
Recreation vehicle tax	52	261	(209)
Delinquent tax	43	-	43
Real estate tax	98	-	98
Excise tax	2	-	2
Total Receipts	$ 34,922	$ 34,803	$ 119
EXPENDITURES			
Miscellaneous	$ 35,000	$ 35,000	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (78)		
UNENCUMBERED CASH - JANUARY 1	857		
UNENCUMBERED CASH - DECEMBER 31	$ 779		

NEMAHA COUNTY, KANSAS
HISTORICAL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem tax	$ 14,088	$ 14,062	$ 26
Motor vehicle tax	1,091	1,064	27
Commercial MV tax	165	156	9
Recreation vehicle tax	24	121	(97)
Delinquent tax	13	-	13
Real estate tax	29	-	29
Excise tax	1	-	1
Total Receipts	$ 15,411	$ 15,403	$ 8
EXPENDITURES			
Miscellaneous	$ 15,500	$ 15,500	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (89)		
UNENCUMBERED CASH - JANUARY 1	253		
UNENCUMBERED CASH - DECEMBER 31	$ 164		

NEMAHA COUNTY, KANSAS
AMBULANCE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem tax	$ 652,180	$ 649,515	$ 2,665
Motor vehicle tax	57,796	56,695	1,101
Commercial MV tax	10,015	8,338	1,677
Recreation vehicle tax	1,287	6,436	(5,149)
Delinquent tax	1,108	-	1,108
Real estate tax	2,469	-	2,469
Excise tax	39	-	39
Total Receipts	$ 724,894	$ 720,984	$ 3,910
EXPENDITURES			
Contractual	$ 820,556	$ 900,000	$ (79,444)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (95,662)		
UNENCUMBERED CASH - JANUARY 1	377,589		
UNENCUMBERED CASH - DECEMBER 31	$ 281,927		

NEMAHA COUNTY, KANSAS
ABANDONED CEMETERIES
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem tax	$ 817	$ 5,175	$ (4,358)
Motor vehicle tax	57	53	4
Commercial MV tax	9	8	1
Recreation vehicle tax	1	6	(5)
Delinquent tax	4	-	4
Real estate tax	7	-	7
Miscellaneous	1,100	-	1,100
Total Receipts	$ 1,995	$ 5,242	$ (3,247)
EXPENDITURES			
Contractual	$ 2,480	$ 5,500	$ (3,020)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (485)		
UNENCUMBERED CASH - JANUARY 1	496		
UNENCUMBERED CASH - DECEMBER 31	$ 11		

NEMAHA COUNTY, KANSAS
MENTAL RETARDATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem tax	$ 100,600	$ 100,487	$ 113
Motor vehicle tax	7,406	7,264	142
Commercial MV tax	1,231	1,068	163
Recreation vehicle tax	164	825	(661)
Delinquent tax	130	-	130
Real estate tax	293	-	293
Excise tax	5	-	5
Total Receipts	$ 109,829	$ 109,644	$ 185
EXPENDITURES			
Miscellaneous	$ 109,999	$ 110,000	$ (1)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (170)		
UNENCUMBERED CASH - JANUARY 1	1,827		
UNENCUMBERED CASH - DECEMBER 31	$ 1,657		

NEMAHA COUNTY, KANSAS
FAIR
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem tax	$ 6,353	$ 6,170	$ 183
Motor vehicle tax	459	447	12
Commercial MV tax	77	66	11
Recreation vehicle tax	10	51	(41)
Delinquent tax	8	-	8
Real estate tax	19	-	19
Total Receipts	$ 6,926	$ 6,734	$ 192
EXPENDITURES			
Miscellaneous	$ 6,798	$ 6,800	$ (2)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 128		
UNENCUMBERED CASH - JANUARY 1	213		
UNENCUMBERED CASH - DECEMBER 31	$ 341		

NEMAHA COUNTY, KANSAS
SHELTERED WORKSHOP BUILDING
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Delinquent tax	$ 2	$ -	$ 2
Real estate tax	6	-	6
Rent	3,384	3,000	384
Total Receipts	$ 3,392	$ 3,000	$ 392
EXPENDITURES			
Contractual	$ 100	$ 12,000	$ (11,900)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 3,292		
UNENCUMBERED CASH - JANUARY 1	25,674		
UNENCUMBERED CASH - DECEMBER 31	$ 28,966		

NEMAHA COUNTY, KANSAS
ECONOMIC DEVELOPMENT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem tax	$ 54,935	$ 54,845	$ 90
Motor vehicle tax	4,019	3,936	83
Commercial MV tax	676	579	97
Recreation vehicle tax	89	447	(358)
Delinquent tax	74	-	74
Real estate tax	163	-	163
Excise tax	3	-	3
Total Receipts	$ 59,959	$ 59,807	$ 152
EXPENDITURES			
Miscellaneous	$ 60,000	$ 60,000	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (41)		
UNENCUMBERED CASH - JANUARY 1	1,164		
UNENCUMBERED CASH - DECEMBER 31	$ 1,123		

NEMAHA COUNTY, KANSAS
SOLID WASTE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Licenses, permits, and fees	$ 257,921	$ 215,000	$ 42,921
EXPENDITURES			
Personnel	$ 68,359	$ 81,083	$ (12,724)
Contractual	132,334	159,550	(27,216)
Material and supplies	34,105	20,925	13,180
Total Expenditures	$ 234,798	$ 261,558	$ (26,760)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 23,123		
UNENCUMBERED CASH - JANUARY 1	70,119		
UNENCUMBERED CASH - DECEMBER 31	$ 93,242		

NEMAHA COUNTY, KANSAS
ENHANCED 911
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Miscellaneous	$ 81,283	$ 75,000	$ 6,283
EXPENDITURES			
Contractual	$ 72,602	$ 110,291	$ (37,689)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 8,681		
UNENCUMBERED CASH - JANUARY 1	71,577		
UNENCUMBERED CASH - DECEMBER 31	$ 80,258		

NEMAHA COUNTY, KANSAS
PARKS AND RECREATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Local alcohol liquor	$ 5,860	$ 5,500	$ 360
EXPENDITURES			
Contractual	$ 6,311	$ 7,613	$ (1,302)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (451)		
UNENCUMBERED CASH - JANUARY 1	2,996		
UNENCUMBERED CASH - DECEMBER 31	$ 2,545		

NEMAHA COUNTY, KANSAS
ALCOHOLIC CONTROL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Local alcohol liquor	$ 16,234	$ 11,000	$ 5,234
EXPENDITURES			
Contractual	$ 1,817	$ -	$ 1,817
Miscellaneous	11,366	22,665	(11,299)
Total Expenditures	$ 13,183	$ 22,665	$ (9,482)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 3,051		
UNENCUMBERED CASH - JANUARY 1	1,817		
UNENCUMBERED CASH - DECEMBER 31	$ 4,868		

NEMAHA COUNTY, KANSAS
TITLE III C-1
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Grant match county	$ 118,750	$ 125,000	$ (6,250)
Nutrition grants	45,247	35,000	10,247
Nutrition program income	60,090	45,000	15,090
Donations	600	-	600
Total Receipts	$ 224,687	$ 205,000	$ 19,687
EXPENDITURES			
Personnel	$ 116,446	$ 140,000	$ (23,554)
Contractual	13,310	5,000	8,310
Materials and supplies	42,442	60,000	(17,558)
Total Expenditures	$ 172,198	$ 205,000	$ (32,802)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 52,489		
UNENCUMBERED CASH - JANUARY 1	5,668		
UNENCUMBERED CASH - DECEMBER 31	$ 58,157		

NEMAHA COUNTY, KANSAS
TITLE III C-2
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Grant match county	$ 42,375	$ 56,500	$ (14,125)
C-2 grants	50,211	18,500	31,711
Program income reimbursement	97,112	24,000	73,112
Donations	595	-	595
Total Receipts	$ 190,293	$ 99,000	$ 91,293
EXPENDITURES			
Personnel	$ 78,168	$ 84,685	$ (6,517)
Contractual	12,076	23,685	(11,609)
Materials and supplies	67,522	49,686	17,836
Total Expenditures	$ 157,766	$ 158,056	$ (290)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 32,527		
UNENCUMBERED CASH - JANUARY 1	26,470		
UNENCUMBERED CASH - DECEMBER 31	$ 58,997		

NEMAHA COUNTY, KANSAS
SPECIAL MACHINERY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Transfers in	$ 45,000	$ -	$ 45,000
EXPENDITURES			
Capital outlay	$ 155,870	$ 180,943	$ (25,073)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (110,870)		
UNENCUMBERED CASH - JANUARY 1	757,274		
UNENCUMBERED CASH - DECEMBER 31	$ 646,404		

NEMAHA COUNTY, KANSAS
CAPITAL OUTLAY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Miscellaneous	$ 81,018	$ -	$ 81,018
Transfers in	129,800	-	129,800
Total Receipts	$ 210,818	$ -	$ 210,818
EXPENDITURES			
Capital outlay	$ 21,338	$ -	$ 21,338
Miscellaneous	1,406	1,082,791	(1,081,385)
Total Expenditures	$ 22,744	$ 1,082,791	$ (1,060,047)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 188,074		
UNENCUMBERED CASH - JANUARY 1	1,806,545		
UNENCUMBERED CASH - DECEMBER 31	$ 1,994,619		

NEMAHA COUNTY, KANSAS
ROD TECH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Collections	$ 14,198	$ 15,000	$ (802)
EXPENDITURES			
Contractual	$ 556	$ 40,494	$ (39,938)
Commodities	199	40,493	(40,294)
Total Expenditures	$ 755	$ 80,987	$ (80,232)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 13,443		
UNENCUMBERED CASH - JANUARY 1	88,175		
UNENCUMBERED CASH - DECEMBER 31	$ 101,618		

NEMAHA COUNTY, KANSAS
CLERK TECH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Collections	$ 3,550	$ 3,000	$ 550
EXPENDITURES			
Materials and supplies	$ -	$ 10,938	$ (10,938)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 3,550		
UNENCUMBERED CASH - JANUARY 1	13,515		
UNENCUMBERED CASH - DECEMBER 31	$ 17,065		

NEMAHA COUNTY, KANSAS
TREASURER TECH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Collections	$ 3,550	$ 3,000	$ 550
EXPENDITURES			
Contractual services	$ -	$ 1,500	$ (1,500)
Commodities	-	1,500	(1,500)
Total Expenditures	$ -	$ 3,000	$ (3,000)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 3,550		
UNENCUMBERED CASH - JANUARY 1	14,960		
UNENCUMBERED CASH - DECEMBER 31	$ 18,510		

NEMAHA COUNTY, KANSAS
CELL PHONES E911
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Collections	$ -	$ -	$ -
EXPENDITURES			
Contractual	$ 5,082	$ 20,061	$ (14,979)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (5,082)		
UNENCUMBERED CASH - JANUARY 1	24,791		
UNENCUMBERED CASH - DECEMBER 31	$ 19,709		

NEMAHA COUNTY, KANSAS
TRANSPORTATION FOR AGING
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Grant match	$ 113,313	$ 110,000	$ 3,313
Transportation grants	240,384	170,000	70,384
Charge for services	31,303	20,000	11,303
Total Receipts	$ 385,000	$ 300,000	$ 85,000
EXPENDITURES			
Personnel	$ 263,208	$ 294,864	$ (31,656)
Contractual	15,775	69,864	(54,089)
Materials and supplies	55,903	84,864	(28,961)
Transfers out	40,000	-	40,000
Total Expenditures	$ 374,886	$ 449,592	$ (74,706)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 10,114		
UNENCUMBERED CASH - JANUARY 1	42,086		
UNENCUMBERED CASH - DECEMBER 31	$ 52,200		

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

	Concealed Carry Handgun	Prosecutor Training Account	Special Administration	Broxterman EMT	Broxterman Home Health	Donations	Heritage Trust Fund
RECEIPTS							
Licenses, permits, and fees	$ 4,840	$ 799	$ -	$ -	$ -	$ -	$ 7,099
Fines, fees, and forfeitures	-	-	2,038	-	-	-	-
Donations/Miscellaneous	-	-	103,931	-	-	800	-
TOTAL RECEIPTS	$ 4,840	$ 799	$ 105,969	$ -	$ -	$ 800	$ 7,099
EXPENDITURES							
Personnel	$ -	$ -	$ 10,291	$ -	$ -	$ -	$ -
Contractual	-	-	1,923	-	-	-	-
Materials and supplies	-	-	6,072	-	-	-	-
Miscellaneous	549	-	1,762	-	-	-	-
Grant expense	-	-	-	-	-	-	8,124
Transfers out	-	-	90,443	-	-	-	-
TOTAL EXPENDITURES	$ 549	$ -	$ 110,491	$ -	$ -	$ -	$ 8,124
RECEIPTS OVER (UNDER) EXPENDITURES	$ 4,291	$ 799	$ (4,522)	$ -	$ -	$ 800	$ (1,025)
UNENCUMBERED CASH - JANUARY 1	13,152	17,649	90,443	995	5,626	11,067	2,393
UNENCUMBERED CASH - DECEMBER 31	$ 17,443	$ 18,448	$ 85,921	$ 995	$ 5,626	$ 11,867	$ 1,368

See Independent Auditor's Report.

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

	Drug Enforcement	Grants	Oil and Gas Valuation Depletion	Soldier Creek Windfarm	ARPA	Irish Creek Windfarm	Bankruptcy Partial Pay
RECEIPTS							
Federal and non-federal grants	$ -	$ -	$ -	$ -	$ 1,001,707	$ -	$ -
Payments in lieu of taxes	-	-	-	1,193,167	-	375,000	2,446
TOTAL RECEIPTS	$ -	$ -	$ -	$ 1,193,167	$ 1,001,707	$ 375,000	$ 2,446
EXPENDITURES							
Grant expense	$ -	$ -	$ -	$ -	$ 6,039	$ -	$ -
Miscellaneous	-	-	-	2,169,125	-	-	-
TOTAL EXPENDITURES	$ -	$ -	$ -	$ 2,169,125	$ 6,039	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -	$ -	$ (975,958)	$ 995,668	$ 375,000	$ 2,446
UNENCUMBERED CASH - JANUARY 1	96	28,540	62,173	1,875,958	993,626	-	-
UNENCUMBERED CASH - DECEMBER 31	$ 96	$ 28,540	$ 62,173	$ 900,000	$ 1,989,294	$ 375,000	$ 2,446

See Independent Auditor's Report.

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

	Grant Recyc. Center	Grant PHEP	Grant IAP
RECEIPTS			
Federal and non-federal grants	$ 7,749	$ 5,127	$ 1,800
Payments in lieu of taxes	-	-	-
TOTAL RECEIPTS	$ 7,749	$ 5,127	$ 1,800
EXPENDITURES			
Grant expense	$ 7,749	$ -	$ -
Miscellaneous	-	-	-
TOTAL EXPENDITURES	$ 7,749	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ 5,127	$ 1,800
UNENCUMBERED CASH - JANUARY 1	-	-	-
UNENCUMBERED CASH - DECEMBER 31	$ -	$ 5,127	$ 1,800

SCHEDULE 2

See Independent Auditor's Report.

NEMAHA COUNTY, KANSAS
AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
For the Year Ended December 31, 2022

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds				
Ad valorem tax	$ 14,097,225	$ 22,497,132	$ 21,924,195	$ 14,670,162
Revitalization tax	-	593,285	593,285	-
Motor vehicle tax	12,341	1,404,567	1,375,773	41,135
RV tax	644	30,023	29,963	704
Vehicle rental excise tax	-	1,552	967	585
Delinquent tax	31,765	12,118	31,765	12,118
Redemption and assignments	77,245	68,117	77,245	68,117
Commercial motor vehicle tax	4,373	262,749	260,311	6,811
Motor vehicle	-	1,103,948	1,103,948	-
Motor vehicle sales tax	51,665	1,196,895	1,123,981	124,579
Total Distributable Funds	$ 14,275,258	$ 27,170,386	$ 26,521,433	$ 14,924,211
State Funds				
State educational building tax	$ 3,037	$ 228,750	$ 229,028	$ 2,759
State institutional building tax	1,518	114,376	114,514	1,380
Total State Funds	$ 4,555	$ 343,126	$ 343,542	$ 4,139
Subdivision Funds				
School districts	$ 68,684	$ 9,074,465	$ 9,078,823	$ 64,326
Townships	19,836	2,011,252	2,012,931	18,157
Cities	50,070	2,063,081	2,068,919	44,232
Fire districts	3,137	254,056	254,364	2,829
Libraries	2,213	209,427	209,574	2,066
Watershed districts	2,053	227,529	227,759	1,823
Cemeteries	1,163	87,979	88,123	1,019
Total Subdivision Funds	$ 147,156	$ 13,927,789	$ 13,940,493	$ 134,452
Other Agency Funds				
State filing fees	$ -	$ 100	$ 100	$ -
State seizure	39,092	-	-	39,092
Cemetery road maintenance	-	6,460	-	6,460
Local hospital sales tax	-	1,129,335	1,129,335	-
Overpayment	-	45,962	45,962	-
Game licenses	-	8,583	8,556	27
Long and short	36	-	-	36
Community Hospital #1 and B&I	56	30,735	30,725	66
Micro-Loan Grant Fund	91,725	1,895	-	93,620
Meadowlark #7 Joint Extension	5,639	392,278	392,937	4,980
Stray account	1,392	1,037	425	2,004
Total Other Agency Funds	$ 137,940	$ 1,616,385	$ 1,608,040	$ 146,285
Total Agency Funds per County Ledger	$ 14,564,909	$ 43,057,686	$ 42,413,508	$ 15,209,087

(continued)

NEMAHA COUNTY, KANSAS
AGENCY FUNDS (CONTINUED)
SUMMARY OF RECEIPTS AND DISBURSEMENTS
For the Year Ended December 31, 2022

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Outside Accounts Considered to be Agency Funds				
District Court	$ 37,783	$ 168,775	$ 189,250	$ 17,308
Law Library	52,270	4,555	10,024	46,801
Sheriff - General fund	506	34,756	34,756	506
Sheriff - Motor vehicle fund	29,176	12,200	3,852	37,524
Sheriff - Inmate	17,718	20,848	21,306	17,260
Sheriff - Tax fund	5	11,730	11,730	5
Transportation	13	2,052	2,010	55
Nutrition Center	199	49,616	49,509	306
Total Outside Accounts Considered to be Agency Funds	$ 137,670	$ 304,532	$ 322,437	$ 119,765
TOTAL AGENCY FUNDS	$ 14,702,579	$ 43,362,218	$ 42,735,945	$ 15,328,852