NEMAHA COUNTY, KANSAS

FINANCIAL STATEMENT

December 31, 2024

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

NEMAHA COUNTY, KANSAS
TABLE OF CONTENTS
December 31, 2024

	Page Number
Independent Auditor's Report	1 - 2
Summary Statement of Cash Receipts, Expenditures and Unencumbered Cash - Regulatory Basis	3 - 5
Notes to Financial Statement	6 - 11
Regulatory-Required Supplementary Information	
Schedule 1	
Summary of Expenditures - Actual and Budget	13
Schedule 2	
Schedule of Cash Receipts and Expenditures - Regulatory Basis - Actual and Budget	
General Fund - Actual and Budget	14
Bond and Interest Fund	15
Special Purpose Funds	
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
Intellectual and Developmental Disabilities	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
Cell Phones E911	41
Transportation for Aging	42
Summary of Non-budgeted Special Purpose Funds	43 - 46
Schedule 3	
Summary of Receipts and Disbursements - Agency Funds	47 - 48

April 10, 2025

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, 2024 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, 2024, 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, 2024, 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.

1501 Poyntz Avenue
Manhattan, KS 66502

785-537-2202 • fax 785-537-1877
http://www.varney.com

1102 Commercial St., Suite A
Emporia, KS 66801

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, 2024

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Funds							
General Fund	$ 1,134,078	$ -	$ 3,083,494	$ 2,793,641	$ 1,423,931	$ 58,048	$ 1,481,979
Bond and Interest Fund	2,588	-	-	-	2,588	-	2,588
Special Purpose Funds							
Law Enforcement Fund	48	-	2,043,594	2,041,911	1,731	9,708	11,439
Road & Bridge	223,959	-	3,781,286	3,785,771	219,474	180,919	400,393
Noxious Weed	28,283	-	324,369	350,464	2,188	300	2,488
Employee Benefits Fund	2,623	-	2,073,451	2,067,470	8,604	775	9,379
Election	30,859	-	173,768	162,858	41,769	-	41,769
Mental Health	-	-	66,477	66,072	405	-	405
Conservation District	535	-	35,025	35,000	560	-	560
Historical	228	-	15,522	15,500	250	-	250
Ambulance	158,989	-	819,609	836,162	142,436	27,193	169,629
Abandoned Cemeteries	-	-	5,433	5,360	73	-	73
Intellectual and Dev. Disabilities	962	-	110,308	110,000	1,270	-	1,270
Fair	269	-	6,530	6,799	-	-	-
Sheltered Workshop Building	31,753	-	3,384	5,013	30,124	-	30,124
Economic Development	588	-	60,032	60,000	620	-	620
Solid Waste	81,693	-	188,709	192,176	78,226	8,227	86,453
Enhanced 911	87,844	-	81,963	73,215	96,592	228	96,820
Parks and Recreation	11,787	-	9,183	7,449	13,521	-	13,521
Alcoholic Control	11,317	-	17,566	18,051	10,832	-	10,832
Title III C-1	23,502	-	129,588	131,047	22,043	2,916	24,959
Title III C-2	109,643	-	152,280	124,216	137,707	5,551	143,258
Special Machinery	756,963	-	85,000	400,130	441,833	-	441,833
Capital Outlay	1,804,378	-	205,440	175,070	1,834,748	5,088	1,839,836

(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, 2024

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Funds							
Special Purpose Funds (Continued)							
ROD Technology Fund	$ 57,149	$ -	$ 11,066	$ 9,686	$ 58,529	$ -	$ 58,529
Clerk Technology Fund	19,734	-	2,767	5,032	17,469	-	17,469
Treasurer Technology Fund	19,424	-	2,767	-	22,191	-	22,191
Cell Phones E911	11,638	-	-	10,531	1,107	-	1,107
Transportation for Aging	47,929	-	408,581	351,481	105,029	1,646	106,675
Non-Budgeted Special Purpose Funds							
Concealed Carry Handgun	22,363	-	5,870	-	28,233	-	28,233
Prosecutor Training Account	19,078	-	613	-	19,691	-	19,691
Special Administration	87,294	-	117,833	116,121	89,006	13	89,019
Grants and Donation Funds							
Health Reimbursement	-	-	2,700	3,701	(1,001)	3,600	2,599
Broxterman Home Health	5,626	-	-	-	5,626	-	5,626
Road Sign Replacement	(9,724)	-	11,294	1,601	(31)	-	(31)
Heritage Trust Fund	1,189	-	5,533	5,195	1,527	-	1,527
Drug Enforcement I	96	-	-	-	96	-	96
Grants	28,540	-	-	-	28,540	-	28,540
Oil and Gas Valuation Depletion	52,224	-	-	-	52,224	-	52,224
Soldier Creek Windfarm	900,081	-	985,000	985,000	900,081	-	900,081
ARPA	1,981,552	-	53,334	2,034,886	-	1,581,552	1,581,552
Irish Creek Windfarm	375,000	-	-	-	375,000	-	375,000
Bankruptcy Partial Pay	106	-	(106)	-	-	-	-
State Formula	-	-	12,439	8,379	4,060	-	4,060
Work Force	-	-	3,851	4,351	(500)	-	(500)
LSSE	-	-	350,000	350,000	-	-	-
Weather Radio	-	-	3,923	3,923	-	-	-

(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, 2024

Governament Funds							
Grants and Donation Funds (Continued)							
Grant PHEP	$ 1,706	$ -	$ 15,352	$ 20,589	$ (3,531)	$ -	$ (3,531)
Grant IAP	487	-	4,384	3,550	1,321	-	1,321
Blood Lead	-	-	5,180	2,975	2,205	-	2,205
Radiation Meters	-	-	3,155	3,155	-	-	-
ROZ Marketing	-	-	15,000	5,000	10,000	-	10,000
Total Reporting Entity (Excluding Agency Funds)	$ 8,124,381	$ -	$ 15,492,547	$ 17,388,531	$ 6,228,397	$ 1,885,764	$ 8,114,161

Composition of Cash	
Checking Accounts	$ 20,900,494
Certificates of Deposit	3,280,241
Cash in Banks	$ 24,180,735
Cash on Hand	170,038
Total Cash - County Funds	$ 24,350,773
Other County Cash	
Clerk of the District Court	200
Law Library	53,193
Sheriff - General Fund	506
Sheriff - Motor Vehicle Fund	53,357
Inmate Fund	26,136
Sheriff - Tax Fund	5
Transportation	1
Nutrition	276
Total Primary Government	$ 24,484,447
Less: Agency Funds per Schedule 3	(16,370,286)
Total Reporting Entity (Excluding Distributable and Agency Funds)	$ 8,114,161

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, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing The County did hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. The budget was amended for the following funds: Employee Benefits, Election, and Special Machinery.

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, 2024, 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, 2024.

At December 31, 2024, the carrying amount of the County's deposits, including certificates of deposit, was $24,180,735 and the bank balance was $24,863,953. 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 9.26% for the fiscal year ended December 31, 2024. Contributions to the pension plan from the County were $461,763 for the year ended December 31, 2024.

Net Pension Liability

At December 31, 2024, the County's proportionate share of the collective net pension liability reported by KPERS was $4,070,873. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 10: Other Post Employment Benefit

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

Under the Consolidated Budget Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

Note 11: Capital Projects

There were no capital projects in process at December 31, 2024.

Note 12: Commitments and Contingencies

Risk Management

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

Litigation

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

Note 13: Transfers

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General	Capital Outlay	K.S.A. 19-120	$ 71,000
Road & Bridge	Special Machinery	K.S.A. 68-141g	85,000
Election	Capital Outlay	K.S.A. 19-120	10,000
Special Administration	General Fund	K.S.A. 8-145	87,315
Treasurer Fees	General Fund	K.S.A. 8-145	5,970
Noxious Weed	Capital Outlay	K.S.A. 19-120	30,000
Law Enforcement	Capital Outlay	K.S.A. 19-120	58,000
			$ 347,285

Note 14: Management's Review of Subsequent Events

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

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

NEMAHA COUNTY, KANSAS
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

Fund	Certified Budget	Adj for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Funds					
General Fund	$ 3,027,824	$ -	$ 3,027,824	$ 2,793,641	$ (234,183)
Special Purpose Funds					
Law Enforcement Fund	2,000,000	-	2,000,000	2,041,911	41,911
Road and Bridge	3,900,000	-	3,900,000	3,785,771	(114,229)
Noxious Weed	352,500	-	352,500	350,464	(2,036)
Employee Benefits Fund	2,093,885	-	2,093,885	2,067,470	(26,415)
Election	204,372	-	204,372	162,858	(41,514)
Mental Health	66,072	-	66,072	66,072	-
Conservation District	35,000	-	35,000	35,000	-
Historical	15,500	-	15,500	15,500	-
Ambulance	900,000	-	900,000	585,009	(314,991)
Abandoned Cemeteries	5,500	-	5,500	5,360	(140)
Intellectual and Dev. Disabilities	110,000	-	110,000	110,000	-
Fair	6,800	-	6,800	6,799	(1)
Sheltered Workshop Building	12,000	-	12,000	5,013	(6,987)
Economic Development	60,000	-	60,000	60,000	-
Solid Waste	229,720	-	229,720	192,176	(37,544)
Enhanced 911	123,972	-	123,972	73,085	(50,887)
Parks and Recreation	11,662	-	11,662	7,449	(4,213)
Alcoholic Control	18,051	-	18,051	18,051	-
Title III C-1	170,443	-	170,443	131,047	(39,396)
Title III C-2	138,096	-	138,096	124,216	(13,880)
Special Machinery	756,963	-	756,963	400,130	(356,833)
Capital Outlay	1,270,865	-	1,270,865	175,070	(1,095,795)
ROD Tech Fund	93,430	-	93,430	9,686	(83,744)
Clerk Tech Fund	14,988	-	14,988	-	(14,988)
Treasurer Tech Fund	7,050	-	7,050	-	(7,050)
Cell Phones E911	14,979	-	14,979	10,531	(4,448)
Transportation for Aging	374,150	-	374,150	351,481	(22,669)
	$ 16,013,822	$ -	$ 16,013,822	$ 13,583,790	$ (2,430,032)

NEMAHA COUNTY, KANSAS
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem tax	$ 667,348	$ 643,903	$ 23,445
Motor vehicle tax	53,761	49,497	4,264
Commercial MV tax	9,154	9,499	(345)
Recreation vehicle tax	1,161	6,373	(5,212)
Delinquent tax	326	-	326
Real estate tax	3,672	-	3,672
Excise Tax	108	-	108
Sales and use tax	1,363,676	1,325,000	38,676
Local alcohol liquor tax	9,183	10,000	(817)
Miscellaneous tax revenue	40,500	28,000	12,500
Licenses, permits, and fees	83,251	235,430	(152,179)
Charges for services	6,488	7,500	(1,012)
Use of money and property	581,092	20,000	561,092
Grants	-	102,000	(102,000)
Emergency preparedness	-	25,000	(25,000)
Fines, forfeitures, and penalties	11,827	-	11,827
Reimbursements	8,666	9,000	(334)
Miscellaneous	149,996	40,000	109,996
Interest on idle funds	-	100,000	(100,000)
Transfers in	93,285	90,000	3,285
Total Receipts	$ 3,083,494	$ 2,701,202	$ 382,292
EXPENDITURES			
County Commission	$ 285,624	$ 315,000	$ (29,376)
County Clerk	107,229	112,500	(5,271)
County Treasurer	227,918	232,000	(4,082)
County Attorney	136,408	141,250	(4,842)
Register of Deeds	128,370	140,460	(12,090)
Appraiser	252,505	288,000	(35,495)
County Counselor	36,950	-	36,950
General Courthouse	726,429	750,000	(23,571)
Unified Courts	33,908	-	33,908
Civil Defense	63,209	-	63,209
Community Building	30,644	25,000	5,644
Recycling	237,377	247,000	(9,623)
Health Officer	134,644	168,656	(34,012)
Nemaha County Aging	229,515	275,000	(45,485)
Meals on Wheels	10,059	15,000	(4,941)
Diversion	100	12,000	(11,900)
Fair	20,700	20,700	-
District Court	7,350	79,000	(71,650)
District Court 4 Counties	-	12,384	(12,384)
Emergency Preparedness	-	88,874	(88,874)
ROZ	25,578	40,000	(14,422)
Pioneer Building	27,692	25,000	2,692
County Counselor	-	40,000	(40,000)
Miscellaneous	432	-	432
Transfers out	71,000	-	71,000
Total Expenditures	$ 2,793,641	$ 3,027,824	$ (234,183)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 289,853		
UNENCUMBERED CASH - JANUARY 1	1,134,078		
UNENCUMBERED CASH - DECEMBER 31	$ 1,423,931		

NEMAHA COUNTY, KANSAS
BOND AND INTEREST FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	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, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem tax	$ 1,771,598	$ 1,768,652	$ 2,946
Motor vehicle tax	121,402	113,069	8,333
Commercial MV tax	20,854	21,701	(847)
Recreation vehicle tax	2,617	14,552	(11,935)
Delinquent tax	676	-	676
Real estate tax	6,973	-	6,973
Excise tax	201	-	201
Charges for services	119,273	81,000	38,273
Total Receipts	$ 2,043,594	$ 1,998,974	$ 44,620
EXPENDITURES			
Personnel	$ 1,659,131	$ 1,726,000	$ (66,869)
Contractual	131,797	-	131,797
Material and supplies	148,663	274,000	(125,337)
Capital outlay	44,320	-	44,320
Transfers out	58,000	-	58,000
Total Expenditures	$ 2,041,911	$ 2,000,000	$ 41,911
RECEIPTS OVER (UNDER) EXPENDITURES	$ 1,683		
UNENCUMBERED CASH - JANUARY 1	48		
UNENCUMBERED CASH - DECEMBER 31	$ 1,731		

NEMAHA COUNTY, KANSAS
ROAD AND BRIDGE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem tax	$ 2,662,409	$ 2,657,440	$ 4,969
Motor vehicle tax	192,714	179,677	13,037
Commercial MV tax	33,131	34,485	(1,354)
Recreation vehicle tax	4,154	23,124	(18,970)
Delinquent tax	1,144	-	1,144
Real estate tax	11,290	-	11,290
Excise tax	312	-	312
City and County highway fund	529,520	500,000	29,520
Miscellaneous reimbursements	346,612	500,000	(153,388)
Total Receipts	$ 3,781,286	$ 3,894,726	$ (113,440)
EXPENDITURES			
Personnel	$ 688,014	$ 815,000	$ (126,986)
Contractual	347,029	-	347,029
Material and supplies	2,665,728	3,085,000	(419,272)
Transfers out	85,000	-	85,000
Total Expenditures	$ 3,785,771	$ 3,900,000	$ (114,229)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (4,485)		
UNENCUMBERED CASH - JANUARY 1	223,959		
UNENCUMBERED CASH - DECEMBER 31	$ 219,474		

NEMAHA COUNTY, KANSAS
NOXIOUS WEED
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem tax	$ 177,802	$ 177,543	$ 259
Motor vehicle tax	14,009	13,081	928
Commercial MV tax	2,412	2,511	(99)
Recreation vehicle tax	302	1,683	(1,381)
Delinquent tax	78	-	78
Real estate tax	775	-	775
Excise tax	22	-	22
Miscellaneous	128,969	130,000	(1,031)
Total Receipts	$ 324,369	$ 324,818	$ (449)
EXPENDITURES			
Personnel	$ 145,684	$ 153,000	$ (7,316)
Contractual	610	3,745	(3,135)
Material and supplies	174,170	195,755	(21,585)
Transfers out	30,000	-	30,000
Total Expenditures	$ 350,464	$ 352,500	$ (2,036)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (26,095)		
UNENCUMBERED CASH - JANUARY 1	28,283		
UNENCUMBERED CASH - DECEMBER 31	$ 2,188		

NEMAHA COUNTY, KANSAS
EMPLOYEE BENEFITS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem tax	$ 1,821,328	$ 1,818,198	$ 3,130
Motor vehicle tax	135,813	126,761	9,052
Commercial MV tax	23,368	24,329	(961)
Recreation vehicle tax	2,927	16,529	(13,602)
Delinquent tax	758	759	(1)
Real estate tax	7,580	-	7,580
Excise tax	216	-	216
Miscellaneous	81,461	80,686	775
Total Receipts	$ 2,073,451	$ 2,067,262	$ 6,189
EXPENDITURES			
Personnel	$ 2,064,066	$ 2,079,596	$ (15,530)
Miscellaneous	3,404	14,289	(10,885)
Total Expenditures	$ 2,067,470	$ 2,093,885	$ (26,415)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 5,981		
UNENCUMBERED CASH - JANUARY 1	2,623		
UNENCUMBERED CASH - DECEMBER 31	$ 8,604		

NEMAHA COUNTY, KANSAS
ELECTION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem tax	$ 138,756	$ 138,552	$ 204
Motor vehicle tax	9,283	8,669	614
Commercial MV tax	1,598	1,664	(66)
Recreation vehicle tax	200	1,130	(930)
Delinquent tax	49	49	-
Real estate tax	502	-	502
Excise tax	15	-	15
Miscellaneous	23,365	23,365	-
Total Receipts	$ 173,768	$ 173,429	$ 339
EXPENDITURES			
Personnel	$ 60,817	$ 75,872	$ (15,055)
Contractual	43,198	73,500	(30,302)
Material and supplies	48,843	55,000	(6,157)
Transfer out	10,000	-	10,000
Total Expenditures	$ 162,858	$ 204,372	$ (41,514)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 10,910		
UNENCUMBERED CASH - JANUARY 1	30,859		
UNENCUMBERED CASH - DECEMBER 31	$ 41,769		

NEMAHA COUNTY, KANSAS
MENTAL HEALTH
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem tax	$ 60,904	$ 60,689	$ 215
Motor vehicle tax	4,425	4,117	308
Commercial MV tax	759	790	(31)
Recreation vehicle tax	95	529	(434)
Delinquent tax	25	-	25
Real estate tax	261	-	261
Excise tax	8	-	8
Total Receipts	$ 66,477	$ 66,125	$ 352
EXPENDITURES			
Miscellaneous	$ 66,072	$ 66,072	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 405		
UNENCUMBERED CASH - JANUARY 1	-		
UNENCUMBERED CASH - DECEMBER 31	$ 405		

NEMAHA COUNTY, KANSAS
CONSERVATION DISTRICT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem tax	$ 32,061	$ 32,012	$ 49
Motor vehicle tax	2,351	2,172	179
Commercial MV tax	403	417	(14)
Recreation vehicle tax	51	280	(229)
Delinquent tax	14	-	14
Real estate tax	141	-	141
Excise tax	4	-	4
Total Receipts	$ 35,025	$ 34,881	$ 144
EXPENDITURES			
Miscellaneous	$ 35,000	$ 35,000	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 25		
UNENCUMBERED CASH - JANUARY 1	535		
UNENCUMBERED CASH - DECEMBER 31	$ 560		

NEMAHA COUNTY, KANSAS
HISTORICAL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem tax	$ 14,198	$ 14,209	$ (11)
Motor vehicle tax	1,054	972	82
Commercial MV tax	181	186	(5)
Recreation vehicle tax	23	125	(102)
Delinquent tax	5	-	5
Real estate tax	59	-	59
Excise tax	2	-	2
Total Receipts	$ 15,522	$ 15,492	$ 30
EXPENDITURES			
Miscellaneous	$ 15,500	$ 15,500	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 22		
UNENCUMBERED CASH - JANUARY 1	228		
UNENCUMBERED CASH - DECEMBER 31	$ 250		

NEMAHA COUNTY, KANSAS
AMBULANCE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem tax	$ 759,209	$ 758,047	$ 1,162
Motor vehicle tax	47,724	44,372	3,352
Commercial MV tax	8,188	8,516	(328)
Recreation vehicle tax	1,029	5,710	(4,681)
Delinquent tax	326	-	326
Real estate tax	3,052	-	3,052
Excise tax	81	-	81
Total Receipts	$ 819,609	$ 816,645	$ 2,964
EXPENDITURES			
Contractual	$ 585,009	$ 900,000	$ (314,991)
Other	251,153	-	251,153
Total Expenditures	$ 836,162	$ 900,000	$ (63,838)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (16,553)		
UNENCUMBERED CASH - JANUARY 1	158,989		
UNENCUMBERED CASH - DECEMBER 31	$ 142,436		

NEMAHA COUNTY, KANSAS
ABANDONED CEMETERIES
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem tax	$ 5,004	$ 5,062	$ (58)
Motor vehicle tax	348	331	17
Commercial MV tax	61	64	(3)
Recreation vehicle tax	8	43	(35)
Delinquent tax	1	-	1
Real estate tax	11	-	11
Total Receipts	$ 5,433	$ 5,500	$ (67)
EXPENDITURES			
Contractual	$ 5,360	$ 5,500	$ (140)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 73		
UNENCUMBERED CASH - JANUARY 1	-		
UNENCUMBERED CASH - DECEMBER 31	$ 73		

NEMAHA COUNTY, KANSAS
INTELLECTUAL AND DEVELOPMENTAL DISABILITIES
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem tax	$ 100,992	$ 100,748	$ 244
Motor vehicle tax	7,395	6,865	530
Commercial MV tax	1,269	1,318	(49)
Recreation vehicle tax	159	883	(724)
Delinquent tax	42	-	42
Real estate tax	439	-	439
Excise tax	12	-	12
Total Receipts	$ 110,308	$ 109,814	$ 494
EXPENDITURES			
Miscellaneous	$ 110,000	$ 110,000	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 308		
UNENCUMBERED CASH - JANUARY 1	962		
UNENCUMBERED CASH - DECEMBER 31	$ 1,270		

NEMAHA COUNTY, KANSAS
FAIR
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem tax	$ 5,957	$ 6,050	$ (93)
Motor vehicle tax	454	421	33
Commercial MV tax	78	81	(3)
Recreation vehicle tax	10	54	(44)
Delinquent tax	3	-	3
Real estate tax	27	-	27
Excise tax	1	-	1
Total Receipts	$ 6,530	$ 6,606	$ (76)
EXPENDITURES			
Miscellaneous	$ 6,799	$ 6,800	$ (1)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (269)		
UNENCUMBERED CASH - JANUARY 1	269		
UNENCUMBERED CASH - DECEMBER 31	$ -		

NEMAHA COUNTY, KANSAS
SHELTERED WORKSHOP BUILDING
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Real Estate Taxes	$ 1	$ -	$ 1
Rent	3,383	3,000	383
Total Receipts	$ 3,384	$ 3,000	$ 384
EXPENDITURES			
Contractual	$ 5,013	$ 12,000	$ (6,987)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (1,629)		
UNENCUMBERED CASH - JANUARY 1	31,753		
UNENCUMBERED CASH - DECEMBER 31	$ 30,124		

NEMAHA COUNTY, KANSAS
ECONOMIC DEVELOPMENT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Ad valorem tax	$ 54,963	$ 54,919	$ 44
Motor vehicle tax	4,022	3,733	289
Commercial MV tax	690	716	(26)
Recreation vehicle tax	86	480	(394)
Delinquent tax	23	-	23
Real estate tax	241	-	241
Excise tax	7	-	7
Total Receipts	$ 60,032	$ 59,848	$ 184
EXPENDITURES			
Miscellaneous	$ 60,000	$ 60,000	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 32		
UNENCUMBERED CASH - JANUARY 1	588		
UNENCUMBERED CASH - DECEMBER 31	$ 620		

NEMAHA COUNTY, KANSAS
SOLID WASTE
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Licenses, permits, and fees	$ 188,709	$ 275,000	$ (86,291)
EXPENDITURES			
Personnel	$ 73,766	$ 96,220	$ (22,454)
Contractual	80,429	100,000	(19,571)
Material and supplies	37,981	33,500	4,481
Total Expenditures	$ 192,176	$ 229,720	$ (37,544)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (3,467)		
UNENCUMBERED CASH - JANUARY 1	81,693		
UNENCUMBERED CASH - DECEMBER 31	$ 78,226		

NEMAHA COUNTY, KANSAS
ENHANCED 911
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Miscellaneous	$ 81,963	$ 80,000	$ 1,963
EXPENDITURES			
Contractual	$ 73,085	$ 123,972	$ (50,887)
Other	130	-	130
Total Expenditures	$ 73,215	$ 123,972	$ (50,757)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 8,748		
UNENCUMBERED CASH - JANUARY 1	87,844		
UNENCUMBERED CASH - DECEMBER 31	$ 96,592		

NEMAHA COUNTY, KANSAS
PARKS AND RECREATION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Local alcohol liquor	$ 9,183	$ 10,000	$ (817)
EXPENDITURES			
Contractual	$ 7,449	$ 11,662	$ (4,213)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 1,734		
UNENCUMBERED CASH - JANUARY 1	11,787		
UNENCUMBERED CASH - DECEMBER 31	$ 13,521		

NEMAHA COUNTY, KANSAS
ALCOHOLIC CONTROL
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Taxes and shared revenue			
Local alcohol liquor	$ 17,566	$ 15,000	$ 2,566
EXPENDITURES			
Contractual	$ 18,051	$ 18,051	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (485)		
UNENCUMBERED CASH - JANUARY 1	11,317		
UNENCUMBERED CASH - DECEMBER 31	$ 10,832		

NEMAHA COUNTY, KANSAS
TITLE III C-1
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Grant match county	$ 100,000	$ 93,443	$ 6,557
Nutrition grants	11,540	22,000	(10,460)
Nutrition program income	18,048	40,000	(21,952)
Donations	-	5,000	(5,000)
NSIP cash	-	10,000	(10,000)
Total Receipts	$ 129,588	$ 170,443	$ (40,855)
EXPENDITURES			
Personnel	$ 89,360	$ 109,043	$ (19,683)
Contractual	1,162	1,900	(738)
Materials and supplies	40,525	49,500	(8,975)
Miscellaneous	-	10,000	(10,000)
Total Expenditures	$ 131,047	$ 170,443	$ (39,396)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (1,459)		
UNENCUMBERED CASH - JANUARY 1	23,502		
UNENCUMBERED CASH - DECEMBER 31	$ 22,043		

NEMAHA COUNTY, KANSAS
TITLE III C-2
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Grant match county	$ 25,000	$ 32,096	$ (7,096)
C-2 grants	39,599	21,000	18,599
Program income reimbursement	83,994	70,000	13,994
Donations	3,687	5,000	(1,313)
NSIP gash	-	10,000	(10,000)
Total Receipts	$ 152,280	$ 138,096	$ 14,184
EXPENDITURES			
Personnel	$ 63,332	$ 72,696	$ (9,364)
Contractual	578	1,900	(1,322)
Materials and supplies	60,306	53,500	6,806
Miscellaneous	-	10,000	(10,000)
Total Expenditures	$ 124,216	$ 138,096	$ (13,880)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 28,064		
UNENCUMBERED CASH - JANUARY 1	109,643		
UNENCUMBERED CASH - DECEMBER 31	$ 137,707		

NEMAHA COUNTY, KANSAS
SPECIAL MACHINERY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Transfers in	$ 85,000	$ -	$ 85,000
EXPENDITURES			
Capital outlay	$ 400,130	$ 756,963	$ (356,833)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (315,130)		
UNENCUMBERED CASH - JANUARY 1	756,963		
UNENCUMBERED CASH - DECEMBER 31	$ 441,833		

NEMAHA COUNTY, KANSAS
CAPITAL OUTLAY
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Miscellaneous	$ 36,440	$ -	$ 36,440
Transfers in	169,000	-	169,000
Total Receipts	$ 205,440	$ -	$ 205,440
EXPENDITURES			
Capital outlay	$ 124,134	$ -	$ 124,134
Miscellaneous	50,936	1,270,865	(1,219,929)
Total Expenditures	$ 175,070	$ 1,270,865	$ (1,095,795)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 30,370		
UNENCUMBERED CASH - JANUARY 1	1,804,378		
UNENCUMBERED CASH - DECEMBER 31	$ 1,834,748		

NEMAHA COUNTY, KANSAS
ROD TECH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Collections	$ 11,066	$ 14,000	$ (2,934)
EXPENDITURES			
Contractual	$ 9,685	$ 46,715	$ (37,030)
Commodities	1	46,715	(46,714)
Total Expenditures	$ 9,686	$ 93,430	$ (83,744)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 1,380		
UNENCUMBERED CASH - JANUARY 1	57,149		
UNENCUMBERED CASH - DECEMBER 31	$ 58,529		

NEMAHA COUNTY, KANSAS
CLERK TECH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Collections	$ 2,767	$ 3,500	$ (733)
EXPENDITURES			
Contractual Services	$ 5,032	$ -	$ 5,032
Materials and supplies	-	14,988	(14,988)
Total Expenditures	$ 5,032	$ 14,988	$ (9,956)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (2,265)		
UNENCUMBERED CASH - JANUARY 1	19,734		
UNENCUMBERED CASH - DECEMBER 31	$ 17,469		

NEMAHA COUNTY, KANSAS
TREASURER TECH FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Collections	$ 2,767	$ 3,500	$ (733)
EXPENDITURES			
Contractual services	$ -	$ 3,525	$ (3,525)
Commodities	-	3,525	(3,525)
Total Expenditures	$ -	$ 7,050	$ (7,050)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 2,767		
UNENCUMBERED CASH - JANUARY 1	19,424		
UNENCUMBERED CASH - DECEMBER 31	$ 22,191		

NEMAHA COUNTY, KANSAS
CELL PHONES E911
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Collections	$ -	$ -	$ -
EXPENDITURES			
Contractual	$ 10,531	$ 14,979	$ (4,448)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (10,531)		
UNENCUMBERED CASH - JANUARY 1	11,638		
UNENCUMBERED CASH - DECEMBER 31	$ 1,107		

NEMAHA COUNTY, KANSAS
TRANSPORTATION FOR AGING
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Grant match	$ 169,013	$ 133,535	$ 35,478
Transportation grants	212,968	275,240	(62,272)
Charge for services	26,300	75,000	(48,700)
Miscellaneous	300	-	300
Total Receipts	$ 408,581	$ 483,775	$ (75,194)
EXPENDITURES			
Personnel	$ 314,638	$ 285,000	$ 29,638
Contractual	6,395	-	6,395
Materials and supplies	30,448	89,150	(58,702)
Total Expenditures	$ 351,481	$ 374,150	$ (22,669)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 57,100		
UNENCUMBERED CASH - JANUARY 1	47,929		
UNENCUMBERED CASH - DECEMBER 31	$ 105,029		

NEMAHA COUNTY, KANSAS
GRANT AND DONATION FUNDS
NON-BUDGETED SPECIAL PURPOSE FUNDS
Regulatory Basis
For the Year Ended December 31, 2024

	Concealed Carry Handgun	Prosecutor Training Account	Special Administration	Health Reimbursement	Broxterman Home Health	Road Sign Replacement	Heritage Trust Fund
RECEIPTS							
Licenses, permits, and fees	$ 5,870	$ 613	$ -	$ -	$ -	$ -	$ 5,533
Federal and non-federal grants	-	-	-	-	-	11,294	-
Fines, fees, and forfeitures	-	-	11,609	-	-	-	-
Reimbursements	-	-	-	2,700	-	-	-
Donations/Miscellaneous	-	-	106,224	-	-	-	-
TOTAL RECEIPTS	$ 5,870	$ 613	$ 117,833	$ 2,700	$ -	$ 11,294	$ 5,533
EXPENDITURES							
Personnel	$ -	$ -	$ 10,291	$ -	$ -	$ -	$ -
Contractual	-	-	11,609	-	-	-	-
Materials and supplies	-	-	3,760	-	-	-	-
Miscellaneous	-	-	3,146	-	-	-	-
Reimbursable expenses	-	-	-	3,701	-	-	-
Grant expense	-	-	-	-	-	1,601	5,195
Transfers out	-	-	87,315	-	-	-	-
TOTAL EXPENDITURES	$ -	$ -	$ 116,121	$ 3,701	$ -	$ 1,601	$ 5,195
RECEIPTS OVER (UNDER) EXPENDITURES	$ 5,870	$ 613	$ 1,712	$ (1,001)	$ -	$ 9,693	$ 338
UNENCUMBERED CASH - JANUARY 1	22,363	19,078	87,294	-	5,626	(9,724)	1,189
UNENCUMBERED CASH - DECEMBER 31	$ 28,233	$ 19,691	$ 89,006	$ (1,001)	$ 5,626	$ (31)	$ 1,527

(continued)

See Independent Auditor's Report.

NEMAHA COUNTY, KANSAS
GRANT AND DONATION FUNDS
NON-BUDGETED SPECIAL PURPOSE FUNDS (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2024

	Drug Enforcement	Grants	Oil and Gas Valuation Depletion	Soldier Creek Windfarm	ARPA	Irish Creek Windfarm	Bankruptcy Partial Pay
RECEIPTS							
Federal and non-federal grants	$ -	$ -	$ -	$ -	$ 53,334	$ -	$ -
Payments in lieu of taxes	-	-	-	985,000	-	-	-
Miscellaneous	-	-	-	-	-	-	(106)
TOTAL RECEIPTS	$ -	$ -	$ -	$ 985,000	$ 53,334	$ -	$ (106)
EXPENDITURES							
Grant expense	$ -	$ -	$ -	$ -	$ 2,034,886	$ -	$ -
Miscellaneous	-	-	-	985,000	-	-	-
TOTAL EXPENDITURES	$ -	$ -	$ -	$ 985,000	$ 2,034,886	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -	$ -	$ -	$ (1,981,552)	$ -	$ (106)
UNENCUMBERED CASH - JANUARY 1	96	28,540	52,224	900,081	1,981,552	375,000	106
UNENCUMBERED CASH - DECEMBER 31	$ 96	$ 28,540	$ 52,224	$ 900,081	$ -	$ 375,000	$ -

(continued)

See Independent Auditor's Report.

NEMAHA COUNTY, KANSAS
GRANT AND DONATION FUNDS
NON-BUDGETED SPECIAL PURPOSE FUNDS (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2024

	State Formula	Work Force Grant	LSSE Grant	Weather Radio	Grant PHEP	Grant IAP	Blood Lead Grant
RECEIPTS							
Federal and non-federal grants	$ 12,439	$ 3,851	$ 350,000	$ 3,923	$ 15,352	$ 4,384	$ 5,180
EXPENDITURES							
Grant expense	$ 8,379	$ 4,351	$ 350,000	$ 3,923	$ 20,589	$ 3,550	$ 2,975
RECEIPTS OVER (UNDER) EXPENDITURES	$ 4,060	$ (500)	$ -	$ -	$ (5,237)	$ 834	$ 2,205
UNENCUMBERED CASH - JANUARY 1	-	-	-	-	1,706	487	-
UNENCUMBERED CASH - DECEMBER 31	$ 4,060	$ (500)	$ -	$ -	$ (3,531)	$ 1,321	$ 2,205

See Independent Auditor's Report.

NEMAHA COUNTY, KANSAS
GRANT AND DONATION FUNDS
NON-BUDGETED SPECIAL PURPOSE FUNDS (CONTINUED)
Regulatory Basis
For the Year Ended December 31, 2024

	Radiation Meters	ROZ Marketing
RECEIPTS		
Federal and non-federal grants	$ 3,155	$ 15,000
EXPENDITURES		
Grant expense	$ 3,155	$ 5,000
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ 10,000
UNENCUMBERED CASH - JANUARY 1	-	-
UNENCUMBERED CASH - DECEMBER 31	$ -	$ 10,000

See Independent Auditor's Report.

NEMAHA COUNTY, KANSAS
AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
For the Year Ended December 31, 2024

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds				
Ad valorem tax	$ 16,126,632	$ 25,025,908	$ 25,342,250	$ 15,810,290
Revitalization tax	-	675,727	655,444	20,283
Motor vehicle tax	39,077	1,434,904	1,443,017	30,964
RV tax	967	31,214	31,388	793
Vehicle rental excise tax	1,363	2,150	2,515	998
Delinquent tax	20,728	8,897	20,728	8,897
Redemption and assignments	104,714	101,688	104,714	101,688
Commercial motor vehicle tax	7,586	461,320	463,989	4,917
Special city and county highway	-	581,689	581,689	-
Mineral tax	-	5,762	5,762	-
Motor vehicle	-	1,043,072	1,043,072	-
Motor vehicle sales tax	73,551	1,239,158	1,236,424	76,285
Total Distributable Funds	$ 16,374,618	$ 30,611,489	$ 30,930,992	$ 16,055,115
State Funds				
State educational building tax	$ 2,346	$ 256,195	$ 255,773	$ 2,768
State institutional building tax	1,173	128,098	127,887	1,384
Total State Funds	$ 3,519	$ 384,293	$ 383,660	$ 4,152
Subdivision Funds				
School districts	$ 55,438	$ 11,471,937	$ 11,463,083	$ 64,292
Townships	15,440	2,155,433	2,154,002	16,871
Cities	33,818	2,393,168	2,386,873	40,113
Fire districts	2,243	267,311	267,034	2,520
Libraries	1,750	201,307	200,965	2,092
Watershed districts	1,419	245,258	244,898	1,779
Cemeteries	726	95,246	95,096	876
Total Subdivision Funds	$ 110,834	$ 16,829,660	$ 16,811,951	$ 128,543
Other Agency Funds				
State filing fees	$ -	$ 600	$ 600	$ -
State seizure	39,092	-	10,500	28,592
Cemetery road maintenance	13,113	-	-	13,113
Local hospital sales tax	-	1,131,274	1,131,274	-
Overpayment	-	3,878	3,878	-
Game licenses	26	5,597	5,561	62
Long and short	36	-	-	36
Community Hospital #1 and B&I	79	34,838	34,825	92
Micro-Loan Grant Fund	97,461	2,121	99,582	-
Meadowlark #7 Joint Extension	4,002	369,336	369,031	4,307
Stray account	2,600	-	-	2,600
Total Other Agency Funds	$ 156,409	$ 1,547,644	$ 1,655,251	$ 48,802
Total Agency Funds per County Ledger	$ 16,645,380	$ 49,373,086	$ 49,781,854	$ 16,236,612

(continued)

NEMAHA COUNTY, KANSAS
AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS (CONTINUED)
For the Year Ended December 31, 2024

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Outside Accounts Considered to be Agency Funds				
District Court	$ 200	$ 30,011	$ 30,011	$ 200
Law Library	50,102	4,499	1,408	53,193
Sheriff - General fund	506	70,456	70,456	506
Sheriff - Motor vehicle fund	48,144	13,854	8,641	53,357
Sheriff - Inmate	23,525	24,597	21,986	26,136
Sheriff - Tax fund	5	8,550	8,550	5
Transportation	65	2,638	2,702	1
Nutrition Center	-	45,066	44,790	276
Total Outside Accounts Considered to be Agency Funds	$ 122,547	$ 199,671	$ 188,544	$ 133,674
TOTAL AGENCY FUNDS	$ 16,767,927	$ 49,572,757	$ 49,970,398	$ 16,370,286