

**AUDIT REPORT  
OF  
PLATTE COUNTY**

**JULY 1, 2018, THROUGH JUNE 30, 2019**

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the Auditor of Public Accounts.**

**Modification of this document may change the accuracy of the original  
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**Issued on December 19, 2019**

PLATTE COUNTY

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PLATTE COUNTY  
2610 14<sup>th</sup> St.  
Columbus, NE 68601

**LIST OF COUNTY OFFICIALS**  
At June 30, 2019

<u>Title</u>	<u>Name</u>	<u>Term Expires</u>
Board of Supervisors	Jerry Micek	Jan. 2021
	Frederick Liss	Jan. 2023
	James Scow	Jan. 2023
	Kimberly Kwapnioski	Jan. 2023
	Robert Lloyd	Jan. 2023
	Ronald Pfeifer	Jan. 2021
	Jerry Engdahl	Jan. 2021
Assessor	Tom Placzek	Jan. 2023
Attorney	Carl Hart Jr	Jan. 2023
Clerk	Diane Pinger	Jan. 2023
Register of Deeds	Diane Kapels	Jan. 2023
Clerk of the District Court	Marlene Vetick	Jan. 2023
Sheriff	Edward Wemhoff	Jan. 2023
Treasurer	Jennifer Reppert	Jan. 2023
Surveyor	Thomas Tremel	Jan. 2023
Public Defender	Timothy Matas	Jan. 2023
Veterans' Service Officer	Eric Mullally	Appointed
Weed Superintendent	Mark Borchers	Appointed
Highway Superintendent	Mark Mainelli	Appointed
Election Commissioner	Diane Olmer	Appointed
Emergency Manager	Timothy Hofbauer	Appointed



# NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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State Auditor

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## PLATTE COUNTY

### INDEPENDENT AUDITOR'S REPORT

Board of Supervisors  
Platte County, Nebraska

#### **Report on the Financial Statements**

We have audited the accompanying cash-basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Platte County, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, as listed in the table of contents.

#### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the cash basis of accounting described in Note 1. This includes determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statements 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 statements that are free from material misstatement, whether due to fraud or error.

#### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statements 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, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinions.

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash-basis financial position of the governmental activities, each major fund, and aggregate remaining fund information of Platte County as of June 30, 2019, and the respective changes in cash-basis financial position for the year then ended in conformity with the basis of accounting described in Note 1.

## **Emphasis of Matters – Basis of Accounting**

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

## **Report on Supplementary Information**

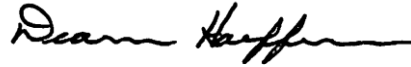
Our audit was conducted for the purpose of forming opinions on the financial statements as a whole, which collectively comprise the County's basic financial statements. The combining nonmajor fund financial statement, budgetary comparison information, schedule of office activity, schedule of expenditures of Federal awards as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and schedule of taxes certified and collected, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining nonmajor fund financial statement, budgetary comparison information, schedule of office activity, schedule of expenditures of Federal awards as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and schedule of taxes certified and collected, pages 20-33, are the responsibility of management and were derived from, and relate directly to, the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole on the basis of accounting described in Note 1.

## **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated December 6, 2019, on our consideration of Platte County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control

over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Platte County's internal control over financial reporting and compliance.



Deann Haeffner, CPA  
Assistant Deputy Auditor  
Lincoln, Nebraska

December 6, 2019

PLATTE COUNTY  
**STATEMENT OF NET POSITION - CASH BASIS**  
 June 30, 2019

	Governmental Activities
<b>ASSETS</b>	
Cash and Cash Equivalents (Note 1.D)	\$ 9,748,939
Investments (Note 1.D)	20,165,196
<b>TOTAL ASSETS</b>	<b>\$ 29,914,135</b>
<b>NET POSITION</b>	
Restricted for:	
Visitor Promotion	\$ 861,747
Drug Education	2,808
Economic Development	20,966
Preservation of Records	45,777
Debt Service	1,292,541
Child Support Enforcement	177,014
Library	17,627
Unrestricted	27,495,655
<b>TOTAL NET POSITION</b>	<b>\$ 29,914,135</b>

The notes to the financial statements are an integral part of this statement.

PLATTE COUNTY  
STATEMENT OF ACTIVITIES - CASH BASIS

For the Year Ended June 30, 2019

<b>Functions:</b>	Cash Disbursements	Program Cash Receipts		Net (Disbursement) Receipts and Changes in Net Position
		Fees, Fines, and Charges for Services	Operating Grants and Contributions	
<b>Governmental Activities:</b>				
General Government	\$ (6,955,933)	\$ 1,017,399	\$ 181,590	\$ (5,756,944)
Public Safety	(5,216,850)	400,640	341,991	(4,474,219)
Public Works	(7,247,788)	15,787	3,557,672	(3,674,329)
Public Assistance	(290,685)	-	-	(290,685)
Culture and Recreation	(285,582)	-	-	(285,582)
Debt Payments	(1,078,736)	-	-	(1,078,736)
<b>Total Governmental Activities</b>	<b><u><u>\$ (21,075,574)</u></u></b>	<b><u><u>\$ 1,433,826</u></u></b>	<b><u><u>\$ 4,081,253</u></u></b>	<b><u><u>(15,560,495)</u></u></b>
General Receipts:				
Property Taxes				12,952,782
Grants and Contributions Not Restricted to Specific Programs				3,302,275
Investment Income				460,333
Licenses and Permits				113,222
Miscellaneous				321,910
<b>Total General Receipts</b>				<b><u><u>17,150,522</u></u></b>
Increase in Net Position				1,590,027
Net Position - Beginning of year				28,324,108
Net Position - End of year				<b><u><u>\$ 29,914,135</u></u></b>

The notes to the financial statements are an integral part of this statement.



PLATTE COUNTY  
**STATEMENT OF CASH BASIS ASSETS AND FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
June 30, 2019

	General Fund	Road Fund	Inheritance Fund	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>					
Cash and Cash Equivalents (Note 1.D)	\$ 353,931	\$ 5,238,802	\$ 169,014	\$ 3,987,192	\$ 9,748,939
Investments (Note 1.D)	3,000,000	4,665,196	12,500,000	-	20,165,196
<b>TOTAL ASSETS</b>	<b>\$ 3,353,931</b>	<b>\$ 9,903,998</b>	<b>\$ 12,669,014</b>	<b>\$ 3,987,192</b>	<b>\$ 29,914,135</b>
 <b>FUND BALANCES</b>					
Restricted for:					
Visitor Promotion	-	-	-	861,747	861,747
Drug Education	-	-	-	2,808	2,808
Economic Development	-	-	-	20,966	20,966
Preservation of Records	-	-	-	45,777	45,777
Debt Service	-	-	-	1,292,541	1,292,541
Child Support Enforcement	-	-	-	177,014	177,014
Library	-	-	-	17,627	17,627
Committed to:					
Law Enforcement	-	-	-	219,633	219,633
Road Maintenance	-	9,903,998	-	-	9,903,998
County Buildings	-	-	-	332,165	332,165
Diversion Program	-	-	-	64,056	64,056
Health Insurance	-	-	-	952,858	952,858
Assigned to:					
Other Purposes	-	-	12,669,014	-	12,669,014
Unassigned	3,353,931	-	-	-	3,353,931
<b>TOTAL CASH BASIS FUND BALANCES</b>	<b>\$ 3,353,931</b>	<b>\$ 9,903,998</b>	<b>\$ 12,669,014</b>	<b>\$ 3,987,192</b>	<b>\$ 29,914,135</b>

The notes to the financial statements are an integral part of this statement.

PLATTE COUNTY  
**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS,  
AND CHANGES IN CASH BASIS FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
For the Year Ended June 30, 2019

	General Fund	Road Fund	Inheritance Fund	Other Governmental Funds	Total Governmental Funds
<b>RECEIPTS</b>					
Property Taxes	\$ 10,349,675	\$ -	\$ 1,188,209	\$ 1,414,898	\$ 12,952,782
Licenses and Permits	113,222	-	-	-	113,222
Investment Income	459,528	-	-	805	460,333
Intergovernmental	2,786,284	3,829,196	27,216	740,832	7,383,528
Charges for Services	1,281,279	15,787	-	136,760	1,433,826
Miscellaneous	59,634	90,490	96,462	75,324	321,910
<b>TOTAL RECEIPTS</b>	<u>15,049,622</u>	<u>3,935,473</u>	<u>1,311,887</u>	<u>2,368,619</u>	<u>22,665,601</u>
<b>DISBURSEMENTS</b>					
General Government	5,140,467	-	156,249	1,659,217	6,955,933
Public Safety	4,653,357	-	-	563,493	5,216,850
Public Works	111,631	7,136,157	-	-	7,247,788
Public Assistance	290,685	-	-	-	290,685
Culture and Recreation	-	-	-	285,582	285,582
Debt Service:					
Principal Payments	-	-	-	860,000	860,000
Interest and Fiscal Charges	-	-	-	218,736	218,736
<b>TOTAL DISBURSEMENTS</b>	<u>10,196,140</u>	<u>7,136,157</u>	<u>156,249</u>	<u>3,587,028</u>	<u>21,075,574</u>
<b>EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS</b>	<u>4,853,482</u>	<u>(3,200,684)</u>	<u>1,155,638</u>	<u>(1,218,409)</u>	<u>1,590,027</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	81,586	5,005,200	236,366	1,295,880	6,619,032
Transfers out	(4,787,280)	(318,565)	(1,250,000)	(263,187)	(6,619,032)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(4,705,694)</u>	<u>4,686,635</u>	<u>(1,013,634)</u>	<u>1,032,693</u>	<u>-</u>
Net Change in Fund Balances	147,788	1,485,951	142,004	(185,716)	1,590,027
<b>CASH BASIS FUND BALANCES - BEGINNING</b>					
	<u>3,206,143</u>	<u>8,418,047</u>	<u>12,527,010</u>	<u>4,172,908</u>	<u>28,324,108</u>
<b>CASH BASIS FUND BALANCES - ENDING</b>					
	<u>\$ 3,353,931</u>	<u>\$9,903,998</u>	<u>\$12,669,014</u>	<u>\$ 3,987,192</u>	<u>\$ 29,914,135</u>

The notes to the financial statements are an integral part of this statement.

**PLATTE COUNTY**  
**STATEMENT OF CASH BASIS NET POSITION**  
**FIDUCIARY FUNDS**  
 June 30, 2019

	Agency Funds
<b>ASSETS</b>	
Cash and Cash Equivalents	\$ 2,192,808
 <b>LIABILITIES</b>	
Due to other governments	
State	661,499
Schools	662,883
Educational Service Units	6,115
Technical College	39,702
Natural Resource Districts	12,428
Fire Districts	7,964
Municipalities	141,826
Agricultural Society	4,470
Road Improvement Districts	36
Townships	67,774
Sanitary and Improvement Districts	188,122
Others	399,989
<b>TOTAL LIABILITIES</b>	<b>2,192,808</b>
<b>TOTAL NET ASSETS</b>	<b>\$ -</b>

The notes to the financial statements are an integral part of this statement.

PLATTE COUNTY

NOTES TO FINANCIAL STATEMENTS

For the Fiscal Year Ended June 30, 2019

1. **Summary of Significant Accounting Policies**

The following is a summary of the significant accounting policies utilized in the accounting system of Platte County.

**A. Reporting Entity**

Platte County, Nebraska, (County) is a governmental entity established under and governed by the laws of the State of Nebraska (State). The County is managed by county officials who are elected on a political ballot for four-year terms. As a political subdivision of the State, the County is exempt from State and Federal income taxes. The financial statements include all funds of the County that are not legally separate. The County has also considered all potential component units for which it is financially accountable, as well as other organizations that are either fiscally dependent on the County or maintain a significant relationship with the County, such that exclusion would be misleading or incomplete. The Governmental Accounting Standards Board (GASB) has set forth criteria to be considered in determining financial accountability. These criteria include appointing a voting majority of an organization's governing body, and (1) the ability of the County to impose its will on that organization, or (2) the potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the County. The County is also considered financially accountable if an organization is fiscally dependent on, and there is potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the County regardless of whether the organization has (1) a separately elected governing board, (2) a governing board appointed by a higher level of government, or (3) a jointly appointed board.

As required by Generally Accepted Accounting Principles (GAAP), these financial statements present the County (the primary government). No component units were identified.

**Joint Organization.**

Behavioral Health Region IV – The County has entered into an agreement with surrounding counties and the Nebraska Department of Health and Human Services to provide services to carry out the provisions of the Nebraska Behavioral Health Services Act (Act). Agreements were established under the authority of the Interlocal Cooperation Act for services to be provided under the Act. Region IV (Region) consists of the following counties: Cherry, Keya Paha, Boyd, Brown, Rock, Holt, Knox, Cedar, Dixon, Dakota, Thurston, Wayne, Pierce, Antelope, Boone, Nance, Madison, Stanton, Cuming, Burt, Colfax, and Platte.

The governing board for the Region includes representatives from the participating county boards. Each county contributes to the financial support of the Region activities based on formulas developed by the Region governing board and as required by the Act. Funding is provided by a combination of Federal, State, local, and private funding. The County contributed \$107,499 toward the operation of the Region during fiscal year 2019. In the event of the termination of the agreement, assets would be disposed of in accordance with the terms of the agreement. The Nebraska Department of Health and Human Services requires the Region to be audited annually in accordance with State statute. Financial information for the Region is available in those audit reports.

PLATTE COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

1. **Summary of Significant Accounting Policies** (Continued)

Health Department – The County has entered into an agreement with the East Central Health Department (Department) to provide public health services. The agreement was established under authority of the Interlocal Cooperation Act for services to be provided per Neb. Rev. Stat. §§ 71-1626 to 71-1636 (Reissue 2018).

The Department’s governing board is established by statute and includes representatives from the participating county boards and the health profession. Funding is provided by a combination of Federal, State, local, and private funding. The County did not contribute toward the operation of the Department during fiscal year 2019. In the event of the termination of the agreement, assets would be disposed of in accordance with the terms of the agreement. The Department is audited in accordance with Neb. Rev. Stat. § 84-304(4) (Cum. Supp. 2018). Financial information for the Department is available in that report.

Probation Office – The County has entered into an agreement with 10 surrounding counties to operate a probation office. Participating counties are: Boone, Butler, Colfax, Hamilton, Merrick, Nance, Polk, Saunders, Seward, and York. The County pays for the operating costs of the office and is reimbursed by the other participating counties. The budget for the office in fiscal year 2019 was \$244,800 and is reflected in the financial statements as a non-major fund. The County portion of operating the office was \$58,874

**B. Basis of Presentation**

**Government-Wide Financial Statements.** The Statement of Net Position - Cash Basis and Statement of Activities - Cash Basis display information about the activities of the County and are in the format of government-wide statements, as required by GASB Statement Number 34. These statements include all the financial activities of the County, except for fiduciary activities. Internal activities in these statements were considered immaterial and have not been eliminated. Governmental Generally Accepted Accounting Principles (GAAP) requires internal activity to be eliminated to minimize double counting. The County reports governmental activities only. Governmental activities are generally financed through taxes, intergovernmental receipts, and other nonexchange transactions. The Statement of Net Position presents the County’s non-fiduciary assets in two categories:

**Restricted.** This category results when constraints are externally imposed on net asset use by creditors, grantors, or contributors, or imposed by law through constitutional provisions or enabling legislation. When both restricted and unrestricted resources are available for use, it is the County’s policy to use restricted resources first, then the unrestricted resources as they are needed.

**Unrestricted.** This category represents resources that do not meet the definition of the preceding category. Unrestricted resources often have constraints on resources that are imposed by management, but those constraints can be removed or modified.

PLATTE COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

1. **Summary of Significant Accounting Policies** (Continued)

The statement of activities demonstrates the degree to which the direct disbursement of a given function or segment is offset by program receipts. Direct disbursements are those that are clearly identifiable with a specific function or segment. Program receipts include the following: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment; and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program receipts are reported instead as general receipts.

**Fund Financial Statements.** The fund financial statements provide information about the County's funds, including its fiduciary funds. GAAP requires separate statements by fund category – governmental, proprietary, and fiduciary. The County uses only the governmental and fiduciary fund categories. The County Board is the highest level of decision-making authority and has the authority, by resolution, to establish, modify, or rescind the commitment or assignment of a fund balance to a specific purpose. When resources for a specific purpose are available in more than one fund balance classification, the County's policy is to use resources in the following order: restricted, committed, assigned, and unassigned. The emphasis of fund financial statements is on major governmental funds. All remaining governmental funds are aggregated and reported as nonmajor funds.

The County reports the following major governmental funds:

**General Fund.** This is the County's primary operating fund. It accounts for financial resources of the general government, except those required to be accounted for in another fund.

**Road Fund.** This fund is used to account for costs associated with the repair and maintenance of roads and bridges and is primarily funded by State tax receipts.

**Inheritance Fund.** This fund is used to account for the receipts generated from inheritance taxes and is used for various projects.

The County reports the following additional non-major governmental fund types:

**Special Revenue Funds.** These funds account for the proceeds from a specific receipt source that is restricted to disbursements for a specified purpose.

**Agency Funds.** These funds account for assets held by the County as an agent for various local governments.

**Debt Service Fund.** The Highway Bond Fund accounts for the resources for, and the payment of, general long-term debt principal, interest, and related costs.

PLATTE COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

1. **Summary of Significant Accounting Policies** (Continued)

The County designates fund balances as follows:

**Restricted.** The fund balance is restricted by external impositions, such as creditors, grantors, or laws or regulations of other governments.

**Committed.** The fund balance has been designated by the County Board for a specific purpose.

**Assigned.** The fund balance has not been designated by the County Board for a specific purpose, but it has been separated based on the type of revenue.

**Unassigned.** This portion of the General Fund is not restricted, committed, or assigned for a specific purpose.

**C. Measurement Focus, Basis of Accounting**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus and basis of accounting. The accounting records of the County are maintained and the government-wide financial statements were reported on the basis of cash receipts and disbursements. As such, the measurement focus includes only those assets and fund balances arising from cash transactions on the Statement of Net Position - Cash Basis and the Statement of Activities - Cash Basis. Receipts are recognized when received, and disbursements are recognized when warrants are paid. This differs from governmental GAAP, which requires the government-wide and fiduciary fund financial statements to be reported using the economic resources measurement focus and the accrual basis of accounting. Under this measurement focus and basis of accounting, receipts are recorded when earned, and disbursements are recorded when a liability is incurred, regardless of the timing of related cash flows.

The governmental fund financial statements were also reported on the cash receipt and disbursement basis of accounting. As such, the same measurement focus and basis of accounting were used, as described above. This differs from governmental GAAP, which requires governmental fund financial statements to be reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this measurement focus and basis of accounting, receipts are recognized as soon as they are both measurable and available. Receipts are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Disbursements are generally recorded when a liability is incurred, as under accrual accounting. However, disbursements related to compensated absences and claims and judgments are recorded only when payment is due.

**D. Assets and Net Position**

**Cash and Cash Equivalents.** The County's cash and cash equivalents are considered to be cash on hand and demand deposits.

PLATTE COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

1. **Summary of Significant Accounting Policies** (Continued)

**Investments.** The types of investments in which the County is authorized to invest funds are enumerated in Neb. Rev. Stat. § 77-2315, § 77-2340, and § 77-2341 (Reissue 2018) and generally include U.S. Government obligations, certificates of deposit, and time deposits and securities, which are authorized by the Nebraska Investment Council.

**Capital Assets.** Under the cash receipts and disbursements basis of accounting, capital assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisitions are reflected as disbursements in governmental funds. GAAP requires capital assets, which would include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), to be reported in the applicable governmental activities columns in the government-wide financial statements.

Depreciation expenses on capital assets were not recorded on the cash basis financial statements. Under GAAP, depreciation expenses would be recorded in the Statement of Activities. The cost of normal maintenance and repairs that does not add to the value of the asset or extend asset life is not capitalized.

**Compensated Absences.** Vested or accumulated vacation leave that is liquidated with expendable available financial resources is reported as a disbursement of the County funds as paid. Upon termination, employees are paid for any unused vacation. Under the receipts and disbursements basis of accounting, the liabilities for compensated absences are not reported since they do not represent liabilities arising from cash transactions. Under GAAP, the compensated absences liability would be reported in the government-wide financial statements and would be recorded in accordance with the County's policy, which is to recognize the expense and accrued liability when vacation and compensatory leave is earned.

**Restricted Net Position.** When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then the unrestricted resources, as they are needed. Net position is reported as restricted when constraints placed on its use are either externally imposed or imposed by law through constitutional provisions or enabling legislation. The government-wide statement of net position reports \$2,418,480 of restricted net position, which is fully restricted by enabling legislation.

**Budgetary Process.** The County adopts an annual budget in accordance with the statutory requirements of the Nebraska Budget Act. The budget is prepared on the cash receipts and disbursements basis of accounting. The budget contains only those receipts actually received by the County Treasurer. The County does not utilize an encumbrance accounting system. All appropriated spending authority lapses at the end of the fiscal year.

On or before August 1, the County budget-making authority prepares and transmits a budget for each County fund to the County Board. The budget includes the requirements, the outstanding warrants, the operating reserves to be maintained, the cash on hand at the close of the preceding fiscal year, the receipts from sources other than taxation, and the amount to be raised by taxation. The County Board must hold at least one public hearing on the proposed budget. On or before September 20, the County Board adopts the budget and appropriates the amounts specified in the budget for the departments, offices, activities, and funds of the County.



PLATTE COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

1. **Summary of Significant Accounting Policies** (Concluded)

The County Board is authorized to transfer budgeted amounts between departments within any fund through resolution; however, if revisions are made that alter the total disbursements of any fund, an additional public hearing must be held. The legal level of budgetary control for the General Fund is at the function level, and the special revenue fund types are at the fund level. The County Board is also authorized to budget for the transfer of money between County funds.

2. **Deposits and Investments**

The County has generally pooled the cash resources of the various funds for investment purposes. Interest earned on pooled funds is credited to the County General Fund in accordance with Neb. Rev. Stat. § 77-2315 (Reissue 2018).

At year end, the County's carrying amount of deposits was \$9,748,939 for County funds and \$2,192,808 for Fiduciary funds. The bank balances for all funds totaled \$12,529,259. For purposes of classifying categories of custodial risk, the bank balances of the County's deposits, as of June 30, 2019, were either entirely insured or collateralized with securities held by the County's agent in the County's name.

The County's carrying value of investments is stated at cost, which approximates market. Investments consisted of \$20,165,196 deposited in the Nebraska Public Agency Investment Trust (NPAIT). NPAIT is a public entity investment pool operated under the direction of a nine-member Board of Trustees. All net income of the trust is determined as of the close of business on each banking day and is credited thereafter pro rata to each participant's account. Net income that has accrued to each participant is converted as of the close of business of each calendar month into additional units, which thereafter are held in each participant's trust account. Since net income of the fund is allocated among participants each time net income is determined, the net asset value remains at \$1.00 per unit. Securities held by NPAIT are not held in the County's name.

3. **Property Taxes**

Property taxes are levied by the County Board on or before October 15 of each year for all political subdivisions in the County. Real estate and personal property taxes are due and attach as an enforceable lien on January 1 following the levy date, and they become delinquent in two equal installments on May 1 and September 1. Motor vehicle taxes are due when application is made for registration of a motor vehicle.

Counties are permitted by the State Constitution to levy a tax of up to \$.50/\$100 of assessed valuation for general governmental services other than the payment of principal and interest on bonded debt. Counties may levy taxes in addition to the 50-cent limitation upon a vote of the people.

The levy set in October 2018, for the 2018 taxes, which will be materially collected in May and September 2019, was set at \$.207084/\$100 of assessed valuation. The levy set in October 2017, for the 2017 taxes, which were materially collected in May and September 2018, was set at \$.191574/\$100 of assessed valuation. The amount collected for the motor vehicle tax is outlined in State statute.

PLATTE COUNTY

**NOTES TO FINANCIAL STATEMENTS**

(Continued)

**3. Property Taxes** (Concluded)

Additionally, there is currently a statutory lid limitation, which limits taxation to the prior year's level, with provisions for growth. The lid may be increased by 1% upon the approval of a three-fourths majority of the County Board.

**4. Retirement System**

The Retirement System for Nebraska Counties (Plan) is a multiple-employer plan administered by the Public Employees Retirement Board in accordance with the provisions of the County Employees Retirement Act. The Plan consists of a defined contribution option and a cash balance benefit. The cash balance benefit is a type of defined benefit plan. The Plan provisions are established under Neb. Rev. Stat. §§ 23-2301 through 23-2334 (Reissue 2012, Cum. Supp. 2018) and may be amended through legislative action.

Participation in the Plan is required of all full-time employees. Part-time (working less than one-half of the regularly scheduled hours) employees may elect voluntary participation upon reaching age 18. Part-time elected officials may exercise the option to join.

County employees and elected officials contribute 4.5% of their total compensation. In addition, the County contributes an amount equal to 150% of the employee's contribution. The contribution rates are established by § 23-2307 and § 23-2308 and may be amended through legislative action. The employee's and employer's contributions are kept in separate accounts. The employee's account is fully vested. The employer's account is fully vested after three years of participation in the system or credit for participation in another governmental plan prior to actual contribution to the Plan. Non-vested County contributions are forfeited upon termination. Forfeitures are used to cover a portion of the pension plan's administrative expenses. Prior service benefits are paid directly by the County to the retired employee. The Plan's financial statements, including pension costs and obligations, are audited annually and can be obtained from the State of Nebraska Public Employees Retirement System.

A supplemental retirement plan was established on January 1, 2003, for the benefit of all present and future commissioned law enforcement personnel employed by the County. Employees contribute 1% of their salary, and the County contributes an amount equal to 100% of the employee's contribution. In a defined contribution plan, benefits depend solely on amounts contributed to the Plan plus investment earnings.

For the year ended June 30, 2019, 197 employees contributed \$335,855, and the County contributed \$498,391. Contributions included \$10,758 in cash contributions towards the supplemental law enforcement plan for 19 law enforcement employees. Lastly, the County paid \$408 directly to five retired employees for prior service benefits.

PLATTE COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

5. **Risk Management**

The County is exposed to various risks of loss related to the following: torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County is a member of the Nebraska Intergovernmental Risk Management Association (NIRMA), a public entity risk pool currently operating as a common risk management and insurance program for 96 counties and local governments throughout Nebraska.

The County pays an annual deposit premium, as calculated by the administrator of the pool. The premium is based on the losses and exposures of each County and the entire pool. If the pool becomes insolvent or otherwise unable to discharge its legal liabilities and obligations, the County may be assessed for an additional contribution. Each county remains liable for such assessments, regardless of such county's withdrawal from participation or the termination of the agreement, as well as for liabilities of the pool incurred during such county's period of membership.

The agreement with NIRMA requires the risk pool to provide coverage for up to a maximum amount per occurrence and purchase commercial insurance for claims in excess of coverage provided. In the event of a liability exceeding the commercial insurance, the County would be responsible for funding the excess amount.

	NIRMA Coverage	Maximum Coverage
General Liability Claim	\$ 300,000	\$ 5,000,000
Workers' Compensation Claim	\$ 550,000	Statutory Limits
Property Damage Claim	\$ 250,000	Insured Value at Replacement Cost

The County has not paid any additional assessments to the pool or paid out any amounts that exceeded coverage provided by the pool in the last three fiscal years. There were no significant reductions in insurance coverage from the prior year coverage.

6. **Interfund Transfers**

Interfund transfers for the year ended June 30, 2019, consisted of the following:

<b>Transfers to</b>	Transfers from				Total
	General Fund	Inheritance Fund	Road Fund	Nonmajor Funds	
Road Fund	\$ 3,755,200	\$ 1,250,000	\$ -	\$ -	\$ 5,005,200
Inheritance Fund	28,824	-	64,542	143,000	236,366
General Fund	-	-	-	81,586	81,586
Nonmajor Funds	1,003,256	-	254,023	38,601	1,295,880
Total	<u>\$ 4,787,280</u>	<u>\$ 1,250,000</u>	<u>\$ 318,565</u>	<u>\$ 263,187</u>	<u>\$ 6,619,032</u>

Transfers are used to move unrestricted receipts collected in the General Fund and Inheritance Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

PLATTE COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

7. **Notes Receivable**

In 2003, the County received a Community Development Block Grant from the Nebraska Department of Economic Development (DED) in the amount of \$500,000. Over the years, the amount was loaned to various businesses who in turn repaid the money to the County. The DED program has now ended and any money left in the Fund or still being returned to the County is being used as a match to projects approved by the DED. The County only has one loan that is still being repaid at a rate of \$7,344 a year with expected repayments ended in fiscal year 2022.

8. **Road Improvement District 4**

The County approved a resolution in October 2016 to finance the construction of a special road improvement project. Property benefiting from the improvement would be assessed a special assessment per lot. Each property owner was given 50 days to pay the amount in full, or was allowed to make payments over a 10-year period with 5.5% interest. The County paid for the \$423,696 cost of the project from the Inheritance Fund. As of June 30, 2019, there was an uncollected balance of \$80,864

9. **Long-Term Debt**

**Recovery Zone Bonds**

The County issued bonds in 2010 in the amount of \$4,640,000 for the purpose of paying the costs of road projects. The bond payable balance, as of June 30, 2019, was \$2,385,000. The County has the ability to levy taxes as necessary to cover the annual required principal and interest payments over the term of these bonds. Future tax resources will be used to pay off the bonds. Annual payments are due at interest rate ranging from 4.90% to 5.60%.

Future Payments:

<b>Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2020	\$ 315,000	\$ 121,397	\$ 436,397
2021	320,000	105,840	425,840
2022	330,000	88,760	418,760
2023	340,000	70,000	410,000
2024	350,000	50,680	400,680
2025-2026	730,000	41,160	771,160
Total Payments	<u>\$ 2,385,000</u>	<u>\$ 477,837</u>	<u>\$ 2,862,837</u>

**Highway Bonds**

The County issued bonds in 2014 in the amount of \$5,750,000 for the purpose of paying the costs of road projects. The bond payable balance, as of June 30, 2019, was \$3,550,000. The County has the ability to levy taxes as necessary to cover the annual required principal and interest payments over the term of these bonds. Future tax resources will be used to pay off the bonds. Annual payments are due at interest rates ranging from 1.50% to 2.75%

PLATTE COUNTY

NOTES TO FINANCIAL STATEMENTS  
(Concluded)

9. **Long-Term Debt** (Concluded)

Future Payments:			
<b>Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2020	\$ 565,000	\$ 73,520	\$ 638,520
2021	570,000	64,152	634,152
2022	585,000	53,026	638,026
2023	595,000	40,039	635,039
2024	610,000	25,118	635,118
2025	625,000	8,594	633,594
Total Payments	<u>\$ 3,550,000</u>	<u>\$ 264,449</u>	<u>\$ 3,814,449</u>

**PLATTE COUNTY**  
**BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL**  
**GENERAL FUND**

For the Year Ended June 30, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>RECEIPTS</b>				
Taxes	\$ 11,508,852	\$ 11,508,852	\$ 10,349,675	\$ (1,159,177)
Licenses and Permits	107,000	107,000	113,222	6,222
Interest	200,000	200,000	459,528	259,528
Intergovernmental	887,000	887,000	2,786,284	1,899,284
Charges for Services	1,148,500	1,148,500	1,281,279	132,779
Miscellaneous	-	-	59,634	59,634
TOTAL RECEIPTS	<u>13,851,352</u>	<u>13,851,352</u>	<u>15,049,622</u>	<u>1,198,270</u>
<b>DISBURSEMENTS</b>				
General Government:				
County Board	125,465	125,465	124,694	771
County Clerk	205,567	205,567	200,624	4,943
County Treasurer	404,953	404,953	396,724	8,229
Register of Deeds	205,573	205,573	193,178	12,395
County Assessor	405,834	405,834	401,014	4,820
Election Commissioner	147,490	153,466	153,466	-
Clerk of the District Court	371,437	371,437	370,066	1,371
County Court System	450,000	450,000	282,566	167,434
Public Defender	206,129	206,129	205,377	752
Building and Grounds	589,400	589,400	410,126	179,274
Agricultural Extension Agent	161,277	161,277	161,255	22
Miscellaneous	3,613,018	3,607,042	2,241,377	1,365,665
Public Safety				
County Sheriff	1,654,580	1,654,580	1,632,745	21,835
County Attorney	452,165	452,165	440,503	11,662
Communication Center	50,684	50,684	45,367	5,317
County Jail	2,509,100	2,509,100	2,407,024	102,076
Emergency Management	136,354	136,354	127,718	8,636
911 Services	650,000	650,000	-	650,000
Flood Control	39,657	39,657	-	39,657
Public Works				
County Surveyor	43,740	43,740	43,735	5
Noxious Weed Control	83,050	83,050	67,896	15,154
Public Assistance				
Veterans' Service Officer	107,050	107,050	105,250	1,800
Relief	44,098	44,098	39,433	4,665
Institutions	214,514	214,514	146,002	68,512
TOTAL DISBURSEMENTS	<u>12,871,135</u>	<u>12,871,135</u>	<u>10,196,140</u>	<u>2,674,995</u>

**PLATTE COUNTY**  
**BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL**  
**GENERAL FUND**

For the Year Ended June 30, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	980,217	980,217	4,853,482	3,873,265
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	1,750,000	1,750,000	81,586	(1,668,414)
Transfers out	(3,983,048)	(3,983,048)	(4,787,280)	(804,232)
TOTAL OTHER FINANCING SOURCES (USES)	(2,233,048)	(2,233,048)	(4,705,694)	(2,472,646)
Net Change in Fund Balance	(1,252,831)	(1,252,831)	147,788	1,400,619
<b>FUND BALANCE - BEGINNING</b>	3,206,143	3,206,143	3,206,143	-
<b>FUND BALANCE - ENDING</b>	<u>\$ 1,953,312</u>	<u>\$ 1,953,312</u>	<u>\$ 3,353,931</u>	<u>\$ 1,400,619</u>

(Concluded)

**PLATTE COUNTY**  
**BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL**  
**MAJOR FUNDS**

For the Year Ended June 30, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>ROAD FUND</b>				
<b>RECEIPTS</b>				
Intergovernmental	\$ 3,570,976	\$ 3,570,976	\$ 3,829,196	\$ 258,220
Charges for Services	1,000	1,000	15,787	14,787
Miscellaneous	11,000	11,000	90,490	79,490
<b>TOTAL RECEIPTS</b>	<u>3,582,976</u>	<u>3,582,976</u>	<u>3,935,473</u>	<u>352,497</u>
<b>DISBURSEMENTS</b>	<u>10,756,930</u>	<u>10,756,930</u>	<u>7,136,157</u>	<u>3,620,773</u>
<b>EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS</b>	<u>(7,173,954)</u>	<u>(7,173,954)</u>	<u>(3,200,684)</u>	<u>3,973,270</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	5,005,200	5,005,200	5,005,200	-
Transfers out	-	-	(318,565)	(318,565)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>5,005,200</u>	<u>5,005,200</u>	<u>4,686,635</u>	<u>(318,565)</u>
Net Change in Fund Balance	(2,168,754)	(2,168,754)	1,485,951	3,654,705
FUND BALANCE - BEGINNING	8,418,047	8,418,047	8,418,047	-
FUND BALANCE - ENDING	<u>\$ 6,249,293</u>	<u>\$ 6,249,293</u>	<u>\$ 9,903,998</u>	<u>\$ 3,654,705</u>
<b>INHERITANCE FUND</b>				
<b>RECEIPTS</b>				
Taxes	\$ 500,001	\$ 500,001	\$ 1,188,209	\$ 688,208
Intergovernmental	-	-	27,216	27,216
Miscellaneous	-	-	96,462	96,462
<b>TOTAL RECEIPTS</b>	<u>500,001</u>	<u>500,001</u>	<u>1,311,887</u>	<u>811,886</u>
<b>DISBURSEMENTS</b>	<u>9,927,011</u>	<u>9,927,011</u>	<u>156,249</u>	<u>9,770,762</u>
<b>EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS</b>	<u>(9,427,010)</u>	<u>(9,427,010)</u>	<u>1,155,638</u>	<u>10,582,648</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	236,366	236,366
Transfers out	(3,000,000)	(3,000,000)	(1,250,000)	1,750,000
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(3,000,000)</u>	<u>(3,000,000)</u>	<u>(1,013,634)</u>	<u>1,986,366</u>
Net Change in Fund Balance	(12,427,010)	(12,427,010)	142,004	12,569,014
FUND BALANCE - BEGINNING	12,527,010	12,527,010	12,527,010	-
FUND BALANCE - ENDING	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 12,669,014</u>	<u>\$ 12,569,014</u>



**PLATTE COUNTY**  
**BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL**  
**NONMAJOR FUNDS**

For the Year Ended June 30, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>JUVENILE DIVERSION PROGRAM FUND</b>				
Receipts	\$ 118,891	\$ 118,891	\$ 134,462	\$ 15,571
Disbursements	(199,189)	(199,189)	(173,008)	26,181
Transfers in	51,006	51,006	55,228	4,222
Transfers out	-	-	(12,201)	(12,201)
Net Change in Fund Balance	(29,292)	(29,292)	4,481	33,773
Fund Balance - Beginning	41,476	41,476	41,476	-
Fund Balance - Ending	<u>\$ 12,184</u>	<u>\$ 12,184</u>	<u>\$ 45,957</u>	<u>\$ 33,773</u>
<b>VISITOR PROMOTION FUND</b>				
Receipts	\$ 100,000	\$ 100,000	\$ 166,791	\$ 66,791
Disbursements	(180,000)	(180,000)	(135,582)	44,418
Net Change in Fund Balance	(80,000)	(80,000)	31,209	111,209
Fund Balance - Beginning	200,437	200,437	200,437	-
Fund Balance - Ending	<u>\$ 120,437</u>	<u>\$ 120,437</u>	<u>\$ 231,646</u>	<u>\$ 111,209</u>
<b>VISITOR IMPROVEMENT FUND</b>				
Receipts	\$ -	\$ -	\$ 166,791	\$ 166,791
Disbursements	(200,000)	(200,000)	-	200,000
Net Change in Fund Balance	(200,000)	(200,000)	166,791	366,791
Fund Balance - Beginning	463,310	463,310	463,310	-
Fund Balance - Ending	<u>\$ 263,310</u>	<u>\$ 263,310</u>	<u>\$ 630,101</u>	<u>\$ 366,791</u>
<b>CHILD SUPPORT ENFORCEMENT FUND</b>				
Receipts	\$ -	\$ -	\$ 96,104	\$ 96,104
Disbursements	(202,940)	(202,940)	(133,070)	69,870
Transfers in	67,037	67,037	67,037	-
Transfers out	-	-	(26,400)	(26,400)
Net Change in Fund Balance	(135,903)	(135,903)	3,671	139,574
Fund Balance - Beginning	173,343	173,343	173,343	-
Fund Balance - Ending	<u>\$ 37,440</u>	<u>\$ 37,440</u>	<u>\$ 177,014</u>	<u>\$ 139,574</u>
<b>PRESERVATION AND MODERNIZATION FUND</b>				
Receipts	\$ -	\$ -	\$ 20,628	\$ 20,628
Disbursements	(40,496)	(40,496)	(15,347)	25,149
Net Change in Fund Balance	(40,496)	(40,496)	5,281	45,777
Fund Balance - Beginning	40,496	40,496	40,496	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 45,777</u>	<u>\$ 45,777</u>

**PLATTE COUNTY**  
**BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL**  
**NONMAJOR FUNDS**

For the Year Ended June 30, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>COUNTY LIBRARY FUND</b>				
Receipts	\$ 125,250	\$ 125,250	\$ 125,702	\$ 452
Disbursements	(150,000)	(150,000)	(150,000)	-
Net Change in Fund Balance	(24,750)	(24,750)	(24,298)	452
Fund Balance - Beginning	41,925	41,925	41,925	-
Fund Balance - Ending	<u>\$ 17,175</u>	<u>\$ 17,175</u>	<u>\$ 17,627</u>	<u>\$ 452</u>
<b>DRUG EDUCATION AND ENFORCEMENT FUND</b>				
Receipts	\$ -	\$ -	\$ -	\$ -
Disbursements	(2,827)	(2,827)	(19)	2,808
Net Change in Fund Balance	(2,827)	(2,827)	(19)	2,808
Fund Balance - Beginning	2,827	2,827	2,827	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,808</u>	<u>\$ 2,808</u>
<b>FEDERAL GRANT FUND</b>				
Receipts	\$ 7,365	\$ 7,365	\$ 7,645	\$ 280
Disbursements	(20,296)	(20,296)	(630)	19,666
Net Change in Fund Balance	(12,931)	(12,931)	7,015	19,946
Fund Balance - Beginning	13,951	13,951	13,951	-
Fund Balance - Ending	<u>\$ 1,020</u>	<u>\$ 1,020</u>	<u>\$ 20,966</u>	<u>\$ 19,946</u>
<b>VICTIM ASSISTANCE FUND</b>				
Receipts	\$ -	\$ -	\$ 73,606	\$ 73,606
Disbursements	(106,323)	(106,323)	(82,332)	23,991
Transfers in	106,323	106,323	106,323	-
Transfers out	-	-	-	-
Net Change in Fund Balance	-	-	97,597	97,597
Fund Balance - Beginning	6,897	6,897	6,897	-
Fund Balance - Ending	<u>\$ 6,897</u>	<u>\$ 6,897</u>	<u>\$ 104,494</u>	<u>\$ 97,597</u>
<b>LAW ENFORCEMENT SHERIFF FUND</b>				
Receipts	\$ 18,862	\$ 18,862	\$ 78,012	\$ 59,150
Disbursements	(80,000)	(80,000)	(42,670)	37,330
Net Change in Fund Balance	(61,138)	(61,138)	35,342	96,480
Fund Balance - Beginning	61,138	61,138	61,138	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 96,480</u>	<u>\$ 96,480</u>

(Continued)

**PLATTE COUNTY**  
**BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL**  
**NONMAJOR FUNDS**

For the Year Ended June 30, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>ADULT PRETRIAL DIVERSION FUND</b>				
Receipts	\$ 25,000	\$ 25,000	\$ 23,800	\$ (1,200)
Disbursements	(32,702)	(32,702)	(18,804)	13,898
Transfers in	3,482	3,482	3,482	-
Transfers out	-	-	-	-
Net Change in Fund Balance	(4,220)	(4,220)	8,478	12,698
Fund Balance - Beginning	9,621	9,621	9,621	-
Fund Balance - Ending	<u>\$ 5,401</u>	<u>\$ 5,401</u>	<u>\$ 18,099</u>	<u>\$ 12,698</u>
<b>LAW ENFORCEMENT EQUIPMENT FUND</b>				
Receipts	\$ -	\$ -	\$ 4,600	\$ 4,600
Disbursements	(15,531)	(15,531)	(9,280)	6,251
Net Change in Fund Balance	(15,531)	(15,531)	(4,680)	10,851
Fund Balance - Beginning	15,531	15,531	15,531	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,851</u>	<u>\$ 10,851</u>
<b>DISTRICT PROBATION FUND</b>				
Receipts	\$ 240,898	\$ 240,898	\$ 248,706	\$ 7,808
Disbursements	(244,800)	(244,800)	(101,800)	143,000
Transfers in	-	-	-	-
Transfers out	-	-	(143,000)	(143,000)
Net Change in Fund Balance	(3,902)	(3,902)	3,906	7,808
Fund Balance - Beginning	3,902	3,902	3,902	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,808</u>	<u>\$ 7,808</u>
<b>HIGHWAY BOND FUND</b>				
Receipts	\$ 1,094,237	\$ 1,094,237	\$ 1,153,892	\$ 59,655
Disbursements	(1,078,736)	(1,078,736)	(1,078,736)	-
Net Change in Fund Balance	15,501	15,501	75,156	59,655
Fund Balance - Beginning	1,217,385	1,217,385	1,217,385	-
Fund Balance - Ending	<u>\$ 1,232,886</u>	<u>\$ 1,232,886</u>	<u>\$ 1,292,541</u>	<u>\$ 59,655</u>
<b>COURTHOUSE BUILDING FUND</b>				
Receipts	\$ -	\$ -	\$ 12	\$ 12
Disbursements	(277,639)	(277,639)	-	277,639
Net Change in Fund Balance	(277,639)	(277,639)	12	277,651
Fund Balance - Beginning	277,639	277,639	277,639	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 277,651</u>	<u>\$ 277,651</u>

(Continued)

**PLATTE COUNTY**  
**BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL**  
**NONMAJOR FUNDS**

For the Year Ended June 30, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>HANDICAPPED ACCESSIBILITY FUND</b>				
Receipts	\$ -	\$ -	\$ -	\$ -
Disbursements	(56,394)	(56,394)	(1,880)	54,514
Net Change in Fund Balance	(56,394)	(56,394)	(1,880)	54,514
Fund Balance - Beginning	56,394	56,394	56,394	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 54,514</u>	<u>\$ 54,514</u>

<b>SELF FUNDED HEALTH INSURANCE FUND</b>				
Receipts	\$ 229,784	\$ 229,784	\$ 67,868	\$ (161,916)
Disbursements	(1,776,420)	(1,776,420)	(1,643,870)	132,550
Transfers in	-	-	1,063,810	1,063,810
Transfers out	-	-	(81,586)	(81,586)
Net Change in Fund Balance	(1,546,636)	(1,546,636)	(593,778)	952,858
Fund Balance - Beginning	1,546,636	1,546,636	1,546,636	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 952,858</u>	<u>\$ 952,858</u>

(Concluded)

**PLATTE COUNTY**  
**COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS,**  
**AND CHANGES IN CASH BASIS FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
For the Year Ended June 30, 2019

	Juvenile Diversion Program Fund	Visitor Promotion Fund	Visitor Improvement Fund	Child Support Enforcement Fund	Preservation and Modernization Fund	County Library Fund
<b>RECEIPTS</b>						
Property Taxes	\$ -	\$ 166,791	\$ 166,791	\$ -	\$ -	\$ 112,358
Investment Income	-	-	-	-	-	-
Intergovernmental	124,708	-	-	96,104	-	13,344
Charges for Services	9,754	-	-	-	20,628	-
Miscellaneous	-	-	-	-	-	-
<b>TOTAL RECEIPTS</b>	<b>134,462</b>	<b>166,791</b>	<b>166,791</b>	<b>96,104</b>	<b>20,628</b>	<b>125,702</b>
<b>DISBURSEMENTS</b>						
General Government	-	-	-	-	15,347	-
Public Safety	173,008	-	-	133,070	-	-
Culture and Recreation	-	135,582	-	-	-	150,000
Debt Service:						
Principal Payments	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-
<b>TOTAL DISBURSEMENTS</b>	<b>173,008</b>	<b>135,582</b>	<b>-</b>	<b>133,070</b>	<b>15,347</b>	<b>150,000</b>
<b>EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS</b>	<b>(38,546)</b>	<b>31,209</b>	<b>166,791</b>	<b>(36,966)</b>	<b>5,281</b>	<b>(24,298)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	55,228	-	-	67,037	-	-
Transfers out	(12,201)	-	-	(26,400)	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>43,027</b>	<b>-</b>	<b>-</b>	<b>40,637</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	4,481	31,209	166,791	3,671	5,281	(24,298)
<b>FUND BALANCES - BEGINNING</b>	<b>41,476</b>	<b>200,437</b>	<b>463,310</b>	<b>173,343</b>	<b>40,496</b>	<b>41,925</b>
<b>FUND BALANCES - ENDING</b>	<b>\$ 45,957</b>	<b>\$ 231,646</b>	<b>\$ 630,101</b>	<b>\$ 177,014</b>	<b>\$ 45,777</b>	<b>\$ 17,627</b>
<b>FUND BALANCES:</b>						
Restricted for:						
Visitor Promotion	-	231,646	630,101	-	-	-
Drug Education	-	-	-	-	-	-
Economic Development	-	-	-	-	-	-
Preservation of Records	-	-	-	-	45,777	-
Debt Service	-	-	-	-	-	-
Child Support Enforcement	-	-	-	177,014	-	-
Library	-	-	-	-	-	17,627
Committed to:						
Law Enforcement	-	-	-	-	-	-
County Buildings	-	-	-	-	-	-
Diversion Program	45,957	-	-	-	-	-
Health Insurance	-	-	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<b>\$ 45,957</b>	<b>\$ 231,646</b>	<b>\$ 630,101</b>	<b>\$ 177,014</b>	<b>\$ 45,777</b>	<b>\$ 17,627</b>

(Continued)

**PLATTE COUNTY**  
**COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS,**  
**AND CHANGES IN CASH BASIS FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**

For the Year Ended June 30, 2019

	Drug Education and Enforcement Fund	Federal Grant Fund	Victim Assistance Fund	Law Enforcement Sheriff Fund	Adult Pretrial Diversion Fund	Law Enforcement Equipment Fund
<b>RECEIPTS</b>						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Income	-	189	-	-	-	-
Intergovernmental	-	-	73,606	34	-	-
Charges for Services	-	-	-	77,978	23,800	4,600
Miscellaneous	-	7,456	-	-	-	-
<b>TOTAL RECEIPTS</b>	<u>-</u>	<u>7,645</u>	<u>73,606</u>	<u>78,012</u>	<u>23,800</u>	<u>4,600</u>
<b>DISBURSEMENTS</b>						
General Government	-	-	-	-	-	-
Public Safety	19	630	82,332	42,670	18,804	9,280
Culture and Recreation	-	-	-	-	-	-
Debt Service:						
Principal Payments	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-
<b>TOTAL DISBURSEMENTS</b>	<u>19</u>	<u>630</u>	<u>82,332</u>	<u>42,670</u>	<u>18,804</u>	<u>9,280</u>
<b>EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS</b>	<u>(19)</u>	<u>7,015</u>	<u>(8,726)</u>	<u>35,342</u>	<u>4,996</u>	<u>(4,680)</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	-	106,323	-	3,482	-
Transfers out	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>106,323</u>	<u>-</u>	<u>3,482</u>	<u>-</u>
Net Change in Fund Balances	(19)	7,015	97,597	35,342	8,478	(4,680)
<b>FUND BALANCES - BEGINNING</b>	<u>2,827</u>	<u>13,951</u>	<u>6,897</u>	<u>61,138</u>	<u>9,621</u>	<u>15,531</u>
<b>FUND BALANCES - ENDING</b>	<u>\$ 2,808</u>	<u>\$20,966</u>	<u>\$ 104,494</u>	<u>\$ 96,480</u>	<u>\$18,099</u>	<u>\$ 10,851</u>
<b>FUND BALANCES:</b>						
Restricted for:						
Visitor Promotion	-	-	-	-	-	-
Drug Education	2,808	-	-	-	-	-
Economic Development	-	20,966	-	-	-	-
Preservation of Records	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Child Support Enforcement	-	-	-	-	-	-
Library	-	-	-	-	-	-
Committed to:						
Law Enforcement	-	-	104,494	96,480	-	10,851
County Buildings	-	-	-	-	-	-
Diversion Program	-	-	-	-	18,099	-
Health Insurance	-	-	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<u>\$ 2,808</u>	<u>\$20,966</u>	<u>\$ 104,494</u>	<u>\$ 96,480</u>	<u>\$18,099</u>	<u>\$ 10,851</u>

(Continued)

**PLATTE COUNTY**  
**COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS,**  
**AND CHANGES IN CASH BASIS FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
For the Year Ended June 30, 2019

	District Probation Fund	Highway Bond Fund	Courthouse Building Fund	Handicapped Accessibility Fund	Self Funded Health Insurance Fund	Total Nonmajor Governmental Funds
<b>RECEIPTS</b>						
Property Taxes	\$ -	\$ 968,946	\$ 12	\$ -	\$ -	\$ 1,414,898
Investment Income	-	616	-	-	-	805
Intergovernmental	248,706	184,330	-	-	-	740,832
Charges for Services	-	-	-	-	-	136,760
Miscellaneous	-	-	-	-	67,868	75,324
<b>TOTAL RECEIPTS</b>	<b>248,706</b>	<b>1,153,892</b>	<b>12</b>	<b>-</b>	<b>67,868</b>	<b>2,368,619</b>
<b>DISBURSEMENTS</b>						
General Government	-	-	-	-	1,643,870	1,659,217
Public Safety	101,800	-	-	1,880	-	563,493
Culture and Recreation	-	-	-	-	-	285,582
Debt Service:						
Principal Payments	-	860,000	-	-	-	860,000
Interest and Fiscal Charges	-	218,736	-	-	-	218,736
<b>TOTAL DISBURSEMENTS</b>	<b>101,800</b>	<b>1,078,736</b>	<b>-</b>	<b>1,880</b>	<b>1,643,870</b>	<b>3,587,028</b>
<b>EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS</b>	<b>146,906</b>	<b>75,156</b>	<b>12</b>	<b>(1,880)</b>	<b>(1,576,002)</b>	<b>(1,218,409)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	-	-	-	1,063,810	1,295,880
Transfers out	(143,000)	-	-	-	(81,586)	(263,187)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(143,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>982,224</b>	<b>1,032,693</b>
Net Change in Fund Balances	3,906	75,156	12	(1,880)	(593,778)	(185,716)
<b>FUND BALANCES - BEGINNING</b>	<b>3,902</b>	<b>1,217,385</b>	<b>277,639</b>	<b>56,394</b>	<b>1,546,636</b>	<b>4,172,908</b>
<b>FUND BALANCES - ENDING</b>	<b>\$ 7,808</b>	<b>\$ 1,292,541</b>	<b>\$ 277,651</b>	<b>\$ 54,514</b>	<b>\$ 952,858</b>	<b>\$ 3,987,192</b>
<b>FUND BALANCES:</b>						
Restricted for:						
Visitor Promotion	-	-	-	-	-	861,747
Drug Education	-	-	-	-	-	2,808
Economic Development	-	-	-	-	-	20,966
Preservation of Records	-	-	-	-	-	45,777
Debt Service	-	1,292,541	-	-	-	1,292,541
Child Support Enforcement	-	-	-	-	-	177,014
Library	-	-	-	-	-	17,627
Committed to:						
Law Enforcement	7,808	-	-	-	-	219,633
County Buildings	-	-	277,651	54,514	-	332,165
Diversion Program	-	-	-	-	-	64,056
Health Insurance	-	-	-	-	952,858	952,858
<b>TOTAL FUND BALANCES</b>	<b>\$ 7,808</b>	<b>\$ 1,292,541</b>	<b>\$ 277,651</b>	<b>\$ 54,514</b>	<b>\$ 952,858</b>	<b>\$ 3,987,192</b>

(Concluded)

**PLATTE COUNTY**  
**SCHEDULE OF OFFICE ACTIVITIES**  
For the Year Ended June 30, 2019

	County Clerk	Register of Deeds	Clerk of the District Court	County Sheriff	County Attorney	Weed Superintendent	Highway Superintendent
BALANCES JULY 1, 2018	\$ 1,367	\$ 49,334	\$ 160,457	\$ 29,335	\$ 1,342	\$ 662	\$ 9,386
<b>RECEIPTS</b>							
Property Taxes	-	-	-	-	-	-	-
Licenses and Permits	7,530	-	-	1,065	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	4,277	232,799	47,303	110,811	3,630	13,424	21,215
Miscellaneous	350	-	4,515	49,735	1,985	11,883	88,245
State Fees	3,068	303,411	49,910	506	-	-	332
Other Liabilities	-	-	1,198,509	739,067	33,778	-	-
<b>TOTAL RECEIPTS</b>	<b>15,225</b>	<b>536,210</b>	<b>1,300,237</b>	<b>901,184</b>	<b>39,393</b>	<b>25,307</b>	<b>109,792</b>
<b>DISBURSEMENTS</b>							
Payments to County Treasurer	9,978	236,319	52,497	157,144	4,110	25,969	103,704
Payments to State Treasurer	3,050	308,483	51,592	457	-	-	-
Other Liabilities	2,380	-	1,275,085	731,522	35,875	-	-
<b>TOTAL DISBURSEMENTS</b>	<b>15,408</b>	<b>544,802</b>	<b>1,379,174</b>	<b>889,123</b>	<b>39,985</b>	<b>25,969</b>	<b>103,704</b>
BALANCES JUNE 30, 2019	<u>\$ 1,184</u>	<u>\$ 40,742</u>	<u>\$ 81,520</u>	<u>\$ 41,396</u>	<u>\$ 750</u>	<u>\$ -</u>	<u>\$ 15,474</u>
<b>BALANCES CONSIST OF:</b>							
Due to County Treasurer	\$ 599	\$ 17,942	\$ 3,715	\$ 26,197	\$ 200	\$ -	\$ 15,474
Petty Cash	100	65	1,000	1,000	550	-	-
Due to State Treasurer	485	22,735	3,457	284	-	-	-
Due to Others	-	-	73,348	13,915	-	-	-
BALANCES JUNE 30, 2019	<u>\$ 1,184</u>	<u>\$ 40,742</u>	<u>\$ 81,520</u>	<u>\$ 41,396</u>	<u>\$ 750</u>	<u>\$ -</u>	<u>\$ 15,474</u>

(Continued)



**PLATTE COUNTY**  
**SCHEDULE OF OFFICE ACTIVITIES**  
For the Year Ended June 30, 2019

	Veterans' Service Officer	County Historical Society	County Self Insurance	County Election Commissioner	Juvenile Diversion	Adult Diversion	Total
BALANCES JULY 1, 2018	\$ 2,792	\$ 149,747	\$ 422,273	\$ -	\$ 1,000	\$ 43	\$ 827,738
<b>RECEIPTS</b>							
Property Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	8,595
Intergovernmental	-	35,000	-	-	-	-	35,000
Charges for Services	-	-	-	34,089	-	-	467,548
Miscellaneous	3,000	347,246	1,657,019	-	8,208	-	2,172,186
State Fees	-	-	-	-	-	-	357,227
Other Liabilities	-	-	-	-	-	-	1,971,354
<b>TOTAL RECEIPTS</b>	<b>3,000</b>	<b>382,246</b>	<b>1,657,019</b>	<b>34,089</b>	<b>8,208</b>	<b>-</b>	<b>5,011,910</b>
<b>DISBURSEMENTS</b>							
Payments to County Treasurer	-	-	164,049	34,089	-	-	787,859
Payments to State Treasurer	-	-	-	-	-	-	363,582
Other Liabilities	1,100	183,293	1,666,562	-	7,208	43	3,903,068
<b>TOTAL DISBURSEMENTS</b>	<b>1,100</b>	<b>183,293</b>	<b>1,830,611</b>	<b>34,089</b>	<b>7,208</b>	<b>43</b>	<b>5,054,509</b>
BALANCES JUNE 30, 2019	<u>\$ 4,692</u>	<u>\$ 348,700</u>	<u>\$ 248,681</u>	<u>\$ -</u>	<u>\$ 2,000</u>	<u>\$ -</u>	<u>\$ 785,139</u>
<b>BALANCES CONSIST OF:</b>							
Due to County Treasurer	\$ 4,692	\$ -	\$ (1,319)	\$ -	\$ -	\$ -	\$ 67,500
Petty Cash	-	-	250,000	-	2,000	-	254,715
Due to State Treasurer	-	-	-	-	-	-	26,961
Due to Others	-	348,700	-	-	-	-	435,963
BALANCES JUNE 30, 2019	<u>\$ 4,692</u>	<u>\$ 348,700</u>	<u>\$ 248,681</u>	<u>\$ -</u>	<u>\$ 2,000</u>	<u>\$ -</u>	<u>\$ 785,139</u>

(Concluded)

PLATTE COUNTY  
**SCHEDULE OF TAXES CERTIFIED AND COLLECTED**  
**FOR ALL POLITICAL SUBDIVISIONS IN THE COUNTY**  
June 30, 2019

Item	2014	2015	2016	2017	2018
<b>Tax Certified by Assessor</b>					
Real Estate	\$ 53,394,727	\$ 54,069,617	\$ 56,693,786	\$ 57,004,248	\$ 59,461,683
Personal and Specials	5,355,141	5,449,275	5,887,042	5,604,555	5,565,345
<b>Total</b>	<b>58,749,868</b>	<b>59,518,892</b>	<b>62,580,828</b>	<b>62,608,803</b>	<b>65,027,028</b>
<b>Corrections</b>					
Additions	63,504	47,823	63,453	36,068	18,875
Deductions	(29,619)	(14,192)	(26,354)	(23,859)	(18,617)
Net Additions/ (Deductions)	33,885	33,631	37,099	12,209	258
<b>Corrected Certified Tax</b>	<b>58,783,753</b>	<b>59,552,523</b>	<b>62,617,927</b>	<b>62,621,012</b>	<b>65,027,286</b>
<b>Net Tax Collected by County Treasurer during Fiscal Year Ending:</b>					
June 30, 2015	36,705,911	-	-	-	-
June 30, 2016	22,055,807	37,215,391	-	-	-
June 30, 2017	17,927	22,320,350	39,373,806	-	-
June 30, 2018	902	13,605	23,235,058	40,199,402	-
June 30, 2019	2,857	2,831	8,423	22,415,429	39,958,210
<b>Total Net Collections</b>	<b>58,783,404</b>	<b>59,552,177</b>	<b>62,617,287</b>	<b>62,614,831</b>	<b>39,958,210</b>
<b>Total Uncollected Tax</b>	<b>\$ 349</b>	<b>\$ 346</b>	<b>\$ 640</b>	<b>\$ 6,181</b>	<b>\$ 25,069,076</b>
<b>Percentage Uncollected Tax</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.01%</b>	<b>38.55%</b>

Note: Tax refunds are netted against tax collections to determine Net Tax Collected.

**PLATTE COUNTY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For the Year Ended June 30, 2019

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Total Federal Expenditures	Subrecipients
<b>DEPARTMENT OF JUSTICE</b>				
State Criminal Alien Assistance Program	16.606	unavailable	16,526	
Passed through Nebraska Commission on Law Enforcement and Criminal Justice Crime Victim Assistance	16.575	unavailable	73,792	
Total U.S. Department of Justice			90,318	-
<b>DEPARTMENT OF HOMELAND SECURITY</b>				
Passed through Nebraska Military Department Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	unavailable	19,002	
Emergency Management Performance Grants	97.042	unavailable	39,913	
Hazard Mitigation Grants	97.039	unavailable	33,071	
Homeland Security Grant Program	97.067	unavailable	57,991	6,128
Total U.S. Department of Homeland Security			149,977	6,128
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
Passed through Nebraska Department of Health and Human Services Child Support Enforcement	93.563	unavailable	171,279	
Total U.S. Department of Health and Human Services			171,279	-
<b>DEPARTMENT OF TRANSPORTATION</b>				
Passed through Nebraska Department of Transportation State and Community Highway Safety	20.600	unavailable	6,936	
Highway Planning and Construction	20.205	unavailable *	611,965	
Passed through Nebraska Commission on Law Enforcement and Criminal Justice Incentive Grant Program to Prohibit Racial Profiling	20.611	unavailable	17,886	
Total U.S. Department of Transportation			636,787	-
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<b>\$ 1,048,361</b>	<b>\$ 6,128</b>

\* Represents Major Program

See accompanying Notes to the Schedule of Expenditures of Federal Awards

PLATTE COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

For the Year Ended June 30, 2019

**1. Basis of Presentation**

The accompanying schedule of expenditures of Federal awards (Schedule) includes the Federal award activity of Platte County (County) under programs of the Federal government for the year ended June 30, 2019, except as noted in Note 2 below. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Platte County, it is not intended to and does not present the financial position, changes, or net assets of the County. The County's reporting entity is defined in Note 1.A. to the County's financial statements. Federal awards received directly from Federal agencies, as well as those passed through other government agencies, are included in the Schedule. Unless otherwise noted on the Schedule, all programs are received directly from the respective Federal agency.

**2. Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Platte County has elected to use the 10 percent de minimis indirect cost rate, as allowed under Uniform Guidance.



## NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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State Auditor

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PLATTE COUNTY  
**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT  
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

Board of Supervisors  
Platte County, Nebraska

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Platte County, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise Platte County's basic financial statements, and have issued our report thereon dated December 6, 2019. The report notes the financial statements were prepared on the basis of cash receipts and disbursements.

### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Platte County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Platte County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified a certain deficiency in internal control that we consider to be a material weakness.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiency to be a material weakness:

- The County offices lacked a segregation of duties, as one person could handle all aspects of processing a transaction from beginning to end. Good internal control includes a plan of organization, procedures, and records designed to safeguard assets and provide reliable financial records. Inadequate segregation of duties could lead to the misappropriation of assets or improper reporting. Due to a limited number of personnel, an adequate segregation of duties may not be possible without additional cost.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Platte County’s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Additional Items**

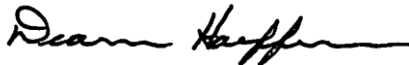
We also noted certain matters that we reported to the management of Platte County in a separate letter dated December 6, 2019.

### **Platte County’s Response to Findings**

Platte County declined to respond to the finding described above.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the County’s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Deann Haeffner, CPA  
Assistant Deputy Auditor  
Lincoln, Nebraska

December 6, 2019



# NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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Charlie Janssen  
State Auditor

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PLATTE COUNTY  
**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM;  
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND  
REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
REQUIRED BY THE UNIFORM GUIDANCE**

Independent Auditor's Report

Board of Supervisors  
Name County, Nebraska

**Report on Compliance for Each Major Federal Program**

We have audited Platte County's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of Platte County's major Federal programs for the year ended June 30, 2019. Platte County's major Federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

**Management's Responsibility**

Management is responsible for compliance with the Federal statutes, regulations, and the terms and conditions of its Federal awards applicable to its Federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of Platte County's major Federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major Federal program occurred. An audit includes examining, on a test basis, evidence about Platte County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major Federal program. However, our audit does not provide a legal determination of Platte County's compliance with those requirements.

### **Opinion on Each Major Federal Program**

In our opinion, Platte County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major Federal programs for the year ended June 30, 2019.

### **Report on Internal Control Over Compliance**

Management of Platte County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Platte County's internal control over compliance with the types of requirements that could have a direct and material effect on each major Federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major Federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Platte County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a Federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a Federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a Federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of the internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

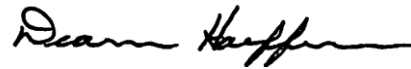
### **Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of Platte County as of and for the year ended June 30, 2019, and have issued our report thereon dated December 6, 2019, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements, which collectively comprise the basic financial statements. The accompanying schedule of expenditures of Federal awards is presented for purposes of additional analysis, as required by the Uniform Guidance and is not a required part of the financial statements. 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the



financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of Federal awards is fairly stated in all material respects in relation to the financial statements as a whole. The report notes the financial statements were prepared on the basis of cash receipts and disbursements.

December 6, 2019



Deann Haeffner  
Assistant Deputy Auditor  
Lincoln, Nebraska

PLATTE COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2019

Section I – Summary of Auditor’s Results

**Financial Statements**

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with cash basis of accounting:

**Unmodified**

Internal control over financial reporting:

Material weaknesses identified?	<u> X </u>	Yes	<u>    </u>	No
Significant deficiencies identified?	<u>    </u>	Yes	<u> X </u>	None Reported
Noncompliance material to financial statements noted?	<u>    </u>	Yes	<u> X </u>	No

**Federal Awards**

Internal control over major programs:

Material weaknesses identified?	<u>    </u>	Yes	<u> X </u>	No
Significant deficiencies identified?	<u>    </u>	Yes	<u> X </u>	None Reported

Type of auditor’s report issued on compliance for major programs:

**Unmodified**

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	<u>    </u>	Yes	<u> X </u>	No
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Major programs: **Highway Planning and Construction Program: CFDA #20.205**

Dollar threshold used to distinguish between type A and type B programs:	\$750,000
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Auditee qualified as low-risk auditee?	<u>    </u>	Yes	<u> X </u>	No
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PLATTE COUNTY

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
(Concluded)

**Section II – Financial Statement Findings**

**Finding # 2019-1**

- Condition - There is a lack of segregation of accounting functions among various County offices and personnel. This is a continuing item from the prior year.
- Criteria - Authorization or approval of transactions, recording of transactions, and custody of assets should normally be segregated from each other.
- Context - Various County offices collect money, most of those offices employ one or two individuals. The offices remit the money to the County Treasurer.
- Effect - This lack of segregation of duties results in an inadequate overall internal control structure design.
- Cause - The County does not employ sufficient office personnel to segregate accounting functions properly.
- Recommendation - The County should be aware of the inherent risks associated with improper segregation of accounting functions. The County should also develop mitigating controls to reduce the risk of errors or fraud associated with the improper segregation of accounting functions.
- View of Officials - The County has discussed the finding but must consider the cost of adequate segregation of duties when determining the use of tax money.

**Section III – Federal Award Findings and Questioned Costs**

**None Noted**



# NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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Charlie Janssen  
State Auditor

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December 6, 2019

Board of Supervisors  
Platte County, Nebraska

Dear Supervisors:

We have audited the basic financial statements of Platte County (County) for the fiscal year ended June 30, 2019, and have issued our report thereon dated December 6, 2019. In planning and performing our audit of the basic financial statements of the County, we considered internal control in order to determine our auditing procedures for the purpose of expressing our opinion on the basic financial statements. An audit does not include examining the effectiveness of internal control and does not provide assurance on internal control. We also performed tests of the County's compliance with certain provisions of laws, regulations, contracts, and grants.

During our audit, we noted certain matters involving internal control over financial reporting and other operational matters that are presented here. These comments and recommendations are intended to improve the internal control over financial reporting or result in operational efficiencies in the following areas:

## **COUNTY OVERALL**

### **Segregation of Duties**

Good internal control includes a plan of organization, procedures, and records designed to safeguard assets and provide reliable financial records. A system of internal control should include a proper segregation of duties, so no one individual is capable of handling all phases of a transaction from beginning to end.

We noted that the offices of the County each lacked a segregation of duties, as one person could handle all aspects of processing a transaction from beginning to end. A lack of segregation of duties increases the risk of possible errors or irregularities; however, due to a limited number of personnel, an adequate segregation of duties may not be possible without additional cost. This was also noted in prior audits.

We recommend the County review this situation. As always, the County must weigh the cost of hiring additional personnel versus the benefit of a proper segregation of duties.

**Fee Approvals**

During our audit, we noted there was no documented fee approval for the following fees. A similar finding was noted in the prior audit.

<b>Office</b>	<b>Fee Type</b>	<b>Fee Amount</b>
County Sheriff	Inmate Lodging	\$50 per prisoner
County Sheriff	Work Release	\$15 per day
County Sheriff	Fingerprints	\$10 per two cards
County Sheriff	Urinary Analysis	\$20 per lab test
County Sheriff	Breath Analyzer	Charged at cost
County Sheriff	Accident Reports	Various rates
County Clerk	Liquor License Application	Various rates
County Clerk	Plat Maps	\$28 per plat map
County Clerk	Copy Fees	\$1 per copy
Highway Superintendent	Machine Hire Costs	Various rates
Highway Superintendent	Maintenance Fees	Various rates
Highway Superintendent	Copy Fees	\$3 per page
Highway Superintendent	Sale of Supplies to County Townships	Charged at cost

Neb. Rev. Stat. § 23-106(1) (Reissue 2012) assigns to the County Board responsibility for managing County funds and business. In addition, good internal control and sound accounting practice require fees to be set by the County Board and documented in Board minutes.

When documentation is not available to support fee approval, there is an increased risk of loss or misuse of County funds.

We recommend the County Board approve, as well as document such approval, all fees being charged by County offices.

*County’s Response: The various fees listed on page 2 will be approved by the County Board after the first of the year 2020.*

**COUNTY BOARD**

**County Real Estate Inventory Statement**

During our audit, we noted that the County did not complete an inventory statement for real estate in which the County had an interest.

Neb. Rev. Stat. § 23-348.01 (Reissue 2012) states, in relevant part, the following:

*Within two calendar months after the close of each fiscal year, each county board shall make, or cause to be made, acknowledged under oath, and filed with the county clerk of such county, an inventory statement of all real estate and real property in which such county has any interest of any kind. Such inventory shall include all real estate owned by the county or in which the county has an interest or lien of any kind . . . The county clerk shall retain such inventory for filing as a public record in his or her office in a manner convenient for reference.*

Good internal control requires procedures to ensure that the County files all statutorily mandated inventory statements.

Without such procedures, there is an increased risk for not only loss, theft, or misuse of County property but also statutory noncompliance.

We recommend the County Board implement procedures to ensure all statutorily required inventory statements are completed annually.

*County's Response: The County Clerk is in the process of getting this accomplished before the end of this fiscal year.*

### **Leave Balances**

During our audit, we noted the following issues related to employees' vacation and sick leave:

- The County Board was not receiving and reviewing leave usage and balances for all employees to ensure that applicable County policies were being followed.
- For all three employees tested, annual vacation and sick leave earnings were not accrued on the employee's anniversary date; instead, one was allotted in June and the other two were allotted in January.
- For one of three employees tested, allowable unused vacation and sick leave balances were not carried forward into the next year.
- For one of three employees tested, all unused vacation leave balances were carried forward to the next year, rather than the seven days of vacation leave allowed by the County's "Employee Handbook" (Handbook). Had leave balances in excess of the allowable carryover been lapsed in accordance with the Handbook, this employee would have had a negative vacation leave balance of 75 hours as of June 30, 2019.

The Handbook requires vacation leave to be accrued on each employee's anniversary date, and sick leave should be allotted monthly.

Additionally, the Handbook states, in relevant part, the following:

*A maximum of 5 days vacation can be carried over to the following year for employees working 10 years or less and a maximum of 7 days vacation can be carried over to the following year for employees working more than 10 years.*

\* \* \* \*

*Sick leave may be accumulated for no more than 5 years or 60 days (480 hours). Sick leave shall not be granted in advance of accrual, but vacation leave or leave without pay may be authorized for employees exhausting allowable sick leave.*

Good internal control and sound accounting practices require the County Board to implement procedures for obtaining and reviewing employee leave balances in order to identify any balances that appear unreasonable, and to be aware if the County would be responsible for a large payout upon termination. Those procedures should also ensure that vacation and sick leave accruals and carryovers are in accordance with the Handbook.

Without such procedures, there is an increased risk of loss or misuse of funds.

We recommend the County Board implement procedures for reviewing employee leave balances. Those procedures should also ensure that vacation and sick leave accruals and carryovers are in accordance with the Handbook.

## **Review of Delinquent Property Taxes**

The County was not reviewing persons with delinquent personal property taxes prior to paying claims. A similar finding was noted in the prior audit.

Neb. Rev. Stat. § 23-143 (Reissue 2012) states the following:

*The county board of any county, whenever the account or claim of any person, firm or corporation against the county is presented to them for allowance, shall procure from the county treasurer a certificate of the amount of delinquent personal taxes assessed against the person, firm or corporation in whose favor the account or claim is presented, and shall deduct from any amount found due upon such account or claim the amount of such tax, and shall forthwith issue a warrant for the balance remaining, if any.*

Sound accounting practices and good internal control require procedures to ensure that deductions for delinquent personal taxes are made from any County claims paid to individuals or entities owing those overdue amounts.

Without such procedures, there is an increased risk of not only the County paying an individual or entity money that is owed to the County for taxes but also noncompliance with statute.

We recommend the County Board implement procedures to ensure deductions for delinquent personal taxes are made from any County claims paid to individuals or entities owing those overdue amounts.

## **Duplicate Payments**

We reviewed five pairs of claims that appeared to be duplicate payments and noted that three of the five were indeed duplicate payments. The duplicate payments noted are detailed in the following table:

Payee	Duplicate Amount	Original Claim		Duplicate Claim	
		Date	Claim #	Date	Claim #
A & H Building & Supply Inc	\$ 137.70	4/2/2019	19044899	4/16/2019	19045130
Blue360 Media	\$ 141.05	1/8/2019	19013176	2/5/2019	19023707
Menards	\$ 123.59	3/19/2019	19034615	4/2/2019	19044849
<b>Total</b>	<b>\$ 402.34</b>				

As of audit fieldwork in November 2019, the County had received a credit or refund for the duplicate payments to A & H Building & Supply Inc. and Menards. The County had not received a credit or refund for the duplicate payment to Blue360 Media.

Good internal control and sound business practices require procedures for reviewing all claims prior to approval to ensure duplicate payments are not made.

Without such procedures, there is an increased risk for the loss or misuse of County funds.

We recommend the County Board implement procedures to ensure all claims are reviewed prior to approval to ensure they are not duplicate payments.

## COUNTY CLERK

### Publication of Audit Report

The release of the fiscal year 2018 audit report for the County was not published within 10 days of issuance, as required by Neb. Rev. Stat. § 23-1608(1) (Reissue 2012). That statute provides, in relevant part, “Each county board shall cause an examination and a complete and comprehensive annual audit to be made of the books, accounts, records, and affairs of all officers in the county.”

Subsection (2) of the same statute adds, “The county board shall cause to be published in the same manner as the proceedings of the county board a brief statement disclosing the conclusion of the examination and audit and that such audit report is on file with the county clerk.”

Neb. Rev. Stat. § 23-122 (Reissue 2012) states, in part, the following:

*The county board of all counties having a population of less than one hundred fifty thousand inhabitants shall cause to be published, within ten working days after the close of each annual, regular, or special meeting of the board, a brief statement of the proceedings thereof. . . .*

Failure to comply with § 23-1608(2) by publishing the required statement regarding a recently released audit report increases the risk of a lack of transparency and/or accountability to the taxpayers and general public alike.

We recommend the County Clerk ensure compliance with § 23-1608(2) by publishing the required statement within 10 days after the release of an annual audit report.

*County’s Response: The County Clerk has made numerous reminders to make sure this will be published to the public within the allotted ten (10) days when received.*

## COUNTY HIGHWAY

### Accounts Receivable

During our audit, we noted numerous delinquent accounts receivable in the Highway Department that remained uncollected. At June 30, 2019, the Highway Department had eight receivables, totaling \$8,940, which ranged from one to seven years old. A similar finding was noted in the prior audit.

<b>Date</b>	<b>Amount</b>
4/10/2012	\$ 2,113
10/18/2013	\$ 1,747
2/3/2015	\$ 103
8/27/2015	\$ 1,539
4/11/2017	\$ 998
1/23/2018	\$ 1,092
4/13/2018	\$ 201
6/26/2018	\$ 1,147
<b>Total</b>	<b>\$ 8,940</b>

Sound accounting practice and good internal control require procedures for maintaining complete and adequate records and reviewing overdue accounts receivable on a regular basis to determine what action should be taken with regard to those accounts.



Without such procedures, there is an increased risk that delinquent amounts will not be collected and/or resolved in a timely manner.

We recommend the Highway Department implement procedures for maintaining complete and adequate records, and reviewing overdue accounts receivable on a regular basis to determine what action should be taken with regard to those accounts.

## **COUNTY SHERIFF**

### **Balancing Procedures**

We noted the following issues with the County Sheriff's balancing and reconciliation procedures:

- Complete and accurate bank reconciliations were not performed, and entries were incorrectly entered into the record-keeping system. As of June 30, 2019, the bank balance was short \$149 compared to the book balance.
- Monthly asset-to-liability reconciliations were not performed, resulting in a \$110 shortage at June 30, 2019.

A similar finding was noted in the prior audit.

Sound accounting practices and good internal control require procedures to ensure adequate reconciliation and balancing methods are utilized, including procedures to ensure office assets (cash on hand, reconciled bank balance, accounts receivable, etc.) are in agreement with office liabilities (fee and trust accounts) on at least a monthly basis. Such procedures should also include the timely identification and resolution of all variances noted and the maintenance of proper documentation to support correct balances.

A lack of such procedures increases the risk of loss, theft, or misuse of County funds and allows errors to go undetected more easily.

We recommend the County Sheriff implement monthly fund balancing procedures to ensure the performance of regular bank asset-to-liability reconciliations and to resolve all variances timely.

### **Unauthorized Bank Account**

During the audit, we noted that the County Sheriff maintained a bank account for a dive team. Within that account, receipts of \$4,855 were not deposited with the County Treasurer, and \$1,046 was paid out without County Board authorization. As of June 30, 2019, the balance in the account was \$11,866. A similar finding was noted in the prior audit.

Neb. Rev. Stat. § 23-1601(1) (Reissue 2012) states the following:

*It is the duty of the county treasurer to receive all money belonging to the county, from whatsoever source derived and by any method of payment provided by section 77-1702, and all other money which is by law directed to be paid to him or her. All money received by the county treasurer for the use of the county shall be paid out by him or her only on warrants issued by the county board according to law, except when special provision for payment of county money is otherwise made by law.*

The failure to remit public money to the County Treasurer or to receive approval from the County Board for disbursements of that money not only conflicts with State statute but also increases the risk of loss, theft, or misuse of County funds.

We recommend the dive team account, along with all future donation and other monies deposited to it, be turned over to the County Treasurer. We further recommend all payments of County funds be made through the claims and warrants process.

**COUNTY TREASURER**

**Gross In-Lieu Distribution**

During the audit, we noted the County Treasurer did not accurately distribute \$1,660,207 of gross in-lieu taxes in accordance with State statute. The error was caused by the exclusion of certain tax levy rates, in addition to the use of incorrect tax levy rates in the calculation. The following table summarizes the distribution error:

Entity	Over (Under) Payment
Platte County	\$ 312
Humphrey Public Schools	\$ 49
Newman Grove Public Schools	\$ (167)
Twin River Public Schools	\$ 906
Monroe	\$ (1,179)
Lindsay	\$ 56
Newman Grove	\$ 23

Neb. Rev. Stat. § 70-651.04 (Cum. Supp. 2018) states the following:

*All payments which are based on retail revenue from each incorporated city or village shall be divided and distributed by the county treasurer to that city or village, to the school districts located in that city or village, to any learning community located in that city or village for payments distributed prior to September 1, 2017, and to the county in which may be located any such incorporated city or village in the proportion that their respective property tax levies in the preceding year bore to the total of such levies . . . .*

When distributions are not calculated correctly, political subdivisions do not receive the correct amount of revenue.

We recommend the County Treasurer implement procedures to ensure that gross in-lieu of tax is properly distributed to the appropriate entities.

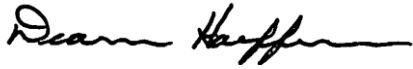
\* \* \* \* \*

It should be noted this report is critical in nature, as it contains only our comments and recommendations on the areas noted for improvement and does not include our observations on any strong features of the County.

Draft copies of this report were furnished to the County to provide management with an opportunity to review the report and to respond to the comments and recommendations included in this report. All formal responses received have been incorporated into this report. Where no response has been included, the County declined to respond. Responses that indicate corrective action has been taken were not verified at this time, but they will be verified in the next audit.

This report is intended solely for the information and use of the County, the appropriate Federal and regulatory agencies, and citizens of the State of Nebraska, and it is not intended to be, and should not be, used by anyone other than these specified parties. However, this report is a matter of public record, and its distribution is not limited.

Sincerely,

A handwritten signature in black ink, appearing to read "Deann Haeffner". The signature is fluid and cursive, with a long horizontal flourish extending to the right.

Deann Haeffner, CPA  
Assistant Deputy Auditor