

**AUDIT REPORT
OF
PLATTE COUNTY**

JULY 1, 2019, THROUGH JUNE 30, 2020

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the Auditor of Public Accounts.**

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Issued on December 18, 2020

PLATTE COUNTY

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PLATTE COUNTY
2610 14th St.
Columbus, NE 68601

LIST OF COUNTY OFFICIALS
At June 30, 2020

<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
Emergency Manager	Timothy Hofbauer	Appointed
Election Commissioner	Connie Sebourn	Appointed



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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, 2020, 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, 2020, 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 17-31, 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 16, 2020, 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 16, 2020

PLATTE COUNTY
STATEMENT OF NET POSITION - CASH BASIS
June 30, 2020

	Governmental Activities
ASSETS	
Cash and Cash Equivalents (Note 1.D)	\$ 25,949,644
Investments (Note 1.D)	369,042
TOTAL ASSETS	\$ 26,318,686
 NET POSITION	
Restricted for:	
Visitor Promotion	\$ 923,122
Drug Education	2,808
Economic Development	278
Preservation of Records	65,585
Debt Service	1,364,475
Child Support Enforcement	295,893
Library	7,911
Unrestricted	23,658,614
TOTAL NET POSITION	\$ 26,318,686

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, 2020

Functions:	Cash Disbursements	Program Cash Receipts		Net (Disbursement) Receipts and Changes in Net Position
		Fees, Fines, and Charges for Services	Operating Grants and Contributions	
Governmental Activities:				
General Government	\$ (7,729,657)	\$ 1,084,779	\$ 306,832	\$ (6,338,046)
Public Safety	(6,523,954)	326,204	378,512	(5,819,238)
Public Works	(11,323,575)	6,683	4,131,695	(7,185,197)
Public Assistance	(325,053)	-	-	(325,053)
Culture and Recreation	(484,069)	-	-	(484,069)
Debt Payments	(1,075,967)	-	-	(1,075,967)
Total Governmental Activities	<u><u>\$ (27,462,275)</u></u>	<u><u>\$ 1,417,666</u></u>	<u><u>\$ 4,817,039</u></u>	<u><u>(21,227,570)</u></u>

General Receipts:

Property Taxes	13,435,915
Grants and Contributions Not Restricted to Specific Programs	2,857,529
Investment Income	622,981
Licenses and Permits	141,186
Self-Insurance Proceeds	367,124
Miscellaneous	207,386
Total General Receipts	<u><u>17,632,121</u></u>
Increase in Net Position	(3,595,449)
Net Position - Beginning of year	29,914,135
Net Position - End of year	<u><u>\$ 26,318,686</u></u>

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, 2020

	General Fund	Road Fund	Inheritance Fund	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and Cash Equivalents (Note 1.D)	\$ 2,572,725	\$ 5,383,904	\$ 11,589,338	\$ 6,403,677	\$ 25,949,644
Investments (Note 1.D)	-	-	369,042	-	369,042
TOTAL ASSETS	\$ 2,572,725	\$ 5,383,904	\$ 11,958,380	\$ 6,403,677	\$ 26,318,686
 FUND BALANCES					
Restricted for:					
Visitor Promotion	-	-	-	923,122	923,122
Drug Education	-	-	-	2,808	2,808
Economic Development	-	-	-	278	278
Preservation of Records	-	-	-	65,585	65,585
Debt Service	-	-	-	1,364,475	1,364,475
Child Support Enforcement	-	-	-	295,893	295,893
Library	-	-	-	7,911	7,911
Committed to:					
Law Enforcement	-	-	-	356,764	356,764
Road Maintenance	-	5,383,904	-	-	5,383,904
County Buildings	-	-	-	331,649	331,649
Diversion Program	-	-	-	213,154	213,154
Health Insurance	-	-	-	1,399,746	1,399,746
Disaster Recovery	-	-	-	1,442,292	1,442,292
Assigned to:					
Other Purposes	-	-	11,958,380	-	11,958,380
Unassigned	2,572,725	-	-	-	2,572,725
TOTAL CASH BASIS FUND BALANCES	\$ 2,572,725	\$ 5,383,904	\$ 11,958,380	\$ 6,403,677	\$ 26,318,686

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, 2020

	General Fund	Road Fund	Inheritance Fund	Other Governmental Funds	Total Governmental Funds
RECEIPTS					
Property Taxes	\$ 10,653,198	\$ -	\$ 1,335,836	\$ 1,446,881	\$ 13,435,915
Licenses and Permits	141,186	-	-	-	141,186
Investment Income	622,920	-	-	61	622,981
Intergovernmental	2,610,363	4,263,943	-	800,262	7,674,568
Charges for Services	1,284,274	6,683	-	126,709	1,417,666
Miscellaneous	106,990	66,024	-	401,496	574,510
TOTAL RECEIPTS	<u>15,418,931</u>	<u>4,336,650</u>	<u>1,335,836</u>	<u>2,775,409</u>	<u>23,866,826</u>
DISBURSEMENTS					
General Government	5,290,930	-	732,704	1,706,023	7,729,657
Public Safety	5,929,499	-	-	594,455	6,523,954
Public Works	119,162	11,176,948	-	27,465	11,323,575
Public Assistance	325,053	-	-	-	325,053
Culture and Recreation	-	-	-	484,069	484,069
Debt Service:					
Principal Payments	-	-	-	880,000	880,000
Interest and Fiscal Charges	-	-	-	195,967	195,967
TOTAL DISBURSEMENTS	<u>11,664,644</u>	<u>11,176,948</u>	<u>732,704</u>	<u>3,887,979</u>	<u>27,462,275</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	<u>3,754,287</u>	<u>(6,840,298)</u>	<u>603,132</u>	<u>(1,112,570)</u>	<u>(3,595,449)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	13,624	2,755,200	143,000	3,746,572	6,658,396
Transfers out	(4,549,117)	(434,996)	(1,456,766)	(217,517)	(6,658,396)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(4,535,493)</u>	<u>2,320,204</u>	<u>(1,313,766)</u>	<u>3,529,055</u>	<u>-</u>
Net Change in Fund Balances	(781,206)	(4,520,094)	(710,634)	2,416,485	(3,595,449)
CASH BASIS FUND BALANCES - BEGINNING					
	<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>
CASH BASIS FUND BALANCES - ENDING					
	<u>\$ 2,572,725</u>	<u>\$ 5,383,904</u>	<u>\$ 11,958,380</u>	<u>\$ 6,403,677</u>	<u>\$ 26,318,686</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, 2020

	Agency Funds
ASSETS	
Cash and Cash Equivalents	\$ 2,615,645
 LIABILITIES	
Due to other governments	
State	1,025,820
Schools	831,834
Educational Service Units	7,392
Technical College	45,939
Natural Resource Districts	17,097
Fire Districts	8,501
Municipalities	164,062
Agricultural Society	4,031
Townships	47,535
Sanitary and Improvement Districts	212,942
Others	250,492
TOTAL LIABILITIES	2,615,645
 TOTAL NET ASSETS	 \$ -

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, 2020

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 \$114,177 toward the operation of the Region during fiscal year 2020. 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.

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).

PLATTE COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

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

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 2020. 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) (2020 Neb. Laws, LB 781, § 8). 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 other participating counties. The budget for the office in fiscal year 2020 was \$244,800 and is reflected in the financial statements as a non-major fund. The County's portion of operating the office was \$64,848.

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.

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

PLATTE COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

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

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.

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.

PLATTE COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

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

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, certificates of deposit, time deposits, and demand deposits.

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 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 \$2,660,072 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.

PLATTE COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

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

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.

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 \$25,949,644 for County funds and \$2,615,645 for Fiduciary funds. The bank balances for all funds totaled \$29,027,701. For purposes of classifying categories of custodial risk, the bank balances of the County's deposits, as of June 30, 2020, 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 \$369,042 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 2019, for the 2019 taxes, which will be materially collected in May and September 2020, was set at \$.207864/\$100 of assessed valuation. The levy set in October 2018, for the 2018 taxes, which were materially collected in May and September 2019, was set at \$.207084/\$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, Supp. 2019) 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, 2020, 195 employees contributed \$345,550, and the County contributed \$512,026. Contributions included \$12,589 in cash contributions towards the supplemental law enforcement plan for 22 law enforcement employees. Lastly, the County paid \$408 directly to five retired employees for prior service benefits.

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 98 counties and local governments throughout Nebraska.

PLATTE COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

5. **Risk Management** (Concluded)

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, 2020, consisted of the following:

<u>Transfers to</u>	<u>Transfers from</u>				Total
	General Fund	Road Fund	Inheritance Fund	Nonmajor Funds	
Road Fund	\$ 2,755,200	\$ -	\$ -	\$ -	\$ 2,755,200
Inheritance Fund	-	-	-	143,000	143,000
General Fund	-	-	-	13,624	13,624
Nonmajor Funds	1,793,917	434,996	1,456,766	60,893	3,746,572
Total	<u>\$ 4,549,117</u>	<u>\$ 434,996</u>	<u>\$ 1,456,766</u>	<u>\$ 217,517</u>	<u>\$ 6,658,396</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.

In the year ended June 30, 2020, the County made a one-time transfer of \$13,624 from the Disaster Fund to the General Fund to reimburse eligible costs originally paid from the General Fund.

7. **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 was 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, 2020, there was an uncollected balance of \$57,510.

PLATTE COUNTY

NOTES TO FINANCIAL STATEMENTS

(Concluded)

8. **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, 2020, was \$2,070,000. 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.

Future Payments:

Year	Principal	Interest	Total
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	360,000	30,800	390,800
2026	370,000	10,360	380,360
Total Payments	<u>\$ 2,070,000</u>	<u>\$ 356,440</u>	<u>\$ 2,426,440</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, 2020, was \$2,985,000. 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.

Future Payments:

Year	Principal	Interest	Total
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>\$ 2,985,000</u>	<u>\$ 190,929</u>	<u>\$ 3,175,929</u>

PLATTE COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
GENERAL FUND

For the Year Ended June 30, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
RECEIPTS				
Taxes	\$ 11,765,143	\$ 11,765,143	\$ 10,653,198	\$(1,111,945)
Licenses and Permits	108,000	108,000	141,186	33,186
Interest	350,000	350,000	622,920	272,920
Intergovernmental	897,000	897,000	2,610,363	1,713,363
Charges for Services	1,196,900	1,196,900	1,284,274	87,374
Miscellaneous	-	-	106,990	106,990
TOTAL RECEIPTS	<u>14,317,043</u>	<u>14,317,043</u>	<u>15,418,931</u>	<u>1,101,888</u>
DISBURSEMENTS				
General Government:				
County Board	225,465	225,465	124,691	100,774
County Clerk	211,918	211,918	194,541	17,377
County Treasurer	418,580	418,580	403,588	14,992
Register of Deeds	209,346	209,346	201,006	8,340
County Assessor	348,244	348,244	339,650	8,594
Election Commissioner	156,225	171,524	171,524	-
Clerk of the District Court	377,482	393,528	393,528	-
County Court System	450,000	450,000	313,248	136,752
Public Defender	215,607	216,571	216,571	-
Building and Grounds	658,384	658,384	494,013	164,371
Agricultural Extension Agent	160,494	160,494	158,739	1,755
Miscellaneous	4,622,237	4,589,928	2,279,831	2,310,097
Public Safety				
County Sheriff	1,665,280	1,665,280	1,528,555	136,725
County Attorney	471,051	471,051	471,045	6
Communication Center	1,325,507	1,325,507	1,295,385	30,122
County Jail	2,627,500	2,627,500	2,512,338	115,162
Emergency Management	122,265	122,265	122,176	89
Flood Control	39,657	39,657	-	39,657
Public Works				
County Surveyor	44,240	44,240	44,221	19
Noxious Weed Control	79,460	79,460	74,941	4,519
Public Assistance				
Veterans' Service Officer	119,470	119,470	113,743	5,727
Relief	55,086	55,086	50,725	4,361
Institutions	222,578	222,578	160,585	61,993
TOTAL DISBURSEMENTS	<u>14,826,076</u>	<u>14,826,076</u>	<u>11,664,644</u>	<u>3,161,432</u>

(Continued)

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

For the Year Ended June 30, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	(509,033)	(509,033)	3,754,287	4,263,320
OTHER FINANCING SOURCES (USES)				
Transfers in	1,013,624	1,013,624	13,624	(1,000,000)
Transfers out	(3,198,069)	(3,198,069)	(4,549,117)	(1,351,048)
TOTAL OTHER FINANCING SOURCES (USES)	(2,184,445)	(2,184,445)	(4,535,493)	(2,351,048)
Net Change in Fund Balance	(2,693,478)	(2,693,478)	(781,206)	1,912,272
FUND BALANCE - BEGINNING	3,353,931	3,353,931	3,353,931	-
FUND BALANCE - ENDING	\$ 660,453	\$ 660,453	\$ 2,572,725	\$ 1,912,272

(Concluded)

PLATTE COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
MAJOR FUNDS

For the Year Ended June 30, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
ROAD FUND				
RECEIPTS				
Intergovernmental	\$ 7,294,279	\$ 7,294,279	\$ 4,263,943	\$ (3,030,336)
Charges for Services	11,000	11,000	6,683	(4,317)
Miscellaneous	13,500	13,500	66,024	52,524
TOTAL RECEIPTS	<u>7,318,779</u>	<u>7,318,779</u>	<u>4,336,650</u>	<u>(2,982,129)</u>
DISBURSEMENTS	<u>18,856,020</u>	<u>18,856,020</u>	<u>11,176,948</u>	<u>7,679,072</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	<u>(11,537,241)</u>	<u>(11,537,241)</u>	<u>(6,840,298)</u>	<u>4,696,943</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	4,055,200	4,055,200	2,755,200	(1,300,000)
Transfers out	-	-	(434,996)	(434,996)
TOTAL OTHER FINANCING SOURCES (USES)	<u>4,055,200</u>	<u>4,055,200</u>	<u>2,320,204</u>	<u>(1,734,996)</u>
Net Change in Fund Balance	(7,482,041)	(7,482,041)	(4,520,094)	2,961,947
FUND BALANCE - BEGINNING	9,903,998	9,903,998	9,903,998	-
FUND BALANCE - ENDING	<u>\$ 2,421,957</u>	<u>\$ 2,421,957</u>	<u>\$ 5,383,904</u>	<u>\$ 2,961,947</u>
INHERITANCE FUND				
RECEIPTS				
Taxes	\$ 500,000	\$ 500,000	\$ 1,335,836	\$ 835,836
TOTAL RECEIPTS	<u>500,000</u>	<u>500,000</u>	<u>1,335,836</u>	<u>835,836</u>
DISBURSEMENTS	<u>9,612,248</u>	<u>9,612,248</u>	<u>732,704</u>	<u>8,879,544</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	<u>(9,112,248)</u>	<u>(9,112,248)</u>	<u>603,132</u>	<u>9,715,380</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	143,000	143,000
Transfers out	(3,456,766)	(3,456,766)	(1,456,766)	2,000,000
TOTAL OTHER FINANCING SOURCES (USES)	<u>(3,456,766)</u>	<u>(3,456,766)</u>	<u>(1,313,766)</u>	<u>2,143,000</u>
Net Change in Fund Balance	(12,569,014)	(12,569,014)	(710,634)	11,858,380
FUND BALANCE - BEGINNING	12,669,014	12,669,014	12,669,014	-
FUND BALANCE - ENDING	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 11,958,380</u>	<u>\$ 11,858,380</u>

PLATTE COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
NONMAJOR FUNDS

For the Year Ended June 30, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
JUVENILE DIVERSION PROGRAM FUND				
Receipts	\$ 1	\$ 1	\$ 113,683	\$ 113,682
Disbursements	(200,765)	(200,765)	(167,691)	33,074
Transfers in	200,765	200,765	200,765	-
Transfers out	-	-	(11,383)	(11,383)
Net Change in Fund Balance	1	1	135,374	135,373
Fund Balance - Beginning	45,957	45,957	45,957	-
Fund Balance - Ending	<u>\$ 45,958</u>	<u>\$ 45,958</u>	<u>\$ 181,331</u>	<u>\$ 135,373</u>
CHILD SUPPORT ENFORCEMENT FUND				
Receipts	\$ 1	\$ 1	\$ 219,392	\$ 219,391
Disbursements	(229,427)	(229,427)	(145,722)	83,705
Transfers in	91,796	91,796	91,796	-
Transfers out	-	-	(46,587)	(46,587)
Net Change in Fund Balance	(137,630)	(137,630)	118,879	256,509
Fund Balance - Beginning	177,009	177,009	177,014	5
Fund Balance - Ending	<u>\$ 39,379</u>	<u>\$ 39,379</u>	<u>\$ 295,893</u>	<u>\$ 256,514</u>
VISITOR PROMOTION FUND				
Receipts	\$ 192,000	\$ 192,000	\$ 175,035	\$ (16,965)
Disbursements	(329,500)	(329,500)	(191,568)	137,932
Transfers in	-	-	-	-
Transfers out	-	-	(2,923)	(2,923)
Net Change in Fund Balance	(137,500)	(137,500)	(19,456)	118,044
Fund Balance - Beginning	231,646	231,646	231,646	-
Fund Balance - Ending	<u>\$ 94,146</u>	<u>\$ 94,146</u>	<u>\$ 212,190</u>	<u>\$ 118,044</u>
VISITOR IMPROVEMENT FUND				
Receipts	\$ -	\$ -	\$ 175,024	\$ 175,024
Disbursements	(136,000)	(136,000)	(94,193)	41,807
Net Change in Fund Balance	(136,000)	(136,000)	80,831	216,831
Fund Balance - Beginning	630,101	630,101	630,101	-
Fund Balance - Ending	<u>\$ 494,101</u>	<u>\$ 494,101</u>	<u>\$ 710,932</u>	<u>\$ 216,831</u>
PRESERVATION AND MODERNIZATION FUND				
Receipts	\$ -	\$ -	\$ 22,973	\$ 22,973
Disbursements	(45,777)	(45,777)	(3,165)	42,612
Net Change in Fund Balance	(45,777)	(45,777)	19,808	65,585
Fund Balance - Beginning	45,777	45,777	45,777	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 65,585</u>	<u>\$ 65,585</u>

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

For the Year Ended June 30, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
SELF FUNDED HEALTH INSURANCE FUND				
Receipts	\$ 2,670,000	\$ 2,670,000	\$ 367,140	\$ (2,302,860)
Disbursements	(2,670,000)	(2,670,000)	(1,702,341)	967,659
Transfers in	1,000,000	1,000,000	1,782,089	782,089
Transfers out	-	-	-	-
Net Change in Fund Balance	1,000,000	1,000,000	446,888	(553,112)
Fund Balance - Beginning	952,858	952,858	952,858	-
Fund Balance - Ending	<u>\$ 1,952,858</u>	<u>\$ 1,952,858</u>	<u>\$ 1,399,746</u>	<u>\$ (553,112)</u>
COUNTY LIBRARY FUND				
Receipts	\$ 155,650	\$ 155,650	\$ 145,284	\$ (10,366)
Disbursements	(155,000)	(155,000)	(155,000)	-
Net Change in Fund Balance	650	650	(9,716)	(10,366)
Fund Balance - Beginning	17,627	17,627	17,627	-
Fund Balance - Ending	<u>\$ 18,277</u>	<u>\$ 18,277</u>	<u>\$ 7,911</u>	<u>\$ (10,366)</u>
ADULT PRETRIAL DIVERSION FUND				
Receipts	\$ 25,001	\$ 25,001	\$ 22,140	\$ (2,861)
Disbursements	(51,541)	(51,541)	(26,747)	24,794
Transfers in	18,331	18,331	18,331	-
Transfers out	-	-	-	-
Net Change in Fund Balance	(8,209)	(8,209)	13,724	21,933
Fund Balance - Beginning	18,099	18,099	18,099	-
Fund Balance - Ending	<u>\$ 9,890</u>	<u>\$ 9,890</u>	<u>\$ 31,823</u>	<u>\$ 21,933</u>
FEDERAL GRANT FUND				
Receipts	\$ 7,395	\$ 31,395	\$ 22,620	\$ (8,775)
Disbursements	(21,176)	(45,176)	(43,308)	1,868
Net Change in Fund Balance	(13,781)	(13,781)	(20,688)	(6,907)
Fund Balance - Beginning	20,966	20,966	20,966	-
Fund Balance - Ending	<u>\$ 7,185</u>	<u>\$ 7,185</u>	<u>\$ 278</u>	<u>\$ (6,907)</u>
VICTIM ASSISTANCE FUND				
Receipts	\$ -	\$ -	\$ 81,824	\$ 81,824
Disbursements	(131,977)	(131,977)	(97,300)	34,677
Transfers in	131,977	131,977	131,977	-
Transfers out	-	-	-	-
Net Change in Fund Balance	-	-	116,501	116,501
Fund Balance - Beginning	107,494	107,494	104,494	(3,000)
Fund Balance - Ending	<u>\$ 107,494</u>	<u>\$ 107,494</u>	<u>\$ 220,995</u>	<u>\$ 113,501</u>

(Continued)

PLATTE COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
NONMAJOR FUNDS

For the Year Ended June 30, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
DISASTER FUND				
Receipts	\$ 25,020	\$ 25,020	\$ 26,615	\$ 1,595
Disbursements	(143,142)	(143,142)	(27,465)	115,677
Transfers in	1,456,766	1,456,766	1,456,766	-
Transfers out	(1,313,624)	(1,313,624)	(13,624)	1,300,000
Net Change in Fund Balance	25,020	25,020	1,442,292	1,417,272
Fund Balance - Beginning	-	-	-	-
Fund Balance - Ending	<u>\$ 25,020</u>	<u>\$ 25,020</u>	<u>\$ 1,442,292</u>	<u>\$ 1,417,272</u>
LAW ENFORCEMENT SHERIFF FUND				
Receipts	\$ 58,251	\$ 58,251	\$ 71,646	\$ 13,395
Disbursements	(58,250)	(58,250)	(45,250)	13,000
Net Change in Fund Balance	1	1	26,396	26,395
Fund Balance - Beginning	96,480	96,480	96,480	-
Fund Balance - Ending	<u>\$ 96,481</u>	<u>\$ 96,481</u>	<u>\$ 122,876</u>	<u>\$ 26,395</u>
LAW ENFORCEMENT EQUIPMENT FUND				
Receipts	\$ -	\$ -	\$ 3,627	\$ 3,627
Disbursements	(10,851)	(10,851)	(9,945)	906
Net Change in Fund Balance	(10,851)	(10,851)	(6,318)	4,533
Fund Balance - Beginning	12,763	12,763	10,851	(1,912)
Fund Balance - Ending	<u>\$ 1,912</u>	<u>\$ 1,912</u>	<u>\$ 4,533</u>	<u>\$ 2,621</u>
DISTRICT PROBATION FUND				
Receipts	\$ 236,992	\$ 236,992	\$ 180,504	\$ (56,488)
Disbursements	(244,800)	(244,800)	(101,800)	143,000
Transfers in	-	-	64,848	64,848
Transfers out	-	-	(143,000)	(143,000)
Net Change in Fund Balance	(7,808)	(7,808)	552	8,360
Fund Balance - Beginning	7,808	7,808	7,808	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,360</u>	<u>\$ 8,360</u>
HIGHWAY BOND FUND				
Receipts	\$ 1,114,718	\$ 1,114,718	\$ 1,147,901	\$ 33,183
Disbursements	(1,076,118)	(1,076,118)	(1,075,967)	151
Net Change in Fund Balance	38,600	38,600	71,934	33,334
Fund Balance - Beginning	1,292,541	1,292,541	1,292,541	-
Fund Balance - Ending	<u>\$ 1,331,141</u>	<u>\$ 1,331,141</u>	<u>\$ 1,364,475</u>	<u>\$ 33,334</u>

(Continued)

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

For the Year Ended June 30, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
COURTHOUSE BUILDING FUND				
Receipts	\$ -	\$ -	\$ 1	\$ 1
Disbursements	(277,651)	(277,651)	-	277,651
Net Change in Fund Balance	(277,651)	(277,651)	1	277,652
Fund Balance - Beginning	277,651	277,651	277,651	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 277,652</u>	<u>\$ 277,652</u>
HANDICAPPED ACCESSIBILITY FUND				
Receipts	\$ -	\$ -	\$ -	\$ -
Disbursements	(54,514)	(54,514)	(517)	53,997
Net Change in Fund Balance	(54,514)	(54,514)	(517)	53,997
Fund Balance - Beginning	54,514	54,514	54,514	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 53,997</u>	<u>\$ 53,997</u>
DRUG EDUCATION AND ENFORCEMENT FUND				
Receipts	\$ -	\$ -	\$ -	\$ -
Disbursements	(896)	(896)	-	896
Net Change in Fund Balance	(896)	(896)	-	896
Fund Balance - Beginning	896	896	2,808	1,912
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,808</u>	<u>\$ 2,808</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, 2020

	Juvenile Diversion Program Fund	Child Support Enforcement Fund	Visitor Promotion Fund	Visitor Improvement Fund	Preservation and Modernization Fund
RECEIPTS					
Property Taxes	\$ -	\$ -	\$ 175,025	\$ 175,024	\$ -
Investment Income	-	-	-	-	-
Intergovernmental	95,572	219,392	-	-	-
Charges for Services	6,341	-	-	-	22,973
Miscellaneous	11,770	-	10	-	-
TOTAL RECEIPTS	<u>113,683</u>	<u>219,392</u>	<u>175,035</u>	<u>175,024</u>	<u>22,973</u>
DISBURSEMENTS					
General Government	-	-	-	-	3,165
Public Safety	167,691	145,722	-	-	-
Public Works	-	-	-	-	-
Culture and Recreation	-	-	191,568	94,193	-
Debt Service:					
Principal Payments	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
TOTAL DISBURSEMENTS	<u>167,691</u>	<u>145,722</u>	<u>191,568</u>	<u>94,193</u>	<u>3,165</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	<u>(54,008)</u>	<u>73,670</u>	<u>(16,533)</u>	<u>80,831</u>	<u>19,808</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	200,765	91,796	-	-	-
Transfers out	(11,383)	(46,587)	(2,923)	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>189,382</u>	<u>45,209</u>	<u>(2,923)</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	135,374	118,879	(19,456)	80,831	19,808
FUND BALANCES - BEGINNING	<u>45,957</u>	<u>177,014</u>	<u>231,646</u>	<u>630,101</u>	<u>45,777</u>
FUND BALANCES - ENDING	<u>\$ 181,331</u>	<u>\$ 295,893</u>	<u>\$ 212,190</u>	<u>\$ 710,932</u>	<u>\$ 65,585</u>
FUND BALANCES:					
Restricted for:					
Visitor Promotion	-	-	212,190	710,932	-
Drug Education	-	-	-	-	-
Economic Development	-	-	-	-	-
Preservation of Records	-	-	-	-	65,585
Debt Service	-	-	-	-	-
Child Support Enforcement	-	295,893	-	-	-
Library	-	-	-	-	-
Committed to:					
Law Enforcement	-	-	-	-	-
County Buildings	-	-	-	-	-
Diversion Program	181,331	-	-	-	-
Health Insurance	-	-	-	-	-
Disaster Recovery	-	-	-	-	-
TOTAL FUND BALANCES	<u>\$ 181,331</u>	<u>\$ 295,893</u>	<u>\$ 212,190</u>	<u>\$ 710,932</u>	<u>\$ 65,585</u>

PLATTE COUNTY
**COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH BASIS FUND BALANCES**
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2020

	Self Funded Health <u>Insurance Fund</u>	County <u>Library Fund</u>	Adult Pretrial Diversion <u>Fund</u>	Federal <u>Grant Fund</u>	Victim Assistance <u>Fund</u>
RECEIPTS					
Property Taxes	\$ -	\$ 126,675	\$ -	\$ -	\$ -
Investment Income	-	-	-	61	-
Intergovernmental	-	18,609	-	-	81,824
Charges for Services	-	-	22,130	-	-
Miscellaneous	367,140	-	10	22,559	-
TOTAL RECEIPTS	<u>367,140</u>	<u>145,284</u>	<u>22,140</u>	<u>22,620</u>	<u>81,824</u>
DISBURSEMENTS					
General Government	1,702,341	-	-	-	-
Public Safety	-	-	26,747	-	97,300
Public Works	-	-	-	-	-
Culture and Recreation	-	155,000	-	43,308	-
Debt Service:					
Principal Payments	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
TOTAL DISBURSEMENTS	<u>1,702,341</u>	<u>155,000</u>	<u>26,747</u>	<u>43,308</u>	<u>97,300</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	<u>(1,335,201)</u>	<u>(9,716)</u>	<u>(4,607)</u>	<u>(20,688)</u>	<u>(15,476)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	1,782,089	-	18,331	-	131,977
Transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,782,089</u>	<u>-</u>	<u>18,331</u>	<u>-</u>	<u>131,977</u>
Net Change in Fund Balances	446,888	(9,716)	13,724	(20,688)	116,501
FUND BALANCES - BEGINNING	<u>952,858</u>	<u>17,627</u>	<u>18,099</u>	<u>20,966</u>	<u>104,494</u>
FUND BALANCES - ENDING	<u>\$ 1,399,746</u>	<u>\$ 7,911</u>	<u>\$ 31,823</u>	<u>\$ 278</u>	<u>\$ 220,995</u>
FUND BALANCES:					
Restricted for:					
Visitor Promotion	-	-	-	-	-
Drug Education	-	-	-	-	-
Economic Development	-	-	-	278	-
Preservation of Records	-	-	-	-	-
Debt Service	-	-	-	-	-
Child Support Enforcement	-	-	-	-	-
Library	-	7,911	-	-	-
Committed to:					
Law Enforcement	-	-	-	-	220,995
County Buildings	-	-	-	-	-
Diversion Program	-	-	31,823	-	-
Health Insurance	1,399,746	-	-	-	-
Disaster Recovery	-	-	-	-	-
TOTAL FUND BALANCES	<u>\$ 1,399,746</u>	<u>\$ 7,911</u>	<u>\$ 31,823</u>	<u>\$ 278</u>	<u>\$ 220,995</u>

PLATTE COUNTY
**COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH BASIS FUND BALANCES**
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2020

	Disaster Fund	Law Enforcement Sheriff Fund	Law Enforcement Equipment Fund	District Probation Fund	Highway Bond Fund
RECEIPTS					
Property Taxes	\$ 13,711	\$ -	\$ -	\$ -	\$ 956,445
Investment Income	-	-	-	-	-
Intergovernmental	12,904	8	-	180,497	191,456
Charges for Services	-	71,638	3,627	-	-
Miscellaneous	-	-	-	7	-
TOTAL RECEIPTS	<u>26,615</u>	<u>71,646</u>	<u>3,627</u>	<u>180,504</u>	<u>1,147,901</u>
DISBURSEMENTS					
General Government	-	-	-	-	-
Public Safety	-	45,250	9,945	101,800	-
Public Works	27,465	-	-	-	-
Culture and Recreation	-	-	-	-	-
Debt Service:					
Principal Payments	-	-	-	-	880,000
Interest and Fiscal Charges	-	-	-	-	195,967
TOTAL DISBURSEMENTS	<u>27,465</u>	<u>45,250</u>	<u>9,945</u>	<u>101,800</u>	<u>1,075,967</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	<u>(850)</u>	<u>26,396</u>	<u>(6,318)</u>	<u>78,704</u>	<u>71,934</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	1,456,766	-	-	64,848	-
Transfers out	(13,624)	-	-	(143,000)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,443,142</u>	<u>-</u>	<u>-</u>	<u>(78,152)</u>	<u>-</u>
Net Change in Fund Balances	1,442,292	26,396	(6,318)	552	71,934
FUND BALANCES - BEGINNING	<u>-</u>	<u>96,480</u>	<u>10,851</u>	<u>7,808</u>	<u>1,292,541</u>
FUND BALANCES - ENDING	<u>\$ 1,442,292</u>	<u>\$ 122,876</u>	<u>\$ 4,533</u>	<u>\$ 8,360</u>	<u>\$ 1,364,475</u>
FUND BALANCES:					
Restricted for:					
Visitor Promotion	-	-	-	-	-
Drug Education	-	-	-	-	-
Economic Development	-	-	-	-	-
Preservation of Records	-	-	-	-	-
Debt Service	-	-	-	-	1,364,475
Child Support Enforcement	-	-	-	-	-
Library	-	-	-	-	-
Committed to:					
Law Enforcement	-	122,876	4,533	8,360	-
County Buildings	-	-	-	-	-
Diversion Program	-	-	-	-	-
Health Insurance	-	-	-	-	-
Disaster Recovery	1,442,292	-	-	-	-
TOTAL FUND BALANCES	<u>\$ 1,442,292</u>	<u>\$ 122,876</u>	<u>\$ 4,533</u>	<u>\$ 8,360</u>	<u>\$ 1,364,475</u>

PLATTE COUNTY
**COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH BASIS FUND BALANCES**
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2020

	Courthouse Building Fund	Handicapped Accessibility Fund	Drug Education and Enforcement Fund	Total Nonmajor Governmental Funds
RECEIPTS				
Property Taxes	\$ 1	\$ -	\$ -	\$ 1,446,881
Investment Income	-	-	-	61
Intergovernmental	-	-	-	800,262
Charges for Services	-	-	-	126,709
Miscellaneous	-	-	-	401,496
TOTAL RECEIPTS	1	-	-	2,775,409
DISBURSEMENTS				
General Government	-	517	-	1,706,023
Public Safety	-	-	-	594,455
Public Works	-	-	-	27,465
Culture and Recreation	-	-	-	484,069
Debt Service:				
Principal Payments	-	-	-	880,000
Interest and Fiscal Charges	-	-	-	195,967
TOTAL DISBURSEMENTS	-	517	-	3,887,979
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	1	(517)	-	(1,112,570)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	3,746,572
Transfers out	-	-	-	(217,517)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	3,529,055
Net Change in Fund Balances	1	(517)	-	2,416,485
FUND BALANCES - BEGINNING	277,651	54,514	2,808	3,987,192
FUND BALANCES - ENDING	\$ 277,652	\$ 53,997	\$ 2,808	\$ 6,403,677
FUND BALANCES:				
Restricted for:				
Visitor Promotion	-	-	-	923,122
Drug Education	-	-	2,808	2,808
Economic Development	-	-	-	278
Preservation of Records	-	-	-	65,585
Debt Service	-	-	-	1,364,475
Child Support Enforcement	-	-	-	295,893
Library	-	-	-	7,911
Committed to:				
Law Enforcement	-	-	-	356,764
County Buildings	277,652	53,997	-	331,649
Diversion Program	-	-	-	213,154
Health Insurance	-	-	-	1,399,746
Disaster Recovery	-	-	-	1,442,292
TOTAL FUND BALANCES	\$ 277,652	\$ 53,997	\$ 2,808	\$ 6,403,677

PLATTE COUNTY
SCHEDULE OF OFFICE ACTIVITIES
For the Year Ended June 30, 2020

	County Clerk	Register of Deeds	Clerk of the District Court	County Sheriff	County Attorney	Weed Superintendent	Highway Superintendent
BALANCES JULY 1, 2019	\$ 1,184	\$ 40,742	\$ 81,520	\$ 41,396	\$ 750	\$ -	\$ 15,474
RECEIPTS							
Property Taxes	150	-	-	-	-	-	-
Licenses and Permits	6,280	-	-	1,395	-	-	-
Intergovernmental	-	-	-	-	-	-	101,828
Charges for Services	4,018	275,359	46,889	109,320	1,870	25,348	26,088
Miscellaneous	-	-	3,181	36,863	1,479	-	53,361
State Fees	1,524	334,548	50,251	387	-	-	740
Other Liabilities	-	-	1,963,449	556,122	32,318	-	-
TOTAL RECEIPTS	11,972	609,907	2,063,770	704,087	35,667	25,348	182,017
DISBURSEMENTS							
Payments to County Treasurer	9,125	263,381	45,951	152,896	2,020	25,348	167,547
Payments to State Treasurer	1,814	324,450	49,589	488	-	-	740
Other Liabilities	1,280	-	1,954,581	562,180	33,797	-	-
TOTAL DISBURSEMENTS	12,219	587,831	2,050,121	715,564	35,817	25,348	168,287
BALANCES JUNE 30, 2020	<u>\$ 937</u>	<u>\$ 62,818</u>	<u>\$ 95,169</u>	<u>\$ 29,919</u>	<u>\$ 600</u>	<u>\$ -</u>	<u>\$ 29,204</u>
BALANCES CONSIST OF:							
Due to County Treasurer	\$ 642	\$ 29,920	\$ 4,653	\$ 19,558	\$ 50	\$ -	\$ 29,204
Petty Cash	100	65	1,000	1,000	550	-	-
Due to State Treasurer	195	32,833	4,120	184	-	-	-
Due to Others	-	-	85,396	9,177	-	-	-
BALANCES JUNE 30, 2020	<u>\$ 937</u>	<u>\$ 62,818</u>	<u>\$ 95,169</u>	<u>\$ 29,919</u>	<u>\$ 600</u>	<u>\$ -</u>	<u>\$ 29,204</u>

(Continued)

PLATTE COUNTY
SCHEDULE OF OFFICE ACTIVITIES
For the Year Ended June 30, 2020

	Veterans' Service Officer	County Historical Society	County Self Insurance	County Election Commissioner	County Juvenile Diversion	Total
BALANCES JULY 1, 2019	\$ 4,692	\$ 348,700	\$ 248,681	\$ -	\$ 2,000	\$ 785,139
RECEIPTS						
Property Taxes	-	-	-	-	-	150
Licenses and Permits	-	-	-	-	-	7,675
Intergovernmental	3,000	28,337	-	-	-	133,165
Charges for Services	-	-	-	8,547	-	497,439
Miscellaneous	-	30,631	1,555,039	-	2,914	1,683,468
State Fees	-	-	-	-	-	387,450
Other Liabilities	-	-	-	-	-	2,551,889
TOTAL RECEIPTS	3,000	58,968	1,555,039	8,547	2,914	5,261,236
DISBURSEMENTS						
Payments to County Treasurer	-	-	-	8,547	-	674,815
Payments to State Treasurer	-	-	-	-	-	377,081
Other Liabilities	3,039	93,506	1,553,720	-	2,914	4,205,017
TOTAL DISBURSEMENTS	3,039	93,506	1,553,720	8,547	2,914	5,256,913
BALANCES JUNE 30, 2020	<u>\$ 4,653</u>	<u>\$ 314,162</u>	<u>\$ 250,000</u>	<u>\$ -</u>	<u>\$ 2,000</u>	<u>\$ 789,462</u>
BALANCES CONSIST OF:						
Due to County Treasurer	\$ 4,653	\$ -	\$ -	\$ -	\$ -	\$ 88,680
Petty Cash	-	-	250,000	-	2,000	254,715
Due to State Treasurer	-	-	-	-	-	37,332
Due to Others	-	314,162	-	-	-	408,735
BALANCES JUNE 30, 2020	<u>\$ 4,653</u>	<u>\$ 314,162</u>	<u>\$ 250,000</u>	<u>\$ -</u>	<u>\$ 2,000</u>	<u>\$ 789,462</u>

(Concluded)

PLATTE COUNTY
SCHEDULE OF TAXES CERTIFIED AND COLLECTED
FOR ALL POLITICAL SUBDIVISIONS IN THE COUNTY
June 30, 2020

Item	2015	2016	2017	2018	2019
Tax Certified by Assessor					
Real Estate	\$ 54,069,617	\$ 56,693,786	\$ 57,004,248	\$ 59,461,683	\$ 60,134,360
Personal and Specials	5,449,275	5,887,042	5,604,555	5,565,345	5,619,404
Total	59,518,892	62,580,828	62,608,803	65,027,028	65,753,764
Corrections					
Additions	47,823	63,453	39,752	28,641	95,978
Deductions	(14,192)	(26,354)	(23,860)	(20,355)	(98,276)
Net Additions/ (Deductions)	33,631	37,099	15,892	8,286	(2,298)
Corrected Certified Tax	59,552,523	62,617,927	62,624,695	65,035,314	65,751,466
Net Tax Collected by County Treasurer during Fiscal Year Ending:					
June 30, 2016	37,215,391	-	-	-	-
June 30, 2017	22,320,350	39,373,806	-	-	-
June 30, 2018	13,605	23,235,058	40,199,402	-	-
June 30, 2019	2,831	8,423	22,415,429	39,958,210	-
June 30, 2020	346	502	8,469	25,073,359	39,837,833
Total Net Collections	59,552,523	62,617,789	62,623,300	65,031,569	39,837,833
Total Uncollected Tax	\$ -	\$ 138	\$ 1,395	\$ 3,745	\$ 25,913,633
Percentage Uncollected Tax	0.00%	0.00%	0.00%	0.01%	39.41%

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, 2020

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Total Federal Expenditures
DEPARTMENT OF JUSTICE			
State Criminal Alien Assistance Program	16.606	unavailable	\$ 38,310
Passed through State Commission on Law Enforcement and Criminal Justice Crime Victim Assistance	16.575	unavailable	<u>77,180</u>
Total U.S. Department of Justice			<u>115,490</u>
DEPARTMENT OF HOMELAND SECURITY			
Passed through Nebraska Military Department Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	unavailable	28,662
Emergency Management Performance Grants	97.042	unavailable	39,067
Homeland Security Grant Program	97.067	unavailable	<u>82,700</u>
Total U.S. Department of Homeland Security			<u>150,429</u>
DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Passed through Nebraska Department of Health and Human Services Child Support Enforcement	93.563	unavailable	<u>200,254</u>
Total U.S. Department of Health and Human Services			<u>200,254</u>
DEPARTMENT OF TRANSPORTATION			
Passed through Nebraska Department of Transportation Highway Planning and Construction	20.205	unavailable	* 2,421,217
State and Community Highway Safety	20.600	unavailable	3,459
National Priority Safety Programs	20.616	unavailable	<u>5,981</u>
Total U.S. Department of Transportation			<u>2,430,657</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u><u>\$ 2,896,830</u></u>

* 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, 2020

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, 2020, 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.

3. Disaster Grants – Public Assistance (Presidentially Declared Disasters)

After a presidentially declared disaster, FEMA provides Disaster Grants – Public Assistance (Presidentially Declared Disasters) (CFDA 97.036) to reimburse eligible costs associated with the repair, replacement, or restoration of disaster-damaged infrastructure. The Schedule of Expenditures of Federal Awards reports expenditures of \$28,662 for this program. Of this amount, \$22,668 was incurred and paid in the fiscal year ending June 30, 2019. The remaining amounts were incurred and paid in the fiscal year ending June 30, 2020.



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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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, 2020, 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 16, 2020. 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.

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. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We consider the following deficiency in the County's internal control to be a significant deficiency:

- 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 16, 2020.

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 16, 2020



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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 EXPENITURES OF FEDERAL AWARDS
REQUIRED BY THE UNIFORM GUIDANCE**

Independent Auditor's Report

Board of Supervisors
Platte 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, 2020. 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, 2020.

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, 2020, and have issued our report thereon dated December 16, 2020, 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 that the financial statements were prepared on the basis of cash receipts and disbursements.

December 16, 2020



Deann Haeffner
Assistant Deputy Auditor
Lincoln, Nebraska

PLATTE COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Concluded)

Section II – Financial Statement Findings

Finding # 2020-1

- 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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December 16, 2020

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, 2020, and have issued our report thereon dated December 16, 2020. 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 BOARD

Duplicate Payments

We reviewed five pairs of claims that appeared to be duplicate payments and noted that two 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 #
Eakes Office Solutions	\$ 389.50	1/21/2020	1203267	2/18/2020	2203795
Blue360 Media	\$ 300.56	2/4/2020	2203528	3/3/2020	3204056
Total	\$ 690.06				

The County Clerk’s office claimed to have received a credit and/or refund for these duplicate payments; however, supporting documentation to verify this assertion could not be provided to the auditors.

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. A similar comment was noted in the prior audit.

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

Leave Balances

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

- For two of three employees tested, annual vacation leave earnings were not accrued on the employee's anniversary date; instead, one was allotted in January, and the other was allotted monthly. These two employees were employed by the Highway Department and the Clerk of the District Court.
- For one of three employees tested, sick leave earnings were all allotted in January, rather than monthly. This was an employee of the Highway Department.
- For one of three employees tested, vacation hours carried over to 2020 were in excess of the allowed maximum; 116.5 hours were carried over, or 60.5 hours in excess of the allowed seven days (56 hours). This was an employee of the Highway Department.

The County's Employee Handbook (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.

Good internal control and sound accounting practices require the County Board to implement procedures to ensure that employee vacation and sick leave earnings and balances are in accordance with the Handbook.

Without such procedures, there is an increased risk of loss or misuse of funds. A similar comment was noted in the prior audit.

We recommend the County Board implement procedures to ensure employee sick and vacation leave earnings and balances are in accordance with the Handbook.

Clerk of the District Court's Response: The Clerk of District Court will abide by any procedures implemented by the County Board to ensure employee sick and vacation leave earnings and balances are in accordance with the Handbook.

Review of Delinquent Personal 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 property 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 making payments to an individual or entity owing delinquent personal property taxes but also noncompliance with State statute.

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

COUNTY SHERIFF

Balancing Procedures

During the audit, we noted that the County Sheriff was not performing a monthly asset-to-liability reconciliation. As of June 30, 2020, we noted a \$495 shortage. This has increased from the \$110 shortage noted as of June 30, 2019, during 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 (unremitted fees 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. A similar comment was noted in the prior audit.

We recommend the County Sheriff implement monthly 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 and rescue team. The Dive Rescue Team is made up of primarily the Sheriff's office personnel responsible for recoveries of drowned victims and lost property. Within the bank account, we noted receipts of \$9,489, which were not deposited with the County Treasurer, and \$9,980 that was paid out without County Board authorization. As of June 30, 2020, the balance in this account was \$11,375.

A similar finding has been noted each year since the fiscal year 2017 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 warrant process.

COUNTY TREASURER

Coding Issues

During the audit, we noted that the County Treasurer failed to record several transactions properly in the accounting records. The following tables provides details for receipts received from the State of Nebraska that were recorded to the account code for “miscellaneous revenue” (540-01) instead of to the proper account code for the specific type of receipt:

Receipt Type	Amount	Original Account Code		Proper Account Code	
Highway Safety Office Grant	\$ 2,996	100-540-01	Miscellaneous Revenue	100-330-38	Highway Safety
Crime Commission Victims Assistance Grant	\$ 32,518	100-540-01	Miscellaneous Revenue	2512-330-30	Crime Commission
Crime Commission Victims Assistance Grant	\$ 81,824	2512-540-01	Miscellaneous Revenue	2512-330-30	Crime Commission
Insurance Premium Tax	\$ 94,109	100-540-01	Miscellaneous Revenue	100-345-02	Insurance Tax Allocation

Additionally, as detailed in the table below, all inter-fund transfers in were also recorded to the account code for “miscellaneous revenue” (540-01) instead of to the proper inter-fund transfer account code (590-02):

Fund	Amount
General	\$ 13,624
Road	\$ 2,755,200
Inheritance	\$ 143,000
Juvenile Diversion	\$ 200,765
Child Support Enforcement	\$ 91,796
Adult Pretrial Diversion	\$ 18,331
Victim's Assistance	\$ 131,977
Disaster	\$ 1,456,766
District Probation	\$ 64,848
Total	\$ 4,876,307

Adjustments were made during the preparation of the financial statements to ensure these transactions were stated properly.

Good internal controls and sound business practices require procedures to ensure all financial activity of the County is recorded properly in the accounting records.

Without such procedures, there is an increased risk that the financial statements will be materially misstated, and that misstatement will remain undetected.

We recommend the County Treasurer implement procedures to ensure all financial activity of the County is recorded properly in the accounting records.

Fines and License Distribution

We noted that, for the period January through June 2020, the County Treasurer’s distributions of money from fines and licenses were incorrect. The County Treasurer failed to update the student census numbers used in the distribution calculation after the Nebraska Department of Education had made updated census information available. Consequently, the various school districts did not receive the correct amount of funding, as detailed in the following table:

School District	Over/(Under) Payment
St. Edward Public Schools	\$ 28
Leigh Community Schools	\$ 7
Newman Grove Public Schools	\$ 24
Twin River Public Schools	\$ (253)
Columbus Public Schools	\$ (124)
Lakeview Community Schools	\$ (222)
Humphrey Public Schools	\$ 540

Neb. Rev. Stat. § 79-1037 (Reissue 2014) provides the following:

(1) Each county treasurer shall add (a) all money received by the county treasurer of his or her county on account of fines and licenses, (b) the proceeds from the sale of schoolhouses, sites, or other property of a school district, and (c) all unexpended balances of proceeds of taxes levied by a district when the district has been taken by the United States for any defense, flood control, irrigation, or war project.

(2) The sum total referred to in subsection (1) of this section shall be distributed to the several districts of the county pro rata according to the enumeration of those children who are five through eighteen years of age for which the district is obligated to report on the census last returned by the districts.

Additionally, good internal controls require procedures to ensure that distributions are calculated correctly and in accordance with applicable State statutes.

Without such procedures, there is an increased risk of schools not receiving the appropriate amount of funding, leading to possible loss or misuse of funds.

We recommend the County Treasurer correct the erroneous distributions of money from fines and licenses. Additionally, we recommend the County Treasurer implement procedures to ensure future distributions of fines and license monies are calculated correctly.

Gross In-Lieu Distribution

During the audit, we noted that the County Treasurer did not distribute \$1,657,862 of gross in-lieu taxes in accordance with State statute. The error was caused by the exclusion of the bond fund levy for Leigh Community Schools in the calculation. The following table summarizes the distribution error:

Entity	Over/(Under) Payment
Platte County	\$ 37
Lakeview Community Schools	\$ 115
Humphrey Public Schools	\$ 69
Madison Public Schools	\$ 154
Leigh Community Schools	\$ (454)
Creston	\$ 79

Neb. Rev. Stat. § 70-651.04 (Reissue 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, except that the only learning community levies to be included are the common levies for which the proceeds are distributed to member school districts pursuant to section 79-1073.

Additionally, good internal controls require procedures to ensure that gross in-lieu taxes are distributed in accordance with State statute.

Without such procedures, there is an increased risk of not only political subdivisions failing to receive the correct distribution amounts but also noncompliance with State law.

We recommend the County Treasurer correct the erroneous distributions and implement procedures to ensure future distributions of gross in-lieu taxes are calculated correctly.

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.

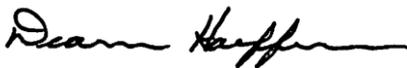
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It should be noted this report is critical in nature, as it contains only our comments and recommendations on the areas noted for improvement and does not include our observations on any strong features of the County.

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,



Deann Haeffner, CPA
Assistant Deputy Auditor