

**AUDIT REPORT  
OF  
ANTELOPE COUNTY**

**JULY 1, 2020, THROUGH JUNE 30, 2021**

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the Auditor of Public Accounts.**

**Modification of this document may change the accuracy of the original  
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**Issued on October 21, 2021**

## ANTELOPE COUNTY

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ANTELOPE COUNTY  
501 Main Street  
Neligh, NE 68756

**LIST OF COUNTY OFFICIALS**  
At June 30, 2021

<u>Title</u>	<u>Name</u>	<u>Term Expires</u>
Board of Commissioners	Eli Jacob	Jan. 2025
	Charles Henery	Jan. 2025
	Dean Smith	Jan. 2023
	Regina Krebs	Jan. 2023
	Carolyn Pedersen	Jan. 2023
Assessor	Kelly Mueller-Oltjenbruns	Jan. 2023
Attorney	Joseph Abler	Jan. 2023
Clerk	Lisa Payne	Jan. 2023
Election Commissioner		
Register of Deeds		
Clerk of the District Court	Angela Mortensen	Jan. 2023
Sheriff	Robert Moore	Jan. 2023
Treasurer	Deb Branstiter	Jan. 2023
Veterans' Service Officer	Tom Nelson	Appointed
Weed Superintendent	Bryan Cornette	Appointed
Highway Superintendent	Brian McDonald	Appointed
Planning & Zoning	Liz Doerr	Appointed
Emergency Manager	Bobbi Risor	Appointed



# NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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State Auditor

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## ANTELOPE COUNTY

### INDEPENDENT AUDITOR'S REPORT

Board of Commissioners  
Antelope 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 Antelope County, as of and for the year ended June 30, 2021, 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 Antelope County as of June 30, 2021, 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 18-30, 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 October 19, 2021, on our consideration of Antelope 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 Antelope County's internal control over financial reporting and compliance.



Mark Avery, CPA  
Assistant Deputy Auditor  
Lincoln, Nebraska

October 19, 2021

ANTELOPE COUNTY  
**STATEMENT OF NET POSITION - CASH BASIS**  
June 30, 2021

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash and Cash Equivalents (Note 1.D)	\$ 8,740,795
<b>TOTAL ASSETS</b>	<u><u>\$ 8,740,795</u></u>
 <b>NET POSITION</b>	
Restricted for:	
Visitor Promotion	\$ 64,574
Drug Education	841
Preservation of Records	8,619
Debt Service	1,467,311
Coronavirus Relief and Assistance	611,657
Unrestricted	<u>6,587,793</u>
<b>TOTAL NET POSITION</b>	<u><u>\$ 8,740,795</u></u>

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

ANTELOPE COUNTY  
**STATEMENT OF ACTIVITIES - CASH BASIS**  
For the Year Ended June 30, 2021

<b>Functions:</b>	Cash Disbursements	Program Cash Receipts		Net (Disbursement) Receipts and Changes in Net Position
		Fees, Fines, and Charges for Services	Operating Grants and Contributions	
<b>Governmental Activities:</b>				
General Government	\$ (2,455,193)	\$ 361,242	\$ 878,119	\$ (1,215,832)
Public Safety	(1,310,648)	326,257	-	(984,391)
Public Works	(9,670,394)	3,957	2,788,238	(6,878,199)
Public Assistance	(53,414)	-	-	(53,414)
Culture and Recreation	(29,556)	-	-	(29,556)
Debt Payments	(508,119)	-	-	(508,119)
Total Governmental Activities	<u>\$ (14,027,324)</u>	<u>\$ 691,456</u>	<u>\$ 3,666,357</u>	<u>(9,669,511)</u>
General Receipts:				
Property Taxes				6,605,128
Grants and Contributions Not Restricted to				
Specific Programs				1,417,785
Investment Income				14,670
Licenses and Permits				51,363
Bond Proceeds				2,961,750
Road Improvement Agreement - TransCanada Keystone				2,551,800
Miscellaneous				257,369
Total General Receipts				<u>13,859,865</u>
Increase in Net Position				4,190,354
Net Position - Beginning of year				4,550,441
Net Position - End of year				<u>\$ 8,740,795</u>

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

ANTELOPE COUNTY  
**STATEMENT OF CASH BASIS ASSETS AND FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
June 30, 2021

	General Fund	Road & Bridge Fund	Inheritance Fund	Highway Allocation Bond Fund	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>						
Cash and Cash Equivalents (Note 1.D)	\$ 3,253,974	\$ 362,233	\$ 1,882,555	\$1,059,072	\$ 2,182,961	\$ 8,740,795
<b>TOTAL ASSETS</b>	<u>\$ 3,253,974</u>	<u>\$ 362,233</u>	<u>\$ 1,882,555</u>	<u>\$1,059,072</u>	<u>\$ 2,182,961</u>	<u>\$ 8,740,795</u>
<b>FUND BALANCES</b>						
Restricted for:						
Visitor Promotion	-	-	-	-	64,574	64,574
Drug Education	-	-	-	-	841	841
Preservation of Records	-	-	-	-	8,619	8,619
Debt Service	-	-	-	1,059,072	408,239	1,467,311
Coronavirus Relief and Assistance	-	-	-	-	611,657	611,657
Committed to:						
Law Enforcement	-	-	-	-	438,951	438,951
Road Maintenance	-	362,233	-	-	-	362,233
Aid and Assistance	-	-	-	-	6,139	6,139
County Buildings	-	-	-	-	156,532	156,532
Disaster Recovery	-	-	-	-	481,463	481,463
Property Appraisal	-	-	-	-	5,946	5,946
Assigned to:						
Other Purposes	-	-	1,882,555	-	-	1,882,555
Unassigned	3,253,974	-	-	-	-	3,253,974
<b>TOTAL CASH BASIS FUND BALANCES</b>	<u>\$ 3,253,974</u>	<u>\$ 362,233</u>	<u>\$ 1,882,555</u>	<u>\$1,059,072</u>	<u>\$ 2,182,961</u>	<u>\$ 8,740,795</u>

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



ANTELOPE COUNTY  
**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS,  
AND CHANGES IN CASH BASIS FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
For the Year Ended June 30, 2021

	General Fund	Road & Bridge Fund	Inheritance Fund	Highway Allocation Bond Fund	Other Governmental Funds	Total Governmental Funds
<b>RECEIPTS</b>						
Property Taxes	\$5,235,128	\$ -	\$ 675,750	\$ 189,772	\$ 504,478	\$ 6,605,128
Licenses and Permits	51,363	-	-	-	-	51,363
Investment Income	14,670	-	-	-	-	14,670
Intergovernmental	1,249,239	2,698,829	-	49,105	1,086,969	5,084,142
Charges for Services	374,506	3,957	-	-	312,993	691,456
Miscellaneous	45,708	2,677,461	-	2,961,750	86,000	5,770,919
<b>TOTAL RECEIPTS</b>	<u>6,970,614</u>	<u>5,380,247</u>	<u>675,750</u>	<u>3,200,627</u>	<u>1,990,440</u>	<u>18,217,678</u>
<b>DISBURSEMENTS</b>						
General Government	2,408,016	-	-	-	47,177	2,455,193
Public Safety	922,839	-	-	-	387,809	1,310,648
Public Works	100,712	7,679,166	-	1,835,594	54,922	9,670,394
Public Assistance	37,135	-	-	-	16,279	53,414
Culture and Recreation	10,717	-	-	-	18,839	29,556
Debt Service:						
Principal Payments	-	-	-	-	390,000	390,000
Interest and Fiscal Charges	-	-	-	20,404	97,715	118,119
<b>TOTAL DISBURSEMENTS</b>	<u>3,479,419</u>	<u>7,679,166</u>	<u>-</u>	<u>1,855,998</u>	<u>1,012,741</u>	<u>14,027,324</u>
<b>EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS</b>	<u>3,491,195</u>	<u>(2,298,919)</u>	<u>675,750</u>	<u>1,344,629</u>	<u>977,699</u>	<u>4,190,354</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	2,485,557	-	-	100	2,485,657
Transfers out	(2,200,100)	-	-	(285,557)	-	(2,485,657)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(2,200,100)</u>	<u>2,485,557</u>	<u>-</u>	<u>(285,557)</u>	<u>100</u>	<u>-</u>
Net Change in Fund Balances	1,291,095	186,638	675,750	1,059,072	977,799	4,190,354
<b>CASH BASIS FUND BALANCES - BEGINNING</b>	<u>1,962,879</u>	<u>175,595</u>	<u>1,206,805</u>	<u>-</u>	<u>1,205,162</u>	<u>4,550,441</u>
<b>CASH BASIS FUND BALANCES - ENDING</b>	<u>\$3,253,974</u>	<u>\$ 362,233</u>	<u>\$ 1,882,555</u>	<u>\$ 1,059,072</u>	<u>\$ 2,182,961</u>	<u>\$ 8,740,795</u>

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

**ANTELOPE COUNTY**  
**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS,**  
**AND CHANGES IN CASH BASIS FUND BALANCES**  
**FIDUCIARY FUNDS**  
 For the Years Ended June 30, 2021

	Custodial Fund Balances July 1, 2020 (as restated)	Receipts	Disbursements	Custodial Fund Balances June 30, 2021
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 527,507	\$ 27,190,225	\$ 27,189,569	\$ 528,163
<b>LIABILITIES</b>				
Due to other governments				
State - Collected by County Treasurer	213,678	2,648,393	2,669,890	192,181
State - Collected by Other Offices	6,049	116,002	110,024	12,027
Schools	208,707	18,707,501	18,690,258	225,950
Educational Service Units	2,566	351,489	350,894	3,161
Technical College	18,011	2,476,794	2,472,757	22,048
Natural Resource Districts	3,268	464,086	463,149	4,205
Fire Districts	14,738	492,126	496,055	10,809
Municipalities	26,152	1,381,107	1,381,259	26,000
Agricultural Society	1,098	158,310	157,967	1,441
Airport Authority	494	64,748	64,679	563
Others - Collected by County Treasurer	28,918	90,370	96,533	22,755
Others - Collected by Other Offices	3,828	239,299	236,104	7,023
<b>TOTAL LIABILITIES</b>	<u>527,507</u>	<u>27,190,225</u>	<u>27,189,569</u>	<u>528,163</u>
<b>TOTAL NET POSITION</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

## ANTELOPE COUNTY

### NOTES TO FINANCIAL STATEMENTS

For the Fiscal Year Ended June 30, 2021

#### 1. Summary of Significant Accounting Policies

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

##### **A. Reporting Entity**

Antelope 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 \$32,063 toward the operation of the Region during fiscal year 2021. 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 North Central District 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).

## ANTELOPE 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 towards the operation of the Department during fiscal year 2021. 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) (2021 Neb. Laws, LB 528, § 51). Financial information for the Department is available in that report.

Antelope County 911 Emergency Service System – The County has entered into an agreement with the Antelope County 911 Emergency Service System (System) to establish a countywide 911 service. Participating members of the System are the cities of Neligh and Elgin, and the villages of Oakdale, Clearwater, Brunswick, Orchard, and Royal.

The System's governing board is established by interlocal agreement and includes representatives from the participating political subdivisions. Funding is provided by 911 surcharges collected by the State of Nebraska and local telephone companies. The County did not contribute any additional funds toward the operation of the System during the fiscal year. In the event of termination of the agreement, assets would be disposed of in accordance with the terms of the agreement. The System has an agreed-upon procedures engagement performed on its financial schedule. Financial information for the System is available in that report.

Region 11 Emergency Management (Region) – The County has entered into an agreement with the governing boards of Madison County, Pierce County, and the City of Norfolk to provide services to carry out the provisions of the Emergency Management Act (Act). Agreements were established under the authority of the Interlocal Cooperation Act for services to be provided under Neb. Rev. Stat. § 81-829.36 (Reissue 2014) et seq. The governing board for the Region is established by statute, and the agreement includes representatives from the participating member boards. Each member contributes to the financial support of the Region based on formulas developed by the agreement. Funding is provided by a combination of Federal, State, local, and private funding. The County contributed \$20,543 toward the operation of the Region during fiscal year 2021. In the event of termination of the agreement, assets would be disposed of in accordance with the terms of the agreement.

#### **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.

ANTELOPE COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

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

**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 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 and Bridge 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.

**Highway Allocation Bond Fund.** This fund is used to account for costs associated with the payment of road improvements and the Highway Allocation Bond and is primarily funded with highway allocation funding.

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.

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

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

ANTELOPE COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

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

The County designates fund balances as follows:

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

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

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

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

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

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

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

## ANTELOPE COUNTY

### NOTES TO FINANCIAL STATEMENTS

(Continued)

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

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 \$2,153,002 of restricted net position, which is fully restricted by enabling legislation.

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

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

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 \$8,740,795 for County funds and \$528,163 for Fiduciary funds. The bank balances for all funds totaled \$9,281,441. For purposes of classifying categories of custodial risk, the bank balances of the County's deposits, as of June 30, 2021, were either entirely insured or collateralized with securities held by the County's agent in the County's name.

## ANTELOPE COUNTY

### NOTES TO FINANCIAL STATEMENTS

(Continued)

#### 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 2020, for the 2020 taxes, which will be materially collected in May and September 2021, was set at \$.251707/\$100 of assessed valuation. The levy set in October 2019, for the 2019 taxes, which were materially collected in May and September 2020, was set at \$.246194/\$100 of assessed valuation. The amount collected for the motor vehicle tax is outlined in State statute.

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. 2020) 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.



ANTELOPE COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

4. **Retirement System** (Concluded)

For the year ended June 30, 2021, 99 employees contributed \$122,537, and the County contributed \$182,831. Contributions included \$1,961 in cash contributions towards the supplemental law enforcement plan for five law enforcement employees. Lastly, the County paid \$2,022 directly to 17 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 104 counties and local governments throughout Nebraska.

The County pays an annual deposit premium, as calculated by the administrator of the pool. The premium is based on the losses and exposures of each County and the entire pool. If the pool becomes insolvent or otherwise unable to discharge its legal liabilities and obligations, the County may be assessed for an additional contribution. Each county remains liable for such assessments, regardless of the county's withdrawal from participation or the termination of the agreement, as well as for liabilities of the pool incurred during the 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, 2021, consisted of the following:

<b>Transfers to</b>	Transfers from		Total
	General Fund	Highway Allocation Bond Fund	
Road & Bridge Fund	\$ 2,200,000	\$ 285,557	\$ 2,485,557
Nonmajor Funds	100	-	100
Total	<u>\$ 2,200,100</u>	<u>\$ 285,557</u>	<u>\$ 2,485,657</u>

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

ANTELOPE COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

7. **Long-Term Obligations**

**Lease-Purchase Agreements**

Changes to the commitments under a lease agreement for equipment and amounts to provide for annual rental payments are as follows:

	MMK Tractor
Balance July 1, 2020	\$ 39,501
Purchases	-
Payments	-
Balance June 30, 2021	<u>\$ 39,501</u>
Future Payments:	
<b>Year</b>	
2022	<u>\$ 39,501</u>
Total Payments	39,501
Carrying Value of the Related Fixed Asset	<u>\$ 88,000</u>

The County did not make any principal and interest payments on this lease agreement during the fiscal year 2021.

**Bonds**

**Law Enforcement Center Bonds.** The County issued bonds on November 26, 2013, in the amount of \$5,910,000 for the purpose of paying the costs of a new law enforcement facility. In August 2018, the County refinanced this bond for \$4,185,000. The bond payable balance, as of June 30, 2021, was \$3,415,000. 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:			
<b>Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2022	\$ 400,000	\$ 87,465	\$ 487,465
2023	410,000	77,315	487,315
2024	425,000	66,065	491,065
2025	430,000	55,590	485,590
2026	445,000	44,319	489,319
2027-2029	1,305,000	56,256	1,361,256
Total Payments	<u>\$ 3,415,000</u>	<u>\$ 387,010</u>	<u>\$ 3,802,010</u>

**Highway Allocation Bonds.** The County issued bonds on August 28, 2020, in the amount of \$3,000,000 for the purpose of financing the construction of certain roads of the County and related improvements. The bond payable balance, as of June 30, 2021, was \$3,000,000. 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.

ANTELOPE COUNTY

**NOTES TO FINANCIAL STATEMENTS**

(Concluded)

**7. Long-Term Obligations** (Concluded)

Future Payments:

<b>Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2022	\$ 285,000	\$ 29,301	\$ 314,301
2023	290,000	27,360	317,360
2024	295,000	25,239	320,239
2025	295,000	22,953	317,953
2026	300,000	20,422	320,422
2027-2031	1,535,000	51,494	1,586,494
Total Payments	<u>\$ 3,000,000</u>	<u>\$ 176,769</u>	<u>\$ 3,176,769</u>

**Antelope Memorial Hospital – Conduit Debt.** To provide for the financing to pay the costs of acquiring, constructing, furnishing, and equipping improvements to the facilities of the Antelope Memorial Hospital (Hospital), a non-profit entity, the County issued revenue bonds on October 15, 2015, in the amount of \$2,290,000. These bonds are special limited obligations of the County payable solely from and secured by loan payments to be received from the Hospital. The bonds do not constitute a debt or pledge of faith of the County and, accordingly, have not been reported in the accompanying financial statements. The outstanding principal debt balance as of June 30, 2021, was \$895,000 per the Hospital's audit report. Additional information may be obtained from the Hospital's Administrative Office.

**8. Contingent Liabilities**

The County is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, the County Attorney believes the resolution of these matters will not have a materially adverse effect on the financial condition of the County.

**9. Prior Period Adjustment**

The beginning balances were increased by \$9,877 on the Fiduciary Fund Statement of Cash Receipts, Disbursements, and Changes in Cash Basis Fund Balances from the balances reported in the County's fiscal year 2020 financial statements. These adjustments were made to report the monies held by County officials other than the County Treasurer.

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

For the Year Ended June 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>RECEIPTS</b>				
Taxes	\$ 5,560,953	\$ 5,560,953	\$ 5,235,128	\$ (325,825)
Licenses and Permits	38,000	38,000	51,363	13,363
Interest	15,000	15,000	14,670	(330)
Intergovernmental	333,425	333,425	1,249,239	915,814
Charges for Services	286,550	286,550	374,506	87,956
Miscellaneous	415,500	415,500	45,708	(369,792)
<b>TOTAL RECEIPTS</b>	<b>6,649,428</b>	<b>6,649,428</b>	<b>6,970,614</b>	<b>321,186</b>
<b>DISBURSEMENTS</b>				
General Government:				
County Board	84,000	84,000	79,814	4,186
County Clerk	161,185	161,185	152,764	8,421
County Treasurer	161,613	161,613	160,136	1,477
County Assessor	138,648	138,648	133,748	4,900
Election Commissioner	35,000	35,000	21,621	13,379
Building and Zoning	24,000	24,000	11,137	12,863
Clerk of the District Court	115,071	115,071	108,555	6,516
County Court System	2,500	2,500	2,197	303
District Judge	8,500	8,500	5,534	2,966
Building and Grounds	135,000	135,000	102,253	32,747
Agricultural Extension Agent	84,678	84,678	77,161	7,517
Unemployment Contributions	15,000	15,000	3,704	11,296
Miscellaneous	2,020,500	2,020,500	1,549,392	471,108
Public Safety				
County Sheriff	889,014	889,014	825,759	63,255
County Attorney	118,143	118,143	97,080	21,063
Public Works				
Noxious Weed Control	110,600	110,600	100,712	9,888
Public Assistance				
Veterans' Service Officer	38,569	38,569	35,107	3,462
Institutions	6,000	6,000	2,028	3,972
Relief	2,000	2,000	-	2,000
Culture and Recreation				
Historical Society	14,700	14,700	10,717	3,983
<b>TOTAL DISBURSEMENTS</b>	<b>4,164,721</b>	<b>4,164,721</b>	<b>3,479,419</b>	<b>685,302</b>
<b>EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS</b>	<b>2,484,707</b>	<b>2,484,707</b>	<b>3,491,195</b>	<b>1,006,488</b>

(Continued)

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

For the Year Ended June 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	120,000	120,000	-	(120,000)
Transfers out	(3,567,586)	(3,567,586)	(2,200,100)	1,367,486
<b>TOTAL OTHER FINANCING     SOURCES (USES)</b>	<u>(3,447,586)</u>	<u>(3,447,586)</u>	<u>(2,200,100)</u>	<u>1,247,486</u>
Net Change in Fund Balance	(962,879)	(962,879)	1,291,095	2,253,974
<b>FUND BALANCE - BEGINNING</b>	<u>1,962,879</u>	<u>1,962,879</u>	<u>1,962,879</u>	<u>-</u>
<b>FUND BALANCE - ENDING</b>	<u><u>\$ 1,000,000</u></u>	<u><u>\$ 1,000,000</u></u>	<u><u>\$ 3,253,974</u></u>	<u><u>\$ 2,253,974</u></u>

(Concluded)

ANTELOPE COUNTY  
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL  
MAJOR FUNDS

For the Year Ended June 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>ROAD &amp; BRIDGE FUND</b>				
RECEIPTS				
Intergovernmental	\$ 2,294,603	\$ 2,294,603	\$2,698,829	\$ 404,226
Charges for Services	-	-	3,957	3,957
Miscellaneous	2,600,000	2,600,000	2,677,461	77,461
TOTAL RECEIPTS	4,894,603	4,894,603	5,380,247	485,644
DISBURSEMENTS	8,575,350	8,575,350	7,679,166	896,184
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	(3,680,747)	(3,680,747)	(2,298,919)	1,381,828
OTHER FINANCING SOURCES (USES)				
Transfers in	3,567,586	3,567,586	2,485,557	(1,082,029)
Transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	3,567,586	3,567,586	2,485,557	(1,082,029)
Net Change in Fund Balance	(113,161)	(113,161)	186,638	299,799
FUND BALANCE - BEGINNING	113,161	113,161	175,595	62,434
FUND BALANCE - ENDING	\$ -	\$ -	\$ 362,233	\$ 362,233
<b>INHERITANCE FUND</b>				
RECEIPTS				
Taxes	\$ 584,390	\$ 584,390	\$ 675,750	\$ 91,360
TOTAL RECEIPTS	584,390	584,390	675,750	91,360
DISBURSEMENTS	2,000,000	2,000,000	-	2,000,000
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	(1,415,610)	(1,415,610)	675,750	2,091,360
OTHER FINANCING SOURCES (USES)				
Transfers in	2,708,805	2,708,805	-	(2,708,805)
Transfers out	(2,500,000)	(2,500,000)	-	2,500,000
TOTAL OTHER FINANCING SOURCES (USES)	208,805	208,805	-	(208,805)
Net Change in Fund Balance	(1,206,805)	(1,206,805)	675,750	1,882,555
FUND BALANCE - BEGINNING	1,206,805	1,206,805	1,206,805	-
FUND BALANCE - ENDING	\$ -	\$ -	\$1,882,555	\$ 1,882,555

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

For the Year Ended June 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b><u>HIGHWAY ALLOCATION BOND FUND</u></b>				
RECEIPTS				
Taxes	\$ 325,000	\$ 325,000	\$ 189,772	\$ (135,228)
Intergovernmental	-	-	49,105	49,105
Miscellaneous	3,000,000	3,000,000	2,961,750	(38,250)
TOTAL RECEIPTS	<u>3,325,000</u>	<u>3,325,000</u>	<u>3,200,627</u>	<u>(124,373)</u>
 DISBURSEMENTS	 <u>3,025,000</u>	 <u>3,025,000</u>	 <u>1,855,998</u>	 <u>1,169,002</u>
 EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	 <u>300,000</u>	 <u>300,000</u>	 <u>1,344,629</u>	 <u>1,044,629</u>
 OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	(285,557)	(285,557)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>(285,557)</u>	<u>(285,557)</u>
 Net Change in Fund Balance	 300,000	 300,000	 1,059,072	 759,072
FUND BALANCE - BEGINNING	-	-	-	-
FUND BALANCE - ENDING	<u>\$ 300,000</u>	<u>\$ 300,000</u>	<u>\$1,059,072</u>	<u>\$ 759,072</u>

(Concluded)

ANTELOPE COUNTY  
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL  
NONMAJOR FUNDS

For the Year Ended June 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>LAW ENFORCEMENT CENTER BOND FUND</b>				
Receipts	\$ 530,028	\$ 530,028	\$ 505,982	\$ (24,046)
Disbursements	(495,000)	(495,000)	(487,715)	7,285
Net Change in Fund Balance	35,028	35,028	18,267	(16,761)
Fund Balance - Beginning	389,972	389,972	389,972	-
Fund Balance - Ending	<u>\$ 425,000</u>	<u>\$ 425,000</u>	<u>\$ 408,239</u>	<u>\$ (16,761)</u>
<b>VISITORS PROMOTION FUND</b>				
Receipts	\$ 3,119	\$ 3,119	\$ 4,507	\$ 1,388
Disbursements	(50,000)	(50,000)	(4,074)	45,926
Net Change in Fund Balance	(46,881)	(46,881)	433	47,314
Fund Balance - Beginning	46,881	46,881	46,881	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 47,314</u>	<u>\$ 47,314</u>
<b>VISITORS IMPROVEMENT FUND</b>				
Receipts	\$ 4,482	\$ 4,482	\$ 4,507	\$ 25
Disbursements	(32,000)	(32,000)	(14,765)	17,235
Net Change in Fund Balance	(27,518)	(27,518)	(10,258)	17,260
Fund Balance - Beginning	27,518	27,518	27,518	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,260</u>	<u>\$ 17,260</u>
<b>REAPPRAISAL FUND</b>				
Receipts	\$ 21,537	\$ 21,537	\$ 20,175	\$ (1,362)
Disbursements	(25,956)	(25,956)	(18,648)	7,308
Net Change in Fund Balance	(4,419)	(4,419)	1,527	5,946
Fund Balance - Beginning	4,419	4,419	4,419	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,946</u>	<u>\$ 5,946</u>
<b>REGISTER OF DEEDS PRESERVATION FUND</b>				
Receipts	\$ 1,875	\$ 1,875	\$ 6,720	\$ 4,845
Disbursements	(8,000)	(8,000)	(4,226)	3,774
Net Change in Fund Balance	(6,125)	(6,125)	2,494	8,619
Fund Balance - Beginning	6,125	6,125	6,125	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,619</u>	<u>\$ 8,619</u>

(Continued)



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

For the Year Ended June 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>VETERANS' AID FUND</b>				
Receipts	\$ 2,168	\$ 2,168	\$ 1,586	\$ (582)
Disbursements	(20,000)	(20,000)	(16,279)	3,721
Net Change in Fund Balance	(17,832)	(17,832)	(14,693)	3,139
Fund Balance - Beginning	20,832	20,832	20,832	-
Fund Balance - Ending	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 6,139</u>	<u>\$ 3,139</u>
<b>STOP PROGRAM FUND</b>				
Receipts	\$ 223	\$ 223	\$ 350	\$ 127
Disbursements	(13,000)	(13,000)	-	13,000
Transfers in	-	-	100	100
Transfers out	-	-	-	-
Net Change in Fund Balance	(12,777)	(12,777)	450	13,227
Fund Balance - Beginning	12,777	12,777	12,777	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,227</u>	<u>\$ 13,227</u>
<b>CANINE FUND</b>				
Receipts	\$ 25,000	\$ 25,000	\$ 1,000	\$ (24,000)
Disbursements	(25,000)	(25,000)	-	25,000
Net Change in Fund Balance	-	-	1,000	1,000
Fund Balance - Beginning	-	-	-	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>
<b>FEDERAL GRANTS FUND</b>				
Receipts	\$ 30,000	\$ 30,000	\$ -	\$ (30,000)
Disbursements	(30,000)	(30,000)	-	30,000
Net Change in Fund Balance	-	-	-	-
Fund Balance - Beginning	-	-	-	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>DISASTER FUND</b>				
Receipts	\$ 2,046,091	\$ 2,046,091	\$ 373,671	\$ (1,672,420)
Disbursements	(2,000,000)	(2,000,000)	(54,922)	1,945,078
Transfers in	2,791,195	2,791,195	-	(2,791,195)
Transfers out	(3,000,000)	(3,000,000)	-	3,000,000
Net Change in Fund Balance	(162,714)	(162,714)	318,749	481,463
Fund Balance - Beginning	162,714	162,714	162,714	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 481,463</u>	<u>\$ 481,463</u>

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

For the Year Ended June 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>COVID AMERICAN RESCUE PLAN ACT FUND</b>				
Receipts	\$ -	\$ -	\$ 611,657	\$ 611,657
Disbursements	-	-	-	-
Net Change in Fund Balance	-	-	611,657	611,657
Fund Balance - Beginning	-	-	-	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 611,657</u>	<u>\$ 611,657</u>
<b>LAW ENFORCEMENT CENTER FUND</b>				
Receipts	\$ 322,379	\$ 322,379	\$ 355,468	\$ 33,089
Disbursements	(580,000)	(580,000)	(334,396)	245,604
Transfers in	-	-	-	-
Transfers out	(120,000)	(120,000)	-	120,000
Net Change in Fund Balance	(377,621)	(377,621)	21,072	398,693
Fund Balance - Beginning	377,621	377,621	377,621	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 398,693</u>	<u>\$ 398,693</u>
<b>INMATE COMMISSARY FUND</b>				
Receipts	\$ 56,011	\$ 56,011	\$ 35,455	\$ (20,556)
Disbursements	(100,000)	(100,000)	(53,413)	46,587
Net Change in Fund Balance	(43,989)	(43,989)	(17,958)	26,031
Fund Balance - Beginning	43,989	43,989	43,989	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26,031</u>	<u>\$ 26,031</u>
<b>DRUG LAW ENFORCEMENT AND EDUCATION FUND</b>				
Receipts	\$ -	\$ -	\$ -	\$ -
Disbursements	(841)	(841)	-	841
Net Change in Fund Balance	(841)	(841)	-	841
Fund Balance - Beginning	841	841	841	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 841</u>	<u>\$ 841</u>
<b>BUILDING FUND</b>				
Receipts	\$ 74,527	\$ 74,527	\$ 69,362	\$ (5,165)
Disbursements	(161,000)	(161,000)	(24,303)	136,697
Net Change in Fund Balance	(86,473)	(86,473)	45,059	131,532
Fund Balance - Beginning	111,473	111,473	111,473	-
Fund Balance - Ending	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ 156,532</u>	<u>\$ 131,532</u>

ANTELOPE COUNTY  
**COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CHANGES IN CASH BASIS FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
For the Year Ended June 30, 2021

	Law Enforcement Center Bond Fund	Visitors Promotion Fund	Visitors Improvement Fund	Reappraisal Fund	Register of Deeds Preservation Fund
<b>RECEIPTS</b>					
Property Taxes	\$ 419,913	\$ 4,507	\$ 4,507	\$ 16,847	\$ -
Intergovernmental	86,069	-	-	3,328	-
Charges for Services	-	-	-	-	6,720
Miscellaneous	-	-	-	-	-
<b>TOTAL RECEIPTS</b>	<b>505,982</b>	<b>4,507</b>	<b>4,507</b>	<b>20,175</b>	<b>6,720</b>
<b>DISBURSEMENTS</b>					
General Government	-	-	-	18,648	4,226
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Public Assistance	-	-	-	-	-
Culture and Recreation	-	4,074	14,765	-	-
Debt Service:					
Principal Payments	390,000	-	-	-	-
Interest and Fiscal Charges	97,715	-	-	-	-
<b>TOTAL DISBURSEMENTS</b>	<b>487,715</b>	<b>4,074</b>	<b>14,765</b>	<b>18,648</b>	<b>4,226</b>
<b>EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS</b>	<b>18,267</b>	<b>433</b>	<b>(10,258)</b>	<b>1,527</b>	<b>2,494</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	18,267	433	(10,258)	1,527	2,494
<b>FUND BALANCES - BEGINNING</b>	<b>389,972</b>	<b>46,881</b>	<b>27,518</b>	<b>4,419</b>	<b>6,125</b>
<b>FUND BALANCES - ENDING</b>	<b>\$ 408,239</b>	<b>\$ 47,314</b>	<b>\$ 17,260</b>	<b>\$ 5,946</b>	<b>\$ 8,619</b>
<b>FUND BALANCES:</b>					
Restricted for:					
Visitor Promotion	-	47,314	17,260	-	-
Drug Education	-	-	-	-	-
Preservation of Records	-	-	-	-	8,619
Debt Service	408,239	-	-	-	-
Coronavirus Relief and Assistance	-	-	-	-	-
Committed to:					
Law Enforcement	-	-	-	-	-
Aid and Assistance	-	-	-	-	-
County Buildings	-	-	-	-	-
Disaster Recovery	-	-	-	-	-
Property Appraisal	-	-	-	5,946	-
<b>TOTAL FUND BALANCES</b>	<b>\$ 408,239</b>	<b>\$ 47,314</b>	<b>\$ 17,260</b>	<b>\$ 5,946</b>	<b>\$ 8,619</b>

ANTELOPE COUNTY  
**COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CHANGES IN CASH BASIS FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
For the Year Ended June 30, 2021

	Veterans' Aid Fund	STOP Program Fund	Canine Fund	Disaster Fund	COVID American Rescue Plan Act Fund
<b>RECEIPTS</b>					
Property Taxes	\$ 1,260	\$ -	\$ -	\$ -	\$ -
Intergovernmental	326	-	-	373,671	611,657
Charges for Services	-	350	-	-	-
Miscellaneous	-	-	1,000	-	-
<b>TOTAL RECEIPTS</b>	<b>1,586</b>	<b>350</b>	<b>1,000</b>	<b>373,671</b>	<b>611,657</b>
<b>DISBURSEMENTS</b>					
General Government	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	54,922	-
Public Assistance	16,279	-	-	-	-
Culture and Recreation	-	-	-	-	-
Debt Service:					
Principal Payments	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
<b>TOTAL DISBURSEMENTS</b>	<b>16,279</b>	<b>-</b>	<b>-</b>	<b>54,922</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS</b>	<b>(14,693)</b>	<b>350</b>	<b>1,000</b>	<b>318,749</b>	<b>611,657</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	100	-	-	-
Transfers out	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	(14,693)	450	1,000	318,749	611,657
<b>FUND BALANCES - BEGINNING</b>	<b>20,832</b>	<b>12,777</b>	<b>-</b>	<b>162,714</b>	<b>-</b>
<b>FUND BALANCES - ENDING</b>	<b>\$ 6,139</b>	<b>\$ 13,227</b>	<b>\$ 1,000</b>	<b>\$ 481,463</b>	<b>\$ 611,657</b>
<b>FUND BALANCES:</b>					
Restricted for:					
Visitor Promotion	-	-	-	-	-
Drug Education	-	-	-	-	-
Preservation of Records	-	-	-	-	-
Debt Service	-	-	-	-	-
Coronavirus Relief and Assistance	-	-	-	-	611,657
Committed to:					
Law Enforcement	-	13,227	1,000	-	-
Aid and Assistance	6,139	-	-	-	-
County Buildings	-	-	-	-	-
Disaster Recovery	-	-	-	481,463	-
Property Appraisal	-	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<b>\$ 6,139</b>	<b>\$ 13,227</b>	<b>\$ 1,000</b>	<b>\$ 481,463</b>	<b>\$ 611,657</b>

ANTELOPE COUNTY  
**COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CHANGES IN CASH BASIS FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
For the Year Ended June 30, 2021

	Law Enforcement Center Fund	Inmate Commissary Fund	Drug Law Enforcement and Education Fund	Building Fund	Total Nonmajor Governmental Funds
<b>RECEIPTS</b>					
Property Taxes	\$ -	\$ -	\$ -	\$ 57,444	\$ 504,478
Intergovernmental	-	-	-	11,918	1,086,969
Charges for Services	270,468	35,455	-	-	312,993
Miscellaneous	85,000	-	-	-	86,000
<b>TOTAL RECEIPTS</b>	<b>355,468</b>	<b>35,455</b>	<b>-</b>	<b>69,362</b>	<b>1,990,440</b>
<b>DISBURSEMENTS</b>					
General Government	-	-	-	24,303	47,177
Public Safety	334,396	53,413	-	-	387,809
Public Works	-	-	-	-	54,922
Public Assistance	-	-	-	-	16,279
Culture and Recreation	-	-	-	-	18,839
Debt Service:					
Principal Payments	-	-	-	-	390,000
Interest and Fiscal Charges	-	-	-	-	97,715
<b>TOTAL DISBURSEMENTS</b>	<b>334,396</b>	<b>53,413</b>	<b>-</b>	<b>24,303</b>	<b>1,012,741</b>
<b>EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS</b>	<b>21,072</b>	<b>(17,958)</b>	<b>-</b>	<b>45,059</b>	<b>977,699</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	-	-	100
Transfers out	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100</b>
Net Change in Fund Balances	21,072	(17,958)	-	45,059	977,799
<b>FUND BALANCES - BEGINNING</b>	<b>377,621</b>	<b>43,989</b>	<b>841</b>	<b>111,473</b>	<b>1,205,162</b>
<b>FUND BALANCES - ENDING</b>	<b>\$ 398,693</b>	<b>\$ 26,031</b>	<b>\$ 841</b>	<b>\$ 156,532</b>	<b>\$ 2,182,961</b>
<b>FUND BALANCES:</b>					
Restricted for:					
Visitor Promotion	-	-	-	-	64,574
Drug Education	-	-	841	-	841
Preservation of Records	-	-	-	-	8,619
Debt Service	-	-	-	-	408,239
Coronavirus Relief and Assistance	-	-	-	-	611,657
Committed to:					
Law Enforcement	398,693	26,031	-	-	438,951
Aid and Assistance	-	-	-	-	6,139
County Buildings	-	-	-	156,532	156,532
Disaster Recovery	-	-	-	-	481,463
Property Appraisal	-	-	-	-	5,946
<b>TOTAL FUND BALANCES</b>	<b>\$ 398,693</b>	<b>\$ 26,031</b>	<b>\$ 841</b>	<b>\$ 156,532</b>	<b>\$ 2,182,961</b>

ANTELOPE COUNTY  
**SCHEDULE OF OFFICE ACTIVITIES**  
For the Year Ended June 30, 2021

	County Clerk	Clerk of the District Court	County Sheriff	County Attorney	Weed Superintendent	Veterans' Service Officer	County Planning and Zoning	Total
BALANCES JULY 1, 2020	\$ 11,310	\$ 3,881	\$ 3,284	\$ 1,791	\$ 292	\$ 2,001	\$ -	\$ 22,559
RECEIPTS								
Licenses and Permits	6,163	-	1,281	-	-	-	4,550	11,994
Charges for Services	78,388	6,647	319,879	330	815	-	-	406,059
Miscellaneous	2,106	416	2,333	-	-	16,530	-	21,385
State Fees	109,779	6,223	-	-	-	-	-	116,002
Other Liabilities	2,669	108,404	127,452	774	-	-	-	239,299
TOTAL RECEIPTS	199,105	121,690	450,945	1,104	815	16,530	4,550	794,739
DISBURSEMENTS								
Payments to County Treasurer	83,127	6,822	323,962	330	982	1	4,550	419,774
Payments to State Treasurer	103,630	6,394	-	-	-	-	-	110,024
Petty Cash	120	416	55	-	-	16,529	-	17,120
Other Liabilities	2,749	105,467	127,129	759	-	-	-	236,104
TOTAL DISBURSEMENTS	189,626	119,099	451,146	1,089	982	16,530	4,550	783,022
BALANCES JUNE 30, 2021	\$ 20,789	\$ 6,472	\$ 3,083	\$ 1,806	\$ 125	\$ 2,001	\$ -	\$ 34,276
BALANCES CONSIST OF:								
Due to County Treasurer	\$ 9,024	\$ 783	\$ 1,768	\$ -	\$ 25	\$ 1	\$ -	\$ 11,601
Petty Cash	50	250	725	500	100	2,000	-	3,625
Due to State Treasurer	11,715	312	-	-	-	-	-	12,027
Due to Others	-	5,127	590	1,306	-	-	-	7,023
BALANCES JUNE 30, 2021	\$ 20,789	\$ 6,472	\$ 3,083	\$ 1,806	\$ 125	\$ 2,001	\$ -	\$ 34,276

ANTELOPE COUNTY  
**SCHEDULE OF TAXES CERTIFIED AND COLLECTED**  
**FOR ALL POLITICAL SUBDIVISIONS IN THE COUNTY**  
June 30, 2021

Item	2016	2017	2018	2019	2020
Tax Certified by Assessor					
Real Estate	\$ 22,781,953	\$ 22,138,532	\$ 22,128,594	\$ 23,042,787	\$ 23,788,986
Personal and Specials	1,343,168	1,301,732	1,345,257	1,221,613	1,330,141
Total	<u>24,125,121</u>	<u>23,440,264</u>	<u>23,473,851</u>	<u>24,264,400</u>	<u>25,119,127</u>
Corrections					
Additions	10,790	10,869	12,747	8,419	34,773
Deductions	<u>(25,513)</u>	<u>(9,639)</u>	<u>(11,224)</u>	<u>(10,220)</u>	<u>(4,740)</u>
Net Additions/ (Deductions)	<u>(14,723)</u>	<u>1,230</u>	<u>1,523</u>	<u>(1,801)</u>	<u>30,033</u>
Corrected Certified Tax	<u>24,110,398</u>	<u>23,441,494</u>	<u>23,475,374</u>	<u>24,262,599</u>	<u>25,149,160</u>
Net Tax Collected by County Treasurer during Fiscal Year Ending:					
June 30, 2017	15,708,450	-	-	-	-
June 30, 2018	8,387,769	15,321,253	-	-	-
June 30, 2019	9,717	8,107,052	15,135,050	-	-
June 30, 2020	3,008	9,211	8,325,478	15,451,263	-
June 30, 2021	<u>1,019</u>	<u>2,020</u>	<u>10,901</u>	<u>8,802,839</u>	<u>16,367,631</u>
Total Net Collections	<u>24,109,963</u>	<u>23,439,536</u>	<u>23,471,429</u>	<u>24,254,102</u>	<u>16,367,631</u>
Total Uncollected Tax	<u>\$ 435</u>	<u>\$ 1,958</u>	<u>\$ 3,945</u>	<u>\$ 8,497</u>	<u>\$ 8,781,529</u>
Percentage Uncollected Tax	<u>0.00%</u>	<u>0.01%</u>	<u>0.02%</u>	<u>0.04%</u>	<u>34.92%</u>

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

ANTELOPE COUNTY  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For the Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Total Federal Expenditures
<b>DEPARTMENT OF HOMELAND SECURITY</b>			
Passed through Nebraska Military Department			
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	unavailable	* \$ 2,373,070
Total U.S. Department of Homeland Security			<u>2,373,070</u>
<b>ELECTION ASSISTANCE COMMISSION</b>			
Passed through Nebraska Secretary of State			
COVID-19 - 2018 HAVA Election Security Grant	90.404	unavailable	<u>4,793</u>
Total U.S. Election Assistance Commission			<u>4,793</u>
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			
Passed through Nebraska Department of Health and Human Services			
Child Support Enforcement	93.563	unavailable	<u>20,535</u>
Total U.S. Department of Health and Human Services			<u>20,535</u>
<b>DEPARTMENT OF THE TREASURY</b>			
Passed through Nebraska Military Department			
Coronavirus Relief Fund	21.019	unavailable	* <u>240,690</u>
Total U.S. Department of the Treasury			<u>240,690</u>
<b>DEPARTMENT OF AGRICULTURE</b>			
Emergency Watershed Protection Program	10.923	unavailable	<u>140,854</u>
Total U.S. Department of Agriculture			<u>140,854</u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<u><u>\$ 2,779,942</u></u>

\* Represents Major Program

See accompanying Notes to the Schedule of Expenditures of Federal Awards



ANTELOPE COUNTY

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2021

1. **Basis of Presentation**

The accompanying schedule of expenditures of Federal awards (Schedule) includes the Federal award activity of Antelope County (County) under programs of the Federal government for the year ended June 30, 2021, 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 the 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. The County has elected to use the 10 percent de minimis indirect cost rate, as allowed under Uniform Guidance, except for the Child Support Enforcement Program.

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

After a presidentially declared disaster, the Federal Emergency Management Agency (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 \$2,373,070 for this program. Of this amount, \$186,330 was incurred in the fiscal year ended June 30, 2021. The remaining expenditures were incurred in prior years.



## NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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ANTELOPE 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 Commissioners  
Antelope 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 Antelope County, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise Antelope County's basic financial statements, and have issued our report thereon dated October 19, 2021. 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 Antelope 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 Antelope 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.

*County Response: The County has discussed the finding but must consider the cost of adequate segregation of duties when determining the use of tax money.*

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Antelope 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 Antelope County in a separate letter dated October 19, 2021.

### **Antelope County's Response to Findings**

Antelope County's response to the findings identified in our audit is described above. Antelope County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **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.



Mark Avery, CPA  
Assistant Deputy Auditor  
Lincoln, Nebraska

October 19, 2021



## NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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### ANTELOPE COUNTY REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

#### Independent Auditor's Report

Board of Commissioners  
Antelope County, Nebraska

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

We have audited Antelope 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 Antelope County's major Federal programs for the year ended June 30, 2021. Antelope 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 Antelope 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 Antelope 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 Antelope County's compliance with those requirements.

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

In our opinion, Antelope 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, 2021.

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

Management of Antelope 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 Antelope 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 Antelope 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.

A handwritten signature in black ink, appearing to read "Mark Avery", with a long horizontal flourish extending to the right.

October 19, 2021

Mark Avery, CPA  
Assistant Deputy Auditor  
Lincoln, Nebraska

ANTELOPE COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2021

Section I – Summary of Auditor’s Results

**Financial Statements**

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

**Unmodified**

Internal control over financial reporting:

Material weaknesses identified? ☐ Yes ☒ None Reported

Significant deficiencies identified? ☒ Yes ☐ No

Noncompliance material to financial statements noted? ☐ Yes ☒ None Reported

**Federal Awards**

Internal control over major programs:

Material weaknesses identified? ☐ Yes ☒ None Reported

Significant deficiencies identified? ☐ Yes ☒ None Reported

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

**Unmodified**

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

☐ Yes ☒ No

Major programs: **Disaster Grants – Public Assistance (Presidentially Declared Disasters): CFDA#97.036  
Coronavirus Relief Fund: CFDA #21.019**

Dollar threshold used to distinguish between type A and type B programs:

\$750,000

Auditee qualified as low-risk auditee?

☐ Yes ☒ No

ANTELOPE COUNTY

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

**Section II – Financial Statement Findings**

**Finding # 2021-1**

<u>Condition</u> -	There is a lack of segregation of accounting functions among various County offices and personnel. This is a continuing item from the prior year.
<u>Criteria</u> -	Authorization or approval of transactions, recording of transactions, and custody of assets should normally be segregated from each other.
<u>Context</u> -	Various County offices collect money, most of those offices employ one or two individuals. The offices remit the money to the County Treasurer.
<u>Effect</u> -	This lack of segregation of duties results in an inadequate overall internal control structure design.
<u>Cause</u> -	The County does not employ sufficient office personnel to segregate accounting functions properly.
<u>Recommendation</u> -	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.
<u>View of Officials</u> -	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**

# ANTELOPE COUNTY BOARD OF COMMISSIONERS

Charlie Henery, Chairman

501 M Street, PO Box 26

Neligh, NE 68756-0026

Phone 402-887-4410

Fax 402-887-4719

## CORRECTIVE ACTION PLAN

Year Ended June 30, 2021

The corrective action plan for the findings included in the Schedule of Findings and Questioned Costs are summarized as follows:

### Finding 2021-1 Segregation of Duties

**Corrective Action Planned:**

The County has discussed the finding but must consider the cost of adequate segregation of duties when determining the use of tax money.

**Anticipated Completion Date:**

Ongoing

**Responsible Party:**

County Board

Sincerely,



Charlie Henery  
Chairman, Board of Commissioners





## NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

Charlie Janssen  
State Auditor

Charlie.Janssen@nebraska.gov  
PO Box 98917  
State Capitol, Suite 2303  
Lincoln, Nebraska 68509  
402-471-2111, FAX 402-471-3301  
auditors.nebraska.gov

October 19, 2021

Board of Commissioners  
Antelope County, Nebraska

Dear Commissioners:

We have audited the basic financial statements of Antelope County (County) for the fiscal year ended June 30, 2021, and have issued our report thereon dated October 19, 2021. 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 SHERIFF

#### Sheriff Accounting Procedures

During our audit, we noted the following issues regarding the County Sheriff's accounting procedures:

- At June 30, 2021, office records indicated an unexplained cash long of \$194 in the County Sheriff's Fee account and an unexplained cash long of \$133 in the County Sheriff's Commissary account. The County Sheriff was unable to designate the proper recipient(s) of these funds.
- One check for \$136 was voided on the check register; however, this check cleared the bank on October 15, 2020. Another check cleared the bank for \$0.27 less than the amount on the check register.
- As of June 30, 2021, there was an unexplained \$30 difference between the book balance on the Commissary account check register compared to the Auditor of Public Accounts' reconciled bank balance.
- The Commissary account check register had three checks, totaling \$586, that were still noted as outstanding as of June 30, 2021; however, these checks cleared in fiscal year 2021.
- Subsequent to fiscal year 2021, the Commissary bank account had a negative bank balance on July 29 - 30, 2021, with the largest negative balance being \$174. As a result, an overdraft fee of \$32 was incurred.

Good internal controls and sound business practices require procedures to ensure the following: 1) office assets (cash on hand, reconciled bank balances, and accounts receivable) agree with office liabilities (fees on hand, trust accounts, and accounts payable), and any variances noted are resolved timely; 2) reconciliations, including book balances, are completed and accurate; and 3) bank charges that are not credited by the bank are submitted to the County for reimbursement.

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

A similar finding was noted in the prior audit.

We recommend the County Sheriff implement procedures to ensure the following:  
1) office assets agree with office liabilities, and any variances noted are resolved timely; 2) reconciliations, including book balances, are completed and accurate; and 3) bank charges that are not credited by the bank are submitted to the County for reimbursement.

### **Purchases Made with Sheriff Collections**

During the audit, we noted that commissary and inmate funds received by the County Sheriff were used for \$301 in expenses during fiscal year 2021. However, these payments were not reimbursed by the County Board as petty cash reimbursements. The following table summarizes these expenses:

Date	Amount	Description
7/28/20	\$ 10	Breast Cancer Patch
8/20/20	36	Pizza for workers
10/13/20	25	Inmate haircuts
11/25/20	20	Norfolk Rescue Mission
3/11/21	144	Girl Scout Troop 5292
3/25/21	25	Heather B. Haircuts
2/2/21	41	Check Purchase
<b>Total</b>	<b>\$ 301</b>	

Neb. Rev. Stat. § 23-3106 (Reissue 2012) states the following, in relevant part:

*The purchasing agent, under the supervision of the county board, or the county board, if there is no purchasing agent, shall purchase all personal property and services required by any office, officer, department, or agency of the county government in the county, subject to the County Purchasing Act.*

Good internal controls and sound accounting practices require procedures to ensure also that all purchases of personal property and services by the County Sheriff are made through the claims process.

Without such procedures, there is an increased risk for not only the loss, theft, or misuse of funds but also noncompliance with State statute.

We recommend the County Sheriff implement procedures to ensure all purchases and expenditures are made through the claims process for inclusion in the budget.

### **Unclaimed Property**

During our audit, we noted that the County Sheriff has continued to hold one check, for \$81, which was issued on September 12, 2016, in the Commissary bank account. Given that it had been issued more than three years ago, this check qualifies as unclaimed property and should have been remitted to the State Treasurer.

Neb. Rev. Stat. § 69-1307.01 (Reissue 2018) provides the following:

*Except as otherwise provided by law, all intangible personal property held for the owner by any court, public corporation, public authority, or public officer of this state, or a political subdivision thereof, that has remained unclaimed by the owner for more than three years is presumed abandoned.*

Neb. Rev. Stat. § 69-1310 (Reissue 2018) states, in relevant part, the following:

*(a) Every person holding funds or other property, tangible or intangible, presumed abandoned under the Uniform Disposition of Unclaimed Property Act shall report to the State Treasurer with respect to the property as hereinafter provided.*

\* \* \* \*

*(d) The report shall be filed before November 1 of each year as of June 30 next preceding . . . . The property must accompany the report unless excused by the State Treasurer for good cause. The State Treasurer may postpone the reporting date upon written request by any person required to file a report . . . .*

Without procedures, including the proper performance and review of bank reconciliations, to ensure that outstanding checks qualifying as unclaimed property are remitted timely to the State Treasurer, there is an increased risk of noncompliance with State statute.

We recommend the County Sheriff implement procedures to ensure that outstanding checks qualifying as unclaimed property are remitted to the State Treasurer in accordance with State statute.

*County Sheriff Response: We agree with the audit findings and have resolved the issues. We will continue to work on remitting fees and resolving any variances in a timely manner, ensure reconciliations are completed and accurate, and will implement procedures to ensure all purchases and expenditures are made through the claim process.*

## **COUNTY BOARD**

### **Grant Payment Follow-Up**

During testing, we noted two claims, totaling \$2,050, for which the County lacked procedures to ensure those grant funds were spent appropriately. The two claims shown in the table below were paid from the County's Visitor Promotion and Improvement funds for various grants; however, the County had no follow-up process for ensuring the proper utilization of the funds.

<b>Claim Number</b>	<b>Payee</b>	<b>Claim Date</b>	<b>Amount</b>	<b>Grant Purpose</b>
20110185	St. Boniface Church	11/10/20	\$ 300	Advertising Expenses for Bazaar
21040179	Royal Roping Area	4/13/21	1,750	New Arena Lights
<b>Total</b>			<b>\$ 2,050</b>	

Good internal controls require procedures to ensure that adequate supporting documentation is maintained for all claims paid by the County. Those same procedures should ensure also that all County grant awards are supported by documentation showing how those funds were spent.

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

We recommend the County Board implement procedures for ensuring that adequate supporting documentation is kept for all claims paid by the County, and grant awards are supported by documentation showing how those funds were spent appropriately.

## **COUNTY ATTORNEY**

### **Attorney Accounting Procedures**

During our audit, we noted the following issues with the County Attorney's accounting procedures:

- Bad check restitution, totaling \$1,307, was not paid out in a timely manner. As of June 30, 2021, the County Attorney had not paid out these collections. The following table summarizes the fiscal year end during which the restitution was received:

<b>FYE</b>	<b>Amount</b>
FYE 6/30/2014	\$ 204
FYE 6/30/2015	316
FYE 6/30/2016	108
FYE 6/30/2017	534
FYE 6/30/2019	125
FYE 6/30/2021	20
<b>Total</b>	<b>\$ 1,307</b>

- Monthly reconciliations between the bank balance and office records were not completed. As of June 30, 2021, the office liabilities (fee and trust accounts) exceeded office assets (cash on hand, reconciled bank balance, etc.), resulting in an unknown short of \$72. A known short of \$56, due to a fee assessed by Western Union for not cashing two money orders in a timely manner, was also noted.
- A deposit of \$20 into the Fee and Trust Account during fiscal year 2021 did not have a corresponding receipt in the receipt book. Per the County Attorney's check register, this deposit was for restitution owed for a bad check. As of fieldwork in early September 2021, the funds were still held in the account.

Neb. Rev. Stat. § 23-1207 (Reissue 2012) states, in relevant part, the following:

*It shall be the duty of the county attorney, whenever he or she shall receive any money or other property in his or her official capacity, to give to the person paying or depositing such money or other property duplicate receipts . . .*

Good internal controls and sound accounting practices require procedures for ensuring that bad check restitution and other monies collected are remitted or disbursed in a timely manner, and monthly bank and asset-to-liability reconciliations are performed.

Without such procedures, there is an increased risk of not only noncompliance with State statute but also loss or misuse of funds.

A similar finding was noted in the prior audit.

We recommend the County Attorney implement procedures to ensure bad check restitution and other monies collected are remitted or disbursed in a timely manner, monthly bank and asset-to-liability reconciliations are performed, and receipts are written for all collections by the County Attorney, as required by State statute.

## **COUNTY OVERALL**

### **Segregation of Duties**

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.

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 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.

*County Response: The County has discussed the finding but must consider the cost of adequate segregation of duties when determining the use of tax money.*

\* \* \* \* \*

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.

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.

Sincerely,

A handwritten signature in black ink, appearing to read "Mark Avery", with a long horizontal flourish extending to the right.

Mark Avery, CPA  
Assistant Deputy Auditor