

**AUDIT REPORT
OF
KNOX COUNTY**

JULY 1, 2021, THROUGH JUNE 30, 2022

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the Auditor of Public Accounts.**

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Issued on October 31, 2022

KNOX COUNTY

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KNOX COUNTY
206 Main St.
Center, NE 68724

LIST OF COUNTY OFFICIALS
At June 30, 2022

<u>Title</u>	<u>Name</u>	<u>Term Expires</u>
Board of Supervisors	Jim Borgmann	Jan. 2023
	Patrick Liska	Jan. 2025
	Kevin Mackeprang	Jan. 2023
	Virgil Miller	Jan. 2023
	Marty O'Connor	Jan. 2023
	Danny Schlote	Jan. 2025
	Jim Sokol Jr.	Jan. 2025
Assessor	Monica McManigal	Jan. 2023
Attorney	John Thomas	Jan. 2023
Clerk	Joann Fischer	Jan. 2023
Election Commissioner		
Register of Deeds		
Clerk of the District Court	Matt Fischer	Jan. 2023
Sheriff	Donald Henery	Jan. 2023
Treasurer	Lori Ebel	Jan. 2023
Surveyor	Michael Skroch	Jan. 2023
Veterans' Service Officer	Gary Jones	Appointed
Weed Superintendent	Steven Banks	Appointed
Highway Superintendent	Kevin Barta	Appointed
Planning & Zoning	Liz Doerr	Appointed
Emergency Manager	Laura Hintz	Appointed



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KNOX COUNTY

INDEPENDENT AUDITOR'S REPORT

Board of Supervisors
Knox County, Nebraska

Report on the Audit of the Financial Statements

Opinions

We have audited the cash-basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Knox County, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, as listed in the table of contents.

In our opinion, the accompanying 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 the aggregate remaining fund information of Knox County as of June 30, 2022, and the respective changes in cash-basis financial position for the year then ended in accordance with the basis of accounting described in Note 1.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter – 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.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the cash basis of accounting described in Note 1, and for 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 Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that 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, pages 18-32, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from, and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 13, 2022, on our consideration of Knox 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 solely 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 effectiveness of the County's 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 Knox County's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Dakota Christensen". The signature is written in a cursive, flowing style.

Dakota Christensen, CPA, CFE
Audit Manager
Lincoln, Nebraska

October 13, 2022

KNOX COUNTY
STATEMENT OF NET POSITION - CASH BASIS
June 30, 2022

	Governmental Activities
<hr/>	
ASSETS	
Cash and Cash Equivalents (Note 1.D)	\$ 8,261,032
Investments (Note 1.D)	6,326,771
TOTAL ASSETS	<u>\$ 14,587,803</u>
NET POSITION	
Restricted for:	
Visitor Promotion	\$ 151,373
911 Emergency Services	137,980
Drug Education	438
Preservation of Records	12,503
Child Support Enforcement	94,114
Road and Bridge Maintenance	1,015,056
Aid and Assistance	4,500
Federal Relief	1,552,529
Unrestricted	11,619,310
TOTAL NET POSITION	<u>\$ 14,587,803</u>

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

KNOX COUNTY
STATEMENT OF ACTIVITIES - CASH BASIS
For the Year Ended June 30, 2022

Functions:	Cash Disbursements	Program Cash Receipts		Net (Disbursement) Receipts and Changes in Net Position
		Fees, Fines, and Charges for Services	Operating Grants and Contributions	
Governmental Activities:				
General Government	\$ (3,018,702)	\$ 442,834	\$ 24,606	\$ (2,551,262)
Public Safety	(1,146,918)	207,210	133,088	(806,620)
Public Works	(5,883,227)	16,848	3,544,333	(2,322,046)
Public Assistance	(50,473)	-	-	(50,473)
Culture and Recreation	(34,139)	-	2,620	(31,519)
Total Governmental Activities	<u>\$ (10,133,459)</u>	<u>\$ 666,892</u>	<u>\$ 3,704,647</u>	<u>(5,761,920)</u>

General Receipts:

Taxes	4,329,896
Grants and Contributions Not Restricted to Specific Programs	1,459,036
Investment Income	76,812
Licenses and Permits	66,755
Miscellaneous	110,516
Total General Receipts	<u>6,043,015</u>

Change in Net Position	281,095
Net Position - Beginning of year	14,306,708
Net Position - End of year	<u>\$ 14,587,803</u>

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

KNOX COUNTY
STATEMENT OF CASH BASIS ASSETS AND FUND BALANCES
GOVERNMENTAL FUNDS
June 30, 2022

	General Fund	Road Fund	Inheritance Fund	Flowage Easement Road Fund	COVID American Rescue Plan Act Fund	Nonmajor Funds	Total Governmental Funds
ASSETS							
Cash and Cash Equivalents (Note 1.D)	\$ 447,531	\$ 503,438	\$ -	\$5,663,715	\$ -	\$ 1,646,348	\$ 8,261,032
Investments (Note 1.D)	1,266,522	-	3,245,797	156,186	1,552,529	105,737	6,326,771
TOTAL ASSETS	<u>\$ 1,714,053</u>	<u>\$ 503,438</u>	<u>\$ 3,245,797</u>	<u>\$5,819,901</u>	<u>\$ 1,552,529</u>	<u>\$ 1,752,085</u>	<u>\$ 14,587,803</u>
FUND BALANCES							
Restricted for:							
Visitor Promotion	-	-	-	-	-	151,373	151,373
911 Emergency Services	-	-	-	-	-	137,980	137,980
Drug Education	-	-	-	-	-	438	438
Preservation of Records	-	-	-	-	-	12,503	12,503
Child Support Enforcement	-	-	-	-	-	94,114	94,114
Road and Bridge Maintenance	-	-	-	-	-	1,015,056	1,015,056
Aid and Assistance	-	-	-	-	-	4,500	4,500
Federal Relief	-	-	-	-	1,552,529	-	1,552,529
Committed to:							
Law Enforcement	-	-	-	-	-	11,401	11,401
Road Maintenance	-	503,438	-	-	-	-	503,438
Road Projects	-	-	-	5,819,901	-	-	5,819,901
County Wellness Program	-	-	-	-	-	60,461	60,461
Economic & Community Development	-	-	-	-	-	253,591	253,591
Community Betterment	-	-	-	-	-	10,668	10,668
Assigned to:							
Other Purposes	-	-	3,245,797	-	-	-	3,245,797
Unassigned	1,714,053	-	-	-	-	-	1,714,053
TOTAL CASH BASIS FUND BALANCES	<u>\$ 1,714,053</u>	<u>\$ 503,438</u>	<u>\$ 3,245,797</u>	<u>\$5,819,901</u>	<u>\$ 1,552,529</u>	<u>\$ 1,752,085</u>	<u>\$ 14,587,803</u>

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

KNOX COUNTY
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH BASIS FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2022

	General Fund	Road Fund	Inheritance Fund	Flowage Easement Road Fund	COVID American Rescue Plan Act Fund	Nonmajor Funds	Total Governmental Funds
RECEIPTS							
Taxes	\$3,744,820	\$ -	\$ 422,059	\$ -	\$ -	\$ 163,017	\$ 4,329,896
Licenses and Permits	66,755	-	-	-	-	-	66,755
Investment Income	34,051	-	-	42,473	-	288	76,812
Intergovernmental	709,455	2,319,700	225,280	656,506	809,196	443,546	5,163,683
Charges for Services	642,131	16,848	-	-	-	7,913	666,892
Miscellaneous	17,755	62,369	-	-	-	30,392	110,516
TOTAL RECEIPTS	<u>5,214,967</u>	<u>2,398,917</u>	<u>647,339</u>	<u>698,979</u>	<u>809,196</u>	<u>645,156</u>	<u>10,414,554</u>
DISBURSEMENTS							
General Government	2,482,134	-	164,902	-	65,864	305,802	3,018,702
Public Safety	1,096,330	-	-	-	-	50,588	1,146,918
Public Works	208,187	3,952,690	-	1,673,825	-	48,525	5,883,227
Public Assistance	50,473	-	-	-	-	-	50,473
Culture and Recreation	-	-	-	-	-	34,139	34,139
TOTAL DISBURSEMENTS	<u>3,837,124</u>	<u>3,952,690</u>	<u>164,902</u>	<u>1,673,825</u>	<u>65,864</u>	<u>439,054</u>	<u>10,133,459</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	<u>1,377,843</u>	<u>(1,553,773)</u>	<u>482,437</u>	<u>(974,846)</u>	<u>743,332</u>	<u>206,102</u>	<u>281,095</u>
OTHER FINANCING SOURCES (USES)							
Transfers in	453,241	1,438,952	25,469	565,730	-	57,865	2,541,257
Transfers out	(2,050,182)	-	(453,241)	-	-	(37,834)	(2,541,257)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(1,596,941)</u>	<u>1,438,952</u>	<u>(427,772)</u>	<u>565,730</u>	<u>-</u>	<u>20,031</u>	<u>-</u>
Net Change in Fund Balances	(219,098)	(114,821)	54,665	(409,116)	743,332	226,133	281,095
CASH BASIS FUND BALANCES - BEGINNING	<u>1,933,151</u>	<u>618,259</u>	<u>3,191,132</u>	<u>6,229,017</u>	<u>809,197</u>	<u>1,525,952</u>	<u>14,306,708</u>
CASH BASIS FUND BALANCES - ENDING	<u>\$1,714,053</u>	<u>\$ 503,438</u>	<u>\$3,245,797</u>	<u>\$5,819,901</u>	<u>\$ 1,552,529</u>	<u>\$1,752,085</u>	<u>\$ 14,587,803</u>

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

KNOX COUNTY
**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH BASIS FUND BALANCES**
FIDUCIARY FUNDS
For the Year Ended June 30, 2022

	Custodial Fund Balances July 1, 2021	Receipts	Disbursements	Custodial Fund Balances June 30, 2022
ASSETS				
Cash and Cash Equivalents	\$ 1,845,089	\$ 31,043,082	\$ 31,488,022	\$ 1,400,149
LIABILITIES				
Due to other governments				
State - Collected by County Treasurer	263,165	2,414,084	2,473,385	203,864
State - Collected by Other Offices	8,953	168,117	167,169	9,901
Schools	258,624	19,315,115	19,377,514	196,225
Educational Service Units	3,679	347,154	348,553	2,280
Technical College	23,316	2,184,321	2,193,350	14,287
Natural Resource Districts	6,026	541,442	543,852	3,616
Fire Districts	16,559	1,146,925	1,148,825	14,659
Municipalities	34,316	1,377,651	1,377,545	34,422
Agricultural Society	1,623	153,607	154,219	1,011
Airport Authorities	15,598	22,810	22,543	15,865
Townships	887,375	1,453,364	2,330,492	10,247
Sanitary and Improvement Districts	228,401	213,694	202,284	239,811
Tentative Inheritance Taxes	7,000	643,652	314	650,338
Others - Collected by County Treasurer	-	153,074	153,074	-
Others - Collected by Other Offices	90,454	908,072	994,903	3,623
TOTAL LIABILITIES	1,845,089	31,043,082	31,488,022	1,400,149
TOTAL NET POSITION	\$ -	\$ -	\$ -	\$ -

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

KNOX COUNTY

NOTES TO FINANCIAL STATEMENTS

For the Fiscal Year Ended June 30, 2022

1. Summary of Significant Accounting Policies

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

A. Reporting Entity

Knox 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 \$37,115 toward the operation of the Region during fiscal year 2022. 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).

KNOX COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

1. Summary of Significant Accounting Policies (Continued)

The Department's governing board is established by statute and includes representatives from the participating county boards and the health profession. Funding is provided by a combination of Federal, State, local, and private funding. The County did not contribute toward the operation of the Department during fiscal year 2022. 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) (Supp. 2021). Financial information for the Department is available in that report.

Knox County Economic Development Agency – The County has entered into an agreement with the Knox County Economic Development Agency (Agency) to establish County-wide economic development. Participating members of the Agency are the cities of Bloomfield, Creighton, and Crofton, the villages of Center, Niobrara, Santee, Verdigre, and Wausa, the County of Knox, and Great Plains Communications, Inc.

The Agency's governing board is established by interlocal agreement and includes representatives from the participating political subdivisions. Funding is provided by the participating entities as a percentage of the annual budget. The County contributed the salary of the Executive Director, plus benefits, and office space for the Agency. In the event of the termination of the agreement, assets would be disposed of in accordance with the terms of the agreement. Financial information for the Agency is included in the Community Development Fund of the County financial statements.

B. Basis of Presentation

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

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

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

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

KNOX COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

1. Summary of Significant Accounting Policies (Continued)

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

The County reports the following major governmental funds:

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

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

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

Flowage Easement Road Fund. This fund is used to account for monies received from grant reimbursements. Receipts are from interest earned on the balance in the fund and grant reimbursements. The funds are used for various improvements of County roadways.

COVID American Rescue Plan Act Fund. This fund is used to account for aid received from the American Rescue Plan Act and is used for various relief and assistance in accordance with Federal guidelines.

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.

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.

KNOX COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

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

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 paid. This differs from governmental GAAP, which requires the government-wide and fiduciary fund financial statements to be reported using the economic resources measurement focus and the accrual basis of accounting. Under this measurement focus and basis of accounting, receipts are recorded when earned, and disbursements are recorded when a liability is incurred, regardless of the timing of related cash flows.

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

D. Assets and Net Position

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

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.

KNOX COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

1. Summary of Significant Accounting Policies (Concluded)

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 \$2,968,493 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 and County Budget Act of 1937. 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 \$8,261,032 for County funds and \$1,400,149 for Fiduciary funds. The bank balances for all funds totaled \$9,898,251. For purposes of classifying categories of custodial risk, the bank balances of the County's deposits, as of June 30, 2022, were either entirely insured or collateralized with securities held by the County's agent in the County's name.

The County's carrying value of investments is stated at cost, which approximates market. Investments consisted of \$6,326,771 deposited in the Nebraska Public Agency Investment Trust (NPAIT). NPAIT is a public entity investment pool operated under the direction of a nine-member Board of Trustees. All net income of the trust is determined as of the close of business on each banking day and is credited thereafter pro rata to each participant's account. Net income that has accrued to each participant is converted as of the close of business of each calendar month into additional units, which thereafter are held in each participant's trust account. Since net income of the fund is allocated among participants each time net income is determined, the net asset value remains at \$1.00 per unit. Securities held by NPAIT are not held in the County's name.

KNOX COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

3. 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 2021, for the 2021 taxes, which will be materially collected in May and September 2022, was set at \$.161837/\$100 of assessed valuation. The levy set in October 2020, for the 2020 taxes, which were materially collected in May and September 2021, was set at \$.162297/\$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.

The tax receipts classification also contains collections from the assessment of inheritance taxes, 911 surcharges, and lodging taxes.

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, 2022 Neb. Laws LB 700, §§ 1-3) 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.

KNOX COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

4. **Retirement System** (Concluded)

For the year ended June 30, 2022, 78 employees contributed \$141,112, and the County contributed \$209,961. Contributions included \$3,413 in cash contributions towards the supplemental law enforcement plan for six law enforcement employees. Lastly, the County paid \$1,716 directly to 18 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 106 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.

The County self-insures for employee health insurance and has contracted with 90 Degree Benefits to administer the County's self-insured plan. Details of the coverage are available upon request from the County Clerk. The self-insured plan is funded through a combination of County and employee contributions. No settlements exceeded coverage in any of the past three fiscal years. The County has obtained specific stop-loss coverage to limit the County's total exposure to \$30,000 per enrolled member, per calendar year. The County has also obtained aggregate stop-loss coverage to limit the County's maximum exposure for the calendar year. For calendar year 2022, the maximum exposure for Knox County was \$350,922.

KNOX COUNTY

NOTES TO FINANCIAL STATEMENTS
(Concluded)

6. **Interfund Transfers**

Interfund transfers for the year ended June 30, 2022, consisted of the following:

Transfers to	Transfers from			Total
	General Fund	Inheritance Fund	Nonmajor Funds	
General Fund	\$ -	\$ 453,241	\$ -	\$ 453,241
Road Fund	1,438,952	-	-	1,438,952
Inheritance Fund	-	-	25,469	25,469
Flowage Easement Road Fund	565,730	-	-	565,730
Nonmajor Funds	45,500	-	12,365	57,865
Total	<u>\$ 2,050,182</u>	<u>\$ 453,241</u>	<u>\$ 37,834</u>	<u>\$ 2,541,257</u>

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

7. **Interfund Loans**

Interfund loans for the year ended June 30, 2022, consisted of the following outstanding interfund loans:

Receivable Fund	Payable Fund	Amount
Flowage Easement Road Fund	General Fund	\$ 2,729,168

8. **Notes Receivable**

In 1985, the County received a Community Development Block Grant from the Nebraska Department of Economic Development (DED) in the amount of \$154,000. An additional grant, totaling \$347,210, was received in 1990. Over the years, the amount was loaned to various businesses that, in turn, repaid the money to the County. The DED program has now ended, and any money left in the Fund or still being returned to the County is being used as a match to projects approved by the DED. The County has seven loans that are still being repaid with interest rates ranging from 3.5% to 5%. These businesses owe the County \$125,299 as of June 30, 2022. In December 2018, the County entered into an agreement with the Northeast Economic Development, Inc. (NED) to sub-grant all future economic loans to be reused by NED for economic development activities throughout a 26-county area. During the fiscal year 2022, the County awarded two new grants, totaling \$175,000, in connection with the new agreement, which are not included in the outstanding loan amount above.

KNOX COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
GENERAL FUND

For the Year Ended June 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
RECEIPTS				
Taxes	\$ 4,023,683	\$ 4,023,683	\$ 3,744,820	\$ (278,863)
Licenses and Permits	60,600	60,600	66,755	6,155
Investment Income	60,200	60,200	34,051	(26,149)
Intergovernmental	417,706	417,706	709,455	291,749
Charges for Services	602,909	602,909	642,131	39,222
Miscellaneous	7,120	7,120	17,755	10,635
TOTAL RECEIPTS	5,172,218	5,172,218	5,214,967	42,749
DISBURSEMENTS				
General Government:				
County Board	184,257	184,257	181,653	2,604
County Clerk	150,978	150,978	150,976	2
County Treasurer	263,801	263,801	251,714	12,087
Register of Deeds	48,800	48,800	41,614	7,186
County Assessor	288,726	288,726	272,434	16,292
Election Commissioner	67,300	67,352	67,352	-
Building and Zoning	50,450	50,450	40,931	9,519
District Court - Judicial	23,500	23,500	2,169	21,331
Clerk of the District Court	114,948	114,948	112,051	2,897
County Court System	10,000	10,000	4,470	5,530
District Judge	6,000	6,000	5,195	805
Building and Grounds	181,305	181,305	160,528	20,777
Reappraisal	25,000	25,000	22,545	2,455
Agricultural Extension Agent	116,557	116,557	111,144	5,413
Grants	150,000	150,000	101,742	48,258
Miscellaneous	1,178,262	1,178,210	955,616	222,594
Public Safety				
County Sheriff	580,600	580,600	551,566	29,034
County Attorney	135,975	135,975	135,361	614
County Jail	447,300	447,300	347,093	100,207
Emergency Management	89,445	89,445	62,310	27,135
Public Works				
County Surveyor	9,700	9,700	7,574	2,126
Noxious Weed Control	49,175	49,175	40,065	9,110
Highway Department	167,109	167,109	160,548	6,561
Public Assistance				
Veterans' Service Officer	54,240	54,240	50,157	4,083
County Relief	10,000	10,000	-	10,000
Institutions	5,000	5,000	316	4,684
TOTAL DISBURSEMENTS	4,408,428	4,408,428	3,837,124	571,304

KNOX COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
GENERAL FUND

For the Year Ended June 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	<u>763,790</u>	<u>763,790</u>	<u>1,377,843</u>	<u>614,053</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	453,241	453,241	453,241	-
Transfers out	<u>(2,050,182)</u>	<u>(2,050,182)</u>	<u>(2,050,182)</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(1,596,941)</u>	<u>(1,596,941)</u>	<u>(1,596,941)</u>	<u>-</u>
Net Change in Fund Balance	(833,151)	(833,151)	(219,098)	614,053
FUND BALANCE - BEGINNING	<u>1,933,151</u>	<u>1,933,151</u>	<u>1,933,151</u>	<u>-</u>
FUND BALANCE - ENDING	<u><u>\$ 1,100,000</u></u>	<u><u>\$ 1,100,000</u></u>	<u><u>\$ 1,714,053</u></u>	<u><u>\$ 614,053</u></u>

(Concluded)

KNOX COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
MAJOR FUNDS

For the Year Ended June 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
ROAD FUND				
RECEIPTS				
Intergovernmental	\$ 2,198,073	\$ 2,198,073	\$2,319,700	\$ 121,627
Charges for Services	9,400	9,400	16,848	7,448
Miscellaneous	31,800	31,800	62,369	30,569
TOTAL RECEIPTS	2,239,273	2,239,273	2,398,917	159,644
DISBURSEMENTS	4,296,484	4,296,484	3,952,690	343,794
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	(2,057,211)	(2,057,211)	(1,553,773)	503,438
OTHER FINANCING SOURCES (USES)				
Transfers in	1,438,952	1,438,952	1,438,952	-
Transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	1,438,952	1,438,952	1,438,952	-
Net Change in Fund Balance	(618,259)	(618,259)	(114,821)	503,438
FUND BALANCE - BEGINNING	618,259	618,259	618,259	-
FUND BALANCE - ENDING	\$ -	\$ -	\$ 503,438	\$ 503,438
INHERITANCE FUND				
RECEIPTS				
Taxes	\$ 400,600	\$ 400,600	\$ 422,059	\$ 21,459
Intergovernmental	15,309	15,309	225,280	209,971
Miscellaneous	209,971	209,971	-	(209,971)
TOTAL RECEIPTS	625,880	625,880	647,339	21,459
DISBURSEMENTS	3,389,240	3,389,240	164,902	3,224,338
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	(2,763,360)	(2,763,360)	482,437	3,245,797
OTHER FINANCING SOURCES (USES)				
Transfers in	25,469	25,469	25,469	-
Transfers out	(453,241)	(453,241)	(453,241)	-
TOTAL OTHER FINANCING SOURCES (USES)	(427,772)	(427,772)	(427,772)	-
Net Change in Fund Balance	(3,191,132)	(3,191,132)	54,665	3,245,797
FUND BALANCE - BEGINNING	3,191,132	3,191,132	3,191,132	-
FUND BALANCE - ENDING	\$ -	\$ -	\$3,245,797	\$ 3,245,797

(Continued)

KNOX COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
MAJOR FUNDS

For the Year Ended June 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
FLOWAGE EASEMENT ROAD FUND				
RECEIPTS				
Investment Income	\$ 31,145	\$ 31,145	\$ 42,473	\$ 11,328
Intergovernmental	455,788	455,788	656,506	200,718
TOTAL RECEIPTS	486,933	486,933	698,979	212,046
DISBURSEMENTS	7,281,680	7,281,680	1,673,825	5,607,855
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	(6,794,747)	(6,794,747)	(974,846)	5,819,901
OTHER FINANCING SOURCES (USES)				
Transfers in	565,730	565,730	565,730	-
Transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	565,730	565,730	565,730	-
Net Change in Fund Balance	(6,229,017)	(6,229,017)	(409,116)	5,819,901
FUND BALANCE - BEGINNING	6,229,017	6,229,017	6,229,017	-
FUND BALANCE - ENDING	\$ -	\$ -	\$5,819,901	\$ 5,819,901
COVID AMERICAN RESCUE PLAN ACT FUND				
RECEIPTS				
Investment Income	\$ 200	\$ 200	\$ -	\$ (200)
Intergovernmental	809,196	809,196	809,196	-
TOTAL RECEIPTS	809,396	809,396	809,196	(200)
DISBURSEMENTS	1,618,593	1,618,593	65,864	1,552,729
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	(809,197)	(809,197)	743,332	1,552,529
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
Net Change in Fund Balance	(809,197)	(809,197)	743,332	1,552,529
FUND BALANCE - BEGINNING	809,197	809,197	809,197	-
FUND BALANCE - ENDING	\$ -	\$ -	\$1,552,529	\$ 1,552,529

KNOX COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
NONMAJOR FUNDS

For the Year Ended June 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
HIGHWAY BRIDGE BUYBACK FUND				
Receipts	\$ 344,081	\$ 344,081	\$ 343,556	\$ (525)
Disbursements	(1,064,106)	(1,064,106)	(48,525)	1,015,581
Net Change in Fund Balance	(720,025)	(720,025)	295,031	1,015,056
Fund Balance - Beginning	720,025	720,025	720,025	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,015,056</u>	<u>\$ 1,015,056</u>
CHILD SUPPORT FUND				
Receipts	\$ 20,000	\$ 20,000	\$ 24,606	\$ 4,606
Disbursements	(97,456)	(97,456)	(7,948)	89,508
Net Change in Fund Balance	(77,456)	(77,456)	16,658	94,114
Fund Balance - Beginning	77,456	77,456	77,456	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 94,114</u>	<u>\$ 94,114</u>
VISITORS PROMOTION FUND				
Receipts	\$ 35,000	\$ 35,000	\$ 37,107	\$ 2,107
Disbursements	(64,116)	(64,116)	(28,893)	35,223
Net Change in Fund Balance	(29,116)	(29,116)	8,214	37,330
Fund Balance - Beginning	29,116	29,116	29,116	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 37,330</u>	<u>\$ 37,330</u>
VISITORS IMPROVEMENT FUND				
Receipts	\$ 35,000	\$ 35,000	\$ 37,107	\$ 2,107
Disbursements	(117,182)	(117,182)	(5,246)	111,936
Net Change in Fund Balance	(82,182)	(82,182)	31,861	114,043
Fund Balance - Beginning	82,182	82,182	82,182	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 114,043</u>	<u>\$ 114,043</u>
REGISTER OF DEEDS PRESERVATION AND MODERNIZATION FUND				
Receipts	\$ 7,000	\$ 7,000	\$ 7,713	\$ 713
Disbursements	(23,850)	(23,850)	(12,060)	11,790
Net Change in Fund Balance	(16,850)	(16,850)	(4,347)	12,503
Fund Balance - Beginning	16,850	16,850	16,850	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,503</u>	<u>\$ 12,503</u>

(Continued)

KNOX COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
NONMAJOR FUNDS

For the Year Ended June 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
COUNTY INSURANCE & WELLNESS FUND				
Receipts	\$ 150	\$ 150	\$ 92	\$ (58)
Disbursements	(62,829)	(62,829)	(2,310)	60,519
Net Change in Fund Balance	(62,679)	(62,679)	(2,218)	60,461
Fund Balance - Beginning	62,679	62,679	62,679	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 60,461</u>	<u>\$ 60,461</u>
VETERANS' AID FUND				
Receipts	\$ -	\$ -	\$ -	\$ -
Disbursements	(4,500)	(4,500)	-	4,500
Net Change in Fund Balance	(4,500)	(4,500)	-	4,500
Fund Balance - Beginning	4,500	4,500	4,500	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,500</u>	<u>\$ 4,500</u>
STOP PROGRAM FUND				
Receipts	\$ 800	\$ 800	\$ 200	\$ (600)
Disbursements	(880)	(880)	-	880
Net Change in Fund Balance	(80)	(80)	200	280
Fund Balance - Beginning	80	80	80	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 280</u>	<u>\$ 280</u>
DRUG LAW ENFORCEMENT AND EDUCATION FUND				
Receipts	\$ -	\$ -	\$ -	\$ -
Disbursements	(438)	(438)	-	438
Net Change in Fund Balance	(438)	(438)	-	438
Fund Balance - Beginning	438	438	438	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 438</u>	<u>\$ 438</u>
ECONOMIC DEVELOPMENT FUND				
Receipts	\$ 87,000	\$ 87,000	\$ 52,664	\$ (34,336)
Disbursements	(369,830)	(369,830)	(181,997)	187,833
Net Change in Fund Balance	(282,830)	(282,830)	(129,333)	153,497
Fund Balance - Beginning	282,830	282,830	282,830	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 153,497</u>	<u>\$ 153,497</u>

(Continued)

KNOX COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
NONMAJOR FUNDS

For the Year Ended June 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
COMMUNITY DEVELOPMENT FUND				
Receipts	\$ 33,500	\$ 33,500	\$ 33,771	\$ 271
Disbursements	(182,745)	(182,745)	(82,922)	99,823
Transfers in	45,500	45,500	45,500	-
Transfers out	-	-	-	-
Net Change in Fund Balance	(103,745)	(103,745)	(3,651)	100,094
Fund Balance - Beginning	103,745	103,745	103,745	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100,094</u>	<u>\$ 100,094</u>
KENO FUND				
Receipts	\$ 23,332	\$ 23,332	\$ 19,539	\$ (3,793)
Disbursements	(33,026)	(33,026)	(18,565)	14,461
Net Change in Fund Balance	(9,694)	(9,694)	974	10,668
Fund Balance - Beginning	9,694	9,694	9,694	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,668</u>	<u>\$ 10,668</u>
911 EMERGENCY FUND				
Receipts	\$ 35,000	\$ 35,000	\$ 35,778	\$ 778
Disbursements	(35,305)	(35,305)	(7,257)	28,048
Transfers in	-	-	57	57
Transfers out	(25,469)	(25,469)	(25,469)	-
Net Change in Fund Balance	(25,774)	(25,774)	3,109	28,883
Fund Balance - Beginning	25,774	25,774	25,774	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,883</u>	<u>\$ 28,883</u>
911 WIRELESS SERVICE FUND				
Receipts	\$ 53,023	\$ 53,023	\$ 53,023	\$ -
Disbursements	(53,023)	(53,023)	(35,035)	17,988
Transfers in	-	-	-	-
Transfers out	(12,308)	(12,308)	(12,365)	(57)
Net Change in Fund Balance	(12,308)	(12,308)	5,623	17,931
Fund Balance - Beginning	12,308	12,308	12,308	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,931</u>	<u>\$ 17,931</u>

(Continued)

KNOX COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
NONMAJOR FUNDS

For the Year Ended June 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
911 WIRELESS SERVICE HOLDING FUND				
Receipts	\$ -	\$ -	\$ -	\$ -
Disbursements	(99,462)	(99,462)	(8,296)	91,166
Transfers in	12,308	12,308	12,308	-
Transfers out	-	-	-	-
Net Change in Fund Balance	(87,154)	(87,154)	4,012	91,166
Fund Balance - Beginning	87,154	87,154	87,154	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 91,166</u>	<u>\$ 91,166</u>
SHERIFF COMMISSARY FUND				
Receipts	\$ 2,337	\$ 2,337	\$ -	\$ (2,337)
Disbursements	(13,458)	(13,458)	-	13,458
Net Change in Fund Balance	(11,121)	(11,121)	-	11,121
Fund Balance - Beginning	11,121	11,121	11,121	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,121</u>	<u>\$ 11,121</u>
DIVERSION PROGRAM				
Receipts	\$ 2,300	\$ 2,300	\$ -	\$ (2,300)
Disbursements	(2,300)	(2,300)	-	2,300
Net Change in Fund Balance	-	-	-	-
Fund Balance - Beginning	-	-	-	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(Concluded)

KNOX COUNTY
**COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH BASIS FUND BALANCES**
NONMAJOR FUNDS
For the Year Ended June 30, 2022

	Highway Bridge Buyback Fund	Child Support Fund	Visitors Promotion Fund	Visitors Improvement Fund
RECEIPTS				
Taxes	\$ -	\$ -	\$ 37,107	\$ 37,107
Investment Income	-	-	-	-
Intergovernmental	343,556	24,606	-	-
Charges for Services	-	-	-	-
Miscellaneous	-	-	-	-
TOTAL RECEIPTS	<u>343,556</u>	<u>24,606</u>	<u>37,107</u>	<u>37,107</u>
DISBURSEMENTS				
General Government	-	7,948	-	-
Public Safety	-	-	-	-
Public Works	48,525	-	-	-
Culture and Recreation	-	-	28,893	5,246
TOTAL DISBURSEMENTS	<u>48,525</u>	<u>7,948</u>	<u>28,893</u>	<u>5,246</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	<u>295,031</u>	<u>16,658</u>	<u>8,214</u>	<u>31,861</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	295,031	16,658	8,214	31,861
FUND BALANCES - BEGINNING	<u>720,025</u>	<u>77,456</u>	<u>29,116</u>	<u>82,182</u>
FUND BALANCES - ENDING	<u>\$ 1,015,056</u>	<u>\$ 94,114</u>	<u>\$ 37,330</u>	<u>\$ 114,043</u>
FUND BALANCES:				
Restricted for:				
Visitor Promotion	-	-	37,330	114,043
911 Emergency Services	-	-	-	-
Drug Education	-	-	-	-
Preservation of Records	-	-	-	-
Child Support Enforcement	-	94,114	-	-
Road and Bridge Maintenance	1,015,056	-	-	-
Aid and Assistance	-	-	-	-
Committed to:				
Law Enforcement	-	-	-	-
County Wellness Program	-	-	-	-
Economic & Community Development	-	-	-	-
Community Betterment	-	-	-	-
TOTAL FUND BALANCES	<u>\$ 1,015,056</u>	<u>\$ 94,114</u>	<u>\$ 37,330</u>	<u>\$ 114,043</u>

(Continued)

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

For the Year Ended June 30, 2022

	Register of Deeds Preservation and Modernization Fund	County Insurance & Wellness Fund	Veterans' Aid Fund	STOP Program Fund
RECEIPTS				
Taxes	\$ -	\$ -	\$ -	\$ -
Investment Income	-	92	-	-
Intergovernmental	-	-	-	-
Charges for Services	7,713	-	-	200
Miscellaneous	-	-	-	-
TOTAL RECEIPTS	<u>7,713</u>	<u>92</u>	<u>-</u>	<u>200</u>
DISBURSEMENTS				
General Government	12,060	2,310	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Culture and Recreation	-	-	-	-
TOTAL DISBURSEMENTS	<u>12,060</u>	<u>2,310</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	<u>(4,347)</u>	<u>(2,218)</u>	<u>-</u>	<u>200</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(4,347)	(2,218)	-	200
FUND BALANCES - BEGINNING	<u>16,850</u>	<u>62,679</u>	<u>4,500</u>	<u>80</u>
FUND BALANCES - ENDING	<u>\$ 12,503</u>	<u>\$ 60,461</u>	<u>\$ 4,500</u>	<u>\$ 280</u>
FUND BALANCES:				
Restricted for:				
Visitor Promotion	-	-	-	-
911 Emergency Services	-	-	-	-
Drug Education	-	-	-	-
Preservation of Records	12,503	-	-	-
Child Support Enforcement	-	-	-	-
Road and Bridge Maintenance	-	-	-	-
Aid and Assistance	-	-	4,500	-
Committed to:				
Law Enforcement	-	-	-	280
County Wellness Program	-	60,461	-	-
Economic & Community Development	-	-	-	-
Community Betterment	-	-	-	-
TOTAL FUND BALANCES	<u>\$ 12,503</u>	<u>\$ 60,461</u>	<u>\$ 4,500</u>	<u>\$ 280</u>

(Continued)

KNOX COUNTY
**COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH BASIS FUND BALANCES**
NONMAJOR FUNDS
For the Year Ended June 30, 2022

	Drug Law Enforcement and Education Fund	Economic Development Fund	Community Development Fund	Keno Fund	911 Emergency Fund
RECEIPTS					
Taxes	\$ -	\$ -	\$ 2	\$ -	\$ 35,778
Investment Income	-	182	-	14	-
Intergovernmental	-	52,482	22,902	-	-
Charges for Services	-	-	-	-	-
Miscellaneous	-	-	10,867	19,525	-
TOTAL RECEIPTS	<u>-</u>	<u>52,664</u>	<u>33,771</u>	<u>19,539</u>	<u>35,778</u>
DISBURSEMENTS					
General Government	-	181,997	82,922	18,565	-
Public Safety	-	-	-	-	7,257
Public Works	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
TOTAL DISBURSEMENTS	<u>-</u>	<u>181,997</u>	<u>82,922</u>	<u>18,565</u>	<u>7,257</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	<u>-</u>	<u>(129,333)</u>	<u>(49,151)</u>	<u>974</u>	<u>28,521</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	45,500	-	57
Transfers out	-	-	-	-	(25,469)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>45,500</u>	<u>-</u>	<u>(25,412)</u>
Net Change in Fund Balances	-	(129,333)	(3,651)	974	3,109
FUND BALANCES - BEGINNING	<u>438</u>	<u>282,830</u>	<u>103,745</u>	<u>9,694</u>	<u>25,774</u>
FUND BALANCES - ENDING	<u>\$ 438</u>	<u>\$ 153,497</u>	<u>\$ 100,094</u>	<u>\$ 10,668</u>	<u>\$ 28,883</u>
FUND BALANCES:					
Restricted for:					
Visitor Promotion	-	-	-	-	-
911 Emergency Services	-	-	-	-	28,883
Drug Education	438	-	-	-	-
Preservation of Records	-	-	-	-	-
Child Support Enforcement	-	-	-	-	-
Road and Bridge Maintenance	-	-	-	-	-
Aid and Assistance	-	-	-	-	-
Committed to:					
Law Enforcement	-	-	-	-	-
County Wellness Program	-	-	-	-	-
Economic & Community Development	-	153,497	100,094	-	-
Community Betterment	-	-	-	10,668	-
TOTAL FUND BALANCES	<u>\$ 438</u>	<u>\$ 153,497</u>	<u>\$ 100,094</u>	<u>\$ 10,668</u>	<u>\$ 28,883</u>

(Continued)

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

For the Year Ended June 30, 2022

	911 Wireless Service Fund	911 Wireless Service Holding Fund	Sheriff Commissary Fund	Total Nonmajor Funds
RECEIPTS				
Taxes	\$ 53,023	\$ -	\$ -	\$ 163,017
Investment Income	-	-	-	288
Intergovernmental	-	-	-	443,546
Charges for Services	-	-	-	7,913
Miscellaneous	-	-	-	30,392
TOTAL RECEIPTS	<u>53,023</u>	<u>-</u>	<u>-</u>	<u>645,156</u>
DISBURSEMENTS				
General Government	-	-	-	305,802
Public Safety	35,035	8,296	-	50,588
Public Works	-	-	-	48,525
Culture and Recreation	-	-	-	34,139
TOTAL DISBURSEMENTS	<u>35,035</u>	<u>8,296</u>	<u>-</u>	<u>439,054</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	<u>17,988</u>	<u>(8,296)</u>	<u>-</u>	<u>206,102</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	12,308	-	57,865
Transfers out	(12,365)	-	-	(37,834)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(12,365)</u>	<u>12,308</u>	<u>-</u>	<u>20,031</u>
Net Change in Fund Balances	5,623	4,012	-	226,133
FUND BALANCES - BEGINNING	<u>12,308</u>	<u>87,154</u>	<u>11,121</u>	<u>1,525,952</u>
FUND BALANCES - ENDING	<u>\$ 17,931</u>	<u>\$ 91,166</u>	<u>\$ 11,121</u>	<u>\$ 1,752,085</u>
FUND BALANCES:				
Restricted for:				
Visitor Promotion	-	-	-	151,373
911 Emergency Services	17,931	91,166	-	137,980
Drug Education	-	-	-	438
Preservation of Records	-	-	-	12,503
Child Support Enforcement	-	-	-	94,114
Road and Bridge Maintenance	-	-	-	1,015,056
Aid and Assistance	-	-	-	4,500
Committed to:				
Law Enforcement	-	-	11,121	11,401
County Wellness Program	-	-	-	60,461
Economic & Community Development	-	-	-	253,591
Community Betterment	-	-	-	10,668
TOTAL FUND BALANCES	<u>\$ 17,931</u>	<u>\$ 91,166</u>	<u>\$ 11,121</u>	<u>\$ 1,752,085</u>

(Concluded)

KNOX COUNTY
SCHEDULE OF OFFICE ACTIVITIES
For the Year Ended June 30, 2022

	County Clerk	Register of Deeds	Clerk of the District Court	County Sheriff	County Attorney	Veterans' Service Officer	County Planning and Zoning	County Self-Insurance Account	Total
BALANCES JULY 1, 2021	\$ 339	\$ 14,855	\$ 91,586	\$ 7,239	\$ 18	\$ 2,812	\$ -	\$ 392,723	\$ 509,572
RECEIPTS									
Licenses and Permits	406	-	-	865	-	-	16,428	-	17,699
Intergovernmental	-	-	-	-	-	-	-	535,478	535,478
Charges for Services	2,356	96,112	5,479	20,947	270	-	-	-	125,164
Miscellaneous	10,620	-	12	100	41	43	-	30,599	41,415
State Fees	5,874	155,683	6,560	-	-	-	-	-	168,117
Other Liabilities	-	331	875,413	31,153	1,175	-	-	-	908,072
TOTAL RECEIPTS	19,256	252,126	887,464	53,065	1,486	43	16,428	566,077	1,795,945
DISBURSEMENTS									
Payments to County Treasurer	13,276	96,711	5,470	25,064	291	-	16,428	-	157,240
Payments to State Treasurer	5,454	154,369	7,346	-	-	-	-	-	167,169
Petty Cash & Other Payments	-	-	-	100	-	597	-	542,682	543,379
Other Liabilities	-	331	962,171	31,208	1,193	-	-	-	994,903
TOTAL DISBURSEMENTS	18,730	251,411	974,987	56,372	1,484	597	16,428	542,682	1,862,691
BALANCES JUNE 30, 2022	\$ 865	\$ 15,570	\$ 4,063	\$ 3,932	\$ 20	\$ 2,258	\$ -	\$ 416,118	\$ 442,826
BALANCES CONSIST OF:									
Due to County Treasurer	\$ 153	\$ 6,539	\$ 575	\$ 3,239	\$ 20	\$ 2,258	\$ -	\$ 416,118	\$ 428,902
Petty Cash	50	50	-	300	-	-	-	-	400
Due to State Treasurer	662	8,981	258	-	-	-	-	-	9,901
Due to Others	-	-	3,230	393	-	-	-	-	3,623
BALANCES JUNE 30, 2022	\$ 865	\$ 15,570	\$ 4,063	\$ 3,932	\$ 20	\$ 2,258	\$ -	\$ 416,118	\$ 442,826

Note: The County Self-Insurance Account has been added to the Schedule of Office Activities. As a result, the beginning balance has been restated from prior year's ending balance.

KNOX COUNTY
SCHEDULE OF TAXES CERTIFIED AND COLLECTED
FOR ALL POLITICAL SUBDIVISIONS IN THE COUNTY
June 30, 2022

Item	2017	2018	2019	2020	2021
Tax Certified by Assessor					
Real Estate	\$ 21,579,186	\$ 22,097,883	\$ 22,904,454	\$ 23,706,465	\$ 23,771,094
Personal and Specials	988,051	932,194	1,300,894	1,438,491	1,431,501
Total	<u>22,567,237</u>	<u>23,030,077</u>	<u>24,205,348</u>	<u>25,144,956</u>	<u>25,202,595</u>
Corrections					
Additions	23,373	23,449	2,938	5,000	5,035
Deductions	(572)	(2,273)	(38,925)	(5,763)	(5,670)
Net Additions/ (Deductions)	<u>22,801</u>	<u>21,176</u>	<u>(35,987)</u>	<u>(763)</u>	<u>(635)</u>
Corrected Certified Tax	<u>22,590,038</u>	<u>23,051,253</u>	<u>24,169,361</u>	<u>25,144,193</u>	<u>25,201,960</u>
Net Tax Collected by County Treasurer during Fiscal Year Ending:					
June 30, 2018	14,857,412	-	-	-	-
June 30, 2019	7,705,285	14,908,468	-	-	-
June 30, 2020	26,531	8,140,997	15,868,701	-	-
June 30, 2021	531	920	8,296,824	16,924,033	-
June 30, 2022	279	868	2,775	8,217,259	17,441,328
Total Net Collections	<u>22,590,038</u>	<u>23,051,253</u>	<u>24,168,300</u>	<u>25,141,292</u>	<u>17,441,328</u>
Total Uncollected Tax	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,061</u>	<u>\$ 2,901</u>	<u>\$ 7,760,632</u>
Percentage Uncollected Tax	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.01%</u>	<u>30.79%</u>

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

KNOX COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2022

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing	Pass-Through Entity Identifying Number	Total Federal Expenditures
DEPARTMENT OF JUSTICE			
Passed through Nebraska Commission on Law Enforcement and Criminal Justice COVID-19 - Coronavirus Emergency Supplemental Funding Program	16.034	250-2021-CF9029	82,011
Total U.S. Department of Justice			<u>82,011</u>
DEPARTMENT OF HOMELAND SECURITY			
Passed through Nebraska Military Department Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	107-03901-00 *	959,319
Emergency Management Performance Grants	97.042	21-SR 8731-01	31,386
Total U.S. Department of Homeland Security			<u>990,705</u>
DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Passed through Nebraska Department of Health and Human Services Child Support Enforcement	93.563	51328 Y3	23,797
Total U.S. Department of Health and Human Services			<u>23,797</u>
DEPARTMENT OF THE TREASURY			
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	Not Applicable	65,864
Total U.S. Department of the Treasury			<u>65,864</u>
DEPARTMENT OF INTERIOR			
Payment in Lieu of Taxes	15.226	Not Applicable	43,843
Total U.S. Department of Interior			<u>43,843</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u><u>\$ 1,206,220</u></u>

* Represents Major Program

See accompanying Notes to the Schedule of Expenditures of Federal Awards

KNOX COUNTY

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2022

1. Basis of Presentation

The accompanying schedule of expenditures of Federal awards (Schedule) includes the Federal award activity of Knox County (County) under programs of the Federal government for the year ended June 30, 2022. 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 Knox County, it is not intended to, and does not, present the financial position or changes in 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. Knox County has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance, except the Child Support Enforcement Program, which used the rate as approved by the pass-through entity.

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) (Assistance Listing 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 \$959,319 for this program, of which \$62,881 was incurred and paid prior to the fiscal year ended June 30, 2022.



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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KNOX COUNTY

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

Board of Supervisors
Knox 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 Knox County, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated October 13, 2022. The report notes the financial statements were prepared on the basis of cash receipts and disbursements.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing 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 the 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 a 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 first paragraph of this section 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.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Knox 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 financial statements. 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 Knox County in a separate letter dated October 13, 2022.

Knox County's Response to Findings

Government Auditing Standards require the auditor to perform limited procedures on the County's response to the finding identified in our audit and described previously. The County's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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 results 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.



Dakota Christensen, CPA, CFE
Audit Manager
Lincoln, Nebraska

October 13, 2022



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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auditors.nebraska.gov

KNOX 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 Supervisors
Knox County, Nebraska

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Knox 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 Knox County's major Federal programs for the year ended June 30, 2022. Knox County's major Federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, Knox County complied, in all material respects, with the 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, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Knox County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major Federal program. Our audit does not provide a legal determination of Knox County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Knox County's Federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Knox County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Knox County's compliance with the requirements of each major Federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Knox County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Knox County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 Knox County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 a 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of 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 that reads "Dakota Christensen". The signature is written in a cursive, flowing style.

October 13, 2022

Dakota Christensen, CPA, CFE
Audit Manager
Lincoln, Nebraska

KNOX COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2022

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 X None Reported

Significant deficiencies identified?

X Yes ____ No

Noncompliance material to financial statements noted?

____ Yes X None Reported

Federal Awards

Internal control over major programs:

Material weaknesses identified?

____ Yes X None Reported

Significant deficiencies identified?

____ Yes X 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 X No

Major programs: **Disaster Grants - Public Assistance (Presidentially Declared Disasters): AL #97.036**

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

\$750,000

Auditee qualified as low-risk auditee?

____ Yes X No

KNOX COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Concluded)

Section II – Financial Statement Findings

Finding # 2022-001

<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

Martin J. O'Connor
District #1

Patrick J. Liska
District #2

Virgil H. Miller
District #3

KNOX COUNTY BOARD OF SUPERVISORS
Knox County Courthouse
P.O. Box 166
Center, NE 68724-0166

Kevin D. Mackeprang
District #5, Chairman

James Sokol, Jr.
District #4

Danny R. Schlote
District #6, Vice-Chairman

James J. Borgmann
District #7

CORRECTIVE ACTION PLAN

Year Ended June 30, 2022


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

Finding 2022-1 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: Knox County Board Chairperson) Kevin D. Mackeprang


Knox County Board Chairperson

*Knox County is an Equal Opportunity Employer**





NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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October 13, 2022

Board of Supervisors
Knox County, Nebraska

Dear Supervisors:

We have audited the basic financial statements of Knox County (County) for the fiscal year ended June 30, 2022, and have issued our report thereon dated October 13, 2022. In planning and performing our audit of the basic financial statements of the County, we considered internal control in order to determine our auditing procedures for the purpose of expressing our opinion on the basic financial statements. An audit does not include examining the effectiveness of internal control and does not provide assurance on internal control. We also performed tests of the County's compliance with certain provisions of laws, regulations, contracts, and grants.

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

COUNTY BOARD

County Self-Insurance Health Account

During fiscal year 2022, Knox County self-insured for employee health insurance and contracted with 90 Degree Benefits to administer the County's self-insured plan. For the self-insured plan, a bank account is maintained to account for the County's self-insurance funds. We noted the following regarding this account:

- As of June 30, 2022, the bank account had a book balance of \$416,118, and total receipts and disbursements for this account for fiscal year 2022 were \$566,077 and \$542,682, respectively.

However, this account, under the County's Federal Tax Identification Number, is held outside the County Treasurer and is not included in the County's financials. The County was unable to provide documentation to support the County Board approved this account to be maintained outside the County Treasurer.

- While the County is the owner of the account and funds, 90 Degree Benefits had direct access to the bank account to make deposits and to withdraw money without prior approval of the County Board.
- The account was held at a bank that was not included in the list of County Board approved depositories.

Neb. Rev. Stat. § 23-1601(1) (Supp. 2021) provides the following:

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

Neb. Rev. Stat. § 77-2312 (Reissue 2018) provides, in relevant part, the following:

The county treasurer of each and every county in the State of Nebraska shall deposit, and at all times keep on deposit for safekeeping in the state or national banks, capital stock financial institutions, or qualifying mutual financial institutions doing business in the county of approved and responsible standing, the amount of money in his or her hands collected and held by him or her as county treasurer.

Furthermore, Neb. Rev. Stat. § 77-2313 (Reissue 2018) states the following, in relevant part:

[T]he county treasurer shall not deposit such money or any part thereof in any bank, capital stock financial institution, or qualifying mutual financial institution other than such as may have been so selected by the county board for such purposes, if any such bank, capital stock financial institution, or qualifying mutual financial institution has been so selected by the county board.

Neb. Rev. Stat. § 23-106 (Reissue 2012) states the following regarding management of county funds and authorized petty cash funds:

(1) The county board shall manage the county funds and county business except as otherwise specifically provided.

(2) The county board shall have the authority to establish a petty cash fund for such county for the purpose of making payments for subsidiary general operational expenditures and purchases. Such county board shall set, by resolution of the board, the amount of money to be carried in such petty cash fund and the dollar limit of an expenditure from such fund and such amount shall be stated in the fiscal policy of the county board budget message.

Per the above statutory provisions, County funds are to be held by the County Treasurer in designated financial institutions, accounted for in the County financial records, and managed by the County Board, which may authorize use of a petty cash fund for “subsidiary general operational expenditures and purchases.”

Unless the County Board designates the self-insurance bank account as a “petty cash fund” under § 23-106(2), there is no authority for allowing it to be maintained outside the County Treasurer. If the bank account is to be treated as a “petty cash fund” under § 23-106(2), moreover, the County Board budget message should reflect the authorized petty cash amount to ensure compliance with State statute.

Good internal controls and sound accounting practices require procedures to ensure that County funds remain in the custody and care of the County Treasurer – unless, however, the County Board authorizes those monies to be placed in petty cash fund – and accounted for accordingly in the County’s financial records. Furthermore, for any authorized petty cash fund, those same administrative procedures should ensure also that periodic reconciliation and balancing methods are used to verify that such fund is maintained at the authorized amount, and the County Board reimburses the account for actual expenses.

Without such procedures, there is not only an increased risk of a possible financial misstatement, as well as loss, theft, or misuse of County funds, but also noncompliance with State statute.

We recommend the County Board implement procedures to ensure County funds remain in the custody and care of the County Treasurer – unless, however, the County Board authorizes those monies to be placed in a petty cash fund – and accounted for accordingly in the County’s financial records. If the County Board approves such a petty cash fund, we recommend the County implement procedures to ensure the following: (1) the fund is maintained at the authorized amount; (2) a periodic reconciliation to the authorized petty cash amount is performed; (3) the County Board reimburses the account for actual expenses; and (4) the County Board budget message reflects all authorized petty cash balances.

Lack of Claim Supporting Documentation

During testing of claims, we noted that two claims lacked adequate supporting documentation. Further details about these claims are provided below.

- One claim, totaling \$1,428, was for quarterly maintenance of the County's heating and air; however, the County did not have a current agreement on file to support the quarterly fee charged.
- One claim was for the reimbursement of 90 credit card charges; however, the County was unable to provide documentation to support six of these charges, totaling \$468.

The table below summarizes the two claims noted above.

Claim #	Claim Date	Payee	Amount	Description
22060154	6/27/22	Heartland Heating & Air Conditioning	\$ 1,428	HVAC Quarterly Maintenance
21080141	8/26/21	First National Bank	\$ 468	Gas, food, lodging, supplies
Total			\$ 1,896	

Good internal controls and sound accounting practices require procedures to ensure that adequate supporting documentation is maintained for all County payments.

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

We recommend the County Board implement procedures to ensure adequate supporting documentation is maintained for all payments.

Inventory Listing Filings

During testing, we noted that the County purchased a snowplow and motor grader, costing a total of \$493,951; however, these pieces of equipment were not included in the annual filing of inventory of County personal property for fiscal year 2022, which was required to be filed by August 31, 2022. The claims for these purchases are summarized in the table below.

Claim #	Claim Date	Payee	Amount	Description
22030203	3/28/22	Truck Center Companies	\$ 214,151	Snow Plow
22050086	5/9/22	Murphy Tractor & Equipment	\$ 279,800	Motor Grader
Total			\$ 493,951	

Neb. Rev. Stat § 23-347 (Reissue 2012) states the following:

Within two calendar months after the close of each fiscal year, each county officer shall make, acknowledge under oath, and file with the county board of his or her county an inventory statement of all county personal property in the custody and possession of said county officer. The county board in each county shall examine into each inventory statement so filed, and, if said statement is correct and proper in every particular, the county board shall deliver each of said inventory statements to the clerk of the county for filing as a public record in said county clerk's office in a manner convenient for reference.

Good internal controls and sound accounting practices require procedures to ensure that all personal property purchased by the County, including vehicles, is added to the applicable inventory listing.

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

We recommend the County Board implement procedures to ensure that all personal property purchased by the County, including vehicles, is added to the applicable inventory listing.

COUNTY SHERIFF

Accounting Procedures

During the audit, we noted the following issues with the County Sheriff's accounting procedures at June 30, 2022:

- An accurate book balance and accurate listing of outstanding checks was not maintained for the fee account. The County Sheriff's June 30, 2022, reconciliation for the fee account included one outstanding check for \$66 that had cleared prior to June 30, 2022. The same reconciliation did not include five checks, totaling \$223, that were outstanding as of June 30, 2022.

Accounting for the errors above, the reconciled book balance of \$3,239 was \$483 more than the balance of \$2,756 noted on the Sheriff's check register as of June 30, 2022. The Sheriff's office could not provide support reconciling the difference.

- Due to errors in the quarterly reports, collections for fees and mileage, totaling \$17, were not remitted to the County Treasurer in a timely manner. After our inquiry, these collections were remitted 228 to 320 days after the fees were as earned.
- The inmate commissary account has continued to hold a balance of \$87 due to the County since January 2021. Per the County Sheriff, these funds are being held to avoid the account being closed by the bank; however, these funds should be remitted to the County Treasurer as commissary fees, and only authorized petty cash funds should be held each month.
- Monthly asset-to-liability reconciliation procedures were not performed for the fee account, resulting in \$3 being held in the account as of June 30, 2022; however, the County Sheriff was unable to identify the proper recipients of the funds. This long is the result of the office not maintaining an accurate listing of accounts payable for advance fees.

Good internal controls and sound business practices require procedures to ensure the following: 1) reconciliations, including book balances, are complete and accurate; 2) 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 are resolved timely; 3) accurate accounts payable records that detail the proper recipients of funds are maintained; and 4) monies held that are due to the County are remitted to the County Treasurer in a timely manner.

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

A similar comment was included in the prior-year report.

We recommend the County Sheriff implement procedures to ensure the following: 1) reconciliations, including book balances, are complete and accurate; 2) 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 are resolved timely; 3) accurate accounts payable records that detail the proper recipients of funds are maintained; and 4) monies held that are due to the County are remitted to the County Treasurer in a timely manner.

COUNTY ATTORNEY

Receipting and Accounting Procedures

During the audit, we noted the following issues with the County Attorney's receipting and accounting procedures at June 30, 2022:

- Receipts were not issued for all funds received. We noted that \$200 of STOP program fees, \$50 of bad check collection fees, and a \$23 refund were remitted to the County Treasurer by the County Attorney during fiscal year 2022; however, no corresponding receipt was recorded in the receipt book.
- The County Attorney's office does not keep a running book balance; therefore, \$20 in bad check fees received in August and September 2021 had not been remitted to the County Treasurer as of June 30, 2022.

Neb. Rev. Stat § 23-1207(1) (Reissue 2012) states, in 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 business practices require procedures to ensure that receipts are issued for all funds received by the office, periodic reconciliations, including book balances, are completed and accurate, and all County funds are remitted to the County Treasurer in a timely manner.

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

We recommend the County Attorney implement procedures to ensure that receipts are issued for all funds received by the office, periodic reconciliations, including book balances, are completed and accurate, and all County funds are remitted to the County Treasurer in a timely manner.

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.

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.

This was also noted in prior audits.

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

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 that reads "Dakota Christensen". The signature is written in a cursive, flowing style.

Dakota Christensen, CPA, CFE
Audit Manager