

**AUDIT REPORT
OF
DIXON COUNTY**

JULY 1, 2022, THROUGH JUNE 30, 2023

**This document is an official public record of the State of Nebraska, issued by
the Auditor of Public Accounts.**

**Modification of this document may change the accuracy of the original
document and may be prohibited by law.**

Issued on November 15, 2023

DIXON COUNTY

TABLE OF CONTENTS

	<u>Page</u>
List of County Officials	1
Financial Section	
Independent Auditor's Report	2 - 4
Basic Financial Statements:	
Government-Wide Financial Statements:	
Statement of Net Position - Cash Basis	5
Statement of Activities - Cash Basis	6
Fund Financial Statements:	
Statement of Cash Basis Assets and Fund Balances - Governmental Funds	7
Statement of Cash Receipts, Disbursements, and Changes in Cash Basis Fund Balances - Governmental Funds	8
Statement of Cash Receipts, Disbursements, and Changes in Cash Basis Fund Balances - Fiduciary Funds	9
Notes to Financial Statements	10 - 18
Combining Statements and Schedules:	
Budgetary Comparison Schedule - Budget and Actual - General Fund	19 - 20
Budgetary Comparison Schedule - Budget and Actual - Major Funds	21 - 22
Budgetary Comparison Schedule - Budget and Actual - Nonmajor Funds	23 - 27
Combining Statement of Receipts, Disbursements, and Changes in Cash Basis Fund Balances - Nonmajor Funds	28 - 31
Schedule of Office Activities	32
Schedule of Taxes Certified and Collected for All Political Subdivisions in the County	33
Government Auditing Standards Section	
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 <i>Government Auditing Standards</i>	34 - 35

DIXON COUNTY
302 3rd Street
Ponca, NE 68770

LIST OF COUNTY OFFICIALS
At June 30, 2023

<u>Title</u>	<u>Name</u>	<u>Term Expires</u>
Board of Supervisors	Donald Andersen	Jan. 2027
	Deric Anderson	Jan. 2025
	Roger Peterson	Jan. 2027
	Neil Blohm	Jan. 2025
	Liza Lunz	Jan. 2027
	Terry Nicholson	Jan. 2025
	Steven Hassler	Jan. 2027
Assessor	Amy Watchorn	Jan. 2027
Attorney	Leland Miner	Jan. 2027
Clerk Election Commissioner Register of Deeds	Cindy Purucker	Jan. 2027
Clerk of the District Court	Quin Rohan	Jan. 2027
Sheriff	Tom Decker	Jan. 2027
Treasurer	JoAnn Brennan	Jan. 2027
Surveyor	Michael Skroch	Appointed
Veterans' Service Officer	Bill Johnston	Appointed
Weed Superintendent	Douglas Ellis	Appointed
Highway Superintendent	Arnold Mellick	Appointed
Emergency Manager	Shea Scollard	Appointed
911 Director	Sara Kumm	Appointed



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

Mike Foley
State Auditor

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

DIXON COUNTY

INDEPENDENT AUDITOR'S REPORT

Board of Supervisors
Dixon 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 Dixon County, as of and for the year ended June 30, 2023, 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 Dixon County as of June 30, 2023, 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, and schedule of taxes certified and collected, pages 19-33, 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 November 3, 2023, on our consideration of Dixon 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 Dixon County's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "Rachel Wittler".

November 3, 2023

Rachel Wittler, CPA, CFE
Audit Manager
Lincoln, Nebraska

DIXON COUNTY
STATEMENT OF NET POSITION - CASH BASIS
 June 30, 2023

		Governmental Activities
ASSETS		
Cash and Cash Equivalents (Note 1.D)	\$	5,039,555
Investments (Note 1.D)		4,558,677
TOTAL ASSETS	\$	9,598,232
NET POSITION		
Restricted for:		
Visitor Promotion	\$	142,211
911 Emergency Services		150,566
Drug Education		1,500
Law Enforcement		3,648
Preservation of Records		5,301
Road & Bridge Maintenance		211,876
Child Support Enforcement		3,626
Miscellaneous Projects		892,545
Health Insurance		2,364,913
Unrestricted		5,822,046
TOTAL NET POSITION	\$	9,598,232

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

DIXON COUNTY
STATEMENT OF ACTIVITIES - CASH BASIS
For the Year Ended June 30, 2023

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	\$ (3,593,327)	\$ 310,202	\$ 29,216	\$ (3,253,909)
Public Safety	(1,622,089)	140,773	45,858	(1,435,458)
Public Works	(3,871,563)	271,985	1,741,355	(1,858,223)
Public Assistance	(28,074)	-	-	(28,074)
Culture and Recreation	(24,442)	-	-	(24,442)
Debt Payments	(100,815)	-	-	(100,815)
Total Governmental Activities	<u><u>\$ (9,240,310)</u></u>	<u><u>\$ 722,960</u></u>	<u><u>\$ 1,816,429</u></u>	<u><u>(6,700,921)</u></u>

General Receipts:

Taxes:	
Property	3,608,147
Motor Vehicle	295,312
Inheritance	483,002
Other	411,189
Grants and Contributions Not Restricted to	
Specific Programs	97,651
Investment Income	223,681
Miscellaneous	176,229
Total General Receipts	<u><u>5,295,211</u></u>
Change in Net Position	(1,405,710)
Net Position - Beginning of year	11,003,942
Net Position - End of year	<u><u>\$ 9,598,232</u></u>

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

DIXON COUNTY
STATEMENT OF CASH BASIS ASSETS AND FUND BALANCES
GOVERNMENTAL FUNDS
June 30, 2023

	General Fund	Road & Bridge Fund	Inheritance Fund	County Health Insurance Fund	Nonmajor Funds	Total Governmental Funds
ASSETS						
Cash and Cash Equivalents (Note 1.D)	\$ 1,345,306	\$ 305,154	\$ 1,765,135	\$ 1,544,062	\$ 79,898	\$ 5,039,555
Investments (Note 1.D)	887,653	201,346	1,164,663	820,851	1,484,164	4,558,677
TOTAL ASSETS	<u>\$ 2,232,959</u>	<u>\$ 506,500</u>	<u>\$ 2,929,798</u>	<u>\$ 2,364,913</u>	<u>\$ 1,564,062</u>	<u>\$ 9,598,232</u>
FUND BALANCES						
Restricted for:						
Visitor Promotion	-	-	-	-	142,211	142,211
911 Emergency Services	-	-	-	-	150,566	150,566
Drug Education	-	-	-	-	1,500	1,500
Law Enforcement	-	-	-	-	3,648	3,648
Preservation of Records	-	-	-	-	5,301	5,301
Road & Bridge Maintenance	-	-	-	-	211,876	211,876
Child Support Enforcement	-	-	-	-	3,626	3,626
Miscellaneous Projects	-	-	-	-	892,545	892,545
Health Insurance	-	-	-	2,364,913	-	2,364,913
Committed to:						
Law Enforcement	-	-	-	-	56,177	56,177
Aid and Assistance	-	506,500	-	-	8,038	514,538
Property Reappraisal	-	-	-	-	18,125	18,125
Weed Control	-	-	-	-	70,449	70,449
Assigned to:						
Other Purposes	-	-	2,929,798	-	-	2,929,798
Unassigned	2,232,959	-	-	-	-	2,232,959
TOTAL CASH BASIS FUND BALANCES	<u>\$ 2,232,959</u>	<u>\$ 506,500</u>	<u>\$ 2,929,798</u>	<u>\$ 2,364,913</u>	<u>\$ 1,564,062</u>	<u>\$ 9,598,232</u>

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

DIXON COUNTY
**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH BASIS FUND BALANCES**
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2023

	General Fund	Road & Bridge Fund	Inheritance Fund	County Health Insurance Fund	Nonmajor Funds	Total Governmental Funds
RECEIPTS						
Taxes:						
Property	\$3,608,147	\$ -	\$ -	\$ -	\$ -	\$ 3,608,147
Motor Vehicle	295,312	-	-	-	-	295,312
Inheritance	-	-	483,002	-	-	483,002
Other	295,914	126	-	-	115,149	411,189
Investment Income	194,659	-	-	-	29,022	223,681
Intergovernmental	147,675	1,481,678	-	-	284,727	1,914,080
Charges for Services	421,216	242,045	-	-	59,699	722,960
Miscellaneous	18,038	57,805	-	80,241	20,145	176,229
TOTAL RECEIPTS	<u>4,980,961</u>	<u>1,781,654</u>	<u>483,002</u>	<u>80,241</u>	<u>508,742</u>	<u>7,834,600</u>
DISBURSEMENTS						
General Government	1,862,079	-	102,426	1,351,072	277,750	3,593,327
Public Safety	1,375,112	-	-	-	246,977	1,622,089
Public Works	10,257	3,081,800	-	-	779,506	3,871,563
Public Assistance	28,074	-	-	-	-	28,074
Culture and Recreation	-	-	-	-	24,442	24,442
Debt Service:						
Principal Payments	-	-	-	-	90,000	90,000
Interest and Fiscal Charges	-	-	-	-	10,815	10,815
TOTAL DISBURSEMENTS	<u>3,275,522</u>	<u>3,081,800</u>	<u>102,426</u>	<u>1,351,072</u>	<u>1,429,490</u>	<u>9,240,310</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>1,705,439</u>	<u>(1,300,146)</u>	<u>380,576</u>	<u>(1,270,831)</u>	<u>(920,748)</u>	<u>(1,405,710)</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	34,039	813,681	-	1,024,282	306,314	2,178,316
Transfers out	(1,617,560)	(126)	(500,000)	-	(60,630)	(2,178,316)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(1,583,521)</u>	<u>813,555</u>	<u>(500,000)</u>	<u>1,024,282</u>	<u>245,684</u>	<u>-</u>
Net Change in Fund Balances	121,918	(486,591)	(119,424)	(246,549)	(675,064)	(1,405,710)
CASH BASIS FUND BALANCES - BEGINNING						
	<u>2,111,041</u>	<u>993,091</u>	<u>3,049,222</u>	<u>2,611,462</u>	<u>2,239,126</u>	<u>11,003,942</u>
CASH BASIS FUND BALANCES - ENDING						
	<u>\$2,232,959</u>	<u>\$ 506,500</u>	<u>\$ 2,929,798</u>	<u>\$2,364,913</u>	<u>\$ 1,564,062</u>	<u>\$ 9,598,232</u>

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

DIXON COUNTY
**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH BASIS FUND BALANCES**
FIDUCIARY FUNDS
For the Year Ended June 30, 2023

	<u>Custodial Fund Balances July 1, 2022</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Custodial Fund Balances June 30, 2023</u>
ASSETS				
Cash and Cash Equivalents	\$ 463,187	\$ 21,407,878	\$ 20,956,945	\$ 914,120
 LIABILITIES				
Due to other governments				
State - Collected by County Treasurer	162,124	1,709,023	1,693,674	177,473
State - Collected by Other Offices	4,822	54,369	57,600	1,591
Schools	121,633	14,323,670	14,075,666	369,637
Educational Service Units	1,130	244,050	239,660	5,520
Technical College	6,946	1,472,545	1,446,394	33,097
Natural Resource Districts	1,910	404,679	397,448	9,141
Fire Districts	4,369	427,094	419,012	12,451
Municipalities	19,941	1,193,950	1,184,470	29,421
Agricultural Society	234	49,802	48,914	1,122
Townships	4,620	1,229,740	1,209,541	24,819
Others - Collected by County Treasurer	103,093	235,795	109,045	229,843
Others - Collected by Other Offices	32,365	63,161	75,521	20,005
TOTAL LIABILITIES	<u>463,187</u>	<u>21,407,878</u>	<u>20,956,945</u>	<u>914,120</u>
 TOTAL NET POSITION	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>

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

DIXON COUNTY

NOTES TO FINANCIAL STATEMENTS

For the Fiscal Year Ended June 30, 2023

1. Summary of Significant Accounting Policies

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

A. Reporting Entity

Dixon 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 \$12,824 toward the operation of the Region during fiscal year 2023. 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 Northeast Nebraska Public 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).

DIXON 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 contributed \$25,820 toward the operation of the Department during fiscal year 2023. In the event of the termination of the agreement, assets would be disposed of in accordance with the terms of the agreement. The Department is audited in accordance with Neb. Rev. Stat. § 84-304(4) (Cum. Supp. 2022). Financial information for the Department is available in that report.

B. Basis of Presentation

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

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

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

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

Fund Financial Statements. The fund financial statements provide information about the County's funds, including its fiduciary funds. GAAP requires separate statements by fund category – governmental, proprietary, and fiduciary. The County uses only the governmental and fiduciary fund categories. The County Board is the highest level of decision-making authority and has the authority, by resolution, to establish, modify or rescind the commitment or assignment of a fund balance to a specific purpose. When 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:

DIXON COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

1. Summary of Significant Accounting Policies (Continued)

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

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

County Health Insurance Fund. This fund is used to account for the costs of insurance premiums and claims and is primarily funded by County and employee contributions, rebates, and reimbursements.

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

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

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

Debt Service Fund. The Highway Bridge Buyback Program Fund partially accounts for the resources for, and the payment of, general long-term debt principal, interest, and related costs.

The County designates fund balances as follows:

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

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

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

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

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

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus and basis of accounting. The accounting records of the County are maintained and the government-wide financial statements were reported on the basis of cash receipts and disbursements. As such, the measurement focus includes only those assets and fund balances arising from cash transactions on the Statement of Net Position – Cash Basis and the Statement of Activities – Cash Basis. Receipts are recognized when received, and disbursements are recognized when 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.

DIXON COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

1. Summary of Significant Accounting Policies (Continued)

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

D. Assets and Net Position

Cash and Cash Equivalents. The County's cash and cash equivalents are considered to be cash on hand, certificates of deposit, and demand deposits.

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

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

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

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

Restricted Net Position. When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then the unrestricted resources, as they are needed. Net position is reported as restricted when constraints placed on its use are either externally imposed or imposed by law through constitutional provisions or enabling legislation. The government-wide statement of net position reports \$3,776,186 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.

DIXON COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

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

On or before August 1, the County budget-making authority prepares and transmits a budget for each County fund to the County Board. The budget includes the requirements, the outstanding warrants, the operating reserves to be maintained, the cash on hand at the close of the preceding fiscal year, the receipts from sources other than taxation, and the amount to be raised by taxation. The County Board must hold at least one public hearing on the proposed budget. On or before September 30, 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 \$5,039,555 for County funds and \$914,120 for Fiduciary funds. The bank balances for all funds totaled \$5,880,170. For purposes of classifying categories of custodial credit risk, the bank balances of the County's deposits, as of June 30, 2023, 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 \$3,716,133 deposited in Nebraska Federal Investment Trust (NFIT) and of \$842,544 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. NFIT is a public entity investment pool. 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 NFIT are not held in the County's name.

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.

DIXON COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

3. **Taxes** (Concluded)

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 2022, for the 2022 taxes, which will be materially collected in May and September 2023, was set at \$.239417/\$100 of assessed valuation. The levy set in October 2021, for the 2021 taxes, which were materially collected in May and September 2022, was set at \$.249567/\$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 nameplate capacity taxes, and lodging taxes.

4. **Retirement System**

The Retirement System for Nebraska Counties (the 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 2022) and may be amended through legislative action.

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

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

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

For the year ended June 30, 2023, 61 employees contributed \$118,862, and the County contributed \$175,950. Contributions included \$4,687 in cash contributions towards the supplemental law enforcement plan for eight law enforcement employees. Lastly, the County paid \$1,804 directly to 19 retired employees for prior service benefits.

DIXON COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

5. Risk Management

The County is exposed to various risks of loss related to the following: torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County is a member of the Nebraska Intergovernmental Risk Management Association (NIRMA), a public entity risk pool currently operating as a common risk management and insurance program for 107 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	\$ 500,000	\$ 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 and dental insurance and has contracted with Group Resources to administer the County's self-insured plan through June 30, 2023. Details of the coverage are available upon request from the County Clerk. The self-insured plan is funded through a combination of employee and County contributions, rebates, and reimbursements. The activity of the plan is reflected in the County's financial statements under the County Health Insurance Fund. No settlements exceeded coverage in any of the past three fiscal years. The County has obtained stop-loss coverage to limit the County's total exposure to \$30,000 per enrolled member, per year, except for one member which the County's total exposure was limited to \$60,000 per year, and another member which the County's total exposure was limited to \$250,000 per year, if the member received cancer treatment.

6. Interfund Transfers

Interfund transfers for the year ended June 30, 2023, consisted of the following:

Transfers to	Transfers from				Total
	General Fund	Inheritance Fund	Road & Bridge Fund	Nonmajor Funds	
General Fund	\$ -	\$ -	\$ -	\$ 34,039	\$ 34,039
Road & Bridge Fund	313,681	500,000	-	-	813,681
County Health Insurance Fund	999,508	-	126	24,648	1,024,282
Nonmajor Funds	304,371	-	-	1,943	306,314
Total	\$ 1,617,560	\$ 500,000	\$ 126	\$ 60,630	\$ 2,178,316

DIXON COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

6. **Interfund Transfers** (Concluded)

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

In the year ended June 30, 2023, the County made a one-time transfer of \$11,634 from the COVID American Rescue Plan Fund to the General Fund, to transfer interest earned on the balance held in the bank account. Additionally, the County made a one-time transfer of \$24,624 from the Emergency Services Fund to the County Health Insurance Fund to pay for the cost of health insurance for the emergency management employees. Lastly, the County made a one-time transfer of \$22,405 from the E911 Wireless Service Fund to the General Fund to reimburse the General Fund for previous transfers during the fiscal year.

7. **Long-Term Obligations**

Lease-Purchase Agreements

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

	Brite – In Car Video Equipment	JD Motor Grader	Total
Balance July 1, 2022	\$ 52,154	\$ -	\$ 52,154
Purchases	-	239,000	239,000
Payments	17,042	33,769	50,811
Balance June 30, 2023	<u>\$ 35,112</u>	<u>\$ 205,231</u>	<u>\$ 240,343</u>
Future Payments:			
Year			
2024	\$ 18,085	\$ 51,281	\$ 69,366
2025	18,085	51,280	69,365
2026	-	51,281	51,281
2027	-	51,280	51,280
2028	-	12,820	12,820
Total Payments	<u>36,170</u>	<u>217,942</u>	<u>254,112</u>
Less Interest	<u>1,058</u>	<u>12,711</u>	<u>13,769</u>
Present Value of Future Minimum Lease Payments	<u>\$ 35,112</u>	<u>\$ 205,231</u>	<u>\$ 240,343</u>
Carrying Value of the Related Fixed Asset	<u>\$ 86,800</u>	<u>\$ 344,000</u>	<u>\$ 430,800</u>

Bonds

The County issued bonds on July 14, 2017, in the amount of \$910,000 for the purpose of paying the costs of the improvements of certain bridges, drainage structures, streets, highways, and roads within the County. The bond payable balance, as of June 30, 2023, was \$400,000. The County has the ability to levy taxes as necessary to cover the annual required principal and interest payments over the term of these bonds. Future tax resources and highway buyback funds will be used to pay off the bonds.

DIXON COUNTY

NOTES TO FINANCIAL STATEMENTS

(Concluded)

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

Future Payments:

Year	Principal	Interest	Total
2024	100,000	8,750	108,750
2025	100,000	6,900	106,900
2026	100,000	4,600	104,600
2027	100,000	2,300	102,300
Total Payments	<u>\$ 400,000</u>	<u>\$ 22,550</u>	<u>\$ 422,550</u>

8. **Noxious Weed Board**

The County has a separately elected Noxious Weed Board (Weed Board). The Weed Board has the authority to set rates and approve bids for the activity of the County's Noxious Weed Department.

9. **Contingent Liabilities**

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

DIXON COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
GENERAL FUND

For the Year Ended June 30, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
RECEIPTS				
Taxes	\$ 4,133,696	\$ 4,133,696	\$ 4,199,373	\$ 65,677
Investment Income	30,000	30,000	194,659	164,659
Intergovernmental	107,500	107,500	147,675	40,175
Charges for Services	491,780	491,780	421,216	(70,564)
Miscellaneous	20,000	20,000	18,038	(1,962)
TOTAL RECEIPTS	<u>4,782,976</u>	<u>4,782,976</u>	<u>4,980,961</u>	<u>197,985</u>
DISBURSEMENTS				
General Government:				
County Board	168,996	168,996	167,264	1,732
County Clerk	215,662	215,662	206,708	8,954
County Treasurer	170,967	170,967	164,531	6,436
County Assessor	156,634	156,634	153,306	3,328
Election Commissioner	47,500	47,500	29,299	18,201
Clerk of the District Court	111,350	111,380	111,380	-
County Court System	10,618	10,618	6,931	3,687
District Judge	7,950	7,950	5,935	2,015
Public Defender	163,121	163,121	106,630	56,491
Building and Grounds	195,860	210,413	210,293	120
Reappraisal	59,440	59,440	52,444	6,996
Agricultural Extension Agent	98,624	100,794	75,632	25,162
Miscellaneous	664,559	647,806	571,726	76,080
Public Safety				
Law Enforcement - Wakefield	247,330	247,330	195,875	51,455
County Sheriff	599,800	599,800	561,783	38,017
County Attorney	143,314	143,314	128,298	15,016
County Attorney - Child Support Agrmt.	35,894	35,894	35,620	274
Law Enforcement Grants	230,000	230,000	4,813	225,187
County Jail	449,180	449,180	376,862	72,318
Emergency Manager	108,390	108,390	71,861	36,529
Public Works				
County Surveyor	13,000	13,000	10,257	2,743
Public Assistance				
County Relief & Assistance	11,600	11,600	4,800	6,800
Veterans' Service Officer	25,775	25,775	23,274	2,501
TOTAL DISBURSEMENTS	<u>3,935,564</u>	<u>3,935,564</u>	<u>3,275,522</u>	<u>660,042</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>847,412</u>	<u>847,412</u>	<u>1,705,439</u>	<u>858,027</u>

DIXON COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
GENERAL FUND

For the Year Ended June 30, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
OTHER FINANCING SOURCES (USES)				
Transfers in	14,955	14,955	34,039	19,084
Transfers out	<u>(1,821,408)</u>	<u>(1,821,408)</u>	<u>(1,617,560)</u>	<u>203,848</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(1,806,453)</u>	<u>(1,806,453)</u>	<u>(1,583,521)</u>	<u>222,932</u>
Net Change in Fund Balance	(959,041)	(959,041)	121,918	1,080,959
FUND BALANCE - BEGINNING	<u>2,111,041</u>	<u>2,111,041</u>	<u>2,111,041</u>	<u>-</u>
FUND BALANCE - ENDING	<u><u>\$ 1,152,000</u></u>	<u><u>\$ 1,152,000</u></u>	<u><u>\$ 2,232,959</u></u>	<u><u>\$ 1,080,959</u></u>

(Concluded)

DIXON COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
MAJOR FUNDS

For the Year Ended June 30, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
ROAD & BRIDGE FUND				
RECEIPTS				
Taxes	\$ 80,000	\$ 80,000	\$ 126	\$ (79,874)
Intergovernmental	1,317,294	1,317,294	1,481,678	164,384
Charges for Services	1,000	1,000	242,045	241,045
Miscellaneous	483,000	483,000	57,805	(425,195)
TOTAL RECEIPTS	1,881,294	1,881,294	1,781,654	(99,640)
DISBURSEMENTS	4,001,000	4,001,000	3,081,800	919,200
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	(2,119,706)	(2,119,706)	(1,300,146)	819,560
OTHER FINANCING SOURCES (USES)				
Transfers in	1,127,363	1,127,363	813,681	(313,682)
Transfers out	-	-	(126)	(126)
TOTAL OTHER FINANCING SOURCES (USES)	1,127,363	1,127,363	813,555	(313,808)
Net Change in Fund Balance	(992,343)	(992,343)	(486,591)	505,752
FUND BALANCE - BEGINNING	992,343	992,343	993,091	748
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 506,500</u>	<u>\$ 506,500</u>
INHERITANCE FUND				
RECEIPTS				
Taxes	\$ 250,000	\$ 250,000	\$ 483,002	\$ 233,002
TOTAL RECEIPTS	250,000	250,000	483,002	233,002
DISBURSEMENTS	2,799,222	2,799,222	102,426	2,696,796
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	(2,549,222)	(2,549,222)	380,576	2,929,798
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(500,000)	(500,000)	(500,000)	-
TOTAL OTHER FINANCING SOURCES (USES)	(500,000)	(500,000)	(500,000)	-
Net Change in Fund Balance	(3,049,222)	(3,049,222)	(119,424)	2,929,798
FUND BALANCE - BEGINNING	3,049,222	3,049,222	3,049,222	-
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,929,798</u>	<u>\$ 2,929,798</u>

(Continued)

DIXON COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
MAJOR FUNDS

For the Year Ended June 30, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
COUNTY HEALTH INSURANCE FUND				
RECEIPTS				
Miscellaneous	\$ 13,200	\$ 13,200	\$ 80,241	\$ 67,041
TOTAL RECEIPTS	13,200	13,200	80,241	67,041
 DISBURSEMENTS	 3,024,662	 3,024,662	 1,351,072	 1,673,590
 EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	 (3,011,462)	 (3,011,462)	 (1,270,831)	 1,740,631
 OTHER FINANCING SOURCES (USES)				
Transfers in	900,000	900,000	1,024,282	124,282
Transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	900,000	900,000	1,024,282	124,282
 Net Change in Fund Balance	 (2,111,462)	 (2,111,462)	 (246,549)	 1,864,913
FUND BALANCE - BEGINNING	2,311,462	2,311,462	2,611,462	300,000
FUND BALANCE - ENDING	\$ 200,000	\$ 200,000	\$2,364,913	\$ 2,164,913

(Concluded)

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

For the Year Ended June 30, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
HIGHWAY BRIDGE BUYBACK PROGRAM FUND				
Receipts	\$ 218,909	\$ 218,909	\$ 229,169	\$ 10,260
Disbursements	(910,141)	(910,141)	(708,525)	201,616
Net Change in Fund Balance	(691,232)	(691,232)	(479,356)	211,876
Fund Balance - Beginning	691,232	691,232	691,232	-
Fund Balance - Ending	\$ -	\$ -	\$ 211,876	\$ 211,876
JUVENILE DIVERSION GRANT FUND				
Receipts	\$ -	\$ -	\$ -	\$ -
Disbursements	(6,336)	(6,336)	-	6,336
Net Change in Fund Balance	(6,336)	(6,336)	-	6,336
Fund Balance - Beginning	6,336	6,336	6,336	-
Fund Balance - Ending	\$ -	\$ -	\$ 6,336	\$ 6,336
CHILD SUPPORT INCENTIVE FUND				
Receipts	\$ 5,000	\$ 5,000	\$ 5,558	\$ 558
Disbursements	(8,633)	(8,633)	(5,565)	3,068
Net Change in Fund Balance	(3,633)	(3,633)	(7)	3,626
Fund Balance - Beginning	3,633	3,633	3,633	-
Fund Balance - Ending	\$ -	\$ -	\$ 3,626	\$ 3,626
VISITORS PROMOTION FUND				
Receipts	\$ 33,719	\$ 33,719	\$ 27,539	\$ (6,180)
Disbursements	(73,371)	(73,371)	(24,442)	48,929
Net Change in Fund Balance	(39,652)	(39,652)	3,097	42,749
Fund Balance - Beginning	39,652	39,652	39,652	-
Fund Balance - Ending	\$ -	\$ -	\$ 42,749	\$ 42,749
VISITORS IMPROVEMENT FUND				
Receipts	\$ 33,719	\$ 33,719	\$ 27,539	\$ (6,180)
Disbursements	(105,642)	(105,642)	-	105,642
Net Change in Fund Balance	(71,923)	(71,923)	27,539	99,462
Fund Balance - Beginning	71,923	71,923	71,923	-
Fund Balance - Ending	\$ -	\$ -	\$ 99,462	\$ 99,462

(Continued)

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

For the Year Ended June 30, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
REAPPRAISAL FUND				
Receipts	\$ -	\$ -	\$ -	\$ -
Disbursements	(8,229)	(8,229)	(430)	7,799
Transfers in	-	-	10,326	10,326
Transfers out	-	-	-	-
Net Change in Fund Balance	(8,229)	(8,229)	9,896	18,125
Fund Balance - Beginning	8,229	8,229	8,229	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,125</u>	<u>\$ 18,125</u>
PRESERVATION AND MODERNIZATION FUND				
Receipts	\$ 4,000	\$ 4,000	\$ 3,926	\$ (74)
Disbursements	(13,086)	(13,086)	(7,711)	5,375
Net Change in Fund Balance	(9,086)	(9,086)	(3,785)	5,301
Fund Balance - Beginning	9,086	9,086	9,086	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,301</u>	<u>\$ 5,301</u>
VETERANS' AID FUND				
Receipts	\$ -	\$ -	\$ 38	\$ 38
Disbursements	(8,000)	(8,000)	-	8,000
Transfers in	1,882	1,882	1,882	-
Transfers out	-	-	-	-
Net Change in Fund Balance	(6,118)	(6,118)	1,920	8,038
Fund Balance - Beginning	6,118	6,118	6,118	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,038</u>	<u>\$ 8,038</u>
DRUG LAW ENFORCEMENT FUND				
Receipts	\$ -	\$ -	\$ -	\$ -
Disbursements	(1,500)	(1,500)	-	1,500
Net Change in Fund Balance	(1,500)	(1,500)	-	1,500
Fund Balance - Beginning	1,500	1,500	1,500	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,500</u>	<u>\$ 1,500</u>
INTOXILIZER FUND				
Receipts	\$ 4,593	\$ 4,593	\$ 4,393	\$ (200)
Disbursements	(4,593)	(4,593)	(525)	4,068
Net Change in Fund Balance	-	-	3,868	3,868
Fund Balance - Beginning	-	-	-	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,868</u>	<u>\$ 3,868</u>

(Continued)

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

For the Year Ended June 30, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
CANINE FUND				
Receipts	\$ 5,000	\$ 5,000	\$ 20,145	\$ 15,145
Disbursements	(31,147)	(31,147)	(12,150)	18,997
Net Change in Fund Balance	(26,147)	(26,147)	7,995	34,142
Fund Balance - Beginning	26,147	26,147	26,147	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34,142</u>	<u>\$ 34,142</u>
ATTORNEY FEDERAL GRANT FUND				
Receipts	\$ -	\$ -	\$ -	\$ -
Disbursements	(3,648)	(3,648)	-	3,648
Net Change in Fund Balance	(3,648)	(3,648)	-	3,648
Fund Balance - Beginning	3,648	3,648	3,648	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,648</u>	<u>\$ 3,648</u>
COVID AMERICAN RESCUE PLAN FUND				
Receipts	\$ 350	\$ 350	\$ 28,984	\$ 28,634
Disbursements	(1,095,154)	(1,095,154)	(269,609)	825,545
Transfers in	-	-	-	-
Transfers out	-	-	(11,634)	(11,634)
Net Change in Fund Balance	(1,094,804)	(1,094,804)	(252,259)	842,545
Fund Balance - Beginning	1,094,804	1,094,804	1,094,804	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 842,545</u>	<u>\$ 842,545</u>
LOCAL ASSIST. & TRIBAL CONSISTENCY FUND				
Receipts	\$ -	\$ -	\$ 50,000	\$ 50,000
Disbursements	-	-	-	-
Net Change in Fund Balance	-	-	50,000	50,000
Fund Balance - Beginning	-	-	-	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>
EMERGENCY SERVICES FUND				
Receipts	\$ 22,400	\$ 22,400	\$ 19,211	\$ (3,189)
Disbursements	(199,472)	(199,472)	(163,714)	35,758
Transfers in	136,966	136,966	138,909	1,943
Transfers out	-	-	(24,624)	(24,624)
Net Change in Fund Balance	(40,106)	(40,106)	(30,218)	9,888
Fund Balance - Beginning	40,106	40,106	40,106	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,888</u>	<u>\$ 9,888</u>

(Continued)

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

For the Year Ended June 30, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
E911 WIRELESS SERVICE FUND				
Receipts	\$ 43,835	\$ 43,835	\$ 40,860	\$ (2,975)
Disbursements	(19,678)	(19,678)	(16,512)	3,166
Transfers in	-	-	-	-
Transfers out	(24,158)	(24,158)	(24,348)	(190)
Net Change in Fund Balance	(1)	(1)	-	1
Fund Balance - Beginning	1	1	1	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 1</u>
E911 WIRELESS SERVICE HOLDING FUND				
Receipts	\$ -	\$ -	\$ -	\$ -
Disbursements	(188,782)	(188,782)	(38,902)	149,880
Transfers in	9,203	9,203	-	(9,203)
Transfers out	-	-	-	-
Net Change in Fund Balance	(179,579)	(179,579)	(38,902)	140,677
Fund Balance - Beginning	179,579	179,579	179,579	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 140,677</u>	<u>\$ 140,677</u>
COMMISSARY FUND				
Receipts	\$ 20,242	\$ 20,242	\$ 21,440	\$ 1,198
Disbursements	(20,242)	(20,242)	(9,609)	10,633
Net Change in Fund Balance	-	-	11,831	11,831
Fund Balance - Beginning	-	-	-	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,831</u>	<u>\$ 11,831</u>
NOXIOUS WEED FUND				
Receipts	\$ 30,000	\$ 30,000	\$ 29,940	\$ (60)
Disbursements	(242,329)	(242,329)	(171,796)	70,533
Transfers in	155,197	155,197	155,197	-
Transfers out	-	-	(24)	(24)
Net Change in Fund Balance	(57,132)	(57,132)	13,317	70,449
Fund Balance - Beginning	57,132	57,132	57,132	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 70,449</u>	<u>\$ 70,449</u>

(Continued)

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

For the Year Ended June 30, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
SPECIAL ROAD FUND				
Receipts	\$ -	\$ -	\$ -	\$ -
Disbursements	(200,000)	(200,000)	-	200,000
Transfers in	200,000	200,000	-	(200,000)
Transfers out	-	-	-	-
Net Change in Fund Balance	-	-	-	-
Fund Balance - Beginning	-	-	-	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
SHERIFF FEDERAL GRANT FUND				
Receipts	\$ 75,000	\$ 75,000	\$ -	\$ (75,000)
Disbursements	(75,000)	(75,000)	-	75,000
Net Change in Fund Balance	-	-	-	-
Fund Balance - Beginning	-	-	-	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
HOMELAND SECURITY FEDERAL GRANT FUND				
Receipts	\$ 100,000	\$ 100,000	\$ -	\$ (100,000)
Disbursements	(100,000)	(100,000)	-	100,000
Net Change in Fund Balance	-	-	-	-
Fund Balance - Beginning	-	-	-	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(Concluded)

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

For the Year Ended June 30, 2023

	Highway Bridge Buyback Program Fund	Juvenile Diversion Grant Fund	Child Support Incentive Fund	Visitors Promotion Fund	Visitors Improvement Fund
RECEIPTS					
Taxes:					
Other	\$ -	\$ -	\$ -	\$ 27,539	\$ 27,539
Investment Income	-	-	-	-	-
Intergovernmental	229,169	-	5,558	-	-
Charges for Services	-	-	-	-	-
Miscellaneous	-	-	-	-	-
TOTAL RECEIPTS	<u>229,169</u>	<u>-</u>	<u>5,558</u>	<u>27,539</u>	<u>27,539</u>
DISBURSEMENTS					
General Government	-	-	-	-	-
Public Safety	-	-	5,565	-	-
Public Works	607,710	-	-	-	-
Culture and Recreation	-	-	-	24,442	-
Debt Service:					
Principal Payments	90,000	-	-	-	-
Interest and Fiscal Charges	10,815	-	-	-	-
TOTAL DISBURSEMENTS	<u>708,525</u>	<u>-</u>	<u>5,565</u>	<u>24,442</u>	<u>-</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>(479,356)</u>	<u>-</u>	<u>(7)</u>	<u>3,097</u>	<u>27,539</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(479,356)	-	(7)	3,097	27,539
FUND BALANCES - BEGINNING	<u>691,232</u>	<u>6,336</u>	<u>3,633</u>	<u>39,652</u>	<u>71,923</u>
FUND BALANCES - ENDING	<u>\$ 211,876</u>	<u>\$ 6,336</u>	<u>\$ 3,626</u>	<u>\$ 42,749</u>	<u>\$ 99,462</u>
FUND BALANCES:					
Restricted for:					
Visitor Promotion	-	-	-	42,749	99,462
911 Emergency Services	-	-	-	-	-
Drug Education	-	-	-	-	-
Law Enforcement	-	-	-	-	-
Preservation of Records	-	-	-	-	-
Road & Bridge Maintenance	211,876	-	-	-	-
Child Support Enforcement	-	-	3,626	-	-
Miscellaneous Projects	-	-	-	-	-
Committed to:					
Law Enforcement	-	6,336	-	-	-
Aid and Assistance	-	-	-	-	-
Property Reappraisal	-	-	-	-	-
Weed Control	-	-	-	-	-
TOTAL FUND BALANCES	<u>\$ 211,876</u>	<u>\$ 6,336</u>	<u>\$ 3,626</u>	<u>\$ 42,749</u>	<u>\$ 99,462</u>

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

For the Year Ended June 30, 2023

	Reappraisal Fund	Preservation and Modernization Fund	Veterans' Aid Fund	Drug Law Enforcement Fund	Intoxilizer Fund
RECEIPTS					
Taxes:					
Other	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Income	-	-	38	-	-
Intergovernmental	-	-	-	-	-
Charges for Services	-	3,926	-	-	4,393
Miscellaneous	-	-	-	-	-
TOTAL RECEIPTS	-	3,926	38	-	4,393
DISBURSEMENTS					
General Government	430	7,711	-	-	-
Public Safety	-	-	-	-	525
Public Works	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Debt Service:					
Principal Payments	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
TOTAL DISBURSEMENTS	430	7,711	-	-	525
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	(430)	(3,785)	38	-	3,868
OTHER FINANCING SOURCES (USES)					
Transfers in	10,326	-	1,882	-	-
Transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	10,326	-	1,882	-	-
Net Change in Fund Balances	9,896	(3,785)	1,920	-	3,868
FUND BALANCES - BEGINNING	8,229	9,086	6,118	1,500	-
FUND BALANCES - ENDING	\$ 18,125	\$ 5,301	\$ 8,038	\$ 1,500	\$ 3,868
FUND BALANCES:					
Restricted for:					
Visitor Promotion	-	-	-	-	-
911 Emergency Services	-	-	-	-	-
Drug Education	-	-	-	1,500	-
Law Enforcement	-	-	-	-	-
Preservation of Records	-	5,301	-	-	-
Road & Bridge Maintenance	-	-	-	-	-
Child Support Enforcement	-	-	-	-	-
Miscellaneous Projects	-	-	-	-	-
Committed to:					
Law Enforcement	-	-	-	-	3,868
Aid and Assistance	-	-	8,038	-	-
Property Reappraisal	18,125	-	-	-	-
Weed Control	-	-	-	-	-
TOTAL FUND BALANCES	\$ 18,125	\$ 5,301	\$ 8,038	\$ 1,500	\$ 3,868

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

For the Year Ended June 30, 2023

	Canine Fund	Attorney Federal Grant Fund	COVID American Rescue Plan Fund	Local Assist. & Tribal Consistency Fund	Emergency Services Fund
RECEIPTS					
Taxes:					
Other	\$ -	\$ -	\$ -	\$ -	\$ 19,211
Investment Income	-	-	28,984	-	-
Intergovernmental	-	-	-	50,000	-
Charges for Services	-	-	-	-	-
Miscellaneous	20,145	-	-	-	-
TOTAL RECEIPTS	<u>20,145</u>	<u>-</u>	<u>28,984</u>	<u>50,000</u>	<u>19,211</u>
DISBURSEMENTS					
General Government	-	-	269,609	-	-
Public Safety	12,150	-	-	-	163,714
Public Works	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Debt Service:					
Principal Payments	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
TOTAL DISBURSEMENTS	<u>12,150</u>	<u>-</u>	<u>269,609</u>	<u>-</u>	<u>163,714</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>7,995</u>	<u>-</u>	<u>(240,625)</u>	<u>50,000</u>	<u>(144,503)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	138,909
Transfers out	-	-	(11,634)	-	(24,624)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>(11,634)</u>	<u>-</u>	<u>114,285</u>
Net Change in Fund Balances	7,995	-	(252,259)	50,000	(30,218)
FUND BALANCES - BEGINNING	<u>26,147</u>	<u>3,648</u>	<u>1,094,804</u>	<u>-</u>	<u>40,106</u>
FUND BALANCES - ENDING	<u>\$34,142</u>	<u>\$ 3,648</u>	<u>\$ 842,545</u>	<u>\$ 50,000</u>	<u>\$ 9,888</u>
FUND BALANCES:					
Restricted for:					
Visitor Promotion	-	-	-	-	-
911 Emergency Services	-	-	-	-	9,888
Drug Education	-	-	-	-	-
Law Enforcement	-	3,648	-	-	-
Preservation of Records	-	-	-	-	-
Road & Bridge Maintenance	-	-	-	-	-
Child Support Enforcement	-	-	-	-	-
Miscellaneous Projects	-	-	842,545	50,000	-
Committed to:					
Law Enforcement	34,142	-	-	-	-
Aid and Assistance	-	-	-	-	-
Property Reappraisal	-	-	-	-	-
Weed Control	-	-	-	-	-
TOTAL FUND BALANCES	<u>\$34,142</u>	<u>\$ 3,648</u>	<u>\$ 842,545</u>	<u>\$ 50,000</u>	<u>\$ 9,888</u>

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

For the Year Ended June 30, 2023

	E911 Wireless Service Fund	E911 Wireless Service Holding Fund	Commissary Fund	Noxious Weed Fund	Total Nonmajor Funds
RECEIPTS					
Taxes:					
Other	\$ 40,860	\$ -	\$ -	\$ -	\$ 115,149
Investment Income	-	-	-	-	29,022
Intergovernmental	-	-	-	-	284,727
Charges for Services	-	-	21,440	29,940	59,699
Miscellaneous	-	-	-	-	20,145
TOTAL RECEIPTS	<u>40,860</u>	<u>-</u>	<u>21,440</u>	<u>29,940</u>	<u>508,742</u>
DISBURSEMENTS					
General Government	-	-	-	-	277,750
Public Safety	16,512	38,902	9,609	-	246,977
Public Works	-	-	-	171,796	779,506
Culture and Recreation	-	-	-	-	24,442
Debt Service:					
Principal Payments	-	-	-	-	90,000
Interest and Fiscal Charges	-	-	-	-	10,815
TOTAL DISBURSEMENTS	<u>16,512</u>	<u>38,902</u>	<u>9,609</u>	<u>171,796</u>	<u>1,429,490</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>24,348</u>	<u>(38,902)</u>	<u>11,831</u>	<u>(141,856)</u>	<u>(920,748)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	155,197	306,314
Transfers out	(24,348)	-	-	(24)	(60,630)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(24,348)</u>	<u>-</u>	<u>-</u>	<u>155,173</u>	<u>245,684</u>
Net Change in Fund Balances	-	(38,902)	11,831	13,317	(675,064)
FUND BALANCES - BEGINNING	<u>1</u>	<u>179,579</u>	<u>-</u>	<u>57,132</u>	<u>2,239,126</u>
FUND BALANCES - ENDING	<u>\$ 1</u>	<u>\$ 140,677</u>	<u>\$ 11,831</u>	<u>\$ 70,449</u>	<u>\$ 1,564,062</u>
FUND BALANCES:					
Restricted for:					
Visitor Promotion	-	-	-	-	142,211
911 Emergency Services	1	140,677	-	-	150,566
Drug Education	-	-	-	-	1,500
Law Enforcement	-	-	-	-	3,648
Preservation of Records	-	-	-	-	5,301
Road & Bridge Maintenance	-	-	-	-	211,876
Child Support Enforcement	-	-	-	-	3,626
Miscellaneous Projects	-	-	-	-	892,545
Committed to:					
Law Enforcement	-	-	11,831	-	56,177
Aid and Assistance	-	-	-	-	8,038
Property Reappraisal	-	-	-	-	18,125
Weed Control	-	-	-	70,449	70,449
TOTAL FUND BALANCES	<u>\$ 1</u>	<u>\$ 140,677</u>	<u>\$ 11,831</u>	<u>\$ 70,449</u>	<u>\$ 1,564,062</u>

DIXON COUNTY
SCHEDULE OF OFFICE ACTIVITIES
For the Year Ended June 30, 2023

	County Clerk	Clerk of the District Court	County Sheriff	Weed Superintendent	Veterans' Service Officer	County Health Insurance Account	Total
BALANCES JULY 1, 2022	\$ 7,544	\$ 33,368	\$ 24,494	\$ -	\$ 2,600	\$ 300,000	\$ 368,006
RECEIPTS							
Charges for Services	43,074	3,207	122,394	27,899	-	-	196,574
Miscellaneous	-	-	18,215	2,040	-	1,050,359	1,070,614
State Fees	50,592	3,777	-	-	-	-	54,369
Other Liabilities	-	49,591	13,570	-	-	-	63,161
TOTAL RECEIPTS	93,666	56,575	154,179	29,939	-	1,050,359	1,384,718
DISBURSEMENTS							
Payments to County Treasurer	44,497	3,731	157,381	29,939	-	-	235,548
Payments to State Treasurer	52,833	4,767	-	-	-	-	57,600
Petty Cash & Other Payments	-	-	812	-	-	1,050,359	1,051,171
Other Liabilities	-	61,633	13,888	-	-	-	75,521
TOTAL DISBURSEMENTS	97,330	70,131	172,081	29,939	-	1,050,359	1,419,840
BALANCES JUNE 30, 2023	\$ 3,880	\$ 19,812	\$ 6,592	\$ -	\$ 2,600	\$ 300,000	\$ 332,884
BALANCES CONSIST OF:							
Due to County Treasurer	\$ 2,531	\$ 170	\$ 3,787	\$ -	\$ 1,100	\$ -	\$ 7,588
Petty Cash	-	-	2,200	-	1,500	300,000	303,700
Due to State Treasurer	1,349	242	-	-	-	-	1,591
Due to Others	-	19,400	605	-	-	-	20,005
BALANCES JUNE 30, 2023	\$ 3,880	\$ 19,812	\$ 6,592	\$ -	\$ 2,600	\$ 300,000	\$ 332,884

DIXON COUNTY
SCHEDULE OF TAXES CERTIFIED AND COLLECTED
FOR ALL POLITICAL SUBDIVISIONS IN THE COUNTY
June 30, 2023

Item	2018	2019	2020	2021	2022
Tax Certified by Assessor					
Real Estate	\$ 17,810,056	\$ 17,684,352	\$ 17,140,075	\$ 17,327,573	\$ 17,978,306
Personal and Specials	1,089,696	1,073,138	948,915	929,585	1,085,192
Total	18,899,752	18,757,490	18,088,990	18,257,158	19,063,498
Corrections					
Additions	-	2,095	1,910	-	6,051
Deductions	(2,332)	(6,987)	(1,222)	(1,903)	(6,923)
Net Additions/ (Deductions)	(2,332)	(4,892)	688	(1,903)	(872)
Corrected Certified Tax	18,897,420	18,752,598	18,089,678	18,255,255	19,062,626
Net Tax Collected by County Treasurer during Fiscal Year Ending:					
June 30, 2019	12,362,557	-	-	-	-
June 30, 2020	6,522,267	12,345,037	-	-	-
June 30, 2021	9,692	6,400,514	12,255,738	-	-
June 30, 2022	1,848	5,199	5,829,159	12,638,737	-
June 30, 2023	491	1,056	3,240	5,611,684	13,601,141
Total Net Collections	18,896,855	18,751,806	18,088,137	18,250,421	13,601,141
Total Uncollected Tax	\$ 565	\$ 792	\$ 1,541	\$ 4,834	\$ 5,461,485
Percentage Uncollected Tax	0.00%	0.00%	0.01%	0.03%	28.65%

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



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

Mike Foley
State Auditor

Mike.Foley@nebraska.gov

PO Box 98917

State Capitol, Suite 2303

Lincoln, Nebraska 68509

402-471-2111, FAX 402-471-3301

auditors.nebraska.gov

DIXON 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
Dixon 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 Dixon County, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated November 3, 2023. 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.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Dixon 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 Dixon County in a separate letter dated November 3, 2023.

Dixon County’s Response to Findings

Dixon County declined to respond to the finding described above.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the 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.

November 3, 2023



Rachel Wittler, CPA, CFE
Audit Manager
Lincoln, Nebraska



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

Mike Foley
State Auditor

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

November 3, 2023

Board of Supervisors
Dixon County, Nebraska

Dear Supervisors:

We have audited the basic financial statements of Dixon County (County) for the fiscal year ended June 30, 2023, and have issued our report thereon dated November 3, 2023. 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

Claim Issues

We noted the following issues with claims approved by the County Board during the fiscal year:

- The County Board did not obtain formal bids for the purchase of gravel for county roads; instead, three informal bids were received. However, we noted that the County paid \$61,669 to L.G. Everist, Inc., on Claim #2304009, in April 2023, for the purchase of gravel and quartzite. A total of \$160,313 was paid to L.G. Everist, Inc. during the fiscal year.
- Two claims, totaling \$101,235, were not filed with the County Clerk with 90 days of the date of the invoice, as shown in the table below:

Claim Number	Payee	Amount	Invoice Date	Claim Date	# of Days
22110090	Husker Engineering	\$101,200	8/4/2022	11/15/2022	103
22090073	Staples Credit Plan	\$ 35	5/15/2022	9/9/2022	117

- The County paid \$4,243 in credit card charges on November 15, 2022, on Claims #22110006, #22110131, and #22110147, which included \$69 of in-state sales and lodging taxes. Further, we noted \$361 of the total credit card charges were supported by only a handwritten receipt, and \$537 lacked any documentation to support the amount paid.

Neb. Rev. Stat. § 39-810(1)(c) (Cum. Supp. 2022) states the following:

All contracts for materials for repairing, erecting, and constructing bridges and approaches thereto or culverts or for the purchase of gravel for roads, the cost and expense of which exceed twenty thousand dollars, shall be let to the lowest responsible bidder, but the board may reject any and all bids submitted for such materials.

Neb. Rev. Stat. § 23-135(1) (Reissue 2022) states, in part, the following:

All claims against a county shall be filed with the county clerk within ninety days from the time when any materials or labor, which form the basis of the claims, have been furnished or performed

Neb. Rev. Stat. § 77-2704.15(1)(a) (Cum. Supp. 2022) provides the following, in relevant part:

Sales and use taxes shall not be imposed on the gross receipts from the sale, lease, or rental of and the storage, use, or other consumption in this state of purchases by the state, including public educational institutions recognized or established under the provisions of Chapter 85, or by any county

Neb. Rev. Stat. § 13-610(4) (Cum. Supp. 2022) states the following, in relevant part:

An itemized receipt for purposes of tracking expenditures shall accompany all purchasing card purchases. In the event that a receipt does not accompany such a purchase, purchasing card privileges shall be temporarily or permanently suspended in accordance with rules and regulations adopted and promulgated by the political subdivision.

Additionally, good internal control requires procedures to ensure: 1) applicable statutory bidding requirements are followed for all County purchases; 2) all claims against the County are submitted timely; 3) sales and use taxes are not paid on County purchases; and 4) the County Board approves all expenditures and business transactions of the County prior to payment, and those payments are supported by adequate documentation.

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

We recommend the County implement procedures to ensure the following: 1) applicable statutory bidding requirements are adhered to for all County purchases; 2) all claims against the County are submitted timely; 3) sales and use taxes are not paid on County purchases; and 4) the County Board approves all expenditures and business transactions of the County prior to payment, and those payments are supported by adequate documentation.

COUNTY SHERIFF

Balancing Procedures

We noted that a monthly asset-to-liability reconciliation was not performed for the County Sheriff's General Account, resulting in an unknown short balance of \$414 on June 30, 2023, which is the same short that was noted in the prior audit but not resolved. Further, we noted that the County Sheriff's office maintained a trust balance of \$253 in the General Account as of June 30, 2023; however, the office could not identify the proper recipients(s) of \$75 of that amount.

Sound accounting practices and good internal controls require procedures to ensure that adequate reconciliation and balancing methods are utilized, and all variances identified are resolved. Additionally, those same procedures should also include ensuring adequate records are maintained to identify the proper recipient(s) of all trust funds held in the office's bank accounts.

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

This was also noted in prior audits.

We recommend the County Sheriff implement procedures to ensure adequate reconciliation and balancing methods are utilized, and variances are identified and resolved in a timely manner. Further, we recommend the County Sheriff implement procedures for reviewing monies held in trust in order to identify the proper recipient(s) thereof and, upon such identification, remitting such trust balances to the appropriate individual(s) 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.

* * * * *

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,



Rachel Wittler, CPA, CFE
Audit Manager