

**AUDIT REPORT  
OF  
JEFFERSON COUNTY**

**JULY 1, 2021, THROUGH JUNE 30, 2022**

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**Issued on April 25, 2023**

JEFFERSON COUNTY

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JEFFERSON COUNTY

411 4<sup>th</sup> Street

Fairbury, NE 68352

**LIST OF COUNTY OFFICIALS**

At June 30, 2022

<u>Title</u>	<u>Name</u>	<u>Term Expires</u>
Board of Commissioners	Michael Dux	Jan. 2023
	Mark Schoenrock	Jan. 2023
	Gale Pohlmann	Jan. 2025
Assessor	Mary Banahan	Jan. 2023
Attorney	Joseph Casson	Jan. 2023
Clerk	Kristina Riggle	Jan. 2023
Election Commissioner		
Register of Deeds		
Clerk of the District Court	Shawna Taylor	Jan. 2023
Sheriff	Nick Georgi	Jan. 2023
Treasurer	Leroy Bast	Jan. 2023
Veterans' Service Officer	Don Cook	Appointed
Weed Superintendent	John McKee	Appointed
Planning & Zoning		
Emergency Manager		



# NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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State Auditor

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JEFFERSON COUNTY

## INDEPENDENT AUDITOR'S REPORT

Board of Commissioners  
Jefferson 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 Jefferson 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 Jefferson 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, and schedule of taxes certified and collected, pages 21-39, 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 April 4, 2023, on our consideration of Jefferson 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 Jefferson County's internal control over financial reporting and compliance.

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

Mark Avery, CPA  
Assistant Deputy Auditor  
Lincoln, Nebraska

April 4, 2023

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

		Governmental Activities
<b>ASSETS</b>		
Cash and Cash Equivalents (Note 1.D)	\$	4,462,440
Investments (Note 1.D)		4,091,301
<b>TOTAL ASSETS</b>	<b>\$</b>	<b>8,553,741</b>
<b>NET POSITION</b>		
Restricted for:		
Visitor Promotion	\$	14,208
911 Emergency Services		141,951
Drug Education		1,256
Law Enforcement and Public Safety		176,076
Preservation of Records		25,898
Debt Service		632,816
Road and Bridge Projects		798,433
Federal Relief		996,936
Community Development		264,771
Unrestricted		5,501,396
<b>TOTAL NET POSITION</b>	<b>\$</b>	<b>8,553,741</b>

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

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

<b>Functions:</b>	Cash Disbursements	Program Cash Receipts		Net (Disbursement) Receipts and Changes in Net Position
		Fees, Fines, and Charges for Services	Operating Grants and Contributions	
<b>Governmental Activities:</b>				
General Government	\$ (3,448,398)	\$ 411,388	\$ 52,522	\$ (2,984,488)
Public Safety	(4,058,689)	949,769	221,692	(2,887,228)
Public Works	(3,950,845)	3,983	2,047,445	(1,899,417)
Public Assistance	(63,289)	-	-	(63,289)
Culture and Recreation	(195,179)	-	-	(195,179)
Debt Payments	(927,225)	-	-	(927,225)
<b>Total Governmental Activities</b>	<u><u>\$ (12,643,625)</u></u>	<u><u>\$ 1,365,140</u></u>	<u><u>\$ 2,321,659</u></u>	<u><u>(8,956,826)</u></u>

General Receipts:

Taxes	7,757,040
Grants and Contributions Not Restricted to Specific Programs	1,579,929
Investment Income	38,988
Licenses and Permits	44,007
Miscellaneous	190,933
<b>Total General Receipts</b>	<u><u>9,610,897</u></u>
 Change in Net Position	 654,071
Net Position - Beginning of year	7,899,670
<b>Net Position - End of year</b>	<u><u>\$ 8,553,741</u></u>

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



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

	General Fund	Road Fund	Inheritance Fund	COVID American Rescue Plan Act Fund	Nonmajor Funds	Total Governmental Funds
<b>ASSETS</b>						
Cash and Cash Equivalents (Note 1.D)	\$ 698,916	\$ 446,740	\$ 1,022,753	\$ 520,096	\$ 1,773,935	\$ 4,462,440
Investments (Note 1.D)	640,787	409,585	937,692	476,840	1,626,397	4,091,301
<b>TOTAL ASSETS</b>	<b>\$ 1,339,703</b>	<b>\$ 856,325</b>	<b>\$ 1,960,445</b>	<b>\$ 996,936</b>	<b>\$ 3,400,332</b>	<b>\$ 8,553,741</b>
<b>FUND BALANCES</b>						
Restricted for:						
Visitor Promotion	-	-	-	-	14,208	14,208
911 Emergency Services	-	-	-	-	141,951	141,951
Drug Education	-	-	-	-	1,256	1,256
Law Enforcement and Public Safety	-	-	-	-	176,076	176,076
Preservation of Records	-	-	-	-	25,898	25,898
Debt Service	-	-	-	-	632,816	632,816
Road and Bridge Projects	-	-	-	-	798,433	798,433
Federal Relief	-	-	-	996,936	-	996,936
Community Development	-	-	-	-	264,771	264,771
Committed to:						
Law Enforcement	-	-	-	-	14,876	14,876
Road Maintenance	-	856,325	-	-	278,078	1,134,403
County Buildings	-	-	-	-	284,306	284,306
County Equipment	-	-	-	-	150,632	150,632
Culture and Recreation	-	-	-	-	203,253	203,253
Emergency Management	-	-	-	-	345,391	345,391
County Ambulance	-	-	-	-	68,387	68,387
Assigned to:						
Other Purposes	-	-	1,960,445	-	-	1,960,445
Unassigned	1,339,703	-	-	-	-	1,339,703
<b>TOTAL CASH BASIS FUND BALANCES</b>	<b>\$ 1,339,703</b>	<b>\$ 856,325</b>	<b>\$ 1,960,445</b>	<b>\$ 996,936</b>	<b>\$ 3,400,332</b>	<b>\$ 8,553,741</b>

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

JEFFERSON 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	COVID American Rescue Plan Act Fund	Nonmajor Funds	Total Governmental Funds
<b>RECEIPTS</b>						
Taxes	\$ 6,239,413	\$ -	\$ 485,201	\$ -	\$ 1,032,426	\$ 7,757,040
Licenses and Permits	41,707	2,300	-	-	-	44,007
Investment Income	38,323	-	-	-	665	38,988
Intergovernmental	796,630	1,697,337	-	684,302	723,319	3,901,588
Charges for Services	1,003,871	3,983	-	-	357,286	1,365,140
Miscellaneous	23,603	44,147	-	-	123,183	190,933
<b>TOTAL RECEIPTS</b>	<b>8,143,547</b>	<b>1,747,767</b>	<b>485,201</b>	<b>684,302</b>	<b>2,236,879</b>	<b>13,297,696</b>
<b>DISBURSEMENTS</b>						
General Government	3,206,032	-	74,990	152,498	14,878	3,448,398
Public Safety	2,617,889	-	-	-	1,440,800	4,058,689
Public Works	127,935	3,566,889	-	-	256,021	3,950,845
Public Assistance	63,289	-	-	-	-	63,289
Culture and Recreation	-	-	-	-	195,179	195,179
Debt Service:						
Principal Payments	-	-	-	-	790,000	790,000
Interest and Fiscal Charges	-	-	-	-	137,225	137,225
<b>TOTAL DISBURSEMENTS</b>	<b>6,015,145</b>	<b>3,566,889</b>	<b>74,990</b>	<b>152,498</b>	<b>2,834,103</b>	<b>12,643,625</b>
<b>EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS</b>	<b>2,128,402</b>	<b>(1,819,122)</b>	<b>410,211</b>	<b>531,804</b>	<b>(597,224)</b>	<b>654,071</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	546,572	2,244,813	-	-	816,110	3,607,495
Transfers out	(2,549,569)	(362,817)	(385,000)	(219,169)	(90,940)	(3,607,495)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(2,002,997)</b>	<b>1,881,996</b>	<b>(385,000)</b>	<b>(219,169)</b>	<b>725,170</b>	<b>-</b>
Net Change in Fund Balances	125,405	62,874	25,211	312,635	127,946	654,071
<b>CASH BASIS FUND BALANCES - BEGINNING</b>	<b>1,214,298</b>	<b>793,451</b>	<b>1,935,234</b>	<b>684,301</b>	<b>3,272,386</b>	<b>7,899,670</b>
<b>CASH BASIS FUND BALANCES - ENDING</b>	<b>\$ 1,339,703</b>	<b>\$ 856,325</b>	<b>\$ 1,960,445</b>	<b>\$ 996,936</b>	<b>\$ 3,400,332</b>	<b>\$ 8,553,741</b>

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

JEFFERSON 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 (as restated)	Receipts	Disbursements	Custodial Fund Balances June 30, 2022
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 571,086	\$ 27,233,622	\$ 27,559,856	\$ 244,852
Investments (Note 1.D)	-	270,412	-	270,412
<b>TOTAL ASSETS</b>	<b>\$ 571,086</b>	<b>\$ 27,504,034</b>	<b>\$ 27,559,856</b>	<b>\$ 515,264</b>
<b>LIABILITIES</b>				
Due to other governments				
State - Collected by County Treasurer	193,203	2,379,212	2,352,657	219,758
State - Collected by Other Offices	4,542	92,879	87,145	10,276
Schools	172,934	17,736,611	17,765,923	143,622
Educational Service Units	2,405	280,034	280,725	1,714
Technical College	15,012	1,748,875	1,753,178	10,709
Natural Resource Districts	3,553	400,920	402,065	2,408
Fire Districts	6,961	642,260	644,149	5,072
Municipalities	35,900	1,780,530	1,777,421	39,009
Aiport Authority	1,455	70,447	70,386	1,516
Historical Society	477	55,486	55,622	341
Others - Collected by County Treasurer	7,953	288,896	282,933	13,916
Others - Collected by Other Offices	126,691	2,027,884	2,087,652	66,923
<b>TOTAL LIABILITIES</b>	<b>571,086</b>	<b>27,504,034</b>	<b>27,559,856</b>	<b>515,264</b>
<b>TOTAL NET POSITION</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

JEFFERSON 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 Jefferson County.

**A. Reporting Entity**

Jefferson 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 V – 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 V (Region) consists of the following counties: Polk, Butler, Saunders, Seward, Lancaster, Otoe, Fillmore, Saline, Thayer, Jefferson, Gage, Johnson, Nemaha, Pawnee, York, and Richardson.

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 \$13,434 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 Public Health Solutions (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).

# JEFFERSON 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 \$3,400 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) (Cum. Supp. 2022). Financial information for the Department is available in that report.

Southeast Region 911 Communications Services (911 Region) – The County has entered into an agreement with the governing boards of Public Safety Answering Points (PSAPs) of the City of Lincoln, City of Beatrice, City of Crete, City of Falls City, Cass County, Clay County, Fillmore County, Johnson County, Pawnee County, Nemaha County, Nuckolls County, Otoe County, Seward County, Thayer County, and York County to fund the planning, creation, and implementation of a 911 emergency call system for the southeast region of the State of Nebraska.

The governing board is established by interlocal agreement and includes representatives from the participating political subdivisions. Each political subdivision contributes to the financial support of the 911 Region based on formulas developed by the governing board. Funding is provided by a combination of Federal, State, local, and private funding. The County did not contribute toward the operation of the 911 Region during fiscal year 2022. In event of the termination of the agreement, assets would be disposed of in accordance with terms of the agreement. Nemaha County was named the fiscal agent of the 911 Region, and all financial activity of the 911 Region would be available in the Nemaha County audit report.

Southeast Region Emergency Management (Southeast Region) – The County has entered into an agreement with the governing boards of Cass County, Gage County, Fillmore County, Johnson County, Lancaster County, Nemaha County, Otoe County, Pawnee County, Richardson County, Saline County, Seward County, Thayer County, and York County to establish a regional interjurisdictional emergency management organization for the purpose of ensuring regional emergency management coordination, planning, exercise, training, interoperable communications, grant fund administration and dispersion, and mutual aid arrangements among the parties of the agreement.

The governing board is established by interlocal agreement and includes representatives from the participating political subdivisions. Any expenses of the Southeast Region not covered by grant funds would be shared equally among the participating counties. The County did not contribute toward the operation of the Southeast Region during fiscal year 2022. In event of the termination of the agreement, assets would be disposed of in accordance with terms of the agreement. The County was named the fiscal agent of the Southeast Region, and all financial activity of the Southeast Region is included in this 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:

JEFFERSON COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

1. Summary of Significant Accounting Policies (Continued)

**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:

**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.

**COVID American Rescue Plan Act Fund.** This fund is used to account for aid received from the American Rescue Plan Act and will be 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.

JEFFERSON COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

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

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

**Debt Service Funds.** The Law Enforcement Building Bond Fund, Highway Bond Fund, and Highway Bond – PWF Road Fund accounts for the resources for, and the payment of, general long-term debt principal, interest, and related costs.

The County designates fund balances as follows:

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

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

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

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

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

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

JEFFERSON COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

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

**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 \$3,052,345 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.



JEFFERSON COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

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 \$4,462,440 for County funds and \$244,852 for Fiduciary funds. The bank balances for all funds totaled \$4,818,888. 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 \$4,091,301 deposited in the Nebraska Public Agency Investment Trust (NPAIT). The County also held deposits in NPAIT of \$270,412 for Fiduciary Funds. NPAIT is a public entity investment pool operated under the direction of a nine-member Board of Trustees. All net income of the trust is determined as of the close of business on each banking day and is credited thereafter pro rata to each participant's account. Net income that has accrued to each participant is converted as of the close of business of each calendar month into additional units, which thereafter are held in each participant's trust account. Since net income of the fund is allocated among participants each time net income is determined, the net asset value remains at \$1.00 per unit. Securities held by NPAIT are not held in the County's name.

3. **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 \$.368840/\$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 \$.373078/\$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.

JEFFERSON COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

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, 2022, 108 employees contributed \$212,634, and the County contributed \$313,996. Contributions included \$9,911 in cash contributions towards the supplemental law enforcement plan for 16 law enforcement employees. Lastly, the County paid \$144 directly to one retired employee 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.

JEFFERSON COUNTY

NOTES TO FINANCIAL STATEMENTS  
(Continued)

5. **Risk Management** (Concluded)

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

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

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

6. **Interfund Transfers**

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

<b><u>Transfers to</u></b>	<b><u>Transfers from</u></b>					<b><u>Total</u></b>
	General Fund	Road Fund	Inheritance Fund	COVID American Rescue Plan Act Fund	Nonmajor Funds	
General Fund	\$ -	\$ -	\$ 385,000	\$ 144,132	\$ 17,440	\$ 546,572
Road Fund	2,198,518	-	-	46,295	-	2,244,813
Nonmajor Funds	351,051	362,817	-	28,742	73,500	816,110
Total	<u>\$ 2,549,569</u>	<u>\$ 362,817</u>	<u>\$ 385,000</u>	<u>\$ 219,169</u>	<u>\$ 90,940</u>	<u>\$ 3,607,495</u>

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

In the year ended June 30, 2022, the County made a one-time transfer of \$362,817 from the Road Fund to the Highway Bond Fund to ensure adequate funds were available to pay the costs of the Highway Allocation Bond payment. Additionally, in the year ended June 30, 2022, the County made one-time transfers of \$144,132, \$46,295, \$1,493, and \$27,249, from the COVID American Rescue Plan Act Fund to the General Fund, Road Fund, Fair Fund, and the Ambulance Service Fund, respectively, to reimburse the costs of premium pay paid to County employees.

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:

JEFFERSON COUNTY

NOTES TO FINANCIAL STATEMENTS  
(Continued)

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

	John Deere Road Equipment	Caterpillar Road Equipment	Ambulance	Total
Balance July 1, 2021	\$ 788,490	\$ 302,350	\$ 102,129	\$ 1,192,969
Purchases	-	432,750	-	432,750
Payments	236,613	94,309	16,384	347,306
Balance June 30, 2022	<u>\$ 551,877</u>	<u>\$ 640,791</u>	<u>\$ 85,745</u>	<u>\$ 1,278,413</u>
Future Payments:				
<b>Year</b>				
2023	\$ 265,482	\$ 140,929	\$ 54,018	\$ 460,429
2024	149,748	140,929	36,344	327,021
2025	108,129	140,929	-	249,058
2026	45,753	140,929	-	186,682
2027	7,627	93,008	-	100,635
2028	-	19,259	-	19,259
Total Payments	<u>576,739</u>	<u>675,983</u>	<u>90,362</u>	<u>1,343,084</u>
Less Interest	<u>24,862</u>	<u>35,192</u>	<u>4,617</u>	<u>64,671</u>
Present Value of Future Minimum Lease Payments	<u>\$ 551,877</u>	<u>\$ 640,791</u>	<u>\$ 85,745</u>	<u>\$ 1,278,413</u>
Carrying Value of the Related Fixed Asset	<u>\$ 1,587,982</u>	<u>\$ 859,600</u>	<u>\$ 165,000</u>	<u>\$ 2,612,582</u>

The John Deere Road Equipment column includes one crawler loader and five motor graders. The Caterpillar Road Equipment column includes one elevating wheel tractor scraper and one motor grader.

**Bonds**

**Highway Allocation Bonds.** The County issued bonds on April 26, 2011, in the amount of \$4,875,000 for the purpose of paying the costs of improvements to certain roads and bridges of the County and the costs of issuing the bonds. The County issued bonds on June 23, 2016, in the amount of \$4,030,000 for the purpose of refinancing the Series 2011 Highway Allocation Bonds. The County issued bonds on May 20, 2021, in the amount of \$2,530,000 for the purpose of paying the costs of refinancing the Series 2016 Highway Allocation Bonds. The bond payable balance, as of June 30, 2022, was \$2,180,000. 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 highway allocation funds will be used to pay off the bonds.

Future Payments:	Principal	Interest	Total
<b>Year</b>			
2023	\$ 350,000	\$ 12,445	\$ 362,445
2024	350,000	11,395	361,395
2025	355,000	10,170	365,170
2026	355,000	8,573	363,573
2027	360,000	6,620	366,620
2028-2029	410,000	4,600	414,600
Total Payments	<u>\$ 2,180,000</u>	<u>\$ 53,803</u>	<u>\$ 2,233,803</u>

JEFFERSON COUNTY

**NOTES TO FINANCIAL STATEMENTS**

(Continued)

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

**Highway Bonds – PWF Road Bonds.** The County issued bonds on December 16, 2015, in the amount of \$8,000,000 for the purpose of paying the costs of improving and repaving certain highways and roads of the County. On September 17, 2020, the County issued bonds to refund the Series 2015 bonds. The bond payable balance, as of June 30, 2022, was \$5,890,000. The County has the ability to levy taxes as necessary to cover the annual required principal and interest payments over the term of these bonds. Future tax resources will be used to pay off the bonds.

Future Payments:

Year	Principal	Interest	Total
2023	\$ 370,000	\$ 114,100	\$ 484,100
2024	375,000	106,650	481,650
2025	385,000	99,050	484,050
2026	390,000	91,300	481,300
2027	400,000	83,400	483,400
2028-2032	2,120,000	292,600	2,412,600
2033-2036	1,850,000	74,800	1,924,800
Total Payments	<u>\$ 5,890,000</u>	<u>\$ 861,900</u>	<u>\$ 6,751,900</u>

**Limited Tax Refunding Bonds.** The County issued bonds on May 19, 2021, in the amount of \$402,000 for the purpose of paying the costs of refinancing Tax Obligation Bonds, Series 2015. The bond payable balance, as of June 30, 2022, was \$322,000. The County has the ability to levy taxes as necessary to cover the annual required principal and interest payments over the term of these bonds. Future tax resources will be used to pay off the bonds.

Future Payments:

Year	Principal	Interest	Total
2023	\$ 79,000	\$ 1,435	\$ 80,435
2024	82,000	1,111	83,111
2025	81,000	663	81,663
2026	80,000	220	80,220
Total Payments	<u>\$ 322,000</u>	<u>\$ 3,429</u>	<u>\$ 325,429</u>

**Jefferson Community Health Center – Conduit Debt.** To provide for the financing to pay the costs of improvements to the facilities of the Jefferson Community Health Center (Center), a non-profit entity, the County issued revenue and refunding bonds on December 18, 2020, in the amount of \$8,275,000, which will mature no later than December 31, 2041. These bonds are special limited obligations of the County payable solely from and secured by loan payments to be received from the Center. The bonds do not constitute a debt or pledge of faith of the County and, accordingly, have not been reported in the accompanying financial statements. Additional information may be obtained from the Center's Administrative Office.

JEFFERSON COUNTY

NOTES TO FINANCIAL STATEMENTS

(Concluded)

8. **Subsequent Events**

**Westin Foods Project – Conduit Debt.** On June 7, 2022, the County Board approved the issuance of Series 2022 Revenue Bonds to finance a portion of the costs of constructing, equipping, and furnishing a Westin, Inc. pork processing facility in Fairbury, Nebraska, and paying certain expenses related to the issuance of the bonds not to exceed \$10,000,000. On December 20, 2022, the County issued revenue bonds in the amount of \$3,500,000 maturing on July 31, 2028. These bonds are special limited obligations of the County payable solely from and secured by loan payments to be received from the Westin, Inc. The bonds do not constitute a debt or pledge of faith of the County and, accordingly, have not been reported in the accompanying financial statements. Additional information may be obtained from the Westin, Inc. administrative office.

9. **Prior Period Adjustment**

The beginning balance due to others, collected by other offices, was increased by \$3,943 on the Statement of Cash Receipts, Disbursements, and Changes in Cash Basis Fund Balances – Fiduciary Funds from the balance reported in the County’s fiscal year 2021 financial statements. This adjustment was made to report the monies due to others held by County officials other than the County Treasurer, that were incorrectly shown as due to the County on the County’s fiscal year 2021 Schedule of Office Activities.

10. **Contingent Liabilities**

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

JEFFERSON 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)
<b>RECEIPTS</b>				
Taxes	\$ 6,653,270	\$ 6,653,270	\$ 6,239,413	\$ (413,857)
Licenses and Permits	36,100	36,100	41,707	5,607
Investment Income	40,300	40,300	38,323	(1,977)
Intergovernmental	306,533	306,533	796,630	490,097
Charges for Services	1,063,591	1,063,591	1,003,871	(59,720)
Miscellaneous	6,700	6,700	23,603	16,903
<b>TOTAL RECEIPTS</b>	<b>8,106,494</b>	<b>8,106,494</b>	<b>8,143,547</b>	<b>37,053</b>
<b>DISBURSEMENTS</b>				
General Government:				
County Board	89,100	89,100	88,856	244
County Clerk	153,138	153,138	143,475	9,663
County Treasurer	202,608	202,608	189,862	12,746
Register of Deeds	44,874	44,874	41,582	3,292
County Assessor	243,770	243,770	228,270	15,500
Election Commissioner	55,800	55,800	38,537	17,263
Building and Zoning	50,338	50,338	48,135	2,203
Clerk of the District Court	150,961	150,961	144,111	6,850
County Court System	11,860	11,860	4,927	6,933
Building and Grounds	159,002	159,002	142,736	16,266
Agricultural Extension Agent	73,263	73,263	60,831	12,432
Computer I.T.	136,377	136,377	125,008	11,369
Employment Security	26,163	26,163	-	26,163
Miscellaneous	2,065,961	2,065,961	1,949,702	116,259
Public Safety				
County Sheriff	1,709,725	1,709,725	1,407,218	302,507
County Attorney	286,017	286,017	257,325	28,692
County Jail	914,968	914,968	773,095	141,873
Emergency Management	163,157	163,157	152,757	10,400
Child Support Enforcement	27,818	27,818	27,494	324
Public Works				
County Surveyor	38,000	53,000	52,696	304
Noxious Weed Control	86,877	86,877	75,239	11,638
Public Assistance				
Veterans' Aid	19,000	19,000	2,163	16,837
Veterans' Service Officer	69,225	69,225	60,955	8,270
Medical Relief	73,000	58,000	171	57,829
Institutions	17,000	17,000	-	17,000
<b>TOTAL DISBURSEMENTS</b>	<b>6,868,002</b>	<b>6,868,002</b>	<b>6,015,145</b>	<b>852,857</b>

(Continued)

JEFFERSON 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	1,238,492	1,238,492	2,128,402	889,910
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	546,572	546,572	546,572	-
Transfers out	(2,517,051)	(2,517,051)	(2,549,569)	(32,518)
TOTAL OTHER FINANCING	(1,970,479)	(1,970,479)	(2,002,997)	(32,518)
Net Change in Fund Balance	(731,987)	(731,987)	125,405	857,392
<b>FUND BALANCE - BEGINNING</b>	1,213,798	1,213,798	1,214,298	500
<b>FUND BALANCE - ENDING</b>	\$ 481,811	\$ 481,811	\$ 1,339,703	\$ 857,892

(Concluded)



JEFFERSON 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)
<b>ROAD FUND</b>				
<b>RECEIPTS</b>				
Licenses and Permits	\$ -	\$ -	\$ 2,300	\$ 2,300
Intergovernmental	1,624,023	1,624,023	1,697,337	73,314
Charges for Services	120	120	3,983	3,863
Miscellaneous	34,000	34,000	44,147	10,147
<b>TOTAL RECEIPTS</b>	<u>1,658,143</u>	<u>1,658,143</u>	<u>1,747,767</u>	<u>89,624</u>
<b>DISBURSEMENTS</b>	<u>3,932,145</u>	<u>3,932,145</u>	<u>3,566,889</u>	<u>365,256</u>
<b>EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS</b>	<u>(2,274,002)</u>	<u>(2,274,002)</u>	<u>(1,819,122)</u>	<u>454,880</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	2,212,295	2,212,295	2,244,813	32,518
Transfers out	(363,017)	(363,017)	(362,817)	200
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>1,849,278</u>	<u>1,849,278</u>	<u>1,881,996</u>	<u>32,718</u>
Net Change in Fund Balance	(424,724)	(424,724)	62,874	487,598
FUND BALANCE - BEGINNING	793,451	793,451	793,451	-
FUND BALANCE - ENDING	<u>\$ 368,727</u>	<u>\$ 368,727</u>	<u>\$ 856,325</u>	<u>\$ 487,598</u>
<b>INHERITANCE FUND</b>				
<b>RECEIPTS</b>				
Taxes	\$ 100,000	\$ 100,000	\$ 485,201	\$ 385,201
<b>TOTAL RECEIPTS</b>	<u>100,000</u>	<u>100,000</u>	<u>485,201</u>	<u>385,201</u>
<b>DISBURSEMENTS</b>	<u>1,650,234</u>	<u>1,650,234</u>	<u>74,990</u>	<u>1,575,244</u>
<b>EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS</b>	<u>(1,550,234)</u>	<u>(1,550,234)</u>	<u>410,211</u>	<u>1,960,445</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	(385,000)	(385,000)	(385,000)	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(385,000)</u>	<u>(385,000)</u>	<u>(385,000)</u>	<u>-</u>
Net Change in Fund Balance	(1,935,234)	(1,935,234)	25,211	1,960,445
FUND BALANCE - BEGINNING	1,935,234	1,935,234	1,935,234	-
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$1,960,445</u>	<u>\$ 1,960,445</u>

(Continued)

JEFFERSON 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)
<b><u>COVID AMERICAN RESCUE PLAN ACT FUND</u></b>				
<b>RECEIPTS</b>				
Intergovernmental	\$ 684,301	\$ 684,301	\$ 684,302	\$ 1
<b>TOTAL RECEIPTS</b>	<u>684,301</u>	<u>684,301</u>	<u>684,302</u>	<u>1</u>
<b>DISBURSEMENTS</b>	<u>1,149,430</u>	<u>1,149,430</u>	<u>152,498</u>	<u>996,932</u>
<b>EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS</b>	<u>(465,129)</u>	<u>(465,129)</u>	<u>531,804</u>	<u>996,933</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	(219,173)	(219,173)	(219,169)	4
<b>SOURCES (USES)</b>	<u>(219,173)</u>	<u>(219,173)</u>	<u>(219,169)</u>	<u>4</u>
Net Change in Fund Balance	(684,302)	(684,302)	312,635	996,937
FUND BALANCE - BEGINNING	684,302	684,302	684,301	(1)
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 996,936</u>	<u>\$ 996,936</u>

(Concluded)

JEFFERSON 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)
<b>HIGHWAY STREET BUYBACK PROGRAM FUND</b>				
Receipts	\$ 125,304	\$ 125,304	\$ 124,708	\$ (596)
Disbursements	(347,759)	(347,759)	(47,182)	300,577
Net Change in Fund Balance	(222,455)	(222,455)	77,526	299,981
Fund Balance - Beginning	222,455	222,455	222,455	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 299,981</u>	<u>\$ 299,981</u>
<b>HIGHWAY BRIDGE BUYBACK PROGRAM FUND</b>				
Receipts	\$ 225,431	\$ 225,431	\$ 225,431	\$ -
Disbursements	(676,711)	(676,711)	(178,259)	498,452
Net Change in Fund Balance	(451,280)	(451,280)	47,172	498,452
Fund Balance - Beginning	451,280	451,280	451,280	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 498,452</u>	<u>\$ 498,452</u>
<b>SPECIAL ROAD FUND</b>				
Receipts	\$ 2,850,000	\$ 2,850,000	\$ -	\$ (2,850,000)
Disbursements	(2,955,959)	(2,955,959)	-	2,955,959
Net Change in Fund Balance	(105,959)	(105,959)	-	105,959
Fund Balance - Beginning	105,959	105,959	105,959	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 105,959</u>	<u>\$ 105,959</u>
<b>ROAD BRIDGE ESCROW FUND</b>				
Receipts	\$ 220,000	\$ 220,000	\$ -	\$ (220,000)
Disbursements	(392,119)	(392,119)	-	392,119
Net Change in Fund Balance	(172,119)	(172,119)	-	172,119
Fund Balance - Beginning	172,119	172,119	172,119	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 172,119</u>	<u>\$ 172,119</u>
<b>EQUIPMENT RESERVE FUND</b>				
Receipts	\$ 24,997	\$ 24,997	\$ -	\$ (24,997)
Disbursements	(25,000)	(25,000)	-	25,000
Net Change in Fund Balance	(3)	(3)	-	3
Fund Balance - Beginning	3	3	3	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3</u>	<u>\$ 3</u>

(Continued)

JEFFERSON 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)
<b>COMMUNICATION EQUIPMENT FUND</b>				
Receipts	\$ 68,416	\$ 68,416	\$ 68,416	\$ -
Disbursements	(139,216)	(139,216)	(13,814)	125,402
Net Change in Fund Balance	(70,800)	(70,800)	54,602	125,402
Fund Balance - Beginning	70,800	70,800	70,800	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 125,402</u>	<u>\$ 125,402</u>
<b>COMPUTER IT FUND</b>				
Receipts	\$ -	\$ -	\$ -	\$ -
Disbursements	(12,968)	(12,968)	(12,967)	1
Transfers in	6,078	6,078	6,078	-
Transfers out	-	-	-	-
Net Change in Fund Balance	(6,890)	(6,890)	(6,889)	1
Fund Balance - Beginning	6,890	6,890	6,889	(1)
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>EQUIPMENT VEHICLE FUND</b>				
Receipts	\$ 50,000	\$ 50,000	\$ 54,465	\$ 4,465
Disbursements	(104,808)	(104,808)	(84,046)	20,762
Transfers in	53,500	53,500	53,500	-
Transfers out	-	-	-	-
Net Change in Fund Balance	(1,308)	(1,308)	23,919	25,227
Fund Balance - Beginning	1,308	1,308	1,308	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,227</u>	<u>\$ 25,227</u>
<b>FAIR FUND</b>				
Receipts	\$ 9,000	\$ 9,000	\$ 15,841	\$ 6,841
Disbursements	(136,257)	(136,257)	(127,449)	8,808
Transfers in	160,493	160,493	145,493	(15,000)
Transfers out	(50,000)	(50,000)	(35,000)	15,000
Net Change in Fund Balance	(16,764)	(16,764)	(1,115)	15,649
Fund Balance - Beginning	32,036	32,036	32,036	-
Fund Balance - Ending	<u>\$ 15,272</u>	<u>\$ 15,272</u>	<u>\$ 30,921</u>	<u>\$ 15,649</u>

(Continued)

JEFFERSON 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)
<b>PRESERVATION AND MODERNIZATION FUND</b>				
Receipts	\$ 5,000	\$ 5,000	\$ 6,226	\$ 1,226
Disbursements	(26,583)	(26,583)	(1,911)	24,672
Net Change in Fund Balance	(21,583)	(21,583)	4,315	25,898
Fund Balance - Beginning	21,583	21,583	21,583	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,898</u>	<u>\$ 25,898</u>
<b>ATTORNEY GRANT FUND</b>				
Receipts	\$ 3,000	\$ 3,000	\$ 1,478	\$ (1,522)
Disbursements	(8,029)	(8,029)	-	8,029
Net Change in Fund Balance	(5,029)	(5,029)	1,478	6,507
Fund Balance - Beginning	5,029	5,029	5,029	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,507</u>	<u>\$ 6,507</u>
<b>DRUG LAW ENFORCEMENT AND EDUCATION FUND</b>				
Receipts	\$ 23,744	\$ 23,744	\$ -	\$ (23,744)
Disbursements	(25,000)	(25,000)	-	25,000
Net Change in Fund Balance	(1,256)	(1,256)	-	1,256
Fund Balance - Beginning	1,256	1,256	1,256	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,256</u>	<u>\$ 1,256</u>
<b>INTOXILYZER FUND</b>				
Receipts	\$ 2,471	\$ 2,471	\$ 831	\$ (1,640)
Disbursements	(4,941)	(4,941)	(1,187)	3,754
Net Change in Fund Balance	(2,470)	(2,470)	(356)	2,114
Fund Balance - Beginning	2,470	2,470	2,470	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,114</u>	<u>\$ 2,114</u>
<b>SHERIFF GRANT FUND</b>				
Receipts	\$ 27,264	\$ 27,264	\$ -	\$ (27,264)
Disbursements	(29,060)	(29,060)	-	29,060
Transfers in	-	-	-	-
Transfers out	(20,940)	(20,940)	(20,940)	-
Net Change in Fund Balance	(22,736)	(22,736)	(20,940)	1,796
Fund Balance - Beginning	22,736	22,736	22,736	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,796</u>	<u>\$ 1,796</u>

JEFFERSON 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)
<b>CANINE FUND</b>				
Receipts	\$ 30,000	\$ 30,000	\$ 12,001	\$ (17,999)
Disbursements	(33,706)	(33,706)	(2,945)	30,761
Net Change in Fund Balance	(3,706)	(3,706)	9,056	12,762
Fund Balance - Beginning	3,706	3,706	3,706	-
Fund Balance - Ending	\$ -	\$ -	\$ 12,762	\$ 12,762
<b>COMMUNITY DEVELOPMENT GRANT FUND</b>				
Receipts	\$ 5,380	\$ 5,380	\$ 665	\$ (4,715)
Disbursements	(269,486)	(269,486)	-	269,486
Net Change in Fund Balance	(264,106)	(264,106)	665	264,771
Fund Balance - Beginning	264,106	264,106	264,106	-
Fund Balance - Ending	\$ -	\$ -	\$ 264,771	\$ 264,771
<b>911 EMERGENCY SERVICES FUND</b>				
Receipts	\$ 30,000	\$ 30,000	\$ 28,924	\$ (1,076)
Disbursements	(37,104)	(37,104)	(29,796)	7,308
Net Change in Fund Balance	(7,104)	(7,104)	(872)	6,232
Fund Balance - Beginning	7,104	7,104	7,104	-
Fund Balance - Ending	\$ -	\$ -	\$ 6,232	\$ 6,232
<b>911 WIRELESS SERVICE FUND</b>				
Receipts	\$ 48,553	\$ 48,553	\$ 48,562	\$ 9
Disbursements	(169,117)	(169,117)	(33,407)	135,710
Net Change in Fund Balance	(120,564)	(120,564)	15,155	135,719
Fund Balance - Beginning	120,564	120,564	120,564	-
Fund Balance - Ending	\$ -	\$ -	\$ 135,719	\$ 135,719
<b>EMERGENCY MANAGEMENT FUND</b>				
Receipts	\$ 150,000	\$ 150,000	\$ 111,857	\$ (38,143)
Disbursements	(543,651)	(543,651)	(160,117)	383,534
Net Change in Fund Balance	(393,651)	(393,651)	(48,260)	345,391
Fund Balance - Beginning	393,651	393,651	393,651	-
Fund Balance - Ending	\$ -	\$ -	\$ 345,391	\$ 345,391

(Continued)

JEFFERSON 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)
<b>SOUTHEAST REGION EMERGENCY MANAGEMENT FUND</b>				
Receipts	\$ 174,920	\$ 174,920	\$ 119,532	\$ (55,388)
Disbursements	(174,920)	(174,920)	(118,152)	56,768
Net Change in Fund Balance	-	-	1,380	1,380
Fund Balance - Beginning	520	520	520	-
Fund Balance - Ending	<u>\$ 520</u>	<u>\$ 520</u>	<u>\$ 1,900</u>	<u>\$ 1,380</u>
<b>LAW ENFORCEMENT BUILDING BOND FUND</b>				
Receipts	\$ -	\$ -	\$ -	\$ -
Disbursements	(218,339)	(218,339)	(82,608)	135,731
Transfers in	83,000	83,000	83,000	-
Transfers out	-	-	-	-
Net Change in Fund Balance	(135,339)	(135,339)	392	135,731
Fund Balance - Beginning	135,339	135,339	135,339	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 135,731</u>	<u>\$ 135,731</u>
<b>HIGHWAY BOND FUND</b>				
Receipts	\$ -	\$ -	\$ 42	\$ 42
Disbursements	(370,409)	(370,409)	(362,817)	7,592
Transfers in	363,017	363,017	362,817	(200)
Transfers out	-	-	-	-
Net Change in Fund Balance	(7,392)	(7,392)	42	7,434
Fund Balance - Beginning	7,392	7,392	7,392	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,434</u>	<u>\$ 7,434</u>
<b>HIGHWAY BOND - PWF ROAD FUND</b>				
Receipts	\$ 487,900	\$ 487,900	\$ 520,519	\$ 32,619
Disbursements	(938,832)	(938,832)	(481,800)	457,032
Net Change in Fund Balance	(450,932)	(450,932)	38,719	489,651
Fund Balance - Beginning	450,932	450,932	450,932	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 489,651</u>	<u>\$ 489,651</u>

(Continued)

JEFFERSON 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)
<b>NATURAL DISASTER FUND</b>				
Receipts	\$ -	\$ -	\$ -	\$ -
Disbursements	(196,453)	(196,453)	(30,580)	165,873
Net Change in Fund Balance	(196,453)	(196,453)	(30,580)	165,873
Fund Balance - Beginning	196,453	196,453	196,453	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 165,873</u>	<u>\$ 165,873</u>
<b>FAIR BUILDING FUND</b>				
Receipts	\$ -	\$ -	\$ -	\$ -
Disbursements	(220,810)	(220,810)	(48,478)	172,332
Transfers in	62,973	62,973	47,973	(15,000)
Transfers out	(50,000)	(50,000)	(35,000)	15,000
Net Change in Fund Balance	(207,837)	(207,837)	(35,505)	172,332
Fund Balance - Beginning	207,837	207,837	207,837	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 172,332</u>	<u>\$ 172,332</u>
<b>COUNTY BUILDING FUND</b>				
Receipts	\$ -	\$ -	\$ -	\$ -
Disbursements	(198,642)	(198,642)	-	198,642
Net Change in Fund Balance	(198,642)	(198,642)	-	198,642
Fund Balance - Beginning	198,642	198,642	198,642	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 198,642</u>	<u>\$ 198,642</u>
<b>LAW ENFORCEMENT ADDITION REMODEL FUND</b>				
Receipts	\$ -	\$ -	\$ -	\$ -
Disbursements	(171,613)	(171,613)	(85,949)	85,664
Transfers in	90,000	90,000	90,000	-
Transfers out	-	-	-	-
Net Change in Fund Balance	(81,613)	(81,613)	4,051	85,664
Fund Balance - Beginning	81,613	81,613	81,613	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 85,664</u>	<u>\$ 85,664</u>
<b>VISITORS PROMOTION FUND</b>				
Receipts	\$ 20,000	\$ 20,000	\$ 21,731	\$ 1,731
Disbursements	(31,729)	(31,729)	(19,252)	12,477
Net Change in Fund Balance	(11,729)	(11,729)	2,479	14,208
Fund Balance - Beginning	11,729	11,729	11,729	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,208</u>	<u>\$ 14,208</u>



JEFFERSON 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)
<b><u>AMBULANCE SERVICE FUND</u></b>				
Receipts	\$ 843,300	\$ 843,300	\$ 852,710	\$ 9,410
Disbursements	(906,681)	(906,681)	(899,917)	6,764
Transfers in	27,253	27,253	27,249	(4)
Transfers out	-	-	-	-
Net Change in Fund Balance	(36,128)	(36,128)	(19,958)	16,170
Fund Balance - Beginning	76,875	76,875	76,875	-
Fund Balance - Ending	<u>\$ 40,747</u>	<u>\$ 40,747</u>	<u>\$ 56,917</u>	<u>\$ 16,170</u>
<b><u>AMBULANCE EQUIPMENT FUND</u></b>				
Receipts	\$ 22,940	\$ 22,940	\$ 22,940	\$ -
Disbursements	(22,940)	(22,940)	(11,470)	11,470
Net Change in Fund Balance	-	-	11,470	11,470
Fund Balance - Beginning	-	-	-	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,470</u>	<u>\$ 11,470</u>
				(Concluded)

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

For the Year Ended June 30, 2022

	Highway Street Buyback Program Fund	Highway Bridge Buyback Program Fund	Special Road Fund	Road Bridge Escrow Fund	Equipment Reserve Fund	Communication Equipment Fund
<b>RECEIPTS</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Income	-	-	-	-	-	-
Intergovernmental	124,708	225,431	-	-	-	68,416
Charges for Services	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>TOTAL RECEIPTS</b>	<u>124,708</u>	<u>225,431</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>68,416</u>
<b>DISBURSEMENTS</b>						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	13,814
Public Works	47,182	178,259	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Debt Service:						
Principal Payments	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-
<b>TOTAL DISBURSEMENTS</b>	<u>47,182</u>	<u>178,259</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,814</u>
<b>EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS</b>	<u>77,526</u>	<u>47,172</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>54,602</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	77,526	47,172	-	-	-	54,602
<b>FUND BALANCES - BEGINNING</b>	<u>222,455</u>	<u>451,280</u>	<u>105,959</u>	<u>172,119</u>	<u>3</u>	<u>70,800</u>
<b>FUND BALANCES - ENDING</b>	<u>\$ 299,981</u>	<u>\$ 498,452</u>	<u>\$ 105,959</u>	<u>\$ 172,119</u>	<u>\$ 3</u>	<u>\$ 125,402</u>
<b>FUND BALANCES:</b>						
Restricted for:						
Visitor Promotion	-	-	-	-	-	-
911 Emergency Services	-	-	-	-	-	-
Drug Education	-	-	-	-	-	-
Law Enforcement and Public Safety	-	-	-	-	-	-
Preservation of Records	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Road and Bridge Projects	299,981	498,452	-	-	-	-
Community Development	-	-	-	-	-	-
Committed to:						
Law Enforcement	-	-	-	-	-	-
Road Maintenance	-	-	105,959	172,119	-	-
County Buildings	-	-	-	-	-	-
County Equipment	-	-	-	-	3	125,402
Culture and Recreation	-	-	-	-	-	-
Emergency Management	-	-	-	-	-	-
County Ambulance	-	-	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<u>\$ 299,981</u>	<u>\$ 498,452</u>	<u>\$ 105,959</u>	<u>\$ 172,119</u>	<u>\$ 3</u>	<u>\$ 125,402</u>

(Continued)

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

For the Year Ended June 30, 2022

	Computer IT Fund	Equipment Vehicle Fund	Fair Fund	Preservation and Modernization Fund	Attorney Grant Fund	Drug Law Enforcement and Education Fund	Intoxilyzer Fund
<b>RECEIPTS</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Income	-	-	-	-	-	-	-
Intergovernmental	-	-	2	-	-	-	-
Charges for Services	-	-	-	6,226	1,478	-	831
Miscellaneous	-	54,465	15,839	-	-	-	-
<b>TOTAL RECEIPTS</b>	<b>-</b>	<b>54,465</b>	<b>15,841</b>	<b>6,226</b>	<b>1,478</b>	<b>-</b>	<b>831</b>
<b>DISBURSEMENTS</b>							
General Government	12,967	-	-	1,911	-	-	-
Public Safety	-	84,046	-	-	-	-	1,187
Public Works	-	-	-	-	-	-	-
Culture and Recreation	-	-	127,449	-	-	-	-
Debt Service:							
Principal Payments	-	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-	-
<b>TOTAL DISBURSEMENTS</b>	<b>12,967</b>	<b>84,046</b>	<b>127,449</b>	<b>1,911</b>	<b>-</b>	<b>-</b>	<b>1,187</b>
<b>EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS</b>	<b>(12,967)</b>	<b>(29,581)</b>	<b>(111,608)</b>	<b>4,315</b>	<b>1,478</b>	<b>-</b>	<b>(356)</b>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in	6,078	53,500	145,493	-	-	-	-
Transfers out	-	-	(35,000)	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>6,078</b>	<b>53,500</b>	<b>110,493</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	(6,889)	23,919	(1,115)	4,315	1,478	-	(356)
<b>FUND BALANCES - BEGINNING</b>	<b>6,889</b>	<b>1,308</b>	<b>32,036</b>	<b>21,583</b>	<b>5,029</b>	<b>1,256</b>	<b>2,470</b>
<b>FUND BALANCES - ENDING</b>	<b>\$ -</b>	<b>\$ 25,227</b>	<b>\$ 30,921</b>	<b>\$ 25,898</b>	<b>\$ 6,507</b>	<b>\$ 1,256</b>	<b>\$ 2,114</b>
<b>FUND BALANCES:</b>							
Restricted for:							
Visitor Promotion	-	-	-	-	-	-	-
911 Emergency Services	-	-	-	-	-	-	-
Drug Education	-	-	-	-	-	1,256	-
Law Enforcement and Public Safety	-	-	-	-	6,507	-	-
Preservation of Records	-	-	-	25,898	-	-	-
Debt Service	-	-	-	-	-	-	-
Road and Bridge Projects	-	-	-	-	-	-	-
Community Development	-	-	-	-	-	-	-
Committed to:							
Law Enforcement	-	-	-	-	-	-	2,114
Road Maintenance	-	-	-	-	-	-	-
County Buildings	-	-	-	-	-	-	-
County Equipment	-	25,227	-	-	-	-	-
Culture and Recreation	-	-	30,921	-	-	-	-
Emergency Management	-	-	-	-	-	-	-
County Ambulance	-	-	-	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<b>\$ -</b>	<b>\$ 25,227</b>	<b>\$ 30,921</b>	<b>\$ 25,898</b>	<b>\$ 6,507</b>	<b>\$ 1,256</b>	<b>\$ 2,114</b>

(Continued)

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

For the Year Ended June 30, 2022

	Sheriff Grant Fund	Canine Fund	Community Development Grant Fund	911 Emergency Services Fund	911 Wireless Service Fund	Emergency Management Fund
<b>RECEIPTS</b>						
Taxes	\$ -	\$ -	\$ -	\$ 28,924	\$ 48,562	\$ -
Investment Income	-	-	665	-	-	-
Intergovernmental	-	-	-	-	-	95,011
Charges for Services	-	-	-	-	-	-
Miscellaneous	-	12,001	-	-	-	16,846
<b>TOTAL RECEIPTS</b>	<u>-</u>	<u>12,001</u>	<u>665</u>	<u>28,924</u>	<u>48,562</u>	<u>111,857</u>
<b>DISBURSEMENTS</b>						
General Government	-	-	-	-	-	-
Public Safety	-	2,945	-	29,796	33,407	160,117
Public Works	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Debt Service:						
Principal Payments	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-
<b>TOTAL DISBURSEMENTS</b>	<u>-</u>	<u>2,945</u>	<u>-</u>	<u>29,796</u>	<u>33,407</u>	<u>160,117</u>
<b>EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS</b>	<u>-</u>	<u>9,056</u>	<u>665</u>	<u>(872)</u>	<u>15,155</u>	<u>(48,260)</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	-	-	-	-	-
Transfers out	(20,940)	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(20,940)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(20,940)	9,056	665	(872)	15,155	(48,260)
<b>FUND BALANCES - BEGINNING</b>	<u>22,736</u>	<u>3,706</u>	<u>264,106</u>	<u>7,104</u>	<u>120,564</u>	<u>393,651</u>
<b>FUND BALANCES - ENDING</b>	<u>\$ 1,796</u>	<u>\$ 12,762</u>	<u>\$ 264,771</u>	<u>\$ 6,232</u>	<u>\$ 135,719</u>	<u>\$ 345,391</u>
<b>FUND BALANCES:</b>						
Restricted for:						
Visitor Promotion	-	-	-	-	-	-
911 Emergency Services	-	-	-	6,232	135,719	-
Drug Education	-	-	-	-	-	-
Law Enforcement and Public Safety	1,796	-	-	-	-	-
Preservation of Records	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Road and Bridge Projects	-	-	-	-	-	-
Community Development	-	-	264,771	-	-	-
Committed to:						
Law Enforcement	-	12,762	-	-	-	-
Road Maintenance	-	-	-	-	-	-
County Buildings	-	-	-	-	-	-
County Equipment	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Emergency Management	-	-	-	-	-	345,391
County Ambulance	-	-	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<u>\$ 1,796</u>	<u>\$ 12,762</u>	<u>\$ 264,771</u>	<u>\$ 6,232</u>	<u>\$ 135,719</u>	<u>\$ 345,391</u>

(Continued)

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

For the Year Ended June 30, 2022

	Southeast Region Emergency Management Fund	Law Enforcement Building Bond Fund	Highway Bond Fund	Highway Bond - PWF Road Fund	Natural Disaster Fund	Fair Building Fund
<b>RECEIPTS</b>						
Taxes	\$ -	\$ -	\$ -	\$ 473,163	\$ -	\$ -
Investment Income	-	-	-	-	-	-
Intergovernmental	119,532	-	-	47,356	-	-
Charges for Services	-	-	-	-	-	-
Miscellaneous	-	-	42	-	-	-
<b>TOTAL RECEIPTS</b>	<b>119,532</b>	<b>-</b>	<b>42</b>	<b>520,519</b>	<b>-</b>	<b>-</b>
<b>DISBURSEMENTS</b>						
General Government	-	-	-	-	-	-
Public Safety	118,152	-	-	-	-	-
Public Works	-	-	-	-	30,580	-
Culture and Recreation	-	-	-	-	-	48,478
Debt Service:						
Principal Payments	-	80,000	350,000	360,000	-	-
Interest and Fiscal Charges	-	2,608	12,817	121,800	-	-
<b>TOTAL DISBURSEMENTS</b>	<b>118,152</b>	<b>82,608</b>	<b>362,817</b>	<b>481,800</b>	<b>30,580</b>	<b>48,478</b>
<b>EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS</b>	<b>1,380</b>	<b>(82,608)</b>	<b>(362,775)</b>	<b>38,719</b>	<b>(30,580)</b>	<b>(48,478)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	83,000	362,817	-	-	47,973
Transfers out	-	-	-	-	-	(35,000)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>83,000</b>	<b>362,817</b>	<b>-</b>	<b>-</b>	<b>12,973</b>
Net Change in Fund Balances	1,380	392	42	38,719	(30,580)	(35,505)
<b>FUND BALANCES - BEGINNING</b>	<b>520</b>	<b>135,339</b>	<b>7,392</b>	<b>450,932</b>	<b>196,453</b>	<b>207,837</b>
<b>FUND BALANCES - ENDING</b>	<b>\$ 1,900</b>	<b>\$ 135,731</b>	<b>\$ 7,434</b>	<b>\$ 489,651</b>	<b>\$ 165,873</b>	<b>\$ 172,332</b>
<b>FUND BALANCES:</b>						
Restricted for:						
Visitor Promotion	-	-	-	-	-	-
911 Emergency Services	-	-	-	-	-	-
Drug Education	-	-	-	-	-	-
Law Enforcement and Public Safety	1,900	-	-	-	165,873	-
Preservation of Records	-	-	-	-	-	-
Debt Service	-	135,731	7,434	489,651	-	-
Road and Bridge Projects	-	-	-	-	-	-
Community Development	-	-	-	-	-	-
Committed to:						
Law Enforcement	-	-	-	-	-	-
Road Maintenance	-	-	-	-	-	-
County Buildings	-	-	-	-	-	-
County Equipment	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	172,332
Emergency Management	-	-	-	-	-	-
County Ambulance	-	-	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<b>\$ 1,900</b>	<b>\$ 135,731</b>	<b>\$ 7,434</b>	<b>\$ 489,651</b>	<b>\$ 165,873</b>	<b>\$ 172,332</b>

(Continued)

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

For the Year Ended June 30, 2022

	County Building Fund	Law Enforcement Addition Remodel Fund	Visitors Promotion Fund	Ambulance Service Fund	Ambulance Equipment Fund	Total Nonmajor Funds
<b>RECEIPTS</b>						
Taxes	\$ -	\$ -	\$ 21,731	\$ 460,046	\$ -	\$ 1,032,426
Investment Income	-	-	-	-	-	665
Intergovernmental	-	-	-	42,863	-	723,319
Charges for Services	-	-	-	348,751	-	357,286
Miscellaneous	-	-	-	1,050	22,940	123,183
<b>TOTAL RECEIPTS</b>	<b>-</b>	<b>-</b>	<b>21,731</b>	<b>852,710</b>	<b>22,940</b>	<b>2,236,879</b>
<b>DISBURSEMENTS</b>						
General Government	-	-	-	-	-	14,878
Public Safety	-	85,949	-	899,917	11,470	1,440,800
Public Works	-	-	-	-	-	256,021
Culture and Recreation	-	-	19,252	-	-	195,179
Debt Service:						
Principal Payments	-	-	-	-	-	790,000
Interest and Fiscal Charges	-	-	-	-	-	137,225
<b>TOTAL DISBURSEMENTS</b>	<b>-</b>	<b>85,949</b>	<b>19,252</b>	<b>899,917</b>	<b>11,470</b>	<b>2,834,103</b>
<b>EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS</b>	<b>-</b>	<b>(85,949)</b>	<b>2,479</b>	<b>(47,207)</b>	<b>11,470</b>	<b>(597,224)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	90,000	-	27,249	-	816,110
Transfers out	-	-	-	-	-	(90,940)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>90,000</b>	<b>-</b>	<b>27,249</b>	<b>-</b>	<b>725,170</b>
Net Change in Fund Balances	-	4,051	2,479	(19,958)	11,470	127,946
<b>FUND BALANCES - BEGINNING</b>	<b>198,642</b>	<b>81,613</b>	<b>11,729</b>	<b>76,875</b>	<b>-</b>	<b>3,272,386</b>
<b>FUND BALANCES - ENDING</b>	<b>\$ 198,642</b>	<b>\$ 85,664</b>	<b>\$ 14,208</b>	<b>\$ 56,917</b>	<b>\$ 11,470</b>	<b>\$ 3,400,332</b>
<b>FUND BALANCES:</b>						
Restricted for:						
Visitor Promotion	-	-	14,208	-	-	14,208
911 Emergency Services	-	-	-	-	-	141,951
Drug Education	-	-	-	-	-	1,256
Law Enforcement and Public Safety	-	-	-	-	-	176,076
Preservation of Records	-	-	-	-	-	25,898
Debt Service	-	-	-	-	-	632,816
Road and Bridge Projects	-	-	-	-	-	798,433
Community Development	-	-	-	-	-	264,771
Committed to:						
Law Enforcement	-	-	-	-	-	14,876
Road Maintenance	-	-	-	-	-	278,078
County Buildings	198,642	85,664	-	-	-	284,306
County Equipment	-	-	-	-	-	150,632
Culture and Recreation	-	-	-	-	-	203,253
Emergency Management	-	-	-	-	-	345,391
County Ambulance	-	-	-	56,917	11,470	68,387
<b>TOTAL FUND BALANCES</b>	<b>\$ 198,642</b>	<b>\$ 85,664</b>	<b>\$ 14,208</b>	<b>\$ 56,917</b>	<b>\$ 11,470</b>	<b>\$ 3,400,332</b>

(Concluded)

JEFFERSON 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	Weed Superintendent	Highway Superintendent	Veterans' Service Officer
BALANCES JULY 1, 2021	\$ 376	\$ 9,616	\$ 115,862	\$ 29,913	\$ 5,180	\$ 4,402	\$ 500	\$ 4,410
RECEIPTS								
Taxes	-	-	-	1,464	-	-	-	-
Licenses and Permits	1,125	-	-	875	-	-	2,300	-
Intergovernmental	-	-	-	669,307	-	-	-	-
Charges for Services	7,089	64,026	63,199	123,573	605	32,421	-	-
Miscellaneous	-	-	-	14,602	-	-	44,070	1,900
State Fees	346	77,545	13,577	627	-	-	784	-
Other Liabilities	-	-	1,524,283	461,939	3,710	-	-	-
<b>TOTAL RECEIPTS</b>	<b>8,560</b>	<b>141,571</b>	<b>1,601,059</b>	<b>1,272,387</b>	<b>4,315</b>	<b>32,421</b>	<b>47,154</b>	<b>1,900</b>
DISBURSEMENTS								
Payments to County Treasurer	8,340	63,040	61,015	747,631	-	30,803	46,370	-
Payments to State Treasurer	354	72,349	13,148	510	-	-	784	-
Petty Cash & Other Payments	-	-	-	635	-	-	-	2,269
Other Liabilities	-	-	1,583,164	460,977	3,710	-	-	-
<b>TOTAL DISBURSEMENTS</b>	<b>8,694</b>	<b>135,389</b>	<b>1,657,327</b>	<b>1,209,753</b>	<b>3,710</b>	<b>30,803</b>	<b>47,154</b>	<b>2,269</b>
BALANCES JUNE 30, 2022	<u>\$ 242</u>	<u>\$ 15,798</u>	<u>\$ 59,594</u>	<u>\$ 92,547</u>	<u>\$ 5,785</u>	<u>\$ 6,020</u>	<u>\$ 500</u>	<u>\$ 4,041</u>
BALANCES CONSIST OF:								
Due to County Treasurer	\$ 141	\$ 6,573	\$ 2,735	\$ 88,124	\$ 1,105	\$ 5,970	\$ -	\$ 4,041
Petty Cash	50	-	-	2,700	1,000	50	500	-
Due to State Treasurer	51	9,225	814	186	-	-	-	-
Due to Others	-	-	56,045	1,537	3,680	-	-	-
BALANCES JUNE 30, 2022	<u>\$ 242</u>	<u>\$ 15,798</u>	<u>\$ 59,594</u>	<u>\$ 92,547</u>	<u>\$ 5,785</u>	<u>\$ 6,020</u>	<u>\$ 500</u>	<u>\$ 4,041</u>

(Continued)

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

	County Fair	County Ambulance	County Planning and Zoning	County Cafeteria Plan	County Emergency Manager	County Assessor	Total
BALANCES JULY 1, 2021	\$ 7,875	\$ 44,247	\$ -	\$ 22,449	\$ 2,604	\$ 25	\$ 247,459
<b>RECEIPTS</b>							
Taxes	-	-	-	-	-	-	1,464
Licenses and Permits	-	-	1,303	-	-	-	5,603
Intergovernmental	-	22,940	-	-	-	-	692,247
Charges for Services	-	584,931	-	-	-	-	875,844
Miscellaneous	40,191	4,275	-	-	32,981	-	138,019
State Fees	-	-	-	-	-	-	92,879
Other Liabilities	21,427	-	-	16,525	-	-	2,027,884
<b>TOTAL RECEIPTS</b>	<b>61,618</b>	<b>612,146</b>	<b>1,303</b>	<b>16,525</b>	<b>32,981</b>	<b>-</b>	<b>3,833,940</b>
<b>DISBURSEMENTS</b>							
Payments to County Treasurer	15,839	372,741	1,303	-	16,845	-	1,363,927
Payments to State Treasurer	-	-	-	-	-	-	87,145
Petty Cash & Other Payments	20,099	-	-	13	-	-	23,016
Other Liabilities	22,920	-	-	16,881	-	-	2,087,652
<b>TOTAL DISBURSEMENTS</b>	<b>58,858</b>	<b>372,741</b>	<b>1,303</b>	<b>16,894</b>	<b>16,845</b>	<b>-</b>	<b>3,561,740</b>
BALANCES JUNE 30, 2022	<u>\$ 10,635</u>	<u>\$ 283,652</u>	<u>\$ -</u>	<u>\$ 22,080</u>	<u>\$ 18,740</u>	<u>\$ 25</u>	<u>\$ 519,659</u>
<b>BALANCES CONSIST OF:</b>							
Due to County Treasurer	\$ 685	\$ 283,152	\$ -	\$ 369	\$ 18,740	\$ -	\$ 411,635
Petty Cash	7,500	500	-	18,500	-	25	30,825
Due to State Treasurer	-	-	-	-	-	-	10,276
Due to Others	2,450	-	-	3,211	-	-	66,923
BALANCES JUNE 30, 2022	<u>\$ 10,635</u>	<u>\$ 283,652</u>	<u>\$ -</u>	<u>\$ 22,080</u>	<u>\$ 18,740</u>	<u>\$ 25</u>	<u>\$ 519,659</u>

(Concluded)



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

Item	2017	2018	2019	2020	2021
<b>Tax Certified by Assessor</b>					
Real Estate	\$ 20,755,385	\$ 21,348,754	\$ 21,851,190	\$ 21,925,763	\$ 21,940,047
Personal and Specials	4,201,297	4,229,570	4,306,637	4,435,592	4,496,988
<b>Total</b>	<b>24,956,682</b>	<b>25,578,324</b>	<b>26,157,827</b>	<b>26,361,355</b>	<b>26,437,035</b>
<b>Corrections</b>					
Additions	18,040	9,967	21,116	41,306	9,058
Deductions	(6,904)	(3,830)	(2,011)	(931)	(2,077)
Net Additions/ (Deductions)	11,136	6,137	19,105	40,375	6,981
<b>Corrected Certified Tax</b>	<b>24,967,818</b>	<b>25,584,461</b>	<b>26,176,932</b>	<b>26,401,730</b>	<b>26,444,016</b>
<b>Net Tax Collected by County Treasurer during Fiscal Year Ending:</b>					
June 30, 2018	15,034,871	-	-	-	-
June 30, 2019	9,863,059	15,341,147	-	-	-
June 30, 2020	42,154	10,176,253	15,303,041	-	-
June 30, 2021	5,092	18,647	10,801,842	16,118,886	-
June 30, 2022	6,581	13,576	19,118	10,214,312	16,378,668
<b>Total Net Collections</b>	<b>24,951,757</b>	<b>25,549,623</b>	<b>26,124,001</b>	<b>26,333,198</b>	<b>16,378,668</b>
<b>Total Uncollected Tax</b>	<b>\$ 16,061</b>	<b>\$ 34,838</b>	<b>\$ 52,931</b>	<b>\$ 68,532</b>	<b>\$ 10,065,348</b>
<b>Percentage Uncollected Tax</b>	<b>0.06%</b>	<b>0.14%</b>	<b>0.20%</b>	<b>0.26%</b>	<b>38.06%</b>

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



# NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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State Auditor

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

Board of Commissioners  
Jefferson 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 Jefferson 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 April 4, 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 Jefferson 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 Jefferson County in a separate letter dated April 4, 2023.

**Jefferson County's Response to the Finding**

Jefferson 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.



Mark Avery, CPA  
Assistant Deputy Auditor  
Lincoln, Nebraska

April 4, 2023



# NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

Mike Foley  
State Auditor

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April 4, 2023

Board of Commissioners  
Jefferson County, Nebraska

Dear Commissioners:

We have audited the basic financial statements of Jefferson County (County) for the fiscal year ended June 30, 2022, and have issued our report thereon dated April 4, 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 AMBULANCE

### Ambulance Office Procedures

The County Ambulance did not perform any reconciliations during the fiscal year between the bank account, the financial records of the office, and the records of Quick Med Claims (QMC), with whom the County has contracted to perform billing and collection services. This lack of reconciliation procedures resulted in the following errors:

- Several claims were recorded in the QMC system, but they were never received in the bank account. Likewise, several payments were received in the bank account but were never recorded in QMC's records. The net variance between these items totaled \$13,097, which consists of deposits into the bank account that were never recorded.
- Petty cash expenditures, including bank fees, totaling \$587, were incurred from September 2017 through December 2019 but had not been claimed to the County Board for reimbursement as of June 30, 2022. As a result, the petty cash account was not reconciled to the County Board-authorized amount of \$500.
- Complete receipt records were not on file for payments collected directly by the office, and QMC records were not available for the months of January and February 2022. As a result, we could not determine the amount charged by the office for ambulance fees during the fiscal year.
- We noted that \$30 was received from Collection Associations in August 2021 for past due ambulance fees; however, the amount was not properly remitted to the County Treasurer as of June 30, 2022.

As a result of the issues stated above, we noted that an unknown long of \$2,325 was held by the County Ambulance in the bank account as of June 30, 2022.

For the past several years, the County Ambulance has failed continually to take corrective action, as similar issues have been noted annually since the fiscal year 2016 audit.

Neb. Rev. Stat. § 23-106(2) (Reissue 2022) provides the following:

*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.*

Neb. Rev. Stat. § 23-135(1) (Reissue 2022) states, in relevant 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. § 23-1601(1) (Reissue 2022) 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.*

Good internal controls and sound business practices require procedures to ensure that an accurate monthly bank reconciliation is completed. Such reconciliation should include the timely resolution of all variances noted. Additionally, good internal control and sound accounting practices require procedures to ensure that periodic reconciliation and balancing methods are used to ensure that petty cash is maintained at the authorized amount.

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

We recommend the County Ambulance implement procedures to balance its bank account on a monthly basis, documenting such reconciliation and the resolution of any variances noted. Additionally, we recommend the County Ambulance remit all funds held in excess to the County Treasurer and implement procedures to ensure that petty cash is maintained at the authorized amount.

## **COUNTY FAIR**

### **Fair Office Procedures**

During testing, we noted the following issues regarding office procedures of the Jefferson County Fair:

- Bank reconciliations were not performed for the office. As a result, we noted reconciling items, totaling \$14, that had not been corrected in a timely manner, which were noted in the prior audit.
- Monthly asset-to-liability reconciliations were not completed, and the petty cash amount was not maintained at the County Board-authorized amount of \$7,500, resulting in a \$3,847 shortage in the account. Additionally, \$501 in prior-year expenses and \$235 in fiscal year 2022 expenses have not been claimed for reimbursement to the County Board as of February 16, 2023.
- Three checks, totaling \$13,365, were made payable to “Cash”; however, the County Fair was unable to provide supporting documentation for \$245 of the cash withdrawals to identify how the funds were used.

- In July 2021, a \$7,000 claim was submitted to the County Board for County Fair premiums. In order for the recipients to be paid in a timely manner, the County Board approved that claim before the expenses were incurred; however, documentation for the expenses was not subsequently received by the County Board. Additionally, we noted that the premium checks paid out for the 2021 County Fair totaled \$5,749, leaving unused \$1,251 of the amount requested and paid by the County Board. The excess money was not remitted back to the County Treasurer, remaining instead in the County Fair checking account.
- County Fair receipt records for donations and other proceeds did not include the date the money was received; therefore, we were unable to determine if these funds were remitted timely to the County Treasurer.

Neb. Rev. Stat. § 23-106(2) (Reissue 2022) provides the following:

*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.*

Neb. Rev. Stat. § 23-1601(1) (Reissue 2022) 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.*

Good internal controls and sound accounting practices require procedures to ensure that accurate bank reconciliations are performed timely, and petty cash is maintained at the authorized amount. Those same procedures should ensure also that adequate documentation is presented to the County Board to support all claims.

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

A similar comment was noted prior audits.

We recommend the County Fair perform bank reconciliations on a timely basis and ensure the petty cash fund is maintained at the authorized amount. Furthermore, we recommend the County Board consider whether the authorized petty cash amount is too high, given the practice of advancing money prior to the fair. In addition, we recommend adequate supporting documentation be maintained for all checks.

### **Youth Livestock Auction Account**

The County Fair was the account holder of a bank account for the Jefferson County Fair Board subcommittee, Youth Livestock Auction. This bank account is under the County's Federal tax identification number. The bank account is used to account for premium money of livestock of individuals who participate in the 4-H Program at the annual County Fair. A portion of the premium monies is disbursed to the individual whose livestock was shown at the County Fair, a portion of the remaining funds is then paid to exhibitor organizations, and the remaining portion is due to the County for administrative expenses.

During fiscal year 2022, the County Fair paid \$22,137 to participants of the livestock auction and \$685 to the exhibitor organizations, without County Board approval. After these disbursements and as of June 30, 2022, County funds of \$685 were held in the bank account, which had not been remitted to the County Treasurer as of audit fieldwork in mid-February 2023.

Additionally, the Jefferson County Fair Board Youth Livestock Auction Rules notes how premium money is allocated; however, this allocation has not been approved by the County Board.

Neb. Rev. Stat. § 23-1601(1) (Reissue 2022) 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. § 23-3106 (Reissue 2022) states the following, in relevant part:

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

A good internal control plan requires procedures to ensure the County's portion of the livestock premium proceeds and other fair donations are remitted to the County Treasurer, premium allocations are formally approved by the County Board, and no expenditure of such money occurs without the proper approval of the County Board.

Without such procedures, there is an increased risk of not only noncompliance with State statute but also incorrect financial statements.

A similar finding was noted in the prior audit.

We recommend the County Fair implement procedures to ensure the County's portion of the livestock premium proceeds and other fair donations are remitted to the County Treasurer. We also recommend the County Fair work with the County Board to ensure formal approval of the livestock premium allocation and all purchases and expenditures are made through the claims process for inclusion in the budget.

## COUNTY ATTORNEY

### Attorney Office Procedures

During our audit, we noted the following concerns related to the County Attorney's office procedures:

- On June 30, 2022, the Special Trust bank account held \$3,862 of restitution funds that the County Attorney had not disbursed to the proper recipients. Additionally, the County Attorney was unable to provide an accurate listing of those to whom \$1,370 of the total restitution balance held was owed.
- Traffic diversion fees, totaling \$1,075, were not remitted to the County Treasurer timely.
- Accurate monthly bank reconciliations were not performed for the Special Trust bank account, resulting in a shortage of \$24 from unreimbursed petty cash claims. These unclaimed expenses were all incurred prior to June 30, 2018, and have not been submitted to the County Board for reimbursement through the claims process.
- Accurate monthly bank reconciliations were also not performed for the Bad Check bank account. Consequently, the account had a negative \$153 balance, indicating that more funds were paid out than were received originally. The County Attorney could not provide an explanation for this negative balance.

For the past several years, the County Attorney has failed continually to take corrective action, as similar issues have been noted annually since the fiscal year 2016 audit.

Neb. Rev. Stat. § 23-1601(1) (Reissue 2022) 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.*

Good internal control requires procedures to ensure the following: 1) bank reconciliations are performed monthly; 2) complete and accurate financial records are maintained to identify the proper recipients of all trust balances owed; 3) reimbursement claims are submitted timely; and 4) fees collected are remitted properly to the County Treasurer in a timely manner.

Without such procedures, there is an increased risk of not only loss, theft, or misuse of funds, but also undetected errors.

We recommend the County Attorney implement procedures to ensure the following: 1) the performance of monthly bank reconciliations; 2) the maintenance of complete and accurate financial records to identify the proper recipient of all trust balances owed; 3) the timely submittal of reimbursement claims; and 4) the timely remittance of diversion fees received.

### **COUNTY CLERK**

#### **Cafeteria Account**

The County Clerk maintains a Cafeteria bank account for paying expenditures related to employees' flexible spending account funds. The Cafeteria bank account had a balance of \$19,081 at June 30, 2022. Additionally, \$2,500 was held as a balance at Infinisource, the vendor responsible for administering the cafeteria plan. Of the total balance, \$369 was in excess of the petty cash balance approved by the Board, and no documentation was on file to support the recipients of these funds.

Neb. Rev. Stat. § 23-1601(1) (Reissue 2022) 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.*

Additionally, good internal control requires procedures to ensure that funds held in excess of the authorized petty cash balance are adequately supported, including the recipients of such funds. Any excess not belonging to others should be remitted to the County Treasurer.

Without such procedures, there is an increased risk for not only failure to comply with State statute but also loss, theft, or misuse of County funds and financial errors being allowed to go undetected more easily.

A similar comment was noted prior audits.

We recommend the County implement procedures to ensure: 1) funds held in excess of the authorized petty cash balance are adequately supported, including the recipients of such funds; and 2) any excess not belonging to others should be remitted to the County Treasurer.



## COUNTY SHERIFF

### Sheriff Office Procedures

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

- Accurate monthly bank reconciliations were not performed for the County Sheriff's Inmate Account, resulting in a \$80 shortage between the reconciled book and bank balances at June 30, 2022.
- A monthly asset-to-liability reconciliation was not performed. As a result, \$1,264 in bank deposit activity could not be traced to receipt records. Additionally, we noted a long of \$7,224 in the County Sheriff's Fee Account as of June 30, 2022.
- The County Sheriff was authorized to utilize a \$1,200 Smartcard to pay out inmate accounts; however, the County Sheriff's accounting system noted that the balance on the card at June 30, 2022, was \$1,238, an excess of \$38. Documentation was not available to support this overage.
- The County Sheriff paid \$100 to the County Treasurer for prisoner lodging and \$1,275 for work release fees and paid \$68 in paper service fee refunds to others during the fiscal year; however, no receipts were written to document the date and from whom these amounts were collected.
- The County Sheriff's office paid two bond payments, totaling \$1,100, during fiscal year 2021, which cleared the bank account during fiscal year 2022; however, we noted no deposits or receipts written to support the payments.
- Fees, totaling \$7,288, were neither remitted timely to the County Treasurer nor paid to the proper recipients as of June 30, 2022, as shown below:

<b>Fee Type</b>	<b>Date Received</b>	<b>Amount</b>
<b>Due to County</b>		
Petty Cash Errors	Prior to July 2021 and October 2019	\$ 16
Law Enforcement Contract	October 2020	\$ 5,000
Handgun Permits	June 2022	\$ 10
Copy Fees	November 2021 through June 2022	\$ 58
K-9 Donations	May 2018, June 2018, and February 2022	\$ 836
<b>Total Due to County</b>		<b>\$ 5,920</b>
<b>Due to Others</b>		
Bond Payments	Prior to July 2021	\$ 1,250
Court Fees and Fines	October 2020	\$ 118
<b>Total Due to Others</b>		<b>\$ 1,368</b>
<b>Total</b>		<b>\$ 7,288</b>

Neb. Rev. Stat. § 23-1601(1) (Reissue 2022) 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.*

Sound accounting practices and good internal controls require procedures to ensure that assets of the County Sheriff's office (cash on hand, reconciled bank balance, accounts receivable, etc.) agree with office liabilities (fee and trust accounts) on at least a monthly basis. Such procedures should include timely bank reconciliations and the prompt identification and resolution of all variances noted. Those same procedures should ensure amounts collected are remitted to the County Treasurer or disbursed to the appropriate parties in a timely manner.

Without such procedures, there is an increased risk of loss, theft, or misuse of County funds, and errors going undetected more easily.

A similar comment was noted in past audits.

We recommend the County Sheriff implement procedures to ensure the following: 1) office assets agree to office liabilities on at least a monthly basis, and any variances identified are resolved in a timely manner; 2) monthly bank reconciliations are performed, and any variances noted are resolved timely; and 3) amounts collected are remitted to the County Treasurer or disbursed to the appropriate parties in a timely manner.

**COUNTY OVERALL**

**Unclaimed Property**

The following table details the County offices that held unclaimed funds for more than three years, failing to remit them to the State Treasurer in accordance with the Uniform Disposition of Unclaimed Property Act (Act):

<b>Office</b>	<b>Fiscal Year Issued</b>	<b># of Checks</b>	<b>Amount</b>
Fair	2009-2018	263	\$ 1,567
Sheriff	2007-2019	55	\$ 1,274
Attorney	2014-2018	10	\$ 338
Clerk of the District Court	2019	3	\$ 346
<b>Total</b>	<b>2007-2019</b>	<b>331</b>	<b>\$ 3,525</b>

Neb. Rev. Stat. § 69-1307.01 (Reissue 2018) of the Act presumes abandoned any unclaimed intangible personal property held by certain public entities, including political subdivisions, for more than three years. Neb. Rev. Stat. § 69-1310(d) (Cum. Supp. 2022) requires any such abandoned property, as of June 30 each year, to be reported and remitted to the State Treasurer before November 1 annually.

In addition, good internal controls require procedures that provide for an ongoing, detailed review of all County accounts to determine the appropriate action for any unclaimed property contained therein.

Without such procedures, there is an increased risk for noncompliance with State statute.

A similar comment was noted in prior audits.

We recommend the County implement procedures to ensure all intangible personal property held by County offices that has remained unclaimed for more than three years is remitted to the State Treasurer, as required by the Act.

*Clerk of the District Court Response: Unclaimed Property reports were ran but I didn't adjust the disbursement to show on the UCP Reports.*

**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.

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

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

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,



Mark Avery, CPA  
Assistant Deputy Auditor