

**AUDIT REPORT
OF
PLATTE COUNTY**

JULY 1, 2021, THROUGH JUNE 30, 2022

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

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

Issued on March 7, 2023

PLATTE COUNTY

TABLE OF CONTENTS

	<u>Page</u>
List of County Officials	1
Financial Section	
Independent Auditor's Report	2 - 4
Basic Financial Statements:	
Government-Wide Financial Statements:	
Statement of Net Position - Cash Basis	5
Statement of Activities - Cash Basis	6
Fund Financial Statements:	
Statement of Cash Basis Assets and Fund Balances - Governmental Funds	7
Statement of Cash Receipts, Disbursements, and Changes in Cash Basis Fund Balances - Governmental Funds	8
Statement of Cash Receipts, Disbursements, and Changes in Cash Basis Fund Balances - Fiduciary Funds	9
Notes to Financial Statements	10 - 18
Combining Statements and Schedules:	
Budgetary Comparison Schedule - Budget and Actual - General Fund	19 - 20
Budgetary Comparison Schedule - Budget and Actual - Major Funds	21 - 22
Budgetary Comparison Schedule - Budget and Actual - Nonmajor Funds	23 - 27
Combining Statement of Receipts, Disbursements, and Changes in Cash Basis Fund Balances - Nonmajor Funds	28 - 31
Schedule of Office Activities	32 - 33
Schedule of Taxes Certified and Collected for All Political Subdivisions in the County	34
Government Auditing Standards Section	
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	35 - 36

PLATTE COUNTY
2610 14th Street
Columbus, NE 68601

LIST OF COUNTY OFFICIALS
At June 30, 2022

<u>Title</u>	<u>Name</u>	<u>Term Expires</u>
Board of Supervisors	Jerry Engdahl	Jan. 2025
	Kimberly Kwapnioski	Jan. 2023
	Frederick Liss	Jan. 2023
	Robert Lloyd	Jan. 2023
	Jerry Micek	Jan. 2025
	Ronald Pfeifer	Jan. 2025
	James Scow	Jan. 2023
Assessor	Tom Placzek	Jan. 2023
Attorney	Carl Hart Jr.	Jan. 2023
Clerk	Jennifer Brown	Jan. 2023
Clerk of the District Court	Marlene Vetick	Jan. 2023
Public Defender	Timothy Matas	Jan. 2023
Register of Deeds	Diane Kapels	Jan. 2023
Sheriff	Edward Wemhoff	Jan. 2023
Surveyor	Thomas Tremel	Jan. 2023
Treasurer	Jennifer Reppert	Jan. 2023
Veterans' Service Officer	Eric Mullally	Appointed
Weed Superintendent	Mark Borchers	Appointed
Highway Superintendent	Mark Mainelli	Appointed
Emergency Manager	Timothy Hofbauer	Appointed
Election Commissioner	Connie Sebourn	Appointed



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

Mike Foley
State Auditor

Mike.Foley@nebraska.gov

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

PLATTE COUNTY

INDEPENDENT AUDITOR'S REPORT

Board of Supervisors
Platte 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 Platte 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 Platte 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 19-34, 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 February 28, 2023, on our consideration of Platte County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 Platte County's internal control over financial reporting and compliance.

Rachel Wittler

February 28, 2023

Rachel Wittler, CPA, CFE
Audit Manager
Lincoln, Nebraska

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

	Governmental Activities
ASSETS	
Cash and Cash Equivalents (Note 1.D)	\$ 35,538,398
Investments (Note 1.D)	496,341
TOTAL ASSETS	\$ 36,034,739
NET POSITION	
Restricted for:	
Visitor Promotion	\$ 1,081,985
Drug Education	10,064
Law Enforcement	1,687,787
Preservation of Records	102,518
Debt Service	1,580,562
Coronavirus Relief & Assistance	6,507,875
Child Support Enforcement	366,465
County Library	61,542
Unrestricted	24,635,941
TOTAL NET POSITION	\$ 36,034,739

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

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

Functions:	Cash Disbursements	Program Cash Receipts		Net (Disbursement) Receipts and Changes in Net Position
		Fees, Fines, and Charges for Services	Operating Grants and Contributions	
Governmental Activities:				
General Government	\$ (7,643,069)	\$ 1,254,639	\$ 216,812	\$ (6,171,618)
Public Safety	(6,820,049)	400,820	335,064	(6,084,165)
Public Works	(9,503,922)	18,254	8,578,661	(907,007)
Public Assistance	(335,948)	-	-	(335,948)
Culture and Recreation	(267,258)	500	17,291	(249,467)
Debt Payments	(1,014,257)	-	-	(1,014,257)
Total Governmental Activities	<u><u>\$ (25,584,503)</u></u>	<u><u>\$ 1,674,213</u></u>	<u><u>\$ 9,147,828</u></u>	<u><u>(14,762,462)</u></u>

General Receipts:

Taxes	15,346,613
Grants and Contributions Not Restricted to Specific Programs	5,108,794
Investment Income	184,104
Licenses and Permits	165,996
Miscellaneous	355,471
Total General Receipts	<u><u>21,160,978</u></u>
 Change in Net Position	 6,398,516
Net Position - Beginning of year	29,636,223
Net Position - End of year	<u><u>\$ 36,034,739</u></u>

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

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

	<u>General Fund</u>	<u>Road Fund</u>	<u>Inheritance Fund</u>	<u>American Rescue Plan Act Fund</u>	<u>Nonmajor Funds</u>	<u>Total Governmental Funds</u>
ASSETS						
Cash and Cash Equivalents (Note 1.D)	\$ 1,593,088	\$ 8,139,483	\$ 11,225,131	\$ 6,507,875	\$ 8,072,821	\$ 35,538,398
Investments (Note 1.D)	-	-	496,341	-	-	496,341
TOTAL ASSETS	<u>\$ 1,593,088</u>	<u>\$ 8,139,483</u>	<u>\$ 11,721,472</u>	<u>\$ 6,507,875</u>	<u>\$ 8,072,821</u>	<u>\$ 36,034,739</u>
FUND BALANCES						
Restricted for:						
Visitor Promotion	-	-	-	-	1,081,985	1,081,985
Drug Education	-	-	-	-	10,064	10,064
Law Enforcement	-	-	-	-	1,687,787	1,687,787
Preservation of Records	-	-	-	-	102,518	102,518
Debt Service	-	-	-	-	1,580,562	1,580,562
Coronavirus Relief & Assistance	-	-	-	6,507,875	-	6,507,875
Child Support Enforcement	-	-	-	-	366,465	366,465
County Library	-	-	-	-	61,542	61,542
Committed to:						
Law Enforcement	-	-	-	-	443,907	443,907
Road Maintenance	-	8,139,483	-	-	-	8,139,483
County Buildings	-	-	-	-	331,649	331,649
Diversion Program	-	-	-	-	497,637	497,637
Health Insurance	-	-	-	-	421,772	421,772
Disaster Recovery	-	-	-	-	1,471,584	1,471,584
Special Projects	-	-	-	-	15,349	15,349
Assigned to:						
Other Purposes	-	-	11,721,472	-	-	11,721,472
Unassigned	1,593,088	-	-	-	-	1,593,088
TOTAL CASH BASIS FUND BALANCES	<u>\$ 1,593,088</u>	<u>\$ 8,139,483</u>	<u>\$ 11,721,472</u>	<u>\$ 6,507,875</u>	<u>\$ 8,072,821</u>	<u>\$ 36,034,739</u>

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

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

	General Fund	Road Fund	Inheritance Fund	American Rescue Plan Act Fund	Nonmajor Funds	Total Governmental Funds
RECEIPTS						
Taxes	\$ 10,851,772	\$ -	\$ 2,586,501	\$ -	\$ 1,908,340	\$ 15,346,613
Licenses and Permits	165,996	-	-	-	-	165,996
Investment Income	177,594	-	-	6,506	4	184,104
Intergovernmental	1,684,306	8,561,374	22,350	3,250,578	738,014	14,256,622
Charges for Services	1,536,199	18,254	-	-	119,760	1,674,213
Miscellaneous	193,053	113,733	9,419	-	39,266	355,471
TOTAL RECEIPTS	<u>14,608,920</u>	<u>8,693,361</u>	<u>2,618,270</u>	<u>3,257,084</u>	<u>2,805,384</u>	<u>31,983,019</u>
DISBURSEMENTS						
General Government	6,992,458	-	403,270	-	247,341	7,643,069
Public Safety	6,269,698	-	-	-	550,351	6,820,049
Public Works	117,686	9,386,236	-	-	-	9,503,922
Public Assistance	335,948	-	-	-	-	335,948
Culture and Recreation	-	-	-	-	267,258	267,258
Debt Service:						
Principal Payments	-	-	-	-	995,000	995,000
Interest and Fiscal Charges	-	-	-	-	19,257	19,257
TOTAL DISBURSEMENTS	<u>13,715,790</u>	<u>9,386,236</u>	<u>403,270</u>	<u>-</u>	<u>2,079,207</u>	<u>25,584,503</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	<u>893,130</u>	<u>(692,875)</u>	<u>2,215,000</u>	<u>3,257,084</u>	<u>726,177</u>	<u>6,398,516</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	150,000	2,255,200	151,868	-	311,632	2,868,700
Transfers out	(2,575,700)	-	-	-	(293,000)	(2,868,700)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(2,425,700)</u>	<u>2,255,200</u>	<u>151,868</u>	<u>-</u>	<u>18,632</u>	<u>-</u>
Net Change in Fund Balances	(1,532,570)	1,562,325	2,366,868	3,257,084	744,809	6,398,516
CASH BASIS FUND BALANCES - BEGINNING	<u>3,125,658</u>	<u>6,577,158</u>	<u>9,354,604</u>	<u>3,250,791</u>	<u>7,328,012</u>	<u>29,636,223</u>
CASH BASIS FUND BALANCES - ENDING	<u>\$ 1,593,088</u>	<u>\$ 8,139,483</u>	<u>\$ 11,721,472</u>	<u>\$ 6,507,875</u>	<u>\$ 8,072,821</u>	<u>\$ 36,034,739</u>

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

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

	<u>Custodial Fund Balances July 1, 2021</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Custodial Fund Balances June 30, 2022</u>
ASSETS				
Cash and Cash Equivalents	\$ 2,563,324	\$ 88,818,963	\$ 88,199,040	\$ 3,183,247
LIABILITIES				
Due to other governments				
State - Collected by County Treasurer	908,013	10,343,313	10,371,279	880,047
State - Collected by Other Offices	76,485	514,484	543,031	47,938
Schools	834,652	55,985,492	55,805,258	1,014,886
Educational Service Units	7,538	885,610	882,656	10,492
Technical College	46,377	5,430,975	5,413,121	64,231
Natural Resource Districts	14,860	1,778,054	1,771,546	21,368
Fire Districts	7,776	725,630	724,714	8,692
Municipalities	166,691	8,553,458	8,520,555	199,594
Agricultural Society	5,148	585,945	584,243	6,850
Townships	44,462	1,238,337	1,259,764	23,035
Sanitary and Improvement Districts	217,875	169,903	114,168	273,610
Others - Collected by County Treasurer	80,398	327,437	310,562	97,273
Others - Collected by Other Offices	153,049	2,280,325	1,898,143	535,231
TOTAL LIABILITIES	<u>2,563,324</u>	<u>88,818,963</u>	<u>88,199,040</u>	<u>3,183,247</u>
TOTAL NET POSITION	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

PLATTE 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 Platte County.

A. Reporting Entity

Platte County, Nebraska, (County) is a governmental entity established under and governed by the laws of the State of Nebraska (State). The County is managed by county officials who are elected on a political ballot for four-year terms. As a political subdivision of the State, the County is exempt from State and Federal income taxes. The financial statements include all funds of the County that are not legally separate. The County has also considered all potential component units for which it is financially accountable, as well as other organizations that are either fiscally dependent on the County or maintain a significant relationship with the County, such that exclusion would be misleading or incomplete. The Governmental Accounting Standards Board (GASB) has set forth criteria to be considered in determining financial accountability. These criteria include appointing a voting majority of an organization's governing body, and (1) the ability of the County to impose its will on that organization, or (2) the potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the County. The County is also considered financially accountable if an organization is fiscally dependent on and there is potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the County regardless of whether the organization has (1) a separately elected governing board, (2) a governing board appointed by a higher level of government, or (3) a jointly appointed board.

As required by Generally Accepted Accounting Principles (GAAP), these financial statements present the County (the primary government). No component units were identified.

Joint Organization.

Behavioral Health Region IV – The County has entered into an agreement with surrounding counties and the Nebraska Department of Health and Human Services to provide services to carry out the provisions of the Nebraska Behavioral Health Services Act (Act). Agreements were established under the authority of the Interlocal Cooperation Act for services to be provided under the Act. Region IV (Region) consists of the following counties: Cherry, Keya Paha, Boyd, Brown, Rock, Holt, Knox, Cedar, Dixon, Dakota, Thurston, Wayne, Pierce, Antelope, Boone, Nance, Madison, Stanton, Cuming, Burt, Colfax, and Platte.

The governing board for the Region includes representatives from the participating county boards. Each county contributes to the financial support of the Region activities based on formulas developed by the Region governing board and as required by the Act. Funding is provided by a combination of Federal, State, local, and private funding. The County contributed \$117,361 toward the operation of the Region during fiscal year 2022. In the event of the termination of the agreement, assets would be disposed of in accordance with the terms of the agreement. The Nebraska Department of Health and Human Services requires the Region to be audited annually in accordance with State statute. Financial information for the Region is available in those audit reports.

Health Department – The County has entered into an agreement with the East Central Health Department (Department) to provide public health services. The agreement was established under authority of the Interlocal Cooperation Act for services to be provided per Neb. Rev. Stat. §§ 71-1626 to 71-1636 (Reissue 2018).

PLATTE COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

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

The Department's governing board is established by statute and includes representatives from the participating county boards and the health profession. Funding is provided by a combination of Federal, State, local, and private funding. The County did not contribute toward the operation of the Department during fiscal year 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.

Joint Communication Center – The County has entered into an agreement with the City of Columbus for the operation of a joint communication/dispatch center (Center). The agreement was established under authority of the Interlocal Cooperation Act for services to be provided under the Act.

The Center's governing board includes two representatives from each of the participating entity's boards and one member of the public residing in Platte County. Funding is provided by taxes levied for the purpose of funding the operations of the Center. The County is responsible for 100% of actual expenses of the Center less a credit of any revenues received for the same period. The County reimbursed \$1,218,497 of expenses for the Center 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 Center's activities would be audited as part of the City of Columbus audit, and reimbursements for expenses would be audited as part of the Platte County audit. Financial information for the Center is available in those reports.

Keno Lottery – The County has entered into the Nebraska Cooperative Government Interlocal Cooperation Agreement, thereby becoming a member-community of the Nebraska Cooperative Government (NCG), a separate governmental entity created to conduct and administer a joint keno lottery in over 100 counties, cities, and villages throughout Nebraska. The agreement was established under authority of the Interlocal Cooperation Act for services to be provided under the Nebraska County and City Lottery Act per Neb. Rev. Stat. §§ 9-601 to 9-653 (Reissue 2022).

Keno lottery activity for Platte County is included in the financial statements in the KENO Fund. This activity reflects only the County's portion of the net keno lottery proceeds. Any payments for taxes or prizes made from the keno lottery funds would not be reflected. The Nebraska Department of Revenue is charged with the licensing and regulatory oversight of lottery activities, which includes an annual requirement for NCG to complete compliance procedures of its keno lottery activity. The Compliance Procedures Report is available upon request from NCG.

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:

PLATTE 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.

American Rescue Plan Act Fund. This fund is used to account for aid received from the American Rescue Plan Act and is used for coronavirus aid 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.

PLATTE 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 Fund. The Highway Bond Fund accounts for the resources for, and the payment of, general long-term debt principal, interest, and related costs.

The County designates fund balances as follows:

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

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

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

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

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

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

PLATTE 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 \$11,398,798 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.

PLATTE 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 \$35,538,398 for County funds and \$3,183,247 for Fiduciary funds. The bank balances for all funds totaled \$38,640,071. 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 \$496,341 deposited in the Nebraska Public Agency Investment Trust (NPAIT). NPAIT is a public entity investment pool operated under the direction of a nine-member Board of Trustees. All net income of the trust is determined as of the close of business on each banking day and is credited thereafter pro rata to each participant's account. Net income that has accrued to each participant is converted as of the close of business of each calendar month into additional units, which thereafter are held in each participant's trust account. Since net income of the fund is allocated among participants each time net income is determined, the net asset value remains at \$1.00 per unit. Securities held by NPAIT are not held in the County's name.

3. **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 \$.194736/\$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 \$.210538/\$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, occupation taxes, and lodging taxes.

4. **Retirement System**

The Retirement System for Nebraska Counties (Plan) is a multiple-employer plan administered by the Public Employees Retirement Board in accordance with the provisions of the County Employees Retirement Act. The Plan consists of a defined contribution option and a cash balance benefit. The cash balance benefit is a type of defined benefit plan. The Plan provisions are established under Neb. Rev. Stat. §§ 23-2301 through 23-2334 (Reissue 2022) and may be amended through legislative action.

PLATTE COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

4. **Retirement System** (Concluded)

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, 204 employees contributed \$377,397, and the County contributed \$559,089. Contributions included \$14,022 in cash contributions towards the supplemental law enforcement plan for 24 law enforcement employees. Lastly, the County paid \$408 directly to five retired employees for prior service benefits.

5. **Risk Management**

The County is exposed to various risks of loss related to the following: torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County is a member of the Nebraska Intergovernmental Risk Management Association (NIRMA), a public entity risk pool currently operating as a common risk management and insurance program for 106 counties and local governments throughout Nebraska.

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

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

PLATTE COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

5. **Risk Management** (Concluded)

	<u>NIRMA Coverage</u>	<u>Maximum Coverage</u>
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:

<u>Transfers to</u>	<u>Transfers from</u>		Total
	General Fund	Nonmajor Funds	
General Fund	\$ -	\$ 150,000	\$ 150,000
Road Fund	2,255,200	-	2,255,200
Inheritance Fund	8,868	143,000	151,868
Nonmajor Funds	311,632	-	311,632
Total	<u>\$ 2,575,700</u>	<u>\$ 293,000</u>	<u>\$ 2,868,700</u>

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

In the year ended June 30, 2022, the County made a one-time transfer of \$150,000 from the Victim Assistance Fund to the General Fund to reimburse for grant expenses originally paid from the General Fund. Additionally, the County made a one-time transfer of \$143,000 from the District Probation Fund to the Inheritance Fund to pay the County for building rent for the probation office.

7. **Long-Term Obligations**

Bonds

The County issued bonds on November 17, 2020, in the amount of \$4,230,000 for the purpose of refunding the County's General Obligation Highway Allocation Fund Pledge Bonds, Series 2014, dated October 29, 2014, and refunding the County's Recovery Zone Economic Development General Obligation Highway Allocation Fund Bonds, Series 2010, dated December 23, 2010. The bond payable balance, as of June 30, 2022, was \$3,235,000. The County has the ability to levy taxes as necessary to cover the annual required principal and interest payments over the term of these bonds. Future tax resources and highway allocation funds will be used to pay off the bonds.

PLATTE COUNTY

NOTES TO FINANCIAL STATEMENTS
(Concluded)

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

Future Payments:

Year	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 995,000	\$ 15,029	\$ 1,010,029
2024	995,000	10,302	1,005,302
2025	900,000	5,115	905,115
2026	345,000	1,208	346,208
Total Payments	<u>\$ 3,235,000</u>	<u>\$ 31,654</u>	<u>\$ 3,266,654</u>

8. **Contingent Liabilities**

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

9. **Road Improvement District 4**

The County approved a resolution in October 2016 to finance the construction of a special road improvement project. Property benefiting from the improvement was assessed a special assessment per lot. Each property owner was given 50 days to pay the amount in full or was allowed to make payments over a 10-year period with 5.5% interest. The County paid for the \$423,696 cost of the project from the Inheritance Fund. As of June 30, 2022, there was an uncollected balance of \$36,023.

PLATTE COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
GENERAL FUND

For the Year Ended June 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
RECEIPTS				
Taxes	\$ 12,175,989	\$ 12,175,989	\$ 10,851,772	\$ (1,324,217)
Licenses and Permits	124,500	124,500	165,996	41,496
Investment Income	300,000	300,000	177,594	(122,406)
Intergovernmental	335,974	335,974	1,684,306	1,348,332
Charges for Services	1,677,700	1,677,700	1,536,199	(141,501)
Miscellaneous	93,000	93,000	193,053	100,053
TOTAL RECEIPTS	<u>14,707,163</u>	<u>14,707,163</u>	<u>14,608,920</u>	<u>(98,243)</u>
DISBURSEMENTS				
General Government:				
County Board	190,765	190,765	190,720	45
County Clerk	226,951	226,951	219,675	7,276
County Treasurer	443,422	443,422	413,052	30,370
Register of Deeds	224,110	224,110	220,315	3,795
County Assessor	360,350	360,350	355,749	4,601
Election Commissioner	230,275	230,275	211,926	18,349
Clerk of the District Court	417,746	437,944	437,944	-
County Court System	445,500	445,500	289,104	156,396
Public Defender	300,982	300,982	294,842	6,140
Building and Grounds	549,810	549,810	505,611	44,199
Agricultural Extension Agent	169,956	169,956	162,890	7,066
Miscellaneous	4,722,698	4,702,500	3,690,630	1,011,870
Public Safety				
County Sheriff	1,775,530	1,775,530	1,720,675	54,855
County Attorney	520,440	520,440	519,318	1,122
Communication Center	1,650,000	1,650,000	1,218,497	431,503
County Jail	2,864,450	2,864,450	2,607,153	257,297
Emergency Management	239,589	239,589	204,055	35,534
Flood Control	39,657	39,657	-	39,657
Public Works				
County Surveyor	45,600	45,600	45,599	1
Noxious Weed Control	85,450	85,450	72,087	13,363
Public Assistance				
Veterans' Service Officer	134,732	134,732	126,556	8,176
Institutions	224,376	224,376	141,526	82,850
Relief	69,240	69,240	67,866	1,374
TOTAL DISBURSEMENTS	<u>15,931,629</u>	<u>15,931,629</u>	<u>13,715,790</u>	<u>2,215,839</u>

(Continued)

PLATTE 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	(1,224,466)	(1,224,466)	893,130	2,117,596
OTHER FINANCING SOURCES (USES)				
Transfers in	1,567,604	1,567,604	150,000	(1,417,604)
Transfers out	(2,566,832)	(2,566,832)	(2,575,700)	(8,868)
TOTAL OTHER FINANCING SOURCES (USES)	(999,228)	(999,228)	(2,425,700)	(1,426,472)
Net Change in Fund Balance	(2,223,694)	(2,223,694)	(1,532,570)	691,124
FUND BALANCE - BEGINNING	3,123,794	3,123,794	3,125,658	1,864
FUND BALANCE - ENDING	<u>\$ 900,100</u>	<u>\$ 900,100</u>	<u>\$ 1,593,088</u>	<u>\$ 692,988</u>

(Concluded)

PLATTE COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
MAJOR FUNDS

For the Year Ended June 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
ROAD FUND				
RECEIPTS				
Intergovernmental	\$ 9,682,367	\$ 9,682,367	\$ 8,561,374	\$ (1,120,993)
Charges for Services	6,000	6,000	18,254	12,254
Miscellaneous	73,500	73,500	113,733	40,233
TOTAL RECEIPTS	<u>9,761,867</u>	<u>9,761,867</u>	<u>8,693,361</u>	<u>(1,068,506)</u>
DISBURSEMENTS	<u>16,435,643</u>	<u>16,435,643</u>	<u>9,386,236</u>	<u>7,049,407</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	<u>(6,673,776)</u>	<u>(6,673,776)</u>	<u>(692,875)</u>	<u>5,980,901</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	3,755,200	3,755,200	2,255,200	(1,500,000)
Transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>3,755,200</u>	<u>3,755,200</u>	<u>2,255,200</u>	<u>(1,500,000)</u>
Net Change in Fund Balance	(2,918,576)	(2,918,576)	1,562,325	4,480,901
FUND BALANCE - BEGINNING	6,577,158	6,577,158	6,577,158	-
FUND BALANCE - ENDING	<u>\$ 3,658,582</u>	<u>\$ 3,658,582</u>	<u>\$ 8,139,483</u>	<u>\$ 4,480,901</u>
INHERITANCE FUND				
RECEIPTS				
Taxes	\$ 1,000,000	\$ 1,000,000	\$ 2,586,501	\$ 1,586,501
Intergovernmental	-	-	22,350	22,350
Miscellaneous	-	-	9,419	9,419
TOTAL RECEIPTS	<u>1,000,000</u>	<u>1,000,000</u>	<u>2,618,270</u>	<u>1,618,270</u>
DISBURSEMENTS	<u>3,500,000</u>	<u>3,500,000</u>	<u>403,270</u>	<u>3,096,730</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	<u>(2,500,000)</u>	<u>(2,500,000)</u>	<u>2,215,000</u>	<u>4,715,000</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	1,456,766	1,456,766	151,868	(1,304,898)
Transfers out	(1,500,000)	(1,500,000)	-	1,500,000
TOTAL OTHER FINANCING SOURCES (USES)	<u>(43,234)</u>	<u>(43,234)</u>	<u>151,868</u>	<u>195,102</u>
Net Change in Fund Balance	(2,543,234)	(2,543,234)	2,366,868	4,910,102
FUND BALANCE - BEGINNING	10,592,044	10,592,044	9,354,604	(1,237,440)
FUND BALANCE - ENDING	<u>\$ 8,048,810</u>	<u>\$ 8,048,810</u>	<u>\$ 11,721,472</u>	<u>\$ 3,672,662</u>

(Continued)

PLATTE 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)
AMERICAN RESCUE PLAN ACT FUND				
RECEIPTS				
Investment Income	\$ -	\$ -	\$ 6,506	\$ 6,506
Intergovernmental	-	-	3,250,578	3,250,578
TOTAL RECEIPTS	<u>-</u>	<u>-</u>	<u>3,257,084</u>	<u>3,257,084</u>
 DISBURSEMENTS	 <u>3,250,791</u>	 <u>3,250,791</u>	 <u>-</u>	 <u>3,250,791</u>
 EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	 <u>(3,250,791)</u>	 <u>(3,250,791)</u>	 <u>3,257,084</u>	 <u>6,507,875</u>
 Net Change in Fund Balance	 (3,250,791)	 (3,250,791)	 3,257,084	 6,507,875
FUND BALANCE - BEGINNING	<u>3,250,791</u>	<u>3,250,791</u>	<u>3,250,791</u>	<u>-</u>
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,507,875</u>	<u>\$ 6,507,875</u>

(Concluded)

PLATTE 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)
<u>JUVENILE DIVERSION PROGRAM FUND</u>				
Receipts	\$ -	\$ -	\$ 101,198	\$ 101,198
Disbursements	(172,808)	(172,808)	(129,786)	43,022
Transfers in	172,808	172,808	172,808	-
Transfers out	-	-	-	-
Net Change in Fund Balance	-	-	144,220	144,220
Fund Balance - Beginning	333,611	333,611	333,611	-
Fund Balance - Ending	<u>\$ 333,611</u>	<u>\$ 333,611</u>	<u>\$ 477,831</u>	<u>\$ 144,220</u>
<u>CHILD SUPPORT ENFORCEMENT FUND</u>				
Receipts	\$ 100,000	\$ 100,000	\$ 149,818	\$ 49,818
Disbursements	(165,639)	(165,639)	(136,237)	29,402
Transfers in	18,049	18,049	18,589	540
Transfers out	-	-	-	-
Net Change in Fund Balance	(47,590)	(47,590)	32,170	79,760
Fund Balance - Beginning	334,295	334,295	334,295	-
Fund Balance - Ending	<u>\$ 286,705</u>	<u>\$ 286,705</u>	<u>\$ 366,465</u>	<u>\$ 79,760</u>
<u>VISITOR PROMOTION FUND</u>				
Receipts	\$ 170,000	\$ 170,000	\$ 212,177	\$ 42,177
Disbursements	(238,584)	(238,584)	(228,861)	9,723
Transfers in	-	-	-	-
Transfers out	(8,972)	(8,972)	-	8,972
Net Change in Fund Balance	(77,556)	(77,556)	(16,684)	60,872
Fund Balance - Beginning	175,359	175,359	175,359	-
Fund Balance - Ending	<u>\$ 97,803</u>	<u>\$ 97,803</u>	<u>\$ 158,675</u>	<u>\$ 60,872</u>
<u>VISITOR IMPROVEMENT FUND</u>				
Receipts	\$ 125,000	\$ 125,000	\$ 181,382	\$ 56,382
Disbursements	(200,000)	(200,000)	(29,600)	170,400
Net Change in Fund Balance	(75,000)	(75,000)	151,782	226,782
Fund Balance - Beginning	771,528	771,528	771,528	-
Fund Balance - Ending	<u>\$ 696,528</u>	<u>\$ 696,528</u>	<u>\$ 923,310</u>	<u>\$ 226,782</u>

(Continued)

PLATTE 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)
PRESERVATION AND MODERNIZATION FUND				
Receipts	\$ 20,000	\$ 20,000	\$ 28,831	\$ 8,831
Disbursements	(90,391)	(90,391)	(17,484)	72,907
Net Change in Fund Balance	(70,391)	(70,391)	11,347	81,738
Fund Balance - Beginning	91,171	91,171	91,171	-
Fund Balance - Ending	<u>\$ 20,780</u>	<u>\$ 20,780</u>	<u>\$ 102,518</u>	<u>\$ 81,738</u>
INSURANCE FUND				
Receipts	\$ -	\$ -	\$ -	\$ -
Disbursements	(651,629)	(651,629)	(229,857)	421,772
Net Change in Fund Balance	(651,629)	(651,629)	(229,857)	421,772
Fund Balance - Beginning	651,629	651,629	651,629	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 421,772</u>	<u>\$ 421,772</u>
COUNTY LIBRARY FUND				
Receipts	\$ -	\$ -	\$ 49,432	\$ 49,432
Disbursements	(8,797)	(8,797)	(8,797)	-
Net Change in Fund Balance	(8,797)	(8,797)	40,635	49,432
Fund Balance - Beginning	20,907	20,907	20,907	-
Fund Balance - Ending	<u>\$ 12,110</u>	<u>\$ 12,110</u>	<u>\$ 61,542</u>	<u>\$ 49,432</u>
ADULT PRETRIAL DIVERSION FUND				
Receipts	\$ 22,000	\$ 22,000	\$ 21,671	\$ (329)
Disbursements	(38,478)	(38,478)	(28,390)	10,088
Transfers in	4,250	4,250	4,250	-
Transfers out	-	-	-	-
Net Change in Fund Balance	(12,228)	(12,228)	(2,469)	9,759
Fund Balance - Beginning	22,285	22,285	22,275	(10)
Fund Balance - Ending	<u>\$ 10,057</u>	<u>\$ 10,057</u>	<u>\$ 19,806</u>	<u>\$ 9,749</u>
DRUG LAW ENFORCEMENT AND EDUCATION FUND				
Receipts	\$ -	\$ -	\$ 6,740	\$ 6,740
Disbursements	(3,324)	(3,324)	-	3,324
Net Change in Fund Balance	(3,324)	(3,324)	6,740	10,064
Fund Balance - Beginning	3,324	3,324	3,324	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,064</u>	<u>\$ 10,064</u>

PLATTE 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)
VICTIM ASSISTANCE FUND				
Receipts	\$ 60,000	\$ 60,000	\$ 81,266	\$ 21,266
Disbursements	(115,985)	(115,985)	(100,303)	15,682
Transfers in	115,985	115,985	115,985	-
Transfers out	(150,000)	(150,000)	(150,000)	-
Net Change in Fund Balance	(90,000)	(90,000)	(53,052)	36,948
Fund Balance - Beginning	313,949	313,949	313,949	-
Fund Balance - Ending	<u>\$ 223,949</u>	<u>\$ 223,949</u>	<u>\$ 260,897</u>	<u>\$ 36,948</u>
DISASTER FUND				
Receipts	\$ -	\$ -	\$ 8,440	\$ 8,440
Disbursements	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(1,456,766)	(1,456,766)	-	1,456,766
Net Change in Fund Balance	(1,456,766)	(1,456,766)	8,440	1,465,206
Fund Balance - Beginning	1,463,144	1,463,144	1,463,144	-
Fund Balance - Ending	<u>\$ 6,378</u>	<u>\$ 6,378</u>	<u>\$ 1,471,584</u>	<u>\$ 1,465,206</u>
KENO FUND				
Receipts	\$ -	\$ -	\$ 15,349	\$ 15,349
Disbursements	-	-	-	-
Net Change in Fund Balance	-	-	15,349	15,349
Fund Balance - Beginning	-	-	-	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,349</u>	<u>\$ 15,349</u>
JOINT COMMUNICATION CENTER				
Receipts	\$ -	\$ -	\$ 556,807	\$ 556,807
Disbursements	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(1,130,980)	(1,130,980)	-	1,130,980
Net Change in Fund Balance	(1,130,980)	(1,130,980)	556,807	1,687,787
Fund Balance - Beginning	1,130,980	1,130,980	1,130,980	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,687,787</u>	<u>\$ 1,687,787</u>

(Continued)

PLATTE 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)
LAW ENFORCEMENT SHERIFF FUND				
Receipts	\$ 32,000	\$ 32,000	\$ 65,094	\$ 33,094
Disbursements	(123,100)	(123,100)	(41,453)	81,647
Net Change in Fund Balance	(91,100)	(91,100)	23,641	114,741
Fund Balance - Beginning	133,408	133,408	133,408	-
Fund Balance - Ending	<u>\$ 42,308</u>	<u>\$ 42,308</u>	<u>\$ 157,049</u>	<u>\$ 114,741</u>
LAW ENFORCEMENT EQUIPMENT FUND				
Receipts	\$ -	\$ -	\$ 3,800	\$ 3,800
Disbursements	(6,407)	(6,407)	(6,406)	1
Net Change in Fund Balance	(6,407)	(6,407)	(2,606)	3,801
Fund Balance - Beginning	6,407	6,407	6,407	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,801</u>	<u>\$ 3,801</u>
DISTRICT PROBATION FUND				
Receipts	\$ 234,999	\$ 234,999	\$ 256,676	\$ 21,677
Disbursements	(250,920)	(250,920)	(107,776)	143,144
Transfers in	-	-	-	-
Transfers out	-	-	(143,000)	(143,000)
Net Change in Fund Balance	(15,921)	(15,921)	5,900	21,821
Fund Balance - Beginning	15,921	15,921	16,260	339
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,160</u>	<u>\$ 22,160</u>
HIGHWAY BOND FUND				
Receipts	\$ 1,052,117	\$ 1,052,117	\$ 1,066,703	\$ 14,586
Disbursements	(1,014,258)	(1,014,258)	(1,014,257)	1
Net Change in Fund Balance	37,859	37,859	52,446	14,587
Fund Balance - Beginning	1,528,116	1,528,116	1,528,116	-
Fund Balance - Ending	<u>\$ 1,565,975</u>	<u>\$ 1,565,975</u>	<u>\$ 1,580,562</u>	<u>\$ 14,587</u>

(Continued)

PLATTE 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)
<u>COURTHOUSE BUILDING FUND</u>				
Receipts	\$ -	\$ -	\$ -	\$ -
Disbursements	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(277,652)	(277,652)	-	277,652
Net Change in Fund Balance	(277,652)	(277,652)	-	277,652
Fund Balance - Beginning	277,652	277,652	277,652	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 277,652</u>	<u>\$ 277,652</u>
<u>HANDICAPPED ACCESSIBILITY FUND</u>				
Receipts	\$ -	\$ -	\$ -	\$ -
Disbursements	(53,997)	(53,997)	-	53,997
Net Change in Fund Balance	(53,997)	(53,997)	-	53,997
Fund Balance - Beginning	53,997	53,997	53,997	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 53,997</u>	<u>\$ 53,997</u>

(Concluded)

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

For the Year Ended June 30, 2022

	Juvenile Diversion Program Fund	Child Support Enforcement Fund	Visitor Promotion Fund	Visitor Improvement Fund	Preservation and Modernization Fund
RECEIPTS					
Taxes	\$ -	\$ -	\$ 181,382	\$ 181,382	\$ -
Investment Income	-	-	-	-	-
Intergovernmental	95,008	149,818	19,791	-	-
Charges for Services	6,190	-	500	-	28,831
Miscellaneous	-	-	10,504	-	-
TOTAL RECEIPTS	<u>101,198</u>	<u>149,818</u>	<u>212,177</u>	<u>181,382</u>	<u>28,831</u>
DISBURSEMENTS					
General Government	-	-	-	-	17,484
Public Safety	129,786	136,237	-	-	-
Culture and Recreation	-	-	228,861	29,600	-
Debt Service:					
Principal Payments	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
TOTAL DISBURSEMENTS	<u>129,786</u>	<u>136,237</u>	<u>228,861</u>	<u>29,600</u>	<u>17,484</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	<u>(28,588)</u>	<u>13,581</u>	<u>(16,684)</u>	<u>151,782</u>	<u>11,347</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	172,808	18,589	-	-	-
Transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>172,808</u>	<u>18,589</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	144,220	32,170	(16,684)	151,782	11,347
FUND BALANCES - BEGINNING	<u>333,611</u>	<u>334,295</u>	<u>175,359</u>	<u>771,528</u>	<u>91,171</u>
FUND BALANCES - ENDING	<u>\$ 477,831</u>	<u>\$ 366,465</u>	<u>\$ 158,675</u>	<u>\$ 923,310</u>	<u>\$ 102,518</u>
FUND BALANCES:					
Restricted for:					
Visitor Promotion	-	-	158,675	923,310	-
Drug Education	-	-	-	-	-
Law Enforcement	-	-	-	-	-
Preservation of Records	-	-	-	-	102,518
Debt Service	-	-	-	-	-
Child Support Enforcement	-	366,465	-	-	-
County Library	-	-	-	-	-
Committed to:					
Law Enforcement	-	-	-	-	-
County Buildings	-	-	-	-	-
Diversion Program	477,831	-	-	-	-
Health Insurance	-	-	-	-	-
Disaster Recovery	-	-	-	-	-
Special Projects	-	-	-	-	-
TOTAL FUND BALANCES	<u>\$ 477,831</u>	<u>\$ 366,465</u>	<u>\$ 158,675</u>	<u>\$ 923,310</u>	<u>\$ 102,518</u>

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

For the Year Ended June 30, 2022

	Insurance Fund	County Library Fund	Adult Pretrial Diversion Fund	Drug Law Enforcement and Education Fund	Victim Assistance Fund
RECEIPTS					
Taxes	\$ -	\$ 48,976	\$ -	\$ -	\$ -
Investment Income	-	-	-	-	-
Intergovernmental	-	456	-	-	80,976
Charges for Services	-	-	-	-	-
Miscellaneous	-	-	21,671	6,740	290
TOTAL RECEIPTS	-	49,432	21,671	6,740	81,266
DISBURSEMENTS					
General Government	229,857	-	-	-	-
Public Safety	-	-	28,390	-	100,303
Culture and Recreation	-	8,797	-	-	-
Debt Service:					
Principal Payments	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
TOTAL DISBURSEMENTS	229,857	8,797	28,390	-	100,303
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	(229,857)	40,635	(6,719)	6,740	(19,037)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	4,250	-	115,985
Transfers out	-	-	-	-	(150,000)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	4,250	-	(34,015)
Net Change in Fund Balances	(229,857)	40,635	(2,469)	6,740	(53,052)
FUND BALANCES - BEGINNING	651,629	20,907	22,275	3,324	313,949
FUND BALANCES - ENDING	\$ 421,772	\$ 61,542	\$ 19,806	\$ 10,064	\$ 260,897
FUND BALANCES:					
Restricted for:					
Visitor Promotion	-	-	-	-	-
Drug Education	-	-	-	10,064	-
Law Enforcement	-	-	-	-	-
Preservation of Records	-	-	-	-	-
Debt Service	-	-	-	-	-
Child Support Enforcement	-	-	-	-	-
County Library	-	61,542	-	-	-
Committed to:					
Law Enforcement	-	-	-	-	260,897
County Buildings	-	-	-	-	-
Diversion Program	-	-	19,806	-	-
Health Insurance	421,772	-	-	-	-
Disaster Recovery	-	-	-	-	-
Special Projects	-	-	-	-	-
TOTAL FUND BALANCES	\$ 421,772	\$ 61,542	\$ 19,806	\$ 10,064	\$ 260,897

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

For the Year Ended June 30, 2022

	Disaster Fund	KENO Fund	Joint Communication Center	Law Enforcement Sheriff Fund	Law Enforcement Equipment Fund
RECEIPTS					
Taxes	\$ 8,317	\$ -	\$ 548,668	\$ -	\$ -
Investment Income	-	4	-	-	-
Intergovernmental	123	-	8,139	-	-
Charges for Services	-	15,345	-	65,094	3,800
Miscellaneous	-	-	-	-	-
TOTAL RECEIPTS	<u>8,440</u>	<u>15,349</u>	<u>556,807</u>	<u>65,094</u>	<u>3,800</u>
DISBURSEMENTS					
General Government	-	-	-	-	-
Public Safety	-	-	-	41,453	6,406
Culture and Recreation	-	-	-	-	-
Debt Service:					
Principal Payments	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
TOTAL DISBURSEMENTS	<u>-</u>	<u>-</u>	<u>-</u>	<u>41,453</u>	<u>6,406</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	<u>8,440</u>	<u>15,349</u>	<u>556,807</u>	<u>23,641</u>	<u>(2,606)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	8,440	15,349	556,807	23,641	(2,606)
FUND BALANCES - BEGINNING	<u>1,463,144</u>	<u>-</u>	<u>1,130,980</u>	<u>133,408</u>	<u>6,407</u>
FUND BALANCES - ENDING	<u>\$ 1,471,584</u>	<u>\$ 15,349</u>	<u>\$ 1,687,787</u>	<u>\$ 157,049</u>	<u>\$ 3,801</u>
FUND BALANCES:					
Restricted for:					
Visitor Promotion	-	-	-	-	-
Drug Education	-	-	-	-	-
Law Enforcement	-	-	1,687,787	-	-
Preservation of Records	-	-	-	-	-
Debt Service	-	-	-	-	-
Child Support Enforcement	-	-	-	-	-
County Library	-	-	-	-	-
Committed to:					
Law Enforcement	-	-	-	157,049	3,801
County Buildings	-	-	-	-	-
Diversion Program	-	-	-	-	-
Health Insurance	-	-	-	-	-
Disaster Recovery	1,471,584	-	-	-	-
Special Projects	-	15,349	-	-	-
TOTAL FUND BALANCES	<u>\$ 1,471,584</u>	<u>\$ 15,349</u>	<u>\$ 1,687,787</u>	<u>\$ 157,049</u>	<u>\$ 3,801</u>

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

For the Year Ended June 30, 2022

	District Probation Fund	Highway Bond Fund	Courthouse Building Fund	Handicapped Accessibility Fund	Total Nonmajor Funds
RECEIPTS					
Taxes	\$ -	\$ 939,615	\$ -	\$ -	\$ 1,908,340
Investment Income	-	-	-	-	4
Intergovernmental	256,615	127,088	-	-	738,014
Charges for Services	-	-	-	-	119,760
Miscellaneous	61	-	-	-	39,266
TOTAL RECEIPTS	<u>256,676</u>	<u>1,066,703</u>	<u>-</u>	<u>-</u>	<u>2,805,384</u>
DISBURSEMENTS					
General Government	-	-	-	-	247,341
Public Safety	107,776	-	-	-	550,351
Culture and Recreation	-	-	-	-	267,258
Debt Service:					
Principal Payments	-	995,000	-	-	995,000
Interest and Fiscal Charges	-	19,257	-	-	19,257
TOTAL DISBURSEMENTS	<u>107,776</u>	<u>1,014,257</u>	<u>-</u>	<u>-</u>	<u>2,079,207</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	<u>148,900</u>	<u>52,446</u>	<u>-</u>	<u>-</u>	<u>726,177</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	311,632
Transfers out	(143,000)	-	-	-	(293,000)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(143,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,632</u>
Net Change in Fund Balances	5,900	52,446	-	-	744,809
FUND BALANCES - BEGINNING	<u>16,260</u>	<u>1,528,116</u>	<u>277,652</u>	<u>53,997</u>	<u>7,328,012</u>
FUND BALANCES - ENDING	<u>\$ 22,160</u>	<u>\$ 1,580,562</u>	<u>\$ 277,652</u>	<u>\$ 53,997</u>	<u>\$ 8,072,821</u>
FUND BALANCES:					
Restricted for:					
Visitor Promotion	-	-	-	-	1,081,985
Drug Education	-	-	-	-	10,064
Law Enforcement	-	-	-	-	1,687,787
Preservation of Records	-	-	-	-	102,518
Debt Service	-	1,580,562	-	-	1,580,562
Child Support Enforcement	-	-	-	-	366,465
County Library	-	-	-	-	61,542
Committed to:					
Law Enforcement	22,160	-	-	-	443,907
County Buildings	-	-	277,652	53,997	331,649
Diversion Program	-	-	-	-	497,637
Health Insurance	-	-	-	-	421,772
Disaster Recovery	-	-	-	-	1,471,584
Special Projects	-	-	-	-	15,349
TOTAL FUND BALANCES	<u>\$ 22,160</u>	<u>\$ 1,580,562</u>	<u>\$ 277,652</u>	<u>\$ 53,997</u>	<u>\$ 8,072,821</u>

PLATTE 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
BALANCES JULY 1, 2021	\$ 1,861	\$ 115,860	\$ 153,677	\$ 28,586	\$ 610	\$ -	\$ 3,856
RECEIPTS							
Taxes	100	-	-	-	-	-	-
Licenses and Permits	5,397	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	4,181	335,258	48,368	285,777	560	11,766	38,588
Miscellaneous	-	-	4,625	2,861	2,064	134	29,974
State Fees	2,981	459,654	51,320	314	-	-	215
Other Liabilities	593	113	1,313,761	950,973	14,885	-	-
TOTAL RECEIPTS	<u>13,252</u>	<u>795,025</u>	<u>1,418,074</u>	<u>1,239,925</u>	<u>17,509</u>	<u>11,900</u>	<u>68,777</u>
DISBURSEMENTS							
Payments to County Treasurer	9,748	351,353	48,854	285,208	600	10,227	67,672
Payments to State Treasurer	2,793	488,917	50,755	351	-	-	215
Petty Cash & Other Payments	-	-	3,625	3,927	2,064	-	-
Other Liabilities	593	113	932,134	950,418	14,885	-	-
TOTAL DISBURSEMENTS	<u>13,134</u>	<u>840,383</u>	<u>1,035,368</u>	<u>1,239,904</u>	<u>17,549</u>	<u>10,227</u>	<u>67,887</u>
BALANCES JUNE 30, 2022	<u>\$ 1,979</u>	<u>\$ 70,502</u>	<u>\$ 536,383</u>	<u>\$ 28,607</u>	<u>\$ 570</u>	<u>\$ 1,673</u>	<u>\$ 4,746</u>
BALANCES CONSIST OF:							
Due to County Treasurer	\$ 1,224	\$ 27,272	\$ 5,640	\$ 17,101	\$ 20	\$ 1,673	\$ 4,746
Petty Cash	-	65	2,000	1,000	550	-	-
Due to State Treasurer	755	43,165	3,844	174	-	-	-
Due to Others	-	-	524,899	10,332	-	-	-
BALANCES JUNE 30, 2022	<u>\$ 1,979</u>	<u>\$ 70,502</u>	<u>\$ 536,383</u>	<u>\$ 28,607</u>	<u>\$ 570</u>	<u>\$ 1,673</u>	<u>\$ 4,746</u>

(Continued)

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

	Veterans' Service Officer	Visitor Center	County Insurance Petty Cash	County Election Commissioner	Juvenile Diversion	Total
BALANCES JULY 1, 2021	\$ 6,725	\$ -	\$ 252,845	\$ -	\$ 2,000	\$ 566,020
RECEIPTS						
Taxes	-	-	-	-	-	100
Licenses and Permits	-	-	-	-	-	5,397
Intergovernmental	10,000	-	-	-	-	10,000
Charges for Services	-	-	-	10,249	-	734,747
Miscellaneous	-	13,504	238,808	-	6,369	298,339
State Fees	-	-	-	-	-	514,484
Other Liabilities	-	-	-	-	-	2,280,325
TOTAL RECEIPTS	<u>10,000</u>	<u>13,504</u>	<u>238,808</u>	<u>10,249</u>	<u>6,369</u>	<u>3,843,392</u>
DISBURSEMENTS						
Payments to County Treasurer	-	13,504	1,577	10,249	-	798,992
Payments to State Treasurer	-	-	-	-	-	543,031
Petty Cash & Other Payments	3,833	-	240,076	-	6,369	259,894
Other Liabilities	-	-	-	-	-	1,898,143
TOTAL DISBURSEMENTS	<u>3,833</u>	<u>13,504</u>	<u>241,653</u>	<u>10,249</u>	<u>6,369</u>	<u>3,500,060</u>
BALANCES JUNE 30, 2022	<u>\$ 12,892</u>	<u>\$ -</u>	<u>\$ 250,000</u>	<u>\$ -</u>	<u>\$ 2,000</u>	<u>\$ 909,352</u>
BALANCES CONSIST OF:						
Due to County Treasurer	\$ 12,892	\$ -	\$ -	\$ -	\$ -	\$ 70,568
Petty Cash	-	-	250,000	-	2,000	255,615
Due to State Treasurer	-	-	-	-	-	47,938
Due to Others	-	-	-	-	-	535,231
BALANCES JUNE 30, 2022	<u>\$ 12,892</u>	<u>\$ -</u>	<u>\$ 250,000</u>	<u>\$ -</u>	<u>\$ 2,000</u>	<u>\$ 909,352</u>

(Concluded)

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

Item	2017	2018	2019	2020	2021
Tax Certified by Assessor					
Real Estate	\$ 57,004,248	\$ 59,461,683	\$ 60,134,360	\$ 63,758,295	\$ 66,455,738
Personal and Specials	5,604,555	5,565,345	5,619,404	6,727,600	7,152,657
Total	62,608,803	65,027,028	65,753,764	70,485,895	73,608,395
Corrections					
Additions	42,667	37,912	129,227	77,905	33,945
Deductions	(24,879)	(20,507)	(151,261)	(74,959)	(17,349)
Net Additions/ (Deductions)	17,788	17,405	(22,034)	2,946	16,596
Corrected Certified Tax	62,626,591	65,044,433	65,731,730	70,488,841	73,624,991
Net Tax Collected by County Treasurer during Fiscal Year Ending:					
June 30, 2018	40,199,402	-	-	-	-
June 30, 2019	22,415,429	39,958,210	-	-	-
June 30, 2020	8,469	25,073,359	39,837,833	-	-
June 30, 2021	2,078	8,546	25,876,837	43,862,174	-
June 30, 2022	1,072	4,290	14,312	26,598,344	46,487,836
Total Net Collections	62,626,450	65,044,405	65,728,982	70,460,518	46,487,836
Total Uncollected Tax	\$ 141	\$ 28	\$ 2,748	\$ 28,323	\$ 27,137,155
Percentage Uncollected Tax	0.00%	0.00%	0.00%	0.04%	36.86%

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



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

Mike Foley
State Auditor

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

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

Board of Supervisors
Platte County, Nebraska

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Platte County, as of and for the year ended June 30, 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 February 28, 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 Platte County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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 Platte County in a separate letter dated February 28, 2023.

Platte County's Response to Findings

Platte County declined to respond to the finding described above.

Purpose of this Report

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



Rachel Wittler, CPA, CFE
Audit Manager
Lincoln, Nebraska

February 28, 2023



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

Mike Foley
State Auditor

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

February 28, 2023

Board of Supervisors
Platte County, Nebraska

Dear Supervisors:

We have audited the basic financial statements of Platte County (County) for the fiscal year ended June 30, 2022, and have issued our report thereon dated February 28, 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 OVERALL

Segregation of Duties

Good internal control includes a plan of organization, procedures, and records designed to safeguard assets and provide reliable financial records. A system of internal control should include a proper segregation of duties, so no one individual is capable of handling all phases of a transaction from beginning to end.

We noted that the offices of the County each lacked a segregation of duties, as one person could handle all aspects of processing a transaction from beginning to end. A lack of segregation of duties increases the risk of possible errors or irregularities; however, due to a limited number of personnel, an adequate segregation of duties may not be possible without additional cost.

This was also noted in prior audits.

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

Schedule of Expenditures of Federal Awards Reporting

The County lacks procedures for ensuring that Federal expenditures are reported and monitored properly. During the review for a Federal Single Audit during the year, we noted that one grant was not properly reported for the last three fiscal years, resulting in a total shortage of \$885,081.

Title 2 CFR § 200.510(b) (January 1, 2022) requires the auditee to prepare a schedule of expenditures of Federal awards, including “the total Federal awards expended” during the fiscal year.

Good internal controls and sound accounting practices require the County to have procedures to ensure compliance with Federal guidelines. Such procedures could include appointing a competent individual to oversee all Federal grants, ensure compliance with the Federal awards, and compile all Federal expenditures during the year for the schedule of expenditures of Federal awards.

Without such procedures, the County is at a greater risk for not only in noncompliance with Federal guidelines but also the need for additional audit procedures, such as reissuance of prior reports.

We recommend the County implement procedures to ensure all Federal awards are monitored appropriately, and all Federal expenditures are accumulated for inclusion in the schedule of expenditures of Federal awards.

COUNTY BOARD

Over-Budget Projects

As of June 30, 2022, the County Board had approved claims for road projects with two contractors that exceeded the awarded bid amounts by \$121,418. The County Board never approved change orders or other such documentation to increase the estimated project costs.

The following table provides a summary of the claim amounts paid by the County Board in excess of the bids accepted:

Contractor	Claim Number	Claim Date	Amount Paid
Sta-Bilt Construction Co.	10211810	10/12/2021	\$ 414,795
Total Paid			\$ 414,795
Sta-Bilt Construction Bid Amount			\$ 330,645
Total Paid to Sta-Bilt Construction Over Bid			\$ 84,150
Gehring Construction & Ready Mix	4215136	4/24/2021	\$ 67,787
	6215924	6/8/2021	\$ 190,452
	7210190	7/6/2021	\$ 377,373
	8210714	8/3/2021	\$ 69,325
	8210947	8/17/2021	\$ 141,414
	9211357	9/14/2021	\$ 376,662
	10211810	10/12/2021	\$ 318,543
	10212010	10/26/2021	\$ 76,002
	11212638	11/23/2021	\$ 51,497
	2224040	2/15/2022	\$ 148,672
Total Paid			\$ 1,817,727
Gehring Construction Bid Amount			\$ 1,780,459
Total Paid to Gehring Construction Over Bid			\$ 37,268
Total Overpayment			\$ 121,418

Neb. Rev. Stat. § 39-1407 (Cum. Supp. 2022) states, in relevant part, the following:

Whenever contracts are to be let for road improvements, it shall be the duty of the county board to cause to be prepared and filed with the county clerk an estimate of the nature of the work and the cost thereof. After such estimate has been filed, bids for such contracts shall be advertised by publication of a notice thereof once a week for three consecutive weeks in a legal newspaper of the county prior to the date set for receiving bids. Bids shall be let to the lowest responsible bidder.

Additionally, all expenditures of County funds – including any increase in awarded bid amounts – must be authorized by the County Board. Neb. Rev. Stat. § 23-106(1) (Reissue 2022) states, “The county board shall manage the county funds and county business except as otherwise specifically provided.”

Good internal controls and sound business practices require procedures to ensure that all payments made on County contracts comply with the awarded bid amount, or any increase thereto has been approved by the County Board.

Without such procedures, there is an increased risk for not only violation of State law but also waste or other mismanagement of public funds.

A similar issue was noted in the prior audit.

We recommend the County implement procedures to ensure: 1) all payments on County contracts comply with the awarded bid amount; and 2) any increase to such contract amounts have been approved by the County Board.

COUNTY CLERK

Inaccurate Budget

We noted the following errors in the fiscal year 2022 budget:

- The budgeted receipts did not agree to the budget disbursements plus cash reserve in the General Fund. The total calculated cash reserve based on figures in the budget was \$900,100; however, the County published a cash reserve of \$900,000.
- The Summary of All Funds submitted indicated the total cash reserve was \$16,153,874, a variance of \$250,280 from the published cash reserve.
- Beginning balances in three funds did not agree to the prior year audit, as follows:
 - General Fund beginning balance used was \$1,864 less than the actual balance.
 - Adult Pretrial Diversion Fund beginning balance used was \$10 more than the actual balance.
 - District Probation Fund beginning balance used was \$339 less than the actual balance.
- Budgeted transfers in did not agree to budgeted transfers out. The General Fund budgeted transfers out to the Child Support Enforcement Fund for \$18,589; however, transfers into the Fund totaled only \$18,049, a variance of \$540.

Neb. Rev. Stat. § 23-903 (Reissue 2022), which is found in the County Budget Act of 1937 (Act), as set out at Neb. Rev. Stat. §§ 23-901 to 23-920 (Reissue 2022), provides the following:

The budget of the county shall present a complete financial plan for the period for which said budget is drawn, as hereinafter provided. It shall set forth (1) all proposed expenditures for the administration, operation and maintenance of all offices, departments, activities, funds and institutions of the county, (2) the actual or estimated operating deficits from prior years, (3) all interest and debt redemption charges during the period covered by said budget, (4) all expenditures for capital projects to be undertaken or executed during the period covered by said budget, including expenditures for local improvements which may be paid for in whole or in part by special assessments and operating reserves, and (5) the anticipated income, including all fees, license taxes, taxes to be levied and all other means of financing the proposed expenditures for the period covered by said budget; Provided, however, in counties having a population of two hundred thousand or more inhabitants, sections 23-901 to 23-919 shall not apply to any matters connected with the foreclosure of taxes and the county board can at any time appropriate, from the unexpended balances out of the general fund, the sums of money necessary to carry through such a tax foreclosure action or actions.

Good internal controls and sound accounting practices requires procedures to ensure that the budget document is mathematically accurate, and the balances therein agree to those maintained by the County Treasurer.

Without such procedures, there is an increased risk of noncompliance with the Act.

We recommend the County Board implement procedures to ensure the budget document is mathematically accurate, and the balances therein agree to those maintained by the County Treasurer.

Financial Variances

The County Clerk completes a reconciliation to ensure that the financial records maintained by her office agree to those maintained by the County Treasurer; however, we noted that the following variances were not corrected by the County Clerk:

- In the General Fund, we noted one disbursement, totaling \$10, was voided by the County Clerk, but it was not adjusted in the funding requests to the County Treasurer, resulting in a shortage of the same amount in the County Clerk's records. Further, this check was still showing as outstanding as of June 30, 2022, despite being cancelled by the County Board.
- We noted one adjustment of \$11 in December 2021 that was recorded in the Road Fund by the County Clerk, but it paid out of the General Fund by the County Treasurer, resulting in an overage in the County Clerk's records in the Road Fund and a shortage in the General Fund.
- The County Clerk did not record \$8,797 of disbursements from the County Library Fund.
- The County Clerk recorded a \$5,000 payment to Zelle HR Solutions as a transfer instead of a disbursement.

Good internal controls and sound business practices require procedures to ensure that all financial activity of the County is reflected properly in the County Clerk's records, thereby allowing for compliance with the County Budget Act of 1937 (Act), as set out at Neb. Rev. Stat. §§ 23-901 to 23-920 (Reissue 2022). Such procedures should include a periodic reconciliation of disbursements between the financial records of both the County Clerk and County Treasurer, as well as the timely correction of any variances noted. Additionally, those procedures should require any disbursement of County funds to be coded properly to reflect accurately the purpose of that expenditure.

Without such procedures, there is an increased risk for not only failure to apprise the County Board fully of the financial status of the funds but also noncompliance with the Act.

A similar issue was noted in the prior audit.

We recommend the County Clerk implement procedures to ensure all disbursements are recorded properly in the financial records, and a periodic reconciliation to the County Treasurer is completed, including the timely reconciliation of all variances noted.

COUNTY JUVENILE DIVERSION

Use of Gift Cards

The County lacks a formal policy for the use of gift cards by its Juvenile Diversion Office (Office), which disburses such cards as volunteer and participant incentives. We tested one of the Office's petty cash claims which accounted for the purchase of two gift cards, totaling \$100. Upon inquiry during the audit, an Office representative stated that the gift cards were distributed as follows:

- One Hobby Lobby gift card, totaling \$50, was provided to an individual who taught diversion classes throughout the summer.

- One Amazon.com gift card, totaling \$50, was provided to a local church for donating a bounce house.

The Office failed to maintain any verifiable documentation, such as a simple form signed by the recipients, to support that the Hobby Lobby or Amazon.com gift cards were dispensed as claimed.

Additionally, as some of the gift cards may have been given in return for work provided, the Internal Revenue Service (IRS) might view them, depending upon the circumstances, as compensation, treating their value as taxable income of the recipients.

IRS Publication 15-B (“Employer’s Tax Guide to Fringe Benefits”) (2022), Section 1 (“Fringe Benefit Overview”), states, in relevant part, “A fringe benefit is a form of pay for the performance of services. . . . Any fringe benefit you provide is taxable and must be included in the recipient’s pay unless the law specifically excludes it.” It should be noted that Section 2 (“Fringe Benefit Exclusion Rules”) states explicitly that the “Achievement Award” exclusion does not “apply to awards of cash, cash equivalents, gift cards, gift coupons, or gift certificates” The same section states also, “Cash and cash equivalent fringe benefits (for example, gift certificates, gift cards, and the use of a charge card or credit card), no matter how little, are never excludable as a de minimis benefit.”

A good internal control plan requires procedures to ensure that the distribution of gift cards by the Office is governed by a formal policy that, among other things, specifies the allowable purposes and circumstances of such disbursements and requires the maintenance of sufficient recipient documentation to support compliance with the adopted policy. Additionally, the policy should address any potential tax consequences of the gifts, thereby forestalling the possibility of future issues with the IRS.

Without such procedures, there is an increased risk for not only the loss or misuse of County funds but also tax concerns.

We recommend the adoption of a formal policy for the distribution of gift cards by the Office. Among other things, such policy should do the following: 1) specify the allowable purposes and circumstances of such disbursements; 2) require the maintenance of sufficient recipient documentation to support compliance with the adopted policy; and 3) address any potential tax consequences of the gifts.

COUNTY SHERIFF

Balancing Procedures

The County Sheriff was not performing monthly asset-to-liability reconciliations for the fee bank account. Such lack of reconciliation resulted in the following errors as of June 30, 2022:

- An accurate listing of accounts payable for the fee bank account was not maintained. Based on the bank statements, \$2,590 in that account was due to others; however, no detailed listing of those to whom the money was owed could be provided.
- The balance sheet included \$40 in undeposited funds due to three duplicated invoices from January 2022 in the County Sheriff’s accounting system. These invoices were not voided or removed from the balance sheet until November 2022, after inquiry during the audit.

Good internal controls and sound accounting practices require procedures to ensure that adequate reconciliation and balancing methods are utilized, including procedures to ensure office assets (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 also include the timely identification and resolution of all variances noted and the maintenance of proper documentation to support correct balances.

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

A similar issue was noted in prior audits.

We recommend the County Sheriff implement procedures to ensure an accurate asset-to-liability reconciliation is performed monthly, and any variances are resolved timely. Such procedures should include the maintenance of proper documentation to support correct balances.

COUNTY WEED SUPERINTENDENT

Lack of Documentation

The Nebraska Auditor of Public Accounts (APA) sent a written request for audit-related information to the Weed Superintendent on November 3, 2022. Almost two weeks later, on November 15, 2022, while on location in Columbus, NE, APA staff contacted the Weed Superintendent via telephone. At that time, the Weed Superintendent stated that all of his records were located with the Highway Department, but only some of the requested documents were collected therefrom.

After finishing the initial audit work, APA staff determined that additional documentation was needed to complete testing. Three receipts, totaling \$10,050, were selected for testing, and supporting documentation was requested via a telephone call on November 21, 2022, during which the Weed Superintendent stated that he was out of the office but would send the information when he returned. The requested receipts were finally received on December 13, 2022, after five attempts to contact the Weed Superintendent. Unfortunately, the information provided did not contain adequate documentation to support labor costs, hours worked, materials used, and other costs charged. These additional items were requested on December 19, 2022, via a telephone call with the Weed Superintendent, who stated that the items could not be sent because he was leaving for a conference later that day.

After two more unsuccessful attempts to contact the Weed Superintendent through December 21, 2022, a deadline of December 23, 2022, was given to receive the information. As of January 6, 2023, the requested documentation had not been received; consequently, the APA was unable to determine if the three receipts selected for testing were calculated properly. Therefore, the APA informed the Weed Superintendent in writing that the testing of the items could not be performed because the requested documentation was not provided. As of January 25, 2023, the APA has not received a response. Additionally, due to the difficulty in contacting the Weed Superintendent, the APA was unable to examine the office's procedures for following up on old accounts receivable – which, at that time, were already more than one year old and totaled \$1,400.

Neb. Rev. Stat. § 84-305(1) (Cum. Supp. 2022) grants the APA “access to any and all information and records, confidential or otherwise, of any public entity, in whatever form or mode the records may be unless the auditor is denied such access by federal law or explicitly named and denied such access by state law.”

Additionally, good internal controls and sound business practices require procedures to ensure that documentation is on file to support all financial transactions, and such documentation is provided to the APA upon request.

Without such procedures, there is an increased risk of failure to provide the APA with requested financial documentation, thereby impeding the completion of important audit work needed to safeguard the public funds being tested.

We recommend the County implement procedures to ensure that all of its officials and employees, including the Weed Superintendent, comply promptly and completely with any APA request for information.


* * * * *

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

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

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Sincerely,

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

Rachel Wittler, CPA, CFE
Audit Manager