

**AUDIT REPORT
OF
SAUNDERS COUNTY**

JULY 1, 2021, THROUGH JUNE 30, 2022

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the Auditor of Public Accounts.**

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Issued on June 16, 2023

SAUNDERS COUNTY

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SAUNDERS COUNTY
433 N Chestnut
Wahoo, NE 68066

LIST OF COUNTY OFFICIALS
At June 30, 2022

<u>Title</u>	<u>Name</u>	<u>Term Expires</u>
Board of Supervisors	Frank Albrecht	Jan. 2023
	Craig Breunig	Jan. 2023
	Tom Hrdlicka	Jan. 2025
	Dave Lutton	Jan. 2023
	John Smaus	Jan. 2023
	Scott Sukstorf	Jan. 2025
	John Zaugg	Jan. 2025
Assessor Register of Deeds	Rhonda Andresen	Jan. 2023
Attorney	Jennifer Joakim	Jan. 2023
Clerk Election Commissioner	Patti Lindgren	Jan. 2023
Clerk of the District Court	Patty McEvoy	Jan. 2023
Sheriff	Kevin Stukenholtz	Jan. 2023
Treasurer	Amber Scanlon	Jan. 2023
Surveyor	Jerry Charles	Jan. 2023
Veterans' Service Officer	Dan Kauble	Appointed
Weed Superintendent	Ed Sladky	Appointed
Highway Superintendent	Andy Nordstrom	Appointed
Planning & Zoning	Mitch Polacek	Appointed
Emergency Manager	Terry Miller	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

SAUNDERS COUNTY

INDEPENDENT AUDITOR'S REPORT

Board of Supervisors
Saunders County, Nebraska

Report on the Audit of Financial Statements

Adverse and Unmodified Opinions

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

Summary of Opinions

<u>Opinion Unit</u>	<u>Type of Opinion</u>
Governmental Activities	Unmodified
Discretely Presented Component Unit	Adverse
Major Funds	Unmodified
Aggregate Remaining Fund Information	Unmodified

Adverse Opinion on Discretely Presented Component Unit

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the financial statements referred to above do not present fairly the financial position of the discretely presented component unit of Saunders County, as of June 30, 2022, or the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions on Governmental Activities, Each Major Fund, and Aggregate Remaining Fund Information

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 Saunders 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 Adverse and Unmodified 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 related to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse, and unmodified audit opinions.

Matters Giving Rise to Adverse Opinion on the Discretely Presented Component Unit

The financial statements do not include financial data for the County's legally separate component unit. Accounting principles generally accepted in the United States of America require the financial data for that component unit to be reported with the financial data of the County's primary government unless the County also issues financial statements for the financial reporting entity that include the financial data for its component units. The County has not issued such reporting entity financial statements. The amount by which this departure would affect the assets, net position, receipts, and disbursements of the government-wide financial statements has not been determined.

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 18 - 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 June 13, 2023, on our consideration of Saunders 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 Saunders County’s internal control over financial reporting and compliance.



Jeff Schreier, CPA
Audit Manager
Lincoln, Nebraska

June 13, 2023

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

	Governmental Activities
ASSETS	
Cash and Cash Equivalents (Note 1.D)	\$ 31,543,743
TOTAL ASSETS	\$ 31,543,743
NET POSITION	
Restricted for:	
Visitor Promotion	\$ 126,936
Emergency Services	1,374,104
Drug Education	2,049
Law Enforcement	24,298
Preservation of Records	130,231
Debt Service	4,261,632
Federal Relief	4,196,433
Road/Bridge Maintenance	590,004
Communications Towers	24,402
Child Support Enforcement	70,585
Unrestricted	20,743,069
TOTAL NET POSITION	\$ 31,543,743

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

SAUNDERS 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	\$ (6,665,936)	\$ 1,162,665	\$ 133,042	\$ (5,370,229)
Public Safety	(5,856,480)	2,949,145	261,992	(2,645,343)
Public Works	(7,910,004)	16,276	5,396,036	(2,497,692)
Public Assistance	(157,732)	2,633	72,499	(82,600)
Culture and Recreation	(9,107)	-	-	(9,107)
Debt Payments	(2,061,385)	-	1,200,000	(861,385)
Total Governmental Activities	<u><u>\$ (22,660,644)</u></u>	<u><u>\$ 4,130,719</u></u>	<u><u>\$ 7,063,569</u></u>	<u><u>(11,466,356)</u></u>

General Receipts:

Taxes	12,643,144
Grants and Contributions Not Restricted to Specific Programs	3,801,816
Investment Income	120,779
Licenses and Permits	315,806
Miscellaneous	140,093
Total General Receipts	<u><u>17,021,638</u></u>
 Change in Net Position	 5,555,282
Net Position - Beginning of year	25,988,461
Net Position - End of year	<u><u>\$ 31,543,743</u></u>

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

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

	<u>General Fund</u>	<u>Public Works Fund</u>	<u>Inheritance Fund</u>	<u>COVID American Rescue Plan Fund</u>	<u>Nonmajor Funds</u>	<u>Total Governmental Funds</u>
ASSETS						
Cash and Cash Equivalents (Note 1.D)	\$ 9,006,124	\$ 6,706,052	\$ 3,862,927	\$ 4,196,433	\$ 7,772,207	\$ 31,543,743
TOTAL ASSETS	<u>\$ 9,006,124</u>	<u>\$ 6,706,052</u>	<u>\$ 3,862,927</u>	<u>\$ 4,196,433</u>	<u>\$ 7,772,207</u>	<u>\$ 31,543,743</u>
FUND BALANCES						
Restricted for:						
Visitor Promotion	-	-	-	-	126,936	126,936
Emergency Services	-	-	-	-	1,374,104	1,374,104
Drug Education	-	-	-	-	2,049	2,049
Law Enforcement	-	-	-	-	24,298	24,298
Preservation of Records	-	-	-	-	130,231	130,231
Debt Service	-	-	-	-	4,261,632	4,261,632
Federal Relief	-	-	-	4,196,433	-	4,196,433
Road/Bridge Maintenance	-	-	-	-	590,004	590,004
Communications Towers	-	-	-	-	24,402	24,402
Child Support Enforcement	-	-	-	-	70,585	70,585
Committed to:						
Law Enforcement	-	-	-	-	171,893	171,893
Road Maintenance	-	6,706,052	-	-	-	6,706,052
Aid and Assistance	-	-	-	-	123,255	123,255
County Buildings	-	-	-	-	441,794	441,794
Disaster Recovery	-	-	-	-	397,934	397,934
Emergency Services	-	-	-	-	22,871	22,871
Youth Camp	-	-	-	-	10,219	10,219
Assigned to:						
Other Purposes	-	-	3,862,927	-	-	3,862,927
Unassigned	9,006,124	-	-	-	-	9,006,124
TOTAL CASH BASIS FUND BALANCES	<u>\$ 9,006,124</u>	<u>\$ 6,706,052</u>	<u>\$ 3,862,927</u>	<u>\$ 4,196,433</u>	<u>\$ 7,772,207</u>	<u>\$ 31,543,743</u>

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

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

	General Fund	Public Works Fund	Inheritance Fund	COVID American Rescue Plan Fund	Nonmajor Funds	Total Governmental Funds
RECEIPTS						
Taxes	\$ 10,030,508	\$ -	\$ 1,337,515	\$ -	\$ 1,275,121	\$ 12,643,144
Licenses and Permits	315,806	-	-	-	-	315,806
Investment Income	70,131	-	-	5,159	45,489	120,779
Intergovernmental	1,159,957	5,123,584	-	2,095,637	2,486,207	10,865,385
Charges for Services	3,732,415	16,276	-	-	382,028	4,130,719
Miscellaneous	94,662	17,831	-	-	27,600	140,093
TOTAL RECEIPTS	<u>15,403,479</u>	<u>5,157,691</u>	<u>1,337,515</u>	<u>2,100,796</u>	<u>4,216,445</u>	<u>28,215,926</u>
DISBURSEMENTS						
General Government	6,378,692	-	7,481	-	279,763	6,665,936
Public Safety	5,084,743	-	-	-	771,737	5,856,480
Public Works	112,948	6,383,317	-	-	1,413,739	7,910,004
Public Assistance	66,222	-	-	-	91,510	157,732
Culture and Recreation	-	-	-	-	9,107	9,107
Debt Service:						
Principal Payments	-	-	-	-	1,720,000	1,720,000
Interest and Fiscal Charges	-	-	-	-	341,385	341,385
TOTAL DISBURSEMENTS	<u>11,642,605</u>	<u>6,383,317</u>	<u>7,481</u>	<u>-</u>	<u>4,627,241</u>	<u>22,660,644</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	<u>3,760,874</u>	<u>(1,225,626)</u>	<u>1,330,034</u>	<u>2,100,796</u>	<u>(410,796)</u>	<u>5,555,282</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	50,666	2,880,439	-	-	330,664	3,261,769
Transfers out	(3,061,103)	-	(150,000)	-	(50,666)	(3,261,769)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(3,010,437)</u>	<u>2,880,439</u>	<u>(150,000)</u>	<u>-</u>	<u>279,998</u>	<u>-</u>
Net Change in Fund Balances	750,437	1,654,813	1,180,034	2,100,796	(130,798)	5,555,282
CASH BASIS FUND BALANCES - BEGINNING						
	<u>8,255,687</u>	<u>5,051,239</u>	<u>2,682,893</u>	<u>2,095,637</u>	<u>7,903,005</u>	<u>25,988,461</u>
CASH BASIS FUND BALANCES - ENDING						
	<u>\$ 9,006,124</u>	<u>\$ 6,706,052</u>	<u>\$ 3,862,927</u>	<u>\$4,196,433</u>	<u>\$ 7,772,207</u>	<u>\$ 31,543,743</u>

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

SAUNDERS 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	\$ 4,689,001	\$ 78,793,517	\$ 80,781,747	\$ 2,700,771
LIABILITIES				
Due to other governments				
State - Collected by County Treasurer	698,915	7,496,155	7,498,350	696,720
State - Collected by Other Offices	44,493	510,137	509,516	45,114
Schools	2,673,379	45,806,478	47,856,140	623,717
Educational Service Units	11,119	645,170	642,613	13,676
Technical College	69,457	4,029,743	4,013,772	85,428
Natural Resource Districts	24,478	1,401,353	1,396,360	29,471
Fire Districts	34,676	2,209,455	2,196,220	47,911
Municipalities	120,734	5,477,241	5,464,428	133,547
Agricultural Society	5,554	323,392	322,068	6,878
Drainage Districts	2,106	53,752	29,954	25,904
Townships	33,497	2,061,207	2,055,583	39,121
Sanitary and Improvement Districts	710,616	975,606	1,151,240	534,982
Airport Authorities	2,598	106,750	106,770	2,578
Others - Collected by County Treasurer	99,053	598,396	577,375	120,074
Others - Collected by Other Offices	158,326	7,098,682	6,961,358	295,650
TOTAL LIABILITIES	<u>4,689,001</u>	<u>78,793,517</u>	<u>80,781,747</u>	<u>2,700,771</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.

SAUNDERS 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 Saunders County.

A. Reporting Entity

Saunders 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.

Component Unit. These financial statements present the County (the primary government). The Saunders County Medical Center (Hospital) is a component unit of the County because of the significance of its operational and financial relationships with the County. The financial statements do not include the data of the Hospital necessary for reporting in conformity with generally accepted accounting principles (GAAP). Complete financial statements of the Hospital can be obtained from the Hospital's administrative office.

Joint Organization.

Behavioral Health Region V – The County has entered into an agreement with surrounding counties and the Nebraska Department of Health and Human Services to provide services to carry out the provisions of the Nebraska Behavioral Health Services Act (Act). Agreements were established under the authority of the Interlocal Cooperation Act for services to be provided under the Act. Region V (Region) consists of the following counties: Polk, Butler, Saunders, Seward, Lancaster, Otoe, Fillmore, Saline, Thayer, Jefferson, Gage, Johnson, Nemaha, Pawnee, York, and Richardson.

The governing board for the Region includes representatives from the participating county boards. Each county contributes to the financial support of the Region activities based on formulas developed by the Region governing board and as required by the Act. Funding is provided by a combination of Federal, State, local, and private funding. The County contributed \$94,507 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 Three Rivers 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).

SAUNDERS 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.

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 and the Hospital. 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 County is reported separately from certain legally separate component units for which the primary government is financially accountable. The Statement of Net Position presents the County's non-fiduciary assets in two categories:

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

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

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

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

SAUNDERS COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

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

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.

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

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

COVID American Rescue Plan Fund. This fund is used to account for aid received from the Federal government through the American Rescue Plan Act and will be used as allowed by Federal regulations, and approved by the County Board.

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

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

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

Debt Service Funds. The Health Services Bond Fund and Law Enforcement Center & Jail Bond Fund account 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.

SAUNDERS COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

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

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

D. Assets and Net Position

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

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

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

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

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

Restricted Net Position. When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then the unrestricted resources, as they are needed. Net position is reported as restricted when constraints placed on its use are either externally imposed or imposed by law through constitutional provisions or enabling legislation. The government-wide statement of net position reports \$10,800,674 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.

SAUNDERS COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

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

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

The County Board is authorized to transfer budgeted amounts between departments within any fund through resolution; however, if revisions are made that alter the total disbursements of any fund, an additional public hearing must be held. The legal level of budgetary control for the General Fund is at the function level, and the special revenue fund types are at the fund level. The County Board is also authorized to budget for the transfer of money between County funds.

2. **Deposits and Investments**

The County has generally pooled the cash resources of the various funds for investment purposes. Interest earned on pooled funds is credited to the County General Fund in accordance with Neb. Rev. Stat. § 77-2315 (Reissue 2018).

At year end, the County's carrying amount of deposits was \$31,543,743 for County funds and \$2,700,771 for Fiduciary funds. The bank balances for all funds totaled \$34,476,248. 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.

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 \$.246046/\$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 \$.246046/\$100 of assessed valuation. The amount collected for the motor vehicle tax is outlined in State statute.

Additionally, there is currently a statutory lid limitation, which limits taxation to the prior year's level, with provisions for growth. The lid may be increased by 1% upon the approval of a three-fourths majority of the County Board.

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

SAUNDERS COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

4. **Retirement System**

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

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

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

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

For the year ended June 30, 2022, 199 employees contributed \$354,589, and the County contributed \$525,803. Contributions included \$12,167 in cash contributions towards the supplemental law enforcement plan for 24 law enforcement employees. Lastly, the County paid \$600 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.

SAUNDERS COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

5. Risk Management (Concluded)

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

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

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

6. Interfund Transfers

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

Transfers to	Transfers from			Total
	General Fund	Inheritance Fund	Nonmajor Funds	
Public Works Fund	\$ 2,880,439	\$ -	\$ -	\$ 2,880,439
General Fund	-	-	50,666	50,666
Nonmajor Funds	180,664	150,000	-	330,664
Total	\$ 3,061,103	\$ 150,000	\$ 50,666	\$ 3,261,769

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

7. Long-Term Obligations

Bonds

Hospital Bonds. The County issued bonds in November 2005 in the amount of \$9,400,000 for the purpose of paying the costs of acquiring a site, constructing, and equipping a new hospital clinic and long-term care facility. During the fiscal years 2012 and 2014, the County Board partially refinanced these bonds. In February 2020, the County again partially refinanced the Series 2012 bonds. The bond payable balance, as of June 30, 2022, was \$9,160,000. 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. Receipts generated at the Hospital and future tax resources will be used to pay off the bonds. Complete financial statements of the Hospital can be obtained from its administrative office.

SAUNDERS COUNTY

NOTES TO FINANCIAL STATEMENTS
(Concluded)

7. Long-Term Obligations (Concluded)

Future Payments:

Year	Principal	Interest	Total
2023	\$ 635,000	\$ 262,100	\$ 897,100
2024	675,000	245,625	920,625
2025	690,000	225,150	915,150
2026	700,000	204,300	904,300
2027	730,000	182,850	912,850
2028-2032	3,245,000	593,025	3,838,025
2033-2036	2,485,000	150,975	2,635,975
Total Payments	<u>\$ 9,160,000</u>	<u>\$ 1,864,025</u>	<u>\$ 11,024,025</u>

Law Enforcement Center Bonds. The County issued bonds on October 12, 2016, in the amount of \$5,525,000 for the purpose of refunding the County’s outstanding General Obligation Refunding Bonds, Series 2011. Additionally, the County issued bonds on August 12, 2020, in the amount of \$2,335,000 for the purpose of refunding the County’s outstanding General Obligation Refunding Bonds, Series 2012. The original bonds were issued for the purpose of paying the costs of acquiring a site, constructing, and equipping a new law enforcement facility. The bond payable balance, as of June 30, 2022, was \$4,515,000. The County has the ability to levy taxes as necessary to cover the annual required principal and interest payments over the term of these bonds. Future tax resources will be used to pay off the bonds.

Future Payments:

Year	Principal	Interest	Total
2023	\$ 890,000	\$ 53,161	\$ 943,161
2024	885,000	43,204	928,204
2025	905,000	32,272	937,272
2026	915,000	20,190	935,190
2027	920,000	6,945	926,945
Total Payments	<u>\$ 4,515,000</u>	<u>\$ 155,772</u>	<u>\$ 4,670,772</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.

SAUNDERS 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	\$ 9,971,949	\$ 9,971,949	\$10,030,508	\$ 58,559
Licenses and Permits	288,025	288,025	315,806	27,781
Investment Income	50,000	50,000	70,131	20,131
Intergovernmental	238,100	238,100	1,159,957	921,857
Charges for Services	2,394,225	2,394,225	3,732,415	1,338,190
Miscellaneous	490,686	490,686	94,662	(396,024)
TOTAL RECEIPTS	13,432,985	13,432,985	15,403,479	1,970,494
DISBURSEMENTS				
General Government:				
County Board	188,760	188,760	181,360	7,400
County Clerk	190,822	196,822	196,705	117
County Treasurer	314,386	314,386	310,496	3,890
County Assessor/Register of Deeds	464,661	464,661	445,406	19,255
Election Commissioner	135,979	135,979	131,646	4,333
Building and Zoning	87,010	87,010	79,893	7,117
Board of Equalization	11,800	11,800	5,221	6,579
Clerk of the District Court	118,263	118,263	117,738	525
District Judge	58,172	58,172	57,927	245
Public Defender	276,867	276,867	261,239	15,628
Agricultural Extension Agent	106,451	106,451	72,233	34,218
Administrative Division	173,697	173,697	85,100	88,597
Child Support - District Court	6,000	6,000	4,552	1,448
Unemployment Compensation	20,000	20,000	584	19,416
Miscellaneous	8,976,926	8,560,626	4,428,592	4,132,034
Public Safety				
County Sheriff	1,726,958	1,926,958	1,916,026	10,932
County Attorney	424,399	424,399	393,372	31,027
County Jail	2,475,467	2,685,467	2,575,729	109,738
Child Support - County Attorney	91,463	91,463	89,127	2,336
County Sheriff Grant	57,880	57,880	11,012	46,868
Building Security	115,155	115,155	99,477	15,678
Public Works				
County Surveyor	112,669	112,969	112,948	21
Public Assistance				
County Relief - Medical	38,500	38,500	12,383	26,117
Veterans Service	48,118	48,118	47,695	423
Institutions	36,500	36,500	6,144	30,356
TOTAL DISBURSEMENTS	16,256,903	16,256,903	11,642,605	4,614,298

(Continued)

SAUNDERS 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	(2,823,918)	(2,823,918)	3,760,874	6,584,792
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	50,666	50,666
Transfers out	(3,031,769)	(3,031,769)	(3,061,103)	(29,334)
TOTAL OTHER FINANCING SOURCES (USES)	(3,031,769)	(3,031,769)	(3,010,437)	21,332
Net Change in Fund Balance	(5,855,687)	(5,855,687)	750,437	6,606,124
FUND BALANCE - BEGINNING	8,255,687	8,255,687	8,255,687	-
FUND BALANCE - ENDING	\$ 2,400,000	\$ 2,400,000	\$ 9,006,124	\$ 6,606,124

(Concluded)

SAUNDERS 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)
PUBLIC WORKS FUND				
RECEIPTS				
Intergovernmental	\$ 2,975,000	\$ 2,975,000	\$ 5,123,584	\$ 2,148,584
Charges for Services	2,000	2,000	16,276	14,276
Miscellaneous	5,000	5,000	17,831	12,831
TOTAL RECEIPTS	<u>2,982,000</u>	<u>2,982,000</u>	<u>5,157,691</u>	<u>2,175,691</u>
DISBURSEMENTS				
Building & Grounds	210,304	210,304	200,534	9,770
County Roads	10,636,235	10,636,235	6,119,964	4,516,271
Noxious Weed Control	67,139	67,139	62,819	4,320
TOTAL DISBURSEMENTS	<u>10,913,678</u>	<u>10,913,678</u>	<u>6,383,317</u>	<u>4,530,361</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	<u>(7,931,678)</u>	<u>(7,931,678)</u>	<u>(1,225,626)</u>	<u>6,706,052</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	2,880,439	2,880,439	2,880,439	-
Transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>2,880,439</u>	<u>2,880,439</u>	<u>2,880,439</u>	<u>-</u>
Net Change in Fund Balance	(5,051,239)	(5,051,239)	1,654,813	6,706,052
FUND BALANCE - BEGINNING	5,051,239	5,051,239	5,051,239	-
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,706,052</u>	<u>\$ 6,706,052</u>

(Continued)

SAUNDERS 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)
INHERITANCE FUND				
RECEIPTS				
Taxes	\$ 875,001	\$ 875,001	\$ 1,337,515	\$ 462,514
TOTAL RECEIPTS	<u>875,001</u>	<u>875,001</u>	<u>1,337,515</u>	<u>462,514</u>
DISBURSEMENTS	<u>3,407,894</u>	<u>3,407,894</u>	<u>7,481</u>	<u>3,400,413</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	<u>(2,532,893)</u>	<u>(2,532,893)</u>	<u>1,330,034</u>	<u>3,862,927</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(150,000)	(150,000)	(150,000)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(150,000)</u>	<u>(150,000)</u>	<u>(150,000)</u>	<u>-</u>
Net Change in Fund Balance	(2,682,893)	(2,682,893)	1,180,034	3,862,927
FUND BALANCE - BEGINNING	2,682,893	2,682,893	2,682,893	-
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,862,927</u>	<u>\$ 3,862,927</u>
COVID AMERICAN RESCUE PLAN FUND				
RECEIPTS				
Investment Income	\$ -	\$ -	\$ 5,159	\$ 5,159
Intergovernmental	2,000,000	2,000,000	2,095,637	95,637
TOTAL RECEIPTS	<u>2,000,000</u>	<u>2,000,000</u>	<u>2,100,796</u>	<u>100,796</u>
DISBURSEMENTS	<u>4,095,637</u>	<u>4,095,637</u>	<u>-</u>	<u>4,095,637</u>
Net Change in Fund Balance	(2,095,637)	(2,095,637)	2,100,796	4,196,433
FUND BALANCE - BEGINNING	2,095,637	2,095,637	2,095,637	-
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,196,433</u>	<u>\$ 4,196,433</u>

(Concluded)

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

For the Year Ended June 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
HIGHWAY BRIDGE BUYBACK PROGRAM				
FUND				
Receipts	\$ 802,274	\$ 802,274	\$ 809,652	\$ 7,378
Disbursements	(1,995,766)	(1,995,766)	(1,413,140)	582,626
Net Change in Fund Balance	(1,193,492)	(1,193,492)	(603,488)	590,004
Fund Balance - Beginning	1,193,492	1,193,492	1,193,492	-
Fund Balance - Ending	\$ -	\$ -	\$ 590,004	\$ 590,004
COMMUNICATIONS TOWER FUND				
Receipts	\$ 8,501	\$ 8,501	\$ -	\$ (8,501)
Disbursements	(42,427)	(42,427)	(9,524)	32,903
Net Change in Fund Balance	(33,926)	(33,926)	(9,524)	24,402
Fund Balance - Beginning	33,926	33,926	33,926	-
Fund Balance - Ending	\$ -	\$ -	\$ 24,402	\$ 24,402
CHILD SUPPORT INCENTIVE FUND				
Receipts	\$ 20,000	\$ 20,000	\$ 19,800	\$ (200)
Disbursements	(72,149)	(72,149)	(1,364)	70,785
Net Change in Fund Balance	(52,149)	(52,149)	18,436	70,585
Fund Balance - Beginning	52,149	52,149	52,149	-
Fund Balance - Ending	\$ -	\$ -	\$ 70,585	\$ 70,585
VISITORS PROMOTION FUND				
Receipts	\$ 8,000	\$ 8,000	\$ 20,366	\$ 12,366
Disbursements	(31,730)	(31,730)	(3,607)	28,123
Net Change in Fund Balance	(23,730)	(23,730)	16,759	40,489
Fund Balance - Beginning	23,730	23,730	23,730	-
Fund Balance - Ending	\$ -	\$ -	\$ 40,489	\$ 40,489
VISITORS IMPROVEMENT FUND				
Receipts	\$ 12,000	\$ 12,000	\$ 20,366	\$ 8,366
Disbursements	(78,081)	(78,081)	-	78,081
Net Change in Fund Balance	(66,081)	(66,081)	20,366	86,447
Fund Balance - Beginning	66,081	66,081	66,081	-
Fund Balance - Ending	\$ -	\$ -	\$ 86,447	\$ 86,447

(Continued)

SAUNDERS 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)
REGISTER OF DEEDS PRESERVATION & MODERNIZATION FUND				
Receipts	\$ 20,000	\$ 20,000	\$ 26,388	\$ 6,388
Disbursements	(127,829)	(127,829)	(3,986)	123,843
Net Change in Fund Balance	(107,829)	(107,829)	22,402	130,231
Fund Balance - Beginning	107,829	107,829	107,829	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 130,231</u>	<u>\$ 130,231</u>
VETERANS' AID FUND				
Receipts	\$ 1,000	\$ 1,000	\$ 415	\$ (585)
Disbursements	(96,892)	(96,892)	-	96,892
Net Change in Fund Balance	(95,892)	(95,892)	415	96,307
Fund Balance - Beginning	95,892	95,892	95,892	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 96,307</u>	<u>\$ 96,307</u>
TRANSPORTATION FUND				
Receipts	\$ 77,400	\$ 77,400	\$ 75,132	\$ (2,268)
Disbursements	(120,726)	(120,726)	(91,510)	29,216
Net Change in Fund Balance	(43,326)	(43,326)	(16,378)	26,948
Fund Balance - Beginning	43,326	43,326	43,326	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26,948</u>	<u>\$ 26,948</u>
DIVERSION PROGRAM FUND				
Receipts	\$ 139,626	\$ 195,666	\$ 196,181	\$ 515
Disbursements	(238,960)	(295,000)	(289,608)	5,392
Transfers in	69,544	69,544	98,878	29,334
Transfers out	-	-	-	-
Net Change in Fund Balance	(29,790)	(29,790)	5,451	35,241
Fund Balance - Beginning	29,790	29,790	29,790	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 35,241</u>	<u>\$ 35,241</u>
SAFETY TRAINING OPTION PROGRAM FUND				
Receipts	\$ 6,001	\$ 6,001	\$ 9,740	\$ 3,739
Disbursements	(13,040)	(13,040)	(2,795)	10,245
Net Change in Fund Balance	(7,039)	(7,039)	6,945	13,984
Fund Balance - Beginning	7,039	7,039	7,039	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,984</u>	<u>\$ 13,984</u>

(Continued)

SAUNDERS 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)
DRUG LAW ENFORCEMENT & EDUCATION FUND				
Receipts	\$ 3,800	\$ 3,800	\$ -	\$ (3,800)
Disbursements	(5,849)	(5,849)	-	5,849
Net Change in Fund Balance	(2,049)	(2,049)	-	2,049
Fund Balance - Beginning	2,049	2,049	2,049	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,049</u>	<u>\$ 2,049</u>
DRUG TESTING FUND				
Receipts	\$ 280	\$ 280	\$ -	\$ (280)
Disbursements	(300)	(300)	-	300
Net Change in Fund Balance	(20)	(20)	-	20
Fund Balance - Beginning	20	20	20	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20</u>	<u>\$ 20</u>
DRUG COURT PROGRAM FUND				
Receipts	\$ 9,019	\$ 9,019	\$ 1,545	\$ (7,474)
Disbursements	(10,000)	(10,000)	(1,099)	8,901
Net Change in Fund Balance	(981)	(981)	446	1,427
Fund Balance - Beginning	981	981	981	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,427</u>	<u>\$ 1,427</u>
FEDERAL DRUG LAW ENFORCEMENT FUND				
Receipts	\$ 9,500	\$ 9,500	\$ -	\$ (9,500)
Disbursements	(9,500)	(9,500)	-	9,500
Net Change in Fund Balance	-	-	-	-
Fund Balance - Beginning	-	-	-	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DIVERSION PROGRAM - YOUTH SERVICES GRANT FUND				
Receipts	\$ 5,000	\$ 5,000	\$ 10,437	\$ 5,437
Disbursements	(45,323)	(45,323)	(26,462)	18,861
Net Change in Fund Balance	(40,323)	(40,323)	(16,025)	24,298
Fund Balance - Beginning	40,323	40,323	40,323	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,298</u>	<u>\$ 24,298</u>

(Continued)

SAUNDERS 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>VICTIM'S ASSISTANCE FUND</u>				
Receipts	\$ 6,000	\$ 6,000	\$ 1,500	\$ (4,500)
Disbursements	(17,486)	(17,486)	(2,190)	15,296
Net Change in Fund Balance	(11,486)	(11,486)	(690)	10,796
Fund Balance - Beginning	11,486	11,486	11,486	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,796</u>	<u>\$ 10,796</u>
<u>DISASTER FUND</u>				
Receipts	\$ 1	\$ 1	\$ 19,490	\$ 19,489
Disbursements	(378,445)	(378,445)	-	378,445
Net Change in Fund Balance	(378,444)	(378,444)	19,490	397,934
Fund Balance - Beginning	378,444	378,444	378,444	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 397,934</u>	<u>\$ 397,934</u>
<u>HEALTH SERVICES BOND FUND</u>				
Receipts	\$ 1,210,000	\$ 1,210,000	\$ 1,242,598	\$ 32,598
Disbursements	(4,152,800)	(4,152,800)	(1,123,073)	3,029,727
Net Change in Fund Balance	(2,942,800)	(2,942,800)	119,525	3,062,325
Fund Balance - Beginning	2,942,800	2,942,800	2,942,800	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,062,325</u>	<u>\$ 3,062,325</u>
<u>E911 EMERGENCY MANAGEMENT FUND</u>				
Receipts	\$ 70,001	\$ 70,001	\$ 88,068	\$ 18,067
Disbursements	(164,494)	(164,494)	(67,186)	97,308
Net Change in Fund Balance	(94,493)	(94,493)	20,882	115,375
Fund Balance - Beginning	94,493	94,493	94,493	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 115,375</u>	<u>\$ 115,375</u>
<u>911 WIRELESS SERVICE FUND</u>				
Receipts	\$ 60,000	\$ 60,000	\$ 68,180	\$ 8,180
Disbursements	(302,989)	(302,989)	(13,779)	289,210
Transfers in	-	-	-	-
Transfers out	-	-	(50,666)	(50,666)
Net Change in Fund Balance	(242,989)	(242,989)	3,735	246,724
Fund Balance - Beginning	242,989	242,989	242,989	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 246,724</u>	<u>\$ 246,724</u>

(Continued)

SAUNDERS 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)
EMERGENCY MANAGEMENT FUND				
Receipts	\$ 34,000	\$ 34,000	\$ 50,886	\$ 16,886
Disbursements	(79,392)	(79,392)	(73,407)	5,985
Transfers in	31,786	31,786	31,786	-
Transfers out	-	-	-	-
Net Change in Fund Balance	(13,606)	(13,606)	9,265	22,871
Fund Balance - Beginning	13,606	13,606	13,606	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,871</u>	<u>\$ 22,871</u>
CORRECTIONAL CENTER COMMISSARY FUND				
Receipts	\$ 188,001	\$ 288,001	\$ 312,564	\$ 24,563
Disbursements	(279,501)	(379,501)	(293,847)	85,654
Net Change in Fund Balance	(91,500)	(91,500)	18,717	110,217
Fund Balance - Beginning	91,500	91,500	91,500	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 110,217</u>	<u>\$ 110,217</u>
LAW ENFORCEMENT CENTER & JAIL BOND FUND				
Receipts	\$ 1,025,570	\$ 1,025,570	\$ 1,050,694	\$ 25,124
Disbursements	(1,962,495)	(1,962,495)	(938,312)	1,024,183
Net Change in Fund Balance	(936,925)	(936,925)	112,382	1,049,307
Fund Balance - Beginning	1,086,925	1,086,925	1,086,925	-
Fund Balance - Ending	<u>\$ 150,000</u>	<u>\$ 150,000</u>	<u>\$ 1,199,307</u>	<u>\$ 1,049,307</u>
COUNTY BUILDING FUND				
Receipts	\$ 105,011	\$ 105,011	\$ 104,241	\$ (770)
Disbursements	(708,817)	(708,817)	(266,253)	442,564
Transfers in	200,000	200,000	200,000	-
Transfers out	-	-	-	-
Net Change in Fund Balance	(403,806)	(403,806)	37,988	441,794
Fund Balance - Beginning	403,806	403,806	403,806	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 441,794</u>	<u>\$ 441,794</u>
FLOOD CONTROL PROJECT FUND				
Receipts	\$ 77,426	\$ 77,426	\$ 79,119	\$ 1,693
Disbursements	(1,010,911)	(1,010,911)	(599)	1,010,312
Net Change in Fund Balance	(933,485)	(933,485)	78,520	1,012,005
Fund Balance - Beginning	933,485	933,485	933,485	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,012,005</u>	<u>\$ 1,012,005</u>

(Continued)

SAUNDERS 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)
YOUTH CAMP FUND				
Receipts	\$ 101	\$ 101	\$ 8,875	\$ 8,774
Disbursements	(6,945)	(6,945)	(5,500)	1,445
Net Change in Fund Balance	(6,844)	(6,844)	3,375	10,219
Fund Balance - Beginning	6,844	6,844	6,844	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,219</u>	<u>\$ 10,219</u>
K-9 FUND				
Receipts	\$ 15,000	\$ 15,000	\$ 200	\$ (14,800)
Disbursements	(15,000)	(15,000)	-	15,000
Net Change in Fund Balance	-	-	200	200
Fund Balance - Beginning	-	-	-	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 200</u>	<u>\$ 200</u>
DARE FUND				
Receipts	\$ -	\$ -	\$ 8	\$ 8
Disbursements	-	-	-	-
Net Change in Fund Balance	-	-	8	8
Fund Balance - Beginning	-	-	-	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8</u>	<u>\$ 8</u>

(Concluded)

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

	Highway Bridge Buyback Program Fund	Communications Tower Fund	Child Support Incentive Fund	Visitors Promotion Fund	Visitors Improvement Fund	Register of Deeds Preservation & Modernization Fund
RECEIPTS						
Taxes	\$ -	\$ -	\$ -	\$ 20,366	\$ 20,366	\$ -
Investment Income	-	-	-	-	-	-
Intergovernmental	809,652	-	19,800	-	-	-
Charges for Services	-	-	-	-	-	26,388
Miscellaneous	-	-	-	-	-	-
TOTAL RECEIPTS	<u>809,652</u>	<u>-</u>	<u>19,800</u>	<u>20,366</u>	<u>20,366</u>	<u>26,388</u>
DISBURSEMENTS						
General Government	-	9,524	-	-	-	3,986
Public Safety	-	-	1,364	-	-	-
Public Works	1,413,140	-	-	-	-	-
Public Assistance	-	-	-	-	-	-
Culture and Recreation	-	-	-	3,607	-	-
Debt Service:						
Principal Payments	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-
TOTAL DISBURSEMENTS	<u>1,413,140</u>	<u>9,524</u>	<u>1,364</u>	<u>3,607</u>	<u>-</u>	<u>3,986</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	<u>(603,488)</u>	<u>(9,524)</u>	<u>18,436</u>	<u>16,759</u>	<u>20,366</u>	<u>22,402</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(603,488)	(9,524)	18,436	16,759	20,366	22,402
FUND BALANCES - BEGINNING	<u>1,193,492</u>	<u>33,926</u>	<u>52,149</u>	<u>23,730</u>	<u>66,081</u>	<u>107,829</u>
FUND BALANCES - ENDING	<u>\$ 590,004</u>	<u>\$ 24,402</u>	<u>\$ 70,585</u>	<u>\$ 40,489</u>	<u>\$ 86,447</u>	<u>\$ 130,231</u>
FUND BALANCES:						
Restricted for:						
Visitor Promotion	-	-	-	40,489	86,447	-
Emergency Services	-	-	-	-	-	-
Drug Education	-	-	-	-	-	-
Law Enforcement	-	-	-	-	-	-
Preservation of Records	-	-	-	-	-	130,231
Debt Service	-	-	-	-	-	-
Road/Bridge Maintenance	590,004	-	-	-	-	-
Communications Towers	-	24,402	-	-	-	-
Child Support Enforcement	-	-	70,585	-	-	-
Committed to:						
Law Enforcement	-	-	-	-	-	-
Aid and Assistance	-	-	-	-	-	-
County Buildings	-	-	-	-	-	-
Disaster Recovery	-	-	-	-	-	-
Emergency Services	-	-	-	-	-	-
Youth Camp	-	-	-	-	-	-
TOTAL FUND BALANCES	<u>\$ 590,004</u>	<u>\$ 24,402</u>	<u>\$ 70,585</u>	<u>\$ 40,489</u>	<u>\$ 86,447</u>	<u>\$ 130,231</u>

(Continued)

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

	Veterans' Aid Fund	Transportation Fund	Diversion Program Fund	Safety Training Option Program Fund	Drug Law Enforcement & Education Fund	Drug Testing Fund	Drug Court Program Fund	Diversion Program - Youth Services Grant Fund
RECEIPTS								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Income	415	-	-	-	-	-	-	-
Intergovernmental	-	72,499	194,515	-	-	-	-	-
Charges for Services	-	2,633	1,666	9,740	-	-	1,545	-
Miscellaneous	-	-	-	-	-	-	-	10,437
TOTAL RECEIPTS	<u>415</u>	<u>75,132</u>	<u>196,181</u>	<u>9,740</u>	<u>-</u>	<u>-</u>	<u>1,545</u>	<u>10,437</u>
DISBURSEMENTS								
General Government	-	-	-	-	-	-	-	-
Public Safety	-	-	289,608	2,795	-	-	1,099	26,462
Public Works	-	-	-	-	-	-	-	-
Public Assistance	-	91,510	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-
Debt Service:								
Principal Payments	-	-	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	<u>-</u>	<u>91,510</u>	<u>289,608</u>	<u>2,795</u>	<u>-</u>	<u>-</u>	<u>1,099</u>	<u>26,462</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	<u>415</u>	<u>(16,378)</u>	<u>(93,427)</u>	<u>6,945</u>	<u>-</u>	<u>-</u>	<u>446</u>	<u>(16,025)</u>
OTHER FINANCING SOURCES (USES)								
Transfers in	-	-	98,878	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>98,878</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	415	(16,378)	5,451	6,945	-	-	446	(16,025)
FUND BALANCES - BEGINNING	<u>95,892</u>	<u>43,326</u>	<u>29,790</u>	<u>7,039</u>	<u>2,049</u>	<u>20</u>	<u>981</u>	<u>40,323</u>
FUND BALANCES - ENDING	<u>\$96,307</u>	<u>\$ 26,948</u>	<u>\$ 35,241</u>	<u>\$13,984</u>	<u>\$ 2,049</u>	<u>\$ 20</u>	<u>\$ 1,427</u>	<u>\$ 24,298</u>
FUND BALANCES:								
Restricted for:								
Visitor Promotion	-	-	-	-	-	-	-	-
Emergency Services	-	-	-	-	-	-	-	-
Drug Education	-	-	-	-	2,049	-	-	-
Law Enforcement	-	-	-	-	-	-	-	24,298
Preservation of Records	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Road/Bridge Maintenance	-	-	-	-	-	-	-	-
Communications Towers	-	-	-	-	-	-	-	-
Child Support Enforcement	-	-	-	-	-	-	-	-
Committed to:								
Law Enforcement	-	-	35,241	13,984	-	20	1,427	-
Aid and Assistance	96,307	26,948	-	-	-	-	-	-
County Buildings	-	-	-	-	-	-	-	-
Disaster Recovery	-	-	-	-	-	-	-	-
Emergency Services	-	-	-	-	-	-	-	-
Youth Camp	-	-	-	-	-	-	-	-
TOTAL FUND BALANCES	<u>\$96,307</u>	<u>\$ 26,948</u>	<u>\$ 35,241</u>	<u>\$13,984</u>	<u>\$ 2,049</u>	<u>\$ 20</u>	<u>\$ 1,427</u>	<u>\$ 24,298</u>

(Continued)

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

	Victim's Assistance Fund	Disaster Fund	Health Services Bond Fund	E911 Emergency Management Fund	911 Wireless Service Fund	Emergency Management Fund	Correctional Center Commissary Fund
RECEIPTS							
Taxes	\$ -	\$ -	\$ -	\$ 55,112	\$ 68,180	\$ -	\$ -
Investment Income	-	-	42,598	-	-	-	-
Intergovernmental	-	19,490	1,200,000	-	-	50,886	-
Charges for Services	-	-	-	32,956	-	-	307,100
Miscellaneous	1,500	-	-	-	-	-	5,464
TOTAL RECEIPTS	<u>1,500</u>	<u>19,490</u>	<u>1,242,598</u>	<u>88,068</u>	<u>68,180</u>	<u>50,886</u>	<u>312,564</u>
DISBURSEMENTS							
General Government	-	-	-	-	-	-	-
Public Safety	2,190	-	-	67,186	13,779	73,407	293,847
Public Works	-	-	-	-	-	-	-
Public Assistance	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-
Debt Service:							
Principal Payments	-	-	845,000	-	-	-	-
Interest and Fiscal Charges	-	-	278,073	-	-	-	-
TOTAL DISBURSEMENTS	<u>2,190</u>	<u>-</u>	<u>1,123,073</u>	<u>67,186</u>	<u>13,779</u>	<u>73,407</u>	<u>293,847</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	<u>(690)</u>	<u>19,490</u>	<u>119,525</u>	<u>20,882</u>	<u>54,401</u>	<u>(22,521)</u>	<u>18,717</u>
OTHER FINANCING SOURCES (USES)							
Transfers in	-	-	-	-	-	31,786	-
Transfers out	-	-	-	-	(50,666)	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(50,666)</u>	<u>31,786</u>	<u>-</u>
Net Change in Fund Balances	(690)	19,490	119,525	20,882	3,735	9,265	18,717
FUND BALANCES - BEGINNING	<u>11,486</u>	<u>378,444</u>	<u>2,942,800</u>	<u>94,493</u>	<u>242,989</u>	<u>13,606</u>	<u>91,500</u>
FUND BALANCES - ENDING	<u>\$ 10,796</u>	<u>\$397,934</u>	<u>\$3,062,325</u>	<u>\$ 115,375</u>	<u>\$ 246,724</u>	<u>\$ 22,871</u>	<u>\$ 110,217</u>
FUND BALANCES:							
Restricted for:							
Visitor Promotion	-	-	-	-	-	-	-
Emergency Services	-	-	-	115,375	246,724	-	-
Drug Education	-	-	-	-	-	-	-
Law Enforcement	-	-	-	-	-	-	-
Preservation of Records	-	-	-	-	-	-	-
Debt Service	-	-	3,062,325	-	-	-	-
Road/Bridge Maintenance	-	-	-	-	-	-	-
Communications Towers	-	-	-	-	-	-	-
Child Support Enforcement	-	-	-	-	-	-	-
Committed to:							
Law Enforcement	10,796	-	-	-	-	-	110,217
Aid and Assistance	-	-	-	-	-	-	-
County Buildings	-	-	-	-	-	-	-
Disaster Recovery	-	397,934	-	-	-	-	-
Emergency Services	-	-	-	-	-	22,871	-
Youth Camp	-	-	-	-	-	-	-
TOTAL FUND BALANCES	<u>\$ 10,796</u>	<u>\$397,934</u>	<u>\$3,062,325</u>	<u>\$ 115,375</u>	<u>\$ 246,724</u>	<u>\$ 22,871</u>	<u>\$ 110,217</u>

(Continued)

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

	Law Enforcement Center & Jail Bond Fund	County Building Fund	Flood Control Project Fund	Youth Camp Fund	K-9 Fund	DARE Fund	Total Nonmajor Funds
RECEIPTS							
Taxes	\$ 946,529	\$ 93,122	\$ 71,446	\$ -	\$ -	\$ -	\$ 1,275,121
Investment Income	2,476	-	-	-	-	-	45,489
Intergovernmental	101,689	10,003	7,673	-	-	-	2,486,207
Charges for Services	-	-	-	-	-	-	382,028
Miscellaneous	-	1,116	-	8,875	200	8	27,600
TOTAL RECEIPTS	1,050,694	104,241	79,119	8,875	200	8	4,216,445
DISBURSEMENTS							
General Government	-	266,253	-	-	-	-	279,763
Public Safety	-	-	-	-	-	-	771,737
Public Works	-	-	599	-	-	-	1,413,739
Public Assistance	-	-	-	-	-	-	91,510
Culture and Recreation	-	-	-	5,500	-	-	9,107
Debt Service:							
Principal Payments	875,000	-	-	-	-	-	1,720,000
Interest and Fiscal Charges	63,312	-	-	-	-	-	341,385
TOTAL DISBURSEMENTS	938,312	266,253	599	5,500	-	-	4,627,241
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	112,382	(162,012)	78,520	3,375	200	8	(410,796)
OTHER FINANCING SOURCES (USES)							
Transfers in	-	200,000	-	-	-	-	330,664
Transfers out	-	-	-	-	-	-	(50,666)
TOTAL OTHER FINANCING SOURCES (USES)	-	200,000	-	-	-	-	279,998
Net Change in Fund Balances	112,382	37,988	78,520	3,375	200	8	(130,798)
FUND BALANCES - BEGINNING	1,086,925	403,806	933,485	6,844	-	-	7,903,005
FUND BALANCES - ENDING	\$ 1,199,307	\$ 441,794	\$ 1,012,005	\$ 10,219	\$ 200	\$ 8	\$ 7,772,207
FUND BALANCES:							
Restricted for:							
Visitor Promotion	-	-	-	-	-	-	126,936
Emergency Services	-	-	1,012,005	-	-	-	1,374,104
Drug Education	-	-	-	-	-	-	2,049
Law Enforcement	-	-	-	-	-	-	24,298
Preservation of Records	-	-	-	-	-	-	130,231
Debt Service	1,199,307	-	-	-	-	-	4,261,632
Road/Bridge Maintenance	-	-	-	-	-	-	590,004
Communications Towers	-	-	-	-	-	-	24,402
Child Support Enforcement	-	-	-	-	-	-	70,585
Committed to:							
Law Enforcement	-	-	-	-	200	8	171,893
Aid and Assistance	-	-	-	-	-	-	123,255
County Buildings	-	441,794	-	-	-	-	441,794
Disaster Recovery	-	-	-	-	-	-	397,934
Emergency Services	-	-	-	-	-	-	22,871
Youth Camp	-	-	-	10,219	-	-	10,219
TOTAL FUND BALANCES	\$ 1,199,307	\$ 441,794	\$ 1,012,005	\$ 10,219	\$ 200	\$ 8	\$ 7,772,207

(Concluded)

SAUNDERS 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	Highway Superintendent	Veterans' Service Officer
BALANCES JULY 1, 2021	\$ 37,772	\$ 73,824	\$ 156,252	\$ 53,435	\$ 200	\$ 100	\$ 6,766
RECEIPTS							
Taxes	12,260	-	-	19,761	-	-	-
Licenses and Permits	3,074	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	565,196	-
Charges for Services	16,676	322,746	40,038	2,491,328	640	-	-
Miscellaneous	33,985	570	306	23,059	-	17,899	4
State Fees	56	472,998	36,035	1,048	-	-	-
Other Liabilities	4,270	-	6,012,507	1,063,054	18,534	-	-
TOTAL RECEIPTS	<u>70,321</u>	<u>796,314</u>	<u>6,088,886</u>	<u>3,598,250</u>	<u>19,174</u>	<u>583,095</u>	<u>4</u>
DISBURSEMENTS							
Payments to County Treasurer	56,461	329,274	40,652	2,535,963	640	583,026	-
Payments to State Treasurer	50	471,232	37,083	1,151	-	-	-
Petty Cash & Other Payments	33,985	570	306	9,756	-	69	-
Other Liabilities	4,270	-	5,894,507	1,043,730	18,534	-	-
TOTAL DISBURSEMENTS	<u>94,766</u>	<u>801,076</u>	<u>5,972,548</u>	<u>3,590,600</u>	<u>19,174</u>	<u>583,095</u>	<u>-</u>
BALANCES JUNE 30, 2022	<u>\$ 13,327</u>	<u>\$ 69,062</u>	<u>\$ 272,590</u>	<u>\$ 61,085</u>	<u>\$ 200</u>	<u>\$ 100</u>	<u>\$ 6,770</u>
BALANCES CONSIST OF:							
Due to County Treasurer	\$ 804	\$ 25,626	\$ 2,366	\$ 25,404	\$ -	\$ -	\$ 6,770
Petty Cash	12,500	500	500	7,600	200	100	-
Due to State Treasurer	23	42,936	2,147	8	-	-	-
Due to Others	-	-	267,577	28,073	-	-	-
BALANCES JUNE 30, 2022	<u>\$ 13,327</u>	<u>\$ 69,062</u>	<u>\$ 272,590</u>	<u>\$ 61,085</u>	<u>\$ 200</u>	<u>\$ 100</u>	<u>\$ 6,770</u>

(Continued)

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

	County Youth Services	County Planning & Zoning	County Transportation	County Treasurer	County Assessor	Total
BALANCES JULY 1, 2021	\$ 600	\$ 100	\$ -	\$ 300	\$ 200	\$ 329,549
RECEIPTS						
Taxes	-	-	-	-	-	32,021
Licenses and Permits	-	178,964	-	-	-	182,038
Intergovernmental	4,391	-	72,499	-	-	642,086
Charges for Services	1,665	-	2,633	-	-	2,875,726
Miscellaneous	650	-	-	14,670	-	91,143
State Fees	-	-	-	-	-	510,137
Other Liabilities	317	-	-	-	-	7,098,682
TOTAL RECEIPTS	<u>7,023</u>	<u>178,964</u>	<u>75,132</u>	<u>14,670</u>	<u>-</u>	<u>11,431,833</u>
DISBURSEMENTS						
Payments to County Treasurer	6,056	154,680	75,132	-	-	3,781,884
Payments to State Treasurer	-	-	-	-	-	509,516
Petty Cash & Other Payments	650	-	-	14,670	-	60,006
Other Liabilities	317	-	-	-	-	6,961,358
TOTAL DISBURSEMENTS	<u>7,023</u>	<u>154,680</u>	<u>75,132</u>	<u>14,670</u>	<u>-</u>	<u>11,312,764</u>
BALANCES JUNE 30, 2022	<u>\$ 600</u>	<u>\$ 24,384</u>	<u>\$ -</u>	<u>\$ 300</u>	<u>\$ 200</u>	<u>\$ 448,618</u>
BALANCES CONSIST OF:						
Due to County Treasurer	\$ -	\$ 24,384	\$ -	\$ -	\$ -	\$ 85,354
Petty Cash	600	-	-	300	200	22,500
Due to State Treasurer	-	-	-	-	-	45,114
Due to Others	-	-	-	-	-	295,650
BALANCES JUNE 30, 2022	<u>\$ 600</u>	<u>\$ 24,384</u>	<u>\$ -</u>	<u>\$ 300</u>	<u>\$ 200</u>	<u>\$ 448,618</u>

(Concluded)

SAUNDERS 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	\$ 56,141,605	\$ 56,947,817	\$ 57,866,424	\$ 59,030,131	\$ 59,553,188
Personal and Specials	2,075,220	1,954,647	2,013,219	2,151,689	3,455,927
Total	58,216,825	58,902,464	59,879,643	61,181,820	63,009,115
Corrections					
Additions	19,812	41,356	45,805	8,832	4,007
Deductions	(27,048)	(54,981)	(49,771)	(18,289)	(889)
Net Additions/ (Deductions)	(7,236)	(13,625)	(3,966)	(9,457)	3,118
Corrected Certified Tax	58,209,589	58,888,839	59,875,677	61,172,363	63,012,233
Net Tax Collected by County Treasurer during Fiscal Year Ending:					
June 30, 2018	37,212,270	-	-	-	-
June 30, 2019	20,981,080	36,173,401	-	-	-
June 30, 2020	8,887	22,502,351	36,362,915	-	-
June 30, 2021	249	4,910	23,253,751	39,014,384	-
June 30, 2022	498	5,926	13,556	21,908,487	41,623,000
Total Net Collections	58,202,984	58,686,588	59,630,222	60,922,871	41,623,000
Total Uncollected Tax	\$ 6,605	\$ 202,251	\$ 245,455	\$ 249,492	\$ 21,389,233
Percentage Uncollected Tax	0.01%	0.34%	0.41%	0.41%	33.94%

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

SAUNDERS 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
Saunders 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 Saunders 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 June 13, 2023. The report notes the financial statements were prepared on the basis of cash receipts and disbursements and do not include the financial data of the Saunders County Medical Center, a component unit of Saunders County.

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 Saunders 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 Saunders County in a separate letter dated June 13, 2023.

Saunders County’s Response to Findings

Saunders 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.

June 13, 2023



Jeff Schreier, CPA
Audit Manager
Lincoln, Nebraska



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

Mike Foley
State Auditor

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

June 13, 2023

Board of Supervisors
Saunders County, Nebraska

Dear Supervisors:

We have audited the basic financial statements of Saunders County (County) for the fiscal year ended June 30, 2022, and have issued our report thereon dated June 13, 2023. In planning and performing our audit of the basic financial statements of the County, we considered internal control in order to determine our auditing procedures for the purpose of expressing our opinion on the basic financial statements. An audit does not include examining the effectiveness of internal control and does not provide assurance on internal control. We also performed tests of the County's compliance with certain provisions of laws, regulations, contracts, and grants.

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

COUNTY BOARD

Retirement Withholdings

During payroll testing, we noted that one regular employee received compensation of \$600 for translation services provided; however, the County did not withhold retirement contributions from this compensation. Based on the 4.5% employee retirement contribution rate, and the 150% county match requirement, \$27 was not appropriately withheld from the employee's pay, and the County did not properly contribute \$40.50.

Neb. Rev. Stat. § 23-2301(5)(a) (Reissue 2022) of the County Employees Retirement Act (Act) defines "compensation" as follows:

Compensation means gross wages or salaries payable to the member for personal services performed during the plan year. Compensation does not include insurance premiums converted into cash payments, reimbursement for expenses incurred, fringe benefits, per diems, or bonuses for services not actually rendered, including, but not limited to, early retirement inducements, cash awards, and severance pay, except for retroactive salary payments paid pursuant to court order, arbitration, or litigation and grievance settlements. Compensation includes overtime pay, member retirement contributions, and amounts contributed by the member to plans under sections 125, 403(b), and 457 of the Internal Revenue Code or any other section of the code which defers or excludes such amounts from income.

Neb. Rev. Stat. § 23-2307 (Reissue 2022) of the Act provides, in relevant part, "Each employee who is a member of the retirement system shall pay to the county or have picked up by the county a sum equal to four and one-half percent of his or her compensation for each pay period."

Neb. Rev. Stat. § 23-2308(2) (Reissue 2022) of the Act states the following:

The county clerk shall pay to the board or an entity designated by the board an amount equal to two hundred fifty percent of the amounts deducted from the compensation of employees in accordance with the provisions of section 23-2307, which two hundred fifty percent equals the employees' contributions plus the county's contributions of one hundred fifty percent of the employees' contributions.

Good internal controls require procedures to ensure that retirement contributions are withheld appropriately from all employee pay falling within the Act's definition of "compensation."

Without such procedures, there is an increased risk of not only the County failing to comply with provisions of the Act but also contributions to employee retirement accounts being correct.

We recommend the County Board implement procedures to ensure that retirement contributions are appropriate. We recommend further the County work with the Nebraska Public Employees Retirement Systems to correct the error identified.

CLERK OF THE DISTRICT COURT

Overdue Case Account Report

We tested 10 balances due to the District Court and noted that eight of those balances, totaling \$11,111, did not have action taken by the Court to ensure collection and/or resolution of those balances.

Additionally, in following up on the 10 overdue balances tested in the prior audit, we noted that all 10 of those balances, totaling \$9,539, still had not had any action taken by the Court to ensure collection and/or resolution of those balances.

As of March 31, 2023, the Overdue Case Account Report contained 460 overdue balances, totaling \$154,891, related to criminal cases. Only 13 of those cases were noted as having a warrant issued.

Good internal controls and sound business practices require procedures to ensure that overdue amounts of the District Court are reviewed on an ongoing, timely basis to determine what action should be taken to collect, or otherwise resolve those balances.

Without a regular, detailed review of the Overdue Case Account Report, there is an increased risk that balances listed therein may either have no proper follow-up action taken timely or have been resolved previously and should no longer be reflected as an overdue balance in the accounting system.

A similar finding was noted in the prior audit.

We recommend the District Court implement an ongoing, timely review of the monthly financial reports, including the Overdue Case Account Report, to ensure the timely collection and/or resolution of the balances listed therein.

COUNTY OVERALL

Segregation of Duties

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

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

This was also noted in prior audits.

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

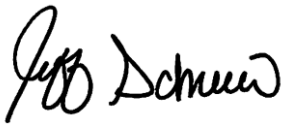
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It should be noted this report is critical in nature, as it contains only our comments and recommendations on the areas noted for improvement and does not include our observations on any strong features of the County.

Draft copies of this report were furnished to the County to provide management with an opportunity to review the report and to respond to the comments and recommendations included in this report. The County declined to respond.

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

Sincerely,

A handwritten signature in black ink that reads "Jeff Schreier". The signature is written in a cursive style with a large, stylized "J" and "S".

Jeff Schreier, CPA
Audit Manager