

**AUDIT REPORT  
OF  
GARFIELD COUNTY**

**JULY 1, 2023, THROUGH JUNE 30, 2024**

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the Auditor of Public Accounts.**

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**Issued on January 29, 2025**

*The Nebraska Auditor of Public Accounts Office was created by the first territorial Legislature in 1855. The Auditor was the general accountant and revenue officer of the territory. Those duties have expanded and evolved over the decades, as modern accounting theory has been implemented. The office of the Auditor of Public Accounts is one of six offices making up the executive branch of Nebraska State Government. Mike Foley was elected in November 2006 and re-elected in November 2010 and November 2022 as the Nebraska Auditor of Public Accounts. He was sworn into office on January 5, 2023, and is Nebraska's 24th State Auditor.*

*The mission of the Nebraska Auditor of Public Accounts' office is to provide independent, accurate, and timely audits, reviews, or investigations of the financial operations of Nebraska State and local governments.*

*We will provide this information, as required by statute, to all policymakers and taxpayers through written reports and our Internet-based Budget and Audit databases.*

*We will maintain a professionally prepared staff, utilizing up-to-date technology, and following current Government Auditing Standards.*

## Audit Staff Working On This Report

Jeff Schreier, CPA – Audit Manager  
Derek Baumfalk – Auditor-In-Charge  
Destini Morales – Auditor II  
Jacob Placke – Auditor I

Our reports can be found electronically at: [auditors.nebraska.gov](http://auditors.nebraska.gov)

Additionally, you may request them by contacting us at:

**Nebraska Auditor of Public Accounts**  
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GARFIELD COUNTY

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GARFIELD COUNTY  
250 S. 8<sup>th</sup> Avenue  
Burwell, NE 68823

**LIST OF COUNTY OFFICIALS**  
At June 30, 2024

<u>Title</u>	<u>Name</u>	<u>Term Expires</u>
Board of Commissioners	Scott Krause Diana Hurlburt Jerome Zulkoski	Jan. 2027 Jan. 2025 Jan. 2027
Assessor Planning & Zoning	Kali Bolli	Jan. 2027
Attorney	Curtis Sikyta	Jan. 2027
Clerk Election Commissioner Register of Deeds Clerk of the District Court	Keri Koenigsberg	Jan. 2027
Sheriff	Korey Johnson	Jan. 2027
Treasurer	Tamara Hitchcock	Jan. 2027
Surveyor	Steven Rasmussen	Appointed
Veterans' Service Officer	Timothy Rowse	Appointed
Weed Superintendent	Jimmy Petersen	Appointed
Highway Superintendent	Gary Kinney	Appointed
Emergency Manager	Marvin Hulinsky	Appointed



# NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

Mike Foley  
State Auditor

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GARFIELD COUNTY

## INDEPENDENT AUDITOR'S REPORT

Board of Commissioners  
Garfield 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 Garfield County, as of and for the year ended June 30, 2024, 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 Garfield County as of June 30, 2024, and the respective changes in cash-basis financial position for the year then ended in accordance with the cash 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 (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### *Emphasis of Matter – Basis of Accounting*

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

#### *Responsibilities of Management for the Financial Statements*

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the cash basis of accounting described in Note 1, and for determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

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

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

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

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

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining nonmajor fund financial statement, budgetary comparison information, schedule of office activity, and schedule of taxes certified and collected, pages 21-33, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole on the basis of accounting described in Note 1.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated January 28, 2025, on our consideration of Garfield 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 Garfield County's internal control over financial reporting and compliance.

A handwritten signature in black ink, appearing to read "Jeff Schreier". The signature is written in a cursive, flowing style.

Jeff Schreier, CPA  
Audit Manager  
Lincoln, Nebraska

January 28, 2025

GARFIELD COUNTY  
**STATEMENT OF NET POSITION - CASH BASIS**  
June 30, 2024

	Governmental Activities
<b>ASSETS</b>	
Cash and Cash Equivalents (Note 1.D)	\$ 7,449
Investments (Note 1.D)	1,263,838
<b>TOTAL ASSETS</b>	<b>\$ 1,271,287</b>
<b>NET POSITION</b>	
Restricted for:	
Visitor Promotion	\$ 69,764
Drug Education / Enforcement	6,996
Preservation of Records	7,601
Road / Bridge Maintenance	67,581
Library	27,046
Federal Relief	121,287
Unrestricted	971,012
<b>TOTAL NET POSITION</b>	<b>\$ 1,271,287</b>

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



GARFIELD COUNTY  
**STATEMENT OF ACTIVITIES - CASH BASIS**  
For the Year Ended June 30, 2024

<b>Functions:</b>	Cash Disbursements	Program Cash Receipts		Net (Disbursement) Receipts and Changes in Net Position
		Fees, Fines, and Charges for Services	Operating Grants and Contributions	
<b>Governmental Activities:</b>				
General Government	\$ (1,324,934)	\$ 104,051	\$ 14,144	\$ (1,206,739)
Public Safety	(302,071)	3,266	22,350	(276,455)
Public Works	(1,021,616)	535	1,572,416	551,335
Public Assistance	(14,951)	-	-	(14,951)
Culture and Recreation	(601,957)	445	419,963	(181,549)
Debt Payments	(262,673)	-	-	(262,673)
<b>Total Governmental Activities</b>	<b>\$ (3,528,202)</b>	<b>\$ 108,297</b>	<b>\$ 2,028,873</b>	<b>(1,391,032)</b>

General Receipts:

Taxes:

Property	1,502,792
Motor Vehicle	89,428
Inheritance	100,324
Other	54,191

Grants and Contributions Not Restricted to

Specific Programs	60,951
Investment Income	56,814
Loan Proceeds	253,120
Miscellaneous	34,407

Total General Receipts 2,152,027

Change in Net Position	760,995
Net Position - Beginning of year	510,292
Net Position - End of year	<u>\$ 1,271,287</u>

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

GARFIELD COUNTY  
**STATEMENT OF CASH BASIS ASSETS AND FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
June 30, 2024

	General Fund	Road Fund	Inheritance Fund	Disaster Fund	Misc Federal & State Grants Fund	Nonmajor Funds	Total Governmental Funds
<b>ASSETS</b>							
Cash and Cash Equivalents (Note 1.D)	\$ 772	\$ 20	\$ 5,057	\$ -	\$ -	\$ 1,600	\$ 7,449
Investments (Note 1.D)	118,480	3,048	776,533	-	-	365,777	1,263,838
<b>TOTAL ASSETS</b>	<b><u>\$ 119,252</u></b>	<b><u>\$ 3,068</u></b>	<b><u>\$ 781,590</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 367,377</u></b>	<b><u>\$ 1,271,287</u></b>
<b>FUND BALANCES</b>							
Restricted for:							
Visitor Promotion	-	-	-	-	-	69,764	69,764
Drug Education / Enforcement	-	-	-	-	-	6,996	6,996
Preservation of Records	-	-	-	-	-	7,601	7,601
Road / Bridge Maintenance	-	-	-	-	-	67,581	67,581
Library	-	-	-	-	-	27,046	27,046
Federal Relief	-	-	-	-	-	121,287	121,287
Committed to:							
Law Enforcement	-	-	-	-	-	6,820	6,820
Road Maintenance	-	3,068	-	-	-	-	3,068
Planning & Zoning	-	-	-	-	-	50	50
Miscellaneous Future Projects	-	-	-	-	-	55,214	55,214
Community Betterment	-	-	-	-	-	5,018	5,018
Assigned to:							
Other Purposes	-	-	781,590	-	-	-	781,590
Unassigned	119,252	-	-	-	-	-	119,252
<b>TOTAL CASH BASIS FUND BALANCES</b>	<b><u>\$ 119,252</u></b>	<b><u>\$ 3,068</u></b>	<b><u>\$ 781,590</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 367,377</u></b>	<b><u>\$ 1,271,287</u></b>

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

**GARFIELD COUNTY**  
**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS,**  
**AND CHANGES IN CASH BASIS FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
For the Year Ended June 30, 2024

	General Fund	Road Fund	Inheritance Fund	Disaster Fund	Misc Federal & State Grants Fund
<b>RECEIPTS</b>					
Taxes:					
Property	\$ 1,424,306	\$ -	\$ -	\$ -	\$ -
Motor Vehicle	89,428	-	-	-	-
Inheritance	-	-	100,324	-	-
Other	8,757	-	-	-	-
Investment Income	50,148	-	-	-	-
Intergovernmental	92,244	468,916	-	1,051,003	340,075
Charges for Services	105,335	535	-	-	-
Miscellaneous	3,294	3,371	-	-	-
<b>TOTAL RECEIPTS</b>	<u>1,773,512</u>	<u>472,822</u>	<u>100,324</u>	<u>1,051,003</u>	<u>340,075</u>
<b>DISBURSEMENTS</b>					
General Government	1,321,639	-	-	-	-
Public Safety	259,771	-	-	-	-
Public Works	55,734	781,046	-	-	-
Public Assistance	14,951	-	-	-	-
Culture and Recreation	-	-	-	-	472,363
Debt Service:					
Principal Payments	253,120	-	-	-	-
Interest and Fiscal Charges	9,553	-	-	-	-
<b>TOTAL DISBURSEMENTS</b>	<u>1,914,768</u>	<u>781,046</u>	<u>-</u>	<u>-</u>	<u>472,363</u>
<b>EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	<u>(141,256)</u>	<u>(308,224)</u>	<u>100,324</u>	<u>1,051,003</u>	<u>(132,288)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	657,471	265,190	1,051,003	-	171,469
Transfers out	(501,427)	-	(488,649)	(1,051,003)	(148,838)
Loan Proceeds	97,393	46,070	-	-	109,657
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>253,437</u>	<u>311,260</u>	<u>562,354</u>	<u>(1,051,003)</u>	<u>132,288</u>
Net Change in Fund Balances	112,181	3,036	662,678	-	-
<b>CASH BASIS FUND BALANCES - BEGINNING, as previously presented</b>	<u>7,071</u>	<u>32</u>	<u>118,912</u>	<u>-</u>	<u>-</u>
Change within financial reporting entity (major to nonmajor fund)	-	-	-	-	-
<b>CASH BASIS FUND BALANCES - BEGINNING, as adjusted</b>	<u>7,071</u>	<u>32</u>	<u>118,912</u>	<u>-</u>	<u>-</u>
<b>CASH BASIS FUND BALANCES - ENDING</b>	<u>\$ 119,252</u>	<u>\$ 3,068</u>	<u>\$ 781,590</u>	<u>\$ -</u>	<u>\$ -</u>

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

(Continued)

GARFIELD COUNTY  
**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS,  
AND CHANGES IN CASH BASIS FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
For the Year Ended June 30, 2024

	<i>Formerly Major Fund COVID American Rescue Plan Fund</i>	<i>Formerly Major Fund Highway Bridge Buyback Fund</i>	<i>Formerly Major Fund Highway Street Buyback Fund</i>	Nonmajor Funds	Total Governmental Funds
<b>RECEIPTS</b>					
Taxes:					
Property				\$ 78,486	\$ 1,502,792
Motor Vehicle				-	89,428
Inheritance				-	100,324
Other				45,434	54,191
Investment Income				6,666	56,814
Intergovernmental				137,586	2,089,824
Charges for Services				2,427	108,297
Miscellaneous				27,742	34,407
<b>TOTAL RECEIPTS</b>				<b>298,341</b>	<b>4,036,077</b>
<b>DISBURSEMENTS</b>					
General Government				3,295	1,324,934
Public Safety				42,300	302,071
Public Works				184,836	1,021,616
Public Assistance				-	14,951
Culture and Recreation				129,594	601,957
Debt Service:					
Principal Payments				-	253,120
Interest and Fiscal Charges				-	9,553
<b>TOTAL DISBURSEMENTS</b>				<b>360,025</b>	<b>3,528,202</b>
<b>EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS</b>				<b>(61,684)</b>	<b>507,875</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in				89,606	2,234,739
Transfers out				(44,822)	(2,234,739)
Loan Proceeds				-	253,120
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>				<b>44,784</b>	<b>253,120</b>
Net Change in Fund Balances				(16,900)	760,995
<b>CASH BASIS FUND BALANCES - BEGINNING, as previously presented</b>	56,204	52,679	133,705	141,689	510,292
Change within financial reporting entity (major to nonmajor fund)	(56,204)	(52,679)	(133,705)	242,588	-
<b>CASH BASIS FUND BALANCES - BEGINNING, as adjusted</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>384,277</b>	<b>510,292</b>
<b>CASH BASIS FUND BALANCES - ENDING</b>				<b>\$ 367,377</b>	<b>\$ 1,271,287</b>

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

(Concluded)

GARFIELD COUNTY  
**STATEMENT OF FIDUCIARY NET POSITION - CASH BASIS**  
 June 30, 2024

		Custodial Funds
<b>ASSETS</b>		
Cash and Cash Equivalents	\$	170,453
<b>NET POSITION</b>		
Restricted for:		
State - Collected by County Treasurer		77,366
State - Collected by Other Offices		2,680
Schools		63,461
Educational Service Units		791
Technical College		5,024
Natural Resource Districts		2,019
Fire Districts		1,121
Municipalities		12,956
Agricultural Society		610
Airport Authority		619
Others - Collected by County Treasurer		3,723
Others - Collected by Other Offices		83
<b>TOTAL NET POSITION</b>	<b>\$</b>	<b>170,453</b>

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

GARFIELD COUNTY  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - CASH BASIS**  
For the Year Ended June 30, 2024

	<u>Custodial Funds</u>
<b>ADDITIONS</b>	
Collections for Other Governments	\$ 7,176,332
Miscellaneous Collections	<u>239,401</u>
<b>TOTAL ADDITIONS</b>	<u><u>7,415,733</u></u>
<b>DEDUCTIONS</b>	
Payments to Other Governments	7,154,340
Other Miscellaneous Items Paid To Individuals	<u>276,019</u>
<b>TOTAL DEDUCTIONS</b>	<u><u>7,430,359</u></u>
 <b>NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION</b>	 (14,626)
 <b>NET POSITION - BEGINNING OF YEAR</b>	 <u>185,079</u>
<b>NET POSITION - END OF YEAR</b>	<u><u>\$ 170,453</u></u>

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

GARFIELD COUNTY

NOTES TO FINANCIAL STATEMENTS

For the Fiscal Year Ended June 30, 2024

1. **Summary of Significant Accounting Policies**

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

**A. Reporting Entity**

Garfield 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 Organizations.**

**Behavioral Health Region III** – 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 III (Region) consists of the following counties: Blaine, Loup, Garfield, Wheeler, Custer, Valley, Greeley, Sherman, Howard, Buffalo, Hall, Phelps, Kearney, Adams, Clay, Furnas, Harlan, Hamilton, Merrick, Franklin, Webster, and Nuckolls.

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 \$4,754 toward the operation of the Region during fiscal year 2024. 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 Loup Basin Public Health Department (Department) to provide public health services. The agreement was established under authority of the Interlocal Cooperation Act for services to be provided per Neb. Rev. Stat. §§ 71-1626 to 71-1636 (Reissue 2018).

GARFIELD 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 2024. 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) (Reissue 2024). Financial information for the Department is available in that report.

Emergency 911 Region – The County has entered into an agreement with surrounding counties to provide emergency 911 services. The agreement was established under the authority of the Interlocal Cooperation Act and is known as Region 26 Council (Region 26). Member entities include: City of Ord and Blaine, Loup, Garfield, Greeley, Sherman, Thomas, Valley, and Wheeler counties in central Nebraska.

The governing board of Region 26 includes representatives from the participating entity governing bodies. Each entity contributes to the financial support of Region 26 based on formulas developed by the governing board. The County contributed \$90,981 toward the operation of Region 26 during fiscal year 2024. In the event of the termination of the agreement, assets would be disposed of in accordance with the terms of the agreement.

**B. Basis of Presentation**

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

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

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

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



GARFIELD COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

1. Summary of Significant Accounting Policies (Continued)

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

The County reports the following major governmental funds:

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

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

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

**Disaster Fund.** This fund is used to account for expenditures related to disaster recovery efforts and is primarily funded by intergovernmental grant receipts.

**Misc Federal & State Grants Fund.** This fund is used to account for expenditures that will be reimbursed by miscellaneous Federal and State grant receipts.

The County reports the following additional nonmajor governmental fund types:

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

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

The County designates fund balances as follows:

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

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

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

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

GARFIELD COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

1. Summary of Significant Accounting Policies (Continued)

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

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus and basis of accounting. The accounting records of the County are maintained and the government-wide financial statements were reported on the basis of cash receipts and disbursements. As such, the measurement focus includes only those assets and fund balances arising from cash transactions on the Statement of Net Position - Cash Basis and the Statement of Activities - Cash Basis. Receipts are recognized when received, and disbursements are recognized when paid. This differs from governmental GAAP, which requires the government-wide and fiduciary fund financial statements to be reported using the economic resources measurement focus and the accrual basis of accounting. Under this measurement focus and basis of accounting, receipts are recorded when earned, and disbursements are recorded when a liability is incurred, regardless of the timing of related cash flows.

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

D. **Assets and Net Position**

**Cash and Cash Equivalents.** The County's cash and cash equivalents are considered to be cash on hand, certificates of 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, Cum. Supp. 2024) 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.

GARFIELD COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

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

**Restricted Net Position.** When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then the unrestricted resources, as they are needed. Net position is reported as restricted when constraints placed on its use are either externally imposed or imposed by law through constitutional provisions or enabling legislation. The government-wide statement of net position reports \$300,275 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 30, the County Board adopts the budget and appropriates the amounts specified in the budget for the departments, offices, activities, and funds of the County.

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

**Excess of Disbursements Over Appropriations.** For the year ended June 30, 2024, disbursements exceeded budgeted appropriations in the Reappraisal function of the General Fund by \$9,502, and in the Geographical Information System Fund and Misc Federal & State Grants Fund by \$3,295 and \$36,101, respectively. The over-expenditures in the Reappraisal function of the General Fund were funded by the available fund balance in the General Fund. The over-expenditures in the Geographical Information System Fund were funded by greater than anticipated interfund transfers. The over-expenditures in the Misc Federal & State Grants Fund were funded by greater than anticipated interfund transfers and loan proceeds.

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 \$7,449 for County funds and \$170,453 for Fiduciary funds. The bank balances for all funds totaled \$64,764. For purposes of classifying categories of custodial credit risk, the bank balances of the County's deposits, as of June 30, 2024, 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 \$1,263,838 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

GARFIELD COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

2. **Deposits and Investments** (Concluded)

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 20 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 2023, for the 2023 taxes, which will be materially collected in May and September 2024, was set at \$.308572/\$100 of assessed valuation. The levy set in October 2022, for the 2022 taxes, which were materially collected in May and September 2023, was set at \$.280574/\$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.

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, Cum. Supp. 2024) 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.

GARFIELD COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

4. **Retirement System** (Concluded)

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. Through September 1, 2023, employees contributed 1% of their salary. Starting September 2, 2023, this contribution was increased to 2%. 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, 2024, 24 employees contributed \$46,884, and the County contributed \$69,128. Contributions included \$2,396 in cash contributions towards the supplemental law enforcement plan for two law enforcement employees.

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 112 counties and local governments throughout Nebraska.

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

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

	NIRMA Coverage	Maximum Coverage
General Liability Claim	\$ 500,000	\$ 5,000,000
Workers' Compensation Claim	\$ 550,000	Statutory Limits
Property Damage Claim	\$ 500,000	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, 2024, consisted of the following:

GARFIELD COUNTY

**NOTES TO FINANCIAL STATEMENTS**

(Continued)

**6. Interfund Transfers** (Concluded)

<b>Transfers to</b>	<b>Transfers from</b>					<b>Total</b>
	General Fund	Inheritance Fund	Disaster Fund	Misc Federal & State Grants Fund	Nonmajor Funds	
General Fund	\$ -	\$ 463,811	\$ -	\$ 148,838	\$ 44,822	\$ 657,471
Road Fund	240,352	24,838	-	-	-	265,190
Inheritance Fund	-	-	1,051,003	-	-	1,051,003
Misc Federal & State Grants Fund	171,469	-	-	-	-	171,469
Nonmajor Funds	89,606	-	-	-	-	89,606
<b>Total</b>	<b>\$ 501,427</b>	<b>\$ 488,649</b>	<b>\$ 1,051,003</b>	<b>\$ 148,838</b>	<b>\$ 44,822</b>	<b>\$ 2,234,739</b>

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

In the year ended June 30, 2024, the County made a one-time transfer of \$1,051,003 from the Disaster Fund to the Inheritance Fund and a one-time transfer of \$148,838 from the Misc Federal & State Grants Fund to the General Fund as reimbursement for expenditures previously paid from those funds.

**7. Long-Term Obligations**

Lease-Purchase Agreement

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

	<b>Motor Graders</b>
Balance July 1, 2023	\$ 308,901
Purchases	-
Payments	68,791
Balance June 30, 2024	\$ 240,110
Future Payments:	
<b>Year</b>	
2025	\$ 77,152
2026	77,152
2027	50,080
2028	50,081
Total Payments	254,465
Less Interest	14,355
Present Value of Future Minimum Lease Payments	\$ 240,110
Carrying Value of the Related Fixed Asset	\$ 573,612

GARFIELD COUNTY

**NOTES TO FINANCIAL STATEMENTS**  
(Concluded)

**8. Change Within Financial Reporting Entity**

For the fiscal year ended June 30, 2024, the presentation of the following funds was changed from major to nonmajor: COVID American Rescue Plan Fund, Highway Bridge Buyback Fund, and Highway Street Buyback Fund.

	Reporting Units Affected by Adjustments to and Restatements of Beginning Balances			
	Funds			Nonmajor Governmental
	COVID American Rescue Plan Fund	Highway Bridge Buyback Fund	Highway Street Buyback Fund	
<b>CASH BASIS FUND</b>				
<b>BALANCES - BEGINNING, as previously presented</b>	\$ 56,204	\$ 52,679	\$ 133,705	\$ 141,689
Change from major to nonmajor fund	(56,204)	(52,679)	(133,705)	242,588
<b>CASH BASIS FUND</b>				
<b>BALANCES - BEGINNING, as adjusted</b>	\$ -	\$ -	\$ -	\$ 384,277

Additionally, the presentation of the Disaster Fund and Misc Federal & State Grants Fund was changed from nonmajor to major. As of June 30, 2023, the fund balance for both of these funds was zero. Therefore, there was no impact to beginning fund balances for these changes.

**GARFIELD COUNTY**  
**BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL**  
**GENERAL FUND**

For the Year Ended June 30, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>RECEIPTS</b>				
Taxes	\$ 1,581,563	\$ 1,581,563	\$ 1,522,491	\$ (59,072)
Investment Income	10,000	10,000	50,148	40,148
Intergovernmental	35,684	35,684	92,244	56,560
Charges for Services	152,316	152,316	105,335	(46,981)
Miscellaneous	4,800	4,800	3,294	(1,506)
<b>TOTAL RECEIPTS</b>	<u>1,784,363</u>	<u>1,784,363</u>	<u>1,773,512</u>	<u>(10,851)</u>
<b>DISBURSEMENTS</b>				
General Government:				
County Board	78,021	78,021	77,060	961
County Clerk	133,435	133,435	129,965	3,470
County Treasurer	131,485	131,485	128,110	3,375
County Assessor	155,535	155,535	144,260	11,275
Election Commissioner	19,700	19,700	8,086	11,614
Building and Zoning	23,525	23,525	5,784	17,741
Clerk of the District Court	25,500	25,500	11,389	14,111
County Court System	13,475	13,475	3,490	9,985
Building and Grounds	82,840	82,840	32,506	50,334
Reappraisal	25,000	25,000	34,502	(9,502)
Agricultural Extension Agent	34,206	34,206	34,206	-
Geographical Information System	10,000	10,000	-	10,000
Miscellaneous	733,066	733,066	712,281	20,785
Public Safety				
County Sheriff	245,294	245,294	154,702	90,592
County Attorney	113,205	113,205	99,079	14,126
County Jail	43,000	43,000	5,990	37,010
Public Works				
Noxious Weed Control	109,348	109,348	55,734	53,614
Public Assistance				
Veterans' Service Officer	16,150	16,150	14,951	1,199
Debt Service				
Principal Payments	1,000,000	1,000,000	253,120	746,880
Interest and Charges	55,000	55,000	9,553	45,447
<b>TOTAL DISBURSEMENTS</b>	<u>3,047,785</u>	<u>3,047,785</u>	<u>1,914,768</u>	<u>1,133,017</u>
<b>EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS</b>				
	<u>(1,263,422)</u>	<u>(1,263,422)</u>	<u>(141,256)</u>	<u>1,122,166</u>

(Continued)



GARFIELD COUNTY  
**BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL**  
**GENERAL FUND**

For the Year Ended June 30, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	1,738,033	1,738,033	657,471	(1,080,562)
Transfers out	(1,174,641)	(1,174,641)	(501,427)	673,214
Loan Proceeds	1,000,000	1,000,000	97,393	(902,607)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>1,563,392</u>	<u>1,563,392</u>	<u>253,437</u>	<u>(1,309,955)</u>
Net Change in Fund Balance	299,970	299,970	112,181	(187,789)
<b>FUND BALANCE - BEGINNING</b>	<u>7,656</u>	<u>7,656</u>	<u>7,071</u>	<u>(585)</u>
<b>FUND BALANCE - ENDING</b>	<u>\$ 307,626</u>	<u>\$ 307,626</u>	<u>\$ 119,252</u>	<u>\$ (188,374)</u>

(Concluded)

**GARFIELD COUNTY**  
**BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL**  
**MAJOR FUNDS**

For the Year Ended June 30, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>ROAD FUND</b>				
<b>RECEIPTS</b>				
Intergovernmental	\$ 463,021	\$ 463,021	\$ 468,916	\$ 5,895
Charges for Services	750	750	535	(215)
Miscellaneous	3,100	3,100	3,371	271
<b>TOTAL RECEIPTS</b>	<b>466,871</b>	<b>466,871</b>	<b>472,822</b>	<b>5,951</b>
<b>DISBURSEMENTS</b>	<b>1,316,619</b>	<b>1,316,619</b>	<b>781,046</b>	<b>535,573</b>
<b>EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	<b>(849,748)</b>	<b>(849,748)</b>	<b>(308,224)</b>	<b>541,524</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	855,000	855,000	265,190	(589,810)
Transfers out	-	-	-	-
Loan Proceeds	-	-	46,070	46,070
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>855,000</b>	<b>855,000</b>	<b>311,260</b>	<b>(543,740)</b>
Net Change in Fund Balance	5,252	5,252	3,036	(2,216)
FUND BALANCE - BEGINNING	32	32	32	-
FUND BALANCE - ENDING	<b>\$ 5,284</b>	<b>\$ 5,284</b>	<b>\$ 3,068</b>	<b>\$ (2,216)</b>
<b>INHERITANCE FUND</b>				
<b>RECEIPTS</b>				
Taxes	\$ 150,000	\$ 150,000	\$ 100,324	\$ (49,676)
<b>TOTAL RECEIPTS</b>	<b>150,000</b>	<b>150,000</b>	<b>100,324</b>	<b>(49,676)</b>
<b>DISBURSEMENTS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	<b>150,000</b>	<b>150,000</b>	<b>100,324</b>	<b>(49,676)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	1,225,000	1,225,000	1,051,003	(173,997)
Transfers out	(1,493,912)	(1,493,912)	(488,649)	1,005,263
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(268,912)</b>	<b>(268,912)</b>	<b>562,354</b>	<b>831,266</b>
Net Change in Fund Balance	(118,912)	(118,912)	662,678	781,590
FUND BALANCE - BEGINNING	118,912	118,912	118,912	-
FUND BALANCE - ENDING	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 781,590</b>	<b>\$ 781,590</b>

(Continued)

**GARFIELD COUNTY**  
**BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL**  
**MAJOR FUNDS**

For the Year Ended June 30, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b><u>DISASTER FUND</u></b>				
<b>RECEIPTS</b>				
Intergovernmental	\$ 1,217,321	\$ 1,217,321	\$ 1,051,003	\$ (166,318)
Miscellaneous	7,679	7,679	-	(7,679)
<b>TOTAL RECEIPTS</b>	<b>1,225,000</b>	<b>1,225,000</b>	<b>1,051,003</b>	<b>(173,997)</b>
<b>DISBURSEMENTS</b>				
	-	-	-	-
<b>EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS</b>				
	1,225,000	1,225,000	1,051,003	(173,997)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	(1,225,000)	(1,225,000)	(1,051,003)	173,997
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(1,225,000)</b>	<b>(1,225,000)</b>	<b>(1,051,003)</b>	<b>173,997</b>
Net Change in Fund Balance	-	-	-	-
<b>FUND BALANCE - BEGINNING</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>MISC FEDERAL &amp; STATE GRANTS FUND</u></b>				
<b>RECEIPTS</b>				
Intergovernmental	\$ 534,700	\$ 534,700	\$ 340,075	\$ (194,625)
<b>TOTAL RECEIPTS</b>	<b>534,700</b>	<b>534,700</b>	<b>340,075</b>	<b>(194,625)</b>
<b>DISBURSEMENTS</b>				
	585,100	585,100	472,363	112,737
<b>EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS</b>				
	(50,400)	(50,400)	(132,288)	(81,888)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	50,400	50,400	171,469	121,069
Transfers out	-	-	(148,838)	(148,838)
Loan Proceeds	-	-	109,657	109,657
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>50,400</b>	<b>50,400</b>	<b>132,288</b>	<b>81,888</b>
Net Change in Fund Balance	-	-	-	-
<b>FUND BALANCE - BEGINNING</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

(Concluded)

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

For the Year Ended June 30, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>HIGHWAY STREET BUYBACK FUND</b>				
Receipts	\$ 42,304	\$ 42,304	\$ 42,304	\$ -
Disbursements	(176,009)	(176,009)	(171,300)	4,709
Transfers in	176,009	176,009	-	(176,009)
Transfers out	(176,009)	(176,009)	-	176,009
Net Change in Fund Balance	(133,705)	(133,705)	(128,996)	4,709
Fund Balance - Beginning	133,705	133,705	133,705	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,709</u>	<u>\$ 4,709</u>
<b>HIGHWAY BRIDGE BUYBACK FUND</b>				
Receipts	\$ 10,553	\$ 10,553	\$ 10,193	\$ (360)
Disbursements	(63,232)	(63,232)	-	63,232
Transfers in	63,232	63,232	44,502	(18,730)
Transfers out	(63,232)	(63,232)	(44,502)	18,730
Net Change in Fund Balance	(52,679)	(52,679)	10,193	62,872
Fund Balance - Beginning	52,679	52,679	52,679	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 62,872</u>	<u>\$ 62,872</u>
<b>GEOGRAPHICAL INFORMATION</b>				
<b>SYSTEM FUND</b>				
Receipts	\$ -	\$ -	\$ -	\$ -
Disbursements	-	-	(3,295)	(3,295)
Transfers in	-	-	3,295	3,295
Transfers out	-	-	-	-
Net Change in Fund Balance	-	-	-	-
Fund Balance - Beginning	-	-	-	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>PLANNING &amp; ZONING FUND</b>				
Receipts	\$ -	\$ -	\$ 50	\$ 50
Disbursements	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(320)	(320)	(320)	-
Net Change in Fund Balance	(320)	(320)	(270)	50
Fund Balance - Beginning	320	320	320	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50</u>	<u>\$ 50</u>

(Continued)

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

For the Year Ended June 30, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>VISITOR PROMOTION FUND</b>				
Receipts	\$ 18,000	\$ 18,000	\$ 48,992	\$ 30,992
Disbursements	(22,150)	(22,150)	(18,919)	3,231
Transfers in	10,000	10,000	-	(10,000)
Transfers out	-	-	-	-
Net Change in Fund Balance	5,850	5,850	30,073	24,223
Fund Balance - Beginning	8,996	8,996	8,996	-
Fund Balance - Ending	<u>\$ 14,846</u>	<u>\$ 14,846</u>	<u>\$ 39,069</u>	<u>\$ 24,223</u>
<b>VISITOR IMPROVEMENT FUND</b>				
Receipts	\$ 54,737	\$ 54,737	\$ 40,348	\$ (14,389)
Disbursements	(72,500)	(72,500)	(41,093)	31,407
Transfers in	-	-	-	-
Transfers out	(10,000)	(10,000)	-	10,000
Net Change in Fund Balance	(27,763)	(27,763)	(745)	27,018
Fund Balance - Beginning	31,440	31,440	31,440	-
Fund Balance - Ending	<u>\$ 3,677</u>	<u>\$ 3,677</u>	<u>\$ 30,695</u>	<u>\$ 27,018</u>
<b>PRESERVATION &amp; MODERNIZATION FUND</b>				
Receipts	\$ 2,531	\$ 2,531	\$ 1,132	\$ (1,399)
Disbursements	(9,000)	(9,000)	-	9,000
Net Change in Fund Balance	(6,469)	(6,469)	1,132	7,601
Fund Balance - Beginning	6,469	6,469	6,469	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,601</u>	<u>\$ 7,601</u>
<b>LIBRARY FUND</b>				
Receipts	\$ 78,465	\$ 78,465	\$ 79,501	\$ 1,036
Disbursements	(78,280)	(78,280)	(69,582)	8,698
Net Change in Fund Balance	185	185	9,919	9,734
Fund Balance - Beginning	12,815	12,815	12,815	-
Fund Balance - Ending	<u>\$ 13,000</u>	<u>\$ 13,000</u>	<u>\$ 22,734</u>	<u>\$ 9,734</u>
<b>LIBRARY MEMORIAL FUND</b>				
Receipts	\$ 268	\$ 268	\$ 105	\$ (163)
Disbursements	(1,000)	(1,000)	-	1,000
Net Change in Fund Balance	(732)	(732)	105	837
Fund Balance - Beginning	732	732	732	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 837</u>	<u>\$ 837</u>

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

For the Year Ended June 30, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>LIBRARY GRANT FUND</b>				
Receipts	\$ 8,280	\$ 8,280	\$ 1,755	\$ (6,525)
Disbursements	(10,000)	(10,000)	-	10,000
Net Change in Fund Balance	(1,720)	(1,720)	1,755	3,475
Fund Balance - Beginning	1,720	1,720	1,720	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,475</u>	<u>\$ 3,475</u>
<b>OPIOID SETTLEMENT FUND</b>				
Receipts	\$ 4,541	\$ 4,541	\$ 4,536	\$ (5)
Disbursements	(7,000)	(7,000)	-	7,000
Net Change in Fund Balance	(2,459)	(2,459)	4,536	6,995
Fund Balance - Beginning	2,459	2,459	2,460	1
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,996</u>	<u>\$ 6,996</u>
<b>STOP PROGRAM FUND</b>				
Receipts	\$ 980	\$ 980	\$ 800	\$ (180)
Disbursements	(5,750)	(5,750)	-	5,750
Net Change in Fund Balance	(4,770)	(4,770)	800	5,570
Fund Balance - Beginning	6,020	6,020	6,020	-
Fund Balance - Ending	<u>\$ 1,250</u>	<u>\$ 1,250</u>	<u>\$ 6,820</u>	<u>\$ 5,570</u>
<b>COVID AMERICAN RESCUE PLAN FUND</b>				
Receipts	\$ 2,296	\$ 2,296	\$ 2,026	\$ (270)
Disbursements	(53,940)	(53,940)	(42,300)	11,640
Transfers in	-	-	-	-
Transfers out	(4,560)	(4,560)	-	4,560
Net Change in Fund Balance	(56,204)	(56,204)	(40,274)	15,930
Fund Balance - Beginning	56,204	56,204	56,204	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,930</u>	<u>\$ 15,930</u>
<b>LOCAL ASSISTANCE &amp; TRIBAL CONSISTENCY FUND</b>				
Receipts	\$ 53,283	\$ 53,283	\$ 54,640	\$ 1,357
Disbursements	(104,000)	(104,000)	-	104,000
Net Change in Fund Balance	(50,717)	(50,717)	54,640	105,357
Fund Balance - Beginning	50,717	50,717	50,717	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 105,357</u>	<u>\$ 105,357</u>

(Continued)

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

For the Year Ended June 30, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>SINKING FUND</b>				
Receipts	\$ -	\$ -	\$ -	\$ -
Disbursements	(50,000)	(50,000)	(13,536)	36,464
Transfers in	30,000	30,000	41,809	11,809
Transfers out	-	-	-	-
Net Change in Fund Balance	(20,000)	(20,000)	28,273	48,273
Fund Balance - Beginning	20,000	20,000	20,000	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 48,273</u>	<u>\$ 48,273</u>
<b>KENO LOTTERY FUND</b>				
Receipts	\$ 10,000	\$ 10,000	\$ 5,018	\$ (4,982)
Disbursements	(10,000)	(10,000)	-	10,000
Net Change in Fund Balance	-	-	5,018	5,018
Fund Balance - Beginning	-	-	-	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,018</u>	<u>\$ 5,018</u>
<b>OTHER SPECIAL REVENUE / PILT FUND</b>				
Receipts	\$ -	\$ -	\$ 6,941	\$ 6,941
Disbursements	-	-	-	-
Net Change in Fund Balance	-	-	6,941	6,941
Fund Balance - Beginning	-	-	-	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,941</u>	<u>\$ 6,941</u>
<b>DRUG LAW ENFORCEMENT FUND</b>				
Receipts	\$ 1,000	\$ 1,000	\$ -	\$ (1,000)
Disbursements	(1,000)	(1,000)	-	1,000
Net Change in Fund Balance	-	-	-	-
Fund Balance - Beginning	-	-	-	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>LAW ENFORCEMENT FUND</b>				
Receipts	\$ 5,500	\$ 5,500	\$ -	\$ (5,500)
Disbursements	(5,500)	(5,500)	-	5,500
Net Change in Fund Balance	-	-	-	-
Fund Balance - Beginning	-	-	-	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(Concluded)

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

For the Year Ended June 30, 2024

	Highway Street Buyback Fund	Highway Bridge Buyback Fund	Geographical Information System Fund	Planning & Zoning Fund	Visitor Promotion Fund	Visitor Improvement Fund
<b>RECEIPTS</b>						
Taxes:						
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	-	-	-	-	22,717	22,717
Investment Income	-	-	-	-	-	-
Intergovernmental	42,304	10,193	-	-	26,237	-
Charges for Services	-	-	-	50	-	-
Miscellaneous	-	-	-	-	38	17,631
<b>TOTAL RECEIPTS</b>	<u>42,304</u>	<u>10,193</u>	<u>-</u>	<u>50</u>	<u>48,992</u>	<u>40,348</u>
<b>DISBURSEMENTS</b>						
General Government	-	-	3,295	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	171,300	-	-	-	-	-
Culture and Recreation	-	-	-	-	18,919	41,093
<b>TOTAL DISBURSEMENTS</b>	<u>171,300</u>	<u>-</u>	<u>3,295</u>	<u>-</u>	<u>18,919</u>	<u>41,093</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>(128,996)</u>	<u>10,193</u>	<u>(3,295)</u>	<u>50</u>	<u>30,073</u>	<u>(745)</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	44,502	3,295	-	-	-
Transfers out	-	(44,502)	-	(320)	-	-
<b>TOTAL OTHER FINANCING     SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>3,295</u>	<u>(320)</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(128,996)	10,193	-	(270)	30,073	(745)
<b>FUND BALANCES - BEGINNING, as previously presented</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>320</u>	<u>8,996</u>	<u>31,440</u>
Change within financial reporting entity (major to nonmajor fund)	133,705	52,679	-	-	-	-
<b>FUND BALANCES - BEGINNING, as adjusted</b>	<u>133,705</u>	<u>52,679</u>	<u>-</u>	<u>320</u>	<u>8,996</u>	<u>31,440</u>
<b>FUND BALANCES - ENDING</b>	<u>\$ 4,709</u>	<u>\$ 62,872</u>	<u>\$ -</u>	<u>\$ 50</u>	<u>\$ 39,069</u>	<u>\$ 30,695</u>
<b>FUND BALANCES:</b>						
Restricted for:						
Visitor Promotion	-	-	-	-	39,069	30,695
Drug Education / Enforcement	-	-	-	-	-	-
Preservation of Records	-	-	-	-	-	-
Road / Bridge Maintenance	4,709	62,872	-	-	-	-
Library	-	-	-	-	-	-
Federal Relief	-	-	-	-	-	-
Committed to:						
Law Enforcement	-	-	-	-	-	-
Planning & Zoning	-	-	-	50	-	-
Miscellaneous Future Projects	-	-	-	-	-	-
Community Betterment	-	-	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<u>\$ 4,709</u>	<u>\$ 62,872</u>	<u>\$ -</u>	<u>\$ 50</u>	<u>\$ 39,069</u>	<u>\$ 30,695</u>

(Continued)



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

For the Year Ended June 30, 2024

	Preservation & Modernization Fund	Library Fund	Library Memorial Fund	Library Grant Fund	Opioid Settlement Fund	STOP Program Fund
<b>RECEIPTS</b>						
Taxes:						
Property	\$ -	\$78,486	\$ -	\$ -	\$ -	\$ -
Other	-	-	-	-	-	-
Investment Income	-	-	-	-	-	-
Intergovernmental	-	156	-	1,755	-	-
Charges for Services	1,132	445	-	-	-	800
Miscellaneous	-	414	105	-	4,536	-
<b>TOTAL RECEIPTS</b>	<u>1,132</u>	<u>79,501</u>	<u>105</u>	<u>1,755</u>	<u>4,536</u>	<u>800</u>
<b>DISBURSEMENTS</b>						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Culture and Recreation	-	69,582	-	-	-	-
<b>TOTAL DISBURSEMENTS</b>	<u>-</u>	<u>69,582</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>1,132</u>	<u>9,919</u>	<u>105</u>	<u>1,755</u>	<u>4,536</u>	<u>800</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING     SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	1,132	9,919	105	1,755	4,536	800
<b>FUND BALANCES - BEGINNING, as previously presented</b>	<u>6,469</u>	<u>12,815</u>	<u>732</u>	<u>1,720</u>	<u>2,460</u>	<u>6,020</u>
Change within financial reporting entity (major to nonmajor fund)	-	-	-	-	-	-
<b>FUND BALANCES - BEGINNING, as adjusted</b>	<u>6,469</u>	<u>12,815</u>	<u>732</u>	<u>1,720</u>	<u>2,460</u>	<u>6,020</u>
<b>FUND BALANCES - ENDING</b>	<u>\$ 7,601</u>	<u>\$22,734</u>	<u>\$ 837</u>	<u>\$ 3,475</u>	<u>\$ 6,996</u>	<u>\$ 6,820</u>
<b>FUND BALANCES:</b>						
Restricted for:						
Visitor Promotion	-	-	-	-	-	-
Drug Education / Enforcement	-	-	-	-	6,996	-
Preservation of Records	7,601	-	-	-	-	-
Road / Bridge Maintenance	-	-	-	-	-	-
Library	-	22,734	837	3,475	-	-
Federal Relief	-	-	-	-	-	-
Committed to:						
Law Enforcement	-	-	-	-	-	6,820
Planning & Zoning	-	-	-	-	-	-
Miscellaneous Future Projects	-	-	-	-	-	-
Community Betterment	-	-	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<u>\$ 7,601</u>	<u>\$22,734</u>	<u>\$ 837</u>	<u>\$ 3,475</u>	<u>\$ 6,996</u>	<u>\$ 6,820</u>

(Continued)

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

For the Year Ended June 30, 2024

	COVID American Rescue Plan Fund	Local Assistance & Tribal Consistency Fund	Sinking Fund	Keno Lottery Fund	Other Special Revenue / PILT Fund	Total Nonmajor Funds
<b>RECEIPTS</b>						
Taxes:						
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 78,486
Other	-	-	-	-	-	45,434
Investment Income	2,026	4,640	-	-	-	6,666
Intergovernmental	-	50,000	-	-	6,941	137,586
Charges for Services	-	-	-	-	-	2,427
Miscellaneous	-	-	-	5,018	-	27,742
<b>TOTAL RECEIPTS</b>	<u>2,026</u>	<u>54,640</u>	<u>-</u>	<u>5,018</u>	<u>6,941</u>	<u>298,341</u>
<b>DISBURSEMENTS</b>						
General Government	-	-	-	-	-	3,295
Public Safety	42,300	-	-	-	-	42,300
Public Works	-	-	13,536	-	-	184,836
Culture and Recreation	-	-	-	-	-	129,594
<b>TOTAL DISBURSEMENTS</b>	<u>42,300</u>	<u>-</u>	<u>13,536</u>	<u>-</u>	<u>-</u>	<u>360,025</u>
<b>EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	<u>(40,274)</u>	<u>54,640</u>	<u>(13,536)</u>	<u>5,018</u>	<u>6,941</u>	<u>(61,684)</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	-	41,809	-	-	89,606
Transfers out	-	-	-	-	-	(44,822)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>41,809</u>	<u>-</u>	<u>-</u>	<u>44,784</u>
Net Change in Fund Balances	(40,274)	54,640	28,273	5,018	6,941	(16,900)
<b>FUND BALANCES - BEGINNING, as previously presented</b>	<u>-</u>	<u>50,717</u>	<u>20,000</u>	<u>-</u>	<u>-</u>	<u>141,689</u>
Change within financial reporting entity (major to nonmajor fund)	56,204	-	-	-	-	242,588
<b>FUND BALANCES - BEGINNING, as adjusted</b>	<u>56,204</u>	<u>50,717</u>	<u>20,000</u>	<u>-</u>	<u>-</u>	<u>384,277</u>
<b>FUND BALANCES - ENDING</b>	<u>\$ 15,930</u>	<u>\$ 105,357</u>	<u>\$ 48,273</u>	<u>\$ 5,018</u>	<u>\$ 6,941</u>	<u>\$ 367,377</u>
<b>FUND BALANCES:</b>						
Restricted for:						
Visitor Promotion	-	-	-	-	-	69,764
Drug Education / Enforcement	-	-	-	-	-	6,996
Preservation of Records	-	-	-	-	-	7,601
Road / Bridge Maintenance	-	-	-	-	-	67,581
Library	-	-	-	-	-	27,046
Federal Relief	15,930	105,357	-	-	-	121,287
Committed to:						
Law Enforcement	-	-	-	-	-	6,820
Planning & Zoning	-	-	-	-	-	50
Miscellaneous Future Projects	-	-	48,273	-	6,941	55,214
Community Betterment	-	-	-	5,018	-	5,018
<b>TOTAL FUND BALANCES</b>	<u>\$ 15,930</u>	<u>\$ 105,357</u>	<u>\$ 48,273</u>	<u>\$ 5,018</u>	<u>\$ 6,941</u>	<u>\$ 367,377</u>

(Concluded)

**GARFIELD COUNTY**  
**SCHEDULE OF OFFICE ACTIVITIES**  
For the Year Ended June 30, 2024

	County Clerk	Clerk of the District Court	County Sheriff	County Attorney	County Library	Veterans' Service Officer	County Assessor	County Treasurer	Total
BALANCES JULY 1, 2023	\$ 1,570	\$ 34,975	\$ 677	\$ -	\$ 79	\$ 1,332	\$ 50	\$ 50	\$ 38,733
<b>RECEIPTS</b>									
Taxes	200	-	-	-	-	-	-	-	200
Charges for Services	16,292	412	2,311	90	493	-	-	-	19,598
Miscellaneous	110	-	-	-	1,502	-	3	-	1,615
State Fees	26,414	1,344	-	-	-	-	-	-	27,758
Other Liabilities	200	143,584	6,415	616	-	-	-	-	150,815
<b>TOTAL RECEIPTS</b>	<b>43,216</b>	<b>145,340</b>	<b>8,726</b>	<b>706</b>	<b>1,995</b>	<b>-</b>	<b>3</b>	<b>-</b>	<b>199,986</b>
<b>DISBURSEMENTS</b>									
Payments to County Treasurer	16,021	511	2,064	90	1,878	-	-	-	20,564
Payments to State Treasurer	24,602	1,330	-	-	-	-	-	-	25,932
Petty Cash & Other Payments	62	-	-	-	-	-	3	-	65
Other Liabilities	200	178,325	6,415	616	-	-	-	-	185,556
<b>TOTAL DISBURSEMENTS</b>	<b>40,885</b>	<b>180,166</b>	<b>8,479</b>	<b>706</b>	<b>1,878</b>	<b>-</b>	<b>3</b>	<b>-</b>	<b>232,117</b>
BALANCES JUNE 30, 2024	\$ 3,901	\$ 149	\$ 924	\$ -	\$ 196	\$ 1,332	\$ 50	\$ 50	\$ 6,602
<b>BALANCES CONSIST OF:</b>									
Due to County Treasurer	\$ 1,236	\$ 1	\$ 924	\$ -	\$ 146	\$ 1,332	\$ -	\$ -	\$ 3,639
Petty Cash	50	-	-	-	50	-	50	50	200
Due to State Treasurer	2,615	65	-	-	-	-	-	-	2,680
Due to Others	-	83	-	-	-	-	-	-	83
BALANCES JUNE 30, 2024	\$ 3,901	\$ 149	\$ 924	\$ -	\$ 196	\$ 1,332	\$ 50	\$ 50	\$ 6,602

**GARFIELD COUNTY**  
**SCHEDULE OF TAXES CERTIFIED AND COLLECTED**  
**FOR ALL POLITICAL SUBDIVISIONS IN THE COUNTY**  
June 30, 2024

Item	2019	2020	2021	2022	2023
<b>Tax Certified by Assessor</b>					
Real Estate	\$ 5,780,271	\$ 6,021,321	\$ 6,086,213	\$ 6,360,748	\$ 6,757,848
Personal and Specials	204,688	234,878	262,419	312,658	344,041
<b>Total</b>	<b>5,984,959</b>	<b>6,256,199</b>	<b>6,348,632</b>	<b>6,673,406</b>	<b>7,101,889</b>
<b>Corrections</b>					
Additions	1,889	1,528	306	1,257	1
Deductions	(16,793)	(3,819)	(7,933)	(2,521)	(6,407)
Net Additions/ (Deductions)	(14,904)	(2,291)	(7,627)	(1,264)	(6,406)
<b>Corrected Certified Tax</b>	<b>5,970,055</b>	<b>6,253,908</b>	<b>6,341,005</b>	<b>6,672,142</b>	<b>7,095,483</b>
<b>Net Tax Collected by County Treasurer during Fiscal Year Ending:</b>					
June 30, 2020	3,688,969	-	-	-	-
June 30, 2021	2,278,427	4,171,245	-	-	-
June 30, 2022	2,434	2,081,594	4,138,686	-	-
June 30, 2023	95	920	2,202,163	4,411,620	-
June 30, 2024	130	149	156	2,260,522	4,710,619
<b>Total Net Collections</b>	<b>5,970,055</b>	<b>6,253,908</b>	<b>6,341,005</b>	<b>6,672,142</b>	<b>4,710,619</b>
<b>Total Uncollected Tax</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,384,864</b>
<b>Percentage Uncollected Tax</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>33.61%</b>

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



## NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

Mike Foley  
State Auditor

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

Board of Commissioners  
Garfield 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 (*Government Auditing Standards*), the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Garfield County, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated January 28, 2025. 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. We identified a certain deficiency in internal control, described below, that we consider to be a material weakness:

- The County offices lacked a segregation of duties, as one person could handle all aspects of processing a transaction from beginning to end. A proper system of internal control includes a plan of organization, procedures, and records designed to safeguard assets and provide reliable financial records. Inadequate segregation of duties could lead to the misappropriation of assets or improper reporting. Due to a limited number of personnel, an adequate segregation of duties may not be possible without additional cost.

*County Overall Response: We appreciate the detailed report and information provided. We have reviewed the findings and are taking the necessary steps to address the areas of improvement. Garfield County is committed to ensuring that the recommendations are implemented in a timely manner.*

*Regarding segregation of duties, implementing this would incur additional costs that are not currently feasible. As an alternative, we plan to enhance employee procedures and strengthen internal controls to ensure proper oversight and mitigate any potential risks without incurring additional expenses.*

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Garfield 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 Garfield County in a separate letter dated January 28, 2025.

### **Garfield County's Response to Findings**

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

### **Purpose of this Report**

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



January 28, 2025

Jeff Schreier, CPA  
Audit Manager  
Lincoln, Nebraska



# NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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State Auditor

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January 28, 2025

Board of Commissioners  
Garfield County, Nebraska

Dear Commissioners:

We have audited the basic financial statements of Garfield County (County) for the fiscal year ended June 30, 2024, and have issued our report thereon dated January 28, 2025. 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

### Financial Reporting and Coding Errors

We noted that the County Clerk and County Treasurer do not routinely perform a reconciliation between the financial records of each office. As a result, we noted the following issues that were not corrected by the County prior to June 30, 2024:

- An inter-fund transfer of \$148,838 from the Misc Federal & State Grants Fund to the General Fund was approved by the County Board and made by the County Treasurer in May 2024; however, the transfer out was not recorded in the County Clerk's budget records.
- In July 2023, the County Board approved an inter-fund transfer of \$44,502 from the Highway Bridge Buyback Fund to the General Fund; however, this was not recorded as a transfer in the County Clerk's budget records. Instead, this was coded as a disbursement for Highway Bridge Project Improvements.
- In April 2024, the County received a tourism marketing grant, totaling \$24,738, from the State of Nebraska. The County Treasurer incorrectly recorded this receipt using a miscellaneous revenue account code, instead of an intergovernmental revenue account code.
- In June 2024, the County Clerk created a journal entry to correct an error in the original coding of claims. These claims, totaling \$7,500, were originally paid out of the Visitor Promotion Fund; however, these claims should have been paid out of the Visitor Improvement Fund. A corresponding correction was not made by the County Treasurer, resulting in disbursements and fund balances not being correctly reported in her records.

- In June 2024, the County Clerk’s warrant to the County Treasurer incorrectly requested \$3,000 more than needed to pay claims issued from the Road Fund. The County Clerk and County Treasurer caught this error before the end of the fiscal year and attempted to correct their records. However, the corrections were not completed accurately, and the excess \$3,000 remained in the County Clerk’s imprest bank account, rather than being remitted back to the County Treasurer for credit to the Road Fund. Consequently, the County Treasurer’s Road Fund disbursements were overstated by \$3,000, and the ending fund balance for the Road Fund was understated by \$3,000 at June 30, 2024.
- During the fiscal year ending June 30, 2024, the County Treasurer recorded \$1,755 using the State Grants account code; however, only \$841 of this amount was actually for grant funds received from the State of Nebraska. Of the remaining \$914, \$794 was a grant from a local foundation, and \$120 was received as a donation. These should have been recorded using a miscellaneous revenue account code instead of an intergovernmental revenue account code.
- In September 2023, the County Board authorized an inter-fund transfer of \$320 from the Planning & Zoning Fund to the General Fund. When the County Treasurer received this amount, it was incorrectly recorded using the miscellaneous revenue account code instead of the inter-fund transfer account code.

Neb. Rev. Stat. § 23-1611 (Reissue 2022) states the following, in relevant part:

*The Auditor of Public Accounts shall establish a uniform system of accounting for all county officers. The system, when established, shall be installed and used by all county officers, except that any county with a population of one hundred thousand or more inhabitants may use an accounting system that utilizes generally accepted accounting principles.*

Good internal controls and sound business practices require procedures to ensure that all financial transactions are recorded properly in the County’s accounting system, in accordance with the accounting manual prescribed by the Auditor of Public Accounts (APA). Further, good internal controls require procedures to ensure that a reconciliation is performed between the financial records of the County Clerk and County Treasurer on a routine basis, with any variances noted being investigated and corrected in a timely manner.

Without such procedures, there is an increased risk for financial reporting errors to occur and remain unnoticed, resulting in the financial statements of the County being misstated.

We recommend the County implement procedures to ensure that all financial transactions are recorded properly in the County’s accounting system, in accordance with the accounting manual prescribed by the APA. We further recommend that a reconciliation be performed between the financial records of the County Clerk and County Treasurer on a routine basis, with any variances noted being investigated and corrected in a timely manner.

### **Expenditures in Excess of Budget**

For the year ended June 30, 2024, disbursements exceeded budgeted appropriations in the following funds and functions:

- County Reappraisal function of the General Fund by \$9,502
- Geographical Information System Fund by \$3,295
- Misc Federal & State Grants Fund by \$36,101



Neb. Rev. Stat. § 23-916 (Reissue 2022) provides the following:

*After the adoption of the county budget, no officer, department or other expending agency shall expend or contract to be expended any money, or incur any liability, or enter into any contract which, by its terms, involves the expenditure of money not provided for in the budget, or which involves the expenditure of any money for any of the purposes for which provision is made in the budget in excess of the amounts provided in said budget for such office, department or other expending agency, or purpose, for such fiscal year. Any contract, verbal or written, made in violation of this section shall be null and void as to the county, and no money belonging thereto shall be paid thereon.*

Good internal controls require procedures to ensure disbursements do not exceed budgeted appropriations without an appropriate resolution or amendment by the County Board.

When expenditures are made in excess of amounts budgeted, with no appropriation adjustments or budget amendments by the County Board to address those excesses, the County is noncompliant with State statute.

We recommend the County Board implement procedures to monitor closely its budget status on an ongoing basis to avoid individual functions and funds incurring expenses in excess of the amount budgeted.

### **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.

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

This was also noted in prior audits.

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

## **COUNTY BOARD**

### **Leave Accrual**

While testing employee paid leave accruals, the following was noted:

- For all three employees tested, the County was incorrectly calculating the amount of vacation leave accrued during the pay period. Per discussion with the County Clerk, the County was incorrectly calculating vacation leave accrual for all County employees by using regular hours worked rather than total paid hours, as directed by the County's Employee Handbook.
  - For the three employees tested, the employees accrued between 0.17 and 0.85 hours of vacation leave less than what they were entitled to during the one pay period tested.
- For one employee tested, the employee improperly received 1.5 hours of compensatory time because the compensatory time calculation improperly included 8 hours of holiday pay in the calculation of hours worked during that week.

The Garfield County Employee Handbook (effective January 1, 2019), "Vacation" Section, states the following, in relevant part:

*For all permanent employees, the amount of vacation accrued during each pay period (measured in hours) is calculated by multiplying the number of paid hours recorded for the period (excluding overtime, but including all forms of paid leave) by the appropriate multiplier.*

(Emphasis added.) The “Compensatory Time” Section of the same handbook, provides the following, in relevant part:

*For the purpose of computing Compensatory Time, the work week will commence at 12:01 a.m. Saturday and end at 12:00 midnight on Friday. Days off (with or without pay), such as vacation, sick leave, and holidays, will not be included in the accumulation of hours worked for purpose of computing compensatory time.*

(Emphasis added). Good internal controls require procedures to ensure that leave accruals are calculated correctly, in accordance with the County’s Employee Handbook.

Without such procedures, there is an increased risk that employee leave accruals will not be calculated correctly, resulting in potential loss or misuse of County funds.

We recommend the County implement procedures to ensure that leave accruals are calculated correctly, in accordance with the County’s Employee Handbook.

### **Weed Superintendent Pay**

During testing, we noted that the County Weed Superintendent’s pay was approved and paid in advance of all hours being worked for the period being paid. Specifically, we tested the paycheck paid on April 30, 2024, and noted it was approved by the County Board on April 23, 2024. Also, the timesheet submitted by the County Weed Superintendent to support this paycheck showed hours worked between April 1, 2024, and April 30, 2024. As such, this paycheck was paid one day prior to all hours being worked, and the County Board approved this paycheck seven days before all hours were worked.

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

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

(Emphasis added.) Good internal controls require procedures to ensure that County employees are paid only after work has been performed, and payroll is not approved by the County Board prior to all hours being worked for the pay period.

Without such procedures, there is an increased risk of loss, theft, or misuse of County funds, as well as noncompliance with State statute.

We recommend the County implement procedures to ensure that County employees are paid only after work has been performed, and payroll is not approved by the County Board until all hours being paid have been worked.

### **Lack of Adequate Supporting Documentation**

During testing, the following was noted:

- Claim 24040021, totaling \$3,000, was paid to the Garfield County Historical Society. The County was provided with a profit and loss statement for calendar year 2023; however, this summarized profit and loss statement does not appear to constitute a “detailed written accounting,” as required by Neb. Rev. Stat. § 23-355.01(2)(b) (Reissue 2022), as no details regarding specific payment amounts, dates, vendors, etc., was provided.
- Claim 23110079 included a reimbursement of \$59 for a meal during travel on County business; however, the County could not provide an itemized receipt associated with this meal.
- One employee verbally requested to change his health insurance elections in November 2021; however, as of testing in December 2024, the County did not have a signed health insurance election form to support that the employee requested this change.

Neb. Rev. Stat. § 23-355.01 (Reissue 2022), states the following, in relevant part:

*(2)(a) A nonprofit county historical association or society that is not receiving funds from a levy under subsection (1) of this section may request funding from the county. Approval of part or the entire funding request by the county board shall result in inclusion of the funding request in the county budget and an obligation to provide the funding set out in the county budget. The failure by the county to provide the funding for an approved request may be enforced by making a claim against the county. The funding shall be paid to the treasurer of the nonprofit county historical association or society.*

*(b) Not later than one calendar year after receiving funding pursuant to this subsection, the nonprofit county historical association or society shall provide the county board with a detailed written accounting of how the funds have been used. Such accounting shall be presented during an open meeting of the county board. The nonprofit county historical association or society shall be ineligible to receive further county funding until after such accounting and presentation is made. A nonprofit county historical association or society that receives county funds pursuant to this subsection is subject to the audit requirement of subdivision (4) of section 84-304.*

(Emphasis added). Good internal controls require procedures to ensure that adequate documentation is maintained on file to support all expenditures of public funds.

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

We recommend the County implement procedures to ensure that adequate documentation is maintained on file to support all expenditures of public funds.

*County Overall Response: We appreciate the detailed report and information provided. We have reviewed the findings and are taking the necessary steps to address the areas of improvement. Garfield County is committed to ensuring that the recommendations are implemented in a timely manner.*

*Regarding segregation of duties, implementing this would incur additional costs that are not currently feasible. As an alternative, we plan to enhance employee procedures and strengthen internal controls to ensure proper oversight and mitigate any potential risks without incurring additional expenses.*

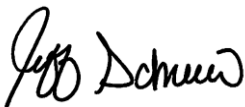
\* \* \* \* \*

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. 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,



Jeff Schreier, CPA  
Audit Manager