

**FINANCIAL STATEMENTS WITH
INDEPENDENT AUDITOR REPORTS THEREON
RED WILLOW COUNTY, NEBRASKA
Year Ended June 30, 2023**

**Donald D. Wilson, Certified Public Accountant
McCook, Nebraska**

RED WILLOW COUNTY, NEBRASKA

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RED WILLOW COUNTY, NEBRASKA

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INDEPENDENT AUDITOR REPORT

County Board of Commissioners
Red Willow County
McCook, Nebraska 69001
Board Members:

Adverse, and Unmodified Opinions

I have audited the accompanying cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Red Willow County, Nebraska as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the financial statements of the County’s primary government as listed in the Table of Contents.

Summary of Opinions:

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

Adverse Opinion on Component Unit:

In my opinion, because of the significance of the matter discussed in the Basis for Adverse, and Unmodified Opinions section of this report, the financial statements referred to above do not present fairly the reporting entity of Red Willow County, Nebraska as of June 30, 2023, or the changes in its financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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

In my opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective cash position of the governmental activities, each major fund, and the aggregate remaining fund information for the primary government of Red Willow County, Nebraska as of June 30, 2023, and the respective changes in the cash position for the year then ended in conformity with the basis of accounting described in Note 1.

Basis for Adverse and Unmodified Opinions

I conducted my 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. My responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the Financial Statements section of my report. I am required to be independent of Red Willow County, Nebraska, and to meet other ethical responsibilities, in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my adverse, and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on Component Unit:

The financial statements referred to above include only the primary government of Red Willow County, Nebraska which consists of all funds, departments, and offices that comprise the County's legal entity. The financial statements do not include financial data for the County's legally separate component unit. Accounting principles generally accepted in the United States of America require financial data for the County's legally separate component unit to be reported with the financial data of the County's primary government. The amount by which this departure would affect the assets, liabilities, net position, revenues, and expenses of the government-wide financial statements has not been determined.

Emphasis of Matter – Basis of Accounting

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

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the cash basis of accounting described in Note 1. This includes 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 Responsibility for the Audit of the Financial Statements

My objective is 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 report that includes my 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*, I:

- 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 Red Willow County, Nebraska effectiveness of the 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 my judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Red Willow County, Nebraska ability to continue as a going concern for a reasonable period of time.

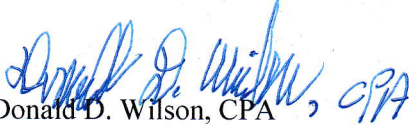
I am required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that I identified during the audit.

Supplementary Information

My audit was performed for the purpose of forming opinions on the financial statements that collectively comprise Red Willow County's financial statements. The budgetary comparison information, combining and individual nonmajor fund financial statements, and schedule of office activity are presented for purposes of additional analysis and are not a required part of the 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the information is fairly stated in all material respects in relation to the 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*, I have also issued my report dated December 19, 2023 on my consideration of Red Willow County's internal control over financial reporting and my 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 my 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 Red Willow 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 Red Willow County's internal control over financial reporting and compliance.


Donald D. Wilson, CPA
McCook, Nebraska

December 19, 2023

RED WILLOW COUNTY, NEBRASKA
STATEMENT OF NET POSITION - CASH BASIS
June 30, 2023

	EXHIBIT A
	PRIMARY GOVERNMENT
ASSETS	GOVERNMENTAL ACTIVITIES
Equity in Pooled Cash and Cash Equivalents	7,362,661
Designated Investments	1,381,665
	8,744,326
NET POSITION	
Restricted for:	
Jail Bond	441,272
Nursing Home Bond	171,567
American Rescue Plan	1,357,776
Bridge/Road Projects	262,751
Visitor's Promotion	269,953
Veteran's Aid	9,162
Register of Deeds	44,981
Unrestricted	6,186,864
	8,744,326
TOTAL NET POSITION	8,744,326

The Notes to the Financial Statements are an Integral Part of this Statement

RED WILLOW COUNTY, NEBRASKA
STATEMENT OF ACTIVITIES - CASH BASIS
FOR THE YEAR ENDED June 30, 2023

Exhibit B

		Program Cash Receipts		Net (Disbursements) Receipts and Changes in Net Assets
Cash	Disbursements	Fees, Fines, and Charges for Services	Operating Grants and Contributions	Governmental Activities
Governmental Activities:				
General Government	3,589,221	420,347	149,675	(3,019,199)
Public Safety	1,961,113	194,654	165,199	(1,601,260)
Public Works	2,072,425	9,804		(2,062,621)
Public Health	320,614	186,629		(133,985)
Public Assistance	167,826	24,709		(143,117)
Culture and Recreation	882,317	538,547		(343,770)
Debt Service	473,206			(473,206)
Total Governmental Activities	9,466,722	1,374,690	314,874	(7,777,158)
General Receipts:				
Taxes:				
Property taxes, levied for general purposes				3,447,750
Property taxes, levied for public health				107,892
Property taxes, levied for culture and recreation				245,352
Property taxes, levied for debt service				452,533
Motor Vehicle Tax				477,506
Intergovernmental				1,953,882
Inheritance Tax				787,828
Interest				160,505
Miscellaneous				155,397
Total General Receipts				7,788,645
Changes in Net Position				11,487
Net position - Beginning of Year				8,732,839
Net position - End of Year				8,744,326

The Notes to the Financial Statements are an Integral Part of this Statement

RED WILLOW COUNTY, NEBRASKA

BALANCE SHEET - CASH BASIS
GOVERNMENTAL FUNDS

June 30, 2023

EXHIBIT C

	General	Road	Self Insurance	American Rescue Plan	Inheritance Tax	Other Governmental Funds	Total
ASSETS							
Equity in Pooled Cash and Cash Equivalents	472,399	1,662,329	237,923		2,987,320	2,002,690	7,362,661
Designated Investments				1,307,776		73,889	1,381,665
Total Assets	<u>472,399</u>	<u>1,662,329</u>	<u>237,923</u>	<u>1,307,776</u>	<u>2,987,320</u>	<u>2,076,579</u>	<u>8,744,326</u>
FUND BALANCES:							
Restricted				1,307,776		1,249,686	2,557,462
Assigned		1,662,329	237,923		2,987,320	826,893	5,714,465
Unassigned	<u>472,399</u>						<u>472,399</u>
Total Fund Balances	<u>472,399</u>	<u>1,662,329</u>	<u>237,923</u>	<u>1,307,776</u>	<u>2,987,320</u>	<u>2,076,579</u>	<u>8,744,326</u>

The Notes to the Financial Statements are an Integral Part of this Statement

RED WILLOW COUNTY, NEBRASKA

STATEMENT OF CASH RECEIPTS, DISBURSEMENTS
AND CHANGES IN CASH BASIS FUND BALANCES
GOVERNMENTAL FUNDS

FOR THE YEAR ENDED June 30, 2023

EXHIBIT D

	Special Revenue					NonMajor Governmental Funds	Total Governmental Total
	General	Road	Self Insurance	American Rescue Plan	Inheritance Tax		
CASH RECEIPTS							
Property Taxes	3,447,750					805,777	4,253,527
Motor Vehicle Tax	477,506						477,506
Federal Grants	99,675					50,000	149,675
Intergovernmental	108,394	1,506,346				504,341	2,119,081
Inheritance Tax					787,828		787,828
Charges for Services	504,577	9,804				860,309	1,374,690
Interest	135,119			24,211		1,175	160,505
Miscellaneous	32,580	13,427	93,222			16,168	155,397
Total Cash Receipts	4,805,601	1,529,577	93,222	24,211	787,828	2,237,770	9,478,209
CASH DISBURSEMENTS							
General Government	1,954,911		1,150,126	481,490		2,694	3,589,221
Public Safety	1,595,315			139,154		226,644	1,961,113
Public Works	26,029	1,763,582		70,700	128,000	84,114	2,072,425
Public Health	1,370			9,858		309,386	320,614
Public Assistance	167,826						167,826
Culture and Recreation				41,468		840,849	882,317
Debt Service							
Principal Retirement						420,000	420,000
Interest						53,206	53,206
Total Cash Disbursements	3,745,451	1,763,582	1,150,126	742,670	128,000	1,936,893	9,466,722
Excess of Cash Receipts Over (Under) Cash Disbursements	1,060,150	(234,005)	(1,056,904)	(718,459)	659,828	300,877	11,487
OTHER FINANCING SOURCES (USES)							
Transfers In	90,064	421,334	1,011,340			11,580	1,534,318
Transfers (Out)	(1,444,254)			0		(90,064)	(1,534,318)
Total Other Financing Sources (Uses)	(1,354,190)	421,334	1,011,340	0	0	(78,484)	0
Net Change in Fund Balances	(294,040)	187,329	(45,564)	(718,459)	659,828	222,393	11,487
Fund Balances, Beginning of Year	766,439	1,475,000	283,487	2,026,235	2,327,492	1,854,186	8,732,839
Fund Balances, End of Year	472,399	1,662,329	237,923	1,307,776	2,987,320	2,076,579	8,744,326

The Notes to the Financial Statements are an Integral Part of this Statement

RED WILLOW COUNTY, NEBRASKA

STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES - CASH BASIS

CUSTODIAL FUNDS

Year Ended June 30, 2023

EXHIBIT E

	Balance July 1, 2022	Receipts	Disbursements	Balance June 30, 2023
ASSETS				
Equity in Pooled Cash and Cash Equivalents	621,339	23,003,378	22,894,376	730,341
Total Assets	621,339	23,003,378	22,894,376	730,341
LIABILITIES				
State	258,832	3,229,159	3,182,821	305,170
Schools	214,554	14,052,431	13,984,876	282,109
Educational Service Unit	1,845	202,102	201,019	2,928
Community College	9,178	1,040,322	1,034,237	15,263
Natural Resource District	5,126	1,075,381	1,068,520	11,987
Fire Districts	1,370	437,198	435,550	3,018
Cemetery Districts	1,262	8,442	7,380	2,324
Municipalities	49,263	2,116,413	2,110,400	55,276
Historical Society	14,081	22,956	36,700	337
Nursing Home Operating	119			119
Partial Payments	600	80,547	81,147	0
Unclaimed Property	2,334	35		2,369
Tentative Inheritance Tax	61,820	8,928	23,062	47,686
Redemptions	0	199,158	199,158	0
Tax Increment Financing	955	530,306	529,506	1,755
Total Liabilities	621,339	23,003,378	22,894,376	730,341
NET POSITION	0	0	0	0

The Notes to the Financial Statements are an Integral Part of this Statement

RED WILLOW COUNTY, NEBRASKA

**NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2023**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of the more significant accounting policies and procedures adopted by Red Willow County, Nebraska:

A. Reporting Entity:

Red Willow 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. Control or dependence is determined on the criteria of 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 benefits to or impose specific financial burdens on the County.

The Hillcrest Nursing Home is a component unit of the County because of the significance of its operational and financial relationships with the County. The financial statements do not include the data of the Hillcrest Nursing Home, necessary for reporting in conformity with generally accepted accounting principles (GAAP). Complete financial statements of the component unit can be obtained from the Nursing Home administrative office.

Other individual County offices maintain accounting records and account for monies received and disbursed directly by these offices. Only that portion of these monies which is subsequently received by the County Treasurer is reflected in the County's financial statements.

B. Basis of Presentation:

Government-wide Financial Statements:

The Statement of net position and the statement of activities display information about the County as a whole. These statements include the cash activities of the primary government.

The statement of net position, cash-basis, presents the County's non-fiduciary assets and liabilities, with the difference reported as net position. Net position is reported in two categories:

Restricted Net Position – result when constraints placed on net position use are either externally imposed or imposed by law through constitutional provisions or enabling legislation.

Unrestricted Net Position– has constraints on resources that are imposed by management but can be removed or modified.

RED WILLOW COUNTY, NEBRASKA

NOTES TO FINANCIAL STATEMENTS - CONTINUED

For the Year Ended June 30, 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation (Continued):

Government-wide Financial Statements (Concluded):

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

Fund Financial Statements:

During the year, the County segregates transactions related to certain county functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level. The County uses two categories of funds, governmental and fiduciary. The focus of governmental fund financial statements is on the major funds. Each major fund is presented in a separate column. Non-major funds are aggregated and presented in a single column. Fiduciary funds are reported by type.

The following are Red Willow County's major governmental funds:

General Fund:

The General Fund is the County's primary operating fund. It is used to account for all financial resources except those required to be accounted for in another fund. The general fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of Nebraska.

Road Fund (Special Revenue):

The Road 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.

Self-Insurance (Special Revenue):

The Self Insurance fund is used to account for the County's self-insurance proceeds and costs.

Inheritance Tax (Special Revenue):

The Inheritance Tax Fund is used to account for receipts generated from inheritance taxes collected in accordance with State Statute. The fund balance is available to the County for any purpose.

American Rescue Plan (Special Revenue):

This fund is used to account for the receipts and disbursements of a Federal Grant.

RED WILLOW COUNTY, NEBRASKA

**NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the Year Ended June 30, 2023**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED):

B. Basis of Presentation (Concluded):
Fund Financial Statements (Concluded):

In the fund financial statements, governmental fund balances are required to be reported according to the following classifications:

Restricted fund balance – This classification reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed fund balance – Amounts that can only be used for specific purposes because of a formal action (resolution) by the County’s highest level of decision-making authority, the County Board.

Assigned fund balance – Amounts that are constrained by the County’s intent to be used for specific purposes, but do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the County Board, or by an official to whom that authority has been given. With the exception of the General Fund, this is the residual fund balance classification for all governmental funds with positive balances.

Unassigned fund balance – This fund balance is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds.

Fiduciary Funds:

Fiduciary fund reporting focuses on net assets and changes in net position. The County’s only fiduciary funds are custodial funds. The custodial funds account for assets held by the County for political subdivisions in which the County acts as a fiscal agent and for taxes, state-levied shared receipts, and fines and forfeitures collected and distributed to other political subdivisions.

C. Basis of Accounting:

The funds of the County and the financial statements have been prepared on the cash receipts and disbursements basis of accounting. Receipts are taken into account only when cash is received by the County and disbursements are recorded when warrants are issued. This differs from generally accepted accounting principles, which require governmental fund accounting to follow the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they become susceptible to accrual and obligations are generally recognized when they are incurred.

RED WILLOW COUNTY, NEBRASKA

**NOTES TO FINANCIAL STATEMENTS - CONTINUED
For the Year Ended June 30, 2023**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONCLUDED):

D. 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, equipment and vehicles, and infrastructure assets (e.g., roads, bridges, culverts, and similar items which are immovable and of value only to the government), to be reported in the applicable governmental activities columns in the government-wide financial statements.

E. Property Taxes:

Property taxes are levied by October 15 based on valuations as of April 1. Real Estate taxes become due and attach as an enforceable lien on property as of December 31. Real Estate and Personal Property taxes are payable in two installments and become delinquent on May 1 and September 1, following the levy date. 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, except that \$.05 of \$100 of taxable valuation of property subject to the levy may only be levied to provide financing for the County's share of receipts required under an agreement executed pursuant to the Inter-local Cooperation act. The County may allocate up to fifteen cents of its authority to other political subdivisions including: Fire Districts, Cemetery Districts, and a Historical Society. The County may levy taxes in addition to the .50-cent limitation upon a vote of the people. The levy set in October 2022 for 2022 taxes which will be materially collected in May and September 2023, was set at \$.307765/\$100 of assessed valuation. Assessed valuation for Red Willow County for the 2022 tax levy was \$1,373,961,115.

Additionally, there is currently a legislatively imposed lid limitation, which limits taxation to the prior year's level, with provisions for growth and the reduction of state aid. It may be increased by 2.5%, plus allowable growth, and an additional 1% by a three-fourths majority of the County board, or to any level by a vote of the people in the County.

NOTE 2: DEPOSITS AND INVESTMENTS:

The County Treasurer has generally pooled the cash resources of the various funds for investment purposes. Cash and cash equivalents are considered to be cash on hand and demand deposits. Interest earned on pooled funds is credited to the County General Fund in accordance with Section 77-2315, R.R.S. 1943. Investments made specifically from and for a particular fund are summarized as "Designated Investments". Interest on these investments is credited to the fund from which the investment is made, also in accordance with the above-cited statute. The types of investments in which the County is authorized to invest funds in are enumerated in State Statutes and generally include U.S. government obligations, certificates of deposit, time deposits and securities in which the state investment officer is authorized to invest.

RED WILLOW COUNTY, NEBRASKA

NOTES TO FINANCIAL STATEMENT - CONTINUED

For the Year Ended June 30, 2023

NOTE 2: DEPOSITS AND INVESTMENTS (CONCLUDED):

Red Willow County is a participant in an external investment pool, the Nebraska Public Agency Investment Trust (NPAIT). NPAIT is a separate legal and administrative entity organized and existing pursuant to the Inter-Local Cooperation Act and other Nebraska law. The County Treasurer had \$5,091,981 invested with NPAIT as of June 30, 2023. This carrying value of investments is stated at cost, which approximates market. All net income of the trust is determined as of the close of business on each banking day and is credited thereafter pro rata to each participant's account. 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.

Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State law restricts the type of collateral securities allowed. For the purposes of classifying categories of custodial credit risk, the deposits for the County as of June 30, 2023 were entirely insured or collateralized with securities held by the County's agent in the County's name.

NOTE 3: INTERFUND TRANSFERS:

The detail of inter-fund transfers for the year ended June 30, 2023 is as follows:

<u>Transfers To</u>	<u>Transfers From</u>	<u>Amount</u>
General	Child Support Incentive	90,064
Road	General	421,334
Self-Insurance	General	1,011,340
Child Support Incentive	General	11,580

Transfers generally move resources from the General Fund, statutorily required to collect the resources, to the fund statutorily required to expend the resources. The transfer from child support incentive transferred over reserve funds.

NOTE 4: RETIREMENT PROGRAM:

The Retirement Program for Nebraska Counties is a multiple-employer cash balance benefit plan or a defined contribution plan administered by the Nebraska Public Employees Retirement Board (NPERB) in accordance with the provisions of the County Employees Retirement Act beginning at State Statute Section 23-2301.

Each member who is employed and participating in the retirement system prior to January 1, 2003, may either elect to continue participation in the defined contribution benefit plan or elect to participate in the cash balance benefit plan. All new members as of January 1, 2003 will participate in the cash balance benefit plan. In a cash balance benefit plan, benefits depend on amounts contributed to the plan plus interest credits. In a defined contribution plan, benefits depend on amounts contributed to the plan plus investment earnings. All elected officials and full-time employees who have attained the age of twenty will begin immediate plan participation upon hire. Permanently employed part-time employees may exercise the option to begin immediate participation. Employees contribute 4.5% of their salary and the County match is 6.75% of the salary.

RED WILLOW COUNTY, NEBRASKA

NOTES TO FINANCIAL STATEMENT - CONTINUED

For the Year Ended June 30, 2023

NOTE 4: RETIREMENT PROGRAM (CONCLUDED):

Commissioned law enforcement personnel employed by the County contribute 5.5% of their salary and the County match is 7.75% of the salary. The employee and employer's contributions are kept in separate accounts. The employer's account is fully vested. The employee's account is vested 100% after three years participation in the plan. Prior service benefits are paid directly by the County to the retired employee. The County's contributions to NPERB for the years ended June 30, 2023, 2022, and 2021 were \$202,567, \$185,825, and \$189,083 respectively. Prior service benefit paid was \$36, \$90, and \$108 respectively for each of the three fiscal years.

NOTE 5: BONDS PAYABLE COMMITMENTS:

The following is a summary of changes in long-term commitments of the County for the year ended June 30, 2023:

	<u>Balance July 1, 2022</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance June 30, 2023</u>
Bonds:				
Jail Bond Series 2020	3,040,000		285,000	2,755,000
Hillcrest Series 2022	<u>1,295,000</u>		<u>135,000</u>	<u>1,160,000</u>
Total	<u>4,335,000</u>	<u>0</u>	<u>420,000</u>	<u>3,915,000</u>

A summary of the annual requirements to service the bonds as of June 30, 2023, is as follows:

Year Ended	Jail Bond			Hillcrest Nursing Home Bond		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
June 30, 2024	290,000	39,995	329,995	130,000	9,728	139,728
June 30, 2025	295,000	36,630	331,630	135,000	9,129	144,129
June 30, 2026	295,000	32,942	327,942	140,000	8,372	148,372
June 30, 2027	300,000	28,925	328,925	140,000	7,427	147,427
June 30, 2028	305,000	24,538	329,538	140,000	6,308	146,308
Years 2029-2032	<u>1,270,000</u>	<u>46,525</u>	<u>1,316,525</u>	<u>475,000</u>	<u>10,131</u>	<u>485,131</u>
Total	<u>2,755,000</u>	<u>209,555</u>	<u>2,964,555</u>	<u>1,160,000</u>	<u>51,095</u>	<u>1,211,095</u>

Jail Building Bond , Series 2020 Refunding:

Due serially in annual principal payments of \$285,000 to \$325,000, plus interest at .9% to 1.9%. Final payment is due December 15, 2031. These are General Obligation Refunding Bonds issued June 25, 2020 in the amount of \$3,610,000 for the construction of a new jail. Bonds maturing on and after June 25, 2025, are subject to optional redemption prior to maturity, in any order of maturity, in integral multiples of \$5,000. Interest on the Bonds at the respective rates for each maturity is payable semiannually on December 15th and June 15th each year. The maximum annual debt service payable on the bonds will not exceed a levy of 5.2¢ per \$100 upon all the taxable property in the County, subject to the County's constitutional levy limitation.

RED WILLOW COUNTY, NEBRASKA

NOTES TO FINANCIAL STATEMENT - CONTINUED

For the Year Ended June 30, 2023

NOTE 5: BONDS PAYABLE COMMITMENTS (CONCLUDED):

Hillcrest Nursing Home Bond, Series 2022 Refunding

Due serially in annual principal payments of \$110,000 to \$140,000, plus interest at .75% to 3.75%. Final payment is due October 1, 2031. These are General Obligation Refunding Bonds issued August 4, 2021 in the amount of \$1,295,000 for improvements at the Hillcrest Nursing Home. Bonds maturing on and after August 4, 2026, are subject to optional redemption prior to maturity, in any order of maturity, in integral multiples of \$5,000. Interest on the Bonds at the respective rates for each maturity is payable semiannually on October 1 and April 1 each year. The Nursing Home Bond is a general obligation of Red Willow County, payable, unless paid from other sources, out of the funds of the County, which may be raised among other sources, by taxes levied by valuation on all taxable property in the County.

NOTE 6: LOAN PAYABLE COMMITMENTS:

The following is a summary of the changes in the loan payable commitment during the fiscal year:

	Balance July 1, 2022	Additions	Retirements	Balance June 30, 2023
Road Equipment	177,066	0	37,696	139,370

A summary of the commitment under loan agreements provides for annual payments as follows:

Year Ended	Commitments		
	Principal	Interest	Total
June 30, 2024	38,857	4,114	42,971
June 30, 2025	40,057	2,915	42,972
June 30, 2026	41,246	1,725	42,971
June 30, 2027	19,210	398	19,608
Total	139,370	9,152	148,522

Tractor:

Due in annual principal and interest payments of \$19,608, with interest at 2.05%. Final payment is due March 15, 2026. This loan was for the purchase of a John Deere Tractor.

Tractor:

Due in annual principal and interest payments of \$23,362, with interest at 3.99%. Final payment is due January 2, 2027. This loan was for the purchase of a New Holland Tractor.

RED WILLOW COUNTY, NEBRASKA

NOTES TO FINANCIAL STATEMENT - CONTINUED

For the Year Ended June 30, 2023

NOTE 7: FEDERALLY ASSISTED PROGRAMS:

The County receives substantial grants from the federal and state governments, all of which are subject to audit by the respective governments. Subsequent audits may disallow disbursements financed by governmental grant programs, although past audits have resulted in no violations of grant regulations and no requests for reimbursement. It is the opinion of management that requests for reimbursement, if any, by either the federal or state governments based on subsequent audits will not be material in relation to the County's financial statements as of June 30, 2023.

NOTE 8: ACCUMULATED COMPENSATED ABSENCES:

It is the County's Policy to permit employees to accumulate a limited amount of earned but unused vacation and sick leave. Upon separation from the County's service, the accumulated vacation would be paid but the sick leave would be forfeited. The cost of vacation and sick leave are recognized when payments are made to the individual.

NOTE 9: JOINT VENTURE:

Red Willow County has entered into an agreement with the other counties in Region II in conjunction with the Nebraska Department of Public Institutions to provide services to carry out the provisions of the Nebraska Comprehensive Community Mental Health Services Act and the related alcoholism and drug abuse services and the Developmental Disabilities Services Act (Acts). Region II consists of the following counties: Grant, Hooker, Thomas, Arthur, McPherson, Logan, Keith, Lincoln, Perkins, Chase, Hayes, Frontier, Dawson, Gosper, Dundy, Hitchcock and Red Willow. Each county contributes to the financial support of the Region activities based on formulas developed by the Region governing board. Funding is provided by a combination of federal, state, local, and private funding. Red Willow County contributed \$65,799 toward the operation of Region II during fiscal year 2023. In the event of the termination of the agreement, assets would be disposed of in accordance with the terms of the agreement. The Region is audited annually in accordance with State Statute. Financial information for the Region is available from Region II.

NOTE 10: RISK MANAGEMENT:

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the period ended June 30, 2023, the County managed its risks as follows:

Liability Insurance

The County has purchased liability insurance for risks related to torts; theft or damage to property; and errors and omissions of public officials from a commercial insurance carrier. Settled Claims have not exceeded this commercial coverage in any of the past three fiscal years.

RED WILLOW COUNTY, NEBRASKA

NOTES TO FINANCIAL STATEMENT - CONCLUDED

For the Year Ended June 30, 2023

NOTE 10: RISK MANAGEMENT (CONCLUDED):

Employee Health Insurance

On November 1, 1992, Red Willow County began a partial self-funded employee health insurance plan. The County has contracted with Lucent Health, a group insurance firm, for benefit administration and payment of claims. Red Willow County pays to Regional Care monthly actual claims paid for plan-covered employees and projected claims assessments.

In partial self-funded insurance, the County selects the amount of risk they wish to assume, and purchases "stop loss" insurance for all excess amounts. Red Willow County entered into an agreement with Benchmark Insurance for aggregate and specific reinsurance. Shown here are the reinsurance coverage's:

Aggregate eligible expenses: Medical, Dental and Prescription Card Services.

Per Covered person	\$40,000
Aggregate Specific	\$20,000
Specific Reimbursement Limit per covered person	unlimited
Specific Lifetime Reimbursement per covered person	unlimited

RED WILLOW COUNTY, NEBRASKA

**SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH BASIS FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND**

For the Year Ended June 30, 2023

EXHIBIT F

	Budgeted Amounts		Actual	Variance With Final Budget Over (Under)
	Original	Final		
CASH RECEIPTS:				
Taxes	3,904,654	3,904,654	3,925,256	20,602
Federal	76,200	76,200	99,676	23,476
State	46,000	46,000	29,845	(16,155)
Local	599,230	599,230	750,824	151,594
Total Cash Receipts	4,626,084	4,626,084	4,805,601	179,517
CASH DISBURSEMENTS:				
General Government:				
Board of Commissioners	91,570	91,570	84,610	6,960
Clerk	202,147	202,147	196,489	5,658
Treasurer	304,429	304,429	284,723	19,706
Assessor	305,458	305,458	253,194	52,264
Election Commissioner	60,875	60,875	41,668	19,207
Planning and Zoning	17,000	17,000	11,212	5,788
Clerk of the District Court	125,989	125,989	114,720	11,269
County Court System	25,500	25,500	23,178	2,322
District Judge	38,700	38,700	32,287	6,413
Building and Grounds	116,440	116,440	102,634	13,806
Extension Office	139,279	139,279	136,545	2,734
Employment Security	5,000	5,000	849	4,151
Miscellaneous	759,950	759,950	672,802	87,148
Total General Government	2,192,337	2,192,337	1,954,911	237,426
Public Safety:				
Sheriff	439,087	439,087	346,639	92,448
Attorney	202,936	202,936	199,546	3,390
Jail	1,045,612	1,045,612	921,123	124,489
Probation Officer	15,812	15,812	15,812	0
Juvenile Detention	10,000	10,000		10,000
Emergency Management	19,300	19,300	13,375	5,925
Miscellaneous	112,200	112,200	98,820	13,380
Total Public Safety	1,844,947	1,844,947	1,595,315	249,632
Public Works:				
Surveyor	10,000	10,000	5,396	4,604
Noxious Weed Control	35,575	35,575	20,633	14,942
Total Public Works	45,575	45,575	26,029	19,546
Public Health:				
Miscellaneous	2,000	2,000	1,370	630
Total Public Health	2,000	2,000	1,370	630
Public Assistance:				
County Relief	5,400	5,400	1,200	4,200
Veteran's Service Officer	89,725	89,725	81,368	8,357
Institutions	73,300	73,300	66,207	7,093
Miscellaneous	21,000	21,000	19,051	1,949
Total Public Assistance	189,425	189,425	167,826	21,599

RED WILLOW COUNTY, NEBRASKA

SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH BASIS FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND

For the Year Ended June 30, 2023

	Budgeted Amounts		Actual	Variance With Final Budget Over (Under)
	Original	Final		
Total Cash Disbursements	4,274,284	4,274,284	3,745,451	528,833
Excess of Cash Receipts Over (Under) Cash Disbursements	351,800	351,800	1,060,150	708,350
OTHER FINANCING SOURCES (USES):				
Operating Transfers In	500,000	500,000	90,064	(409,936)
Operating Transfers (Out)	(1,318,239)	(1,318,239)	(1,444,254)	(126,015)
Total Other Financing Sources (Uses)	(818,239)	(818,239)	(1,354,190)	(535,951)
Net Change in Fund Balance	(466,439)	(466,439)	(294,040)	172,399
Fund Balance, Beginning of Year	766,439	766,439	766,439	0
Fund Balance, End of Year	300,000	300,000	472,399	172,399

EXHIBIT F
CONCLUDED

See Accompanying Notes to Budgetary Reporting

RED WILLOW COUNTY, NEBRASKA

**SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH BASIS FUND BALANCE - BUDGET AND ACTUAL
ROAD FUND**

For the Year Ended June 30, 2023

EXHIBIT G

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
CASH RECEIPTS:				
State	1,411,513	1,411,513	1,506,051	94,538
Local	<u>20,295</u>	<u>20,295</u>	<u>23,526</u>	<u>3,231</u>
Total Cash Receipts	<u>1,431,808</u>	<u>1,431,808</u>	<u>1,529,577</u>	<u>97,769</u>
CASH DISBURSEMENTS:				
Public Works:				
Road Department	<u>1,953,174</u>	<u>1,953,174</u>	<u>1,763,582</u>	<u>189,592</u>
Total Cash Disbursements	<u>1,953,174</u>	<u>1,953,174</u>	<u>1,763,582</u>	<u>189,592</u>
Excess of Cash Receipts Over (Under) Cash Disbursements	<u>(521,366)</u>	<u>(521,366)</u>	<u>(234,005)</u>	<u>287,361</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	336,400	336,400	421,334	84,934
Operating Transfers (Out)	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Other Financing Sources (Uses)	<u>336,400</u>	<u>336,400</u>	<u>421,334</u>	<u>84,934</u>
Net Change in Fund Balance	(184,966)	(184,966)	187,329	372,295
Fund Balance, Beginning of Year	<u>1,475,000</u>	<u>1,475,000</u>	<u>1,475,000</u>	<u> </u>
Fund Balance, End of Year	<u>1,290,034</u>	<u>1,290,034</u>	<u>1,662,329</u>	<u>372,295</u>

See Accompanying Notes to Budgetary Reporting

RED WILLOW COUNTY, NEBRASKA

SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH BASIS FUND BALANCE - BUDGET AND ACTUAL
SELF INSURANCE

For the Year Ended June 30, 2023

EXHIBIT H

	Budgeted Amounts		Actual	Variance With Final Budget Over (Under)
	Original	Final		
CASH RECEIPTS:				
Local	80,000	80,000	93,222	13,222
Total Cash Receipts	80,000	80,000	93,222	13,222
CASH DISBURSEMENTS:				
General Government	1,345,326	1,345,326	1,150,126	195,200
Total Cash Disbursements	1,345,326	1,345,326	1,150,126	195,200
Excess of Cash Receipts Over (Under) Cash Disbursements	(1,265,326)	(1,265,326)	(1,056,904)	208,422
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	981,839	981,839	1,011,340	29,501
Operating Transfers (Out)				
Total Other Financing Sources (Uses)	981,839	981,839	1,011,340	29,501
Net Change in Fund Balance	(283,487)	(283,487)	(45,564)	237,923
Fund Balance, Beginning of Year	283,487	283,487	283,487	0
Fund Balance, End of Year	0	0	237,923	237,923

See Accompanying Notes to Budgetary Reporting

RED WILLOW COUNTY, NEBRASKA

SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH BASIS FUND BALANCE - BUDGET AND ACTUAL
AMERICAN RESCUE PLAN

For the Year Ended June 30, 2023

EXHIBIT I

	Budgeted Amounts		Actual	Variance With Final Budget Over (Under)
	Original	Final		
CASH RECEIPTS:				
Federal				0
Local			24,211	24,211
Total Cash Receipts	0	0	24,211	24,211
CASH DISBURSEMENTS:				
General Government	2,026,235	2,026,235	742,670	1,283,565
Public Health				0
Total Cash Disbursements	2,026,235	2,026,235	742,670	1,283,565
Net Change in Fund Balance	(2,026,235)	(2,026,235)	(718,459)	1,307,776
Fund Balance, Beginning of Year	2,026,235	2,026,235	2,026,235	0
Fund Balance, End of Year	0	0	1,307,776	1,307,776

See Accompanying Notes to Budgetary Reporting

RED WILLOW COUNTY, NEBRASKA

SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH BASIS FUND BALANCE - BUDGET AND ACTUAL
INHERITANCE TAX

For the Year Ended June 30, 2023

EXHIBIT J

	Budgeted Amounts		Actual	Variance With Final Budget Over (Under)
	Original	Final		
CASH RECEIPTS:				
Local	500,000	500,000	787,828	287,828
Total Cash Receipts	500,000	500,000	787,828	287,828
CASH DISBURSEMENTS:				
Public Works			128,000	(128,000)
Total Cash Disbursements	0	0	128,000	(128,000)
Excess of Cash Receipts Over (Under) Cash Disbursements	500,000	500,000	659,828	159,828
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	61,820	61,820		(61,820)
Operating Transfers (Out)	(500,000)	(500,000)		500,000
Total Other Financing Sources (Uses)	(438,180)	(438,180)	0	438,180
Net Change in Fund Balance	61,820	61,820	659,828	598,008
Fund Balance, Beginning of Year	2,327,492	2,327,492	2,327,492	0
Fund Balance, End of Year	2,389,312	2,389,312	2,987,320	598,008

See Accompanying Notes to Budgetary Reporting

RED WILLOW COUNTY, NEBRASKA

**NOTES TO SUPPLEMENTARY INFORMATION
BUDGETARY REPORTING**

For the Year Ended June 30, 2023

NOTE 1: GAAP REQUIREMENTS:

Generally Accepted Accounting Principles (GAAP) requires budgetary comparison schedules for the General Fund, and for each major special revenue funds that have a legally adopted annual budget. GAAP further requires the budgetary comparison schedules to include the original budget and final budget amounts. The original budget is the first complete appropriated budget adjusted by reserves, transfers, allocations, supplemental appropriations, and other legally authorized legislative and executive changes before the beginning of the fiscal year. The final budget is the original budget adjusted by all reserves, transfers, allocations, supplemental appropriations, and other legally authorized legislative and executive changes applicable to the fiscal year as approved by the County Board.

NOTE 2: BUDGET POLICY:

The County follows these procedures in establish the budgetary data reflected in the schedules in accordance with the statutory requirements of the Nebraska Budget Act.

On or before August 1 the finance committee or other designated budget-making authority prepares and transmits a budget for each County fund showing the requirements, the outstanding warrants, the operating reserve to be maintained, the cash on hand at the close of the preceding fiscal year, the revenue from sources other than taxation, and the amount to be raised by taxation. The budget, like the County financial statements, is prepared on the cash receipts and disbursements basis of accounting. The budget contains only those receipts, which have actually been received by the County Treasurer.

The County Board must hold at least one public hearing. Prior to September 20, after the action of the State Board of Equalization and Assessment has been certified to the County Clerk, the budget, as revised, is adopted and the amounts provided therein are appropriated.

The County Board is authorized to transfer budgeted amounts between departments within any fund through resolution; however, revisions that alter the total disbursements of any fund require that an additional public hearing be held. Appropriations lapse at year-end.

NOTE 3: EXCESS OF DISBURSEMENTS OVER BUDGETED APPROPRIATIONS:

The Child Support Incentive Fund disbursements exceeded budget appropriations by \$11,580.

RED WILLOW COUNTY, NEBRASKA

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS**

June 30, 2023

SCHEDULE 1

	Special Revenue Funds (Schedule 3)	Debt Service Funds		Total Nonmajor Governmental Funds (Exhibit C)
		Jail Bond	Nursing Home Bond	
ASSETS				
Equity in Pooled Cash and Cash Equivalents	1,389,851	441,272	171,567	2,002,690
Designated Investments	<u>73,889</u>	<u> </u>	<u> </u>	<u>73,889</u>
Total Assets	<u><u>1,463,740</u></u>	<u><u>441,272</u></u>	<u><u>171,567</u></u>	<u><u>2,076,579</u></u>
FUND BALANCES:				
Restricted	636,847	441,272	171,567	1,249,686
Assigned	<u>826,893</u>	<u> </u>	<u> </u>	<u>826,893</u>
Total Fund Balances	<u><u>1,463,740</u></u>	<u><u>441,272</u></u>	<u><u>171,567</u></u>	<u><u>2,076,579</u></u>

RED WILLOW COUNTY, NEBRASKA

COMBINING SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH BASIS FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED June 30, 2023

SCHEDULE 2

	Special Revenue Funds (Schedule 4)	Debt Service Funds		Total Nonmajor Governmental Funds (Exhibit D)
		Jail Bond	Nursing Home Bond	
CASH RECEIPTS				
Property Taxes	353,244	314,086	138,447	805,777
Federal Grants	50,000			50,000
Intergovernmental	492,274	8,357	3,710	504,341
Charges for Services	860,309			860,309
Interest	1,175			1,175
Miscellaneous	16,168			16,168
Total Cash Receipts	<u>1,773,170</u>	<u>322,443</u>	<u>142,157</u>	<u>2,237,770</u>
CASH DISBURSEMENTS				
General Government	1,894	400	400	2,694
Public Safety	226,644			226,644
Public Works	84,114			84,114
Public Health	309,386			309,386
Culture and Recreation	840,849			840,849
Debt Service:				
Principal Retirement		285,000	135,000	420,000
Interest		43,015	10,191	53,206
Total Cash Disbursements	<u>1,462,887</u>	<u>328,415</u>	<u>145,591</u>	<u>1,936,893</u>
Excess of Cash Receipts Over (Under) Cash Disbursements	<u>310,283</u>	<u>(5,972)</u>	<u>(3,434)</u>	<u>300,877</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	11,580			11,580
Transfers (Out)	<u>(90,064)</u>			<u>(90,064)</u>
Total Other Financing Sources (Uses)	<u>(78,484)</u>	<u>0</u>	<u>0</u>	<u>(78,484)</u>
Net Change in Fund Balances	231,799	(5,972)	(3,434)	222,393
Fund Balances, Beginning of Year	<u>1,231,941</u>	<u>447,244</u>	<u>175,001</u>	<u>1,854,186</u>
Fund Balances, End of Year	<u><u>1,463,740</u></u>	<u><u>441,272</u></u>	<u><u>171,567</u></u>	<u><u>2,076,579</u></u>

RED WILLOW COUNTY, NEBRASKA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS

June 30, 2023

SCHEDULE 3

	Highway Buyback	Child Support Incentive	Visitor's Promotion	Visitor's Improvement	Fair
ASSETS					
Equity in Pooled Cash and Cash Equivalents	262,751	34,771	67,957	201,996	101,508
Designated Investments					
Total Assets	<u>262,751</u>	<u>34,771</u>	<u>67,957</u>	<u>201,996</u>	<u>101,508</u>
FUND BALANCES:					
Restricted	262,751		67,957	201,996	
Assigned		34,771			101,508
Total Fund Balances	<u>262,751</u>	<u>34,771</u>	<u>67,957</u>	<u>201,996</u>	<u>101,508</u>
	Fair Sinking	Register of Deeds P&M	Horse Arena	Veteran's Aid	STOP Diversion
ASSETS					
Equity in Pooled Cash and Cash Equivalents	36,926	44,981		9,162	37,993
Designated Investments			73,889		
Total Assets	<u>36,926</u>	<u>44,981</u>	<u>73,889</u>	<u>9,162</u>	<u>37,993</u>
FUND BALANCES:					
Restricted		44,981		9,162	
Assigned	36,926		73,889		37,993
Total Fund Balances	<u>36,926</u>	<u>44,981</u>	<u>73,889</u>	<u>9,162</u>	<u>37,993</u>
	Drug Law Enforcement	Local Assistance Tribal Consistency	Health Department	Waste Disposal	Total Nonmajor Special Revenue Funds (Schedule 1)
ASSETS					
Equity in Pooled Cash and Cash Equivalents	1,053	50,000	84,391	456,362	1,389,851
Designated Investments					73,889
Total Assets	<u>1,053</u>	<u>50,000</u>	<u>84,391</u>	<u>456,362</u>	<u>1,463,740</u>
FUND BALANCES:					
Restricted		50,000			636,847
Assigned	1,053		84,391	456,362	826,893
Total Fund Balances	<u>1,053</u>	<u>50,000</u>	<u>84,391</u>	<u>456,362</u>	<u>1,463,740</u>

RED WILLOW COUNTY NEBRASKA

COMBINING SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS
AND CHANGES IN CASH BASIS FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS

For The Year Ended June 30, 2023

SCHEDULE 4

	Highway Buyback	Child Support Incentive	Visitor's Promotion	Visitor's Improvement	Fair
CASH RECEIPTS					
Property Taxes					245,352
Federal Grants					
Intergovernmental Charges for Services	155,450		81,045	81,045	6,789
Interest					226,106
Miscellaneous			9,110	6,888	50
Total Cash Receipts	155,450	0	90,155	87,933	478,297
CASH DISBURSEMENTS					
General Government					
Public Safety					
Public Works	84,114				
Public Health					
Culture and Recreation			100,057	22,398	415,526
Total Cash Disbursements	84,114	0	100,057	22,398	415,526
Excess of Cash Receipts Over (Under) Cash Disbursements	71,336	0	(9,902)	65,535	62,771
OTHER FINANCING SOURCES (USES):					
Transfers In		11,580			
Transfers (Out)		(90,064)			
Total Other Financing Sources	0	(78,484)	0	0	0
Net Change in Fund Balances	71,336	(78,484)	(9,902)	65,535	62,771
Fund Balances, Beginning of Year	191,415	113,255	77,859	136,461	38,737
Fund Balances, End of Year	262,751	34,771	67,957	201,996	101,508

RED WILLOW COUNTY NEBRASKA

COMBINING SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS
AND CHANGES IN CASH BASIS FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS

For The Year Ended June 30, 2023

SCHEDULE 4
CONTINUED

	Fair Sinking	Register of Deeds P&M	Horse Arena	Veteran's Aid	STOP Diversion
CASH RECEIPTS					
Property Taxes					
Federal Grants					
Intergovernmental				55	
Charges for Services	5,598	6,320	306,843		1,080
Interest			1,175		
Miscellaneous			80		
Total Cash Receipts	<u>5,598</u>	<u>6,320</u>	<u>308,098</u>	<u>55</u>	<u>1,080</u>
CASH DISBURSEMENTS					
General Government		1,894			
Public Safety					2,300
Public Works					
Public Health					
Culture and Recreation			302,868		
Total Cash Disbursements	<u>0</u>	<u>1,894</u>	<u>302,868</u>	<u>0</u>	<u>2,300</u>
Excess of Cash Receipts Over (Under) Cash Disbursements	<u>5,598</u>	<u>4,426</u>	<u>5,230</u>	<u>55</u>	<u>(1,220)</u>
OTHER FINANCING SOURCES (USES):					
Transfers In					
Transfers (Out)					
Total Other Financing Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	5,598	4,426	5,230	55	(1,220)
Fund Balances, Beginning of Year	<u>31,328</u>	<u>40,555</u>	<u>68,659</u>	<u>9,107</u>	<u>39,213</u>
Fund Balances, End of Year	<u><u>36,926</u></u>	<u><u>44,981</u></u>	<u><u>73,889</u></u>	<u><u>9,162</u></u>	<u><u>37,993</u></u>

RED WILLOW COUNTY NEBRASKA

COMBINING SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS
AND CHANGES IN CASH BASIS FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS

For The Year Ended June 30, 2023

SCHEDULE 4
CONCLUDED

	Drug Law Enforcement	Local Assistance Tribal Consistency	Health Department	Waste Disposal	Total Nonmajor Special Revenue Funds (Schedule 2)
CASH RECEIPTS					
Property Taxes			107,892		353,244
Federal Grants		50,000			50,000
Intergovernmental			2,692	165,198	492,274
Charges for Services			186,629	127,733	860,309
Interest					1,175
Miscellaneous			40		16,168
Total Cash Receipts	0	50,000	297,253	292,931	1,773,170
CASH DISBURSEMENTS					
General Government					1,894
Public Safety				224,344	226,644
Public Works					84,114
Public Health			309,386		309,386
Culture and Recreation					840,849
Total Cash Disbursements	0	0	309,386	224,344	1,462,887
Excess of Cash Receipts Over (Under) Cash Disbursements	0	50,000	(12,133)	68,587	310,283
OTHER FINANCING SOURCES (USES):					
Transfers In					11,580
Transfers (Out)					(90,064)
Total Other Financing Sources	0	0	0	0	(78,484)
Net Change in Fund Balances	0	50,000	(12,133)	68,587	231,799
Fund Balances, Beginning of Year	1,053	0	96,524	387,775	1,231,941
Fund Balances, End of Year	1,053	50,000	84,391	456,362	1,463,740

RED WILLOW COUNTY, NEBRASKA

SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH BASIS FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR FUNDS

For the Year Ended June 30, 2023

SCHEDULE 5

	Budgeted Amounts		Actual	Variance With Final Budget Over (Under)
	Original	Final		
HIGHWAY BUYBACK				
CASH RECEIPTS	144,960	144,960	155,450	10,490
CASH DISBURSEMENTS	225,000	225,000	84,113	140,887
Net Change in Fund Balance	(80,040)	(80,040)	71,337	151,377
Fund Balance, Beginning of Year	191,415	191,415	191,415	
Fund Balance, End of Year	111,375	111,375	262,752	151,377
CHILD SUPPORT INCENTIVE				
CASH RECEIPTS	12,000	12,000	0	(12,000)
CASH DISBURSEMENTS	78,484	78,484	0	78,484
OTHER FINANCING SOURCES (USES):				
Operating Transfers In	0	0	11,580	11,580
Operating Transfers (Out)	0	0	90,064	(90,064)
Net Change in Fund Balance	(66,484)	(66,484)	(78,484)	(12,000)
Fund Balance, Beginning of Year	113,255	113,255	113,255	
Fund Balance, End of Year	46,771	46,771	34,771	(12,000)
VISITOR'S PROMOTION				
CASH RECEIPTS	102,141	102,141	90,155	(11,986)
CASH DISBURSEMENTS	180,000	180,000	100,057	79,943
Net Change in Fund Balance	(77,859)	(77,859)	(9,902)	67,957
Fund Balance, Beginning of Year	77,859	77,859	77,859	0
Fund Balance, End of Year	0	0	67,957	67,957
VISITOR'S IMPROVEMENT				
CASH RECEIPTS	85,539	85,539	87,933	2,394
CASH DISBURSEMENTS	222,000	222,000	22,398	199,602
Net Change in Fund Balance	(136,461)	(136,461)	65,535	201,996
Fund Balance, Beginning of Year	136,461	136,461	136,461	0
Fund Balance, End of Year	0	0	201,996	201,996
FAIR				
CASH RECEIPTS	682,663	682,663	478,297	(204,366)
CASH DISBURSEMENTS	721,400	721,400	415,526	305,874
Net Change in Fund Balance	(38,737)	(38,737)	62,771	101,508
Fund Balance, Beginning of Year	38,737	38,737	38,737	
Fund Balance, End of Year	0	0	101,508	101,508

RED WILLOW COUNTY, NEBRASKA

SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH BASIS FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR FUNDS

For the Year Ended June 30, 2023

SCHEDULE 5
CONTINUED

	Budgeted Amounts		Actual	Variance With Final Budget Over (Under)
	Original	Final		
FAIR SINKING				
CASH RECEIPTS	5,000	5,000	5,598	598
CASH DISBURSEMENTS	36,328	36,328	0	36,328
Net Change in Fund Balance	(31,328)	(31,328)	5,598	36,926
Fund Balance, Beginning of Year	31,328	31,328	31,328	
Fund Balance, End of Year	0	0	36,926	36,926
REGISTER OF DEEDS P&M				
CASH RECEIPTS	5,000	5,000	6,320	1,320
CASH DISBURSEMENTS	3,000	3,000	1,894	1,106
Net Change in Fund Balance	2,000	2,000	4,426	2,426
Fund Balance, Beginning of Year	40,555	40,555	40,555	
Fund Balance, End of Year	42,555	42,555	44,981	2,426
HORSE ARENA				
CASH RECEIPTS	637,444	637,444	308,098	(329,346)
CASH DISBURSEMENTS	706,103	706,103	302,868	403,235
Net Change in Fund Balance	(68,659)	(68,659)	5,230	73,889
Fund Balance, Beginning of Year	68,659	68,659	68,659	
Fund Balance, End of Year	0	0	73,889	73,889
VETERAN'S AID				
CASH RECEIPTS	55	55	55	0
CASH DISBURSEMENTS	8,600	8,600	0	8,600
Net Change in Fund Balance	(8,545)	(8,545)	55	8,600
Fund Balance, Beginning of Year	9,107	9,107	9,107	
Fund Balance, End of Year	562	562	9,162	8,600
STOP DIVERSION				
CASH RECEIPTS	2,000	2,000	1,080	(920)
CASH DISBURSEMENTS	35,903	35,903	2,300	33,603
Net Change in Fund Balance	(33,903)	(33,903)	(1,220)	32,683
Fund Balance, Beginning of Year	39,213	39,213	39,213	
Fund Balance, End of Year	5,310	5,310	37,993	32,683

RED WILLOW COUNTY, NEBRASKA

SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH BASIS FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR FUNDS

For the Year Ended June 30, 2023

SCHEDULE 5
CONTINUED

	Budgeted Amounts		Actual	Variance With Final Budget Over (Under)
	Original	Final		
DRUG LAW ENFORCEMENT				
CASH RECEIPTS	0	0	0	0
CASH DISBURSEMENTS	1,053	1,053	0	1,053
Net Change in Fund Balance	(1,053)	(1,053)	0	1,053
Fund Balance, Beginning of Year	1,053	1,053	1,053	
Fund Balance, End of Year	0	0	1,053	1,053
LOCAL ASSISTANCE TRIBAL CONSISTENCY				
CASH RECEIPTS			50,000	50,000
CASH DISBURSEMENTS			0	0
Net Change in Fund Balance	0	0	50,000	50,000
Fund Balance, Beginning of Year	0	0	0	
Fund Balance, End of Year	0	0	50,000	50,000
HEALTH DEPARTMENT				
CASH RECEIPTS	254,964	254,964	297,253	42,289
CASH DISBURSEMENTS	352,088	352,088	309,386	42,702
Net Change in Fund Balance	(97,124)	(97,124)	(12,133)	84,991
Fund Balance, Beginning of Year	97,124	97,124	96,524	
Fund Balance, End of Year	0	0	84,391	84,991
WASTE DISPOSAL				
CASH RECEIPTS	223,130	223,130	292,931	69,801
CASH DISBURSEMENTS	610,905	610,905	224,344	386,561
Net Change in Fund Balance	(387,775)	(387,775)	68,587	456,362
Fund Balance, Beginning of Year	387,775	387,775	387,775	
Fund Balance, End of Year	0	0	456,362	456,362

RED WILLOW COUNTY, NEBRASKA

**SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH BASIS FUND BALANCES - BUDGET AND ACTUAL
NONMAJOR FUNDS**

For the Year Ended June 30, 2023

	<u>Budgeted Amounts</u>			SCHEDULE 5 CONCLUDED
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance With Final Budget Over (Under)</u>
JAIL BOND				
CASH RECEIPTS	317,415	317,415	322,443	5,028
CASH DISBURSEMENTS	328,415	328,415	328,415	0
Net Change in Fund Balance	(11,000)	(11,000)	(5,972)	5,028
Fund Balance, Beginning of Year	447,244	447,244	447,244	
Fund Balance, End of Year	<u>436,244</u>	<u>436,244</u>	<u>441,272</u>	<u>5,028</u>
HILLCREST NURSING HOME BOND				
CASH RECEIPTS	140,916	140,916	142,157	1,241
CASH DISBURSEMENTS	145,591	145,591	145,591	0
Net Change in Fund Balance	(4,675)	(4,675)	(3,434)	1,241
Fund Balance, Beginning of Year	175,001	175,001	175,001	
Fund Balance, End of Year	<u>170,326</u>	<u>170,326</u>	<u>171,567</u>	<u>1,241</u>

RED WILLOW COUNTY, NEBRASKA

SCHEDULE OF OFFICE ACTIVITIES

For The Year Ended June 30, 2023

SCHEDULE 6

	<u>County Clerk</u>	<u>Clerk of the District Court</u>	<u>County Sheriff</u>	<u>County Attorney</u>	<u>Veteran's Service Officer</u>	<u>Health Department</u>	<u>County Fair</u>	<u>Hazardous Waste</u>	<u>Total</u>
Balance July 1, 2022	21,533	58,235	8,625	300	3,413	2,850	123,757	0	218,713
Receipts									
Licenses and Permits	2,746	8,925	8,390						20,061
Charges for Services	79,959	14,980	42,994	1,130		195,056	480,416	127,733	942,268
Miscellaneous	1,292	313	3,095		9				4,709
State Fees	96,372	19,714							116,086
Other Liabilities	13,353	566,910	103,107				108,976		792,346
Total Receipts	<u>193,722</u>	<u>610,842</u>	<u>157,586</u>	<u>1,130</u>	<u>9</u>	<u>195,056</u>	<u>589,392</u>	<u>127,733</u>	<u>1,875,470</u>
Disbursements									
Payments to County Treasurer	80,501	22,615	56,182	1,130		186,629	498,370	127,733	973,160
Payments to State Treasurer	88,049	19,357							107,406
Other Liabilities	12,477	550,471	103,735		21		106,491		773,195
Total Disbursements	<u>181,027</u>	<u>592,443</u>	<u>159,917</u>	<u>1,130</u>	<u>21</u>	<u>186,629</u>	<u>604,861</u>	<u>127,733</u>	<u>1,853,761</u>
Balance June 30, 2023	<u><u>34,228</u></u>	<u><u>76,634</u></u>	<u><u>6,294</u></u>	<u><u>300</u></u>	<u><u>3,401</u></u>	<u><u>11,277</u></u>	<u><u>108,288</u></u>	<u><u>0</u></u>	<u><u>240,422</u></u>
BALANCE CONSISTS OF:									
Due to County Treasurer	15,570	2,807	3,584	300		11,027			33,288
Due to State Treasurer	15,782	3,029					65,873		84,684
Petty Cash	150	250	1,500		3,401	250	42,415		47,966
Due to Others	2,726	70,548	1,210						74,484
Balance June 30, 2023	<u><u>34,228</u></u>	<u><u>76,634</u></u>	<u><u>6,294</u></u>	<u><u>300</u></u>	<u><u>3,401</u></u>	<u><u>11,277</u></u>	<u><u>108,288</u></u>	<u><u>0</u></u>	<u><u>240,422</u></u>

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INDEPENDENT AUDITOR 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

County Board of Commissioners
Red Willow County
McCook, Nebraska 69001

Board Members:

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Red Willow County, Nebraska, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Red Willow County, Nebraska financial statements, and have issued my report thereon dated December 19, 2023. The report notes the financial statements were prepared on the basis of cash receipts and disbursements and do not include the financial data of the Hillcrest Nursing Home, a component unit of Red Willow County, Nebraska.

Internal Control Over Financial Reporting

In planning and performing my audit of the financial statements, I considered Red Willow 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 my opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Red Willow County's internal control. Accordingly, I 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 entity'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.

My 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 have not been identified. However, as discussed below I identified a certain deficiency in internal control that I consider to be a material weakness:

Independent Auditor 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*

Page 2

The County offices, which collect and remit money to the County Treasurer, had a lack of segregation of duties since one person could handle all aspects of processing a transaction from beginning to end. Good Internal control includes a plan of organization, procedures, and records designed to safeguard assets and provide reliable financial records.

Management Response: Due to a limited number of personnel, an adequate segregation of duties may not be possible without additional cost.

Compliance and Other Matters

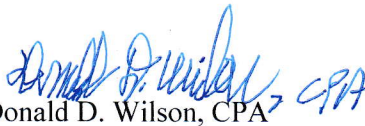
As part of obtaining reasonable assurance about whether Red Willow County, Nebraska financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, non-compliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed instances of noncompliance or other matter that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and responses as items 2023-001, and 2023-002.

Response to Finding

Government Auditing Standards requires the auditor to perform limited procedures on Red Willow County, Nebraska management responses to the findings identified in my audit is described above, and in the accompanying schedule of findings and responses. Red Willow County, Nebraska responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly I express no opinion on them.

Purpose of this Report

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.


Donald D. Wilson, CPA
McCook, Nebraska

December 19, 2023

RED WILLOW COUNTY, NEBRASKA

SCHEDULE OF FINDINGS AND RESPONSES

COUNTY BOARD

2023-001 Child Support Enforcement Fund Over-Budget:

Nebraska State Statute §23-916 states in part, that after the adoption of the county budget, no officer or department shall expend any funds which involves the expenditure of money not provided for in the budget. Also, Nebraska State Statute §23-109 states “The county board shall have power to examine and settle all accounts against the county and all accounts concerning the receipts and expenditures of the county.”

During the fiscal year, the Child Support Enforcement Fund exceeded budgeted expenditures by \$11,580. This occurred due to a Transfer Out of this fund on July 14, 2022, by the County Treasurer, in the amount of \$50,528, that was not approved by the County Board.

When expenditures are made in excess of amounts budgeted and when transactions are not approved by the County Board, the County is not in compliance with the State Statute quoted above.

I recommend all Transfers be approved by the County Board, and budgets be monitored to ensure expenditures are within budget.

Official's Response:

All transfers will be approved by the County Board, and budgets will be monitored to ensure expenditures are within budget.

2023-002 Inventory:

Neb. Rev. Statute §23-347 requires each county officer to file an inventory statement of all personal property in the custody and possession of the county officer.

My audit disclosed that Inventory Statements were not filed by Noxious Weed, and the Household Hazardous Waste. Failure to file an inventory statement increases the risk of loss, theft, or misuse of county equipment.

I recommend these Inventory Statements be filed.

Official's Response:

These inventory statements will be filed.