

HALL COUNTY, NEBRASKA
Financial Statements & Independent Auditors' Report
June 30, 2023

Hall County

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Independent Auditor's Report

Hall County Board of Commissioners
Hall County
Grand Island, 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 Hall County (the "County"), as of and for the year ended June 30, 2023, 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 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 Hall County as of June 30, 2023, and the respective changes in financial position-cash basis 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. 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 Hall 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

The County's 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 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, 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.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4–10 and budgetary comparison information and 31–35 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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 and individual nonmajor fund financial statements and schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The 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. Such 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 Combining Schedules, Schedule of Disbursements Compared to Budget – Cash Basis, Comparative Analysis of Tax Certified – Corrections and Collections and Schedule of Expenditures of Federal Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 15, 2024, on our consideration of the 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 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 the County's internal control over financial reporting and compliance.

Hayes & Associates, LLC

Hayes & Associates, LLC
Omaha, Nebraska
March 15, 2024

HALL COUNTY

MANAGEMENT DISCUSSION & ANALYSIS

This section of Hall County (the “County”), Nebraska’s financial report presents a narrative overview and analysis of Hall County’s financial performance during the fiscal year that ended on June 30, 2023. Please read it in conjunction with the County’s financial statements, which follow this section.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to Hall County's basic financial statements. The County's basic financial statements have three components: 1) government-wide financial statements; 2) fund financial statements; and 3) notes to the financial statements. This report also contains information in addition to the basic financial statements. The report consists of four parts: 1) Management’s Discussion and Analysis (this section), 2) the Basic Financial Statements – Cash Basis, 3) Required Supplementary Information. Budgetary Comparison, and 4) Other Supplementary Information.

Government-Wide Financial Statements: The Statement of Net Position - Cash Basis and the Statement of Activities - Cash Basis provide a broad overview of the County's overall financial status. The County's financial statements are prepared on the cash basis of accounting and do not include capital assets, accounts receivable and payable, or long-term debt activity, which would need to be considered to assess the overall health of the County. Non-financial factors also need to be considered to assess the overall health of the County.

The Statement of Net Position – Cash Basis presents information on all of the County's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in the County's net position may serve as one indicator of whether its financial health is improving or deteriorating.

The Statement of Activities – Cash Basis demonstrates the degree to which the direct disbursements of a given function or segment are offset by program receipts. Direct disbursements are those that are clearly identifiable with a specific function or segment. 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 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 revenues are reported, instead, as general receipts.

The Stuhr Museum of the Prairie Pioneer (Stuhr Museum) and the Hall County Convention and Visitors’ Bureau are component units of the County because of the significance of their relationship with the County; see Note 9 and Note 10 for further information. A complete copy of each entity’s financial statements are on file with the Hall County Clerk.

Fund Financial Statements: Fund financial statements focus on the individual parts of the County, reporting the County's operations in more detail than the government-wide statements by providing information about the County's most significant "major" funds. Funds are accounting devices used to keep track of specific sources of funding and spending for purposes.

HALL COUNTY

MANAGEMENT DISCUSSION & ANALYSIS

The governmental fund statements tell how general governmental activities were financed in the short term as well as what remains for future spending. Fiduciary fund statements provide information about financial relationships to which the County acts solely as a trustee or agent for the benefit of others. Fiduciary funds are not included on the government-wide statements.

Notes to the Financial Statements: The notes to the financial statements are an integral part of the government-wide and fund financial statements and provide essential information necessary for fair presentation of the financial statements.

Supplementary Information: This Management Discussion and Analysis and the Budgetary Comparison Schedules represent financial information which provides users of this report with additional data that supplements the government-wide statements, fund financial statements, and notes. This report also includes optional financial information such as combining schedules for non-major funds (which are shown in the fund financial statements in a single column) and fiduciary funds; budgetary comparison information for disbursements by departments of the General Fund; and a schedule of taxes certified and collected for political subdivisions in the County. This information is provided to address certain specific needs of various users of the report.

Basis of Accounting

The County's financial statements are presented on the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Basis of accounting is a reference to when financial events are recorded, such as the timing for recognizing revenues, expenses, and related assets and liabilities. Under the cash basis of accounting, receipts and disbursements and related assets and liabilities are recorded when they result from cash transactions.

As a result of the use of the cash basis of accounting, certain assets, and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities) are not recorded in these financial statements. Also, capital assets (land, buildings, furniture, equipment, and infrastructure) and the related depreciation are not recorded. Therefore, when reviewing the financial information and discussion within this report, the reader should keep in mind the limitations resulting from the use of the cash basis of accounting.

Financial highlights (Detailed Information Follows Later in this Discussion & Analysis)

- Governmental activities cash position, including cash held in certificates of deposit, at June 30, 2023, was \$40,895,822 compared with \$41,516,460 at June 30, 2022. This was a decrease of \$620,638 or 1.5%
- General fund expenditures and transfers were \$31,745,096 for the current fiscal year, \$31,524,790 at June 30, 2022. This is a decrease of \$220,306 or 0.6%.

HALL COUNTY

MANAGEMENT DISCUSSION & ANALYSIS

- Federal program expenditures were \$5,356,527 for the current fiscal year, compared with \$2,407,139 at June 30, 2022. This is an increase of \$2,949,388 or 55.06%. The majority of this increase is due to the dollars being spent from the Coronavirus State and Local Fiscal Recovery Funds in the current year.
- Major capital projects of the County included the following:
 - Airport Sewer Project \$2,089,237
 - Road Equipment Purchases and Engineering Fees \$1,424,760
 - Road & Bridge Improvement Projects & Equipment \$ 1,410,832
 - Sheriff Equipment Purchases \$298,097
 - Admin Building HVAC \$102,586
 - Corrections Building Repairs \$60,003
 - Highway Department Building Renovation \$58,058
 - Public Defender Software Upgrades \$54,462

Financial Analysis of the County as a Whole

Governmental Activities

The results of operations for the County indicate a decrease in net position. Overall, the decrease in the net position of the County was expected as one-time revenues were utilized and debts were eliminated prior to their maturity date. The overall activities of the County indicate a stable financial position.

The largest single source of receipts for the County is property taxes. The County's property taxes recorded in the governmental funds for 2022 were \$21,268,645 and for 2023, it decreased by \$1,591 to \$21,267,054. This was due to the decrease in the levy while the taxable value continued to grow.

In 2022, the County's assessed valuation was \$5,925,061,465. In 2023, it increased by \$266,215,237 to \$6,191,276,702.

The County follows GASB 54 standards for the classification of fund balances in governmental funds. See Notes 1 and 14 for more information describing the classification of fund balances.

The following table represents the Summary of Net Position and how it compares to the prior year.

	<u>2022-2023</u>	<u>2021-2022</u>	<u>Increase (Decrease)</u>	<u>Percent Change</u>
Total Assets	\$ 40,895,822	\$ 41,516,460	(620,638)	-1%
Total Liabilities	1,018,380	781,190	237,190	30%
Total Net Position	39,877,442	40,735,270	(857,828)	-2%
Total Restricted Net Position	9,871,084	14,751,998	(4,880,914)	-33%
Total Unrestricted Net Position	30,006,358	25,983,272	4,023,086	15%

HALL COUNTY

MANAGEMENT DISCUSSION & ANALYSIS

The following table represents the Statement of Activities and how it compares to the prior year.

	<u>2022-2023</u>	<u>2021-2022</u>	<u>Increase (Decrease)</u>	<u>Percent Change</u>
Receipts:				
Program Receipts				
Fees and Charges for Services	\$ 10,486,161	\$ 14,674,961	\$ (4,188,800)	-29%
Operating Grants and Contributions	10,250,043	10,350,432	(100,389)	-1%
General Receipts				
Property Taxes	21,267,425	21,268,645	(1,220)	0%
Other Taxes	7,940,179	8,781,693	(841,514)	-10%
Other General Receipts	1,367,525	444,716	922,809	208%
Total Receipts	<u>\$ 51,311,333</u>	<u>\$ 55,520,447</u>	<u>\$ (4,209,114)</u>	<u>168%</u>
Program Disbursement:				
General government	\$ 19,803,136	\$ 20,166,958	\$ (363,822)	-2%
Public safety	20,937,239	20,464,517	472,722	2%
Public works	5,202,894	4,977,829	225,065	5%
Public Health	64,308	632,728	(568,420)	-90%
Public Welfare and Social Services	512,964	1,249,255	(736,291)	-59%
Culture and Recreation	2,227,821	2,168,182	59,639	3%
Community Development	157,503	-	157,503	0%
Miscellaneous General	3,263,296	-	3,263,296	0%
Total Disbursements	<u>\$ 52,169,161</u>	<u>\$ 49,659,469</u>	<u>\$ 2,509,692</u>	<u>-141%</u>
Increase(Decrease) in Net Position	<u>\$ (857,828)</u>	<u>\$ 5,860,978</u>	<u>\$ (6,718,806)</u>	<u>309%</u>

HALL COUNTY
MANAGEMENT DISCUSSION & ANALYSIS

The following table represents the major funds of the County and their related changes in fund balance.

	<u>General</u>	<u>Jail Bond</u>	<u>Inheritance</u>	<u>Road</u>
Receipts	\$ 34,557,746	\$ 829,956	\$ 2,004,592	\$ 4,198,582
Disbursements	(31,745,096)	(2,433,771)	(15,694)	(4,961,009)
Transfers In	1,425,000	-	-	1,801,766
Transfers Out	(1,813,192)	-	(1,511,718)	(580,331)
Net Change in Fund Balances	2,424,458	(1,603,815)	477,180	459,008
Beginning Fund Balance	13,511,274	1,878,110	6,967,697	1,161,699
Ending Fund Balance	\$ 15,935,732	\$ 274,295	\$ 7,444,877	\$ 1,620,707

	<u>Insurance</u>	<u>Building & Improvement Reserve</u>	<u>American Rescue Plan Act</u>	<u>Other Governmental Funds</u>
Receipts	\$ 5,005,508	\$ -	\$ -	\$ 4,714,949
Disbursements	(4,408,354)	(428,942)	(4,467,465)	(3,708,830)
Transfers In	676,163	381,718	-	233,426
Transfers Out	-	-	-	(612,832)
Net Change in Fund Balances	1,273,317	(47,224)	(4,467,465)	626,713
Beginning Fund Balance	1,484,671	1,945,282	10,383,100	3,403,437
Ending Fund Balance	\$ 2,757,988	\$ 1,898,058	\$ 5,915,635	\$ 4,030,150

The following table shows the property tax rates, by fund or component unit, for fiscal years 2021-2022 and 2022-2023 including a calculation of the amount and percentage by which each levy changed. Note: Levies are expressed in dollars and cents per \$100 of valuation. For example, the County's total property tax for these funds and component unit on a \$100,000 property in 2022-2023 would be \$377.32.

	<u>2022-2023 Levy</u>	<u>2021-2022 Levy</u>	<u>Levy Change</u>	<u>Percent Change</u>
General Fund	0.362862	0.336288	0.026574	8%
Jail Bond Fund	-	0.039000	(0.039000)	-100%
Veteran's Aid	0.000036	0.000039	(0.000003)	-8%
Museum	0.014424	0.015227	(0.000803)	-5%
County Totals	0.377322	0.390554	(0.013232)	-3%

General Fund Budgetary Highlights

In comparing the General Fund's actual expenditures to the budget prepared for the year, mostly favorable variances were noted. Total General Fund expenditures were under budget by \$3,060,780

HALL COUNTY

MANAGEMENT DISCUSSION & ANALYSIS

or 9.6%. This was mostly due to the General Government function being under budget by \$1,898,978 and the Public Safety function being under budget by \$1,669,382. See the Budgetary Comparison Schedule for the General Fund on pages 31 and 32 for more detailed information. Over the course of the 2022-2023 fiscal year, the County's General Fund balance increased by \$2,424,458. The following table provides a detailed picture of the increase in fund balance.

	<u>2022-2023 Budget</u>	<u>Year-End Actual</u>	<u>Difference</u>
July 1, 2022 Beginning Balance		<u>\$ 13,511,274</u>	
Receipts			
Property/Motor Vehicle Taxes	\$ 24,565,776	\$ 22,667,630	\$ (1,898,146)
Federal	4,199,922	4,606,462	406,540
State	606,118	2,563,565	1,957,447
Other Local	3,411,232	4,720,089	1,308,857
Total Receipts	<u>32,783,048</u>	<u>34,557,746</u>	<u>1,774,698</u>
Expenditures	34,805,876	31,745,096	(3,060,780)
Net Transfers	<u>(388,192)</u>	<u>(388,192)</u>	<u>-</u>
Net Increase/(Decrease)	(2,411,020)	2,424,458	4,835,478
June 30, 2023 Ending Balance		<u>\$ 15,935,732</u>	

Long-term Debt Highlights

The Hall County voters approved, on November 15, 2005, the issuance of negotiable bonded indebtedness not to exceed \$22,225,000 for the purpose of acquiring, constructing, furnishing, and equipping a county jail and detention facility. The County took possession of the facility in May 2008. These Series 2006 bonds were refinanced in September 2011 with the Series 2011 Refunding Bonds and in January 2012 with the Series 2012 Refunding Bonds. The Series 2011 bonds are payable over a period not longer than 22 years and callable at the County's option after 5 years. The interest rate fluctuates between 0.30% and 4.35%. The Series 2012 bonds are payable over a period not longer than 10 years and callable at the County's option after 5 years. The interest rate fluctuates between 0.35% and 2.40%.

On July 14, 2015, the Hall County Board of Commissioners approved a resolution calling for the early redemption, refinancing and prepayment of \$9,600,000 in aggregate principal amount of the County's General Obligation Bonds, Series 2011. On September 30, 2015, the County closed on this transaction for Series 2015 bonds for the final amount of \$8,905,000. The Series 2015 bonds are payable over a period not longer than 12 years and callable at the County's option after 5 years.

HALL COUNTY

MANAGEMENT DISCUSSION & ANALYSIS

The interest rate fluctuates between 0.35% and 2.60%. The redemption is expected to save the County approximately \$4,162,706 and will reduce the final payment date by 6 years. The advanced refund was completed in September 2016. See Note 13 for repayment schedule.

The voters also approved on November 15, 2005, the County's authorization to levy a tax annually, as long as any of said bonds are outstanding, upon all of the taxable property in the County sufficient in rate and amount to pay the interest on and principal of said bonds as the same become due and payable, which property tax may be in addition to the annual levy permitted for county building purposes by Neb. Rev. Stat. Sec. 23-120(2) (Reissue 2012), and may include the levy of a property tax of not to exceed three and nine tenths (3.9) cents per one hundred dollars of taxable valuation in excess of the limits prescribed by law, including the statutory limitation provided by Neb. Rev. Stat. Sec. 23-125 (Reissue 2012).

Contacting the County's Financial Management

This financial report is designed to provide our citizens and taxpayers a general overview of the County's finances and to demonstrate the County's accountability for the money with which it is entrusted. If you have questions about this report or need additional financial information, contact the Hall County Clerk, 121 South Pine Street, Grand Island, Nebraska 68801. Our telephone number is (308) 385-5080, and our website is located at <http://www.hallcountyne.gov>.

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

	Governmental Activities
ASSETS:	
Pooled Cash and Cash Equivalents	\$ 29,024,706
Pooled Certificates of Deposit	2,000,032
Restricted Assets:	
Cash and Cash Equivalents	9,871,084
Total assets	\$ 40,895,822
LIABILITIES:	
Due to Other Governments	\$ 76,464
Due to Others	941,916
Total liabilities	1,018,380
NET POSITION:	
Restricted for:	
Debt service	274,295
911 Emergency Services	31,257
Visitors Promotion/Improvement	351,942
Drug Court	113,446
Veterans Services	44,856
Drug Enforcement	71,495
Keno Lottery	621,275
Traffic Safety	15,184
Health and Life Insurance Claims	2,302,522
Indigent Welfare	83,679
P&M Fund - Register of Deeds	45,498
American Rescue Plan Act	5,915,635
Unrestricted	30,006,358
Total net position	\$ 39,877,442

See accompanying notes and independent auditor's report.

**HALL COUNTY, NEBRASKA
STATEMENT OF ACTIVITIES - CASH BASIS
FOR THE YEAR ENDED, JUNE 30, 2023**

FUNCTIONS/PROGRAMS	Program Receipts				Net
	Disbursements	Fees and Charges for Service	Operating Grants and Contributions	Capital Grants and Contributions	(Disbursements) Receipts and Changes in Net Position
Primary Government					
Governmental activities:					
General government	\$ 19,803,136	\$ 6,205,447	\$ 352,957	\$ -	\$ (13,244,732)
Public safety	20,937,239	-	4,104,656	-	(16,832,583)
Public Works	5,202,894	4,280,714	-	-	(922,180)
Public health	64,308	-	5,005,548	-	4,941,240
Public Welfare and Social Services	512,964	-	786,882	-	273,918
Culture and recreation	2,227,821	-	-	-	(2,227,821)
Community Development	157,503	-	-	-	(157,503)
Miscellaneous General	3,263,296	-	-	-	(3,263,296)
Total governmental activities	\$ 52,169,161	\$ 10,486,161	\$ 10,250,043	\$ -	(31,432,957)
GENERAL RECEIPTS					
Taxes:					
Property					21,267,425
Motor Vehicle					2,197,674
Property Tax Credit					1,283,629
Airline and Carline Tax Allocation					41,700
In-lieu-of Tax					89,994
Insurance Tax Allocation					211,713
Pro-rate Motor Vehicle					74,298
Homestead					686,037
Lodging					1,282,982
Inheritance					1,744,270
Gaming Tax					327,882
911 Surcharges					166,774
Interest Income					1,200,751
Total General Receipts					30,575,129
CHANGE IN NET POSITION					(857,828)
NET POSITION, BEGINNING OF THE YEAR					40,735,270
NET POSITION, END OF THE YEAR					\$ 39,877,442

See accompanying notes and independent auditor's report.

HALL COUNTY, NEBRASKA
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - CASH BASIS - GOVERNMENTAL FUNDS
June 30, 2023

	General	Jail Bond Fund	Inheritance Fund	Road Fund	Insurance Fund	Building & Improvement Reserve	American Rescue Plan Act	Other Governmental Funds	Total Government Funds
ASSETS:									
Cash and Cash Equivalents	\$ 14,906,882	\$ -	\$ 7,444,877	\$ 1,620,707	\$ 455,466	\$ 1,898,058	\$ -	\$ 2,698,716	\$ 29,024,706
Certificates of Deposit	2,000,032	-	-	-	-	-	-	-	2,000,032
Restricted Assets:									
Cash and Cash Equivalents	-	274,295	-	-	2,302,522	-	5,915,635	1,378,632	9,871,084
Total assets	<u>16,906,914</u>	<u>274,295</u>	<u>7,444,877</u>	<u>1,620,707</u>	<u>2,757,988</u>	<u>1,898,058</u>	<u>5,915,635</u>	<u>4,077,348</u>	<u>40,895,822</u>
LIABILITIES:									
Due to Other Governments	74,820	-	-	-	-	-	-	1,644	76,464
Due to Others	896,362	-	-	-	-	-	-	45,554	941,916
Total liabilities	<u>971,182</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>47,198</u>	<u>1,018,380</u>
FUND BALANCES:									
Restricted	-	274,295	-	-	2,302,522	-	5,915,635	1,378,632	9,871,084
Committed	-	-	-	1,620,707	455,466	1,898,058	-	2,651,518	6,625,749
Assigned	-	-	7,444,877	-	-	-	-	-	7,444,877
Unassigned	15,935,732	-	-	-	-	-	-	-	15,935,732
Total fund balances	<u>15,935,732</u>	<u>274,295</u>	<u>7,444,877</u>	<u>1,620,707</u>	<u>2,757,988</u>	<u>1,898,058</u>	<u>5,915,635</u>	<u>4,030,150</u>	<u>39,877,442</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 16,906,914</u>	<u>\$ 274,295</u>	<u>\$ 7,444,877</u>	<u>\$ 1,620,707</u>	<u>\$ 2,757,988</u>	<u>\$ 1,898,058</u>	<u>\$ 5,915,635</u>	<u>\$ 4,077,348</u>	<u>\$ 40,895,822</u>

See accompanying notes and independent auditor's report.

HALL COUNTY, NEBRASKA
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES - CASH BASIS - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED, JUNE 30, 2023

	General	Jail Bond Fund	Inheritance Fund	Road Fund	Insurance Fund	Building & Improvement Reserve	American Rescue Plan Act	Other Governmental Funds	Total Government Funds
RECEIPTS									
Property/Motor Vehicle Taxes	\$ 22,667,630	\$ 795,420	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,049	\$ 23,465,099
Fines	7,050	-	-	-	-	-	-	-	7,050
State	2,563,565	14,278	-	3,975,425	-	-	-	1,592,458	8,145,726
Federal	4,606,462	-	-	712	-	-	-	-	4,607,174
Interest Income	987,095	20,258	185,333	-	-	-	-	8,065	1,200,751
Other	3,725,944	-	1,819,259	222,445	5,005,508	-	-	3,112,377	13,885,533
Total Receipts	<u>34,557,746</u>	<u>829,956</u>	<u>2,004,592</u>	<u>4,198,582</u>	<u>5,005,508</u>	<u>-</u>	<u>-</u>	<u>4,714,949</u>	<u>51,311,333</u>
DISBURSEMENTS									
General Government	9,555,330	-	15,694	-	4,408,354	428,942	4,467,465	927,351	19,803,136
Public Safety	17,291,218	2,433,771	-	-	-	-	-	1,212,250	20,937,239
Public Works	122,689	-	-	4,961,009	-	-	-	119,196	5,202,894
Public Health	64,308	-	-	-	-	-	-	-	64,308
Public Welfare and Social Services	390,752	-	-	-	-	-	-	122,212	512,964
Culture and Recreation	900,000	-	-	-	-	-	-	1,327,821	2,227,821
Community Development	157,503	-	-	-	-	-	-	-	157,503
Miscellaneous General	3,263,296	-	-	-	-	-	-	-	3,263,296
Total Disbursements	<u>31,745,096</u>	<u>2,433,771</u>	<u>15,694</u>	<u>4,961,009</u>	<u>4,408,354</u>	<u>428,942</u>	<u>4,467,465</u>	<u>3,708,830</u>	<u>52,169,161</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>2,812,650</u>	<u>(1,603,815)</u>	<u>1,988,898</u>	<u>(762,427)</u>	<u>597,154</u>	<u>(428,942)</u>	<u>(4,467,465)</u>	<u>1,006,119</u>	<u>(857,828)</u>
OTHER FINANCING SOURCES (USES)									
Transfers In	1,425,000	-	-	1,801,766	676,163	381,718	-	233,426	4,518,073
Transfers Out	(1,813,192)	-	(1,511,718)	(580,331)	-	-	-	(612,832)	(4,518,073)
Total Other Financing Sources	<u>(388,192)</u>	<u>-</u>	<u>(1,511,718)</u>	<u>1,221,435</u>	<u>676,163</u>	<u>381,718</u>	<u>-</u>	<u>(379,406)</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	2,424,458	(1,603,815)	477,180	459,008	1,273,317	(47,224)	(4,467,465)	626,713	(857,828)
FUND BALANCES, BEGINNING OF THE YEAR	<u>13,511,274</u>	<u>1,878,110</u>	<u>6,967,697</u>	<u>1,161,699</u>	<u>1,484,671</u>	<u>1,945,282</u>	<u>10,383,100</u>	<u>3,403,437</u>	<u>40,735,270</u>
FUND BALANCES, END OF THE YEAR	<u>\$ 15,935,732</u>	<u>\$ 274,295</u>	<u>\$ 7,444,877</u>	<u>\$ 1,620,707</u>	<u>\$ 2,757,988</u>	<u>\$ 1,898,058</u>	<u>\$ 5,915,635</u>	<u>\$ 4,030,150</u>	<u>\$ 39,877,442</u>

See accompanying notes and independent auditor's report.

HALL COUNTY, NEBRASKA
STATEMENT OF FIDUCIARY NET POSITION - CASH BASIS - FIDUCIARY FUNDS
FOR THE YEAR END, JUNE 30, 2023

	Total
ASSETS	
Cash and Cash Equivalents	\$ 4,292,606
CURRENT LIABILITIES:	
Due to Other Governments	
State	1,917,533
Schools	1,586,766
Natural Resource District	18,921
Fire Districts	9,757
Municipalities	664,093
Agricultrual Society	2,026
Partial Payment	67,259
Airport Authority	26,010
Lodging Sales Tax	241
TOTAL LIABILITIES	4,292,606
TOTAL NET POSITON	\$ -

See accompanying notes and independent auditor's report.

HALL COUNTY
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

1. Summary of Significant Accounting Policies

The following is a summary of the significant accounting policies utilized in the accounting system of Hall County (the “County”).

Reporting Entity

The County was incorporated in 1858. The County has a Board of Commissioners consisting of seven members, elected for four-year alternating terms, one from each of seven wards. As a political subdivision of the State, the County is exempt from state and federal income tax. Services provided include highway and road, parks, property tax collections, motor vehicle licensing, public safety, recording deeds, marriage licenses and other services, along with general administrative services. The financial statements include all funds of the County that are not legally separate. Potential component units for which the County has a financial relationship were also considered. The Governmental Accounting Standards Board (GASB) has issued guidance on the criteria to consider in determining whether the County has financial accountability for a component unit. Such 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.

In determining how to define the reporting entity, management has considered all potential component units. The decision to include a component unit in the reporting entity was made by applying the criteria set forth in GASB Statement No. 61. These criteria state that the financial reporting entity consist of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the primary government is not accountable, but for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity’s financial statements to be misleading or incomplete. The Stuhr Museum of the Prairie Pioneer (Stuhr Museum) and Hall County Convention and Visitors’ Bureau are component units of the County because of the significance of their relationship with the County. Condensed financial statements of Stuhr Museum as of June 30, 2023, are presented in the notes to the financial statements; see Note 9 and Note 10 for further information. A complete copy of each entity’s financial statements are on file with the Hall County Clerk.

Joint Organizations

Through an agreement with Nebraska Health and Human Services System, Hall County and several surrounding counties, collectively, have formed the Behavioral Health Region III to administer and carry out the provisions of the Nebraska Behavioral Health Services Act (Act). The agreement was entered into through the Interlocal Cooperation Act. Region III 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. Each of the counties provides a representative to sit on the governing board. 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. The cumulative funding for the Region is provided by a combination of federal, state, local, and private funding. The Region is required to be audited annually in accordance with State Statute. Financial information for the Region is available in those audit reports.

HALL COUNTY
NOTES TO FINANCIAL STATEMENTS - CONTINUED
June 30, 2023

1. Summary of Significant Accounting Policies - Continued

Joint Organizations - Continued

The County has entered into an agreement with Senior Citizens Industries, Inc. (Industries) to provide transportation services within Hall County for the purpose of fulfilling contractual obligations between the County and the State of Nebraska Department of Roads (Roads). The agreement with Roads was authorized pursuant to the Nebraska Public Transportation Act, Neb. Rev. Stat. Secs. 13- 1201 through 13-1212 (Reissue 2012), and the Federal Transit Act. Under the agreement, Industries will provide transportation to citizens within Hall County and will submit application for remuneration, with the County's approval, to Roads. Pursuant to the agreement, Industries shall be audited annually, in accordance with appropriate Federal Regulations and the accounting Instruction Manual for Public Transportation Operating Assistance and must submit a copy of the audit within a reasonable time following its completion.

Basis of Presentation

The County follows the provisions of Statement No. 34 (“Statement 34”) of the Governmental Accounting Standards Board “*Basic Financial Statements—and Management’s Discussion and Analysis—for State and Local Governments.*” Statement 34 established standards for external financial reporting for all state and local government entities, which includes government-wide financial statements, fund financial statements and the classification of net position into three components— net investment in capital assets, restricted and unrestricted.

The government-wide financial statements of Hall County present a Statement of Net Position - Cash Basis, and a Statement of Activities - Cash Basis. The Statement of Net Position includes separately presented items of pooled cash and cash equivalents, pooled certificates of deposit, restricted assets, due to other governments, and due to others. The statement also presents net position that is restricted for a particular use and that which is unrestricted as required by Statement 34. The Statement of Activities presents general and specific receipts and disbursements of the various government-wide programs and functions. Each function disbursement is first offset by 1) charges to customers for the services provided, 2) operating grants and contributions that are restricted to the given function, and 3) capital grants and contributions that are restricted to the given function or segment. Lastly, the general receipts from various taxes, fines, and other income is reported against the total of the net specific program receipts and disbursements. The government-wide financial statements do not include the activity of the fiduciary funds.

The accounts of the County are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which comprise its assets, liabilities, fund balance, receipts and disbursements. The various funds are grouped as follows in the financial statements:

Governmental Funds Types

Governmental funds are those through which general governmental functions of the County are financed. The acquisition, use and balances of the County’s expendable financial resources and the related liabilities are accounted for through governmental funds. The measurement focus is upon net income. The following are the County’s governmental fund types.

HALL COUNTY
NOTES TO FINANCIAL STATEMENTS - CONTINUED
June 30, 2023

1. Summary of Significant Accounting Policies - Continued

Basis of Presentation – Continued

General Fund – The General Fund is the general operating fund of the County. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other funds are accounted for in this fund. From this fund, the general operating expenses, the fixed charges and the capital improvement costs are paid for expenses that are not paid from other funds.

Special Revenue Funds – The Special Revenue Funds are utilized to account for revenues derived from specific sources which are usually required by law or regulation to be accounted for in separate funds.

Fiduciary Funds Types

Trust and Agency Funds – The Trust and Agency Funds are utilized to account for monies and properties received and held by the County in a trustee or custodial capacity for other entities, such as employees, other governments or non-public organizations.

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 warrants are paid. This differs from accounting principles generally accepted by the United States of America (US 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 receipts and disbursements basis of accounting. As such, this basis of accounting and 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 US 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, revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures related to compensated absences and claims and judgments are recorded only when payment is made.

HALL COUNTY
NOTES TO FINANCIAL STATEMENTS - CONTINUED
June 30, 2023

1. Summary of Significant Accounting Policies - Continued

Cash and Cash Equivalents

The County considers all cash on hand, checking and savings accounts, and investments with an original maturity of three months or less to be cash and cash equivalents.

Pooled Cash and Investments

The County maintains a pooled cash and investments account for all funds. The pool is placed in the custody of the County Treasurer. Interest received on the pool is credited to the various funds based on estimated positive balances.

Cash Held Outside the County Treasurer

Cash on hand and held in bank accounts in the custody of County offices other than the Treasurer is not recorded in the County's financial records until it is submitted to the County Treasurer. Additionally, the County was in possession of cash and certificates of deposit held by a banking institution for the purpose of health insurance plan administration which is not recorded by the Treasurer.

Investments

Investments are stated at cost, which approximates market. Income from investments is recorded as it is received. Pursuant to Neb. Rev. Stat. Secs. 77-2315, 77-2340, and 77-2341 (Reissue 2009), the County is authorized to invest in a limited type of investments. Examples include U.S. Government obligations, certificates of deposit, and time deposits and securities which are authorized by the Nebraska Investment Council. All investments are Level 1 investments. Level 1 inputs are stated at quoted prices (unadjusted) in active markets for identical assets or liabilities.

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. US 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 US GAAP, depreciation expenses would be recorded in the Statement of Activities. The cost of maintenance and repairs that does not add to the value of the asset or extend asset life is not capitalized.

HALL COUNTY
NOTES TO FINANCIAL STATEMENTS - CONTINUED
June 30, 2023

1. Summary of Significant Accounting Policies - Continued

Net Position/Fund Balances

The County has implemented the provisions of Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, of the Governmental Accounting Standards Board (GASB).

The government-wide financial statements utilize a net position presentation. Net assets are categorized as restricted and unrestricted.

Net Investment in Capital Assets - This category groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and outstanding balances of debt that are attributable to the acquisition, construction, or improvement of these assets reduce the balance in this category. The County does not present this category of net position as capital assets and debt are not presented under the cash basis of accounting.

Restricted Net Position - This category represents net position of the County with external restrictions imposed by creditors, grantors, contributors, or law or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

Unrestricted Net Position - This category represents net position of the County not restricted for any project or other purpose.

GASB 54 standards provide for the classification of fund balances in governmental funds. The fund balances of governmental funds are defined as follows:

Non-spendable - Amounts that cannot be spent either because they are in non-spendable form, such as inventory or prepaid items, or because they are legally or contractually required to be maintained intact. The County does not present this classification as these items are not recognized under the cash basis of accounting.

Restricted - Amounts that can be spent only for specific purposes because of constitutional provisions, enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, laws or regulations of other governments.

Committed - Amounts that can be used only for specific purposes determined by a formal action of the Hall County Board of Commissioners. The Board of Commissioners is the highest level of decision-making authority for the County. Commitments may be established, modified, or rescinded only through a formal resolution of the Board of Commissioners.

Assigned - Amounts that do not meet the criteria to be classified as restricted or committed but are intended to be used for specific purposes. The Board of Commissioners, elected officials and department heads could assign amounts to specific purposes related to their respective functions pursuant to Board of Commissioners' authorization.

Unassigned - All other spendable amounts in the General Fund.

HALL COUNTY
NOTES TO FINANCIAL STATEMENTS - CONTINUED
June 30, 2023

1. Summary of Significant Accounting Policies - Continued

Net Position/Fund Balances – Continued

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. See Note 14 for more information.

Internal Activities

Internal activities of the County have not been eliminated in the government-wide or fund financial statements. US GAAP requires the elimination of internal activity reporting to reduce the effects of double counting.

Use of Estimates

The preparation of the financial statements in conformity with the cash basis of accounting requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Compensated Absences

County employees may carry over some of the prior year's vacation beyond their service anniversary date and receive compensation for it if they leave County employment. Sick leave may be accumulated up to 90 days. No pay will be received for this sick leave unless the employee retires, at which time they will receive compensation for one-half of the accumulated amount. Certain employees receive compensatory time off. Some of the prior year's amount can be carried over to the following year. These employees will receive compensation for any accrued compensatory time off if they leave County employment. Under the cash receipts and disbursements basis of accounting, accumulated unpaid vacation pay, sick pay, and compensatory time off is not accrued in the governmental fund types. Under US GAAP, the accumulated unpaid vacation pays, sick pay, and compensatory time off is not accrued in the governmental fund types. Under US GAAP, the accumulated unpaid vacation pays, sick pay and compensatory time off would be reported in the government-wide financial statements and recorded as an accrued liability when the compensated absence is earned.

2. Property Taxes

A property tax on applicable real and personal property is levied on or before October 20 of each year, payable in two installments due by May 1 and September 1 of the following year. An enforceable lien attaches to the property on the first day of January, beginning on the calendar year following the levy. Pursuant to Neb. Rev. Stat. Sec. 60-3,186 (Reissue 2010), a separate tax is assessed on motor vehicles registered in the county. Upon annual registration, the County will collect a motor vehicle tax which is determined by the vehicle's age and value. The motor vehicle tax determination can be found in Neb. Rev. Stat. Sec. 60-3,187 (Reissue 2010). Property taxes are not recognized in revenue until they are collected.

HALL COUNTY
NOTES TO FINANCIAL STATEMENTS - CONTINUED
June 30, 2023

2. Property Taxes - Continued

The 2022-2023 fiscal year levy for property taxes was \$23,361,062, or \$0.373139 per \$100 of assessed valuation. The 2021-2022 fiscal year levy for property taxes was \$23,140,594, or \$0.390554 per \$100 of assessed valuation. Any increase in taxation is limited to the prior year's level, with provisions for growth. It may be increased by 1% by a three-fourths majority vote of the Hall County Board of Commissioners.

3. Deposits and Investments

Credit Risk

The County's policy limits investments to those types of investments allowed by State Statute. Those items include: Certificates of deposit, where institutions have adequately pledged assets for any funds on deposit in excess of Federal Depository Insurance limits; Bonds and debentures issued by any of the twelve federal land banks, the twelve intermediate credit banks, or the thirteen banks for cooperatives under the supervision of the Farm Credit Administration; or in interest bearing bonds or the obligations of the United States. Interest income earned on investments is credited to the general fund pursuant to Neb. Rev. Stat. Sec. 77-2315 (Reissue 2009).

Concentration of Credit Risk

The County's investment policy limits investments to those institutions that have adequately pledged assets to cover any amounts on deposit in excess of Federal Depository Insurance and to investments that are backed by the federal government, as listed in State Statute.

Interest Rate Risk

As a means of limiting its exposure to fair value losses arising from rising interest rates, the County's investment policies include reviewing the market conditions and analyzing investment securities to determine the maximum yield to be obtained and to minimize the impact of rising interest rates.

The County's carrying values of investments are stated at cost, which approximates the market value.

	<u>Investment Maturities (in Years)</u>	
	<u>< 1</u>	<u>1 - 5</u>
Certificate of Deposits	<u>\$ 1,150,032</u>	<u>\$ 850,000</u>

HALL COUNTY
NOTES TO FINANCIAL STATEMENTS - CONTINUED
June 30, 2023

3. Deposits and Investments – Continued

Interest Rate Risk - Continued

Cash and cash equivalents and certificates of deposit balances as of June 30, 2023 consisted of \$21,236,082 deposited in the Nebraska Public Agency Investment Trust (NPAIT). NPAIT is a public entity investment pool operated under the direction of a nine-member Board of Trustees. All net income of the trust is determined as of the close of business on each banking day and is credited thereafter pro rata to each participant's account. Net income that has accrued to each participant is converted as of the close of business of each calendar month into additional units, which thereafter are held in each participant's trust account. Since net income of the fund is allocated among participants each time net income is determined, the net asset value remains at \$1.00 per unit. Securities held by NPAIT are not held in the County's name.

Additionally, the County was in possession of \$2,302,522 in cash held by a banking institution for the purpose of health insurance plan administration. An adjustment has been recorded in the financial statements to recognize these amounts as of June 30, 2023.

The County utilizes various bank institutions. The institutions have pledged assets or provided insurance contracts in addition to FDIC coverage for County accounts. The County follows Neb. Rev. Stat. Sec. 77-2387(Reissue 2009) to determine the allowed collateral. At Hall County June 30, 2023, the amounts on deposit for the County were adequately secured by each institution.

4. Employee's Retirement System

The County Board has adopted the provisions of Neb. Rev. Stat. Secs. 23-2301 to 23-2335 (Reissue 2012), established as law by the County Employees Retirement Act of 1965. The Retirement System for Nebraska Counties is a cost-sharing, multiple-employer defined benefit plan administered by the Public Employees Retirement Board. Benefit and contribution provisions are established by State law and may be amended only by the Nebraska Legislature.

Prior to January 1, 2001, the County Plan consisted of a defined contribution plan. Effective January 1, 2003, a cash balance benefit was added to the County Employees Retirement Act. The cash balance benefit is a type of defined benefit plan. Each member employed and participating in the retirement system prior to January 1, 2003, elected either to continue participation in the defined contribution option or to begin participation in the cash balance benefit. The defined contribution option is closed to new entrants. On or after January 1, 2003, all new members of the County Plan become members of the cash balance benefit.

Participation in the County Employees Retirement Plan is required of all full-time employees upon employment and of all full-time elected officials upon taking office. All permanent part-time employees can elect voluntary participation upon reaching age 18. Part-time elected officials may exercise the option to join.

HALL COUNTY
NOTES TO FINANCIAL STATEMENTS - CONTINUED
June 30, 2023

4. Employee's Retirement System - Continued

The Ameritas Group is responsible for administering the plan and acts as the trustee for the plan's funds. All full-time employees, other than law enforcement officials, are required to contribute 4.5% of their total compensation and the County contributes an amount equal to 150% of the employee's contribution. These contribution rates are established pursuant to Neb. Rev. Stat. Secs. 23-2307 and 23-2308 (Reissue 2012). Certified law enforcement officers contribute 5.5% of their total compensation and the County contributes an amount equal to 150% of the first 4.5% of the employees' contribution and an amount equal to 100% on the remaining 1% contribution. Certified law enforcement officers' contribution rates are established pursuant to Neb. Rev. Stat. Sec. 23-2332.01 (Reissue 2012).

The employees' and employer's contributions are kept in separate accounts. The employees' accounts are fully vested. The employer's account is vested after three years of service. Prior service benefits are paid by the County on a pay-as-you-go basis directly to the retired employees. For the year ended June 30, 2023, the County contributed \$1,052,597 to the employer's account. For the year ended June 30, 2022, 292 employees contributed \$798,221 to the plan. As of December 31, 2022, and 2021, the County's share of the net pension asset/(liability) was (\$2,236,595) and \$5,377,651, respectively. These amounts were determined by the actuarial report issued by the Nebraska Public Employees Retirement System dated June 27, 2023, with a measurement date of December 31, 2022. NPERS financial statements for all plans are prepared using the accrual basis of accounting and are prepared in accordance with accounting principles generally accepted in the United State of America (GAAP), which apply to governmental accounting for fiduciary funds and Hall County financial statements are cash basis financial statements, which is a basis of accounting other than accounting principles generally accepted in the United States of America (GAAP). The report can be obtained from <https://npers.ne.gov>.

5. Deferred Compensation Plan

The County has a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan is available to all County employees and elected officials. The plan permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, unforeseeable emergency or permanent disability.

6. Contingencies

The County is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the County Attorney and other attorneys whose services are requested by Hall County, the resolution of these matters will not have a material adverse effect on the financial condition of the County.

HALL COUNTY
NOTES TO FINANCIAL STATEMENTS - CONTINUED
June 30, 2023

7. Interfund Transfers, Receivables, and Payables

Interfund transfers for the year ended June 30, 2023, were as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ 1,425,000	\$ 1,813,192
Jail Fund	-	-
Road Fund	1,801,766	580,331
Sick/Vacation Fund	100,000	
Insurance Fund	676,163	-
Insurance Reserve Fund	-	-
Dependent Fund	52,912	-
Institutions Fund	-	-
Drug Court Fund	-	68,353
Inheritance Fund	-	1,511,718
Keno/Lottery Fund	-	377,000
Inmate Welfare Fund	-	140,000
Noxious Weed Fund	80,514	27,479
Building & Improvement Reserve	381,718	-
Veterans Service	-	-
Totals	<u>\$ 4,518,073</u>	<u>\$ 4,518,073</u>

Transfers are generally used to move unrestricted receipts collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations. Transfers from the inheritance fund generally move reserve funds over to other funds as needed. There were no interfund receivables and payables as of June 30, 2023

8. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omission; injuries to employees; or acts of God. In March 1988, the County joined together with other counties in the State of Nebraska to form the Nebraska Intergovernmental Risk Management Association, a public entity risk pool currently operating as a common risk management and insurance program for 78 member counties. The County pays an annual premium to Nebraska Intergovernmental Risk Management Association for its general insurance coverage. The Agreement for Formation of the Nebraska Intergovernmental Risk Management Association will be self-sustaining through member premiums and will reinsure through commercial insurance companies for claims in excess of \$250,000 for each property, \$300,000 for liability, and \$550,000 for workmen's compensation. The County continues to carry commercial insurance for all other risks of loss, including professional liability insurance for the Public Defender and Public Official's Errors and Omissions. Property, auto, liability, and workmen's compensation settled claims in the past three years have not exceeded the coverage.

HALL COUNTY
NOTES TO FINANCIAL STATEMENTS - CONTINUED
June 30, 2023

8. Risk Management - Continued

The County is self-insured for health insurance claims up to \$65,000 of individual claims or 100% of the anticipated group claims. The self-insurance programs are administered within the insurance and insurance reserve funds. Health insurance claims exceeding the \$65,000 limit for the plan year ending June 30, 2023, were paid through an excess loss insurance.

The County utilizes insurance fund cash accounts managed by its third-party administrator to pay for the aforementioned claims. The County's overall cash position in these accounts increased by \$1,273,317 for the year ending June 30, 2023.

The insurance reserve fund has a reserve of \$700,000 on June 30, 2023. Management believes that the coverage is adequate to preclude any significant uninsured risk of exposure to the County.

9. Stuhr Museum

The Stuhr Museum is a quasi-governmental entity which receives support in the form of property taxes subject to the approval of the Hall County Board of Commissioners. The financial statements of Hall County, Nebraska, do not include the assets, liabilities, fund balances, revenues, and expenses of the Stuhr Museum, except the collection of property taxes and related distribution of Stuhr Museum's portion of property tax. The Stuhr Museum's financial statements are audited by other auditors, and for the year ended June 30, 2023, received an unmodified opinion dated October 24, 2023.

The following is a summary of the Stuhr Museum's June 30, 2023, financial statements (a complete copy of the audited financial statements of Stuhr Museum is on file with the Hall County Clerk.):

	2023
Total Assets	\$ 5,868,283
Total Deferred Outflows of Resources	403,589
Total Liabilities	358,740
Total Deferred inflows of resources	246,888
Net Position:	
Invested in Capital Assets	5,119,837
Unrestricted	546,407
Total Net Position	\$ 12,543,744
Expenses - General Government	\$ 2,604,311
Program Revenues	1,189,568
Revenue from Hall County Support	910,000
Investment Income	3,883
Change in Net Position	(500,860)
Beginning Net Position	6,167,104
Ending Net Position	\$ 5,666,244

HALL COUNTY
NOTES TO FINANCIAL STATEMENTS - CONTINUED
June 30, 2023

10. Hall County Convention and Visitor's Bureau

The Hall County Convention and Visitor's Bureau is a private tax-exempt entity which receives support in the form of occupancy taxes, which is then used to create new or improve existing visitor attractions or facilities within Hall County. The Hall County Convention and Visitor's Bureau Board of Directors is appointed by the Hall County, Nebraska Board of Commissioners. The Hall County Convention and Visitor's Bureau is also financially dependent on Hall County, Nebraska. The financial statements of Hall County, Nebraska, do not include the assets, liabilities, fund balances, revenues, and expenses of the Hall County Convention and Visitor's Bureau, except the collection of occupancy taxes and related distribution to the Hall County Convention and Visitor's Bureau. These balances are not material to the financial statement of Hall County, Nebraska. Therefore, the financial statements of the Hall County Convention and Visitor's Bureau have been omitted. Please refer to the Combining Schedule of Receipts, Disbursements, and Changes in Cash Basis Fund Balances – Nonmajor Governmental Funds in the financial statements for occupancy tax received and dispersed to the Hall County Convention and Visitor's Bureau.

11. Related Party Transactions

For the year ended June 30, 2023, there were no county officials with outstanding real estate or personal property taxes due.

12. Compensated Absences

It is the County's policy to pay out all an employee's accrued but unused vacation upon the employee's separation of employment with the County. The total amount of accrued but unpaid vacation on June 30, 2023 and 2022, was \$836,441 and \$816,965, respectively.

It is the County's policy that all accrued sick leave expires on the date of an employee's separation of employment with the County unless the employee retires from the County. At the time of retirement, 50 percent of an employee's accrued sick leave will be paid out. The total amount of accrued sick leave on June 30, 2023 and 2022, subject to the 50 percent payout, was \$1,874,334 and \$1,766,967, respectively.

It is the County's policy to pay out all of an employee's accrued but unused compensatory time off upon the employee's separation of employment with the County. The total amount of accrued but unpaid compensatory time off on June 30, 2023 and 2022, was \$102,574 and \$77,760, respectively.

HALL COUNTY
NOTES TO FINANCIAL STATEMENTS - CONTINUED
June 30, 2023

13. Long-Term Debt

The Hall County voters approved, on November 15, 2005, the issuance of negotiable bonded indebtedness not to exceed \$22,225,000 for the purpose of acquiring, constructing, furnishing, and equipping a county jail and detention facility. The County took possession of the facility in May 2008. These Series 2006 bonds were refinanced in September 2011 with the Series 2011 Refunding Bonds and in January 2012 with the Series 2012 Refunding Bonds. The Series 2011 Refunding Bonds were refinanced in September 2015 with the Series 2015 Refunding Bond. The Series 2015 bonds are payable over a period not longer than 12 years and callable at the County’s option after 5 years. The interest rate fluctuates between 0.35% and 2.60%. The Series 2012 bonds are payable over a period not longer than 10 years and callable at the County’s option after 5 years. The interest rate fluctuates between 0.35% and 2.40%. For the year ending June 30, 2023, \$18,771 of interest and \$2,415,000 of principal were paid for the Series 2012 and 2015 bonds.

The voters also approved on November 15, 2005, the County’s authorization to levy a tax annually, as long as any of said bonds are outstanding, upon all of the taxable property in the County sufficient in rate and amount to pay the interest on and principal of said bonds as the same become due and payable, which property tax may be in addition to the annual levy permitted for county building purposes by Neb. Rev. Stat. Sec. 23-120(2) (Reissue 2012), and may include the levy of a property tax of not to exceed three and nine tenths (3.9) cents per one hundred dollars of taxable valuation in excess of the limits prescribed by law. Including the statutory limitation provided by Neb. Rev. Stat. Sec. 23-125 (Reissue2012).

The Jail Bond Fund makes the payments on the bonds payable.

On September 13, 2022, the Board of Commissioners approved Resolution 22-046, approving the call for redemption of the Series 2015 bond payments due in the year 2022 and 2023, for \$1,940,000.

On September 13, 2022, the Board of Commissioners approved Resolution 22-047, approving the call for redemption of the Series 2012 bond payments due in the year 2022 bond payments due in the year 2022, for \$475,000.

Changes in long-term debt are as follows:

	Balance 6/30/2022		Additions		Retirements		Balance 6/30/2023
Bonds	\$ 2,415,000	\$	-	\$	(2,415,000)	\$	-

HALL COUNTY
NOTES TO FINANCIAL STATEMENTS - CONTINUED
June 30, 2023

14. Net Position/Fund Balances

The government-wide statement of net position reports \$9,871,084 of restricted net position. Net position totaling \$7,368,438 are restricted by enabling legislation. When an expenditure is incurred for which both restricted and unrestricted fund balance is available, the County considers restricted funds to have been spent first. Similarly, committed funds are considered to have been spent first when there is a choice for the use of less restricted funds, then assigned and then unassigned funds. As of June 30, 2023, governmental fund balances are classified as follows:

<u>Net Position Report</u>	General Fund	Jail Bond Fund	Inheritance Fund	Road Fund	Insurance Fund	Building & Improvement Reserve	American Rescue Plan Act	Other Funds	Total
Fund Balances									
Restricted for:									
Debt Service	\$ -	\$ 274,295	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 274,295
911 Emergency Services	-	-	-	-	-	-	-	31,257	31,257
Visitors Promotion/Improvement	-	-	-	-	-	-	-	351,942	351,942
Drug court	-	-	-	-	-	-	-	113,446	113,446
Veterans Services	-	-	-	-	-	-	-	44,856	44,856
Drug Enforcement	-	-	-	-	-	-	-	71,495	71,495
Keno Lottery	-	-	-	-	-	-	-	621,275	621,275
Traffic Safety	-	-	-	-	-	-	-	15,184	15,184
Health & Life Insurance Claims	-	-	-	-	2,302,522	-	-	-	2,302,522
Indigent Welfare	-	-	-	-	-	-	-	83,679	83,679
P&M Fund - Register of Deeds	-	-	-	-	-	-	-	45,498	45,498
American Rescue Plan Act	-	-	-	-	-	-	5,915,635	-	5,915,635
Total Restricted	-	274,295	-	-	2,302,522	-	5,915,635	1,378,632	9,871,084
Committed to:									
Street &Highways	-	-	-	1,620,707	-	-	-	-	1,620,707
Special Projects	-	-	-	-	-	-	-	41,974	41,974
Equipment & Improvement Costs	-	-	-	-	-	-	-	727,883	727,883
Sick & Vacation Compensation	-	-	-	-	-	-	-	350,727	350,727
Building & Land Improvements	-	-	-	-	-	1,898,058	-	-	1,898,058
Unemployment Compensation	-	-	-	-	-	-	-	66,475	66,475
Gaming Tax	-	-	-	-	-	-	-	327,882	327,882
Local Tribal Assistance	-	-	-	-	-	-	-	50,000	50,000
Opioid Recovery	-	-	-	-	-	-	-	29,001	29,001
Insurance Claims	-	-	-	-	455,466	-	-	700,000	1,155,466
Inmate Welfare	-	-	-	-	-	-	-	319,900	319,900
Weed Control	-	-	-	-	-	-	-	37,676	37,676
Total Committed	-	-	-	1,620,707	455,466	1,898,058	-	2,651,518	6,625,749
Assigned to: Capital Projects	-	-	7,444,877	-	-	-	-	-	7,444,877
Unassigned:	15,935,732	-	-	-	-	-	-	-	15,935,732
Total Fund Balances	\$15,935,732	\$ 274,295	\$ 7,444,877	\$ 1,620,707	\$ 2,757,988	\$ 1,898,058	\$ 5,915,635	\$ 4,030,150	\$ 39,877,442

REQUIRED SUPPLEMENTARY INFORMATION

Hall County
Budgetary Comparison Schedule - Budget and Actual - General Governmental Fund
Year Ended June 30, 2023

	<u>Budget Amounts</u> <u>(Original & Final)</u>	<u>Actual</u>	<u>Favorable</u> <u>(Unfavorable)</u>
RECEIPTS			
Taxes			
Property and Motor Vehicle Taxes/Fees	\$ 24,565,776	\$ 22,667,630	\$ (1,898,146)
Intergovernmental Receipts			
Federal			
Inmate Housing	3,511,500	3,709,908	198,408
Child Support - Title IV - D	530,000	711,601	181,601
Child Support - Support Incentive	-	75,281	75,281
Other	158,422	109,672	(48,750)
State			
Inmate Housing	-	67,812	67,812
Airline and Carline Tax Allocation	38,500	41,319	2,819
Insurance Tax Allocation	180,000	211,713	31,713
Pro-Rate Motor Vehicle	60,000	72,451	12,451
Homestead Exemption	-	674,719	674,719
Property Tax Credit	-	1,283,552	1,283,552
Other	327,618	211,999	(115,619)
Local Fees, Licenses, Commissions and Miscellaneous			
Licenses and Permits	70,000	139,066	69,066
In Lieu of Taxes	67,000	88,325	21,325
Interlocal Agreements	315,108	295,615	(19,493)
Treasurer Fees	1,432,000	1,578,170	146,170
Clerk Fees	7,500	6,148	(1,352)
Register of Deeds Fees	400,000	416,928	16,928
Clerk of the District Court Fees	154,676	172,297	17,621
Election Commissioner	80,500	26,186	(54,314)
Sheriff Fees	569,267	607,093	37,826
Attorney Fees	500	2,359	1,859
Interest on Investments	50,000	987,095	937,095
Sale of surplus Property	-	9,825	9,825
Fines	3,000	7,050	4,050
Commissions	50,000	104,206	54,206
Miscellaneous	133,681	219,658	85,977
Parks and Recreation Fees	36,000	38,665	2,665
Insurance Settlements	42,000	21,403	(20,597)
Total Receipts	<u>32,783,048</u>	<u>34,557,746</u>	<u>1,774,698</u>
DISBURSEMENTS			
General Government:			
Board Of Supervisors	502,336	494,558	7,778
Clerk	463,230	461,820	1,410
Treasurer	1,044,501	950,690	93,811
Assessor	778,314	722,267	56,047
Superintendent of Schools	4,000	4,000	-
Register of Deeds	120,801	120,545	256
Data Processing	1,164,352	1,163,244	1,108

See Notes to Required Supplementary Information - Budgetary Comparison

Hall County
Budgetary Comparison Schedule - Budget and Actual - General Governmental Fund
Year Ended June 30, 2023

DISBURSEMENTS - Continued	Budget Amounts (Original & Final)	Actual	Favorable (Unfavorable)
Election Commissioner	\$ 412,098	\$ 353,775	\$ 58,323
Clerk of the District Court	722,256	672,548	49,708
Special Election	80,001	-	80,001
Justice System	2,383,395	1,994,878	388,517
County Court System	26,028	25,649	379
Building and Grounds	1,085,818	1,035,161	50,657
Agriculture Extension Agent	329,819	304,277	25,542
District Judge	215,764	215,212	552
Public Defender	1,186,412	924,653	261,759
Equipment Acquisition	183,000	94,909	88,091
Cadastral Maps	188,910	112,053	76,857
Miscellaneous	2,158,754	1,500,562	658,192
Public Safety:			
Sheriff	5,069,988	4,643,402	426,586
Attorney	2,612,800	2,822,764	(209,964)
Jail	9,803,671	9,270,555	533,116
Building Inspector	181,046	177,582	3,464
Probation Officer	68,900	68,875	25
Grants	100,000	3,790	96,210
Juvenile Diversion	447,444	362,554	84,890
Safety	17,302	6,004	11,298
Miscellaneous	978,174	804,980	173,194
Public Works:			
Surveyor	123,130	122,689	441
Miscellaneous	171,406	167,515	3,891
Public Welfare and Social Services:			
Veteran's Services Officer	486,456	453,346	33,110
Miscellaneous	114,817	104,998	9,819
Culture and Recreation:			
Stuhr Museum	900,000	900,000	-
Miscellaneous	37,500	37,500	-
Public Health:			
Miscellaneous	643,453	647,741	(4,288)
Total Disbursements	<u>34,805,876</u>	<u>31,745,096</u>	<u>3,060,780</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	(2,022,828)	2,812,650	4,835,478
OTHER FINANCING SOURCES			
Transfers In	1,425,000	1,425,000	-
Transfers Out	(1,813,192)	(1,813,192)	-
Total Other Financing Sources	(388,192)	(388,192)	-
NET CHANGE IN FUND BALANCE	(2,411,020)	2,424,458	4,835,478
FUND BALANCE, BEGINNING OF THE YEAR	13,511,274	13,511,274	-
FUND BALANCE, END OF THE YEAR	<u>\$ 11,100,254</u>	<u>\$ 15,935,732</u>	<u>\$ 4,835,478</u>

See Notes to Required Supplementary Information - Budgetary Comparison

Hall County
Budgetary Comparison Schedule - Budget and Actual -Major Governmental Funds
Year Ended June 30, 2023

	<u>Budget Amounts</u> <u>(Original & Final)</u>	<u>Actual</u>	<u>Variance</u>
<u>JAIL BOND FUND</u>			
RECEIPTS			
Taxes			
Property and Motor Vehicle Taxes/Fees	\$ -	\$ 795,420	\$ 795,420
Intergovernmental Receipts			
State			
Carline	-	379	379
Pro-rate Motor Vehicle	-	1,840	1,840
Homestead Exemption	-	11,252	11,252
Other Receipts	670,088	21,178	(648,910)
Total Receipts	<u>670,088</u>	<u>830,069</u>	<u>159,981</u>
DISBURSMENTS			
Debt Servicing	2,548,198	2,433,771	114,427
Operating Expense	-	113	113
Total Disbursements	<u>2,548,198</u>	<u>2,433,884</u>	<u>114,540</u>
NETCHANGE IN FUND BALANCE	(1,878,110)	(1,603,815)	274,521
FUND BALANCE, BEGINNING OF THE YEAR	1,878,110	1,878,110	-
FUND BALANCE, END OF THE YEAR	<u>\$ -</u>	<u>\$ 274,295</u>	<u>\$ 274,521</u>
<u>INHERITANCE FUND</u>			
RECEIPTS			
Local Fees, Licenses, Commissions and Miscellaneous			
Inheritance Tax	\$ 1,000,000	\$ 1,744,270	\$ 744,270
Interfund Transfers	14,506	-	(14,506)
Other Receipts	82,797	260,322	177,525
Total Receipts	<u>1,097,303</u>	<u>2,004,592</u>	<u>907,289</u>
DISBURSEMENTS			
Operating Expense	500,000	15,694	484,306
Capital Outlay	5,053,282	-	5,053,282
Interfund Transfers	1,511,718	1,511,718	-
Total Disbursements	<u>7,065,000</u>	<u>1,527,412</u>	<u>5,537,588</u>
NET CHANGE IN FUND BALANCE	(5,967,697)	477,180	6,444,877
FUND BALANCE, BEGING OF THE YEAR	6,967,697	6,967,697	-
FUND BALANCE, END OF THE YEAR	<u>\$ 1,000,000</u>	<u>\$ 7,444,877</u>	<u>\$ 6,444,877</u>

Hall County
Budgetary Comparison Schedule - Budget and Actual -Major Governmental Funds
Year Ended June 30, 2023

ROAD FUND	Budget		Favorable
RECEIPTS	(Original & Final)	Actual	(Unfavorable)
Intergovernmental Receipts			
Federal	\$ 500	\$ 712	\$ 212
State			
Highway Allocations	3,511,770	3,417,847	(93,923)
Motor vehicle Fee	220,000	237,925	17,925
Incentive Payments	10,500	10,500	-
Grants	18,000	-	(18,000)
Road-Bridge Project Cost	45,150	54,835	9,685
Highway Street Buyback Prog (STP)	156,798	175,803	19,005
Highway Bridge Buyback Prog (HBP)	80,355	78,515	(1,840)
Other Revenue			
Interlocal Government Payments	15,000	52,913	37,913
In Lieu of Taxes	-	23	23
Sales Tax Commission	30,000	24,174	(5,826)
Other Fees and Misc. Revenue			
Machine Hire	10,000	12,780	2,780
Cost Reimbursement	2,000	4,635	2,635
Road Overload Permits	15,000	19,191	4,191
Sale of Supplies	500	6,503	6,003
Sale Materials	20,000	26,046	6,046
Sale of Property	20,000	73,668	53,668
Insurance Settlements	1,000	2,512	1,512
One Time Revenue	5,000	-	(5,000)
Miscellaneous Revenue	800	-	(800)
County Transfers			
Inter-Fund From General (Maintenance)	1,551,766	1,551,766	-
Interfund Transfer/Inheritance	250,000	250,000	-
Total Receipts	5,964,139	6,000,348	36,209
DISBURSEMENTS			
Capital Outlay	1,939,132	1,432,549	506,583
Operating Expense	204,463	215,846	(11,383)
Equipment Rental	5,000	20,962	(15,962)
Supplies/Materials	1,358,500	1,204,127	154,373
Personal Service	2,205,030	2,087,525	117,505
Interfund Transfers	663,713	580,331	83,382
Total Disbursements	6,375,838	5,541,340	834,498
NET CHANGE IN FUND BALANCE	(411,699)	459,008	870,707
FUNDBALANC, BEGINNING OF THE YEAR	1,161,699	1,161,699	-
FUND BALANCE, END OF THE YEAR	\$ 750,000	\$ 1,620,707	\$ 870,707

Hall County
Budgetary Comparison Schedule - Budget and Actual -Major Governmental Funds
Year Ended June 30, 2023

<u>INSURANCE FUND</u>	Budget (Original & Final)	Actual	Favorable (Unfavorable)
RECEIPTS			
Other Receipts Interfund Transfers	\$ 5,861,064	\$ 5,005,508	\$ (855,556)
Interfund Transfers	761,226	676,163	(85,063)
Total Receipts	6,622,290	5,681,671	(940,619)
DISBURSEMENTS			
Personal Service	1,650,000	1,355,124	294,876
Operating Expense	5,427,606	3,053,230	2,374,376
Interfund Transfers	700,000	-	700,000
Total Disbursements	7,777,606	4,408,354	3,369,252
NET CHANGE IN FUND BALANCE	(1,155,316)	1,273,317	2,428,633
FUND BALANCE, BEGINNING OF THE YEAR	1,484,671	1,484,671	-
FUND BALANCE, END OF THE YEAR	\$ 329,355	\$ 2,757,988	\$ 2,428,633
 <u>BUILDING & IMPROVEMENT RESERVE</u>			
RECEIPTS			
Other receipts	\$ -	\$ -	\$ -
Transfers	381,718	381,718	-
	<u>381,718</u>	<u>381,718</u>	<u>-</u>
DISBURSEMENTS			
Capital outlays	2,327,000	428,942	1,898,058
Total Disbursements	2,327,000	428,942	1,898,058
NET CHANGE IN FUND BALANCE	(1,945,282)	(47,224)	(1,898,058)
FUND BALANCE, BEGINNING OF THE YEAR	1,945,282	1,945,282	-
FUND BALANCE, END OF THE YEAR	\$ -	\$ 1,898,058	\$ (1,898,058)
 <u>AMERICAN RESCURE PLAN ACT</u>			
RECEIPTS			
Federal	\$ -	\$ -	\$ -
DISBURSEMENTS			
Operating expenses	1,009,333	413,853	595,480
Personal Service	112,399	70,551	41,848
Supplies/Materials	101,639	3,927	97,712
Capital Outlay	9,159,729	3,979,134	5,180,595
Total Disbursements	10,383,100	4,467,465	5,915,635
NETCHANGE IN FUND BALANCE	(10,383,100)	(4,467,465)	(5,915,635)
FUND BALANCE, BEGINNING OF THE YEAR	10,383,100	10,383,100	-
FUND BALANCE, END OF YEAR	\$ -	\$ 5,915,635	\$ (5,915,635)

**HALL COUNTY,
Notes to Requires Supplementary Information – Budgetary Comparison
June 30, 2023**

1. Presentation

The County presented budgetary comparison schedules for the General Fund, and for each major special revenue fund that has a legally adopted annual budget. These budgetary comparison schedules include the *original budget* and *final budget* amounts. The *original budget* is the first budget 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 original budget should also include actual appropriation amounts automatically carried over from prior years by law. 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, whenever signed into law or otherwise legally authorized.

2. Budget Process

The County adopts an annual budget in accordance with statutory requirements of the Nebraska Budget Act. The budget is prepared on the cash receipts and disbursements basis of accounting. The County follows these procedures and controls in establishing the budgetary data reflected in the accompanying financial statements:

- Prior to July 1, the elected and appointed officials submit budget requests to the Board of Commissioners for the fiscal year commencing July 1.
- Public hearings are conducted at public meetings to obtain citizen and taxpayer comments.
- Prior to September 30, the budget is legally adopted by the Board of Commissioners after holding public hearings, through passage of resolutions.
- The Board of Commissioners is authorized to transfer budgeted amounts between departments within any fund through resolution; however, if revisions are made that alter the total expenditures 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 Board of Commissioners is also authorized to budget for the transfer of money between County funds.
- During the year, the County monitors budget performance as a management control device.
- Budgeted appropriations lapse at the end of the fiscal year.
- The property tax requirement resulting from the budget process is utilized by the County Assessor to establish the tax levy, which attaches as an enforceable lien on property within the County as of January 1. All unpaid taxes are delinquent as of September 1.

3. Budget Shortages

There were no expenditures more than budgeted appropriations at the appropriate budgetary control level for the year ended June 30, 2023.

SUPPLEMENTARY INFORMATION

Hall County
Combing schedule of receipts, Disbursements, and Changes in Cash Basis Fund Balances - NonMajor Governmental Funds
Year End June 30, 2023

	Equipment & Improvement Reserve	Insurance Reserve	Sick & Vacation	Special Revenue	Register of Deeds	Employment Security	Keno Lottery	Keno Reserve	Noxious Weed	Visitors Promotion	Visitor Promo Improvement	Drug Court	Drug Seizure
RECEIPTS													
Taxes													
Property Motor Vehicle Taxes/Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental Receipts													
Federal													
Grants	-	-	-	-	-	-	-	-	-	-	-	-	-
State													
Airline and Carline Tax Allocation	-	-	-	-	-	-	-	-	-	-	-	-	-
Lodging Tax	-	-	-	-	-	-	-	-	-	641,491	641,491	-	-
Pro-rate Motor Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-
Homestead Exemption	-	-	-	-	-	-	-	-	-	-	-	-	-
Property Tax Credit	-	-	-	-	-	-	-	-	-	-	-	-	-
Gaming Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-	-	309,476	-
Local Fees, Licenses, Commissions and Miscellaneous													
P&M Fees	-	-	-	-	30,160	-	-	-	-	-	-	-	-
In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
911 Surcharges	-	-	-	-	-	-	-	-	-	-	-	-	-
Commissary Sales	-	-	-	-	-	-	-	-	-	-	-	-	-
House Arrest	-	-	-	-	-	-	-	-	-	-	-	-	-
Weed Spraying Assessment	-	-	-	-	-	-	-	-	66,200	-	-	-	-
Interest on Investments	-	-	-	-	-	317	7,062	686	-	-	-	-	-
Lottery	-	-	-	-	-	-	994,361	-	-	-	-	-	-
Other Receipts	339,250	-	75,300	42,957	-	1,430	-	-	-	-	-	49,886	-
Interfund Transfers	-	-	100,000	-	-	-	-	-	80,514	-	-	-	-
Total Receipts	339,250	-	175,300	42,957	30,160	1,747	1,001,423	686	146,714	641,491	641,491	359,362	-
DISBURSEMENTS													
Capital Outlay	188,507	-	-	-	17,441	-	-	-	-	-	-	20,999	-
Operating Expense	-	-	-	37,327	28,184	5,694	619,497	686	11,029	634,123	693,698	11,645	-
Equipment Rental	-	-	-	-	454	-	-	-	-	-	-	2,400	-
Supplies/Materials	-	-	-	-	2,143	-	-	-	30,288	-	-	5,767	-
Personal Services	-	-	-	-	-	-	5,298	-	77,879	-	-	224,890	-
Interfund Transfers	-	-	59,076	-	-	-	377,000	-	27,479	-	-	68,353	-
Total Disbursements	188,507	-	59,076	37,327	48,222	5,694	1,001,795	686	146,675	634,123	693,698	334,054	-
NET CHANGE IN FUND BALANCE	150,743	-	116,224	5,630	(18,062)	(3,947)	(372)	-	39	7,368	(52,207)	25,308	-
FUND BALANCE, BEGINNING OF THE YEAR	577,140	700,000	234,503	36,344	63,560	70,422	571,647	50,000	37,637	45,691	351,090	88,138	183
FUND BALANCE, END OF THE YEAR	727,883	700,000	350,727	41,974	45,498	66,475	571,275	50,000	37,676	53,059	298,883	113,446	183
RESTRICTED	-	-	-	-	45,498	-	571,275	50,000	-	53,059	298,883	113,446	183
COMMITTED	727,883	700,000	350,727	41,974	-	66,475	-	-	37,676	-	-	-	-
FUND BALANCE, END OF THE YEAR	\$ 727,883	\$ 700,000	\$ 350,727	\$ 41,974	\$ 45,498	\$ 66,475	\$ 571,275	\$ 50,000	\$ 37,676	\$ 53,059	\$ 298,883	\$ 113,446	\$ 183

See accompanying notes and independent auditor's report.

Hall County
Combing schedule of receipts, Disbursements, and Changes in Cash Basis Fund Balances - NonMajor Governmental Funds
Year End June 30, 2023

	Drug Enforcement	Federal Drug Forfeiture	Local Assistance & Tribal	Gaming Tax	Opioid Recovery Fund	Diversion	Inmate Welfare	Institutions	Dependent	Veterans Services	Emergency Management	Total Nonmajor Governmental Funds
RECEIPTS												
Taxes												
Property Motor Vehicle Taxes/Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,049	\$ -	\$ 2,049
Intergovernmental Receipts												
Federal												
Grants	-	-	50,000	-	-	-	-	-	-	-	-	50,000
State												
Airline and Carline Tax Allocation	-	-	-	-	-	-	-	-	-	2	-	2
Lodging Tax	-	-	-	-	-	-	-	-	-	-	-	1,282,982
Pro-rate Motor Vehicle	-	-	-	-	-	-	-	-	-	7	-	7
Homestead Exemption	-	-	-	-	-	-	-	-	-	66	-	66
Property Tax Credit	-	-	-	-	-	-	-	-	-	122	-	122
Gaming Tax	-	-	-	327,882	-	-	-	-	-	-	-	327,882
Grants	-	-	-	-	-	-	-	-	-	-	-	309,476
Local Fees, Licenses, Commissions and Miscellaneous												
P&M Fees	-	-	-	-	-	-	-	-	-	-	-	30,160
In Lieu of Taxes	-	-	-	-	-	-	-	-	-	13	-	13
911 Surcharges	-	-	-	-	-	-	-	-	-	-	166,774	166,774
Commissary Sales	-	-	-	-	-	-	507,331	-	-	-	-	507,331
House Arrest	-	-	-	-	-	-	19,805	-	-	-	-	19,805
Weed Spraying Assessment	-	-	-	-	-	-	-	-	-	-	-	66,200
Interest on Investments	-	-	-	-	-	-	-	-	-	-	-	8,065
Lottery	-	-	-	-	-	-	-	-	-	-	-	994,361
Other Receipts	7,650	9,900	-	-	29,001	4,701	387,829	-	1,750	-	-	949,654
Interfund Transfers	-	-	-	-	-	-	-	-	52,912	-	-	233,426
Total Receipts	7,650	9,900	50,000	327,882	29,001	4,701	914,965	-	54,662	2,259	166,774	4,948,375
DISBURSEMENTS												
Capital Outlay	-	-	-	-	-	-	50,625	-	-	-	-	277,572
Operating Expense	7,200	-	-	-	-	-	685,583	5,731	98,965	17,887	161,000	3,018,249
Equipment Rental	-	-	-	-	-	-	-	-	-	-	-	2,854
Supplies/Materials	-	-	-	-	-	-	4,814	-	-	-	-	43,012
Personal Services	-	-	-	-	-	-	-	-	-	-	-	308,067
Interfund Transfers	-	-	-	-	-	-	140,000	-	-	-	-	671,908
Total Disbursements	7,200	-	-	-	-	-	881,022	5,731	98,965	17,887	161,000	4,321,662
NET CHANGE IN FUND BALANCE	450	9,900	50,000	327,882	29,001	4,701	33,943	(5,731)	(44,303)	(15,628)	5,774	626,713
FUND BALANCE, BEGINNING OF THE YEAR	21,455	39,506	-	-	-	10,483	285,957	41,625	92,089	60,484	25,483	3,403,437
FUND BALANCE, END OF THE YEAR	21,905	49,406	50,000	327,882	29,001	15,184	319,900	35,894	47,786	44,856	31,257	4,030,150
RESTRICTED	21,905	49,406	-	-	-	15,184	-	35,894	47,786	44,856	31,257	1,378,632
COMMITTED	-	-	50,000	327,882	29,001	-	319,900	-	-	-	-	2,651,518
FUND BALANCE, END OF THE YEAR	\$ 21,905	\$ 49,406	\$ 50,000	\$ 327,882	\$ 29,001	\$ 15,184	\$ 319,900	\$ 35,894	\$ 47,786	\$ 44,856	\$ 31,257	\$ 4,030,150

See accompanying notes and independent auditor's report.

Hall County
Combining Schedule of changes in Assets and Liabilities - Cash Basis - Fiduciary Funds
June 30, 2023

	State	Schools	Natural Resource District	Fire Districts	Municipalities	Agricultural Society	Partial Payment	Airport Authority	Lodging Sales Tax	Total
ASSETS										
Cash and Cash Equivalents										
Total Assets, Beginning	\$ 1,776,652	\$ 1,525,471	\$ 17,478	\$ 8,635	\$ 494,140	\$ 2,065	\$ 22,597	\$ 25,888	\$ 459	\$ 3,873,385
Additions	17,842,456	81,711,106	1,394,587	573,529	20,949,195	153,590	94,737	1,959,684	1,816	124,680,700
Deductions	(17,701,575)	(81,649,811)	(1,393,144)	(572,407)	(20,779,242)	(153,629)	(50,075)	(1,959,562)	(2,034)	(124,261,479)
TOTAL ASSETS, ENDING	\$ 1,917,533	\$ 1,586,766	\$ 18,921	\$ 9,757	\$ 664,093	\$ 2,026	\$ 67,259	\$ 26,010	\$ 241	\$ 4,292,606
LIABILITES										
Due to Other Governments										
Total Liabilities, Beginning	\$ 1,776,652	\$ 1,525,471	\$ 17,478	\$ 8,635	\$ 494,140	\$ 2,065	\$ 22,597	\$ 25,888	\$ 459	\$ 3,873,385
Additions	17,842,456	81,711,106	1,394,587	573,529	20,949,195	153,590	94,737	1,959,684	1,816	124,680,700
Deduction	(17,701,575)	(81,649,811)	(1,393,144)	(572,407)	(20,779,242)	(153,629)	(50,075)	(1,959,562)	(2,034)	(124,261,479)
TOTAL LIABILITES, ENDING	\$ 1,917,533	\$ 1,586,766	\$ 18,921	\$ 9,757	\$ 664,093	\$ 2,026	\$ 67,259	\$ 26,010	\$ 241	\$ 4,292,606

See accompanying notes and independent auditor's report.

HALL COUNTY
Schedule of Disbursements Compared to Budget - Cash Basis - General Fund by Department
Year Ended June 30, 2023 with Comparative Totals for the Year Ended June 30, 2022

	General Government																		Public Health			
	Board of Supervisors	Clerk	Treasurer	Assessor	Supt. Of Schools	Register of Deeds	Data Processing	Election Commissioner	Clerk of the District Court	Special Election	Justice System	County Court System	Building and Grounds	Agriculture Ext. Agent	Misc.	District Judge	Public Defender	Equipment Acquisition	Cadastral Maps	Misc.		
DISBURSEMENTS																						
Capital Outlay	\$ -	\$ 1,521	\$ 816	\$ -	\$ -	\$ -	\$ 233,750	\$ 15,500	18	\$ -	\$ -	\$ 4,572	\$ 36,004	\$ 5,147	\$ -	\$ 2,895	\$ 5,225	\$ 94,909	\$ 5,047	\$ -	\$ -	
Operating Expense	37,040	117,953	5,228	32,445	4,000	4	523,184	35,769	9,824	-	1,986,231	589	271,135	71,300	1,500,562	1,493	20,559	-	12,677	647,741	-	
Equipment Rental	-	-	-	-	-	-	-	850	-	-	-	-	5,800	12,857	-	-	-	-	-	-	-	
Supplies/Materials	1,044	5,034	11,006	8,725	-	-	773	53,290	10,381	-	-	20,488	66,726	2,475	-	2,812	3,674	-	2,160	-	-	
Personal Service	456,474	337,312	933,640	681,097	-	120,541	405,537	248,366	652,325	-	8,647	-	655,496	212,498	-	208,012	895,195	-	92,169	-	-	
Interfund Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Disbursements	494,558	461,820	950,690	722,267	4,000	120,545	1,163,244	353,775	672,548	-	1,994,878	25,649	1,035,161	304,277	1,500,562	215,212	924,653	94,909	112,053	647,741	-	
Budget	502,336	463,230	1,044,501	778,314	4,000	120,801	1,164,352	412,098	722,256	80,001	2,383,395	26,028	1,085,818	329,819	2,158,754	215,764	1,186,412	183,000	188,910	643,453	-	
FAVORABLE (UNFAVORABLE)	\$ 7,778	\$ 1,410	\$ 93,811	\$ 56,047	\$ -	\$ 256	\$ 1,108	\$ 58,323	\$ 49,708	\$ 80,001	\$ 388,517	\$ 379	\$ 50,657	\$ 25,542	\$ 658,192	\$ 552	\$ 261,759	\$ 88,091	\$ 76,857	\$ (4,288)	\$ -	
																			Totals (Memorandum Only)			
	Public Safety								Public Works			Public Welfare & Social Services			Culture and Recreation			Other				
	Sheriff	Attorney	Jail	Inspector	Misc.	Probation Officer	Grants	Juvenile Diversion/ Attention	Safety	Surveyor	Misc.	Veteran's Service Officer	Misc.	Parks	Stuhr Museum	Misc.	Transfers	2023	2022			
DISBURSEMENTS																						
Capital Outlay	\$ 52,372	\$ -	\$ 98,125	\$ 8,409	\$ -	\$ 23,298	\$ 3,790	\$ 922	\$ -	\$ 5,256	\$ -	\$ 5,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 603,076	\$ 696,112			
Operating Expense	128,503	32,501	1,995,250	2,679	804,980	11,262	-	59,959	5,814	2,195	167,515	19,912	104,998	-	900,000	37,500	-	9,550,802	9,077,330			
Equipment Rental	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	19,507	10,821			
Supplies/Materials	129,207	17,701	145,053	2,308	-	34,315	-	2,725	190	502	-	6,770	-	-	-	-	-	527,359	446,041			
Personal Service	4,333,320	2,772,562	7,032,127	164,186	-	-	-	298,948	-	114,736	-	421,164	-	-	-	-	-	21,044,352	20,262,209			
Interfund Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,785,192	1,785,192	1,032,277			
Total Disbursements	4,643,402	2,822,764	9,270,555	177,582	804,980	68,875	3,790	362,554	6,004	122,689	167,515	453,346	104,998	-	900,000	37,500	1,785,192	\$ 33,530,288	\$ 31,524,790			
Budget	5,069,988	2,612,800	9,803,671	181,046	978,174	68,900	100,000	447,444	17,302	123,130	171,406	486,456	114,817	-	900,000	37,500	1,785,192	36,591,068	34,859,000			
FAVORABLE (UNFAVORABLE)	\$ 426,586	\$ (209,964)	\$ 533,116	\$ 3,464	\$ 173,194	\$ 25	\$ 96,210	\$ 84,890	\$ 11,298	\$ 441	\$ 3,891	\$ 33,110	\$ 9,819	\$ -	\$ -	\$ -	\$ -	\$ 3,060,780	\$ 3,334,210			

See accompanying notes and independent auditor's report.

HALL COUNTY
Comparative Analysis of Tax Certified - Corrections and Collections
Year Ended June 30, 2023

	2018	2019	2020	2021	2022
TAX CERTIFIED BY					
Assessor:					
Real Estate, Personal, Specials & Intangible	\$ 101,940,006	\$ 102,739,727	\$ 105,725,746	\$ 109,813,949	\$ 114,073,013
Corrections, Net	(184,771)	(181,380)	(502,818)	(350,409)	(276,417)
Correct Certified Tax	<u>101,755,235</u>	<u>102,558,347</u>	<u>105,222,928</u>	<u>109,463,540</u>	<u>113,796,596</u>
NET TAX COLLECTED (REFUNDED) BY COUNTY TREASURER					
FOR YEAR ENDED:					
June 30, 2019	60,545,247	-	-	-	-
June 30, 2020	41,306,231	59,744,898	-	-	-
June 30, 2021	(50,252)	42,846,130	63,391,767	-	-
June 30, 2022	6,167	(45,348)	42,047,591	67,789,187	-
June 30, 2023	(5,062)	6,935	(295,230)	41,630,293	70,423,969
Net Collections	<u>101,802,330</u>	<u>102,552,615</u>	<u>105,144,128</u>	<u>109,419,480</u>	<u>70,423,969</u>
Total Uncollected Tax	\$ (47,095)	\$ 5,732	\$ 78,800	\$ 44,060	\$ 43,372,627
PERCENTAGE OF UNCOLLECTED TAX	<u>-0.05%</u>	<u>0.01%</u>	<u>0.07%</u>	<u>0.04%</u>	<u>38.11%</u>

See accompanying notes and independent auditor's report.

HALL COUNTY
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023

Federal Grantor/Pass Through Program Grantor/Program Title	Federal Assistance Listing Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
U.S. DEPARTMENT OF THE INTERIOR				
National Wild life Refuge Fund	15.659		\$ -	\$ 8,818
U.S DEPARTMENT OF JUSTICE				
Bulletproof Vest Partnership Program	16.607		\$ -	\$ 3,130
JAG Funds	16.738		-	6,634
Total U.S. Department of Justice			\$ -	\$ 9,764
U.S. DEPARTMENT OF TRANSPORTATION				
Passed through from the Nebraska Department of Transportation:				
Highway Saftey Cluster				
State and Community Highway Safety	20.600	402 (1625)	\$ -	\$ 11,210
Total Highway Saftey Cluster			\$ -	\$ 11,210
U.S DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed through from the Nebraska Department of Health and Human Services:				
Child Support Enforcement	93.563	0G1004NE4005	\$ -	\$ 786,882
EXECUTIVE OFFICE OF THE PRESIDENT				
Passed through from the Nebraska State Patrol:				
High Intensity Drug Trafficking Areas Program	95.001	18HD07, 19HD07	\$ -	\$ 50,037
U.S. DEPARTMENT OF THE TREASURY				
Coronavirus State and Local Fiscal Recovery Funds	21.027		\$ 2,089,237	\$ 4,467,465
U.S. DEPARTMENT OF HOMELAND SECURITY				
Passed through from the Nebraska Emergency Management Agency:				
Disaster Grants - Public Assistance	97.036		\$ -	\$ 37,091
Total Expenditures of Federal Awards			\$ 2,089,237	\$ 5,371,267

See notes to the SEFA and independent auditor's report.

**HALL COUNTY,
Notes to Schedule of Expenditures of Federal Awards
June 30, 2023**

1. Reporting Entity

The accompanying Schedule of Expenditures of Federal Awards includes the grant activity of Hall County under programs of the federal government for the year ended June 30, 2023. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

2. Basis of Presentation and Accounting

Expenditures reported on the schedule are reported on the cash-basis of accounting. Such expenditures are recognized following cost principles contained in Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), wherein certain types of expenditures are not allowable or are limited as to reimbursement.

3. De Minimis Cost Rate

Hall County has not elected to use the 10% de minimis cost rate as covered in 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) 200.414 Indirect (F&A) costs.



**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**

Independent Auditor's Report

Hall County Board of Commissioners
Hall County

We 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 Hall County, as of and for the year ended June 30, 2023, and the related notes to the financial statements, and have issued our report thereon dated March 15, 2024. Our report disclosed that, as described in Note 1 to the financial statements, the County prepares its financial statements on the cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted for governments in the United States of America. Our report includes a reference to another auditor who audited the financial statements of the discretely presented component unit.

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 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 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.

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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs, that we consider to be significant deficiencies as items (2023-001 and 2023-002).

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from 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*.

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 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.

Hayes & Associates, LLC

Hayes & Associates, LLC
Omaha, Nebraska
March 15, 2024



REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE

Independent Auditor's Report

Hall County Board of Commissioners
Hall County
Grand Island, Nebraska

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Hall County's (the County) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2023. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Hayes & Associates, LLC

Hayes & Associates, LLC
Omaha, Nebraska
March 15, 2024

**HALL COUNTY,
Schedule of Findings and Questioned Costs
June 30, 2023**

I. SUMMARY OF AUDIT RESULTS

Financial Statements

Type of auditor’s report issued:	Unmodified
Internal controls over financial reporting:	
Material weaknesses identified:	None reported
Significant deficiencies identified:	2023-001, 2023-002
Noncompliance material to financial statements noted:	None reported

Federal Awards

Internal control over major programs:	
Material weaknesses identified:	None reported
Significant deficiencies identified:	None reported
Type of auditor’s report issued on Compliance for major programs:	Unmodified
Any audit findings disclosed that are required to Be reported in accordance with Section 200.516 of Uniform Guidance:	No

Identification of major programs:

<u>AL Numbers</u>	<u>Name of Federal Program or Cluster</u>
21.027	Coronavirus State and Local Fiscal Recovery Funds
93.563	Child Support Enforcement

Dollar threshold used to distinguish between Type A and Type B programs:	\$750,000
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Audit qualified as low-risk auditee:	Yes
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**HALL COUNTY,
Schedule of Findings and Questioned Costs
June 30, 2023**

II. FINANCIAL STATEMENT FINDINGS

FINDING 2023-001:

Significant Deficiency in Internal Control over Financial Reporting – Inadequate Segregation of Duties

An ideal system of internal accounting control is that no person should be allowed to control a transaction from its inception to its recording in the accounting records. Although this division of duties is not always possible within your organization because of the limited number of employees, compensating or complementary controls may be implemented to mitigate the risk.

Criteria: Management is responsible for establishing and maintaining a sound system of internal control to prevent and detect misstatements due to error or fraud on a timely basis.

Condition and Context: For the year ending June 30, 2023, management failed to establish and maintain compensating or complementary controls to mitigate the risk arising from the lack of a sound system of internal control which properly segregates duties.

Cause: The entity's limited size and staffing resources have made it difficult for management to fully segregate duties in a cost-effective manner.

Effect or Potential Effect: Without the proper segregation of duties, the risk significantly increases that errors and fraud may occur and not be detected, which may result in material misstatement of the financial statements.

Recommendation: Management should establish, document, and maintain controls which mitigate the lack of segregation of duties.

Auditee Response/Corrective Action Plan: See page 54.

FINDING 2023-002:

Significant Deficiency in Internal Control Over Financial Reporting – Lack of Accounting Knowledge

The County utilizes its auditors to aid in preparing its year-end financial statements and related footnotes in conformity with the cash basis of accounting as part of the annual audit. Traditionally, this is beneficial from a cost and time perspective since it has not been necessary for the County to prepare a full set of financial statements with related footnotes more than annually. However, this limits the County's ability to monitor on a regular basis whether its financial statements with related footnotes are in conformity with the cash basis of accounting.

Criteria: Management is responsible for their financial statements and ensuring they are in conformity with the cash basis of accounting.

**HALL COUNTY,
Schedule of Findings and Questioned Costs
June 30, 2023**

Condition and Context: For the year ending June 30, 2023, the County's auditors prepared the year-end financial statements and related footnotes for the County.

Cause: It is not beneficial from a cost or time perspective for the County to prepare a full set of financial statements with related footnotes.

Effect or Potential Effect: The County's ability is limited to monitor whether its financial statements with related footnotes are in conformity with the cash basis of accounting.

Recommendation: Management should ensure appropriate individuals are in place to review financial statements prepared by its auditors.

Auditee Response/Corrective Action Plan: See page 54.

III. FEDERAL AWARDS FINDINGS

Our audit did not disclose any matters required to be reported in accordance with 2 CFR 200.516(a).

HALL COUNTY
Summary Schedule of Prior Audit Findings
June 30, 2023

FINDING 2022-001:

Significant Deficiency in Internal Control over Financial Reporting – Inadequate Segregation of Duties

An ideal system of internal accounting control is that no person should be allowed to control a transaction from its inception to its recording in the accounting records. Although this division of duties is not always possible within your organization because of the limited number of employees, compensating or complementary controls may be implemented to mitigate the risk.

Criteria: Management is responsible for establishing and maintaining a sound system of internal control to prevent and detect misstatements due to error or fraud on a timely basis.

Condition and Context: For the year ending June 30, 2022, management failed to establish and maintain compensating or complementary controls to mitigate the risk arising from the lack of a sound system of internal control which properly segregates duties.

Cause: The entity's limited size and staffing resources have made it difficult for management to fully segregate duties in a cost-effective manner.

Effect or Potential Effect: Without the proper segregation of duties, the risk significantly increases that errors and fraud may occur and not be detected, which may result in material misstatement of the financial statements.

Recommendation: Management should establish, document, and maintain controls which mitigate the lack of segregation of duties.

Follow up: Finding remains present. See Auditee Response/Corrective Action Plan: See page 54.

FINDING 2022-002:

Significant Deficiency in Internal Control Over Financial Reporting – Lack of Accounting Knowledge

The County utilizes its auditors to aid in preparing its year-end financial statements and related footnotes in conformity with the cash basis of accounting as part of the annual audit. Traditionally, this is beneficial from a cost and time perspective since it has not been necessary for the County to prepare a full set of financial statements with related footnotes more than annually. However, this limits the County's ability to monitor on a regular basis whether its financial statements with related footnotes are in conformity with the cash basis of accounting.

Criteria: Management is responsible for their financial statements and ensuring they are in conformity with the cash basis of accounting.

Condition and Context: For the year ending June 30, 2022, the County's auditors prepared the year-end financial statements and related footnotes for the County.

Cause: It is not beneficial from a cost or time perspective for the County to prepare a full set of financial statements with related footnotes.

Effect or Potential Effect: The County's ability is limited to monitor whether its financial statements with related footnotes are in conformity with the cash basis of accounting.

Recommendation: Management should ensure appropriate individuals are in place to review financial statements prepared by its auditors.

Follow up: Finding remains present. See Auditee Response/Corrective Action Plan: See page 54.

III. FEDERAL AWARDS FINDINGS

Our audit did not disclose any matters required to be reported in accordance with 2 CFR 200.516(a).



Hall County Board of Commissioners

121 South Pine Street, Grand Island, NE 68801
Phone (308) 385-5093 Fax (308) 385-5094 TDD (800)
833-7352

Kim Dugan, Board Administrative Assistant

Finding 2023-001

The Board of Commissioners recognizes that we are unable to provide the necessary resources to fully segregate duties. However, we will continue to work with county officials to review ways to establish, document and maintain controls which mitigate the lack of segregation of duties.

Finding 2023-002

The Board of Commissioners recognizes that it is not cost beneficial for the County to have individuals acquire the skills and knowledge necessary to compile its own financial statements. However, we will continue to be aware of major accounting changes for governments and continue to be knowledgeable about the financial status of the County.



March 15, 2024

Board of Commissioners
Hall County, Nebraska
121 S. Pine Street
Grand Island, NE 68801

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Hall County, Nebraska for the year ended June 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and Government Auditing Standards and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 19, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated June 19, 2023, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by us with your oversight are presented fairly, in all material respects, in accordance with the cash basis of accounting. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of Hall County, Nebraska solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

Significant Risks Identified

We have identified the following significant risks:

- Improper revenue recognition due to fraud
- Management override of controls

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by Hall County, Nebraska is included in Note 1 to the financial statements. There has been a new initial selection of accounting policies and changes insignificant accounting policies or their application during the year ended June 30, 2023. The Organization has adopted the new accounting standard for the contribution of nonfinancial assets. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are:

Management's estimate of the net pension liability is based on an actuary report compiled by Cavanaugh Macdonald Consulting, LLC. Their actuary report makes numerous assumptions, which if not realized could cause significant differences between actual and projected pension liabilities as described in Note 4. We evaluated the key factors and assumptions used to develop the net pension liability in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of accrued compensated absences is based on the County's policy for vacation and sick leave accrual and the payout schedule contained in the County's personnel manual and each employee's hourly rate. We evaluated the key factors and assumptions used to develop the accrued compensated absence liability, including the current portion, in determining that it is reasonable in relation to the financial statements taken as a whole.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting Hall County, Nebraska's financial statements relate to:

The disclosure of Long-Term Debt in Note 13 to the financial statements discloses the information related to the future obligations of the County. This includes information on outstanding bonds and their maturities.

Significant Unusual Transactions

For purposes of this communication, professional standards require us to communicate to you significant unusual transactions identified during our audit. The following significant unusual transactions identified as a result of our audit procedures were brought to the attention of management: None we noted that warranted the attention of management.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards also require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. A listing of corrected misstatements is attached. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. There were no uncorrected misstatements.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to Hall County, Nebraska's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter dated March 15, 2024.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with Hall County, Nebraska, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as Hall County, Nebraska's auditors.

We applied certain limited procedures to the management's discussion and analysis, budgetary comparison information and other information as listed in the table of contents of our audit report be presented to supplement the basic financial statements, which are (is) required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the Combining Schedule of Receipts, Disbursements, and Changes in Cash Basis Fund Balances – Nonmajor Governmental Funds, Combining Schedule of Changes in Assets and Liabilities – Cash Basis –Fiduciary Funds, Schedule of Disbursements Compared to Budget – Cash Basis – General, Comparative Analysis of Tax Certified – Corrections and Collections information listed in the table of contents and the schedule of expenditures of federal awards, which accompany the financial statements but are not RSI.

With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This report is intended solely for the information and use of the Board of Commissioners, and management of Hall County, Nebraska and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Hayes & Associates, LLC

Hayes & Associates, L.L.C.
Omaha, Nebraska



Hall County Board of Commissioners

121 South Pine Street, Grand Island, NE 68801
Phone (308) 385-5093

March 15, 2024

Hayes & Associates LLC
The Collective | 10730 Pacific St., Suite 103
Omaha, NE 68114

This representation letter is provided in connection with your audit of the financial statements of Hall County, Nebraska (the County), which comprise the Statement of Net Position – Cash Basis as of June 30, 2023, and the related statement of activities – cash basis for the year then ended, and the related notes to the financial statements, for the purpose of expressing an opinion on whether the financial statements of the various opinion units are presented fairly, in all material respects, in accordance with the cash basis of accounting.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, 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

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of March 15, 2024:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated June 19, 2023, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with cash basis of accounting.
2. The financial statements referred to above have been fairly presented in accordance with cash basis of accounting and include all properly classified funds, required supplementary information, and notes to the basic financial statements.
3. We acknowledge our responsibility 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.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. With respect to your assistance in preparing the financial statements, we have performed the following:
 - a. Made all management decisions and performed all management functions;
 - b. Assigned a competent individual to oversee the services;
 - c. Evaluated the adequacy of the services performed;
 - d. Evaluated and accepted responsibility for the result of the service performed; and
 - e. Established and maintained internal controls, including monitoring ongoing activities.
6. Significant assumptions used by us in making accounting estimates are reasonable.

7. All related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of cash basis of accounting.
8. All events subsequent to the date of the financial statements and for which cash basis of accounting requires adjustment or disclosure have been adjusted or disclosed.
9. The effects of uncorrected misstatements summarized in the attached schedule and aggregated by you during the current engagement are immaterial, both individually and in the aggregate, to the applicable opinion units and to the financial statements as a whole.
10. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with cash basis of accounting.
11. With regard to items reported at fair value:
 - a. The underlying assumptions are reasonable, and they appropriately reflect management's intent and ability to carry out its stated courses of action.
 - b. The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
 - c. The disclosures related to fair values are complete, adequate, and in conformity with cash basis of accounting.
 - d. There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.
12. All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
13. All funds and activities are properly classified.
14. All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, and GASB Statement No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
15. All net position components and fund balance classifications have been properly reported.
16. All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
17. All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
18. All interfund and intra-entity transactions and balances have been properly classified and reported.
19. Special items and extraordinary items have been properly classified and reported.
20. Deposit and investment risks have been properly and fully disclosed.
21. Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
22. All required supplementary information is measured and presented within the prescribed guidelines.
23. Nonexchange and exchange financial guarantees, either written or oral, under which it is more likely than not that a liability exists have been properly recorded, or if we are obligated in any manner, are disclosed.
24. With regard to pensions and OPEB:
 - a. We believe that the actuarial assumptions and methods used to measure pension and OPEB liabilities and costs for financial accounting purposes are appropriate in the circumstances.
 - b. Increases in benefits, elimination of benefits and all similar amendments have been disclosed in accordance with U.S. GAAP and are included in the most recent actuarial valuation, or disclosed as a subsequent event.

Information Provided

25. We have provided you with:
 - a. Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
 - b. Additional information that you have requested from us for the purpose of the audit; and
 - c. Unrestricted access to persons within the entity and others from whom you determined it necessary to obtain audit evidence.
 - d. A written acknowledgement of all the documents that we expect to issue that will be included in the annual report and the planned timing and method of issuance of that annual report;
 - e. A final version of the annual report (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditor's report.
26. The financial statements and any other information included in the annual report are consistent with one another, and the other information does not contain any material misstatements.
27. All transactions have been recorded in the accounting records and are reflected in the financial statements.
28. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
29. We have provided to you our evaluation of the entity's ability to continue as a going concern, including significant conditions and events present, and we believe that our use of the going concern basis of accounting is appropriate.
30. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - a. Management;
 - b. Employees who have significant roles in internal control; or
 - c. Others where the fraud could have a material effect on the financial statements.
31. We have no knowledge of any instances, that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance, whether communicated by employees, former employees, vendors (contractors), regulators, or others.
32. We have no knowledge of any instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that has a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
33. We have no knowledge of any instances that have occurred or are likely to have occurred of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
34. We have taken timely and appropriate steps to remedy fraud, noncompliance with provisions of laws, regulations, contracts, and grant agreements, abuse or waste that you have reported to us.
35. We have a process to track the status of audit findings and recommendations.
36. We have identified for you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
37. We have provided views on your reported audit findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
38. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
39. We have disclosed to you the identity of all the entity's related parties and the nature of all the related party relationships and transactions of which we are aware.
40. There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.

41. Hall County has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
42. We have disclosed to you all guarantees, whether written or oral, under which Hall County is contingently liable.
43. We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
44. There are no:
 - a. Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
 - b. Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*.
 - c. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62.
45. Hall County has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
46. We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
47. We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB-62. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
48. We have reviewed and approved the various adjusting journal entries that were proposed by you for recording in our books and records and reflected in the financial statements.
49. We have provided you all minutes of the meetings of committees of directors, or those charged with governance, or summaries of actions of recent meetings for which minutes have not yet been prepared.
50. Management has verbally asserted that a going concern analysis was completed by them and no conditions or events were identified, and that the going concern basis of accounting remains appropriate.
51. There have been no cybersecurity breaches or other cyber events whose effects should be considered for disclosure in the financial statements, as a basis for recording a loss contingency, or otherwise considered when preparing the financial statements.
52. With respect to the budgetary comparison information and related notes accompanying the financial statements:
 - a. We acknowledge our responsibility for the presentation of the budgetary comparison information and related notes in accordance with U.S. GAAP.
 - b. We believe the budgetary comparison information and related notes, including its form and content, is measured and fairly presented in accordance with U.S. GAAP.
 - c. The methods of measurement or presentation have not changed from those used in the prior period.

Single Audit

53. With respect to federal awards, we represent the following to you:
 - a. We are responsible for understanding and complying with, and have complied with, the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform*

Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards
(Uniform Guidance).

- b. We are responsible for the preparation and presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance.
- c. We believe the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with the Uniform Guidance.
- d. The methods of measurement or presentation have not changed from those used in the prior period.
- e. We are responsible for including the auditor's report on the schedule of expenditures of federal awards in any document that contains the schedule and that indicates that the auditor has reported on such information.
- f. We have identified and disclosed all of our government programs and related activities subject to the Uniform Guidance compliance audit.
- g. We have notified you of federal awards and funding increments that were received before December 26, 2014 (if any) and differentiated those awards from awards and funding increments received on or after December 26, 2014, and subject to the audit requirements of the Uniform Guidance.
- h. When the schedule of expenditures of federal awards is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the schedule of expenditures of federal awards no later than the date of issuance by the entity of the schedule of expenditures of federal awards and the auditor's report thereon.
- i. We have, in accordance with the Uniform Guidance, identified in the schedule of expenditures of federal awards, expenditures made during the audit period for all awards provided by federal agencies in the form of grants, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, food commodities, direct appropriations, and other assistance.
- j. We have provided to you our interpretations of any compliance requirements that are subject to varying interpretations.
- k. We have made available to you all federal awards (including amendments, if any) and any other correspondence relevant to federal programs and related activities that have taken place with federal agencies or pass-through entities.
- l. We have received no requests from a federal agency to audit one or more specific programs as a major program.
- m. We have identified and disclosed to you all amounts questioned and any known noncompliance with the direct and material compliance requirements of federal awards, including the results of other audits or program reviews, or stated that there was no such noncompliance. We also know of no instances of noncompliance with direct and material compliance requirements occurring subsequent to period covered by the auditor's report.
- n. We have disclosed to you any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- o. We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- p. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared (and are prepared on a basis consistent with the schedule of expenditures of federal awards).

- q. The copies of federal program financial reports provided to you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- r. We have monitored subrecipients, as necessary, to determine if they have expended subawards in compliance with federal statutes, regulations, and the terms and conditions of the subaward and have met the other pass-through entity requirements of the Uniform Guidance.
- s. We have issued management decisions for audit findings that relate to federal awards we make to subrecipients and such management decisions are issued within six months of acceptance of the audit report by the FAC. Additionally, we have followed-up ensuring that the subrecipients have taken the appropriate and timely action on all deficiencies detected through audits, on-site reviews, and other means that pertain to the federal award provided to the subrecipient from the pass-through entity.
- t. We have considered the results of subrecipients' audits and have made any necessary adjustments to our own books and records.
- u. We have properly classified amounts claimed or used for matching in accordance with related guidelines in the Uniform Guidance, as applicable.
- v. We have charged costs to federal awards in accordance with applicable cost principles.
- w. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- x. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- y. The reporting package does not contain personally identifiable information.
- z. We have disclosed all contracts or other agreements with service organizations and disclosed to you all communications from these service organizations relating to noncompliance at the organizations.
- aa. We have reviewed, approved, and taken responsibility for the financial statements and related notes and an acknowledgment of the auditor's role in the preparation of this information.
- bb. We have reviewed, approved, and taken responsibility for accrual adjustments and an acknowledgment of the auditor's role in the preparation of the adjustments.
- cc. We have disclosed to you the nature of any subsequent events that provide additional evidence with respect to conditions that existed at the end of the reporting period that affect noncompliance during the reporting period.

In addition:

- dd. We are responsible for understanding and complying with the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major federal program; and we have complied with these direct and material compliance requirements.
- ee. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provide reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award that could have a material effect on our federal programs. Also, no changes have been made in the internal control over compliance or other factors that might significantly affect internal control, including any corrective action taken by management with regard to significant deficiencies and material weaknesses in internal control over compliance, have occurred subsequent to the period covered by the auditor's report.
- ff. We are responsible for and have accurately completed the appropriate sections of the Data Collection Form and we are responsible for taking corrective action on audit findings of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance.

Client: 202376 - Hall County
 Engagement: 2023 - Hall County, NE
 Period Ending: 6/30/2023
 Trial Balance: 0400 - 2022-General Fund - GF TB
 Workpaper: 0420.02 - GF - Combined Journal Entries Report 2022

Account	Description	W/P Ref	Debit	Credit
Audit Cash Entries				
Audit Cash Entries JE # 1001				
To reverse prior year cash on hand in Parks Office.				
100-501-1	PARK AND RECREATION REVENUE		1,952.00	
100-271-0	FUND BALANCE			1,952.00
Total			1,952.00	1,952.00
Audit Cash Entries JE # 1002				
To record current year cash on hand in Parks Office				
MM-0100-112	Cash on Hand in Parks Office		2,110.00	
100-501-1	PARK AND RECREATION REVENUE			2,110.00
Total			2,110.00	2,110.00
Audit Cash Entries JE # 1003				
To reverse prior year cash on hand in Extension Office.				
100-540-4	MISC REV/EXTENSION CHECKING ACCTS		21,900.00	
100-271-0	FUND BALANCE			21,900.00
Total			21,900.00	21,900.00
Audit Cash Entries JE # 1004				
To record current year cash on hand in the Extension office.				
MM-0100-118	Cash in Bank in Extension Office		24,071.00	
100-540-4	MISC REV/EXTENSION CHECKING ACCTS			24,071.00
Total			24,071.00	24,071.00
Audit Cash Entries JE # 1005				
To record prior year cash on hand at Pinnacle Bank.				
MM-1275-101	HIIF Cash - Restricted		1,029,354.00	
1275-271-0	FUND BALANCE			1,029,354.00
Total			1,029,354.00	1,029,354.00
Audit Cash Entries JE # 1006				
To record current year cash on hand at Pinnacle Bank.				
MM-1275-101	HIIF Cash - Restricted		1,273,168.00	
1275-611-2-603	COUNTY SELF INSURANCE (SIDE FUND)			1,273,168.00
Total			1,273,168.00	1,273,168.00
Audit Cash Entries JE # 1007				
Record CY cash on hand Howard County VA				
1900-802-2-9100	OPERATING EXPENSE		35,743.00	
MM-1900-101	VAF Cash Due from the Office of Veteran's Service		22,428.00	
MM-1900-102	VAF Howard County VA Cash		1,644.00	
1900-271-0	FUND BALANCE			35,743.00
1900-802-2-9100	OPERATING EXPENSE			22,428.00
MM-1900-200	VAF Due to Other Governments			1,644.00
Total			59,815.00	59,815.00
Audit Cash Entries JE # 1008				
Reverse PY Cash on hand and record CY Cash on hand				
5400-480-1	WEED SPRAYING ASSESSMENTS		5,479.00	
MM-5400-101	WCF Cash Due from Office of the Noxious Weed Dept		6,429.00	
5400-271-0	FUND BALANCE			5,479.00
5400-480-1	WEED SPRAYING ASSESSMENTS			6,429.00
Total			11,908.00	11,908.00
Audit Cash Entries JE # 1009				
To reverse PY cash on hand Attorney's office				
100-396-1	CHECK COLL. FEES-ATTORNEY		180.00	
100-652-2-9900	MISCELLANEOUS		2,179.00	
100-271-0	FUND BALANCE			2,359.00
Total			2,359.00	2,359.00
Audit Cash Entries JE # 1010				
To record CY cash on hand Attorney's office				
MM-0100-104	Cash on Hand in Attorney's Office		180.00	
MM-0100-105	Cash in Bank in Attorney's Office		12,663.00	
100-396-1	CHECK COLL. FEES-ATTORNEY			150.00
100-652-2-9900	MISCELLANEOUS			2,693.00
MM-0100-202	GF Due to Others - County Attorney			10,000.00
Total			12,843.00	12,843.00
Audit Cash Entries JE # 1011				
To reverse PY cash on hand sherrifs office				
100-360-5	DISTRESS WARRANT FEES		1,439.00	

100-395-1	SHERIFF SERVICE FEES	29,249.00	
100-395-10	VEHICLE INSPECTION ACCOUNT	2,340.00	
100-651-2-2900	LAW ENFORCEMENT COSTS	3,000.00	
100-271-0	FUND BALANCE		36,028.00
Total		36,028.00	36,028.00
Audit Cash Entries JE # 1012			
To record curen year cash on hand sherrifs office			
MM-0100-106	Cash on Hand in Sheriff's Office	840.00	
MM-0100-107	Cash in Bank in Sheriff's Office	48,587.00	
100-360-5	DISTRESS WARRANT FEES		8,582.00
100-395-1	SHERIFF SERVICE FEES		34,965.00
100-395-10	VEHICLE INSPECTION ACCOUNT		3,180.00
100-652-2-2900	LAW ENFORCEMENT COSTS		2,700.00
Total		49,427.00	49,427.00
Audit Cash Entries JE # 1013			
To reverse PY cash on hand in corrections			
2960-395-21	SALE OF COMMISSARY ITEMS	33,159.00	
2960-395-21	SALE OF COMMISSARY ITEMS	1,180.00	
2960-677-2-9900	MISCELLANEOUS	8,045.00	
2960-271-0	FUND BALANCE		41,204.00
2960-271-0	FUND BALANCE		1,180.00
Total		42,384.00	42,384.00
Audit Cash Entries JE # 1014			
To record CY cash on hand in corrections			
MM-2960-102	IWF Cash in Bank in Corrections - Welfare	79,467.00	
2960-395-21	SALE OF COMMISSARY ITEMS		25,868.00
2960-677-2-9900	MISCELLANEOUS		8,045.00
MM-2960-201	IWF Due to Others - Inmate Trust		45,554.00
Total		79,467.00	79,467.00
Audit Cash Entries JE # 1015			
To reverse PY cash on hand adjustments			
100-371-3	MISC FEES-COUNTY CLERK	17,697.00	
100-371-5	MARRIAGE LICENSE	1,050.00	
100-371-5	MARRIAGE LICENSE	567.00	
100-450-2	PHOTOCOPIES	10.00	
100-271-0	FUND BALANCE		19,324.00
Total		19,324.00	19,324.00
Audit Cash Entries JE # 1016			
To record current year cash on hand			
MM-0100-113	Cash on Hand in Clerk's Office	29.00	
MM-0100-114	Cash in Bank in Clerk's Office	15,639.00	
100-371-3	MISC FEES-COUNTY CLERK		15,639.00
100-371-5	MARRIAGE LICENSE		27.00
100-450-2	PHOTOCOPIES		2.00
Total		15,668.00	15,668.00
Audit Cash Entries JE # 1017			
To reverse PY cash on hand adjustment			
2850-534-10	LOTTERY TICKET SALES	99,931.00	
2850-540-1	Miscellaneous Revenue	32,802.00	
2850-540-1	Miscellaneous Revenue	18,538.00	
2850-271-0	FUND BALANCE		151,271.00
Total		151,271.00	151,271.00
Audit Cash Entries JE # 1018			
To record CY cash on hand at Keno			
MM-2850-101	KLF Cash in Bank at Keno	117,040.00	
2850-510-1	INTEREST		467.00
2850-534-10	LOTTERY TICKET SALES		95,327.00
2850-540-1	Miscellaneous Revenue		21,246.00
Total		117,040.00	117,040.00
Audit Cash Entries JE # 1019			
To revers PY cash on hand CDC			
100-380-1	FILING FEES-DISTRICT COURT	2,963.00	
100-380-5	MISC FEES/REVENUES CDC	2,433.00	
100-381-1	BAIL BOND COSTS 10%	255.00	
100-383-0	PASSPORT FEES	5,740.00	
100-383-50	WORK RELEASE FEES/CLERK DISTRICT CT	530.00	
100-450-2	PHOTOCOPIES	406.00	
6500-470-06	FINES/REF COURT COST	1,791.00	
100-271-0	FUND BALANCE		12,327.00
6500-271-0	FUND BALANCE		1,791.00
Total		14,118.00	14,118.00
Audit Cash Entries JE # 1020			
To record CY cash on hand and Liabilities of CDC			

MM-0100-108	Cash on Hand in Clerk of the District Court	22,082.00	
MM-0100-109	Cash in Bank in Clerk of the District Court	899,748.00	
100-380-5	MISC FEES/REVENUES CDC		3,705.00
100-381-1	BAIL BOND COSTS 10%		18,000.00
100-383-0	PASSPORT FEES		245.00
MM-0100-203	GF Due to Other Governments - Clerk of the District C		13,518.00
MM-0100-204	GF Due to Others - Clerk of the District Court		886,362.00
Total		921,830.00	921,830.00
Audit Cash Entries JE # 1021			
To reverse PY Cash on Hand Balance ROD			
100-394-2	DOC STAMPS-CO SHARE-REG.DEEDS	16,307.00	
100-450-2	PHOTOCOPIES	11,245.00	
1150-394-1	FILING AND RECORDING-REG DEEDS	3,335.00	
100-271-0	FUND BALANCE		23,854.00
100-394-1	FILING AND RECORDING-REG.DEEDS		3,698.00
1150-271-0	FUND BALANCE		3,335.00
Total		30,887.00	30,887.00
Audit Cash Entries JE # 1022			
To record CY Cash on Hand ROD			
100-394-1	FILING AND RECORDING-REG.DEEDS	10,116.00	
100-394-2	DOC STAMPS-CO SHARE-REG.DEEDS	671.00	
MM-0100-101	Cash in Bank in Register of Deeds Office	74,765.00	
MM-0100-102	Cash on Hand in Register of Deeds Office	10,955.00	
MM-1150-101	RODF Cash in Bank at Register of Deeds Office - P&M Fun	2,727.00	
100-271-0	FUND BALANCE		905.00
100-394-1	FILING AND RECORDING-REG.DEEDS		16,775.00
100-394-2	DOC STAMPS-CO SHARE-REG.DEEDS		17,513.00
100-450-2	PHOTOCOPIES		12.00
1150-394-1	FILING AND RECORDING-REG DEEDS		2,727.00
MM-0100-201	GF Due to State of NE - Register of Deeds		61,302.00
Total		99,234.00	99,234.00
Audit Cash Entries JE # 2001			
To reclass CD Balances			
MM-0100-1099	Certificates of Deposit	2,000,032.00	
0100-100	TREASURER'S CASH BALANCE		2,000,032.00
Total		2,000,032.00	2,000,032.00
	Total Audit Cash Entries	6,016,190.00	6,016,190.00
	Total All Journal Entries	6,016,190.00	6,016,190.00