

Hall County, Nebraska
Financial Statements & Independent Auditors' Report
June 30, 2024

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, 2024, and the related notes to the financial statements which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements 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, 2024, 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 and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5–10 and budgetary comparison information and 30–34 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 is 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 14, 2025, 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 14, 2025

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, 2024. 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, 2024, was \$42,432,843 compared with \$40,895,822 at June 30, 2023. This was an increase of \$1,537,021 or 3.8%
- General fund expenditures and transfers were \$31,161,932 for the current fiscal year, \$31,356,904 at June 30, 2023. This is a decrease of \$194,972 or 0.01%.

HALL COUNTY

MANAGEMENT DISCUSSION & ANALYSIS

- Federal program expenditures were \$5,093,733 for the current fiscal year, compared with \$5,356,527 at June 30, 2023. This is a decrease of \$262,794 or 4.9%. The majority of this decrease is due to fewer 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:
 - Admin Building HVAC \$1,242,441
 - Sheriff Equipment Purchases \$927,834
 - Airport Sewer Project \$611,605
 - Courthouse Expansion \$345,717
 - Road Equipment Purchases and Projects \$261,775
 - Corrections Equipment Purchases \$149,495
 - Voting Equipment \$104,695

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 2023 were \$21,267,054 and for 2024, it increased by \$143,558 to \$21,410,612. This was due to the decrease in the levy while the taxable value continued to grow.

In 2023, the County's assessed valuation was \$6,191,276,702. In 2024, it increased by \$778,725,107 to \$6,970,001,809.

The County follows GASB 54 standards for the classification of fund balances in governmental funds. See Notes 1 and 13 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>2023-2024</u> | <u>2022-2023</u> | <u>Increase (Decrease)</u> | <u>Percent Change</u> |
|---------------------------------|------------------|------------------|--------------------------------|---------------------------|
| Total Assets | \$ 42,432,843 | \$ 40,895,822 | 1,537,021 | 4% |
| Total Liabilities | 1,256,915 | 1,018,380 | 238,535 | 23% |
| Total Net Position | 41,175,928 | 39,877,442 | 1,298,486 | 3% |
| Total Restricted Net Position | 7,060,189 | 9,871,084 | (2,810,895) | -28% |
| Total Unrestricted Net Position | 34,115,739 | 30,006,358 | 4,109,381 | 14% |

HALL COUNTY

MANAGEMENT DISCUSSION & ANALYSIS

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

| | <u>2023-2024</u> | <u>2022-2023</u> | <u>Increase (Decrease)</u> | <u>Percent Change</u> |
|------------------------------------|----------------------|----------------------|--------------------------------|---------------------------|
| Receipts: | | | | |
| Program Receipts | | | | |
| Fees and Charges for Services | \$ 10,288,924 | \$ 10,486,161 | \$ (197,237) | -2% |
| Operating Grants and Contributions | 10,138,191 | 10,250,043 | (111,852) | -1% |
| General Receipts | | | | |
| Property Taxes | 21,410,699 | 21,267,425 | 143,274 | 1% |
| Other Taxes | 8,383,124 | 7,940,179 | 442,945 | 6% |
| Other General Receipts | 2,335,829 | 1,367,525 | 968,304 | 71% |
| Total Receipts | <u>\$ 52,556,767</u> | <u>\$ 51,311,333</u> | <u>\$ 1,245,434</u> | <u>74%</u> |
| Program Disbursement: | | | | |
| General government | \$ 19,724,279 | \$ 19,803,136 | \$ (78,857) | 0% |
| Public safety | 19,195,006 | 20,937,239 | (1,742,233) | -8% |
| Public works | 6,064,401 | 5,202,894 | 861,507 | 17% |
| Public Health | 60,854 | 64,308 | (3,454) | -5% |
| Public Welfare and Social Services | 536,127 | 512,964 | 23,163 | 5% |
| Culture and Recreation | 2,140,034 | 2,227,821 | (87,787) | -4% |
| Community Development | 71,122 | 157,503 | (86,381) | 0% |
| Miscellaneous General | 3,466,458 | 3,263,296 | 203,162 | 0% |
| Total Disbursements | <u>\$ 51,258,281</u> | <u>\$ 52,169,161</u> | <u>\$ (910,880)</u> | <u>3%</u> |
| Increase in Net Position | <u>\$ 1,298,486</u> | <u>\$ (857,828)</u> | <u>\$ 2,156,314</u> | <u>71%</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>Inheritance</u> | <u>Road</u> |
|------------------------------------|----------------------|---------------------|---------------------|
| Receipts | \$ 36,480,234 | \$ 1,591,241 | \$ 4,557,896 |
| Disbursements | (32,945,358) | (42,990) | (5,810,252) |
| Transfers In | 998,235 | - | 2,600,737 |
| Transfers Out | (2,781,661) | (698,592) | (595,721) |
| Net Change in Fund Balances | 1,751,450 | 849,659 | 752,660 |
| Beginning Fund Balance | 15,935,732 | 7,444,877 | 1,620,707 |
| Ending Fund Balance | \$ 17,687,182 | \$ 8,294,536 | \$ 2,373,367 |

| | <u>Insurance</u> | <u>American Rescue Plan Act</u> | <u>Other Governmental Funds</u> |
|------------------------------------|---------------------|-------------------------------------|---|
| Receipts | \$ 5,032,675 | \$ - | \$ 4,894,721 |
| Disbursements | (4,481,110) | (4,203,673) | (3,774,898) |
| Transfers In | 681,620 | - | 379,516 |
| Transfers Out | - | - | (584,134) |
| Net Change in Fund Balances | 1,233,185 | (4,203,673) | 915,205 |
| Beginning Fund Balance | 2,757,988 | 5,915,635 | 6,202,503 |
| Ending Fund Balance | \$ 3,991,173 | \$ 1,711,962 | \$ 7,117,708 |

The following table shows the property tax rates, by fund or component unit, for fiscal years 2022-2023 and 2023-2024 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 2023-2024 would be \$344.67.

| | <u>2023-2024 Levy</u> | <u>2022-2023 Levy</u> | <u>Levy Change</u> | <u>Percent Change</u> |
|----------------------|-----------------------|-----------------------|--------------------|-----------------------|
| General Fund | 0.331875 | 0.362862 | (0.030987) | -9% |
| Veteran's Aid | - | 0.000036 | (0.000036) | -100% |
| Museum | 0.012804 | 0.014424 | (0.001620) | -11% |
| County Totals | 0.344679 | 0.377322 | (0.032643) | -9% |

HALL COUNTY

MANAGEMENT DISCUSSION & ANALYSIS

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 \$4,283,670 or 11.5%. This was mostly due to the General Government function being under budget by \$2,321,513 and the Public Safety function being under budget by \$1,904,665. See the Budgetary Comparison Schedule for the General Fund on pages 31 and 32 for more detailed information. Over the course of the 2023-2024 fiscal year, the County's General Fund balance increased by \$1,752,628. The following table provides a detailed picture of the increase in fund balance.

| | <u>2023-2024 Budget</u> | <u>Year-End Actual</u> | <u>Difference</u> |
|---------------------------------------|-------------------------|------------------------|-------------------|
| July 1, 2023 Beginning Balance | | <u>\$ 15,935,732</u> | |
| Receipts | | | |
| Property/Motor Vehicle Taxes | \$ 25,231,725 | \$ 23,759,523 | \$ (1,472,202) |
| Federal | 4,257,192 | 4,346,790 | 89,598 |
| State | 720,926 | 2,984,571 | 2,263,645 |
| Other Local | 4,090,419 | 5,390,276 | 1,299,857 |
| Total Receipts | <u>34,300,262</u> | <u>36,481,160</u> | <u>2,180,898</u> |
| Expenditures | 37,228,776 | 32,945,106 | (4,283,670) |
| Net Transfers | <u>(1,515,661)</u> | <u>(1,783,426)</u> | <u>(267,765)</u> |
| Net Increase/(Decrease) | (4,444,175) | 1,752,628 | 6,196,803 |
| June 30, 2024 Ending Balance | | <u>\$ 17,688,360</u> | |

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 POSITON - CASH BASIS
June 30, 2024

| | Governmental Activities |
|----------------------------------|----------------------------|
| ASSETS: | |
| Pooled Cash and Cash Equivalents | \$ 33,372,603 |
| Pooled Certificates of Deposit | 2,000,051 |
| Restricted Assets: | |
| Cash and Cash Equivalents | 7,060,189 |
| Total assets | <u>\$ 42,432,843</u> |
| LIABILITIES: | |
| Due to Other Governments | \$ 68,129 |
| Due to Others | 1,188,786 |
| Total liabilities | <u>1,256,915</u> |
| NET POSITION: | |
| Restricted for: | |
| Debt service | 289,470 |
| 911 Emergency Services | 9,296 |
| Visitors Promotion/Improvement | 478,624 |
| Drug Court | 154,601 |
| Veterans Services | 46,414 |
| Drug Enforcement | 103,313 |
| Keno Lottery | 586,232 |
| Traffic Safety | 22,936 |
| Health and Life Insurance Claims | 3,536,813 |
| Indigent Welfare | 71,007 |
| P&M Fund - Register of Deeds | 49,521 |
| American Rescue Plan Act | 1,711,962 |
| Unrestricted | <u>34,115,739</u> |
| Total net position | <u>\$ 41,175,928</u> |

See accompanying notes and independent auditor's report.

HALL COUNTY, NEBRASKA
STATEMENT OF ACTIVITIES - CASH BASIS
FOR THE YEAR ENDED, JUNE 30, 2024

| FUNCTIONS/PROGRAMS | Disbursements | Program Receipts | | | Net (Disbursements) Receipts and Changes in Net Position |
|-------------------------------------|----------------------|------------------------------------|--|--|--|
| | | Fees and Charges for Service | Operating Grants and Contributions | Capital Grants and Contributions | |
| Primary Government | | | | | |
| Governmental activities: | | | | | |
| General government | \$ 19,724,279 | 5,741,375 | \$ 391,054 | \$ - | \$ (13,591,850) |
| Public safety | 19,195,006 | - | 3,914,790 | - | (15,280,216) |
| Public Works | 6,064,401 | 4,547,549 | - | - | (1,516,852) |
| Public health | 60,854 | - | 5,085,409 | - | 5,024,555 |
| Public Welfare and Social Services | 536,127 | - | 746,938 | - | 210,811 |
| Culture and recreation | 2,140,034 | - | - | - | (2,140,034) |
| Community Development | 71,122 | - | - | - | (71,122) |
| Miscellaneous General | 3,466,458 | - | - | - | (3,466,458) |
| Total governmental activities | <u>\$ 51,258,281</u> | <u>\$ 10,288,924</u> | <u>\$ 10,138,191</u> | <u>\$ -</u> | <u>(30,831,166)</u> |
| GENERAL RECEIPTS | | | | | |
| Taxes: | | | | | |
| Property | | | | | 21,410,699 |
| Motor Vehicle | | | | | 2,349,589 |
| Property Tax Credit | | | | | 1,494,227 |
| Airline and Carline Tax Allocation | | | | | 43,850 |
| In-lieu-of Tax | | | | | 75,801 |
| Insurance Tax Allocation | | | | | 222,185 |
| Pro-rate Motor Vehicle | | | | | 73,613 |
| Homestead | | | | | 789,696 |
| Lodging | | | | | 1,366,716 |
| Inheritance | | | | | 1,147,543 |
| Gaming Tax | | | | | 819,904 |
| 911 Surcharges | | | | | 144,539 |
| Interest Income | | | | | 2,191,290 |
| Total General Receipts | | | | | <u>32,129,652</u> |
| CHANGE IN NET POSITION | | | | | <u>1,298,486</u> |
| NET POSITION, BEGINNING OF THE YEAR | | | | | <u>39,877,442</u> |
| NET POSITION, END OF THE YEAR | | | | | <u>\$ 41,175,928</u> |

See accompanying notes and independent auditor's report.

HALL COUNTY, NEBRASKA
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - CASH BASIS - GOVERNMENTAL FUNDS
June 30, 2024

| | General | Inheritance Fund | Road Fund | Insurance Fund | American Rescue Plan Act | Other Governmental Funds | Total Government Funds |
|--|----------------------|---------------------|---------------------|---------------------|--------------------------------|--------------------------------|------------------------------|
| ASSETS: | | | | | | | |
| Cash and Cash Equivalents | \$ 16,908,848 | \$ 8,294,536 | \$ 2,373,367 | \$ 454,360 | \$ - | \$ 5,341,492 | \$ 33,372,603 |
| Certificates of Deposit | 2,000,051 | - | - | - | - | - | 2,000,051 |
| Restricted Assets: | | | | | | | |
| Cash and Cash Equivalents | - | - | - | 3,536,813 | 1,711,962 | 1,811,414 | 7,060,189 |
| Total assets | <u>18,908,899</u> | <u>8,294,536</u> | <u>2,373,367</u> | <u>3,991,173</u> | <u>1,711,962</u> | <u>7,152,906</u> | <u>42,432,843</u> |
| LIABILITIES: | | | | | | | |
| Due to Other Governments | 66,485 | - | - | - | - | 1,644 | 68,129 |
| Due to Others | <u>1,155,232</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>33,554</u> | <u>1,188,786</u> |
| Total liabilities | <u>1,221,717</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>35,198</u> | <u>1,256,915</u> |
| FUND BALANCES: | | | | | | | |
| Restricted | - | - | - | 3,536,813 | 1,711,962 | 1,811,414 | 7,060,189 |
| Committed | - | - | 2,373,367 | 454,360 | - | 5,306,294 | 8,134,021 |
| Assigned | - | 8,294,536 | - | - | - | - | 8,294,536 |
| Unassigned | <u>17,687,182</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>17,687,182</u> |
| Total fund balances | <u>17,687,182</u> | <u>8,294,536</u> | <u>2,373,367</u> | <u>3,991,173</u> | <u>1,711,962</u> | <u>7,117,708</u> | <u>41,175,928</u> |
| TOTAL LIABILITIES AND FUND BALANCES | <u>\$ 18,908,899</u> | <u>\$ 8,294,536</u> | <u>\$ 2,373,367</u> | <u>\$ 3,991,173</u> | <u>\$ 1,711,962</u> | <u>\$ 7,152,906</u> | <u>\$ 42,432,843</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, 2024

| | General | Inheritance Fund | Road Fund | Insurance Fund | American Rescue Plan Act | Other Governmental Funds | Total Government Funds |
|--|----------------------|---------------------|---------------------|---------------------|--------------------------------|--------------------------------|------------------------------|
| RECEIPTS | | | | | | | |
| Property/Motor Vehicle Taxes | \$ 23,759,523 | \$ - | \$ - | \$ - | \$ - | \$ 765 | \$ 23,760,288 |
| Fines | 4,625 | - | - | - | - | - | 4,625 |
| State | 2,984,571 | - | 4,257,453 | - | - | 2,481,436 | 9,723,460 |
| Federal | 4,346,790 | - | 51,734 | - | - | 58,985 | 4,457,509 |
| Interest Income | 1,793,584 | 368,698 | - | - | - | 29,008 | 2,191,290 |
| Other | 3,591,141 | 1,222,543 | 248,709 | 5,032,675 | - | 2,324,527 | 12,419,595 |
| Total Receipts | <u>36,480,234</u> | <u>1,591,241</u> | <u>4,557,896</u> | <u>5,032,675</u> | <u>-</u> | <u>4,894,721</u> | <u>52,556,767</u> |
| DISBURSEMENTS | | | | | | | |
| General Government | 9,837,180 | 42,990 | - | 4,481,110 | 4,203,673 | 1,159,326 | 19,724,279 |
| Public Safety | 18,053,616 | - | - | - | - | 1,141,390 | 19,195,006 |
| Public Works | 131,657 | - | 5,810,252 | - | - | 122,492 | 6,064,401 |
| Public Health | 60,854 | - | - | - | - | - | 60,854 |
| Public Welfare and Social Services | 424,471 | - | - | - | - | 111,656 | 536,127 |
| Culture and Recreation | 900,000 | - | - | - | - | 1,240,034 | 2,140,034 |
| Community Development | 71,122 | - | - | - | - | - | 71,122 |
| Miscellaneous General | 3,466,458 | - | - | - | - | - | 3,466,458 |
| Total Disbursements | <u>32,945,358</u> | <u>42,990</u> | <u>5,810,252</u> | <u>4,481,110</u> | <u>4,203,673</u> | <u>3,774,898</u> | <u>51,258,281</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>3,534,876</u> | <u>1,548,251</u> | <u>(1,252,356)</u> | <u>551,565</u> | <u>(4,203,673)</u> | <u>1,119,823</u> | <u>1,298,486</u> |
| OTHER FINANCING SOURCES (USES) | | | | | | | |
| Transfers In | 998,235 | - | 2,600,737 | 681,620 | - | 379,516 | 4,660,108 |
| Transfers Out | (2,781,661) | (698,592) | (595,721) | - | - | (584,134) | (4,660,108) |
| Total Other Financing Sources | <u>(1,783,426)</u> | <u>(698,592)</u> | <u>2,005,016</u> | <u>681,620</u> | <u>-</u> | <u>(204,618)</u> | <u>-</u> |
| NET CHANGE IN FUND BALANCES | 1,751,450 | 849,659 | 752,660 | 1,233,185 | (4,203,673) | 915,205 | 1,298,486 |
| FUND BALANCES, BEGINNING OF THE YEAR | <u>15,935,732</u> | <u>7,444,877</u> | <u>1,620,707</u> | <u>2,757,988</u> | <u>5,915,635</u> | <u>6,202,503</u> | <u>39,877,442</u> |
| FUND BALANCES, END OF THE YEAR | <u>\$ 17,687,182</u> | <u>\$ 8,294,536</u> | <u>\$ 2,373,367</u> | <u>\$ 3,991,173</u> | <u>\$ 1,711,962</u> | <u>\$ 7,117,708</u> | <u>\$ 41,175,928</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, 2024

| | <u>Total</u> |
|-----------------------------|---------------------|
| ASSETS | |
| Cash and Cash Equivalents | <u>\$ 4,083,655</u> |
| CURRENT LIABILITIES: | |
| Due to Other Governments | |
| State | 1,800,145 |
| Schools | 1,608,766 |
| Natural Resource District | 21,138 |
| Fire Districts | 14,137 |
| Municipalities | 583,718 |
| Agricultural Society | 2,020 |
| Partial Payment | 25,481 |
| Airport Authority | 27,846 |
| Lodging Sales Tax | 404 |
| TOTAL LIABILITIES | <u>4,083,655</u> |
| TOTAL NET POSITON | <u>\$ -</u> |

See accompanying notes and independent auditor's report.

HALL COUNTY
NOTES TO FINANCIAL STATEMENTS - CONTINUED
June 30, 2024

1. Summary of Significant Accounting Policies

The following is a summary of the significant accounting policies utilized in the accounting system of 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, 2024, 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, 2024

1. Summary of Significant Accounting Policies - Continued

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.

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.

HALL COUNTY
NOTES TO FINANCIAL STATEMENTS - CONTINUED
June 30, 2024

1. Summary of Significant Accounting Policies - Continued

Basis of Presentation – Continued

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.

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.

HALL COUNTY
NOTES TO FINANCIAL STATEMENTS - CONTINUED
June 30, 2024

1. Summary of Significant Accounting Policies - Continued

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.

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.

HALL COUNTY
NOTES TO FINANCIAL STATEMENTS - CONTINUED
June 30, 2024

1. Summary of Significant Accounting Policies - Continued

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.

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 13 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.

HALL COUNTY
NOTES TO FINANCIAL STATEMENTS - CONTINUED
June 30, 2024

1. Summary of Significant Accounting Policies - Continued

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.

The 2023-2024 fiscal year levy for property taxes was \$24,024,150, or \$0.344679 per \$100 of assessed valuation. The 2022-2023 fiscal year levy for property taxes was \$23,361,062, or \$0.377322 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).

HALL COUNTY
NOTES TO FINANCIAL STATEMENTS - CONTINUED
June 30, 2024

3. Deposits and Investments – Continued

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>\$ 1,764,690</u> | <u>\$ 235,361</u> |

Cash and cash equivalents and certificates of deposit balances as of June 30, 2024 consisted of \$31,775,788 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 \$3,536,813 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, 2024.

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, 2024, the amounts on deposit for the County were adequately secured by each institution.

HALL COUNTY
NOTES TO FINANCIAL STATEMENTS - CONTINUED
June 30, 2024

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.

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, 2024, the County contributed \$1,127,090 to the employer's account. For the year ended June 30, 2024, 286 employees contributed \$864,289 to the plan. As of December 31, 2023, and 2022, the County's share of the net pension asset/(liability) was (\$67,245) and (\$2,236,595), respectively. These amounts were determined by the actuarial report issued by the Nebraska Public Employees Retirement System dated July 8, 2024, with a measurement date of December 31, 2023. 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>.

HALL COUNTY
NOTES TO FINANCIAL STATEMENTS - CONTINUED
June 30, 2024

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.

7. Interfund Transfers, Receivables, and Payables

Interfund transfers for the year ended June 30, 2024, were as follows:

| | Transfers In | Transfers Out |
|---------------------------------|---------------------|----------------------|
| General Fund | \$ 998,235 | \$ 2,781,661 |
| Road Fund | 2,600,737 | 595,721 |
| Equipment & Improvement Reserve | - | 7,234 |
| Insurance Fund | 681,620 | - |
| Dependent Fund | 97,215 | - |
| Drug Court Fund | - | 57,138 |
| Inheritance Fund | - | 698,592 |
| Keno/Lottery Fund | - | 411,000 |
| Inmate Welfare Fund | - | 80,000 |
| Noxious Weed Fund | 83,709 | 28,762 |
| Building & Improvement Reserve | 198,592 | - |
| Totals | \$ 4,660,108 | \$ 4,660,108 |

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, 2024

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.

HALL COUNTY
NOTES TO FINANCIAL STATEMENTS - CONTINUED
June 30, 2024

8. Risk Management - Continued

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.

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, 2024, 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 \$1,156,642 for the year ending June 30, 2024.

The insurance reserve fund has a reserve of \$700,000 on June 30, 2024. Management believes that the coverage is adequate to preclude any significant uninsured risk of exposure to the County.

9. 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.

HALL COUNTY
NOTES TO FINANCIAL STATEMENTS - CONTINUED
June 30, 2024

10. 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, 2024, received an unmodified opinion dated November 18, 2024.

The following is a summary of the Stuhr Museum's June 30, 2024, financial statements (a complete copy of the audited financial statements of Stuhr Museum is on file with the Hall County Clerk.):

| | 2024 |
|--------------------------------------|-------------------------|
| Total Assets | \$ 5,527,613 |
| Total Deferred Outflows of Resources | 274,110 |
| Total Liabilities | 173,170 |
| Total Deferred inflows of resources | 220,185 |
| Net Position: | - |
| Invested in Capital Assets | 4,813,648 |
| Unrestricted | 594,720 |
| Total Net Position | \$ 5,408,368 |
| Expenses - General Government | \$ 2,284,620 |
| Program Revenues | 1,101,771 |
| Revenue from Hall County Support | 910,000 |
| Investment Income | 14,973 |
| Change in Net Position | (257,876) |
| Beginning Net Position | 5,666,244 |
| Ending Net Position | \$ 5,408,368 |

11. Related Party Transactions

For the year ended June 30, 2024, 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, 2024 and 2023, was \$836,443 and \$836,441, 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, 2024 and 2023, subject to the 50 percent payout, was \$1,943,068 and \$1,874,334, respectively.

HALL COUNTY
NOTES TO FINANCIAL STATEMENTS - CONTINUED
June 30, 2024

12. Compensated Absences - Continued

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, 2024 and 2023, was \$103,241 and \$102,574, respectively.

13. Net Position/Fund Balances

The government-wide statement of net position reports \$7,060,189 of restricted net position. Net position totaling \$3,242,526 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, 2024, governmental fund balances are classified as follows:

| <u>Net Position Report</u> | General Fund | Inheritance Fund | Road Fund | Insurance Fund | American Rescue Plan Act | Other Funds | Total |
|--------------------------------------|---------------------|---------------------|---------------------|---------------------|--------------------------|---------------------|----------------------|
| Fund Balances | | | | | | | |
| Restricted for: | | | | | | | |
| Debt Service | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 289,470 | \$ 289,470 |
| 911 Emergency Services | - | - | - | - | - | 9,296 | 9,296 |
| Visitors Promotion/Improvement | - | - | - | - | - | 478,624 | 478,624 |
| Drug court | - | - | - | - | - | 154,601 | 154,601 |
| Veterans Services | - | - | - | - | - | 46,414 | 46,414 |
| Drug Enforcement | - | - | - | - | - | 103,313 | 103,313 |
| Keno Lottery | - | - | - | - | - | 586,232 | 586,232 |
| Traffic Safety | - | - | - | - | - | 22,936 | 22,936 |
| Health & Life Insurance Claims | - | - | - | 3,536,813 | - | - | 3,536,813 |
| Indigent Welfare | - | - | - | - | - | 71,007 | 71,007 |
| P&M Fund - Register of Deeds | - | - | - | - | - | 49,521 | 49,521 |
| American Rescue Plan Act | - | - | - | - | 1,711,962 | - | 1,711,962 |
| Total Restricted | - | - | - | 3,536,813 | 1,711,962 | 1,811,414 | 7,060,189 |
| Committed to: | | | | | | | |
| Street & Highways | - | - | 2,373,367 | - | - | - | 2,373,367 |
| Special Projects | - | - | - | - | - | 40,219 | 40,219 |
| Equipment & Improvement Costs | - | - | - | - | - | 571,523 | 571,523 |
| Sick & Vacation Compensation | - | - | - | - | - | 339,211 | 339,211 |
| Building & Land Improvements | - | - | - | - | - | 1,853,878 | 1,853,878 |
| Unemployment Compensation | - | - | - | - | - | 68,417 | 68,417 |
| Gaming Tax | - | - | - | - | - | 1,147,786 | 1,147,786 |
| Local Tribal Assistance | - | - | - | - | - | 100,000 | 100,000 |
| Opioid Recovery | - | - | - | - | - | 82,486 | 82,486 |
| Insurance Claims | - | - | - | 454,360 | - | 700,000 | 1,154,360 |
| Inmate Welfare | - | - | - | - | - | 373,621 | 373,621 |
| Weed Control | - | - | - | - | - | 29,153 | 29,153 |
| Total Committed | - | - | 2,373,367 | 454,360 | - | 5,306,294 | 8,134,021 |
| Assigned to: Capital Projects | - | 8,294,536 | - | - | - | - | 8,294,536 |
| Unassigned: | 17,687,182 | - | - | - | - | - | 17,687,182 |
| Total Fund Balances | \$17,687,182 | \$ 8,294,536 | \$ 2,373,367 | \$ 3,991,173 | \$ 1,711,962 | \$ 7,117,708 | \$ 41,175,928 |

HALL COUNTY
NOTES TO FINANCIAL STATEMENTS - CONTINUED
June 30, 2024

14. Subsequent events

On July 1, 2024, the Hall County Board approved new transit services beginning on October 1, 2024. The new transit service was approved for one year and will be reviewed to determine if the County can continue to provide these services.

As of August 16, 2024, the Hall County Board issued \$40 million in 2024 Series bonds to fund the Hall County Courthouse expansion. The County Board is authorized to levy a tax not to exceed 5.2 cents on each one hundred dollars upon the taxable value of all taxable property of the County. Debt service payments are set to begin on December 15, 2024, and final maturity will conclude at December 15, 2044.

The Management and Board have evaluated potential subsequent events through March xx, 2025, and no additional disclosures were determined necessary.

REQUIRED SUPPLEMENTARY INFORMATION

Hall County
Budgetary Comparison Schedule - Budget and Actual - General Governmental Fund
Year Ended June 30, 2024

| | <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 | \$ 25,231,725 | \$ 23,759,523 | \$ (1,472,202) |
| Intergovernmental Receipts | | | |
| Federal | | | |
| Inmate Housing | 3,511,500 | 3,518,005 | 6,505 |
| Child Support - Title IV - D | 590,000 | 576,784 | (13,216) |
| Child Support - Support Incentive | - | 170,154 | 170,154 |
| Other | 155,692 | 81,847 | (73,845) |
| State | | | |
| Inmate Housing | 57,500 | 88,855 | 31,355 |
| Airline and Carline Tax Allocation | 35,000 | 43,850 | 8,850 |
| Insurance Tax Allocation | 200,000 | 222,185 | 22,185 |
| Pro-Rate Motor Vehicle | 65,000 | 73,611 | 8,611 |
| Homestead Exemption | - | 789,255 | 789,255 |
| Property Tax Credit | - | 1,494,227 | 1,494,227 |
| Other | 363,426 | 271,662 | (91,764) |
| Local Fees, Licenses, Commissions and Miscellaneous | | | |
| Licenses and Permits | 112,000 | 117,379 | 5,379 |
| In Lieu of Taxes | 77,000 | 75,778 | (1,222) |
| Interlocal Agreements | 370,392 | 280,377 | (90,015) |
| Treasurer Fees | 1,510,400 | 1,615,751 | 105,351 |
| Clerk Fees | 9,000 | 13,705 | 4,705 |
| Register of Deeds Fees | 390,000 | 344,519 | (45,481) |
| Clerk of the District Court Fees | 149,881 | 163,172 | 13,291 |
| Election Commissioner | 80,500 | 12,945 | (67,555) |
| Sheriff Fees | 588,258 | 538,376 | (49,882) |
| Attorney Fees | 250 | 322 | 72 |
| Interest on Investments | 507,000 | 1,793,584 | 1,286,584 |
| Sale of surplus Property | - | - | - |
| Fines | 5,000 | 4,625 | (375) |
| Commissions | 75,000 | 76,563 | 1,563 |
| Miscellaneous | 135,738 | 224,550 | 88,812 |
| Parks and Recreation Fees | 38,000 | 49,629 | 11,629 |
| Insurance Settlements | 42,000 | 79,001 | 37,001 |
| Total Receipts | <u>34,300,262</u> | <u>36,480,234</u> | <u>2,179,972</u> |

DISBURSEMENTS

| | | | |
|---------------------------|-----------|-----------|---------|
| General Government: | | | |
| Board of Commissioners | 512,980 | 490,588 | 22,392 |
| Clerk | 481,593 | 475,074 | 6,519 |
| Treasurer | 1,160,747 | 1,016,500 | 144,247 |
| Assessor | 823,662 | 716,069 | 107,593 |
| Superintendent of Schools | 4,000 | 4,000 | - |
| Register of Deeds | 129,434 | 127,466 | 1,968 |
| Data Processing | 1,199,939 | 1,190,318 | 9,621 |

See Notes to Required Supplementary Information - Budgetary Comparison

Hall County
Budgetary Comparison Schedule - Budget and Actual - General Governmental Fund
Year Ended June 30, 2024

| DISBURSEMENTS - Continued | Budget Amounts (Original & Final) | Actual | Favorable (Unfavorable) |
|---|--|----------------------|------------------------------------|
| Election Commissioner | \$ 466,792 | \$ 392,796 | \$ 73,996 |
| Clerk of the District Court | 762,235 | 664,056 | 98,179 |
| Special Election | 80,001 | 5,082 | 74,919 |
| Justice System | 2,506,723 | 1,949,985 | 556,738 |
| County Court System | 26,028 | 24,107 | 1,921 |
| Building and Grounds | 1,076,962 | 1,022,536 | 54,426 |
| Agriculture Extension Agent | 345,938 | 326,222 | 19,716 |
| District Judge | 227,628 | 223,276 | 4,352 |
| Public Defender | 1,257,786 | 1,087,497 | 170,289 |
| Equipment Acquisition | 150,000 | - | 150,000 |
| Cadastral Maps | 195,873 | 121,356 | 74,517 |
| Miscellaneous | 2,349,002 | 1,599,134 | 749,868 |
| Public Safety: | | | |
| Sheriff | 5,294,169 | 5,190,642 | 103,527 |
| Attorney | 3,382,891 | 2,682,391 | 700,500 |
| Jail | 10,340,247 | 9,639,301 | 700,946 |
| Building Inspector | 186,379 | 161,463 | 24,916 |
| Probation Officer | 68,900 | 68,734 | 166 |
| Grants | 100,000 | 2,500 | 97,500 |
| Juvenile Diversion | 415,143 | 364,126 | 51,017 |
| Safety | 9,802 | 5,313 | 4,489 |
| Miscellaneous | 1,068,530 | 846,926 | 221,604 |
| Public Works: | | | |
| Surveyor | 132,093 | 131,657 | 436 |
| Miscellaneous | 170,973 | 180,465 | (9,492) |
| Public Welfare and Social Services: | | | |
| Veteran's Services Officer | 518,621 | 495,593 | 23,028 |
| Miscellaneous | 177,133 | 133,613 | 43,520 |
| Culture and Recreation: | | | |
| Stuhr Museum | 900,000 | 900,000 | - |
| Miscellaneous | 37,500 | 37,500 | - |
| Public Health: | | | |
| Miscellaneous | 669,072 | 669,072 | - |
| Total Disbursements | <u>37,228,776</u> | <u>32,945,358</u> | <u>4,283,418</u> |
| EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS | (2,928,514) | 3,534,876 | 6,463,390 |
| OTHER FINANCING SOURCES | | | |
| Transfers In | 1,266,000 | 998,235 | 267,765 |
| Transfers Out | <u>(2,781,661)</u> | <u>(2,781,661)</u> | <u>-</u> |
| Total Other Financing Sources | (1,515,661) | (1,783,426) | (267,765) |
| NET CHANGE IN FUND BALANCE | (4,444,175) | 1,751,450 | 6,195,625 |
| FUND BALANCE, BEGINNING OF THE YEAR | 15,935,732 | 15,935,732 | - |
| FUND BALANCE, END OF THE YEAR | <u>\$ 11,491,557</u> | <u>\$ 17,687,182</u> | <u>\$ 6,195,625</u> |

See Notes to Required Supplementary Information - Budgetary Comparison

Hall County
Budgetary Comparison Schedule - Budget and Actual -Major Governmental Funds
Year Ended June 30, 2024

| <u>INHERITANCE FUND</u> | Budget (Original & Final) | Actual | Favorable (Unfavorable) |
|---|--|---------------------|------------------------------------|
| RECEIPTS | | | |
| local Fees, Licenses, Commissions and Miscellaneous | | | |
| Inheritance Tax | \$ 1,000,000 | \$ 1,147,543 | \$ 147,543 |
| Interfund Transfers | 24,406 | - | (24,406) |
| Other Receipts | 130,717 | 443,698 | 312,981 |
| Total Receipts | 1,155,123 | 1,591,241 | 436,118 |
| DISBURSEMENTS | | | |
| Operating Expense | 2,000,000 | 42,990 | 1,957,010 |
| Capital Outlay | 4,901,408 | - | 4,901,408 |
| Interfund Transfers | 698,592 | 698,592 | - |
| NET CHANGE IN FUND BALANCE | (6,444,877) | 849,659 | 7,294,536 |
| FUND BALANCE, BEGING OF THE YEAR | 7,444,877 | 7,444,877 | - |
| FUND BALANCE, END OF THE YEAR | \$ 1,000,000 | \$ 8,294,536 | \$ 7,294,536 |
| <u>ROAD FUND</u> | | | |
| RECEIPTS | | | |
| Intergovernmental Receipts | | | |
| Federal | \$ 500 | \$ 51,734 | \$ 51,234 |
| State | | | |
| Highway Allocations | 3,645,751 | 3,672,184 | 26,433 |
| Motor vehicle Fee | 230,000 | 263,164 | 33,164 |
| Incentive Payments | 10,500 | 10,500 | - |
| Grants | 32,000 | 44,713 | 12,713 |
| Road-Bridge Project Cost | 125,000 | - | (125,000) |
| Highway Street Buyback Prog (STP) | 157,898 | 157,898 | - |
| Highway Bridge Buyback Prog (HBP) | 108,994 | 108,994 | - |
| Other Revenue | | | |
| Interlocal Government Payments | 85,000 | 99,854 | 14,854 |
| In Lieu of Taxes | - | 23 | 23 |
| Sales Tax Commission | 30,000 | 17,355 | (12,645) |
| Other Fees and Misc. Revenue | | | |
| Machine Hire | 10,000 | 7,700 | (2,300) |
| Cost Reimbursement | 2,000 | 26,555 | 24,555 |
| Road Overload Permits | 15,000 | 13,070 | (1,930) |
| Sale of Supplies | 1,000 | - | (1,000) |
| Sale Materials | 20,000 | 25,945 | 5,945 |
| Sale of Property | 10,000 | 47,994 | 37,994 |
| Insurance Settlements | 1,000 | 2,381 | 1,381 |
| One Time Revenue | 5,000 | 7,551 | 2,551 |
| Miscellaneous Revenue | 500 | 281 | (219) |
| County Transfers | | | |
| Inter-Fund From General (Maintenance) | 2,600,737 | 2,600,737 | - |
| Interfund Transfer/Inheritance | - | - | - |
| Total Receipts | 7,090,880 | 7,158,633 | 67,753 |
| DISBURSEMENTS | | | |
| Capital Outlay | 3,154,913 | 2,138,617 | 1,016,296 |
| Operating Expense | 244,000 | 185,372 | 58,628 |
| Equipment Rental | 16,000 | 14,625 | 1,375 |
| Supplies/Materials | 1,359,000 | 1,411,361 | (52,361) |
| Personal Service | 2,237,325 | 2,060,277 | 177,048 |
| Interfund Transfers | 650,350 | 595,721 | 54,629 |
| Total Disbursements | 7,661,588 | 6,405,973 | 1,255,615 |
| NET CHANGE IN FUND BALANCE | (570,708) | 752,660 | 1,323,368 |
| FUNDBALANC, BEGINNING OF THE YEAR | 1,620,707 | 1,620,707 | - |
| FUND BALANCE, END OF THE YEAR | \$ 1,049,999 | \$ 2,373,367 | \$ 1,323,368 |

See Notes to Required Supplementary Information - Budgetary Comparison

Hall County
Budgetary Comparison Schedule - Budget and Actual -Major Governmental Funds
Year Ended June 30, 2024

| | Budget (Original & Final) | Actual | Favorable (Unfavorable) |
|--|--|---------------------|------------------------------------|
| <u>INSURANCE FUND</u> | | | |
| RECEIPTS | | | |
| Other Receipts Interfund Transfers | \$ 5,991,322 | \$ 5,032,675 | \$ (958,647) |
| Interfund Transfers | 752,607 | 681,620 | (70,987) |
| Total Receipts | 6,743,929 | 5,714,295 | (1,029,634) |
| DISBURSEMENTS | | | |
| Personal Service | 1,625,000 | 1,311,634 | 313,366 |
| Operating Expense | 5,574,395 | 3,169,476 | 2,404,919 |
| Total Disbursements | 7,199,395 | 4,481,110 | 2,718,285 |
| NET CHANGE IN FUND BALANCE | (455,466) | 1,233,185 | 1,688,651 |
| FUND BALANCE, BEGINNING OF THE YEAR | 2,757,988 | 2,757,988 | - |
| FUND BALANCE, END OF THE YEAR | \$ 2,302,522 | \$ 3,991,173 | \$ 1,688,651 |
| <u>AMERICAN RESCURE PLAN ACT</u> | | | |
| RECEIPTS | | | |
| Federal | \$ - | \$ - | \$ - |
| DISBURSEMENTS | | | |
| Personal Service | 454,480 | 453,359 | 1,121 |
| Operating Expense | 21,311 | 6,260 | 15,051 |
| Supplies/Materials | - | - | - |
| Capital Outlay | 5,439,844 | 3,744,054 | 1,695,790 |
| Total Disbursements | 5,915,635 | 4,203,673 | 1,711,962 |
| NET CHANGE IN FUND BALANCE | (5,915,635) | (4,203,673) | (1,711,962) |
| FUND BALANCE, BEGINNING OF THE YEAR | 5,915,635 | 5,915,635 | - |
| FUND BALANCE, END OF YEAR | \$ - | \$ 1,711,962 | \$ (1,711,962) |

See Notes to Required Supplementary Information - Budgetary Comparison

**HALL COUNTY,
Notes to Requires Supplementary Information – Budgetary Comparison
June 30, 2024**

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, 2024.

SUPPLEMENTARY INFORMATION

Hall County
Combing schedule of receipts, Disbursements, and Changes in Cash Basis Fund Balances - NonMajor Governmental Funds
Year End June 30, 2024

| | Equipment & Improvement Reserve | Insurance Reserve | Sick & Vacation | Building & Land Improv Reserve | Special Revenue | Register of Deeds | Employment Security | Keno Lottery | Keno Reserve | Noxious Weed | Visitors Promotion | Visitor Promo Improvement | Drug Court | Drug Seizure | Intoxilizer Fees |
|---|---------------------------------------|----------------------|--------------------|--------------------------------------|--------------------|----------------------|------------------------|-------------------|------------------|------------------|-----------------------|------------------------------|-------------------|-----------------|---------------------|
| RECEIPTS | | | | | | | | | | | | | | | |
| Taxes | | | | | | | | | | | | | | | |
| Property Motor Vehicle Taxes/Fees | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental Receipts | | | | | | | | | | | | | | | |
| Federal | | | | | | | | | | | | | | | |
| Grants | 7,235 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| State | | | | | | | | | | | | | | | |
| Airline and Carline Tax Allocation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Lodging Tax | - | - | - | - | - | - | - | - | - | - | 683,358 | 683,358 | - | - | - |
| Pro-rate Motor Vehicle | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Homestead Exemption | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Property Tax Credit | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Gaming Tax | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Grants | - | - | - | - | - | - | - | - | - | - | - | - | 294,549 | - | - |
| Local Fees, Licenses, Commissions and Miscellaneous | | | | | | | | | | | | | | | |
| P&M Fees | - | - | - | - | - | 26,017 | - | - | - | - | - | - | - | - | - |
| In Lieu of Taxes | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 911 Surcharges | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Commissary Sales | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| House Arrest | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Weed Spraying Assessment | - | - | - | - | - | - | - | - | - | 59,022 | - | - | - | - | - |
| Interest on Investments | - | - | - | - | - | - | 508 | 11,499 | 2,061 | - | - | - | - | - | - |
| Lottery | - | - | - | - | - | - | - | 774,117 | - | - | - | - | - | - | - |
| Other Receipts | 139,836 | - | 76,200 | 16,000 | 3,451 | - | 1,434 | 82,927 | - | - | - | - | 47,212 | - | 225 |
| Interfund Transfers | - | - | - | 198,592 | - | - | - | - | - | 83,709 | - | - | - | - | - |
| Total Receipts | 147,071 | - | 76,200 | 214,592 | 3,451 | 26,017 | 1,942 | 868,543 | 2,061 | 142,731 | 683,358 | 683,358 | 341,761 | - | 225 |
| DISBURSEMENTS | | | | | | | | | | | | | | | |
| Capital Outlay | 296,197 | - | - | 258,772 | 1,490 | 7,249 | - | - | - | 4,650 | - | - | 23,918 | - | - |
| Operating Expense | - | - | - | - | 3,716 | 8,425 | - | 487,129 | 2,061 | 9,926 | 684,304 | 555,730 | 6,531 | - | - |
| Equipment Rental | - | - | - | - | - | 495 | - | - | - | - | - | - | 2,400 | - | - |
| Supplies/Materials | - | - | - | - | - | 5,825 | - | - | - | 28,538 | - | - | 3,207 | - | - |
| Personal Services | - | - | 87,716 | - | - | - | - | 5,457 | - | 79,378 | - | - | 207,412 | - | - |
| Interfund Transfers | 7,234 | - | - | - | - | - | - | 411,000 | - | 28,762 | - | - | 57,138 | - | - |
| Total Disbursements | 303,431 | - | 87,716 | 258,772 | 5,206 | 21,994 | - | 903,586 | 2,061 | 151,254 | 684,304 | 555,730 | 300,606 | - | - |
| NET CHANGE IN FUND BALANCE | (156,360) | - | (11,516) | (44,180) | (1,755) | 4,023 | 1,942 | (35,043) | - | (8,523) | (946) | 127,628 | 41,155 | - | 225 |
| FUND BALANCE, BEGINNING OF THE YEAR | 727,883 | 700,000 | 350,727 | 1,898,058 | 41,974 | 45,498 | 66,475 | 571,275 | 50,000 | 37,676 | 53,059 | 298,883 | 113,446 | 183 | - |
| FUND BALANCE, END OF THE YEAR | 571,523 | 700,000 | 339,211 | 1,853,878 | 40,219 | 49,521 | 68,417 | 536,232 | 50,000 | 29,153 | 52,113 | 426,511 | 154,601 | 183 | 225 |
| RESTRICTED | - | - | - | - | - | 49,521 | - | 536,232 | 50,000 | - | 52,113 | 426,511 | 154,601 | 183 | 225 |
| COMMITTED | 571,523 | 700,000 | 339,211 | 1,853,878 | 40,219 | - | 68,417 | - | - | 29,153 | - | - | - | - | - |
| FUND BALANCE, END OF THE YEAR | \$ 571,523 | \$ 700,000 | \$ 339,211 | \$ 1,853,878 | \$ 40,219 | \$ 49,521 | \$ 68,417 | \$ 536,232 | \$ 50,000 | \$ 29,153 | \$ 52,113 | \$ 426,511 | \$ 154,601 | \$ 183 | \$ 225 |

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, 2024

| | Drug Enforcement | Federal Drug Forfeiture | Local Assistance & Tribal | Gaming Tax | Opiod Recovery Fund | Diversion | Inmate Welfare | Jail Bond Fund | Institutions | Dependent | Veterans Services | Emergency Management | Total Nonmajor Governmental Funds |
|---|---------------------|----------------------------|---------------------------------|---------------------|---------------------------|------------------|-------------------|-------------------|------------------|------------------|----------------------|-------------------------|---|
| RECEIPTS | | | | | | | | | | | | | |
| Taxes | | | | | | | | | | | | | |
| Property Motor Vehicle Taxes/Fees | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 765 | \$ - | \$ 765 |
| Intergovernmental Receipts | | | | | | | | | | | | | |
| Federal | | | | | | | | | | | | | |
| Grants | - | - | 50,000 | - | - | - | - | - | - | 1,750 | - | - | 58,985 |
| State | | | | | | | | | | | | | |
| Airline and Carline Tax Allocation | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Lodging Tax | - | - | - | - | - | - | - | - | - | - | - | - | 1,366,716 |
| Pro-rate Motor Vehicle | - | - | - | - | - | - | - | - | 1 | - | 2 | - | 3 |
| Homestead Exemption | - | - | - | - | - | - | - | 235 | - | 17 | 12 | - | 264 |
| Property Tax Credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Gaming Tax | - | - | - | 819,904 | - | - | - | - | - | - | - | - | 819,904 |
| Grants | - | - | - | - | - | - | - | - | - | - | - | - | 294,549 |
| Local Fees, Licenses, Commissions and Miscellaneous | | | | | | | | | | | | | |
| P&M Fees | - | - | - | - | - | - | - | - | - | - | - | - | 26,017 |
| In Lieu of Taxes | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 911 Surcharges | - | - | - | - | - | - | - | - | - | - | - | 144,539 | 144,539 |
| Commissary Sales | - | - | - | - | - | - | 485,087 | - | - | - | - | - | 485,087 |
| House Arrest | - | - | - | - | - | - | 29,190 | - | - | - | - | - | 29,190 |
| Weed Spraying Assessment | - | - | - | - | - | - | - | - | - | - | - | - | 59,022 |
| Interest on Investments | - | - | - | - | - | - | - | 14,940 | - | - | - | - | 29,008 |
| Lottery | - | - | - | - | - | - | - | - | - | - | - | - | 774,117 |
| Other Receipts | 37,694 | - | - | - | 53,485 | 7,752 | 339,560 | - | - | - | 779 | - | 806,555 |
| Interfund Transfers | - | - | - | - | - | - | - | - | - | 97,215 | - | - | 379,516 |
| Total Receipts | 37,694 | - | 50,000 | 819,904 | 53,485 | 7,752 | 853,837 | 15,175 | 1 | 98,982 | 1,558 | 144,539 | 5,274,237.00 |
| DISBURSEMENTS | | | | | | | | | | | | | |
| Capital Outlay | - | - | - | - | - | - | 67,622 | - | - | - | - | - | 659,898 |
| Operating Expense | 6,100 | - | - | - | - | - | 646,885 | - | 13,537 | 98,119 | - | 166,500 | 2,688,963 |
| Equipment Rental | - | - | - | - | - | - | - | - | - | - | - | - | 2,895 |
| Supplies/Materials | - | - | - | - | - | - | 5,609 | - | - | - | - | - | 43,179 |
| Personal Services | - | - | - | - | - | - | - | - | - | - | - | - | 379,963 |
| Interfund Transfers | - | - | - | - | - | - | 80,000 | - | - | - | - | - | 584,134 |
| Total Disbursements | 6,100 | - | - | - | - | - | 800,116 | - | 13,537 | 98,119 | - | 166,500 | 4,359,032.00 |
| NET CHANGE IN FUND BALANCE | 31,594 | - | 50,000 | 819,904 | 53,485 | 7,752 | 53,721 | 15,175 | (13,536) | 863 | 1,558 | (21,961) | 915,205 |
| FUND BALANCE, BEGINNING OF THE YEAR | 21,905 | 49,406 | 50,000 | 327,882 | 29,001 | 15,184 | 319,900 | 274,295 | 35,894 | 47,786 | 44,856 | 31,257 | 6,202,503 |
| FUND BALANCE, END OF THE YEAR | 53,499 | 49,406 | 100,000 | 1,147,786 | 82,486 | 22,936 | 373,621 | 289,470 | 22,358 | 48,649 | 46,414 | 9,296 | 7,117,708 |
| RESTRICTED | 53,499 | 49,406 | - | - | - | 22,936 | - | 289,470 | 22,358 | 48,649 | 46,414 | 9,296 | 1,811,414 |
| COMMITTED | - | - | 100,000 | 1,147,786 | 82,486 | - | 373,621 | - | - | - | - | - | 5,306,294 |
| FUND BALANCE, END OF THE YEAR | \$ 53,499 | \$ 49,406 | \$ 100,000 | \$ 1,147,786 | \$ 82,486 | \$ 22,936 | \$ 373,621 | \$ 289,470 | \$ 22,358 | \$ 48,649 | \$ 46,414 | \$ 9,296 | \$ 7,117,708 |

See accompanying notes and independent auditor's report.

Hall County
Combining Schedule of changes in Assets and Liabilities - Cash Basis - Fiduciary Funds
June 30, 2024

| | 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 | \$ 1,917,533 | \$ 1,586,766 | \$ 18,921 | \$ 9,757 | \$ 664,093 | \$ 2,026 | \$ 67,259 | \$ 26,010 | \$ 241 | \$ 4,292,606 |
| Additions | 18,572,349 | 84,627,855 | 1,553,155 | 610,061 | 22,351,141 | 153,193 | 71,671 | 2,066,416 | 2,349 | 130,008,190 |
| Deductions | (18,689,737) | (84,605,855) | (1,550,938) | (605,681) | (22,431,516) | (153,199) | (113,449) | (2,064,580) | (2,186) | (130,217,141) |
| TOTAL ASSETS, ENDING | \$ 1,800,145 | \$ 1,608,766 | \$ 21,138 | \$ 14,137 | \$ 583,718 | \$ 2,020 | \$ 25,481 | \$ 27,846 | \$ 404 | \$ 4,083,655 |
| LIABILITES | | | | | | | | | | |
| Due to Other Governments | | | | | | | | | | |
| Total Liabilities, Beginning | \$ 1,917,533 | \$ 1,586,766 | \$ 18,921 | \$ 9,757 | \$ 664,093 | \$ 2,026 | \$ 67,259 | \$ 26,010 | \$ 241 | \$ 4,292,606 |
| Additions | 18,572,349 | 84,627,855 | 1,553,155 | 610,061 | 22,351,141 | 153,193 | 71,671 | 2,066,416 | 2,349 | 130,008,190 |
| Deduction | (18,689,737) | (84,605,855) | (1,550,938) | (605,681) | (22,431,516) | (153,199) | (113,449) | (2,064,580) | (2,186) | (130,217,141) |
| TOTAL LIABILITES, ENDING | \$ 1,800,145 | \$ 1,608,766 | \$ 21,138 | \$ 14,137 | \$ 583,718 | \$ 2,020 | \$ 25,481 | \$ 27,846 | \$ 404 | \$ 4,083,655 |

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, 2024 with Comparative Totals for the Year Ended June 30, 2023

| | General Government | | | | | | | | | | | | | | | | | | | | Public Health |
|----------------------------|------------------------|------------|------------|------------|------------------|-------------------|-----------------|-------------------------------|-----------------------------|------------------|----------------------------------|---------------------------|------------------------|------------------------|--------------|----------------|-----------------|--------------------------|----------------|---------|---------------|
| | Board of Commissioners | 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 | \$ - | \$ - | \$ 1,340 | \$ - | \$ - | \$ - | \$ 88,752 | \$ 27,000 | \$ 2,110 | \$ - | \$ - | \$ 2,096 | \$ 17,501 | \$ 33,128 | \$ - | \$ 3,236 | \$ 3,439 | \$ - | \$ 4,370 | \$ - | |
| Operating Expense | 25,634 | 119,057 | 3,390 | 31,698 | 4,000 | - | 678,524 | 41,601 | 1,989 | - | 1,946,982 | 253 | 283,652 | 66,698 | 1,599,134 | 1,657 | 21,496 | - | 13,573 | 669,072 | |
| Equipment Rental | - | - | - | - | - | - | - | 850 | - | - | - | - | 8,000 | 2,719 | - | - | - | - | - | - | |
| Supplies/Materials | 1,603 | 5,258 | 15,488 | 9,157 | - | - | 1,876 | 47,048 | 8,271 | 5,082 | - | 21,758 | 33,963 | 2,388 | - | 2,656 | 3,972 | - | 1,653 | - | |
| Personal Service | 463,351 | 350,759 | 996,282 | 675,214 | - | 127,466 | 421,166 | 276,297 | 651,686 | - | 3,003 | - | 679,420 | 221,289 | - | 215,727 | 1,058,590 | - | 101,760 | - | |
| Interfund Transfers | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Total Disbursements | 490,588 | 475,074 | 1,016,500 | 716,069 | 4,000 | 127,466 | 1,190,318 | 392,796 | 664,056 | 5,082 | 1,949,985 | 24,107 | 1,022,536 | 326,222 | 1,599,134 | 223,276 | 1,087,497 | - | 121,356 | 669,072 | |
| Budget | 512,980 | 481,593 | 1,160,747 | 823,662 | 4,000 | 129,434 | 1,199,939 | 466,792 | 762,235 | 80,001 | 2,506,723 | 26,028 | 1,076,962 | 345,938 | 2,349,002 | 227,628 | 1,257,786 | 150,000 | 195,873 | 669,072 | |
| FAVORABLE (UNFAVORABLE) | \$ 22,392 | \$ 6,519 | \$ 144,247 | \$ 107,593 | \$ - | \$ 1,968 | \$ 9,621 | \$ 73,996 | \$ 98,179 | \$ 74,919 | \$ 556,738 | \$ 1,921 | \$ 54,426 | \$ 19,716 | \$ 749,868 | \$ 4,352 | \$ 170,289 | \$ 150,000 | \$ 74,517 | \$ - | |
| | | | | | | | | | | | | | | | | | | | | | |
| | Public Safety | | | | | | | | Public Works | | Public Welfare & Social Services | | Culture and Recreation | | | Other | | Totals (Memorandum Only) | | | |
| | Sheriff | Attorney | Jail | Inspector | Misc. | Probation Officer | Grants | Juvenile Diversion/ Attention | Safety | Surveyor | Misc. | Veteran's Service Officer | Misc. | Parks | Stuhr Museum | Misc. | Transfers | | 2024 | 2023 | |
| DISBURSEMENTS | | | | | | | | | | | | | | | | | | | | | |
| Capital Outlay | \$ 83,789 | \$ 136 | \$ 21,155 | \$ 384 | \$ - | \$ 11,854 | \$ 2,500 | \$ 1,553 | \$ 979 | \$ 5,081 | \$ - | \$ 4,915 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 315,318 | \$ 603,076 | | |
| Operating Expense | 133,370 | 37,781 | 2,092,260 | 4,329 | 846,926 | 13,756 | - | 57,781 | 4,334 | 2,428 | 180,465 | 28,979 | 133,613 | - | 900,000 | 37,500 | - | 9,981,932 | 9,550,802 | | |
| Equipment Rental | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 11,569 | 19,507 | | |
| Supplies/Materials | 110,876 | 17,281 | 118,576 | 2,117 | - | 43,124 | - | 2,257 | - | 488 | - | 4,577 | - | - | - | - | - | 459,469 | 527,359 | | |
| Personal Service | 4,862,607 | 2,627,193 | 7,407,310 | 154,633 | - | - | - | 302,535 | - | 123,660 | - | 457,122 | - | - | - | - | - | 22,177,070 | 21,044,352 | | |
| Interfund Transfers | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 2,781,661 | 2,781,661 | 1,785,192 | | |
| Total Disbursements | 5,190,642 | 2,682,391 | 9,639,301 | 161,463 | 846,926 | 68,734 | 2,500 | 364,126 | 5,313 | 131,657 | 180,465 | 495,593 | 133,613 | - | 900,000 | 37,500 | 2,781,661 | \$ 35,727,019 | \$ 33,530,288 | | |
| Budget | 5,294,169 | 3,382,891 | 10,340,247 | 186,379 | 1,068,530 | 68,900 | 100,000 | 415,143 | 9,802 | 132,093 | 170,973 | 518,621 | 177,133 | - | 900,000 | 37,500 | 2,781,661 | 40,010,437 | 36,591,068 | | |
| FAVORABLE (UNFAVORABLE) | \$ 103,527 | \$ 700,500 | \$ 700,946 | \$ 24,916 | \$ 221,604 | \$ 166 | \$ 97,500 | \$ 51,017 | \$ 4,489 | \$ 436 | \$ (9,492) | \$ 23,028 | \$ 43,520 | \$ - | \$ - | \$ - | \$ - | \$ 4,283,418 | \$ 3,060,780 | | |

HALL COUNTY
Comparative Analysis of Tax Certified - Corrections and Collections
Year Ended June 30, 2024

| | 2019 | 2020 | 2021 | 2022 | 2023 |
|---|----------------|----------------|----------------|----------------|----------------|
| TAX CERTIFIED BY | | | | | |
| Assessor: | | | | | |
| Real Estate, Personal, Specials & Intangible | \$ 102,739,727 | \$ 105,725,746 | \$ 109,813,949 | \$ 114,073,013 | \$ 116,886,243 |
| Corrections, Net | (202,117) | (521,664) | (370,859) | (295,760) | (69,057) |
| Correct Certified Tax | 102,537,610 | 105,204,082 | 109,443,090 | 113,777,253 | 116,817,186 |
| NET TAX COLLECTED (REFUNDED) BY COUNTY TREASURER | | | | | |
| FOR YEAR ENDED: | | | | | |
| June 30, 2020 | 59,744,898 | - | - | - | - |
| June 30, 2021 | 42,846,130 | 63,391,767 | - | - | - |
| June 30, 2022 | (45,348) | 42,047,591 | 67,789,187 | - | - |
| June 30, 2023 | 6,935 | (295,230) | 41,630,293 | 70,423,969 | |
| June 30, 2024 | (18,720) | 1,160 | (3,068) | 43,345,499 | 70,805,813 |
| Net Collections | 102,533,895 | 105,145,288 | 109,416,412 | 113,769,468 | 70,805,813 |
| Total Uncollected Tax | \$ 3,715 | \$ 58,794 | \$ 26,678 | \$ 7,785 | \$ 46,011,373 |
| PERCENTAGE OF UNCOLLECTED TAX | 0.01% | 0.06% | 0.02% | 0.01% | 39.39% |

See accompanying notes and independent auditor's report.

HALL COUNTY
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2024

| 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 | | \$ - | \$ 4,157 |
| U.S DEPARTMENT OF JUSTICE | | | | |
| PPE materials reimbursement | 16.034 | | \$ - | \$ 7,235 |
| Bulletproof Vest Partnership Program | 16.607 | | - | 6,590 |
| JAG Funds | 16.738 | | - | 4,550 |
| Total U.S. Department of Justice | | | \$ - | \$ 18,375 |
| U.S. DEPARTMENT OF TRANSPORTATION | | | | |
| Passed through from the Nebraska Department of Transportation: | | | | |
| Highway Saftey Cluster | | | | |
| State and Community Highway Safety | 20.600 | 937642, 950123, 950415 | \$ - | \$ 11,235 |
| E-Citation Equipment | 20.611 | 961268 | | 3,843 |
| National Priority Safety | 20.616 | 958701 | - | 4,500 |
| Total U.S. Department of Transportation | | | - | 19,578 |
| Total Highway Saftey Cluster | | | \$ - | \$ 19,578 |
| 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 | \$ - | \$ 746,938 |
| EXECUTIVE OFFICE OF THE PRESIDENT | | | | |
| Passed through from the Nebraska State Patrol: | | | | |
| High Intensity Drug Trafficking Areas Program | 95.001 | 18HD07, 19HD07 | \$ - | \$ 49,278 |
| U.S. DEPARTMENT OF THE TREASURY | | | | |
| Coronavirus State and Local Fiscal Recovery Funds | 21.027 | | \$ 611,605 | \$ 4,203,673 |
| U.S. DEPARTMENT OF HOMELAND SECURITY | | | | |
| Passed through from the Nebraska Emergency Management Agency: | | | | |
| Disaster Grants - Public Assistance | 97.036 | | \$ - | \$ 51,734 |
| Total Expenditures of Federal Awards | | | \$ 611,605 | \$ 5,093,733 |

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

**HALL COUNTY,
Notes to Schedule of Expenditures of Federal Awards
June 30, 2024**

1. General Statement

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, 2024. 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 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.

4. Contingencies

The County receives funds under various federal grant programs and such assistance is to be expended in accordance with the provisions of the various grants. Compliance with the grants is subject to audit by various government agencies which may impose sanctions in the event of noncompliance. Management believes that they have complied with all aspects of the various grant provisions and the results of adjustments, if any, relating to such audits would not have any material financial impact.



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, 2024, and the related notes to the financial statements, and have issued our report thereon dated March 14, 2025. 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 (2024-001 and 2024-002).

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 14, 2025



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, 2024. 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, 2024.

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 14, 2025

**HALL COUNTY,
Schedule of Findings and Questioned Costs
June 30, 2024**

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: | 2024-001, 2024-002 |
| 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 |

| | |
|---|------------------|
| Dollar threshold used to distinguish between Type A and Type B programs: | \$750,000 |
|---|------------------|

| | |
|--------------------------------------|------------|
| Audit qualified as low-risk auditee: | Yes |
|--------------------------------------|------------|

**HALL COUNTY,
Schedule of Findings and Questioned Costs
June 30, 2024**

II. FINANCIAL STATEMENT FINDINGS

FINDING 2024-001:

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, 2024, 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 53.

FINDING 2024-002:

Significant Deficiency in Internal Control Over Financial Reporting – Financial Statement Preparation

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, 2024**

Condition and Context: For the year ending June 30, 2024, 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 53.

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, 2024

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.

Follow Up: The Board of Commissioners has reviewed this issue and determined that there are no additional procedures which can reasonably be done to eliminate this deficiency.

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
Summary Schedule of Prior Audit Findings
June 30, 2024

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.

Follow Up: 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, they will continue to be aware of major accounting changes for governments and continue to be knowledgeable about the financial status of the County.

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

200 S Sycamore Street, Grand Island, NE 68801
Phone (308) 385-5093

Finding 2024-001

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 2024-002

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 14, 2025

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, 2024. 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 August 9, 2024. 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 August 9, 2024, 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, 2024. 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 Fund Balances in Note 13 to the financial statements discloses the information related to the Restrictions and Commitments of the County. This includes information on available funds and their purpose.

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 14, 2025.

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,

A handwritten signature in cursive script that reads "Hayes & Associates LLC".

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



Hall County Board of Commissioners

200 S Sycamore Street, Grand Island, NE 68801
Phone (308) 385-5093

March 14, 2025

Hayes & Associates LLC
13120 Pierce Street, Suite 201
Omaha, NE 68144

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, 2024, 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 14, 2024:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated August 9, 2024, 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.

Commissioners

Ron Peterson, Board Chair 382-3280 ♦ Butch Hurst 391-2940 ♦ Scott Sorensen 390-2122
Pamela E. Lancaster 381-2754 ♦ Karen Bredthauer 382-2070 ♦ Gary Quandt 382-8255 ♦ Jane Richardson 382-5878

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:
 1. 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).

2. We are responsible for the preparation and presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance.
3. We believe the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with the Uniform Guidance.
4. The methods of measurement or presentation have not changed from those used in the prior period.
5. 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.
6. We have identified and disclosed all of our government programs and related activities subject to the Uniform Guidance compliance audit.
7. 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.
8. 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.
9. 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.
10. We have provided to you our interpretations of any compliance requirements that are subject to varying interpretations.
11. 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.
12. We have received no requests from a federal agency to audit one or more specific programs as a major program.
13. 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.
14. 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.
15. 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.
16. 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).
17. 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.

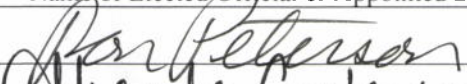
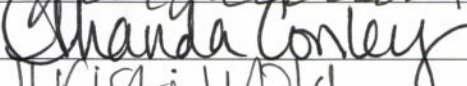
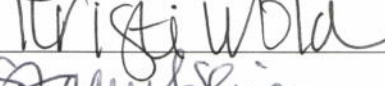
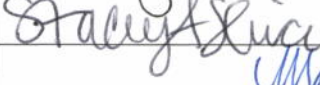

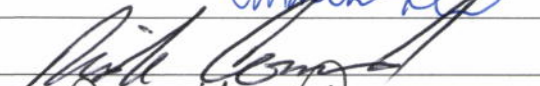
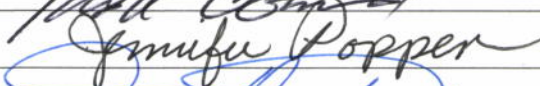



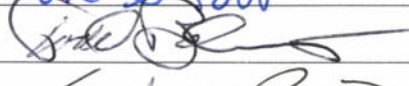

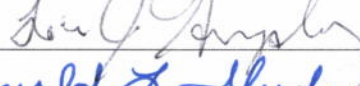
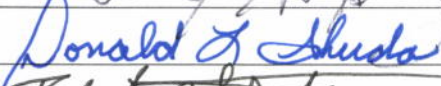

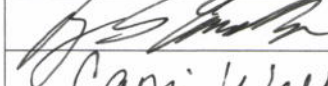
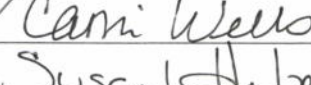
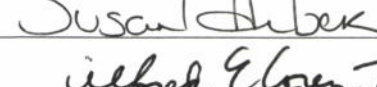
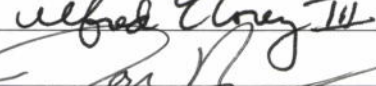


18. We have monitored subrecipients, as necessary, to determine if they have expended subawards in compliance with federal statutes, regulations, and the terms and conditions of the subaward and have met the other pass-through entity requirements of the Uniform Guidance.
19. We have issued management 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.
20. We have considered the results of subrecipients' audits and have made any necessary adjustments to our own books and records.
21. We have properly classified amounts claimed or used for matching in accordance with related guidelines in the Uniform Guidance, as applicable.
22. We have charged costs to federal awards in accordance with applicable cost principles.
23. 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.
24. 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.
25. The reporting package does not contain personally identifiable information.
26. 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.
27. 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.
28. We have reviewed, approved, and taken responsibility for accrual adjustments and an acknowledgment of the auditor's role in the preparation of the adjustments.
29. 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:

30. 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.
31. 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.
32. 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.

Name of Elected Official or Appointed Director

Department

| | |
|---|---|
|  | Hall County Commissioner, Board Chair |
|  | Hall County Clerk |
|  | Hall County Assessor, Register of Deeds |
|  | Hall County Treasurer |
|  | Hall County Attorney |
|  | Hall County Sheriff |
|  | Hall County Clerk of District Court |
|  | Hall County Election |
|  | Hall County IT |
|  | Hall County Public Works, Roads Dept |
|  | Hall County Corrections (Jail) |
|  | Hall County Surveyor (GIS) |
|  | Hall County Facilities Director (Parks) |
|  | Hall County Veterans Services |
|  | Hall County Weed Dept |
|  | Hall County Building Inspector |
|  | Hall County Extension |
|  | Hall County Drug Court |
|  | Hall County Courts |
|  | Hall County 911, Emergency Services |
|  | Hall County Public Defender |

[illegible]

Client: **202376 - Hall County**
Engagement: **2024 - Hall County, NE**
Period Ending: **6/30/2024**
Trial Balance: **0400 - 2022-General Fund - GF TB**
Workpaper: **0420.02 - GF - Combined Journal Entries Report 2022**

| Account | Description | W/P Ref | Debit | Credit |
|--|---|---------|------------------|------------------|
| PBC Cash Entries | | | | |
| PBC Cash Entries JE # 1001 | | | | |
| TO reverse prior year cash on hand in Parks Office | | | | |
| 100-501-1 | PARK AND RECREATION REVENUE | 5021 | 2,115.00 | |
| 100-271-0 | FUND BALANCE | | | 2,115.00 |
| Total | | | 2,115.00 | 2,115.00 |
| PBC Cash Entries JE # 1002 | | | | |
| To record current year cash on hand in Parks Office | | | | |
| MM-0100-112 | Cash on Hand in Parks Office | 5021 | 1,781.00 | |
| 100-501-1 | PARK AND RECREATION REVENUE | | | 1,781.00 |
| Total | | | 1,781.00 | 1,781.00 |
| PBC Cash Entries JE # 1003 | | | | |
| To reverse PY adjustments for cash on hand | | | | |
| 100-394-2 | DOC STAMPS-CO SHARE-REG.DEEDS | 5013 | 16,307.00 | |
| 100-450-2 | PHOTOCOPIES | | 11,245.00 | |
| 1150-394-1 | FILING AND RECORDING-REG DEEDS | | 2,728.00 | |
| 100-271-0 | FUND BALANCE | | | 23,854.00 |
| 100-394-1 | FILING AND RECORDING-REG.DEEDS | | | 3,698.00 |
| 1150-271-0 | FUND BALANCE | | | 2,728.00 |
| Total | | | 30,280.00 | 30,280.00 |
| PBC Cash Entries JE # 1004 | | | | |
| To post current year has on hand in ROD office | | | | |
| 100-394-1 | FILING AND RECORDING-REG.DEEDS | 5013 | 3,868.00 | |
| MM-0100-101 | Cash in Bank in Register of Deeds Office | | 76,433.00 | |
| MM-0100-102 | Cash on Hand in Register of Deeds Office | | 8,605.00 | |
| MM-1150-101 | RODF Cash in Bank at Register of Deeds Office - P&M Fun | | 2,367.00 | |
| 100-394-1 | FILING AND RECORDING-REG.DEEDS | | | 15,615.00 |
| 100-394-2 | DOC STAMPS-CO SHARE-REG.DEEDS | | | 15,988.00 |
| 100-394-2 | DOC STAMPS-CO SHARE-REG.DEEDS | | | 1,327.00 |
| 100-450-2 | PHOTOCOPIES | | | 11.00 |
| 1150-394-1 | FILING AND RECORDING-REG DEEDS | | | 2,367.00 |
| MM-0100-201 | GF Due to State of NE - Register of Deeds | | | 55,965.00 |
| Total | | | 91,273.00 | 91,273.00 |
| PBC Cash Entries JE # 1005 | | | | |
| To reverse PY Cash on Hand Balance | | | | |
| 1900-802-2-9100 | OPERATING EXPENSE | 5018 | 23,207.00 | |
| 1900-271-0 | FUND BALANCE | | | 22,428.00 |
| 1900-533-1 | ONE TIME REVENUE | | | 779.00 |
| Total | | | 23,207.00 | 23,207.00 |
| PBC Cash Entries JE # 1006 | | | | |
| To record CY Cash on Hand | | | | |
| MM-1900-101 | VAF Cash Due from the Office of Veteran's Service | 5018 | 23,207.00 | |
| MM-1900-102 | VAF Howard County VA Cash | | 1,644.00 | |
| 1900-802-2-9100 | OPERATING EXPENSE | | | 23,207.00 |
| MM-1900-200 | VAF Due to Other Governments | | | 1,644.00 |
| Total | | | 24,851.00 | 24,851.00 |
| PBC Cash Entries JE # 1007 | | | | |
| To reverse PY Cash on Hand | | | | |
| 5400-480-1 | WEED SPRAYING ASSESSMENTS | 5022 | 6,429.00 | |
| 5400-271-0 | FUND BALANCE | | | 6,429.00 |
| Total | | | 6,429.00 | 6,429.00 |
| PBC Cash Entries JE # 1008 | | | | |
| Record CY Cash on hand - Weed Dept | | | | |
| 5400-100 | COUNTY WEED CASH BALANCE | 5022 | 5,781.00 | |
| MM-5400-101 | WCF Cash Due from Office of the Noxious Weed Dept | | | 5,781.00 |
| Total | | | 5,781.00 | 5,781.00 |
| PBC Cash Entries JE # 1009 | | | | |
| To reverse prior year cash on hand in Attorney's Office | | | | |
| 100-396-1 | CHECK COLL. FEES-ATTORNEY | 5014 | 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 |
| PBC Cash Entries JE # 1010 | | | | |
| To record current year cash on hand in Attorney's Office | | | | |
| MM-0100-104 | Cash on Hand in Attorney's Office | 5014 | 180.00 | |

| | | | |
|---|---|-------------------|-------------------|
| MM-0100-105 | Cash in Bank in Attorney's Office | 17,848.00 | |
| 100-396-1 | CHECK COLL. FEES-ATTORNEY | | 150.00 |
| 100-652-2-9900 | MISCELLANEOUS | | 1,669.00 |
| MM-0100-202 | GF Due to Others - County Attorney | | 16,209.00 |
| Total | | 18,028.00 | 18,028.00 |
| PBC Cash Entries JE # 1011 | | | |
| To reverse prior year cash on hand in Sheriff's Office | | 5017 | |
| 100-360-5 | DISTRESS WARRANT FEES | 8,583.00 | |
| 100-395-1 | SHERIFF SERVICE FEES | 34,965.00 | |
| 100-395-10 | VEHICLE INSPECTION ACCOUNT | 3,180.00 | |
| 100-651-2-2900 | LAW ENFORCEMENT COSTS | 2,700.00 | |
| 100-271-0 | FUND BALANCE | | 49,428.00 |
| Total | | 49,428.00 | 49,428.00 |
| PBC Cash Entries JE # 1012 | | | |
| To record current year cash on hand in Sheriff's Office | | 5017 | |
| MM-0100-106 | Cash on Hand in Sheriff's Office | 880.00 | |
| MM-0100-107 | Cash in Bank in Sheriff's Office | 54,687.00 | |
| 100-360-5 | DISTRESS WARRANT FEES | | 5,811.00 |
| 100-395-1 | SHERIFF SERVICE FEES | | 44,116.00 |
| 100-395-10 | VEHICLE INSPECTION ACCOUNT | | 3,140.00 |
| 100-651-2-2900 | LAW ENFORCEMENT COSTS | | 2,500.00 |
| Total | | 55,567.00 | 55,567.00 |
| PBC Cash Entries JE # 1013 | | | |
| To reverse PY cash on hand - extension | | 5023 | |
| 100-540-1 | MISCELLANEOUS REVENUE | 24,173.00 | |
| 100-271-0 | FUND BALANCE | | 24,173.00 |
| Total | | 24,173.00 | 24,173.00 |
| PBC Cash Entries JE # 1014 | | | |
| To book CY cash on hand - Extension | | 5023 | |
| MM-0100-118 | Cash in Bank in Extension Office | 19,789.00 | |
| 100-540-4 | MISC REV/EXTENSION CHECKING ACCTS | | 19,789.00 |
| Total | | 19,789.00 | 19,789.00 |
| PBC Cash Entries JE # 1015 | | | |
| To record PY cash on hand Keno | | 5750 | |
| 2850-510-1 | INTEREST | 467.00 | |
| 2850-534-10 | LOTTERY TICKET SALES | 95,327.00 | |
| 2850-540-1 | Miscellaneous Revenue | 21,246.00 | |
| 2850-271-0 | FUND BALANCE | | 117,040.00 |
| Total | | 117,040.00 | 117,040.00 |
| PBC Cash Entries JE # 1016 | | | |
| To record CY cash on hand Keno | | 5750 | |
| MM-2850-101 | KLF Cash in Bank at Keno | 196,605.00 | |
| 2850-510-1 | INTEREST | | 360.00 |
| 2850-534-10 | LOTTERY TICKET SALES | | 92,072.00 |
| 2850-540-1 | Miscellaneous Revenue | | 104,173.00 |
| Total | | 196,605.00 | 196,605.00 |
| PBC Cash Entries JE # 1017 | | | |
| To reverse prior year cash on hand adjustment | | 5011 | |
| 100-371-3 | MISC FEES-COUNTY CLERK | 15,606.00 | |
| 100-371-5 | MARRIAGE LICENSE | 27.00 | |
| 100-450-2 | PHOTOCOPIES | 2.00 | |
| 100-271-0 | FUND BALANCE | | 15,635.00 |
| Total | | 15,635.00 | 15,635.00 |
| PBC Cash Entries JE # 1018 | | | |
| To record current year cash on hand in Clerk's Office | | 5011 | |
| MM-0100-113 | Cash on Hand in Clerk's Office | 109.00 | |
| MM-0100-114 | Cash in Bank in Clerk's Office | 19,882.00 | |
| 100-371-3 | MISC FEES-COUNTY CLERK | | 19,882.00 |
| 100-371-5 | MARRIAGE LICENSE | | 75.00 |
| 100-371-5 | MARRIAGE LICENSE | | 9.00 |
| 100-409-1 | SALE OF MAPS AND PUBLICATIONS | | 25.00 |
| Total | | 19,991.00 | 19,991.00 |
| PBC Cash Entries JE # 1019 | | | |
| To reverse prior year cash on hand in Clerk of the District Court's Office. | | 5015 | |
| 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 | |
| 100-271-0 | FUND BALANCE | | 21,950.00 |
| Total | | 21,950.00 | 21,950.00 |
| PBC Cash Entries JE # 1020 | | | |
| To record current year cash on hand in Clerk of the District Court's Office | | 5015 | |
| MM-0100-108 | Cash on Hand in Clerk of the District Court | 14,927.00 | |

| | | | |
|--|---|---------------------|---------------------|
| MM-0100-109 | Cash in Bank in Clerk of the District Court | 1,151,775.00 | |
| 100-380-5 | MISC FEES/REVENUES CDC | | 16,763.00 |
| 100-450-2 | PHOTOCOPIES | | 11.00 |
| 100-473-3 | WITNESS FEES REIMBURSED | | 385.00 |
| MM-0100-203 | GF Due to Other Governments - Clerk of the District C | | 10,520.00 |
| MM-0100-204 | GF Due to Others - Clerk of the District Court | | 1,139,023.00 |
| Total | | 1,166,702.00 | 1,166,702.00 |
| PBC Cash Entries JE # 1021 | | | |
| To record PY cash on hand Insurance fund | | | |
| MM-1275-101 | HIIF Cash - Restricted | 2,302,522.00 | |
| 1275-271-0 | FUND BALANCE | | 2,302,522.00 |
| Total | | 2,302,522.00 | 2,302,522.00 |
| PBC Cash Entries JE # 1022 | | | |
| To record CY cash on Hand - Insurance fund | | | |
| MM-1275-101 | HIIF Cash - Restricted | 1,234,291.00 | |
| 1275-611-2-603 | COUNTY SELF INSURANCE (SIDE FUND) | | 1,234,291.00 |
| Total | | 1,234,291.00 | 1,234,291.00 |
| PBC Cash Entries JE # 1023 | | | |
| To reverse PY cash on hand - corrections | | | |
| 2960-395-21 | SALE OF COMMISSARY ITEMS | 25,867.00 | |
| 2960-677-2-9900 | MISCELLANEOUS | 8,045.00 | |
| 2960-271-0 | FUND BALANCE | | 33,912.00 |
| Total | | 33,912.00 | 33,912.00 |
| PBC Cash Entries JE # 1024 | | | |
| To record CY cash on hand | | | |
| MM-2960-102 | IWF Cash in Bank in Corrections - Welfare | 108,424.00 | |
| 2960-395-21 | SALE OF COMMISSARY ITEMS | | 68,020.00 |
| 2960-677-2-9900 | MISCELLANEOUS | | 6,850.00 |
| MM-2960-201 | IWF Due to Others - Inmate Trust | | 33,554.00 |
| Total | | 108,424.00 | 108,424.00 |
| PBC Cash Entries JE # 2001 | | | |
| To reclass CD Balances | | | |
| MM-0100-1099 | Certificates of Deposit | 2,000,051.00 | |
| 0100-100 | TREASURER'S CASH BALANCE | | 2,000,051.00 |
| Total | | 2,000,051.00 | 2,000,051.00 |
| Total PBC Cash Entries | | 7,572,184.00 | 7,572,184.00 |
| Total All Journal Entries | | 7,572,184.00 | 7,572,184.00 |

Nebraska Auditor of Public Accounts*Accountability, Integrity, Reliability***Mike Foley**

(http://auditors.nebraska.gov/)

Electronic Submission Confirmation

Thank you for your submission. Your filing will be reviewed and the subdivision contacted with any issues. We ask that you do not also submit a paper copy of this filing. If you filed an Audit Waiver Request you will receive a formal written approval or denial of your request.

Submitted

3/14/2025 8:43:27

Name

Kim Dugan

Agency

Hall County

Email

kimd@hallcountyne.gov (mailto:kimd@hallcountyne.gov)

Type Of Filing

Original Filing

Reference Id

20250314084327

Budget Year Submitted

2024

Nebraska Auditor of Public Accounts (https://auditors.nebraska.gov/)

State Capitol, Suite 2303

P.O. Box 98917

Lincoln, NE 68509-8917

Phone: (402) 471-2111

Fax: (402) 471-3301

Email: ✉ mike.foley@nebraska.gov (mailto:mike.foley@nebraska.gov)

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