

THURSTON COUNTY, NEBRASKA

Pender, Nebraska

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INDEPENDENT AUDITOR'S REPORTS  
FINANCIAL STATEMENTS AND  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF FINDINGS AND RESPONSES

June 30, 2021

THURSTON COUNTY, NEBRASKA

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## INDEPENDENT AUDITOR'S REPORT

To the County Board of Supervisors  
Thurston County, Nebraska  
Pender, Nebraska

### **Report on the Financial Statements**

We have audited the accompanying cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Thurston County, Nebraska (the County), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

#### ***Management's Responsibility for the Financial Statements***

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

#### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statements 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, we express no such opinion. An audit also includes evaluating the appropriateness of accounting

policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Thurston County, Nebraska, as of June 30, 2021, and the respective changes in cash basis financial position for the year then ended in accordance with the basis of accounting described in the notes to the financial statements.

### ***Emphasis of Matters***

As discussed in Note 10 to the financial statements, the County adopted new accounting guidance related to Governmental Accounting Standards Board Statement No. 84, *Fiduciary Activities*. Our opinions are not modified with respect to this matter.

As described in Note 1 of the financial statements, these financial statements were prepared on the cash receipts and disbursements basis of accounting, which is a basis of accounting other than U.S generally accepted accounting principles. Our opinions are not modified with respect to this matter.

### ***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 supplementary information on pages 26 through 44 are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplementary information on pages 26 through 44 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 supplementary information is fairly stated in all material respects in relation to the basic financial statements as a whole on the basis of accounting described in Note 1.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated \_\_\_\_\_, 2022, on our consideration of Thurston County, Nebraska's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Thurston County, Nebraska's internal control over financial reporting and compliance.

Sioux City, Iowa  
\_\_\_\_\_, 2022

THURSTON COUNTY, NEBRASKA

STATEMENT OF NET POSITION - CASH BASIS

JUNE 30, 2021

	<u>Governmental Activities</u>
ASSETS:	
Cash and cash equivalents	\$ <u>2,752,338</u>
NET POSITION:	
Restricted for:	
Preservation and modernization	\$ 19,290
Child Abuse Grant	199
Road and bridge construction, maintenance	501,625
Debt service - jail bond	287,805
Veteran aid	7,121
Visitor promotion and improvement	5,055
Drug enforcement and drug education	4,716
Unrestricted	<u>1,926,527</u>
Total net position	\$ <u>2,752,338</u>

## THURSTON COUNTY, NEBRASKA

## STATEMENT OF ACTIVITIES - CASH BASIS

FOR THE YEAR ENDED JUNE 30, 2021

	Cash	<u>Program Cash Receipts</u>		Net
	<u>Disbursements</u>	<u>Fees, Fines, and Charges for Services</u>	<u>Operating Grants and Contributions</u>	(Disbursements) Receipts and Changes in Net Position
GOVERNMENTAL ACTIVITIES:				
General government	\$ 1,957,691	\$ 205,101	\$ 1,100	\$ (1,751,490)
Public safety	1,969,592	457,655	99,203	(1,412,734)
Public works	2,162,874	143,937	1,864,858	(154,079)
Public welfare and social services	51,550	-	-	(51,550)
Cultural and recreational	5,000	-	-	(5,000)
Debt service:				
Principal retirements	280,000	-	-	(280,000)
Interest and other fiscal charges	98,808	-	-	(98,808)
Total governmental activities	<u>\$ 6,525,515</u>	<u>\$ 806,693</u>	<u>\$ 1,965,161</u>	<u>\$ (3,753,661)</u>
General Receipts:				
Taxes:				
Property tax				\$ 3,853,158
Motor vehicle tax				185,874
Inheritance tax				153,763
Lodging tax				2,889
Grants and contributions not restricted to specific programs				590,048
Interest				15,382
Receipts from sale of surplus property				2,247
Miscellaneous receipts				6,913
Total general receipts				<u>\$ 4,810,274</u>
INCREASE IN NET POSITION				\$ 1,056,613
NET POSITION, BEGINNING OF YEAR				<u>1,695,725</u>
NET POSITION, END OF YEAR				<u>\$ 2,752,338</u>

THURSTON COUNTY, NEBRASKA

STATEMENT OF CASH BASIS ASSETS AND FUND BALANCES

GOVERNMENTAL FUNDS

FOR THE YEAR ENDED JUNE 30, 2021

	<u>Special Revenue</u>			<u>Debt Service</u>		<u>Total Governmental Funds</u>	
	<u>General Fund</u>	<u>Road Fund</u>	<u>Inheritance Tax Fund</u>	<u>Federal Funds BuyBack Program Fund</u>	<u>Jail Bond Fund</u>		<u>Nonmajor Funds</u>
<b>ASSETS:</b>							
Cash and cash equivalents	\$ 723,199	\$ 166,592	\$ 729,317	\$ 335,033	\$ 287,805	\$ 510,392	\$ 2,752,338
<b>FUND BALANCES:</b>							
Restricted for:							
Preservation and modernization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,290	\$ 19,290
Child Abuse Grant	-	-	-	-	-	199	199
Road and bridge construction, maintenance	-	166,592	-	335,033	-	-	501,625
Debt service - jail bond	-	-	-	-	287,805	-	287,805
Veteran aid	-	-	-	-	-	7,121	7,121
Visitor promotion and improvement	-	-	-	-	-	5,055	5,055
Drug enforcement and drug education	-	-	-	-	-	4,716	4,716
Committed	-	-	729,317	-	-	44,961	774,278
Assigned	-	-	-	-	-	429,050	429,050
Unassigned	723,199	-	-	-	-	-	723,199
Total cash basis fund balances	\$ 723,199	\$ 166,592	\$ 729,317	\$ 335,033	\$ 287,805	\$ 510,392	\$ 2,752,338



## THURSTON COUNTY, NEBRASKA

## STATEMENT OF CASH RECEIPTS, DISBURSEMENTS

## AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS

## FOR THE YEAR ENDED JUNE 30, 2021

	Special Revenue				Debt Service		Total Governmental Funds
	General Fund	Road Fund	Inheritance Tax Fund	Federal Funds BuyBack Program Fund	Jail Bond Fund	Nonmajor Funds	
RECEIPTS:							
Taxes	\$ 3,668,595	\$ -	\$ 153,763	\$ -	\$ 370,437	\$ 2,889	\$ 4,195,684
Federal receipts	94,093	347,580	-	-	-	-	441,673
State receipts	339,937	1,527,329	-	207,766	31,557	45,082	2,151,671
Local receipts	256,595	22,253	-	-	1,106	513,146	793,100
Total receipts	<u>\$ 4,359,220</u>	<u>\$ 1,897,162</u>	<u>\$ 153,763</u>	<u>\$ 207,766</u>	<u>\$ 403,100</u>	<u>\$ 561,117</u>	<u>\$ 7,582,128</u>
DISBURSEMENTS:							
General government	\$ 1,957,691	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,957,691
Public safety	1,456,511	-	-	-	-	513,081	1,969,592
Public works	23,958	2,052,423	60,641	-	-	25,852	2,162,874
Public welfare and social services	51,550	-	-	-	-	-	51,550
Cultural and recreational	-	-	-	-	-	5,000	5,000
Debt service:							
Principal retirements	-	-	-	-	280,000	-	280,000
Interest and other fiscal charges	-	-	-	-	98,808	-	98,808
Total disbursements	<u>\$ 3,489,710</u>	<u>\$ 2,052,423</u>	<u>\$ 60,641</u>	<u>\$ -</u>	<u>\$ 378,808</u>	<u>\$ 543,933</u>	<u>\$ 6,525,515</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	<u>\$ 869,510</u>	<u>\$ (155,261)</u>	<u>\$ 93,122</u>	<u>\$ 207,766</u>	<u>\$ 24,292</u>	<u>\$ 17,184</u>	<u>\$ 1,056,613</u>
OTHER FINANCING SOURCES (USES):							
Transfers in	\$ 300,000	\$ 550,000	\$ 590,575	\$ -	\$ -	\$ 37,423	\$ 1,477,998
Transfers out	(820,261)	(275,295)	(300,000)	-	-	(82,442)	(1,477,998)
Total other financing sources (uses)	<u>\$ (520,261)</u>	<u>\$ 274,705</u>	<u>\$ 290,575</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (45,019)</u>	<u>\$ -</u>
NET CHANGE IN FUND BALANCES	\$ 349,249	\$ 119,444	\$ 383,697	\$ 207,766	\$ 24,292	\$ (27,835)	\$ 1,056,613
CASH BASIS FUND BALANCE, BEGINNING OF YEAR	<u>373,950</u>	<u>47,148</u>	<u>345,620</u>	<u>127,267</u>	<u>263,513</u>	<u>538,227</u>	<u>1,695,725</u>
CASH BASIS FUND BALANCE, END OF YEAR	<u>\$ 723,199</u>	<u>\$ 166,592</u>	<u>\$ 729,317</u>	<u>\$ 335,033</u>	<u>\$ 287,805</u>	<u>\$ 510,392</u>	<u>\$ 2,752,338</u>

See accompanying notes to financial statements.

## THURSTON COUNTY, NEBRASKA

## STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND

## CHANGES IN CASH BASIS FUND BALANCES - FIDUCIARY FUNDS

FOR THE YEAR ENDED JUNE 30, 2021

	Custodial Funds			
	Fund Balances June 30, 2020 <u>(as restated)</u>	Receipts	Disbursements	Fund Balances June 30, 2021
<b>ASSETS:</b>				
Cash and cash equivalents	\$ 374,734	\$ 14,169,980	\$ (14,228,311)	\$ 316,403
<b>LIABILITIES:</b>				
Due to other governments and organizations:				
State - collected by County Treasurer	\$ 141,118	\$ 1,128,377	\$ (1,168,159)	\$ 101,336
State - collected by other offices	2,930	32,141	(29,445)	5,626
Schools	96,889	9,773,446	(9,795,597)	74,738
Educational service units	1,008	156,765	(157,015)	758
Technical college	6,340	992,823	(994,366)	4,797
Natural resource districts	2,071	316,957	(317,470)	1,558
Fire districts	2,023	218,338	(217,998)	2,363
Pender hospital	3,412	115,696	(116,207)	2,901
Municipalities	19,138	784,909	(756,765)	47,282
Townships	2,473	251,727	(252,823)	1,377
Others - collected by County Treasurer	12,175	164,125	(159,949)	16,351
Others - collected by other offices	85,157	234,676	(262,517)	57,316
Total liabilities	\$ 374,734	\$ 14,169,980	\$ (14,228,311)	\$ 316,403
Total net position	\$ -	\$ -	\$ -	\$ -

THURSTON COUNTY, NEBRASKA

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The following is a summary of the significant accounting policies utilized in the accounting system of Thurston County, Nebraska:

A. The Reporting Entity

Thurston County, Nebraska, (the County) is a governmental entity established in 1855 under and governed by the laws of the State of Nebraska (the State). The County's powers are exercised through a Board of Supervisors (the Board), which is the governing body of the County. The Board is responsible for the legislative and executive control of the County. As a political subdivision of the State, the County is exempt from state and federal income taxes.

For financial reporting purposes, the County has included all financial activity that is not legally separate. The County has also considered all potential component units for which it is financially accountable, as well as other organizations that are either fiscally dependent on the County or maintain a significant relationship with the County, such that exclusion would cause the County's financial statements to be misleading. The Governmental Accounting Standards Board (GASB) has set forth criteria to be considered in determining financial accountability. These criteria include appointing a voting majority of an organization's governing body and (1) the ability of the County to impose its will on that organization or (2) the potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the County. The County is also considered financially accountable if an organization is fiscally dependent on and there is potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the County regardless of whether the organization has (1) a separately elected governing board, (2) a governing board appointed by a higher level of government, or (3) a jointly appointed board.

These financial statements present the County (the primary government). No component units were identified.

THURSTON COUNTY, NEBRASKA

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021

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

B. Basis of Presentation

Government-Wide Financial Statements - The Statement of Net Position - Cash Basis and Statement of Activities - Cash Basis display information about the activities of the County and are in the format of government-wide statements, as required by GASB Statement Number 34. These statements include all the financial activities of the County, except for fiduciary activities. The County reports governmental activities only. Governmental activities generally are financed through taxes, intergovernmental receipts, and other nonexchange receipts. The Statement of Net Position presents the County's non-fiduciary assets in two categories:

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

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

The statement of activities demonstrates the degree to which the direct disbursement of a given function or segment is offset by program receipts. Direct disbursements are those that are clearly identifiable with a specific function. Program receipts include (a) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function, (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Receipts that are not classified as program receipts, including all taxes, are presented as general receipts.

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

THURSTON COUNTY, NEBRASKA

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021

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

The County reports the following major governmental funds:

General Fund - The General Fund is the main operating fund of the County. It accounts for financial resources of the general government, except those required to be accounted for in another fund.

Special Revenue Funds

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

Inheritance Fund - The Inheritance Fund is used to account for the receipts generated from inheritance taxes and is used for various purposes.

Federal Funds BuyBack Program - This fund is used to account for receipts obtained from the Nebraska Department of Transportation through the Federal Funds Purchase Program to support construction, reconstruction, maintenance, or repair of roads and bridges.

Debt Service Fund

Jail Bond Fund - This fund is used to account for the tax receipts for the payment of principal, interest, and other fees related to the bonds issued for the construction of the new jail/correctional complex building.

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

Special Revenue Funds - These funds account for the proceeds of the specific receipt sources (other than special assessments or major capital projects) that are legally restricted to disbursement for specified purposes or designated to finance particular functions or activities of the County.

Capital Project Fund - This fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

The County reports the following fiduciary fund types:

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

THURSTON COUNTY, NEBRASKA

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021

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

The County presents fund balances as follows:

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

Committed - The fund balance has been designated by the County Board for specific purposes.

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

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

C. Measurement Focus and Basis of Accounting

Measurement Focus

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 are 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 the County Treasurer receives cash and disbursements are recognized when cash is disbursed. This differs from governmental GAAP, which requires the government-wide and fiduciary fund financial statements to be reported using the economic resources measurement focus and the accrual basis of accounting. Under this measurement focus and basis of accounting, receipts are recorded when earned, and disbursements are recorded when a liability is incurred, regardless of the timing of related cash flows. Accordingly, the accompanying financial statements are not intended to present financial position and the results of operations in conformity with GAAP.

THURSTON COUNTY, NEBRASKA

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021

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

The governmental fund financial statements are also reported on the cash receipts and disbursements basis of accounting. As such, the same measurement focus and basis of accounting are used, as described above. This differs from governmental GAAP, which requires governmental fund financial statements to be reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this measurement focus and basis of accounting, 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 are generally 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 due.

The fiduciary fund financial statement was also presented on the cash receipts and disbursements basis of accounting. This statement includes amounts due to other governments held by the County Treasurer and various trust accounts, which are reported as liabilities on that statement.

D. Assets and Net Position

1. Cash and Cash Equivalents

The County's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. Additionally, the County's resources held in the public entity investment pool are treated as cash equivalents because the County can deposit or withdrawal cash at any time without prior notice or penalty.

2. Capital Assets

Under the cash receipts and disbursements basis of accounting, capital assets are not capitalized and presented as assets on the government-wide or fund financial statements. Instead, capital acquisitions are reflected as disbursements by function in the government-wide and fund financial statements. Depreciation expense on capital assets is not presented in the cash basis financial statements.

THURSTON COUNTY, NEBRASKA

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021

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

3. Compensated Absences

It is the County's policy to permit employees to accumulate a limited amount of earned but unused vacation, sick leave, and compensatory time. Employees who leave County government for any reason will be paid for any earned and unused vacation leave. All sick leave shall expire on the date of separation except 25 percent of accrued sick leave will be paid out at the time of retirement, resignation, termination, or death, provided the employee has been employed with the County for three consecutive years. All unused compensatory time remaining when the employee leaves the employment of the County shall be paid at the employee's current hourly rate or at the average rate for the final three years of employment, whichever is greater.

4. Net Position

Restricted Net Position - When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then the unrestricted resources, as they are needed. Net position is reported as restricted when constraints placed on its use are either externally imposed or imposed by law through constitutional provisions or enabling legislation. The government-wide statement of net position reports \$825,811 of restricted net position, of which \$202,774 is restricted by enabling legislation.

E. Program Receipts

In the statement of activities - cash basis, receipts that are derived directly from each activity or from parties outside the County's taxpayers are reported as program receipts. The County has the following program receipts in each activity:

General Government	Fees, permits, licenses, and commissions
Public Safety	Fines and fees, E911 receipts, and operating grants from federal and state agencies for law enforcement
Public Works	Township road contracts, reimbursements, and operating grants from FEMA and other federal and state agencies for road and infrastructure work



THURSTON COUNTY, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021

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

All other governmental receipts are reported as general receipts. All taxes are classified as general receipts even if restricted for a specific purpose.

F. Property Taxes

Property taxes are levied by the County Board on or before October 15 of each year for all political subdivisions in the County. Real estate and personal property taxes are due and attach as an enforceable lien on January 1 following the levy date, and they become delinquent in two equal installments on May 1 and September 1. Motor vehicle taxes are due when application is made for registration of a motor vehicle.

Counties are permitted by the State Constitution to levy a tax of up to \$.50 per \$100 of assessed valuation for general governmental services other than the payment of principal and interest on bonded debt. Counties may levy taxes in addition to the \$.50 limitation upon a vote of the people.

The levy set in October 2020, for the 2020 taxes, which will be materially collected in May and September 2021, was set at \$.4110/\$100 of assessed valuation. The levy set in October 2019, for the 2019 taxes, which were materially collected in May and September 2020, was set at \$.3682/\$100 of assessed valuation. The amount collected for the motor vehicle tax is outlined in State statute.

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

G. Budgets and Budgetary Accounting

The County adopts an annual budget in accordance with the statutory requirements of the Nebraska Budget Act. The budget is prepared on the cash receipts and disbursements basis of accounting. The budget contains only those receipts actually received by the County Treasurer. All appropriated spending authority lapses at the end of the fiscal year.

THURSTON COUNTY, NEBRASKA

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021

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

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

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

NOTE 2 - INVESTMENTS AND DEPOSITS:

The County has generally pooled the cash resources of the various funds for investment purposes. Each fund's portion of total cash and equivalents is summarized by fund type on the statement of cash basis assets and net position and statement of cash receipts, disbursements, and changes in cash basis fund balances and as "Cash Basis Fund Balance." Interest earned on pooled funds is credited to the County General Fund in accordance with Neb. Rev. Stat. § 77-2315.

The types of investments the County is authorized to invest funds in are enumerated in State statutes and generally include U.S. government obligations, certificates of deposit, time deposits, and securities which are authorized by the Nebraska Investment Council.

For the following disclosures required by Governmental Accounting Standards Board Statement No. 40, deposits include checking accounts, savings accounts, money market accounts, and certificates of deposit.

THURSTON COUNTY, NEBRASKA

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021

NOTE 2 - INVESTMENTS AND DEPOSITS (CONTINUED):

The Nebraska Public Agency Investment Trust (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 on 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. The County has \$130,677 invested with NPAIT as of June 30, 2021 and is stated at cost, which approximates market. NPAIT issues a stand-alone financial report which is available to the public at [www.npait.com](http://www.npait.com).

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The County follows State statutes for its deposit policy for custodial credit risk. The County has deposits at financial institutions in excess of the \$250,000 limit insured by the Federal Deposit Insurance Corporation. At June 30, 2021, all deposits were covered by either the Federal Deposit Insurance Corporation (FDIC) or securities pledged by the financial institution to Thurston County, Nebraska.

As defined by Governmental Accounting Standards Board Statement No. 3, the County had no investments as of June 30, 2021.

NOTE 3 - RETIREMENT SYSTEMS:

The Retirement System for Nebraska Counties (Plan) is a multiple-employer plan administered by the Public Employees Retirement Board in accordance with the provisions of the County Employees Retirement Act. The Plan consists of a defined contribution option and a cash balance benefit. The cash balance benefit is a type of defined benefit plan. The Plan's provisions are established under State Statute Sections 23-2301 through 23-2334.01 (Reissue 2012, Cum. Supp. 2020), and may be amended through legislative action.

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

THURSTON COUNTY, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021

NOTE 3 - RETIREMENT SYSTEMS (CONTINUED):

Each employee who is a member of the plan shall contribute a sum equal to 4.5 percent of his or her compensation, and the County contributes an amount equal to 150 percent of the employee's contribution. The contribution rates are established by State Statute Sections 23-2307 and 23-2308 and may be amended through legislative action. The employee and employer's contributions are kept in separate accounts. The employee's account is fully vested. The employer's account is vested 100 percent after three years of participation in the system or credit for participation in another governmental plan prior to actual contribution to the Plan. Non-vested County contributions are forfeited upon termination. Forfeitures are used to cover a portion of the pension plan's administrative expenses. Prior service benefits are paid directly by the County to the retired employee. The Plan's financial statements, including pension costs and obligations, are audited annually and can be obtained from the State of Nebraska Public Employees Retirement System.

In addition, a supplemental retirement plan for the benefit of all present and future commissioned law enforcement personnel employed by such county who possess a valid law enforcement officer certificate or diploma, as established by the Nebraska Police Standards Advisory Council, was established beginning January 1, 2003. This auxiliary benefit plan is funded by an additional contribution to the County employees' retirement plan in excess of the amounts established by State Statute Sections 23-2307 and 23-2308. The additional contributions made by employees shall be credited to the employee account, and contributions paid by the County shall be credited to the employer account, with each amount to be established at a rate of 1 percent of compensation.

For the year ended June 30, 2021, employees contributed \$120,523 and the County contributed \$179,364. Lastly, the County paid \$1,080 directly to 8 retired employees for prior service benefits.

NOTE 4 - LONG-TERM LIABILITIES:

The following is a summary of changes in the County's bonds, notes, and capital leases payable for the year ended June 30, 2021.

	<u>Balance</u> <u>July 1, 2020</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>June 30, 2021</u>	<u>Amount Due</u> <u>Within One Year</u>
Governmental activities:					
General obligation bonds	\$ 5,115,000	\$ -	\$ (280,000)	\$ 4,835,000	\$ 290,000
Notes payable	763,638	-	(264,590)	499,048	123,681
Capital lease payable	29,887	38,239	(10,906)	57,220	15,883
	<u>\$ 5,908,525</u>	<u>\$ 38,239</u>	<u>\$ (555,496)</u>	<u>\$ 5,391,268</u>	<u>\$ 429,564</u>

THURSTON COUNTY, NEBRASKA

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021

NOTE 4 - LONG-TERM LIABILITIES (CONTINUED):

General Obligation Bonds

In April 2020, the County issued \$5,115,000 General Obligation Refunding Bonds, Series 2020 for the purpose of refunding the County's outstanding General Obligation County Jail Bonds, Series 2015. The proceeds of \$5,021,808 (net of debt issue costs of \$93,192) were directly deposited with an escrow agent. In addition, the County provided \$76,074 of existing debt service cash to the escrow agent all to be used to retire the Series 2015 bonds at the next call date. As a result of the refunding, the County reduced its aggregate debt service disbursements to maturity by \$431,897, and obtained an economic gain (difference between present value of the debt service disbursements on the old and new debt) of \$362,955.

The Series 2020 bonds are general obligations of the County and will be funded with a debt service tax levy paid from the Jail Bond Fund. Principal will be payable annually on each December 15 beginning December 15, 2020 and interest payable semiannually carrying rates from 1.25 percent to 2.50 percent beginning December 15, 2020. The Bonds will mature on December 15 in the years and amounts disclosed in the schedule following. The outstanding principal balance at June 30, 2021 is \$4,835,000.

A summary of the County's June 30, 2021 general obligation bonds payable is as follows:

<u>Years Ending</u> <u>June 30,</u>	<u>General Obligation Refunding Bonds Series 2020</u>			
	<u>Interest Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	1.30%	\$ 290,000	\$ 90,447	\$ 380,447
2023	1.35%	285,000	86,639	371,639
2024	1.40%	295,000	82,650	377,650
2025	1.45%	300,000	78,410	378,410
2026	1.50%	305,000	73,948	378,948
2027 - 2031	1.60% - 2.05%	1,595,000	289,060	1,884,060
2032 - 2036	2.15% - 2.50%	<u>1,765,000</u>	<u>110,557</u>	<u>1,875,557</u>
		<u>\$ 4,835,000</u>	<u>\$ 811,711</u>	<u>\$ 5,646,711</u>

Direct Borrowings - Notes Payable

Details of the notes from direct borrowings at June 30, 2021 are as follows:

In January 2016, the County obtained a note in the amount of \$227,900 to provide funds for the purchase of a road grader. The note bore interest at 2.5 percent and matured on January 11, 2021. The note included a due on demand clause; however, if no demand was made, then semiannual payments were required. The note was paid in full at June 30, 2021.

THURSTON COUNTY, NEBRASKA

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021

NOTE 4 - LONG-TERM LIABILITIES (CONTINUED):

In March 2017, the County obtained a note in the amount of \$208,524 to provide funds for the purchase of a motor grader. The note bears interest at 2.5 percent and matures on March 6, 2022. The note includes a due on demand clause; however, if no demand is made, then semiannual payments are required. The outstanding principal balance at June 30, 2021 is \$43,834 and is secured by the financed property.

In October 2018, the County obtained a note in the amount of \$199,500 to provide funds for the purchase of a motor grader. The note bears interest at 2.65 percent and matures on October 11, 2023. The note includes a due on demand clause; however, if no demand is made, then semiannual payments are required. The outstanding principal balance at June 30, 2021 is \$103,078 and is secured by the financed property.

In December 2019, the County obtained a note in the amount of \$457,000 to provide funds for the purchase of two motor graders. The note bears interest at 2.55 percent and matures on September 15, 2025. The note includes a due on demand clause; however, if no demand is made, then semiannual payments are required. The outstanding principal balance at June 30, 2021 is \$307,022 and is secured by the financed property.

In March 2020, the County obtained a note in the amount of \$75,000 to provide funds for the purchase of a trailer. The note bears interest at 2.55 percent and matures on September 15, 2024. The note includes a due on demand clause; however, if no demand is made, then semiannual payments are required. The outstanding principal balance at June 30, 2021 is \$45,114 and is secured by the financed property.

The County's debt service requirements for notes from direct borrowings are as follows:

Years Ending <u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 123,681	\$ 12,836	\$ 136,517
2023	132,839	8,609	141,448
2024	114,850	5,143	119,993
2025	88,159	2,429	90,588
2026	39,519	332	39,851
	<u>\$ 499,048</u>	<u>\$ 29,349</u>	<u>\$ 528,397</u>

THURSTON COUNTY, NEBRASKA

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021

NOTE 4 - LONG-TERM LIABILITIES (CONTINUED):

Long-Term Capital Leases

Details of the capital leases at June 30, 2021 are as follows:

In February 2019, the County entered into a lease-purchase agreement to finance the purchase of a 2019 Tahoe in the amount of \$35,891 for the sheriff's office. Semiannual payments of \$3,583 are due March 15 and September 15 of each year beginning 2019, including interest at an effective rate of 3.10 percent. The lease term ends on September 15, 2024. The outstanding principal balance at June 30, 2021 was \$23,598.

In January 2021, the County entered into a lease-purchase agreement to finance the purchase of a 2021 Silverado in the amount of \$38,239 for the sheriff's office. Semiannual payments of \$4,973 are due starting July 15, 2021, including interest at an effective rate of 1.750 percent. The lease term ends on January 15, 2025. The outstanding principal balance at June 30, 2021 was \$33,622.

The County's debt service requirements for capital lease obligations are as follows:

Years Ending <u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 15,883	\$ 1,229	\$ 17,112
2023	16,251	861	17,112
2024	16,628	484	17,112
2025	<u>8,458</u>	<u>98</u>	<u>8,556</u>
	<u>\$ 57,220</u>	<u>\$ 2,672</u>	<u>\$ 59,892</u>

NOTE 5 - RISK MANAGEMENT:

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County is a member of the Nebraska Intergovernmental Risk Management Association (NIRMA), a public entity risk pool currently operating as a common risk management and insurance program for 98 counties and local governments throughout Nebraska. NIRMA was created as a result of the Intergovernmental Risk Management Act authorized by State Statute Section 44-4301, R.R.S. 1943, which resulted in two programs being established, NIRMA and NIRMA II. The County has the option of participating in one or both of the programs. The County participates in both of the programs.

THURSTON COUNTY, NEBRASKA

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021

NOTE 5 - RISK MANAGEMENT (CONTINUED):

The County pays an annual deposit premium as calculated by the administrator of the pool. Nine months following the close of the fiscal year and at annual intervals thereafter, the pool may calculate each County's retrospective premium or premium credit for the year. The Board, prior to the beginning of the fiscal year, shall adopt the retrospective formula. The formula shall consider the losses and exposures of each County and the entire pool. The deposit premium paid for the fiscal year shall be applied as a credit against the retrospective premium.

If it is determined that the deposit premium paid is in excess of the retrospective premiums calculated, such excess shall be applied as a credit toward the next annual deposit premium. Retrospective premium adjustments for each fiscal year shall continue until all claims are closed or until the Board determines that sufficient facts are known to make a final adjustment for the year.

If the pool becomes insolvent or is otherwise unable to discharge its legal liabilities and other obligations, the County may be assessed by the Board for an additional contribution equal to its contribution for the current fiscal year divided by the contribution of all participants for such year, times the amount of such deficiency. Each such assessment, and the manner of calculating the same, shall be provided to each County in writing, and each County shall thereafter have sixty (60) days in which to pay the amount of such assessment. Each County shall remain liable for such assessments, regardless of such County's withdrawal from participation or the termination of the agreement, and for liabilities of the pool incurred during such County's period of membership, as provided by State Statute Section 44-4312, R.R.S. 1943.

In the event of a liability loss exceeding \$5,000,000 per occurrence, the County would be responsible for funding the excess amount. In the event of a workers' compensation loss exceeding the statutory excess limit or an employer's liability loss exceeding the \$2,000,000 excess limit, the County would be responsible for funding the excess amount.

Since the majority of NIRMA's and NIRMA II's liabilities are reserves for losses and loss adjustment expenses which are based on an actuarial estimate of the ultimate losses incurred, the member balances are adjusted annually to reflect recent loss information. There were no significant reductions in insurance coverage from the coverage in the prior year by major categories of risk.

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



THURSTON COUNTY, NEBRASKA

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021

NOTE 6 - JOINT VENTURE:

Thurston County, Nebraska, has entered into an agreement with other counties in Region IV in conjunction with the Nebraska Department of Health and Human Services to provide services to carry out the provisions of the Nebraska Behavioral Health Services Act (Acts). Region IV consists of the following counties: Cherry, Keya Paha, Boyd, Brown, Rock, Holt, Knox, Cedar, Dixon, Dakota, Thurston, Wayne, Pierce, Antelope, Boone, Nance, Madison, Stanton, Cuming, Burt, Colfax, and Platte. Agreements were established under the authority of the Interlocal Cooperation Act for services to be provided under the Act.

The governing board for Region IV services was established by statute and the agreements, and includes representatives from the participating county boards. Each county contributes financial support to the Region's activities based on formulas developed by the Region's governing boards and as required by the Act. Funding is provided by a combination of federal, state, local, and private funding. Thurston County, Nebraska, contributed \$34,340 toward the operations of Region IV during fiscal year 2021. In the event of the termination of the agreement, assets would be disposed of in accordance with the terms of the agreement. The Nebraska Department of Health and Human Services requires the Region to be audited annually in accordance with State Statute Section 71-5010. Financial information for the Region is available in those audit reports.

NOTE 7 - INTRAFUND TRANSFERS:

Transfers between funds of Thurston County, Nebraska, for the year ended June 30, 2021, were as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ 300,000	\$ 820,261
Road Fund	550,000	275,295
Inheritance Tax Fund	590,575	300,000
911 Wireless Service Hold	312	82,130
E911 Wireless	-	312
County Building	37,111	-
	<u>\$ 1,477,998</u>	<u>\$ 1,477,998</u>

Transfers are used to move unrestricted receipts collected by certain funds in order to finance various programs accounted for in other funds in accordance with budgetary authorizations.

THURSTON COUNTY, NEBRASKA

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021

NOTE 8 - FEDERALLY ASSISTED PROGRAMS:

The County receives substantial grants from the federal and state governments, all of which are subject to audit by the respective governments. Subsequent audits may disallow disbursements financed by governmental grant programs, although past audits have resulted in no violations of grant regulations and no requests for reimbursements. It is the opinion of management that requests for reimbursement, if any, by either the federal or state governments based on subsequent audits will not be material in relationship to the County's financial statements as of June 30, 2021.

NOTE 9 - CONTINGENCIES, COMMITMENTS, AND UNCERTAINTIES:

Thurston County, Nebraska, is involved in litigation concerning employment and other matters. The probability and amount of loss, if any, to the County is indeterminable.

The County leases equipment to be used for road and bridge maintenance and improvements. Rental disbursements for the year ended June 30, 2021 under these leases totaled \$80,335.

The following is a schedule of minimum future rents for noncancelable operating leases in effect at June 30, 2021:

Years Ending <u>June 30,</u>	
2022	\$ 177,518
2023	<u>47,819</u>
	<u>\$ 225,337</u>

The COVID-19 outbreak is disrupting business across a range of industries in the United States and has caused economic uncertainties. As a result, local, regional, and national economies, including that of the County, may be adversely impacted. The extent of the financial impact of COVID-19 to the County's operations and finances will depend on future developments, including the duration and spread, which are uncertain and cannot be predicted.

THURSTON COUNTY, NEBRASKA

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021

NOTE 10 - ACCOUNTING CHANGE/RESTATEMENT:

GASB Statement No. 84, *Fiduciary Activities*, was implemented during fiscal year 2021. The new requirements change the definition of fiduciary activity and establish new financial reporting requirements for state and local governments which report fiduciary activity.

The restatement to retroactively report the change in net position, is as follows:

	<u>Fiduciary Activities</u>
Cash and cash equivalents June 30, 2020, as previously reported	\$ 286,647
Change to implement GASB. No. 84	<u>88,087</u>
Cash and cash equivalents July 1, 2020, as restated	<u>\$ 374,734</u>

# **SUPPLEMENTARY INFORMATION**

THURSTON COUNTY, NEBRASKA

SCHEDULE 1

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

FOR THE YEAR ENDED JUNE 30, 2021

	Special Revenue								
	2960 County Law Enforcement Fund	980 Child Support Reimbursement	990 Visitors Promotion Fund	995 Visitors Improvement Fund	1150 Preservation and Modernization	1900 Veterans' Aid	2355 Diversion	2356 STOP Program	2360 Drug Law Enforcement
<b>CASH RECEIPTS:</b>									
Taxes	\$ -	\$ -	\$ 1,444	\$ 1,445	\$ -	\$ -	\$ -	\$ -	\$ -
State	-	-	-	-	-	-	-	-	-
Local	172,867	2,601	-	-	2,844	10	-	150	-
Total cash receipts	\$ 172,867	\$ 2,601	\$ 1,444	\$ 1,445	\$ 2,844	\$ 10	\$ -	\$ 150	\$ -
<b>CASH DISBURSEMENTS:</b>									
Current:									
Public safety	\$ 251,192	\$ 197	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public works	-	-	-	-	-	-	-	-	-
Cultural and recreational	-	-	2,000	3,000	-	-	-	-	-
Total cash disbursements	\$ 251,192	\$ 197	\$ 2,000	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -
<b>EXCESS (DEFICIENCY) OF CASH RECEIPTS OVER CASH DISBURSEMENTS</b>	\$ (78,325)	\$ 2,404	\$ (556)	\$ (1,555)	\$ 2,844	\$ 10	\$ -	\$ 150	\$ -
<b>OTHER FINANCING SOURCES (USES):</b>									
Transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>NET CHANGE IN FUND BALANCES</b>	\$ (78,325)	\$ 2,404	\$ (556)	\$ (1,555)	\$ 2,844	\$ 10	\$ -	\$ 150	\$ -
<b>FUND BALANCE, BEGINNING OF YEAR</b>	186,675	20,478	2,646	4,520	16,446	7,111	5,276	3,018	4,716
<b>FUND BALANCE, END OF YEAR</b>	\$ 108,350	\$ 22,882	\$ 2,090	\$ 2,965	\$ 19,290	\$ 7,121	\$ 5,276	\$ 3,168	\$ 4,716
<b>CASH BASIS FUND BALANCES:</b>									
Restricted:									
Preservation and modernization	\$ -	\$ -	\$ -	\$ -	\$ 19,290	\$ -	\$ -	\$ -	\$ -
Child Abuse Grant	-	-	-	-	-	-	-	-	-
Veteran aid	-	-	-	-	-	7,121	-	-	-
Visitor promotion and improvement	-	-	2,090	2,965	-	-	-	-	-
Drug enforcement and drug education	-	-	-	-	-	-	-	-	4,716
Committed	-	-	-	-	-	-	-	-	-
Assigned	108,350	22,882	-	-	-	-	5,276	3,168	-
Total fund balances	\$ 108,350	\$ 22,882	\$ 2,090	\$ 2,965	\$ 19,290	\$ 7,121	\$ 5,276	\$ 3,168	\$ 4,716

THURSTON COUNTY, NEBRASKA

SCHEDULE I

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

FOR THE YEAR ENDED JUNE 30, 2021

(CONTINUED)

	Special Revenue					Capital Project Fund	Special Revenue		Totals
	2504 Child Abuse Grant	2913 E911 Wireless	2914 911 Wireless Service Hold	2965 Law Enforcement Concessions	2972 Pender Agreement	4001 County Building	5907 911	5910 County Grants	
<b>CASH RECEIPTS:</b>									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,889
State	-	45,082	-	-	-	-	-	-	45,082
Local	-	-	-	79,973	190,218	-	64,483	-	513,146
Total cash receipts	\$ -	\$ 45,082	\$ -	\$ 79,973	\$ 190,218	\$ -	\$ 64,483	\$ -	\$ 561,117
<b>CASH DISBURSEMENTS:</b>									
Current:									
Public safety	\$ -	\$ 46,862	\$ -	\$ 50,555	\$ 127,724	\$ -	\$ 36,551	\$ -	\$ 513,081
Public works	-	-	-	-	-	25,852	-	-	25,852
Cultural and recreational	-	-	-	-	-	-	-	-	5,000
Total cash disbursements	\$ -	\$ 46,862	\$ -	\$ 50,555	\$ 127,724	\$ 25,852	\$ 36,551	\$ -	\$ 543,933
<b>EXCESS (DEFICIENCY) OF CASH RECEIPTS OVER CASH DISBURSEMENTS</b>	\$ -	\$ (1,780)	\$ -	\$ 29,418	\$ 62,494	\$ (25,852)	\$ 27,932	\$ -	\$ 17,184
<b>OTHER FINANCING SOURCES (USES):</b>									
Transfers in	\$ -	\$ -	\$ 312	\$ -	\$ -	\$ 37,111	\$ -	\$ -	\$ 37,423
Transfers out	-	(312)	(82,130)	-	-	-	-	-	(82,442)
Total other financing sources (uses)	\$ -	\$ (312)	\$ (81,818)	\$ -	\$ -	\$ 37,111	\$ -	\$ -	\$ (45,019)
<b>NET CHANGE IN FUND BALANCES</b>	\$ -	\$ (2,092)	\$ (81,818)	\$ 29,418	\$ 62,494	\$ 11,259	\$ 27,932	\$ -	\$ (27,835)
<b>FUND BALANCE, BEGINNING OF YEAR</b>	199	42,018	82,130	22,967	62,194	33,390	44,149	294	538,227
<b>FUND BALANCE, END OF YEAR</b>	\$ 199	\$ 39,926	\$ 312	\$ 52,385	\$ 124,688	\$ 44,649	\$ 72,081	\$ 294	\$ 510,392
<b>CASH BASIS FUND BALANCES:</b>									
Restricted:									
Preservation and modernization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,290
Child Abuse Grant	199	-	-	-	-	-	-	-	199
Veteran aid	-	-	-	-	-	-	-	-	7,121
Visitor promotion and improvement	-	-	-	-	-	-	-	-	5,055
Drug enforcement and drug education	-	-	-	-	-	-	-	-	4,716
Committed	-	-	312	-	-	44,649	-	-	44,961
Assigned	-	39,926	-	52,385	124,688	-	72,081	294	429,050
Total fund balances	\$ 199	\$ 39,926	\$ 312	\$ 52,385	\$ 124,688	\$ 44,649	\$ 72,081	\$ 294	\$ 510,392

THURSTON COUNTY, NEBRASKA

SCHEDULE 2

GENERAL FUND - BUDGETARY COMPARISON SCHEDULE (CASH BASIS)

FOR THE YEAR ENDED JUNE 30, 2021

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020

	2021			
	Original and Final Budget	Actual	Favorable (Unfavorable)	2020 Actual
<b>CASH RECEIPTS:</b>				
Taxes	\$ 3,882,359	\$ 3,668,595	\$ (213,764)	\$ 3,156,376
Federal receipts	82,000	94,093	12,093	223,127
State receipts	268,105	339,937	71,832	336,940
Local receipts	<u>388,120</u>	<u>256,595</u>	<u>(131,525)</u>	<u>299,796</u>
Total cash receipts	<u>\$ 4,620,584</u>	<u>\$ 4,359,220</u>	<u>\$ (261,364)</u>	<u>\$ 4,016,239</u>
 <b>CASH DISBURSEMENTS:</b>				
General government:				
Board of supervisors:				
Personnel services	\$ 76,184	\$ 76,183	\$ 1	\$ 74,690
Operating expenses	3,050	201	2,849	2,251
Supplies/materials	<u>80</u>	<u>-</u>	<u>80</u>	<u>-</u>
Total board of supervisors	<u>\$ 79,314</u>	<u>\$ 76,384</u>	<u>\$ 2,930</u>	<u>\$ 76,941</u>
 Clerk:				
Personnel services	\$ 123,777	\$ 123,108	\$ 669	\$ 121,429
Operating expenses	16,700	19,763	(3,063)	12,857
Supplies/materials	3,500	5,367	(1,867)	3,468
Capital outlay	<u>3,500</u>	<u>1,068</u>	<u>2,432</u>	<u>1,886</u>
Total clerk	<u>\$ 147,477</u>	<u>\$ 149,306</u>	<u>\$ (1,829)</u>	<u>\$ 139,640</u>
 Treasurer:				
Personnel services	\$ 148,326	\$ 148,908	\$ (582)	\$ 143,690
Operating expenses	16,515	14,670	1,845	15,087
Supplies/materials	2,636	2,583	53	3,635
Capital outlay	<u>579</u>	<u>-</u>	<u>579</u>	<u>-</u>
Total treasurer	<u>\$ 168,056</u>	<u>\$ 166,161</u>	<u>\$ 1,895</u>	<u>\$ 162,412</u>
 Assessor:				
Personnel services	\$ 85,070	\$ 85,105	\$ (35)	\$ 83,122
Operating expenses	15,875	14,473	1,402	14,437
Supplies/materials	<u>1,500</u>	<u>1,219</u>	<u>281</u>	<u>1,053</u>
Total assessor	<u>\$ 102,445</u>	<u>\$ 100,797</u>	<u>\$ 1,648</u>	<u>\$ 98,612</u>

THURSTON COUNTY, NEBRASKA

GENERAL FUND - BUDGETARY COMPARISON SCHEDULE (CASH BASIS)

FOR THE YEAR ENDED JUNE 30, 2021

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020

(CONTINUED)

	2021			2020 Actual
	Original and Final Budget	Actual	Favorable (Unfavorable)	
CASH DISBURSEMENTS (CONTINUED):				
Election commissioner:				
Personnel services	\$ 9,500	\$ 7,422	\$ 2,078	\$ 4,278
Operating expenses	23,650	17,002	6,648	18,127
Supplies/materials	<u>3,800</u>	<u>537</u>	<u>3,263</u>	<u>1,501</u>
Total election commissioner	<u>\$ 36,950</u>	<u>\$ 24,961</u>	<u>\$ 11,989</u>	<u>\$ 23,906</u>
Clerk of district court:				
Personnel services	\$ 78,928	\$ 79,504	\$ (576)	\$ 79,164
Operating expenses	4,550	2,168	2,382	2,519
Supplies/materials	1,000	1,730	(730)	246
Capital outlay	<u>1,500</u>	<u>-</u>	<u>1,500</u>	<u>636</u>
Total clerk of district court	<u>\$ 85,978</u>	<u>\$ 83,402</u>	<u>\$ 2,576</u>	<u>\$ 82,565</u>
County court system:				
Operating expenses	\$ 2,950	\$ 2,166	\$ 784	\$ 2,292
Supplies/materials	2,000	1,553	447	1,581
Capital outlay	<u>1,500</u>	<u>941</u>	<u>559</u>	<u>1,353</u>
Total county court system	<u>\$ 6,450</u>	<u>\$ 4,660</u>	<u>\$ 1,790</u>	<u>\$ 5,226</u>
Building and grounds:				
Personnel services	\$ 39,000	\$ 40,659	\$ (1,659)	\$ 37,164
Operating expenses	52,800	45,295	7,505	40,880
Supplies/materials	10,300	9,868	432	10,074
Capital outlay	<u>300</u>	<u>2,135</u>	<u>(1,835)</u>	<u>72</u>
Total building and grounds	<u>\$ 102,400</u>	<u>\$ 97,957</u>	<u>\$ 4,443</u>	<u>\$ 88,190</u>
Reappraisal:				
Personnel services	\$ 30,500	\$ 25,617	\$ 4,883	\$ 26,097
Operating expenses	1,800	1,007	793	69
Supplies/materials	1,400	2,070	(670)	926
Capital outlay	<u>32,600</u>	<u>12,680</u>	<u>19,920</u>	<u>32,532</u>
Total reappraisal	<u>\$ 66,300</u>	<u>\$ 41,374</u>	<u>\$ 24,926</u>	<u>\$ 59,624</u>



THURSTON COUNTY, NEBRASKA

GENERAL FUND - BUDGETARY COMPARISON SCHEDULE (CASH BASIS)

FOR THE YEAR ENDED JUNE 30, 2021

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020

(CONTINUED)

	2021			2020 Actual
	Original and Final Budget	Actual	Favorable (Unfavorable)	
<b>CASH DISBURSEMENTS (CONTINUED):</b>				
Extension office:				
Personnel services	\$ 37,234	\$ 36,453	\$ 781	\$ 31,532
Operating expenses	8,220	5,058	3,162	7,835
Supplies/materials	1,535	1,183	352	921
Equipment rental	1,600	1,544	56	1,960
Capital outlay	<u>250</u>	<u>4,096</u>	<u>(3,846)</u>	<u>548</u>
Total extension office	<u>\$ 48,839</u>	<u>\$ 48,334</u>	<u>\$ 505</u>	<u>\$ 42,796</u>
Building annex:				
Personnel services	\$ 3,000	\$ 2,805	\$ 195	\$ 2,820
Operating expenses	10,400	9,360	1,040	6,148
Supplies/materials	<u>500</u>	<u>206</u>	<u>294</u>	<u>165</u>
Total building annex	<u>\$ 13,900</u>	<u>\$ 12,371</u>	<u>\$ 1,529</u>	<u>\$ 9,133</u>
Miscellaneous:				
Personnel services	\$ 872,300	\$ 745,187	\$ 127,113	\$ 790,548
Operating expenses	523,500	397,618	125,882	442,665
Capital outlay	<u>50,000</u>	<u>9,179</u>	<u>40,821</u>	<u>31,719</u>
Total miscellaneous	<u>\$ 1,445,800</u>	<u>\$ 1,151,984</u>	<u>\$ 293,816</u>	<u>\$ 1,264,932</u>
Total general government	<u>\$ 2,303,909</u>	<u>\$ 1,957,691</u>	<u>\$ 346,218</u>	<u>\$ 2,053,977</u>
Public safety:				
Sheriff:				
Personnel services	\$ 320,683	\$ 325,081	\$ (4,398)	\$ 304,955
Operating expenses	7,300	19,861	(12,561)	4,968
Supplies/materials	72,800	57,992	14,808	58,153
Capital outlay	<u>21,200</u>	<u>19,046</u>	<u>2,154</u>	<u>44,967</u>
Total sheriff	<u>\$ 421,983</u>	<u>\$ 421,980</u>	<u>\$ 3</u>	<u>\$ 413,043</u>

THURSTON COUNTY, NEBRASKA

SCHEDULE 2

GENERAL FUND - BUDGETARY COMPARISON SCHEDULE (CASH BASIS)

FOR THE YEAR ENDED JUNE 30, 2021

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020

(CONTINUED)

	2021		Favorable (Unfavorable)	2020 Actual
	Original and Final Budget	Actual		
CASH DISBURSEMENTS (CONTINUED):				
Attorney:				
Personnel services	\$ 149,918	\$ 146,641	\$ 3,277	\$ 140,342
Operating expenses	14,600	1,775	12,825	2,244
Supplies/materials	1,500	567	933	1,348
Capital outlay	<u>1,000</u>	<u>1,867</u>	<u>(867)</u>	<u>656</u>
Total attorney	<u>\$ 167,018</u>	<u>\$ 150,850</u>	<u>\$ 16,168</u>	<u>\$ 144,590</u>
Communication center:				
Personnel services	\$ 170,300	\$ 160,115	\$ 10,185	\$ 148,152
Operating expenses	4,260	3,633	627	3,721
Supplies/materials	580	444	136	541
Equipment rental	5,736	5,766	(30)	5,841
Capital outlay	<u>41,696</u>	<u>1,239</u>	<u>40,457</u>	<u>38,812</u>
Total communication center	<u>\$ 222,572</u>	<u>\$ 171,197</u>	<u>\$ 51,375</u>	<u>\$ 197,067</u>
Jail:				
Personnel services	\$ 625,760	\$ 590,620	\$ 35,140	\$ 552,236
Operating expenses	56,200	48,967	7,233	64,855
Supplies/materials	9,800	3,812	5,988	7,823
Capital outlay	<u>6,000</u>	<u>7,533</u>	<u>(1,533)</u>	<u>11,812</u>
Total jail	<u>\$ 697,760</u>	<u>\$ 650,932</u>	<u>\$ 46,828</u>	<u>\$ 636,726</u>
Emergency management:				
Personnel services	\$ 40,500	\$ 45,133	\$ (4,633)	\$ 46,482
Operating expenses	10,550	11,219	(669)	7,299
Supplies/materials	3,500	4,765	(1,265)	2,736
Capital outlay	<u>2,000</u>	<u>435</u>	<u>1,565</u>	<u>2,951</u>
Total emergency management	<u>\$ 56,550</u>	<u>\$ 61,552</u>	<u>\$ (5,002)</u>	<u>\$ 59,468</u>
Total public safety	<u>\$ 1,565,883</u>	<u>\$ 1,456,511</u>	<u>\$ 109,372</u>	<u>\$ 1,450,894</u>

THURSTON COUNTY, NEBRASKA

GENERAL FUND - BUDGETARY COMPARISON SCHEDULE (CASH BASIS)

FOR THE YEAR ENDED JUNE 30, 2021

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020

(CONTINUED)

	2021			2020 Actual
	Original and Final Budget	Actual	Favorable (Unfavorable)	
CASH DISBURSEMENTS (CONTINUED):				
Public works:				
Surveyor:				
Operating expenses	\$ 6,000	\$ 700	\$ 5,300	\$ 1,973
Supplies/materials	100	620	(520)	-
Total surveyor	<u>\$ 6,100</u>	<u>\$ 1,320</u>	<u>\$ 4,780</u>	<u>\$ 1,973</u>
Noxious weed:				
Personnel services	\$ 20,060	\$ 18,977	\$ 1,083	\$ 18,924
Operating expenses	3,385	1,328	2,057	2,188
Supplies/materials	2,500	1,810	690	2,343
Capital outlay	-	523	(523)	-
Total noxious weed	<u>\$ 25,945</u>	<u>\$ 22,638</u>	<u>\$ 3,307</u>	<u>\$ 23,455</u>
Total public works	<u>\$ 32,045</u>	<u>\$ 23,958</u>	<u>\$ 8,087</u>	<u>\$ 25,428</u>
Public welfare and social services:				
County relief:				
Operating expenses	<u>\$ 2,600</u>	<u>\$ -</u>	<u>\$ 2,600</u>	<u>\$ -</u>
Veterans' service officer:				
Personnel services	\$ 14,400	\$ 15,518	\$ (1,118)	\$ 14,000
Operating expenses	1,870	885	985	959
Supplies/materials	1,500	195	1,305	142
Capital outlay	<u>1,700</u>	<u>210</u>	<u>1,490</u>	<u>1,607</u>
Total veterans' service officer	<u>\$ 19,470</u>	<u>\$ 16,808</u>	<u>\$ 2,662</u>	<u>\$ 16,708</u>
Institutions and other:				
Operating expenses	<u>\$ 35,000</u>	<u>\$ 34,742</u>	<u>\$ 258</u>	<u>\$ 31,349</u>
Total public welfare and social services	<u>\$ 57,070</u>	<u>\$ 51,550</u>	<u>\$ 5,520</u>	<u>\$ 48,057</u>
Total cash disbursements	<u>\$ 3,958,907</u>	<u>\$ 3,489,710</u>	<u>\$ 469,197</u>	<u>\$ 3,578,356</u>

THURSTON COUNTY, NEBRASKA

SCHEDULE 2

GENERAL FUND - BUDGETARY COMPARISON SCHEDULE (CASH BASIS)

FOR THE YEAR ENDED JUNE 30, 2021

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020

(CONTINUED)

	2021			
	Original and Final Budget	Actual	Favorable (Unfavorable)	2020 Actual
EXCESS OF CASH RECEIPTS OVER CASH DISBURSEMENTS	\$ 661,677	\$ 869,510	\$ 207,833	\$ 437,883
OTHER FINANCING SOURCES (USES):				
Transfers in	\$ -	\$ 300,000	\$ 300,000	\$ 450,000
Transfers out	<u>(1,035,627)</u>	<u>(820,261)</u>	<u>215,366</u>	<u>(916,831)</u>
Total other financing sources (uses)	<u>\$ (1,035,627)</u>	<u>\$ (520,261)</u>	<u>\$ 515,366</u>	<u>\$ (466,831)</u>
NET CHANGE IN FUND BALANCE	\$ (373,950)	\$ 349,249	\$ 723,199	\$ (28,948)
FUND BALANCE, BEGINNING OF YEAR	<u>373,950</u>	<u>373,950</u>	<u>-</u>	<u>402,898</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ 723,199</u>	<u>\$ 723,199</u>	<u>\$ 373,950</u>

THURSTON COUNTY, NEBRASKA

ROAD FUND - BUDGETARY COMPARISON SCHEDULE (CASH BASIS)

FOR THE YEAR ENDED JUNE 30, 2021

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020

	<u>2021</u>			
	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable)</u>	<u>2020 Actual</u>
<b>CASH RECEIPTS:</b>				
Federal receipts	\$ 360,000	\$ 347,580	\$ (12,420)	\$ 86,471
State receipts	1,204,575	1,527,329	322,754	1,355,183
Local receipts	<u>61,450</u>	<u>22,253</u>	<u>(39,197)</u>	<u>98,688</u>
Total cash receipts	<u>\$ 1,626,025</u>	<u>\$ 1,897,162</u>	<u>\$ 271,137</u>	<u>\$ 1,540,342</u>
<b>CASH DISBURSEMENTS:</b>				
Personnel services	\$ 772,025	\$ 733,775	\$ 38,250	\$ 600,091
Operating expenses	158,475	159,357	(882)	161,923
Supplies/materials	853,300	729,622	123,678	1,017,456
Equipment rental	40,000	-	40,000	42,234
Capital outlay	<u>570,000</u>	<u>429,669</u>	<u>140,331</u>	<u>620,148</u>
Total cash disbursements	<u>\$ 2,393,800</u>	<u>\$ 2,052,423</u>	<u>\$ 341,377</u>	<u>\$ 2,441,852</u>
<b>EXCESS (DEFICIENCY) OF CASH RECEIPTS OVER CASH DISBURSEMENTS</b>				
	\$ (767,775)	\$ (155,261)	\$ 612,514	\$ (901,510)
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	\$ 995,627	\$ 550,000	\$ (445,627)	\$ 800,000
Transfers out	<u>(370,846)</u>	<u>(275,295)</u>	<u>95,551</u>	<u>-</u>
Total other financing sources (uses)	<u>\$ 624,781</u>	<u>\$ 274,705</u>	<u>\$ (350,076)</u>	<u>\$ 800,000</u>
<b>NET CHANGE IN FUND BALANCE</b>	\$ (142,994)	\$ 119,444	\$ 262,438	\$ (101,510)
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<u>142,994</u>	<u>47,148</u>	<u>(95,846)</u>	<u>148,658</u>
<b>FUND BALANCE, END OF YEAR</b>	<u>\$ -</u>	<u>\$ 166,592</u>	<u>\$ 166,592</u>	<u>\$ 47,148</u>

## THURSTON COUNTY, NEBRASKA

INHERITANCE TAX FUND - BUDGETARY COMPARISON SCHEDULE (CASH BASIS)FOR THE YEAR ENDED JUNE 30, 2021WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020

	<u>2021</u>			<u>2020</u> <u>Actual</u>
	<u>Original and</u> <u>Final Budget</u>	<u>Actual</u>	<u>Favorable</u> <u>(Unfavorable)</u>	
<b>CASH RECEIPTS:</b>				
Inheritance tax	\$ -	\$ 153,763	\$ 153,763	\$ 248,526
Total cash receipts	<u>\$ -</u>	<u>\$ 153,763</u>	<u>\$ 153,763</u>	<u>\$ 248,526</u>
<b>CASH DISBURSEMENTS:</b>				
Operating expenses	\$ 620,620	\$ 60,641	\$ 559,979	\$ 360,420
<b>EXCESS (DEFICIENCY) OF CASH</b>				
<b>RECEIPTS OVER CASH</b>				
<b>DISBURSEMENTS</b>	\$ (620,620)	\$ 93,122	\$ 713,742	\$ (111,894)
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	\$ 275,000	\$ 590,575	\$ 315,575	\$ 208,631
Transfers out	<u>-</u>	<u>(300,000)</u>	<u>(300,000)</u>	<u>(450,000)</u>
Total other financing sources (uses)	<u>\$ 275,000</u>	<u>\$ 290,575</u>	<u>\$ 15,575</u>	<u>\$ (241,369)</u>
<b>NET CHANGE IN FUND BALANCE</b>	\$ (345,620)	\$ 383,697	\$ 729,317	\$ (353,263)
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<u>345,620</u>	<u>345,620</u>	<u>-</u>	<u>698,883</u>
<b>FUND BALANCE, END OF YEAR</b>	<u>\$ -</u>	<u>\$ 729,317</u>	<u>\$ 729,317</u>	<u>\$ 345,620</u>

THURSTON COUNTY, NEBRASKA

FEDERAL FUNDS BUYBACK PROGRAM -

BUDGETARY COMPARISON SCHEDULE (CASH BASIS)

FOR THE YEAR ENDED JUNE 30, 2021

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020

	<u>2021</u>			
	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable)</u>	<u>2020 Actual</u>
CASH RECEIPTS:				
State receipts	\$ 409,170	\$ 207,766	\$ (201,404)	\$ 215,178
Total cash receipts	<u>\$ 409,170</u>	<u>\$ 207,766</u>	<u>\$ (201,404)</u>	<u>\$ 215,178</u>
CASH DISBURSEMENTS:				
Capital outlay	\$ 536,437	\$ -	\$ 536,437	\$ 206,762
EXCESS (DEFICIENCY) OF CASH RECEIPTS OVER CASH DISBURSEMENTS	\$ (127,267)	\$ 207,766	\$ 335,033	\$ 8,416
OTHER FINANCING SOURCES (USES):				
Transfers in	\$ 95,846	\$ -	\$ (95,846)	\$ -
NET CHANGE IN FUND BALANCE	\$ (31,421)	\$ 207,766	\$ 239,187	\$ 8,416
FUND BALANCE, BEGINNING OF YEAR	<u>31,421</u>	<u>127,267</u>	<u>95,846</u>	<u>118,851</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ 335,033</u>	<u>\$ 335,033</u>	<u>\$ 127,267</u>

THURSTON COUNTY, NEBRASKA

JAIL BOND FUND - BUDGETARY COMPARISON SCHEDULE (CASH BASIS)

FOR THE YEAR ENDED JUNE 30, 2021

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020

	<u>2021</u>			
	<u>Original and</u>		<u>Favorable</u>	<u>2020</u>
	<u>Final Budget</u>	<u>Actual</u>	<u>(Unfavorable)</u>	<u>Actual</u>
<b>CASH RECEIPTS:</b>				
Taxes	\$ 378,608	\$ 370,437	\$ (8,171)	\$ 357,292
State receipts	-	31,557	31,557	34,599
Local receipts	-	<u>1,106</u>	<u>1,106</u>	<u>116</u>
Total cash receipts	<u>\$ 378,608</u>	<u>\$ 403,100</u>	<u>\$ 24,492</u>	<u>\$ 392,007</u>
<b>CASH DISBURSEMENTS:</b>				
Debt service:				
Principal	\$ 480,000	\$ 280,000	\$ 200,000	\$ 240,000
Interest and other charges	<u>162,121</u>	<u>98,808</u>	<u>63,313</u>	<u>155,585</u>
Total cash disbursements	<u>\$ 642,121</u>	<u>\$ 378,808</u>	<u>\$ 263,313</u>	<u>\$ 395,585</u>
<b>EXCESS (DEFICIENCY) OF CASH RECEIPTS OVER CASH DISBURSEMENTS</b>				
	<u>\$ (263,513)</u>	<u>\$ 24,292</u>	<u>\$ 287,805</u>	<u>\$ (3,578)</u>
FUND BALANCE, BEGINNING OF YEAR	<u>\$ 263,513</u>	<u>\$ 263,513</u>	<u>\$ -</u>	<u>\$ 267,091</u>
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ 287,805</u>	<u>\$ 287,805</u>	<u>\$ 263,513</u>



## THURSTON COUNTY, NEBRASKA

## NONMAJOR FUNDS - BUDGETARY COMPARISON SCHEDULE (CASH BASIS)

FOR THE YEAR ENDED JUNE 30, 2021

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020

	2021			2020 Actual
	Original and Final Budget	Actual	Favorable (Unfavorable)	
<b>COUNTY LAW ENFORCEMENT:</b>				
Receipts	\$ 589,404	\$ 172,867	\$ (416,537)	\$ 336,522
Disbursements	(776,079)	(251,192)	524,887	(323,492)
Transfers in	-	-	-	-
Transfers out	-	-	-	(100,000)
Net change in fund balance	\$ (186,675)	\$ (78,325)	\$ 108,350	\$ (86,970)
Fund balance - beginning	186,675	186,675	-	273,645
Fund balance - ending	\$ -	\$ 108,350	\$ 108,350	\$ 186,675
<b>CHILD SUPPORT REIMBURSEMENT:</b>				
Receipts	\$ -	\$ 2,601	\$ 2,601	\$ 2,412
Disbursements	(20,478)	(197)	20,281	(194)
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Net change in fund balance	\$ (20,478)	\$ 2,404	\$ 22,882	\$ 2,218
Fund balance - beginning	20,478	20,478	-	18,260
Fund balance - ending	\$ -	\$ 22,882	\$ 22,882	\$ 20,478
<b>VISITORS PROMOTION FUND:</b>				
Receipts	\$ -	\$ 1,444	\$ 1,444	\$ 1,741
Disbursements	(2,646)	(2,000)	646	(425)
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Net change in fund balance	\$ (2,646)	\$ (556)	\$ 2,090	\$ 1,316
Fund balance - beginning	2,646	2,646	-	1,330
Fund balance - ending	\$ -	\$ 2,090	\$ 2,090	\$ 2,646
<b>VISITORS IMPROVEMENT FUND:</b>				
Receipts	\$ -	\$ 1,445	\$ 1,445	\$ 1,740
Disbursements	(4,520)	(3,000)	1,520	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Net change in fund balance	\$ (4,520)	\$ (1,555)	\$ 2,965	\$ 1,740
Fund balance - beginning	4,520	4,520	-	2,780
Fund balance - ending	\$ -	\$ 2,965	\$ 2,965	\$ 4,520

THURSTON COUNTY, NEBRASKA

NONMAJOR FUNDS - BUDGETARY COMPARISON SCHEDULE (CASH BASIS)

FOR THE YEAR ENDED JUNE 30, 2021

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020

(CONTINUED)

	2021			2020 Actual
	Original and Final Budget	Actual	Favorable (Unfavorable)	
<b>PRESERVATION AND MODERNIZATION:</b>				
Receipts	\$ -	\$ 2,844	\$ 2,844	\$ 2,507
Disbursements	(16,446)	-	16,446	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Net change in fund balance	\$ (16,446)	\$ 2,844	\$ 19,290	\$ 2,507
Fund balance - beginning	16,446	16,446	-	13,939
Fund balance - ending	\$ -	\$ 19,290	\$ 19,290	\$ 16,446
<b>VETERANS' AID:</b>				
Receipts	\$ -	\$ 10	\$ 10	\$ 41
Disbursements	(10,000)	-	10,000	(2,900)
Transfers in	2,889	-	(2,889)	8,200
Transfers out	-	-	-	-
Net change in fund balance	\$ (7,111)	\$ 10	\$ 7,121	\$ 5,341
Fund balance - beginning	7,111	7,111	-	1,770
Fund balance - ending	\$ -	\$ 7,121	\$ 7,121	\$ 7,111
<b>DIVERSION:</b>				
Receipts	\$ -	\$ -	\$ -	\$ 1,902
Disbursements	(5,276)	-	5,276	(1,065)
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Net change in fund balance	\$ (5,276)	\$ -	\$ 5,276	\$ 837
Fund balance - beginning	5,276	5,276	-	4,439
Fund balance - ending	\$ -	\$ 5,276	\$ 5,276	\$ 5,276
<b>STOP PROGRAM:</b>				
Receipts	\$ -	\$ 150	\$ 150	\$ 350
Disbursements	(3,018)	-	3,018	(58)
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Net change in fund balance	\$ (3,018)	\$ 150	\$ 3,168	\$ 292
Fund balance - beginning	3,018	3,018	-	2,726
Fund balance - ending	\$ -	\$ 3,168	\$ 3,168	\$ 3,018

THURSTON COUNTY, NEBRASKA

NONMAJOR FUNDS - BUDGETARY COMPARISON SCHEDULE (CASH BASIS)

FOR THE YEAR ENDED JUNE 30, 2021

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020

(CONTINUED)

	2021			2020 Actual
	Original and Final Budget	Actual	Favorable (Unfavorable)	
<b>DRUG LAW ENFORCEMENT:</b>				
Receipts	\$ 284	\$ -	\$ (284)	\$ -
Disbursements	(5,000)	-	5,000	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Net change in fund balance	\$ (4,716)	\$ -	\$ 4,716	\$ -
Fund balance - beginning	4,716	4,716	-	4,716
Fund balance - ending	\$ -	\$ 4,716	\$ 4,716	\$ 4,716
<b>CHILD ABUSE GRANT:</b>				
Receipts	\$ -	\$ -	\$ -	\$ -
Disbursements	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Net change in fund balance	\$ -	\$ -	\$ -	\$ -
Fund balance - beginning	199	199	-	199
Fund balance - ending	\$ 199	\$ 199	\$ -	\$ 199
<b>E911 WIRELESS:</b>				
Receipts	\$ 3,064	\$ 45,082	\$ 42,018	\$ 45,210
Disbursements	(45,082)	(46,862)	(1,780)	(3,192)
Transfers in	-	-	-	-
Transfers out	-	(312)	(312)	-
Net change in fund balance	\$ (42,018)	\$ (2,092)	\$ 39,926	\$ 42,018
Fund balance - beginning	42,018	42,018	-	-
Fund balance - ending	\$ -	\$ 39,926	\$ 39,926	\$ 42,018
<b>911 WIRELESS SERVICE HOLD:</b>				
Receipts	\$ 4,811	\$ -	\$ (4,811)	\$ -
Disbursements	(86,941)	-	86,941	-
Transfers in	-	312	312	-
Transfers out	-	(82,130)	(82,130)	-
Net change in fund balance	\$ (82,130)	\$ (81,818)	\$ 312	\$ -
Fund balance - beginning	82,130	82,130	-	82,130
Fund balance - ending	\$ -	\$ 312	\$ 312	\$ 82,130

## THURSTON COUNTY, NEBRASKA

## NONMAJOR FUNDS - BUDGETARY COMPARISON SCHEDULE (CASH BASIS)

FOR THE YEAR ENDED JUNE 30, 2021

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020

(CONTINUED)

	2021			2020 Actual
	Original and Final Budget	Actual	Favorable (Unfavorable)	
<b>LAW ENFORCEMENT CONCESSIONS:</b>				
Receipts	\$ 57,033	\$ 79,973	\$ 22,940	\$ 30,488
Disbursements	(80,000)	(50,555)	29,445	(28,881)
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Net change in fund balance	\$ (22,967)	\$ 29,418	\$ 52,385	\$ 1,607
Fund balance - beginning	22,967	22,967	-	21,360
Fund balance - ending	\$ -	\$ 52,385	\$ 52,385	\$ 22,967
<b>PENDER AGREEMENT:</b>				
Receipts	\$ 163,044	\$ 190,218	\$ 27,174	\$ 161,805
Disbursements	(225,238)	(127,724)	97,514	(131,841)
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Net change in fund balance	\$ (62,194)	\$ 62,494	\$ 124,688	\$ 29,964
Fund balance - beginning	62,194	62,194	-	32,230
Fund balance - ending	\$ -	\$ 124,688	\$ 124,688	\$ 62,194
<b>COUNTY BUILDING:</b>				
Receipts	\$ -	\$ -	\$ -	\$ -
Disbursements	(70,501)	(25,852)	44,649	(14,434)
Transfers in	37,111	37,111	-	-
Transfers out	-	-	-	-
Net change in fund balance	\$ (33,390)	\$ 11,259	\$ 44,649	\$ (14,434)
Fund balance - beginning	33,390	33,390	-	47,824
Fund balance - ending	\$ -	\$ 44,649	\$ 44,649	\$ 33,390
<b>911:</b>				
Receipts	\$ 45	\$ 64,483	\$ 64,438	\$ 23,065
Disbursements	(44,194)	(36,551)	7,643	(39,493)
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Net change in fund balance	\$ (44,149)	\$ 27,932	\$ 72,081	\$ (16,428)
Fund balance - beginning	44,149	44,149	-	60,577
Fund balance - ending	\$ -	\$ 72,081	\$ 72,081	\$ 44,149

THURSTON COUNTY, NEBRASKA

NONMAJOR FUNDS - BUDGETARY COMPARISON SCHEDULE (CASH BASIS)

FOR THE YEAR ENDED JUNE 30, 2021

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020

(CONTINUED)

	2021			2020 <u>Actual</u>
	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable)</u>	
COUNTY GRANTS:				
Receipts	\$ -	\$ -	\$ -	\$ -
Disbursements	(294)	-	294	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Net change in fund balance	\$ (294)	\$ -	\$ 294	\$ -
Fund balance - beginning	294	294	-	294
Fund balance - ending	<u>\$ -</u>	<u>\$ 294</u>	<u>\$ 294</u>	<u>\$ 294</u>

## THURSTON COUNTY, NEBRASKA

### NOTES TO BUDGETARY COMPARISON SCHEDULES

JUNE 30, 2021

#### Basis of Accounting

The budget is prepared on the same cash receipts and disbursements basis of accounting as applied to the governmental funds in the basic financial statements. Receipts and disbursements are reported when they result from cash transactions.

#### Budgets

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

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

At least one public hearing must be held by the County Board.

Prior to September 20, after the action of the Tax Equalization and Review Commission has been certified to the County Clerk, the budget, as revised, is adopted and the amounts provided therein are appropriated.

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

#### Budget Law

The County is required by state law to hold public hearings and adopt annual budgets for all funds on the cash basis of accounting. Total disbursements for each fund may not exceed the total budgeted disbursements. Any revisions to the adopted budget of total disbursements to any fund require a public hearing.

#### Comparative Data

Comparative data for the prior year have been presented in the budgetary schedules in order to provide an understanding of the changes in the County's financial position and operation (cash basis).

THURSTON COUNTY, NEBRASKA

SCHEDULE 8

SCHEDULE OF OFFICE ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2021

	<u>County Clerk</u>	<u>Clerk of District Court</u>	<u>County Sheriff</u>	<u>County Attorney</u>	<u>Veterans' Service Officer</u>	<u>Total</u>
BALANCES JULY 1, 2020	\$ 5,955	\$ 41,404	\$ 98,327	\$ 105	\$ 1,722	\$ 147,513
CASH RECEIPTS:						
Licenses and permits	\$ 912	\$ -	\$ -	\$ -	\$ -	\$ 912
Charges for services	26,033	9,368	337,940	-	-	373,341
Miscellaneous	411	-	1,793	-	-	2,204
State fees	26,638	5,503	-	-	-	32,141
Other	-	25,868	208,807	-	-	234,675
Total cash receipts	<u>\$ 53,994</u>	<u>\$ 40,739</u>	<u>\$ 548,540</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 643,273</u>
CASH DISBURSEMENTS:						
Payments to County Treasurer	\$ 28,193	\$ 9,336	\$ 380,620	\$ -	\$ -	\$ 418,149
Payments to State Treasurer	24,214	5,231	-	-	-	29,445
Petty cash	-	-	1,914	55	644	2,613
Payments to others	-	63,301	199,216	-	-	262,517
Total cash disbursements	<u>\$ 52,407</u>	<u>\$ 77,868</u>	<u>\$ 581,750</u>	<u>\$ 55</u>	<u>\$ 644</u>	<u>\$ 712,724</u>
BALANCES JUNE 30, 2021	<u>\$ 7,542</u>	<u>\$ 4,275</u>	<u>\$ 65,117</u>	<u>\$ 50</u>	<u>\$ 1,078</u>	<u>\$ 78,062</u>
BALANCES CONSIST OF:						
Due to County Treasurer	\$ 2,437	\$ 102	\$ 11,423	\$ -	\$ -	\$ 13,962
Petty cash	-	-	30	50	1,078	1,158
Due to State Treasurer	5,105	521	-	-	-	5,626
Due to others	-	3,652	53,664	-	-	57,316
BALANCES JUNE 30, 2021	<u>\$ 7,542</u>	<u>\$ 4,275</u>	<u>\$ 65,117</u>	<u>\$ 50</u>	<u>\$ 1,078</u>	<u>\$ 78,062</u>

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

To the County Board of Supervisors  
Thurston County, Nebraska  
Pender, Nebraska

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 Thurston County, Nebraska (the County), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated \_\_\_\_\_, 2022.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify deficiencies in internal control, described in the accompanying schedule of findings and responses items 2021-001 and 2021-002 that we consider to be significant deficiencies.

*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 a material misstatement of the County's financial statements will not be prevented or detected and corrected on a timely basis.



A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control which is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instance of noncompliance or other matters which are required to be reported under *Government Auditing Standards*. However, we noted immaterial instances of noncompliance or other matters that we reported to management in a separate letter dated \_\_\_\_\_, 2022.

### **Thurston County, Nebraska's Responses to Findings**

The County's responses to the findings identified in our audit are described in the accompanying schedule of findings and responses. The County's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

### **Purpose of this Report**

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

Sioux City, Iowa  
\_\_\_\_\_, 2022

THURSTON COUNTY, NEBRASKA  
SCHEDULE OF FINDINGS AND RESPONSES  
FOR THE YEAR ENDED JUNE 30, 2021

Findings Related to the Financial Statements:

Significant Deficiency

2021-001 - Segregation of Duties

Criteria - An accounting system is designed to assemble, analyze, classify, record, and report financial data. In performing these functions, an accounting system also must maintain adequate control over a County's assets. A County's internal control framework must provide assurance that the accounting system and its underlying data are reliable.

Condition and Effect - The same individual routinely reconciles the bank statements, makes journal entries, and manages the general ledger functions in each individual County office. Without proper segregation of duties and sound internal controls, there is an increased risk of an error or fraud occurring and not being detected within a reasonable amount of time.

Recommendation - We recommend that the County continue to monitor and evaluate its internal control with the use of limited personnel and to provide as much segregation of duties as determined to be feasible within its operations. The cost of hiring additional personnel versus the benefit of a proper segregation of duties must be weighed.

County's Response - Each official has provided the County Board with copies of the offices' policies and procedures that are followed by each of the respective offices in regard to the handling of the finances of the County.

2021-002 - Imprest Bank Account Reconciliations

Criteria - The bank statement for the imprest account should be received by the clerk's office and reconciled monthly.

Condition and Effect - The imprest bank account was not reconciled to the outstanding warrants. The MIPS system outstanding checks listing was not being utilized to mark checks that cleared the bank. Therefore, there was not a listing of outstanding warrants to be used to reconcile the imprest bank account.

Recommendation - We recommend the imprest bank account be reconciled to the outstanding checks report each month.

County's Response - The clerk's office will implement monthly procedures to reconcile the imprest bank account to the outstanding warrants.