

BOX BUTTE COUNTY, NEBRASKA

Financial Statements

June 30, 2023

BOX BUTTE COUNTY
Alliance, Nebraska

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BOX BUTTE COUNTY
Alliance, Nebraska

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**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 Board of Commissioners
Box Butte County
Alliance, 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 the primary government Box Butte County, Nebraska (the "County") as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the County's primary government basic financial statements and have issued our report thereon dated May 30, 2024.

Report on Internal Control Over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the 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 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 identified certain deficiencies in internal control, described in the accompanying schedule of current and prior year findings as items 2023-001 and 2023-002, that we consider to be significant deficiencies.

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 an instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards* and which is described in the accompanying Schedule of Findings and Questioned Costs as item 2023-003.

Box Butte County's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the County's responses to the findings identified in our audit and described in the accompanying schedule of current and prior year findings. The County's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

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.

Casey Peterson, LTD

Casey Peterson, LTD

Rapid City, South Dakota
May 30, 2024

BOX BUTTE COUNTY
Alliance, Nebraska

SCHEDULE OF CURRENT AND PRIOR YEAR FINDINGS (CONTINUED)

June 30, 2023

Current Year Findings:

Significant Deficiency in Internal Controls
Lack of Segregation of Duties

2023-001

<u>Condition:</u>	The limited number of office personnel prevents proper segregation of accounting functions necessary to assure adequate internal control.
<u>Criteria:</u>	Authorization or approval of transactions, recording of transactions, and custody of assets should normally be segregated among personnel.
<u>Effect of the Condition:</u>	This lack of segregation of duties results in an inadequate overall internal control structure design.
<u>Cause of the Condition:</u>	The County does not find it cost-effective to employ additional office personnel to properly segregate accounting functions.
<u>Recommendation:</u>	The County should be aware of the inherent risks associated with improper segregation of accounting functions. The County should also develop mitigating controls to reduce the risk of errors or fraud associated with improper segregation of accounting functions.
<u>Management's Response:</u>	Management is aware of this situation and will continue to review its organization and improve the segregation of duties.

Significant Deficiency in Internal Controls
Preparation of Financial Statements

2023-002

<u>Condition:</u>	The County does not have an internal control system designed to provide for the preparation of the financial statements being audited. As the auditor, we were requested to draft the financial statements and accompanying notes to the financial statements. This circumstance is not unusual in an organization of this size. It is the responsibility of management and those charged with governance to make the decision whether to accept the degree of risk associated with this condition because of cost or other considerations.
<u>Criteria:</u>	<i>Government Auditing Standards</i> indicate that the inability to produce financial statements is an internal control deficiency.
<u>Effect of the Condition:</u>	The auditor is requested to prepare the financial statements.
<u>Cause of the Condition:</u>	The County does not find it cost-effective to incur the cost to provide for the preparation of the financial statements.
<u>Recommendation:</u>	The County should provide appropriate oversight of the preparation of the financial statements.

BOX BUTTE COUNTY
Alliance, Nebraska

SCHEDULE OF CURRENT AND PRIOR YEAR FINDINGS (CONTINUED)

June 30, 2023

Management's Response: Management accepts this risk because of the cost of implementing an internal control system which would provide for the preparation of the financial statements being audited.

Noncompliance
Budget Authority

2023-003

Condition: Actual expenditures in the County's Courthouse Bond Fund exceeded budget authority by \$24,598.

Criteria: The County's legal spending authority is the budgeted amount of each fund.

Effect of the Condition: The County is in violation of the Nebraska Budget Act.

Cause of the Condition: The County did not budget enough to cover expected debt payments and no amended budget was prepared for the excess expenditure.

Recommendation: The County should monitor the actual expenditures for each fund in comparison to the fund's budget authority to ensure that actual expenditures do not exceed budget authority. If actual expenditures exceed budget authority, an amended budget should be filed with the Nebraska Auditor of Public Accounts prior to the end of the fiscal year.

Management's Response: The County will monitor budget authority in the future and will prepare an amended budget when necessary.

Prior Year Findings:

2022-01 - Lack of Segregation of Duties - Restated as item 2023-001 in the current year findings.

2022-02 - Preparation of Financial Statements - Restated as item 2023-002 in the current year findings.

INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
Box Butte County
Alliance, Nebraska

Report on the Audit of the Financial Statements

Adverse and Unmodified Opinions

We have audited the accompanying modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Box Butte County, Nebraska (the "County"), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements of the County's primary government, as listed in the table of contents.

Summary of Opinions

<u>Opinion Unit</u>	<u>Type of Opinion</u>
Governmental Activities	Unmodified
Aggregate Discretely Presented Component Unit	Adverse
General Fund	Unmodified
Road Fund	Unmodified
Inheritance Tax Fund	Unmodified
Health Insurance Claims Fund	Unmodified
COVID American Rescue Plan Fund	Unmodified
Road-Bridge Sinking Fund	Unmodified
Aggregate Remaining Fund Information	Unmodified

Adverse Opinion on Aggregate Discretely Presented Component Unit

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the financial statements referred to above do not present fairly the financial position of the aggregate discretely presented component unit of Box Butte County, Nebraska, as of June 30, 2023, or the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions on Governmental Activities, General Fund, Road Fund, Inheritance Fund, Health Insurance Claim Fund, COVID American Rescue Plan Fund, Road-Bridge Sinking Fund, and Aggregate Remaining Fund Information

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Box Butte County, Nebraska, as of June 30, 2023, and the respective changes in modified cash basis financial position thereof for the year then ended in accordance with the modified cash basis of accounting described in Note 1.

Basis for Adverse and Unmodified Opinions

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our 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 adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on Aggregate Discretely Presented Component Unit

The financial statements referred to above do not include financial data for the County's legally separate component unit. Accounting principles generally accepted in the United States of America require financial data for those component units to be reported with the financial data of the County's primary government unless the County also issues financial statements for the financial reporting entity that include the financial data for its component units. The County has not issued such reporting entity financial statements. The amount by which this departure would affect the assets, liabilities, net position, revenues, and expenses of the aggregate discretely presented component unit has not been determined.

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 modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 1, and for determining that the modified 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 error or fraud.

In preparing the financial statements, management is required to evaluate whether 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 twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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 generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risks 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 generally accepted auditing standards 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 principles used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the modified cash basis of accounting financial statements that collectively comprise the County's basic financial statements. The supplementary information is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 30, 2024, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, 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 the County's internal control over financial reporting and compliance.

Casey Peterson, LTD

Casey Peterson, LTD

Rapid City, South Dakota
May 30, 2024

BOX BUTTE COUNTY**Alliance, Nebraska****STATEMENT OF NET POSITION - MODIFIED CASH BASIS - PRIMARY GOVERNMENT****June 30, 2023**

	<u>Primary Government</u> <u>Governmental</u> <u>Activities</u>
Assets	
Cash and cash equivalents	\$ 8,841,099
Certificates of deposit	<u>1,360,000</u>
Total assets	\$ <u>10,201,099</u>
Liabilities	\$ <u>-</u>
Net position	
Restricted for:	
Drug Law Enforcement	\$ 2,318
STOP Program	7,946
Preservation and Modernization	11,341
911 Emergency Services	214,176
State Grants	3,839
COVID American Rescue Plan	1,069,588
Road Repairs	151,133
Debt service reserve	364,697
Unrestricted	<u>8,376,061</u>
Total net position	\$ <u><u>10,201,099</u></u>

The accompanying notes are an integral part of this statement.

BOX BUTTE COUNTY
Alliance, Nebraska

STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS - PRIMARY GOVERNMENT

For the Year Ended June 30, 2023

Functions/Programs	Disbursements	Program Receipts		Net (Disbursements) Receipts and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government				Primary Government
Governmental activities				Total Governmental Activities
General government	\$ 5,768,964	\$ 577,601	\$ 15,064	\$ -
Public safety	1,622,864	34,278	-	-
Public works	5,850,427	-	1,412,309	-
Public welfare and social services	96,919	19,501	-	-
Debt service on long-term debt and bond issuance costs	337,925	-	-	-
Total primary government	\$ 13,677,099	\$ 631,380	\$ 1,427,373	\$ -
General receipts				
Taxes				
Property taxes				\$ 5,620,834
Motor vehicle taxes				415,658
Intergovernmental				214,092
Interest income				234,184
Other				1,699,300
Total general receipts				\$ 8,184,068
Change in net position				\$ (3,434,278)
Net position, beginning of year				13,635,377
Net position, end of year				\$ 10,201,099

The accompanying notes are an integral part of this statement.

BOX BUTTE COUNTY
Alliance, Nebraska

STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES ARISING FROM CASH
TRANSACTIONS - GOVERNMENTAL FUNDS

June 30, 2023

	Major Funds			
	General Fund	Road Fund	Inheritance Tax Fund	Health Insurance Claims Fund
Assets				
Cash and cash equivalents	\$ 2,311,225	\$ 175,837	\$ 2,353,509	\$ 1,877,553
Certificates of deposit	<u>1,360,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 3,671,225</u>	<u>\$ 175,837</u>	<u>\$ 2,353,509</u>	<u>\$ 1,877,553</u>
Liabilities and Fund Balances				
Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund balances				
Restricted for:				
Drug Law Enforcement	\$ -	\$ -	\$ -	\$ -
STOP Program	-	-	-	-
Preservation and Modernization	-	-	-	-
911 Emergency Services	-	-	-	-
State Grants	-	-	-	-
Road Repairs	-	-	-	-
COVID American Rescue Plan	-	-	-	-
Debt service	-	-	-	-
Committed to:				
General Government	-	-	-	-
Road Maintenance	-	175,837	-	-
Public Works	-	-	-	-
Public Welfare and Social Services	-	-	-	-
Other Purposes	-	-	-	1,877,553
Assigned to:				
Other Purposes	-	-	2,353,509	-
Unassigned	<u>3,671,225</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>\$ 3,671,225</u>	<u>\$ 175,837</u>	<u>\$ 2,353,509</u>	<u>\$ 1,877,553</u>
Total liabilities and fund balances	<u>\$ 3,671,225</u>	<u>\$ 175,837</u>	<u>\$ 2,353,509</u>	<u>\$ 1,877,553</u>

The accompanying notes are an integral part of this statement.

BOX BUTTE COUNTY
Alliance, Nebraska

STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES ARISING FROM CASH
TRANSACTIONS - GOVERNMENTAL FUNDS (CONTINUED)

June 30, 2023

	Major Funds (Continued)			
	COVID American Rescue Plan Fund	Road-Bridge Sinking Fund	Nonmajor Governmental Funds	Total Governmental Funds
Assets				
Cash and cash equivalents	\$ 1,069,588	\$ 223,063	\$ 830,324	\$ 8,841,099
Certificates of deposit	-	-	-	1,360,000
Total assets	<u>\$ 1,069,588</u>	<u>\$ 223,063</u>	<u>\$ 830,324</u>	<u>\$ 10,201,099</u>
Liabilities and Fund Balances				
Liabilities	\$ -	\$ -	\$ -	\$ -
Fund balances				
Restricted for:				
Drug Law Enforcement	\$ -	\$ -	\$ 2,318	\$ 2,318
STOP Program	-	-	7,946	7,946
Preservation and Modernization	-	-	11,341	11,341
911 Emergency Services	-	-	214,176	214,176
State Grants	-	-	3,839	3,839
Road Repairs	-	-	151,133	151,133
COVID American Rescue Plan	1,069,588	-	-	1,069,588
Debt service	-	-	364,697	364,697
Committed to:				
General Government	-	-	62,607	62,607
Road Maintenance	-	-	-	175,837
Public Works	-	223,063	-	223,063
Public Welfare and Social Services	-	-	12,267	12,267
Other Purposes	-	-	-	1,877,553
Assigned to:				
Other Purposes	-	-	-	2,353,509
Unassigned	-	-	-	3,671,225
Total fund balances	<u>\$ 1,069,588</u>	<u>\$ 223,063</u>	<u>\$ 830,324</u>	<u>\$ 10,201,099</u>
Total liabilities and fund balances	<u>\$ 1,069,588</u>	<u>\$ 223,063</u>	<u>\$ 830,324</u>	<u>\$ 10,201,099</u>

The accompanying notes are an integral part of this statement.

BOX BUTTE COUNTY
Alliance, Nebraska

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

For the Year Ended June 30, 2023

	Major Funds			
	General Fund	Road Fund	Inheritance Tax Fund	Health Insurance Claims Fund
Receipts				
Taxes				
Property taxes	\$ 5,165,800	\$ -	\$ -	\$ -
Motor vehicle taxes	415,658	-	-	-
Intergovernmental	210,447	1,300,479	-	-
Local fees, licenses, commissions and miscellaneous	642,855	198,749	369,504	1,084,453
Interest income	230,647	-	3,537	-
Total receipts	\$ 6,665,407	\$ 1,499,228	\$ 373,041	\$ 1,084,453
Disbursements				
Current				
General government	\$ 3,574,222	\$ -	\$ 292,979	\$ 976,142
Public safety	1,610,734	-	-	-
Public works	61,921	1,703,618	-	-
Public welfare and social services	82,574	-	-	-
Capital outlay	134,065	143,940	218,764	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Total disbursements	\$ 5,463,516	\$ 1,847,558	\$ 511,743	\$ 976,142
Excess (deficiency) of receipts over (under) disbursements	\$ 1,201,891	\$ (348,330)	\$ (138,702)	\$ 108,311
Other financing sources (uses)				
Operating transfers in	-	600,000	253,761	-
Operating transfers out	(603,290)	(292,246)	-	-
Total other financing sources (uses)	\$ (603,290)	\$ 307,754	\$ 253,761	\$ -
Net change in fund balances	\$ 598,601	\$ (40,576)	\$ 115,059	\$ 108,311
Fund balances, beginning of year	3,072,624	216,413	2,238,450	1,769,242
Fund balances, end of year	\$ 3,671,225	\$ 175,837	\$ 2,353,509	\$ 1,877,553

The accompanying notes are an integral part of this statement.

BOX BUTTE COUNTY
Alliance, Nebraska

STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND
BALANCES - GOVERNMENTAL FUNDS (CONTINUED)

For the Year Ended June 30, 2023

	Major Funds (Continued)		Nonmajor	Total
	COVID American Rescue Plan Fund	Road-Bridge Sinking Fund	Governmental Funds	Governmental Funds
Receipts				
Taxes				
Property taxes	\$ -	\$ -	\$ 455,034	\$ 5,620,834
Motor vehicle taxes	-	-	-	415,658
Intergovernmental	-	-	130,539	1,641,465
Local fees, licenses, commissions and miscellaneous	-	7,628	27,491	2,330,680
Interest income	-	-	-	234,184
Total receipts	\$ -	\$ 7,628	\$ 613,064	\$ 10,242,821
Disbursements				
Current				
General government	\$ 545,218	\$ -	\$ 44,071	\$ 5,432,632
Public safety	-	-	-	1,610,734
Public works	-	-	-	1,765,539
Public welfare and social services	-	-	9,978	92,552
Capital outlay	-	3,940,948	-	4,437,717
Debt service				
Principal	-	-	245,000	245,000
Interest	-	-	92,925	92,925
Total disbursements	\$ 545,218	\$ 3,940,948	\$ 391,974	\$ 13,677,099
Excess (deficiency) of receipts over (under) disbursements	\$ (545,218)	\$ (3,933,320)	\$ 221,090	\$ (3,434,278)
Other financing sources (uses)				
Operating transfers in	-	121,623	28,490	1,003,874
Operating transfers out	-	(19,095)	(89,243)	(1,003,874)
Total other financing sources (uses)	\$ -	\$ 102,528	\$ (60,753)	\$ -
Net change in fund balances	\$ (545,218)	\$ (3,830,792)	\$ 160,337	\$ (3,434,278)
Fund balances, beginning of year	1,614,806	4,053,855	669,987	13,635,377
Fund balances, end of year	\$ 1,069,588	\$ 223,063	\$ 830,324	\$ 10,201,099

The accompanying notes are an integral part of this statement.

BOX BUTTE COUNTY
Alliance, Nebraska

STATEMENT OF FIDUCIARY RECEIPTS, DISBURSEMENTS
AND CHANGES IN NET POSITION - MODIFIED CASH BASIS

June 30, 2023

	Custodial Net Position July 1, 2022	Receipts	Disbursements	Custodial Net Position June 30, 2023
Assets				
Cash and cash equivalents	\$ 658,074	\$ 25,761,723	\$ 25,501,228	\$ 918,569
Total assets	\$ 658,074	\$ 25,761,723	\$ 25,501,228	\$ 918,569
Liabilities				
Due to Other Governments				
State	\$ 247,633	\$ 3,322,002	\$ 3,249,189	\$ 320,446
Schools	205,499	17,211,530	17,107,575	309,454
ESU's	1,838	240,865	239,455	3,248
Technical Colleges	12,066	1,572,806	1,563,719	21,153
NRD's	1,860	237,794	236,487	3,167
Fire Districts	18,439	814,066	821,681	10,824
Municipalities	39,955	2,137,677	2,116,205	61,427
Agricultural Society	922	120,956	120,261	1,617
Partial Payment Distributions	129,862	104,027	46,656	187,233
Total liabilities	\$ 658,074	\$ 25,761,723	\$ 25,501,228	\$ 918,569
Total net position	\$ -	\$ -	\$ -	\$ -

The accompanying notes are an integral part of this statement.

BOX BUTTE COUNTY
Alliance, Nebraska

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As discussed further in the following sections of Note 1, these financial statements are presented on the modified cash basis of accounting for the primary government. The modified cash basis of accounting differs from accounting principles generally accepted in the United States of America (US GAAP). Generally accepted accounting principles include all relevant Governmental Accounting Standards Board (GASB) pronouncements.

Financial Reporting Entity - Box Butte County, Nebraska ("County") is a governmental entity established under and governed by the laws of the State of Nebraska. As a political subdivision of the State, the County is exempt from state and federal income taxes. The County consists of the primary government (which includes all of the funds, organizations, institutions, agencies, departments, and offices that make up the legal entity, plus those funds for which the primary government has a fiduciary responsibility, even though those fiduciary funds may represent organizations that do not meet the criteria for inclusion in the financial reporting entity); those organizations for which the primary government is financially accountable; and other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the financial reporting entity's financial statements to be misleading or incomplete.

Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. The County is financially accountable if its County Commission appoints a voting majority of another organization's governing body and it has the ability to impose its will on that organization, or if there is a potential for that organization to provide specific financial benefits to, or impose specific financial burdens on, the County (primary government). The County may also be financially accountable for another organization if that organization is fiscally dependent on the County.

The County Agricultural Society has been excluded from the County's financial statements on the determination that the County did not exercise oversight responsibility over the daily operations of that entity due to the selection of governing authority, designation of management, ability to significantly influence operations, or accountability for fiscal matters.

The County participates in a cooperative unit with ten other counties. See detailed Note 9, entitled "Inter-Local Agreements" for specific disclosures. Joint ventures do not meet the criteria for inclusion in the financial reporting entity as a component unit but are discussed in these notes because of the nature of their relationship with the County.

Legal Component Unit - Box Butte General Hospital is a legal component unit of the County. The County has final authority and control over the Hospital, including assumption of debt in case of default. This component unit is not included in the financial statements of Box Butte County, Nebraska. A separate copy of the Hospital financial statements can be obtained by contacting the Hospital administrator.

Basis of Presentation

Government-wide Financial Statements - The Statement of Net Position and Statement of Activities display information about the reporting entity as a whole. They include all funds of the reporting entity except for fiduciary funds. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues.

BOX BUTTE COUNTY
Alliance, Nebraska

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

June 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The Statement of Activities presents a comparison between direct disbursements and program receipts for each function of the County's governmental activities. Direct disbursements are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program receipts include 1) charges paid by recipients of goods and services offered by the programs and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Receipts that are not classified as program receipts, including all taxes, are presented as general receipts.

Fund Financial Statements - Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, liabilities, fund equity, revenues and expenses. Funds are organized into two major categories: governmental and fiduciary. An emphasis is placed on major funds within the governmental category. A fund is considered major if it is the primary operating fund of the County, or if it meets the following criteria:

- a. Total assets, liabilities, receipts, or disbursements of the individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type, and
- b. Total assets, liabilities, receipts, or disbursements of the individual governmental or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined, or
- c. Management has elected to classify one or more governmental or enterprise funds as major for consistency in reporting from year to year, or because of public interest in the fund's operations.

The funds of the County financial reporting entity are described below:

Governmental Funds

General Fund - The General Fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund. The General Fund is always considered to be a major fund.

Special Revenue Funds - Special revenue funds are used to account for the proceeds of specific revenue sources (other than trusts for individuals, private organizations, or other governments or major capital projects) that are legally restricted to expenditures for specified purposes.

Road Fund - The Road Fund accounts for taxes levied and collected, and other resources, and expenditures of such receipts for the establishment, improvement, maintenance, and abandonment of public roads of the County in accordance with Nebraska Statute 39-1904. This is a major fund.

Inheritance Tax Fund - The Inheritance Tax Fund accounts for money received and expended from inheritance tax collections in accordance with Nebraska Statute 77-2032. This fund serves as a contingency fund for expenses of various county departments and is a major fund.

Health Insurance Claims Fund - The Health Insurance Claims Fund accounts for money withheld from and contributed by the County on behalf of the County employees for health care costs in lieu of providing health insurance. This is a major fund.

BOX BUTTE COUNTY
Alliance, Nebraska

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

June 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Presentation (Continued)

Fund Financial Statements (Continued)

Special Revenue Funds (Continued)

COVID American Rescue Plan Fund - The COVID American Rescue Plan Fund accounts for money received and expended from the American Rescue Plan Act of 2021 to assist in recovery from the economic effects of the COVID-19 pandemic. This is a major fund.

Road-Bridge Sinking Fund - The Road-Bridge Sinking Fund accounts for money received from bond proceeds and transfers from other funds and the expenditures of such receipts for the necessary road and bridge construction and improvements. This is a major fund.

The remaining Special Revenue funds are not considered major funds: Drug Law Enforcement Fund, STOP Program Fund, Preservation and Modernization Fund, State Grants Fund, Emergency 911 Fund, Veterans Sinking Fund, and Road Bridge Buyback Fund. These funds are reported on the fund financial statements as "Non-Major Governmental Funds."

Capital Projects Funds - Capital project funds are used to account for the receipt and disbursement of moneys used for the acquisition of capital facilities other than those financed by Enterprise funds.

Courthouse Building Fund - The Courthouse Building Fund accounts for taxes collected and the proceeds of bond issues and the expenditure of such funds for the purpose of acquiring or repairing courthouse facilities in accordance with Nebraska Statutes 23-501 and 23-505. This is not a major fund. This fund is reported on the fund financial statements as "Non-major Governmental Funds."

Debt Service Funds - Debt service funds are used to account for the payment of interest and principal on long-term debt other than Enterprise Revenue Bonds.

Courthouse Bond Fund - The Courthouse Bond Fund accounts for the accumulation of funds necessary to pay interest and redemption of bonds issued for the purpose of erecting and/or improving courthouse facilities in accordance with Nebraska Statute 23-120. This is not a major fund. This fund is reported on the fund financial statements as "Non-major Governmental Funds."

Highway Bond Fund - The Highway Bond Fund accounts for the accumulation of funds necessary to pay interest and redemption of bonds issued for the purpose of improving roads in the county. This is not a major fund. This fund is reported in the fund financial statements as "Non-major Governmental Funds."

Fiduciary Funds - Fiduciary funds consist of the following sub-category and are never considered to be major funds:

Custodial Funds - Custodial funds are used to report fiduciary activities. The County uses custodial funds for the accumulation and distribution of property tax revenues and various pass-through funds to other governmental entities.

BOX BUTTE COUNTY
Alliance, Nebraska

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

June 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus and Basis of Accounting

Measurement focus is a term used to describe “how” transactions are recorded within the various financial statements. Basis of accounting refers to “when” revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements, regardless of the measurement focus.

The County’s basis of accounting is the modified cash basis, which is a basis of accounting other than US GAAP. Under US GAAP, transactions are recorded in the accounts when revenues are earned and liabilities are incurred. Under the modified cash basis, transactions are recorded when cash is received or disbursed.

Measurement Focus - In the government-wide Statement of Net Position and Statement of Activities, governmental activities are presented using the economic resources measurement focus, applied within the limitations of the modified cash basis of accounting as defined below.

In the fund financial statements, the “current financial resources” measurement focus or the “economic resources” measurement focus is used, applied within the limitations of the modified cash basis of accounting.

Basis of Accounting - In the government-wide Statement of Net Position, the Statement of Activities, and the fund financial statements, governmental activities are presented using the modified cash basis of accounting.

The modified cash basis of accounting involves the measurement of cash and cash equivalents and changes in cash and cash equivalents resulting from cash receipt and disbursement transactions. Under the cash basis of accounting, the Statement of Net Position reports only cash and cash equivalents (those investments with terms to maturity of 90 days (three months) or less at the date of acquisition). Under the modified cash basis of accounting, transactions are recorded in the accounts when cash and/or cash equivalents are received or disbursed and assets and liabilities are recognized to the extent that cash has been received or disbursed. The acceptable modification to the cash basis of accounting implemented by the County in these financial statements is:

Recording long-term investments in certificates of deposit (those with maturities more than 90-days (three months) from the date of acquisition) acquired with cash assets at cost.

As a result of the use of this modified 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 by not yet paid, and accrued expenses and liabilities) are not recorded in these financial statements. Likewise, expenditures for fixed assets are charged as an expense when paid and are not recorded in the government-wide or the fund financial statements as an asset. Long-term debt is similarly recognized as a receipt when incurred and as an expenditure when paid and is not recorded as a liability in the government-wide or the fund financial statements.

If the County applied US GAAP, the fund financial statements for governmental funds would use the modified accrual basis of accounting. All government-wide financial statements would be presented on the accrual basis of accounting.

BOX BUTTE COUNTY
Alliance, Nebraska

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

June 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Deposits and Investments - For the purpose of financial reporting, “cash and cash equivalents” includes all demand and savings accounts and certificates of deposit or short-term investments with a term maturity at the date of acquisition of three months or less. The County maintains a cash pool that is available for use by all funds.

Investments classified in the financial statements consist entirely of certificates of deposit whose term to maturity at the date of acquisition exceeds three months and/or those types of investments authorized by Nebraska Statute 77, Article 23, and generally include U.S. government obligations and certificates of deposit to the extent they are insured by the Federal Depository Insurance Corporation or by collateral securities pledged to the County. Under the modified cash basis of accounting, investments are carried at cost.

Program Revenues - Program revenues derive directly from the program itself or from parties other than the County’s taxpayers or citizenry, as a whole. Program revenues are classified into three categories, as follows:

- a. **Charges for services** - These arise from charges to customers, applicants, or others who purchase, use, or directly benefit from the goods, services, or privileges provided, or are otherwise directly affected by the services.
- b. **Program-specific operating grants and contributions** - These arise from mandatory and voluntary non-exchange transactions with other governments, organizations, or individuals that are restricted for use in a particular program.
- c. **Program-specific capital grants and contributions** - These arise from mandatory and voluntary non-exchange transactions with other governments, organizations, or individuals that are restricted for the acquisition of capital assets for use in a particular program.

Equity Classifications

Government-wide Financial Statements - Equity is classified as Net Position and is displayed in two components:

- a. **Restricted Net Position** - Consists of net positions with constraints placed on their use either by (1) external groups, such as creditors, grantors, contributors, or laws and regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- b. **Unrestricted Net Position** - All other net position that does not meet the definition of “restricted.”

Fund Financial Statements - Governmental fund equity is classified as fund balance, and may distinguish between “Nonspendable”, “Restricted”, “Committed”, “Assigned” and “Unassigned” components. Custodial Funds do not have fund equity.

Fund Balance Classification Policies and Procedures - In accordance with Government Accounting Standards Board (GASB) No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, the County classifies governmental fund balances as follows:

- a. **Nonspendable** - This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact. The County did not have any nonspendable resources as of June 30, 2023.

BOX BUTTE COUNTY
Alliance, Nebraska

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

June 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Balance Classification Policies and Procedures (Continued)

- b. Restricted - This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. The County has classified the fund balances of the Drug Law Enforcement, STOP Program, Preservation and Modernization, State Grants, Emergency 911, Road Bridge Buyback, COVID American Rescue Plan Courthouse Bond and Highway Bond Funds as being restricted by law.
- c. Committed - This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the County. These amounts cannot be used for any other purpose unless the County removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. The County has classified the fund balances of the following funds as committed through the budget ordinance act: Road, Health Insurance, County Building, Road Bridge Sinking and Veterans Sinking Funds.
- d. Assigned - This classification includes amounts that are constrained by the County's intent to be used for a specific purpose, but neither restricted nor committed. The County has classified the Inheritance Tax Fund as an assigned resource as of June 30, 2023.
- e. Unassigned - This classification includes the residual fund balance for the General Fund.

The County does not have a formal minimum fund balance policy.

The purpose of each major special revenue fund and revenue source is listed below:

<u>Major Special Revenue Fund</u>	<u>Revenue Source</u>
Road Fund	Highway Allocation Revenues
Inheritance Tax Fund	Inheritance Tax Revenues
Health Insurance Claims Fund	Employee and Employer Contributions
COVID American Rescue Plan Fund	American Rescue Plan Act of 2021 Revenues
Road-Bridge Sinking Fund	Bond Proceeds

Application of Net Position - It is the County's policy to first use restricted net position, prior to the use of unrestricted net position, when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

Use of estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

BOX BUTTE COUNTY
Alliance, Nebraska

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

June 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Balance Classification Policies and Procedures (Continued)

Compensated Absences - Vacation pay is earned based on length of service. Vacation pay is recorded as an expenditure of the County as it is paid. Accumulated or vested vacation is not recorded in the financial statements at June 30, 2023, as the County is on the modified cash basis of accounting.

Sick pay is also earned on the basis of length of service up to a maximum of 120 days. Upon retirement, employees are entitled to one-half of their unused sick leave. Sick pay is recorded as an expenditure of the County when it is paid. Accrued sick pay is not recorded in the financial statements since it cannot be reasonably estimated and the County is on the modified cash basis of accounting.

NOTE 2 - DEPOSITS AND INVESTMENTS CREDIT RISK, CONCENTRATIONS OF CREDIT RISK, AND INTEREST RATE RISK

The County has generally pooled the cash resources of the various funds for investment purposes. Each major fund's portion of total cash and investments is summarized by fund type on the Statement of Assets, Liabilities and Fund Balances Arising from Cash Transactions - Governmental Funds and each nonmajor fund's portion is summarized by fund type on the Combining Schedule of Assets, Liabilities and Fund Balances Arising from Cash Transactions - Nonmajor Governmental Funds and included in "Equity in Pooled Cash and Cash Equivalents." Interest earned on pooled funds is credited to the County General Fund in accordance with Neb. Rev. Stat. Section 77-2315 R.R.S. 1996. Investments made specifically from and for a particular fund are summarized as "Designated Investments." Interest on these investments is credited to the fund from which the investment is made, also in accordance with Section 77-2315. Whether funds are commingled or invested separately is at the discretion of the County Board. The types of investments the County is authorized to invest funds in are enumerated in Neb. Rev. Stat. Sections 77-2315 R.R.S. 1996, 77-2340 R.S.Supp., 2001, and 77-2341 R.R.S. 1996, and generally include U.S. government obligations, certificates of deposit, time deposits, and securities which are authorized by the Nebraska Investment Council.

The carrying value of cash and investments at June 30, 2023, consists of the following amounts held by the Box Butte County Treasurer, including Custodial Funds:

	<u>Financial Institution Balance</u>	<u>Carrying Amount</u>
Cash on hand	\$ -	\$ 2,403
Checks on hand	-	28,578
Cash in bank	8,904,766	8,730,170
Investments - Treasury Bonds	998,517	998,517
Investments - Certificates of deposit	<u>1,360,000</u>	<u>1,360,000</u>
Total	\$ <u>11,263,283</u>	\$ <u>11,119,668</u>

BOX BUTTE COUNTY
Alliance, Nebraska

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

June 30, 2023

NOTE 2 - DEPOSITS AND INVESTMENTS CREDIT RISK, CONCENTRATIONS OF CREDIT RISK AND INTEREST RATE RISK (CONTINUED)

Custodial Credit Risk - Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. For reporting purposes, the amount of total County bank deposits is classified in the following categories of custodial credit risk.

1. Insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized with securities held by the County or by its agent in the County's name.
2. Uninsured, but collateralized with securities held by the pledging financial institution's trust department or agent in the County's name.
3. Uninsured and uncollateralized, or collateralized with securities held by the pledging financial institution, or by its trust department or agent, but not in the County's name, or properly collateralized with no written and approved collateral agreement.

A detail of deposits at June 30, 2023, is as follows:

Type of Deposits	Total Bank Balance	Custody Credit Risk Category			Total Carrying Value
		1	2	3	
Insured deposits	\$ 1,845,917	\$ 1,845,917	\$ -	\$ -	
Uninsured deposits:					
Collateralized	9,417,366	-	9,417,366	-	
Uncollateralized	-	-	-	-	
Total deposits	\$ 11,263,283	\$ 1,845,917	\$ 9,417,366	\$ -	\$ 11,119,668

Interest Rate Risk - The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

NOTE 3 - PROPERTY TAXES

Real estate and personal property taxes are levied prior to December 31, attach as an enforceable lien as of January 1, and are payable in two installments on May 1 and September 1. Vehicle taxes are payable at the time of licensing.

NOTE 4 - COMMITMENTS

Limited Tax County Building Bonds, Series 2020 - On November 19, 2020, the County issued Limited Tax County Building Bonds, Series 2020 in the amount of \$2,500,000. The proceeds from the bonds were used to pay off the County's Limited Tax County Building Loan, Series 2019. The bonds are payable in annual principal installments on December 15 each year, ranging from \$240,000 to \$260,000 from 2021 to 2030. Interest payments are due semi-annually on December 15 and June 15. Interest rates on the bonds vary from 0.45% to 1.35%, depending on the maturity date. The bonds are set to mature on December 15, 2030.

BOX BUTTE COUNTY
Alliance, Nebraska

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

June 30, 2023

NOTE 4 - COMMITMENTS (CONTINUED)

Highway Allocation Fund Pledge Bonds, Series 2022 - On June 16, 2022, the County issued Highway Allocation Fund Pledge Bonds, Series 2022 at a par value of \$3,860,000 and an original issuance premium of \$78,136 for total proceeds of \$3,938,136. The proceeds from the bonds are being used to make road improvements within the County. The bonds are payable in annual principal installments on July 1 each year, ranging from \$200,000 to \$330,000 from 2023 to 2037. Interest payments are due semi-annually on January 1 and July 1. Interest rates on the bonds vary from 2.20% to 4.50%, depending on the maturity date. The bonds are set to mature on July 1, 2037.

During the year ended June 30, 2023, the following changes occurred in the long-term debt balances:

	Beginning of Year	Additions	Payments	End of Year	Portion Due Within One Year
Governmental activities:					
Bonds:					
Limited Tax County Building					
Bonds, Series 2020	\$ 2,260,000	\$ -	\$ 245,000	\$ 2,015,000	\$ 245,000
Highway Allocation Fund					
Pledge Bonds, Series 2022	3,860,000	-	-	3,860,000	200,000
	<u>\$ 6,120,000</u>	<u>\$ -</u>	<u>\$ 245,000</u>	<u>\$ 5,875,000</u>	<u>\$ 445,000</u>

Interest paid on the loans during the year ended June 30, 2023 was \$92,925.

Aggregate annual debt service payments until maturity are as follows:

Year Ended June 30,	Governmental Activities	
	Bonds	
	Principal	Interest
2024	\$ 445,000	\$ 151,569
2025	455,000	145,440
2026	470,000	138,395
2027	475,000	130,561
2028	480,000	122,105
2029-2033	2,035,000	450,074
2034-2038	<u>1,515,000</u>	<u>173,189</u>
Total	<u>\$ 5,875,000</u>	<u>\$ 1,311,333</u>

BOX BUTTE COUNTY
Alliance, Nebraska

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

June 30, 2023

NOTE 5 - CONDUIT DEBT OBLIGATIONS

On April 10, 2014, the County issued \$8,000,000 of General Obligation Bonds, Series 2014, to provide for the cost of constructing additions and improvements to Box Butte General Hospital (the "Hospital"), along with interim financing interest costs. During the fiscal year ended June 30, 2020, the County issued \$6,205,000 of General Obligation Refunding Bonds, Series 2020, to refund the General Obligation Bonds, Series 2014. The refunding bonds are payable in annual principal installments on June 1 each year, ranging from \$410,000 to \$545,000 from 2020 to 2033. Interest payments are due semi-annually on December 1 and June 1. Interest rates on the bonds vary from 1.90% to 3.00%, depending on the maturity date. The County may levy taxes for repayment of the debt, but it is the intent of the Hospital and the County Board to repay the issue solely from Hospital Revenue. Should revenue not be sufficient, taxes will be levied for repayment of the debt. The County is not obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported in the accompanying financial statements.

At June 30, 2023, the General Obligation Refunding Bonds, Series 2020 had an outstanding balance of \$4,850,000.

NOTE 6 - INTERFUND LOANS AND TRANSFERS

During the year ended June 30, 2023, the Inheritance Fund loaned the Preservation & Modernization fund \$25,000 for a Microfiche/Microfilm Conversion Project. The amount will be paid back to the Inheritance fund at \$2,500 per year for a period of 10 years.

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

	Transfers To:				Total
	Road Fund	Inheritance Tax Fund	Road Bridge Sinking Fund	Aggregate Other Governmental Funds	
<u>Transfers From:</u>					
Major Funds:					
General fund	\$ 600,000	\$ -	\$ -	\$ 3,290	\$ 603,290
Road fund	-	170,623	121,623	-	292,246
Road Sinking	-	19,095	-	-	19,095
Aggregate Other Governmental Funds	-	64,043	-	25,200	89,243
Totals	<u>\$ 600,000</u>	<u>\$ 253,761</u>	<u>\$ 121,623</u>	<u>\$ 28,490</u>	<u>\$ 1,003,874</u>

Transfers of \$603,290 were for general operations, \$356,289 for future capital outlay, \$25,200 for courthouse building debt, and \$19,095 for repayment of short-term loan for capital outlay.

NOTE 7 - EMPLOYEES' RETIREMENT SYSTEM

Plan Description

Box Butte County contributes to the Nebraska County Employees Retirement System Cash Balance Benefit Plan, a cost-sharing multiple-employer defined benefit pension plan administered by the Nebraska Public Employees Retirement System (NPERS). NPERS provides retirement and disability benefits to plan members and beneficiaries. The County Employees Retirement Act establishes benefit provisions.

BOX BUTTE COUNTY
Alliance, Nebraska

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

June 30, 2023

NOTE 7 - EMPLOYEES' RETIREMENT SYSTEM

Plan Description (Continued)

The Nebraska Public Employees Retirement Board (NPERS) was created in 1971 to administer the Nebraska retirement plans. In 1973, the State Legislature brought the County Employees Retirement Plan under the administration of NPERS. All regular county employees in Nebraska are members of the plan.

Member Benefits

A member is eligible for retirement after attaining age 55. Upon attainment of age 55, regardless of service, the retirement allowance shall be equal to the accumulated employee and employer cash balance accounts including interest credits, annuitized for payment of the normal form. Also available are additional forms of payment allowed under the plan, which are actuarially equivalent to the normal form, including the option of a full lump sum or partial lump sum.

The normal form of payment under the Cash Balance Benefit Fund is a single life annuity with a five-year certain, payable monthly. Members have the option to convert their member cash balance account to a monthly annuity with built-in cost-of-living adjustments of 2.5% annually. This monthly benefit and all other options allowed under the plan will be of actuarial equivalence to the accumulated employee and employer cash balance accounts, including interest credits.

Optional forms of payment include a lump sum and the following annuities (with or without a 2.5% COLA): life annuity, modified cash refund, certain and life annuity (5, 10, or 15 years), certain only annuity (5, 10, 15 or 20 years) and joint and survivor annuity (50%, 75%, or 100%).

Contributions

For the County's fiscal year ended June 30, 2023, the County's total payroll for all employees was \$2,723,849. Total covered payroll was \$2,709,791. Covered payroll refers to all compensation paid by the County to active employees covered by the Plan.

Eligible employees are required to contribute 4.5% of their salary and the County contributes 6.75% of the salary. Commissioned law enforcement personnel employed by the County are required to contribute 5.5% of their salary and the County contributes 7.75% of the salary. The county contribution shall be credited to the employer cash balance account. The County's contribution to the Plan for its year ended June 30, 2023 was \$186,523, equal to the required contribution amount.

Plan Fiduciary Net Position

Detailed information about the Plan's fiduciary net position is available in the separately issued Nebraska Public Employees Retirement Systems Plan financial report. NPERS issues a publicly available financial report that includes financial statements and required supplementary information for NPERS. That report may be obtained by writing the NPERS, P.O. Box 94816, Lincoln, NE 68509-4816, by calling 1-800-245-5712, or via the internet at http://www.auditors.nebraska.gov/APA_Reports.

BOX BUTTE COUNTY
Alliance, Nebraska

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

June 30, 2023

NOTE 8 - DEFERRED COMPENSATION PLAN

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all County employees, permits them to defer a portion of their salary until future years. Participation in the plan is optional. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the County, subject only to the claims of the County's general creditors. Participants' rights under the plan are equal to those of general creditors of the County in an amount equal to the fair market value of the deferred account for each participant.

The County has no liability for losses under the plan but has the duty of due care that would be required of an ordinary prudent investor. The County believes that it is highly unlikely that it will use the assets to satisfy the claims of general creditors in the future.

Investments are managed by the plan's trustee under one of several investment options or a combination thereof. The choice of the investment options is made by the participants.

NOTE 9 - INTER-LOCAL AGREEMENTS

Box Butte County has entered into agreements with other counties in Region I in conjunction with the Nebraska Department of Public Institutions to provide services to carry out the provisions of the Nebraska Comprehensive Community Mental Health Services Act, the related alcoholism and drug abuse services and the Developmental Disabilities Services Act (Acts). Region I consists of the following counties: Sioux, Dawes, Box Butte, Sheridan, Scotts Bluff, Morrill, Garden, Banner, Kimball, Cheyenne, and Deuel. Separate agreements were established under the authority of the Interlocal Cooperation Act for services to be provided under each of the Acts. The governing boards for Region I services are established by Statute and include representatives from the participating county boards. Each county contributes to the financial support of the Region's activities based on formulas developed by the Region's governing boards and as required by the Acts. Funding is provided by a combination of federal, state, local, and private funding. Box Butte County contributed \$52,291 towards the operation of Region I during the fiscal year ended June 30, 2023. In the event of termination of the agreement, assets would be disposed of in accordance with the terms of the agreement. The Nebraska Department of Public Institutions requires the Region to be audited annually in accordance with State Statute Section 71-5010. Financial information for the Region is available in that audit report.

NOTE 10 - RISK MANAGEMENT

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

Employee Health Insurance - During the year ended June 30, 2023, the County used a risk management self-insurance fund to account for and finance its uninsured risks of loss for employee health and accident insurance. The County is self-insuring the cost of coverage, other than the deductibles of \$500 for single and \$1,000 for families. The difference in the premium of the deductibles is contributed to the self-insurance fund for payments of future claims. The County has a stop-loss policy that will pay insurance claims per individual in excess of \$50,000 incurred in a twelve-month period up to a lifetime maximum of \$1,000,000 per individual.

Activity in the risk management fund is accounted for in the Health Insurance Claims Fund.

BOX BUTTE COUNTY
Alliance, Nebraska

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

June 30, 2023

NOTE 10 - RISK MANAGEMENT (CONTINUED)

Liability Insurance and Worker's Compensation - The County is a member of the Nebraska Intergovernmental Risk Management Association (NIRMA) and the Nebraska Intergovernmental Risk Management Association II (NIRMA II) which were created to provide self-insurance pools for the insurance needs of Nebraska counties. NIRMA provides a pool for property, general liability, and auto liability coverage and NIRMA II provides a pool for worker's compensation coverage. The County pays an annual premium to NIRMA and NIRMA II.

Government entities joining the NIRMA Funds must remain members for a minimum of three years; a member may withdraw from the Funds after that by giving 90 days' notice. Fund underwriting and rate-setting policies are established after consultation with actuaries. If the Funds become insolvent or are otherwise unable to discharge their legal liabilities and other obligations, a participant may be assessed by the governing 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 participating entity will remain liable for such assessments, regardless of such entity's withdrawal from participation, and for liabilities of the Fund incurred during such entity's period of membership, as provided by Nebraska Revised Statute Section 44-4312 (1987 Suppl.).

NIRMA retains responsibility for the payment of claims within specified self-insured retention limits prior to the application of coverage provided by the excess insurance contracts.

The policy limits are as follows:

\$ 5,000,000	General liability
\$ 50,000	Theft
\$ 100,000	Forgery and alteration
\$ 100,000	Money orders, counterfeit paper and currency
\$ 100,000	Computer and funds transfers fraud
\$ 300,000	Employee dishonesty and Failure to perform

NIRMA maintains excess insurance contracts to provide coverage over the self-insured retention limits of \$300,000 (liability). Liability coverage provided by the excess insurance is \$5,000,000 per occurrence with no annual aggregate except for Public Officials and Employment Practices liability (\$10,000,000 aggregate) Employee Benefits liability (\$10,000,000 aggregate) and Law enforcement (\$10,000,000 aggregate).

NIRMA II maintains excess insurance contracts which provide workers' compensation (Coverage A) at statutory limits. The limit provided by the excess insurance coverage for employer's liability (Coverage B) is \$2,000,000.

NIRMA and NIRMA II both have substantial surplus accounts. There have been no significant reductions in the County's insurance coverage and settlement amounts have not exceeded insurance coverage for the current or the three prior years.

Unemployment Benefits - The County has elected to be self-insured and retain all risk for liabilities resulting from claims for unemployment benefits. During the year ended June 30, 2023, no claims were filed for unemployment benefits. At June 30, 2023, no claims had been filed and were outstanding.

BOX BUTTE COUNTY
Alliance, Nebraska

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

June 30, 2023

NOTE 11 - TAX ABATEMENT

The County is subject to tax abatements granted by the Community Redevelopment Authority (CRA), a component unit of the City of Alliance, Nebraska, which has entered into tax increment financing (TIF) agreements with various redevelopers. The TIF programs have the stated purpose of increasing business activity and employment in the community.

Under the TIF programs, redevelopers can apply for TIF financing whereby the property tax they pay on the increased valuation of property under a TIF agreement is returned to the redeveloper by the CRA to finance the project for a period of up to 15 years.

Information relevant to the abatements impacting the County for the year ended June 30, 2023, are as follows:

<u>Tax Abatement Program</u>	<u>Amount Abated During the Year</u>
Tax Increment Financing	\$ 27,106

NOTE 12 - CONTINGENCIES

The County has a civil matter pending involving a wrongful termination claim and breach of employment contract alleging over \$70,000 in damages. The case is in preliminary stages and damages, if any, cannot be determined at this time. There is no liability coverage since this is a contract-based claim, but the County has sufficient funds to pay a judgment if the Plaintiff prevails.

NOTE 13 - VIOLATION OF FINANCE-RELATED LEGAL PROVISIONS

The County is prohibited by statute from spending in excess of appropriated amounts at the fund level. The County had a significant overdraft of expenditures compared to appropriations in the Courthouse Bond Fund in the amount of \$24,596. The County will prepare the budget based on expected debt payments and will monitor the budget to make amendments as needed.

NOTE 14 - SUBSEQUENT EVENTS

Subsequent events have been evaluated through the date of the independent auditor's report which is the date on which the financial statements were available to be issued.

BOX BUTTE COUNTY
Alliance, Nebraska

SUPPLEMENTARY INFORMATION

BOX BUTTE COUNTY
Alliance, Nebraska

BUDGETARY COMPARISON SCHEDULE -
GENERAL FUND

For the Year Ended June 30, 2023

	Budgeted Amounts		Actual
	Original	Final	
Receipts			
Property taxes	\$ 5,055,697	\$ 5,055,697	\$ 5,165,800
Motor vehicle taxes	390,000	390,000	415,658
Intergovernmental	193,700	193,700	210,447
Local fees, licenses, commissions and miscellaneous	428,020	428,020	642,855
Interest income	8,000	8,000	230,647
Total receipts	\$ 6,075,417	\$ 6,075,417	\$ 6,665,407
Disbursements			
General Government			
Board of Commissioners			
Personal services	\$ 82,700	\$ 82,700	\$ 77,989
Operating expenses	5,000	5,000	1,723
Total board of commissioners	\$ 87,700	\$ 87,700	\$ 79,712
County Clerk			
Personal services	\$ 151,632	\$ 151,632	\$ 129,376
Operating expenses	11,411	11,411	8,986
Supplies and materials	1,245	1,245	1,301
Capital outlay	1,770	1,770	2,319
Total county clerk	\$ 166,058	\$ 166,058	\$ 141,982
County Treasurer			
Personal services	\$ 206,699	\$ 206,699	\$ 190,889
Operating expenses	19,700	19,700	20,540
Supplies and materials	7,398	7,398	7,019
Capital outlay	4,000	4,000	3,374
Total county treasurer	\$ 237,797	\$ 237,797	\$ 221,822
County Assessor			
Personal services	\$ 169,803	\$ 169,803	\$ 158,090
Operating expenses	45,537	45,537	41,774
Supplies and materials	3,500	3,500	3,992
Capital outlay	4,500	4,500	2,914
Total county assessor	\$ 223,340	\$ 223,340	\$ 206,770

See independent auditor's report
and notes to the supplementary information.

BOX BUTTE COUNTY
Alliance, Nebraska

BUDGETARY COMPARISON SCHEDULE -
GENERAL FUND (CONTINUED)

For the Year Ended June 30, 2023

	Budgeted Amounts		Actual
	Original	Final	
Disbursements			
General Government (Continued)			
Election Commissioner			
Personal services	\$ 82,148	\$ 82,148	\$ 52,008
Operating expenses	37,835	37,835	18,840
Supplies and materials	2,000	2,000	883
Equipment rental	250	250	400
Capital outlay	6,000	6,000	3,181
Total election commissioner	\$ 128,233	\$ 128,233	\$ 75,312
Planning and zoning			
Operating expenses	\$ 16,600	\$ 16,600	\$ 15,000
Total planning and zoning	\$ 16,600	\$ 16,600	\$ 15,000
Clerk of the District Court			
Personal services	\$ 97,828	\$ 97,828	\$ 82,123
Operating expenses	9,200	9,200	5,094
Supplies and materials	2,500	2,500	2,144
Total clerk of the district court	\$ 109,528	\$ 109,528	\$ 89,361
County Court System			
Operating expenses	\$ 7,850	\$ 7,850	\$ 6,604
Supplies and materials	10,000	10,000	8,516
Total county court system	\$ 17,850	\$ 17,850	\$ 15,120
District Judge			
Operating expenses	\$ 4,050	\$ 4,050	\$ 2,111
Supplies and materials	1,000	1,000	385
Capital outlay	3,000	3,000	1,912
Total district judge	\$ 8,050	\$ 8,050	\$ 4,408
County Relief			
Operating expenses	36,500	\$ 36,500	\$ 21,479
Office rental	18,500	18,500	18,009
Total county relief	\$ 55,000	\$ 55,000	\$ 39,488

See independent auditor's report
and notes to the supplementary information.

BOX BUTTE COUNTY
Alliance, Nebraska

BUDGETARY COMPARISON SCHEDULE -
GENERAL FUND (CONTINUED)

For the Year Ended June 30, 2023

	Budgeted Amounts		Actual
	Original	Final	
Disbursements			
General Government (Continued)			
Public Defender			
Personal services	\$ 120,600	\$ 130,600	\$ 113,397
Operating expenses	21,444	21,444	18,134
Supplies and materials	1,414	1,414	4,236
Office rental	18,000	18,000	18,000
Capital outlay	7,146	7,146	24,550
Total public defender	\$ 168,604	\$ 178,604	\$ 178,317
District Court			
Personal services	\$ 1,500	\$ 1,500	\$ 1,005
Operating expenses	86,600	86,600	89,061
Supplies and materials	2,200	2,200	230
Total district court	\$ 90,300	\$ 90,300	\$ 90,296
Buildings and Grounds			
Personal services	\$ 70,040	\$ 70,040	\$ 63,691
Operating expenses	50,040	50,040	30,131
Supplies and materials	23,000	23,000	16,904
Capital outlay	55,000	55,000	50,689
Total buildings and grounds	\$ 198,080	\$ 198,080	\$ 161,415
Extension Agent			
Personal services	\$ 106,525	\$ 106,525	\$ 99,199
Operating expenses	19,669	19,669	17,663
Supplies and materials	8,329	8,329	7,842
Office rental	6,090	6,090	6,000
Capital outlay	-	-	2,546
Total extension agent	\$ 140,613	\$ 140,613	\$ 133,250
Miscellaneous			
Personal services	\$ 1,968,972	\$ 1,958,972	\$ 1,450,405
Operating expenses	1,089,620	1,089,620	753,289
Supplies and materials	6,500	6,500	9,760
Capital outlay	112,500	112,500	26,083
Total miscellaneous	\$ 3,177,592	\$ 3,167,592	\$ 2,239,537
Total general government	\$ 4,825,345	\$ 4,825,345	\$ 3,691,790

See independent auditor's report
and notes to the supplementary information.

BOX BUTTE COUNTY
Alliance, Nebraska

BUDGETARY COMPARISON SCHEDULE -
GENERAL FUND (CONTINUED)

For the Year Ended June 30, 2023

	Budgeted Amounts		Actual
	Original	Final	
Disbursements			
Public Safety			
Sheriff			
Personal services	\$ 500,395	\$ 500,395	\$ 407,018
Operating expenses	50,175	50,175	32,880
Supplies and materials	65,250	65,250	37,354
Capital outlay	3,200	3,200	2,886
Total sheriff	\$ 619,020	\$ 619,020	\$ 480,138
County Attorney			
Personal services	\$ 303,171	\$ 303,171	\$ 302,261
Operating expenses	33,550	33,550	20,234
Supplies and materials	5,000	5,000	4,753
Capital outlay	9,000	9,000	6,898
Total county attorney	\$ 350,721	\$ 350,721	\$ 334,146
County Jail			
Personal services	\$ 760,392	\$ 760,392	\$ 555,673
Operating expenses	281,290	281,290	210,193
Supplies and materials	500	500	1,039
Capital outlay	38,100	38,100	2,346
Total county jail	\$ 1,080,282	\$ 1,080,282	\$ 769,251
Civil Defense			
Operating expenses	\$ 39,788	\$ 39,788	\$ 39,329
Total civil defense	\$ 39,788	\$ 39,788	\$ 39,329
Total public safety	\$ 2,089,811	\$ 2,089,811	\$ 1,622,864

See independent auditor's report
and notes to the supplementary information.

BOX BUTTE COUNTY
Alliance, Nebraska

BUDGETARY COMPARISON SCHEDULE -
GENERAL FUND (CONTINUED)

For the Year Ended June 30, 2023

	Budgeted Amounts		Actual
	Original	Final	
Disbursements			
Public Works			
Noxious Weeds			
Operating expenses	75,000	\$ 75,000	\$ 61,921
Total noxious weeds	\$ 75,000	\$ 75,000	\$ 61,921
Total public works	\$ 75,000	\$ 75,000	\$ 61,921
Public Welfare and Social Services			
Veterans' Service Officer			
Personal services	\$ 88,863	\$ 88,863	\$ 65,549
Operating expenses	8,928	8,928	9,214
Supplies and materials	10,000	10,000	7,811
Capital outlay	3,000	3,000	4,367
Total veterans' service officer	\$ 110,791	\$ 110,791	\$ 86,941
Total public welfare and social services	\$ 110,791	\$ 110,791	\$ 86,941
Total disbursements	\$ 7,100,947	\$ 7,100,947	\$ 5,463,516
Excess (deficiency) of receipts over (under) disbursements	\$ (1,025,530)	\$ (1,025,530)	\$ 1,201,891
Other financing sources (uses)			
Transfers out to other funds	(1,147,094)	(1,147,094)	(603,290)
Total other financing sources (uses)	\$ (1,147,094)	\$ (1,147,094)	\$ (603,290)
Net change in fund balance	\$ (2,172,624)	\$ (2,172,624)	\$ 598,601
Fund balance, beginning of year	3,072,624	3,072,624	3,072,624
Fund balance, end of year	\$ 900,000	\$ 900,000	\$ 3,671,225

See independent auditor's report
and notes to the supplementary information.

BOX BUTTE COUNTY
Alliance, Nebraska

BUDGETARY COMPARISON SCHEDULE -
MAJOR SPECIAL REVENUE FUND

For the Year Ended June 30, 2023

	Road Fund	
	Budget (Original and Final)	Actual
Receipts		
Intergovernmental	\$ 1,266,111	\$ 1,300,479
Local fees, licenses, commissions and miscellaneous	134,750	198,749
Total receipts	\$ 1,400,861	\$ 1,499,228
Disbursements		
Personal services	\$ 748,533	\$ 658,968
Operating expenses	253,905	446,507
Supplies and materials	900,195	594,976
Equipment rental	14,500	3,167
Capital outlay	239,612	143,940
Total disbursements	\$ 2,156,745	\$ 1,847,558
Other financing sources (uses)		
Transfers in from other funds	\$ 1,147,094	\$ 600,000
Transfers out to other funds	(72,623)	(292,246)
Total other financing sources (uses)	\$ 1,074,471	\$ 307,754
Net change in fund balance	\$ 318,587	\$ (40,576)
Fund balance, beginning of year	216,413	216,413
Fund balance, end of year	\$ 535,000	\$ 175,837

See independent auditor's report
and notes to the supplementary information.

BOX BUTTE COUNTY
Alliance, Nebraska

BUDGETARY COMPARISON SCHEDULE -
MAJOR SPECIAL REVENUE FUND

For the Year Ended June 30, 2023

	Inheritance Tax Fund	
	Budget (Original and Final)	Actual
Receipts		
Local fees, licenses, commissions and miscellaneous	\$ 100,000	\$ 369,504
Interest income	-	3,537
Total receipts	\$ 100,000	\$ 373,041
Disbursements		
Operating expenses	\$ 2,059,073	\$ 292,979
Capital outlay	-	218,764
Total disbursements	\$ 2,059,073	\$ 511,743
Other financing sources (uses)		
Transfers in from other funds	\$ 70,623	\$ 253,761
Transfers out to other funds	(350,000)	-
Total other financing sources (uses)	\$ (279,377)	\$ 253,761
Net change in fund balance	\$ (2,238,450)	\$ 115,059
Fund balance, beginning of year	2,238,450	2,238,450
Fund balance, end of year	\$ -	\$ 2,353,509

See independent auditor's report
and notes to the supplementary information.

BOX BUTTE COUNTY
Alliance, Nebraska

BUDGETARY COMPARISON SCHEDULE -
MAJOR SPECIAL REVENUE FUND

For the Year Ended June 30, 2023

	Health Insurance Claims Fund	
	Budget	
	(Original and Final)	Actual
Receipts		
Local fees, licenses, commissions and miscellaneous	\$ 1,397,458	\$ 1,084,453
Total receipts	\$ 1,397,458	\$ 1,084,453
Disbursements		
Operating expenses	\$ 1,850,000	\$ 976,142
Total disbursements	\$ 1,850,000	\$ 976,142
Net change in fund balance	\$ (452,542)	\$ 108,311
Fund balance, beginning of year	1,769,242	1,769,242
Fund balance, end of year	\$ 1,316,700	\$ 1,877,553

See independent auditor's report
and notes to the supplementary information.

BOX BUTTE COUNTY
Alliance, Nebraska

BUDGETARY COMPARISON SCHEDULE -
MAJOR SPECIAL REVENUE FUND

For the Year Ended June 30, 2023

	COVID American Rescue Plan Fund	
	Budget	
	(Original and Final)	Actual
Receipts		
Interest income	-	-
Disbursements		
Operating expenses	\$ 1,614,806	\$ 545,218
Total disbursements	\$ 1,614,806	\$ 545,218
Net change in fund balance	\$ (1,614,806)	\$ (545,218)
Fund balance, beginning of year	1,614,806	1,614,806
Fund balance, end of year	\$ -	\$ 1,069,588

See independent auditor's report
and notes to the supplementary information.

BOX BUTTE COUNTY
Alliance, Nebraska

BUDGETARY COMPARISON SCHEDULE -
MAJOR SPECIAL REVENUE FUND

For the Year Ended June 30, 2023

	Road-Bridge Sinking Fund	
	Budget (Original and Final)	Actual
Receipts		
Local fees, licenses, commissions and miscellaneous	\$ -	\$ 7,628
Total receipts	\$ -	\$ 7,628
Disbursements		
Capital outlay	\$ 4,055,855	\$ 3,940,948
Total disbursements	\$ 4,055,855	\$ 3,940,948
Other financing sources (uses)		
Transfers in from other funds	2,000	121,623
Transfers out to other funds	-	(19,095)
Total other financing sources (uses)	\$ 2,000	\$ 102,528
Net change in fund balance	\$ (4,053,855)	\$ (3,830,792)
Fund balance, beginning of year	4,053,855	4,053,855
Fund balance, end of year	\$ -	\$ 223,063

See independent auditor's report
and notes to the supplementary information.

BOX BUTTE COUNTY
Alliance, Nebraska

NOTES TO THE SUPPLEMENTARY INFORMATION

June 30, 2023

NOTE 1 - BUDGET PROCESS

The County follows the provisions of the Nebraska Budget Act, in establishing the budgetary data reflected in the accompanying financial statements:

1. On or before September 1, the County Board prepares and transmits a budget for each County fund showing the requirements, the outstanding warrants, the operating reserve to be maintained, the cash on hand at the close of the preceding fiscal year, the revenue from sources other than taxation, and the amount to be raised by taxation.
2. At least one public hearing must be held by the County Board to obtain taxpayer comments.
3. At a meeting of the County Board, prior to September 30, after the action of the State Board of Equalization and Assessment has been certified to the County Clerk, the budget, as revised, is adopted and the amounts provided therein are appropriated.
4. The County Board is authorized to transfer budgeted amounts between departments within any fund through resolution; however, revisions that alter the total expenditures of any fund require that an additional public hearing be held followed by approval by the Board.
5. Budgets are prepared on the modified cash basis, the same basis of accounting used in preparing the financial statements.
6. If it is determined during the year that sufficient amounts have not been budgeted, state statute allows the adoption of supplemental budgets.
7. All unexpended appropriations lapse at year-end.
8. Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the County because it is, at present, not considered necessary to assure effective budgetary control or to facilitate effective cash planning and control.

NOTE 2 - SPECIAL PURPOSE REPORTING - MODIFIED CASH BASIS/BUDGETARY ACCOUNTING BASIS DIFFERENCES

The financial statements prepared in conformity with the Special Purpose Reporting - Modified Cash Basis present capital outlay expenditure information in a separate category of expenditures. Under the budgetary basis of accounting, capital outlay expenditures are reported within the function to which they relate. For example, the purchase of a new sheriff's patrol car would be reported as a capital outlay expenditure on the Governmental Funds Statement of Cash Receipts, Disbursements and Changes in Fund Balances, however, in the Budgetary Supplementary Information Schedule, the purchase would be reported as an expenditure of the Public Safety/Sheriff function of government, along with all other current Sheriff related expenditures.

See independent auditor's report.

BOX BUTTE COUNTY
Alliance, Nebraska

OTHER SUPPLEMENTARY INFORMATION

BOX BUTTE COUNTY
Alliance, Nebraska

COMBINING SCHEDULE OF ASSETS, LIABILITIES AND FUND BALANCES
ARISING FROM CASH TRANSACTIONS - NONMAJOR GOVERNMENTAL FUNDS

June 30, 2023

	Special Revenue Funds				
	Drug Law Enforcement Fund	STOP Program Fund	Preservation and Modernization Fund	State Grants Fund	Emergency 911 Fund
Assets					
Cash and cash equivalents	\$ 2,318	\$ 7,946	\$ 11,341	\$ 3,839	\$ 214,176
Total assets	<u>\$ 2,318</u>	<u>\$ 7,946</u>	<u>\$ 11,341</u>	<u>\$ 3,839</u>	<u>\$ 214,176</u>
Liabilities and Fund Balances					
Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -
Fund balances					
Restricted for:					
Drug Law Enforcement	\$ 2,318	\$ -	\$ -	\$ -	\$ -
STOP Program	-	7,946	-	-	-
Preservation and Modernization	-	-	11,341	-	-
911 Emergency Services	-	-	-	-	214,176
State Grants	-	-	-	3,839	-
Road repairs	-	-	-	-	-
Debt service	-	-	-	-	-
Committed to:					
General Government	-	-	-	-	-
Public Welfare and Social Services	-	-	-	-	-
Total liabilities and fund balances	<u>\$ 2,318</u>	<u>\$ 7,946</u>	<u>\$ 11,341</u>	<u>\$ 3,839</u>	<u>\$ 214,176</u>

See independent auditor's report.

BOX BUTTE COUNTY
Alliance, Nebraska

COMBINING SCHEDULE OF ASSETS, LIABILITIES AND FUND BALANCES
ARISING FROM CASH TRANSACTIONS - NONMAJOR GOVERNMENTAL
FUNDS (CONTINUED)

June 30, 2023

	<u>Special Revenue Funds (Continued)</u>			<u>Debt Service Funds</u>		<u>Total Nonmajor Governmental Funds</u>
	<u>Courthouse Building Fund</u>	<u>Veterans Sinking Fund</u>	<u>Road Bridge Buyback</u>	<u>Courthouse Bond Fund</u>	<u>Highway Bond Fund</u>	
Assets						
Cash and cash equivalents	\$ 62,607	\$ 12,267	\$ 151,133	\$ 242,162	\$ 122,535	\$ 830,324
Total assets	<u>\$ 62,607</u>	<u>\$ 12,267</u>	<u>\$ 151,133</u>	<u>\$ 242,162</u>	<u>\$ 122,535</u>	<u>\$ 830,324</u>
Liabilities and Fund Balances						
Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund balances						
Restricted for:						
Drug Law Enforcement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,318
STOP Program	-	-	-	-	-	7,946
Preservation and Modernization	-	-	-	-	-	11,341
911 Emergency Services	-	-	-	-	-	214,176
State Grants	-	-	-	-	-	3,839
Road repairs	-	-	151,133	-	-	151,133
Debt service	-	-	-	242,162	122,535	364,697
Committed to:						
General Government	62,607	-	-	-	-	62,607
Public Welfare and Social Services	<u>-</u>	<u>12,267</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,267</u>
Total liabilities and fund balances	<u>\$ 62,607</u>	<u>\$ 12,267</u>	<u>\$ 151,133</u>	<u>\$ 242,162</u>	<u>\$ 122,535</u>	<u>\$ 830,324</u>

See independent auditor's report.

BOX BUTTE COUNTY
Alliance, Nebraska

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

For the Year Ended June 30, 2023

	Special Revenue Funds				
	Drug Law Enforcement Fund	STOP Program Fund	Preservation and Modernization Fund	State Grants Fund	Emergency 911 Fund
Receipts					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	900	-	14,164	-
Local fees, licenses, commissions and miscellaneous	1,908	-	6,082	-	19,501
Total receipts	\$ 1,908	\$ 900	\$ 6,082	\$ 14,164	\$ 19,501
Disbursements					
General government	\$ -	\$ -	\$ 29,934	\$ 10,755	\$ -
Public welfare and social services	-	-	-	-	9,978
Total disbursements	\$ -	\$ -	\$ 29,934	\$ 10,755	\$ 9,978
Other financing sources (uses)					
Transfers in from other funds	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers out to other funds	-	-	-	-	-
Total other financing sources (uses)	\$ -	\$ -	\$ -	\$ -	\$ -
Net change in fund balance	\$ 1,908	\$ 900	\$ (23,852)	\$ 3,409	\$ 9,523
Fund balances, beginning of year	410	7,046	35,193	430	204,653
Fund balances, end of year	\$ 2,318	\$ 7,946	\$ 11,341	\$ 3,839	\$ 214,176

See independent auditor's report.

BOX BUTTE COUNTY
Alliance, Nebraska

COMBINING SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCES - NONMAJOR GOVERNMENTAL
FUNDS (CONTINUED)

For the Year Ended June 30, 2023

	<u>Special Revenue Funds (Continued)</u>			<u>Debt Service Funds</u>		<u>Total Nonmajor Governmental Funds</u>
	<u>Courthouse Building Fund</u>	<u>Veterans Sinking Fund</u>	<u>Road Bridge Buyback</u>	<u>Courthouse Bond Fund</u>	<u>Highway Bond Fund</u>	
Receipts						
Property taxes	\$ -	\$ -	\$ -	\$ 260,823	\$ 194,211	\$ 455,034
Intergovernmental	-	-	111,830	1,894	1,751	130,539
Local fees, licenses, commissions and miscellaneous	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>27,491</u>
Total receipts	\$ <u>-</u>	\$ <u>-</u>	\$ <u>111,830</u>	\$ <u>262,717</u>	\$ <u>195,962</u>	\$ <u>613,064</u>
Disbursements						
General government	\$ 2,782	\$ -	\$ -	\$ 600	\$ -	\$ 44,071
Public welfare and social services	-	-	-	-	-	9,978
Debt service	-	-	-	264,498	73,427	337,925
	<u>-</u>	<u>-</u>	<u>-</u>	<u>264,498</u>	<u>73,427</u>	<u>337,925</u>
Total disbursements	\$ <u>2,782</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>265,098</u>	\$ <u>73,427</u>	\$ <u>391,974</u>
Other financing sources (uses)						
Transfers in from other funds	\$ -	\$ 3,290	\$ -	\$ 25,200	\$ -	\$ 28,490
Transfers out to other funds	<u>(25,200)</u>	<u>-</u>	<u>(64,043)</u>	<u>-</u>	<u>-</u>	<u>(89,243)</u>
Total other financing sources (uses)	\$ <u>(25,200)</u>	\$ <u>3,290</u>	\$ <u>(64,043)</u>	\$ <u>25,200</u>	\$ <u>-</u>	\$ <u>(60,753)</u>
Net change in fund balance	\$ (27,982)	\$ 3,290	\$ 47,787	\$ 22,819	\$ 122,535	\$ 160,337
Fund balances, beginning of year	<u>90,589</u>	<u>8,977</u>	<u>103,346</u>	<u>219,343</u>	<u>-</u>	<u>669,987</u>
Fund balances, end of year	\$ <u><u>62,607</u></u>	\$ <u><u>12,267</u></u>	\$ <u><u>151,133</u></u>	\$ <u><u>242,162</u></u>	\$ <u><u>122,535</u></u>	\$ <u><u>830,324</u></u>

See independent auditor's report.

BOX BUTTE COUNTY
Alliance, Nebraska

BUDGETARY COMPARISON SCHEDULE -
NONMAJOR SPECIAL REVENUE FUND

For the Year Ended June 30, 2023

	Drug Law Enforcement Fund	
	Budget	
	(Original and Final)	Actual
Receipts		
Local fees, licenses, commissions and miscellaneous	\$ -	\$ 1,908
Total receipts	\$ -	\$ 1,908
Disbursements		
Operating expenses	\$ 410	\$ -
Total disbursements	\$ 410	\$ -
Net change in fund balance	\$ (410)	\$ 1,908
Fund balance, beginning of year	410	410
Fund balance, end of year	\$ -	\$ 2,318

See independent auditor's report.

BOX BUTTE COUNTY
Alliance, Nebraska

BUDGETARY COMPARISON SCHEDULE -
NONMAJOR SPECIAL REVENUE FUND

For the Year Ended June 30, 2023

	STOP Program Fund	
	Budget (Original and Final)	Actual
Receipts		
Intergovernmental	\$ 700	\$ 900
Total receipts	\$ 700	\$ 900
Disbursements		
Operating expenses	\$ 7,746	\$ -
Total disbursements	\$ 7,746	\$ -
Net change in fund balance	\$ (7,046)	\$ 900
Fund balance, beginning of year	7,046	7,046
Fund balance, end of year	\$ -	\$ 7,946

See independent auditor's report.

BOX BUTTE COUNTY
Alliance, Nebraska

BUDGETARY COMPARISON SCHEDULE -
NONMAJOR SPECIAL REVENUE FUND

For the Year Ended June 30, 2023

	Preservation and Modernization Fund	
	Budget	
	(Original and Final)	Actual
Receipts		
Local fees, licenses, commissions and miscellaneous	\$ 7,000	\$ 6,082
Total receipts	\$ 7,000	\$ 6,082
Disbursements		
Operating expenses	\$ 42,193	\$ 29,934
Total disbursements	\$ 42,193	\$ 29,934
Net change in fund balance	\$ (35,193)	\$ (23,852)
Fund balance, beginning of year	35,193	35,193
Fund balance, end of year	\$ -	\$ 11,341

See independent auditor's report.

BOX BUTTE COUNTY
Alliance, Nebraska

BUDGETARY COMPARISON SCHEDULE -
NONMAJOR SPECIAL REVENUE FUND

For the Year Ended June 30, 2023

	State Grants Fund	
	Budget	
	(Original and Final)	Actual
Receipts		
Intergovernmental	\$ 150,000	\$ 14,164
Total receipts	\$ 150,000	\$ 14,164
Disbursements		
Operating expenses	\$ 150,430	\$ 10,755
Total disbursements	\$ 150,430	\$ 10,755
Net change in fund balance	\$ (430)	\$ 3,409
Fund balance, beginning of year	430	430
Fund balance, end of year	\$ -	\$ 3,839

See independent auditor's report.

BOX BUTTE COUNTY
Alliance, Nebraska

BUDGETARY COMPARISON SCHEDULE -
NONMAJOR SPECIAL REVENUE FUND

For the Year Ended June 30, 2023

	Emergency 911 Fund	
	Budget	
	(Original and Final)	Actual
Receipts		
Local fees, licenses, commissions and miscellaneous	\$ 14,000	\$ 19,501
Total receipts	\$ 14,000	\$ 19,501
Disbursements		
Operating expenses	\$ 218,653	\$ 9,978
Total disbursements	\$ 218,653	\$ 9,978
Net change in fund balance	\$ (204,653)	\$ 9,523
Fund balance, beginning of year	204,653	204,653
Fund balance, end of year	\$ -	\$ 214,176

See independent auditor's report

BOX BUTTE COUNTY
Alliance, Nebraska

BUDGETARY COMPARISON SCHEDULE -
NONMAJOR SPECIAL REVENUE FUND

For the Year Ended June 30, 2023

	Courthouse Building Fund	
	Budget	
	(Original and Final)	Actual
Receipts		
Local fees, licenses, commissions and miscellaneous	\$ -	\$ -
Total receipts	\$ -	\$ -
Disbursements		
Operating expenses	\$ 90,589	\$ 2,782
Total disbursements	\$ 90,589	\$ 2,782
Other financing sources (uses)		
Transfers out to other funds	\$ -	\$ (25,200)
Total other financing sources (uses)	\$ -	\$ (25,200)
Net change in fund balance	\$ (90,589)	\$ (27,982)
Fund balance, beginning of year	90,589	90,589
Fund balance, end of year	\$ -	\$ 62,607

See independent auditor's report

BOX BUTTE COUNTY
Alliance, Nebraska

BUDGETARY COMPARISON SCHEDULE -
NONMAJOR SPECIAL REVENUE FUND

For the Year Ended June 30, 2023

	Veterans Sinking Fund	
	Budget (Original and Final)	Actual
Receipts		
Local fees, licenses, commissions and miscellaneous	\$ -	\$ -
Total receipts	\$ -	\$ -
Disbursements		
Capital outlay	\$ 8,977	\$ -
Total disbursements	\$ 8,977	\$ -
Other financing sources (uses)		
Transfers in from other funds	\$ -	\$ 3,290
Total other financing sources (uses)	\$ -	\$ 3,290
Net change in fund balance	\$ (8,977)	\$ 3,290
Fund balance, beginning of year	8,977	8,977
Fund balance, end of year	\$ -	\$ 12,267

See independent auditor's report.

BOX BUTTE COUNTY
Alliance, Nebraska

BUDGETARY COMPARISON SCHEDULE -
NONMAJOR SPECIAL REVENUE FUND

For the Year Ended June 30, 2023

	<u>Road Bridge Buyback</u>	
	<u>Budget</u>	<u>Actual</u>
	<u>(Original and Final)</u>	
Receipts		
Intergovernmental	\$ <u>99,741</u>	\$ <u>111,830</u>
Total receipts	\$ <u>99,741</u>	\$ <u>111,830</u>
Disbursements		
Capital outlay	\$ <u>203,087</u>	\$ <u>-</u>
Total disbursements	\$ <u>203,087</u>	\$ <u>-</u>
Other financing sources (uses)		
Transfers out to other funds	\$ <u>-</u>	\$ <u>(64,043)</u>
Total other financing sources (uses)	\$ <u>-</u>	\$ <u>(64,043)</u>
Net change in fund balance	\$ <u>(103,346)</u>	\$ <u>47,787</u>
Fund balance, beginning of year	<u>103,346</u>	<u>103,346</u>
Fund balance, end of year	\$ <u><u>-</u></u>	\$ <u><u>151,133</u></u>

See independent auditor's report.

BOX BUTTE COUNTY
Alliance, Nebraska

BUDGETARY COMPARISON SCHEDULE -
NONMAJOR DEBT SERVICE FUND

For the Year Ended June 30, 2023

	<u>Courthouse Bond Fund</u>	
	<u>Budget</u> <u>(Original and Final)</u>	<u>Actual</u>
Receipts		
Property taxes	\$ 259,757	\$ 260,823
Intergovernmental	<u>1,400</u>	<u>1,894</u>
Total receipts	<u>\$ 261,157</u>	<u>\$ 262,717</u>
Disbursements		
Operating expenses	\$ 500	\$ 600
Debt Service	<u>240,000</u>	<u>264,498</u>
Total disbursements	<u>\$ 240,500</u>	<u>\$ 265,098</u>
Other financing sources (uses)		
Transfers in from other funds	<u>\$ -</u>	<u>\$ 25,200</u>
Total other financing sources (uses)	<u>\$ -</u>	<u>\$ 25,200</u>
Net change in fund balance	\$ 20,657	\$ 22,819
Fund balance, beginning of year	<u>219,343</u>	<u>219,343</u>
Fund balance, end of year	<u><u>\$ 240,000</u></u>	<u><u>\$ 242,162</u></u>

See independent auditor's report.

BOX BUTTE COUNTY
Alliance, Nebraska

BUDGETARY COMPARISON SCHEDULE -
NONMAJOR DEBT SERVICE FUND

For the Year Ended June 30, 2023

	Highway Bond Fund	
	Budget (Original and Final)	Actual
Receipts		
Property taxes	\$ 303,500	\$ 194,211
Intergovernmental	100	1,751
Total receipts	\$ 303,600	\$ 195,962
Disbursements		
Operating expenses	\$ 5,000	\$ -
Debt Service	273,600	73,427
Total disbursements	\$ 278,600	\$ 73,427
Other financing sources (uses)		
Transfers in from other funds	\$ 350,000	\$ -
Total other financing sources (uses)	\$ 350,000	\$ -
Net change in fund balance	\$ 375,000	\$ 122,535
Fund balance, beginning of year	-	-
Fund balance, end of year	\$ 375,000	\$ 122,535

See independent auditor's report.

BOX BUTTE COUNTY
Alliance, Nebraska

SCHEDULE OF TOTAL TAX CERTIFIED, CORRECTIONS AND
COLLECTIONS FOR PAST FIVE TAX YEARS
OF ALL POLITICAL SUBDIVISIONS IN BOX BUTTE COUNTY

For the Year Ended June 30, 2023

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Tax certified by Assessor					
Real estate	\$ 17,920,041	\$ 18,236,533	\$ 18,598,748	\$ 18,984,786	\$ 19,293,072
Personal and special	<u>4,042,104</u>	<u>4,165,107</u>	<u>4,543,011</u>	<u>4,942,898</u>	<u>5,413,466</u>
Total	\$ 21,962,145	\$ 22,401,640	\$ 23,141,759	\$ 23,927,684	\$ 24,706,538
Net corrections	<u>1,243</u>	<u>4,642</u>	<u>1,921</u>	<u>(12,345)</u>	<u>(6,181)</u>
Corrected certified tax	\$ <u>21,963,388</u>	\$ <u>22,406,282</u>	\$ <u>23,143,680</u>	\$ <u>23,915,339</u>	\$ <u>24,700,357</u>
Net tax collected by County Treasurer for fiscal year ended:					
June 30, 2019	\$ 12,921,851	\$ -	\$ -	\$ -	\$ -
June 30, 2020	9,024,836	13,151,125	-	-	-
June 30, 2021	11,464	9,236,394	13,891,570	-	-
June 30, 2022	1,665	11,913	9,221,259	14,483,237	-
June 30, 2023	<u>340</u>	<u>1,084</u>	<u>12,849</u>	<u>9,381,882</u>	<u>15,012,666</u>
Total net collections	\$ 21,960,156	\$ 22,400,516	\$ 23,125,678	\$ 23,865,119	\$ 15,012,666
Total uncollected tax	\$ <u>3,232</u>	\$ <u>5,766</u>	\$ <u>18,002</u>	\$ <u>50,220</u>	\$ <u>9,687,691</u>
Percentage uncollected tax	<u>0.01%</u>	<u>0.03%</u>	<u>0.08%</u>	<u>0.21%</u>	<u>39.22%</u>

See independent auditor's report.

BOX BUTTE COUNTY
Alliance, Nebraska

BUDGETARY COMPARISON SCHEDULE -
NONMAJOR SPECIAL REVENUE FUND

For the Year Ended June 30, 2023

	Drug Law Enforcement Fund	
	Budget	
	(Original and Final)	Actual
Receipts		
Local fees, licenses, commissions and miscellaneous	\$ -	\$ 1,908
Total receipts	\$ -	\$ 1,908
Disbursements		
Operating expenses	\$ 410	\$ -
Total disbursements	\$ 410	\$ -
Net change in fund balance	\$ (410)	\$ 1,908
Fund balance, beginning of year	410	410
Fund balance, end of year	\$ -	\$ 2,318

See independent auditor's report.

BOX BUTTE COUNTY
Alliance, Nebraska

BUDGETARY COMPARISON SCHEDULE -
NONMAJOR SPECIAL REVENUE FUND

For the Year Ended June 30, 2023

	STOP Program Fund	
	Budget (Original and Final)	Actual
Receipts		
Intergovernmental	\$ 700	\$ 900
Total receipts	\$ 700	\$ 900
Disbursements		
Operating expenses	\$ 7,746	\$ -
Total disbursements	\$ 7,746	\$ -
Net change in fund balance	\$ (7,046)	\$ 900
Fund balance, beginning of year	7,046	7,046
Fund balance, end of year	\$ -	\$ 7,946

See independent auditor's report.

BOX BUTTE COUNTY
Alliance, Nebraska

BUDGETARY COMPARISON SCHEDULE -
NONMAJOR SPECIAL REVENUE FUND

For the Year Ended June 30, 2023

	Preservation and Modernization Fund	
	Budget	
	(Original and Final)	Actual
Receipts		
Local fees, licenses, commissions and miscellaneous	\$ 7,000	\$ 6,082
Total receipts	\$ 7,000	\$ 6,082
Disbursements		
Operating expenses	\$ 42,193	\$ 29,934
Total disbursements	\$ 42,193	\$ 29,934
Net change in fund balance	\$ (35,193)	\$ (23,852)
Fund balance, beginning of year	35,193	35,193
Fund balance, end of year	\$ -	\$ 11,341

See independent auditor's report.

BOX BUTTE COUNTY
Alliance, Nebraska

BUDGETARY COMPARISON SCHEDULE -
NONMAJOR SPECIAL REVENUE FUND

For the Year Ended June 30, 2023

	State Grants Fund	
	Budget (Original and Final)	Actual
Receipts		
Intergovernmental	\$ 150,000	\$ 14,164
Total receipts	\$ 150,000	\$ 14,164
Disbursements		
Operating expenses	\$ 150,430	\$ 10,755
Total disbursements	\$ 150,430	\$ 10,755
Net change in fund balance	\$ (430)	\$ 3,409
Fund balance, beginning of year	430	430
Fund balance, end of year	\$ -	\$ 3,839

See independent auditor's report.

BOX BUTTE COUNTY
Alliance, Nebraska

BUDGETARY COMPARISON SCHEDULE -
NONMAJOR SPECIAL REVENUE FUND

For the Year Ended June 30, 2023

	Emergency 911 Fund	
	Budget	
	(Original and Final)	Actual
Receipts		
Local fees, licenses, commissions and miscellaneous	\$ 14,000	\$ 19,501
Total receipts	\$ 14,000	\$ 19,501
Disbursements		
Operating expenses	\$ 218,653	\$ 9,978
Total disbursements	\$ 218,653	\$ 9,978
Net change in fund balance	\$ (204,653)	\$ 9,523
Fund balance, beginning of year	204,653	204,653
Fund balance, end of year	\$ -	\$ 214,176

See independent auditor's report

BOX BUTTE COUNTY
Alliance, Nebraska

BUDGETARY COMPARISON SCHEDULE -
NONMAJOR SPECIAL REVENUE FUND

For the Year Ended June 30, 2023

	Courthouse Building Fund	
	Budget	
	(Original and Final)	Actual
Receipts		
Local fees, licenses, commissions and miscellaneous	\$ -	\$ -
Total receipts	\$ -	\$ -
Disbursements		
Operating expenses	\$ 90,589	\$ 2,782
Total disbursements	\$ 90,589	\$ 2,782
Other financing sources (uses)		
Transfers out to other funds	\$ -	\$ (25,200)
Total other financing sources (uses)	\$ -	\$ (25,200)
Net change in fund balance	\$ (90,589)	\$ (27,982)
Fund balance, beginning of year	90,589	90,589
Fund balance, end of year	\$ -	\$ 62,607

See independent auditor's report

BOX BUTTE COUNTY
Alliance, Nebraska

BUDGETARY COMPARISON SCHEDULE -
NONMAJOR SPECIAL REVENUE FUND

For the Year Ended June 30, 2023

	Veterans Sinking Fund	
	Budget (Original and Final)	Actual
Receipts		
Local fees, licenses, commissions and miscellaneous	\$ <u> -</u>	\$ <u> -</u>
Total receipts	\$ <u> -</u>	\$ <u> -</u>
Disbursements		
Capital outlay	\$ <u> 8,977</u>	\$ <u> -</u>
Total disbursements	\$ <u> 8,977</u>	\$ <u> -</u>
Other financing sources (uses)		
Transfers in from other funds	\$ <u> -</u>	\$ <u> 3,290</u>
Total other financing sources (uses)	\$ <u> -</u>	\$ <u> 3,290</u>
Net change in fund balance	\$ <u> (8,977)</u>	\$ <u> 3,290</u>
Fund balance, beginning of year	<u> 8,977</u>	<u> 8,977</u>
Fund balance, end of year	\$ <u><u> -</u></u>	\$ <u><u> 12,267</u></u>

See independent auditor's report.

BOX BUTTE COUNTY
Alliance, Nebraska

BUDGETARY COMPARISON SCHEDULE -