

**AUDIT REPORT
OF
DAWSON COUNTY**

JULY 1, 2014 THROUGH JUNE 30, 2015

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Issued on April 1, 2016

DAWSON COUNTY

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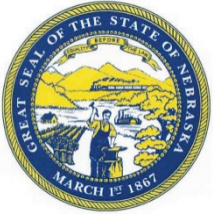
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DAWSON COUNTY

LIST OF COUNTY OFFICIALS

At June 30, 2015

<u>Name</u>	<u>Title</u>	<u>Term Expires</u>
Bill Stewart	Board of Commissioners	Jan. 2019
Dennis Rickertsen		Jan. 2019
Everett (Butch) Hagan		Jan. 2017
Dean Kugler		Jan. 2017
P J Jacobson		Jan. 2017
John Moore	Assessor	Jan. 2019
Elizabeth Waterman	Attorney	Jan. 2019
Karla Zlatkovsky	Clerk Election Commissioner	Jan. 2019
Dian Lauby	Register of Deeds	Jan. 2019
Becky Boryca	Clerk of the District Court	Jan. 2019
Gary Reiber	Sheriff	Jan. 2019
Sharon Wood	Treasurer	Jan. 2019
Mark Streit	Surveyor	Jan. 2019
Steve Zerr	Veterans' Service Officer	Appointed
Marty Craig	Weed Superintendent	Appointed
Pat Nichols	Highway Superintendent	Appointed
Pam Holbrook	Planning / Zoning	Appointed



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DAWSON COUNTY

INDEPENDENT AUDITOR'S REPORT

Board of Commissioners
Dawson County, Nebraska

Report on the Financial Statements

We have audited the accompanying cash-basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Dawson County, as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash-basis financial position of the governmental activities, each major fund, and aggregate remaining fund information of Dawson County as of June 30, 2015, and the respective changes in cash-basis financial position for the year then ended in conformity with the basis of accounting described in Note 1.

Emphasis of Matters – Basis of Accounting

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

Report on Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements as a whole, which collectively comprise the County's basic financial statements. The combining nonmajor fund financial statement, budgetary comparison information, schedule of office activity, and schedule of taxes certified and collected, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining nonmajor fund financial statement, budgetary comparison information, schedule of office activity, and schedule of taxes certified and collected, pages 19-40, are the responsibility of management and were derived from, and relate directly to, the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole on the basis of accounting described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 18, 2016, on our consideration of Dawson County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 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 Dawson County's internal control over financial reporting and compliance.

March 18, 2016



Deann Haeffner, CPA
Assistant Deputy Auditor
Lincoln, Nebraska

DAWSON COUNTY
STATEMENT OF NET POSITION - CASH BASIS
 June 30, 2015

	Governmental Activities
ASSETS	
Cash and Cash Equivalents (Note 1.D)	\$ 13,926,533
TOTAL ASSETS	\$ 13,926,533
NET POSITION	
Restricted for:	
Visitor Promotion	\$ 178,326
911 Emergency Services	295,212
Drug Education	21,237
Law Enforcement	94,187
Preservation of Records	29,382
Bridge/Road Projects	438,119
Unrestricted	12,870,070
TOTAL NET POSITION	\$ 13,926,533

The notes to the financial statements are an integral part of this statement.

DAWSON COUNTY
STATEMENT OF ACTIVITIES - CASH BASIS
For the Year Ended June 30, 2015

Functions:	Cash Disbursements	Program Cash Receipts		Net (Disbursement) Receipts and Changes in Net Position
		Fees, Fines, and Charges for Services	Operating Grants and Contributions	
Governmental Activities:				
General Government	\$ (6,007,230)	\$ 830,610	\$ 148,872	\$ (5,027,748)
Public Safety	(4,678,762)	199,016	190,497	(4,289,249)
Public Works	(4,001,735)	100,522	2,391,662	(1,509,551)
Health and Sanitation	(135,961)	-	-	(135,961)
Public Assistance	(91,056)	-	-	(91,056)
Culture and Recreation	(340,966)	-	-	(340,966)
Total Governmental Activities	<u><u>\$ (15,255,710)</u></u>	<u><u>\$ 1,130,148</u></u>	<u><u>\$ 2,731,031</u></u>	<u><u>(11,394,531)</u></u>

General Receipts:

Property Taxes	11,235,206
Grants and Contributions Not Restricted to Specific Programs	2,290,996
Investment Income	35,424
Licenses and Permits	85,394
Insurance Reimbursements	611,712
Miscellaneous	247,399
Total General Receipts	<u>14,506,131</u>
 Increase in Net Position	 3,111,600
Net Position - Beginning of year	10,814,933
Net Position - End of year	<u><u>\$ 13,926,533</u></u>

The notes to the financial statements are an integral part of this statement.

DAWSON COUNTY
STATEMENT OF CASH BASIS ASSETS AND FUND BALANCES
GOVERNMENTAL FUNDS
June 30, 2015

	<u>General Fund</u>	<u>Road Fund</u>	<u>Inheritance Fund</u>	<u>Insurance Fund</u>	<u>Sinking Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS							
Cash and Cash Equivalents (Note 1.D)	\$ 2,679,999	\$ 101,643	\$ 2,893,125	\$ 3,029,865	\$ 3,300,000	\$ 1,921,901	\$ 13,926,533
TOTAL ASSETS	<u>\$ 2,679,999</u>	<u>\$ 101,643</u>	<u>\$ 2,893,125</u>	<u>\$ 3,029,865</u>	<u>\$ 3,300,000</u>	<u>\$ 1,921,901</u>	<u>\$ 13,926,533</u>
FUND BALANCES							
Restricted for:							
Visitor Promotion	-	-	-	-	-	178,326	178,326
911 Emergency Services	-	-	-	-	-	295,212	295,212
Drug Education	-	-	-	-	-	21,237	21,237
Law Enforcement	-	-	-	-	-	94,187	94,187
Preservation of Records	-	-	-	-	-	29,382	29,382
Bridge/Road Projects	-	-	-	-	-	438,119	438,119
Committed to:							
Law Enforcement	-	-	-	-	-	55,456	55,456
Road Projects	-	101,643	-	-	-	-	101,643
Employee Recognition	-	-	-	-	-	8,534	8,534
Aid and Assistance	-	-	-	-	-	27,161	27,161
County Buildings	-	-	-	-	-	204,293	204,293
Insurance Costs	-	-	-	3,029,865	-	-	3,029,865
Unemployment Benefits	-	-	-	-	-	68,574	68,574
Miscellaneous Projects	-	-	-	-	3,300,000	138,325	3,438,325
Watershed Management	-	-	-	-	-	347,692	347,692
Noxious Weed	-	-	-	-	-	14,815	14,815
Historical Society	-	-	-	-	-	588	588
Assigned to:							
Other Purposes	-	-	2,893,125	-	-	-	2,893,125
Unassigned	2,679,999	-	-	-	-	-	2,679,999
TOTAL CASH BASIS FUND BALANCES	<u>\$ 2,679,999</u>	<u>\$ 101,643</u>	<u>\$ 2,893,125</u>	<u>\$ 3,029,865</u>	<u>\$ 3,300,000</u>	<u>\$ 1,921,901</u>	<u>\$ 13,926,533</u>

The notes to the financial statements are an integral part of this statement.

DAWSON COUNTY
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH BASIS FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2015

	General Fund	Road Fund	Inheritance Fund	Insurance Fund	Sinking Fund	Other Governmental Funds	Total Governmental Funds
RECEIPTS							
Property Taxes	\$ 10,239,109	\$ -	\$ 541,916	\$ -	\$ -	\$ 454,181	\$ 11,235,206
Licenses and Permits	85,394	-	-	-	-	-	85,394
Investment Income	26,039	-	-	9,078	-	307	35,424
Intergovernmental	1,899,642	2,383,315	-	-	-	739,070	5,022,027
Charges for Services	876,863	-	-	-	-	253,285	1,130,148
Miscellaneous	22,003	27,332	-	611,712	-	198,064	859,111
TOTAL RECEIPTS	<u>13,149,050</u>	<u>2,410,647</u>	<u>541,916</u>	<u>620,790</u>	<u>-</u>	<u>1,644,907</u>	<u>18,367,310</u>
DISBURSEMENTS							
General Government	4,527,851	-	13,766	1,396,057	-	69,556	6,007,230
Public Safety	3,776,991	-	-	-	-	901,771	4,678,762
Public Works	172,923	3,593,645	-	-	-	235,167	4,001,735
Health and Sanitation	135,961	-	-	-	-	-	135,961
Public Assistance	77,617	-	-	-	-	13,439	91,056
Culture and Recreation	-	-	-	-	-	340,966	340,966
TOTAL DISBURSEMENTS	<u>8,691,343</u>	<u>3,593,645</u>	<u>13,766</u>	<u>1,396,057</u>	<u>-</u>	<u>1,560,899</u>	<u>15,255,710</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	<u>4,457,707</u>	<u>(1,182,998)</u>	<u>528,150</u>	<u>(775,267)</u>	<u>-</u>	<u>84,008</u>	<u>3,111,600</u>
OTHER FINANCING SOURCES (USES)							
Transfers in	277,421	1,415,617	2,000	1,483,566	1,800,000	804,696	5,783,300
Transfers out	(4,998,749)	(214,249)	(1,000)	-	-	(569,302)	(5,783,300)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(4,721,328)</u>	<u>1,201,368</u>	<u>1,000</u>	<u>1,483,566</u>	<u>1,800,000</u>	<u>235,394</u>	<u>-</u>
Net Change in Fund Balances	(263,621)	18,370	529,150	708,299	1,800,000	319,402	3,111,600
CASH BASIS FUND BALANCES - BEGINNING	<u>2,943,620</u>	<u>83,273</u>	<u>2,363,975</u>	<u>2,321,566</u>	<u>1,500,000</u>	<u>1,602,499</u>	<u>10,814,933</u>
CASH BASIS FUND BALANCES - ENDING	<u>\$ 2,679,999</u>	<u>\$ 101,643</u>	<u>\$ 2,893,125</u>	<u>\$ 3,029,865</u>	<u>\$ 3,300,000</u>	<u>\$ 1,921,901</u>	<u>\$ 13,926,533</u>

The notes to the financial statements are an integral part of this statement.

DAWSON COUNTY
**STATEMENT OF FIDUCIARY ASSETS AND
 LIABILITIES - CASH BASIS**
FIDUCIARY FUNDS
 June 30, 2015

	Agency Funds
ASSETS	
Cash and Cash Equivalents	\$ 1,644,334
 LIABILITIES	
Due to other governments	
State	405,848
Schools	550,625
Educational Service Units	4,054
Technical College	30,400
Natural Resource Districts	11,193
Cemetery Districts	112
Fire Districts	2,508
Municipalities	71,094
Agricultural Society	2,344
Drainage Districts	31,138
Railroad Transportation Districts	316,571
Sanitary and Improvement Districts	14,597
Hospital	3,065
Airport Authorities	4,302
Others	196,483
TOTAL LIABILITIES	1,644,334
 TOTAL NET ASSETS	 \$ -

The notes to the financial statements are an integral part of this statement.

DAWSON COUNTY

NOTES TO FINANCIAL STATEMENTS

For the Fiscal Year Ended June 30, 2015

1. Summary of Significant Accounting Policies

The following is a summary of the significant accounting policies utilized in the accounting system of Dawson County.

A. Reporting Entity

Dawson County, Nebraska, (County) is a governmental entity established under and governed by the laws of the State of Nebraska (State). The County is managed by county officials who are elected on a political ballot for four-year terms. As a political subdivision of the State, the County is exempt from State and Federal income taxes. The financial statements include all funds of the County that are not legally separate. The County has also considered all potential component units for which it is financially accountable, as well as other organizations that are either fiscally dependent on the County or maintain a significant relationship with the County, such that exclusion would be misleading or incomplete. The Governmental Accounting Standards Board (GASB) has set forth criteria to be considered in determining financial accountability. These criteria include appointing a voting majority of an organization's governing body, and (1) the ability of the County to impose its will on that organization, or (2) the potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the County.

As required by Generally Accepted Accounting Principles (GAAP), these financial statements present the County (the primary government). No component units were identified.

Joint Organization.

Behavioral Health Region II – The County has entered into an agreement with surrounding counties and the Nebraska Department of Health and Human Services to provide services to carry out the provisions of the Nebraska Behavioral Health Services Act (Act). Agreements were established under the authority of the Interlocal Cooperation Act for services to be provided under the Act. Region II (Region) consists of the following counties: Grant, Hooker, Thomas, Arthur, McPherson, Logan, Keith, Lincoln, Perkins, Chase, Hayes, Frontier, Dawson, Gosper, Dundy, Hitchcock, and Red Willow.

The governing board for the Region includes representatives from the participating county boards. Each county contributes to the financial support of the Region activities based on formulas developed by the Region governing board and as required by the Act. Funding is provided by a combination of Federal, State, local, and private funding. The County contributed \$116,068 toward the operation of the Region during fiscal year 2015. In the event of the termination of the agreement, assets would be disposed of in accordance with the terms of the agreement. The Nebraska Department of Health and Human Services requires the Region to be audited annually in accordance with State statute. Financial information for the Region is available in those audit reports.

DAWSON COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

1. **Summary of Significant Accounting Policies** (Continued)

Health Department – The County has entered into an agreement with Two Rivers Public Health Department (Department) to provide public health services. The agreement was established under authority of the Interlocal Cooperation Act for services to be provided per Neb. Rev. Stat. §§ 71-1626 to 71-1636 (Reissue 2009, Cum. Supp. 2014).

The Department’s governing board is established by statute and includes representatives from the participating county boards and the health profession. Funding is provided by a combination of Federal, State, local, and private funding. The County did not contribute toward the operation of the Department during fiscal year 2015. In the event of the termination of the agreement, assets would be disposed of in accordance with the terms of the agreement. The Department is audited in accordance with Neb. Rev. Stat. § 84-304(4) (Supp. 2015). Financial information for the Department is available in that report.

B. Basis of Presentation

Government-Wide Financial Statements. The Statement of Net Position - Cash Basis and Statement of Activities - Cash Basis display information about the activities of the County and are in the format of government-wide statements, as required by GASB Statement Number 34. These statements include all the financial activities of the County, except for fiduciary activities. Internal activities in these statements were considered immaterial and have not been eliminated. Governmental Generally Accepted Accounting Principles (GAAP) requires internal activity to be eliminated to minimize double counting. The County reports governmental activities only. Governmental activities are generally financed through taxes, intergovernmental receipts, and other nonexchange transactions.

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

Fund Financial Statements. The fund financial statements provide information about the County’s funds, including its fiduciary funds. GAAP requires separate statements by fund category – governmental, proprietary, and fiduciary. The County uses only the governmental and fiduciary fund categories. The County Board is the highest level of decision-making authority and has the authority, by resolution, to establish, modify, or rescind the commitment or assignment of a fund balance to a specific purpose. When

DAWSON COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

1. **Summary of Significant Accounting Policies** (Continued)

resources for a specific purpose are available in more than one fund balance classification, the County's policy is to use resources in the following order: restricted, committed, assigned, and unassigned. The emphasis of fund financial statements is on major governmental funds. All remaining governmental funds are aggregated and reported as nonmajor funds.

The County reports the following major governmental funds:

General Fund. This is the County's primary operating fund. It accounts for financial resources of the general government, except those required to be accounted for in another fund.

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

Inheritance Fund. This fund is used to account for the receipts generated from inheritance taxes and is used for various projects.

Insurance Fund. This fund is used to account for employee insurance premiums, health insurance reimbursements, and expenditures for health insurance claims.

Sinking Fund. This fund is used to account for transfers from other funds, which will be used for special projects.

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

Special Revenue Funds. These funds account for the proceeds from a specific receipt source that is restricted to disbursements for a specified purpose.

Agency Funds. These funds account for assets held by the County as an agent for various local governments.

The County designates fund balances as follows:

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

Committed. The fund balance has been designated by the County Board for a specific purpose.

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

DAWSON COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

1. **Summary of Significant Accounting Policies** (Continued)

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

C. Measurement Focus, Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus and basis of accounting. The accounting records of the County are maintained and the government-wide financial statements were reported on the basis of cash receipts and disbursements. As such, the measurement focus includes only those assets and fund balances arising from cash transactions on the Statement of Net Position - Cash Basis and the Statement of Activities - Cash Basis. Receipts are recognized when received, and disbursements are recognized when warrants are paid. This differs from governmental GAAP, which requires the government-wide and fiduciary fund financial statements to be reported using the economic resources measurement focus and the accrual basis of accounting. Under this measurement focus and basis of accounting, receipts are recorded when earned, and disbursements are recorded when a liability is incurred, regardless of the timing of related cash flows.

The governmental fund financial statements were also reported on the cash receipt and disbursement basis of accounting. As such, the same measurement focus and basis of accounting were used, as described above. This differs from governmental GAAP, which requires governmental fund financial statements to be reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this measurement focus and basis of accounting, receipts are recognized as soon as they are both measurable and available. Receipts are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Disbursements are generally recorded when a liability is incurred, as under accrual accounting. However, disbursements related to compensated absences and claims and judgments are recorded only when payment is due.

D. Assets and Net Position

Cash and Cash Equivalents. The County's cash and cash equivalents are considered to be cash on hand and demand deposits.

Investments. The types of investments in which the County is authorized to invest funds are enumerated in Neb. Rev. Stat. § 77-2315, § 77-2340, and § 77-2341 (Reissue 2009) and generally include U.S. Government obligations, certificates of deposit, and time deposits and securities, which are authorized by the Nebraska Investment Council.

DAWSON COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

1. **Summary of Significant Accounting Policies** (Continued)

Capital Assets. Under the cash receipts and disbursements basis of accounting, capital assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisitions are reflected as disbursements in governmental funds. GAAP requires capital assets, which would include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), to be reported in the applicable governmental activities columns in the government-wide financial statements.

Depreciation expenses on capital assets were not recorded on the cash basis financial statements. Under GAAP, depreciation expenses would be recorded in the Statement of Activities. The cost of normal maintenance and repairs that does not add to the value of the asset or extend asset life is not capitalized.

Compensated Absences. Vested or accumulated vacation leave that is liquidated with expendable available financial resources is reported as a disbursement of the County funds as paid. Upon termination, employees are paid for any unused vacation. Under the receipts and disbursements basis of accounting, the liabilities for compensated absences are not reported since they do not represent liabilities arising from cash transactions. Under GAAP, the compensated absences liability would be reported in the government-wide financial statements and would be recorded in accordance with the County's policy, which is to recognize the expense and accrued liability when vacation and compensatory leave is earned.

Restricted Net Position. When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then the unrestricted resources, as they are needed. Net position is reported as restricted when constraints placed on its use are either externally imposed or imposed by law through constitutional provisions or enabling legislation. The government-wide statement of net position reports \$1,056,463 of restricted net position, of which \$962,276 is restricted by enabling legislation.

Budgetary Process. The County adopts an annual budget in accordance with the statutory requirements of the Nebraska Budget Act. The budget is prepared on the cash receipts and disbursements basis of accounting. The budget contains only those receipts actually received by the County Treasurer. The County does not utilize an encumbrance accounting system. All appropriated spending authority lapses at the end of the fiscal year.

On or before August 1, the County budget-making authority prepares and transmits a budget for each County fund to the County Board. The budget includes the requirements, the outstanding warrants, the operating reserves to be maintained, the cash on hand at the close of the preceding fiscal year, the receipts from sources other than taxation, and the

DAWSON COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

1. **Summary of Significant Accounting Policies** (Concluded)

amount to be raised by taxation. The County Board must hold at least one public hearing on the proposed budget. On or before September 20, the County Board adopts the budget and appropriates the amounts specified in the budget for the departments, offices, activities, and funds of the County.

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

2. **Deposits and Investments**

The County has generally pooled the cash resources of the various funds for investment purposes. Interest earned on pooled funds is credited to the County General Fund in accordance with Neb. Rev. Stat. § 77-2315 (Reissue 2009).

At year end, the County's carrying amount of deposits was \$13,926,533 for County funds and \$1,644,334 for Fiduciary funds. The bank balances for all funds totaled \$15,219,299. For purposes of classifying categories of custodial risk, the bank balances of the County's deposits, as of June 30, 2015, were either entirely insured or collateralized with securities held by the County's agent in the County's name.

3. **Property Taxes**

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

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

The levy set in October 2014, for the 2014 taxes, which will be materially collected in May and September 2015, was set at \$.365097/\$100 of assessed valuation. The levy set in October 2013, for the 2013 taxes, which were materially collected in May and September 2014, was set at \$.393076/\$100 of assessed valuation. The amount collected for the motor vehicle tax is outlined in State statute.

DAWSON COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

3. **Property Taxes** (Concluded)

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

4. **Retirement System**

The Retirement System for Nebraska Counties (the Plan) is a multiple-employer plan administered by the Public Employees Retirement Board in accordance with the provisions of the County Employees Retirement Act. The Plan consists of a defined contribution option and a cash balance benefit. The cash balance benefit is a type of defined benefit plan. The Plan provisions are established under Neb. Rev. Stat. §§ 23-2301 through 23-2334 (Reissue 2012, Cum. Supp. 2014, Supp. 2015) and may be amended through legislative action.

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

County employees and elected officials contribute 4.5% of their total compensation. In addition, the County contributes an amount equal to 150% of the employee's contribution. The contribution rates are established by § 23-2307 and § 23-2308 and may be amended through legislative action. The employee's and employer's contributions are kept in separate accounts. The employee's account is fully vested. The employer's account is fully vested after three years of participation in the system or credit for participation in another governmental plan prior to actual contribution to the Plan. Non-vested County contributions are forfeited upon termination. Forfeitures are used to cover a portion of the pension plan's administrative expenses. Prior service benefits are paid directly by the County to the retired employee.

A supplemental retirement plan was established on January 1, 2003, for the benefit of all present and future commissioned law enforcement personnel employed by the County. Employees contribute 1% of their salary, and the County contributes an amount equal to 100% of the employee's contribution. In a defined contribution plan, benefits depend solely on amounts contributed to the Plan plus investment earnings.

For the year ended June 30, 2015, 184 employees contributed \$289,263, and the County contributed \$426,689. Contributions included \$14,410 in cash contributions towards the supplemental law enforcement plan for 32 law enforcement employees.

DAWSON COUNTY

NOTES TO FINANCIAL STATEMENTS
(Continued)

5. **Risk Management**

The County is exposed to various risks of loss related to the following: torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County is a member of the Nebraska Intergovernmental Risk Management Association (NIRMA), a public entity risk pool currently operating as a common risk management and insurance program for 80 counties throughout Nebraska.

The County pays an annual deposit premium, as calculated by the administrator of the pool. The premium is based on the losses and exposures of each County and the entire pool. If the pool becomes insolvent or otherwise unable to discharge its legal liabilities and obligations, the County may be assessed by the Board for an additional contribution equal to its contribution for the current fiscal year, divided by the contribution of all participants for such year, times the amount of such deficiency. Each such assessment, and the manner of calculating the same, is sent to each county in writing, and each county has 60 days in which to pay the amount of such assessment. Each county remains liable for such assessments, regardless of such county's withdrawal from participation or the termination of the agreement, as well as for liabilities of the pool incurred during such county's period of membership.

The agreement with NIRMA requires the risk pool to provide coverage for up to a maximum amount per occurrence and purchase commercial insurance for claims in excess of coverage provided. In the event of a liability exceeding the commercial insurance, the County would be responsible for funding the excess amount.

	NIRMA Coverage	Maximum Coverage
General Liability Claim	\$ 300,000	\$ 5,000,000
Workers' Compensation Claim	\$ 550,000	Statutory Limits
Property Damage Claim	\$ 250,000	Insured Value at Replacement Cost

The County has not paid any additional assessments to the pool in the last three fiscal years, and no assessments are anticipated for fiscal year 2016. The County has not had to pay out any amounts that exceeded coverage provided by the pool in the last three fiscal years.

DAWSON COUNTY

NOTES TO FINANCIAL STATEMENTS
(Concluded)

6. Interfund Transfers

Interfund transfers for the year ended June 30, 2015, consisted of the following:

<u>Transfers to</u>	Transfers from				Total
	General Fund	Inheritance Fund	Road Fund	Nonmajor Funds	
Road Fund	\$ 1,415,617	\$ -	\$ -	\$ -	\$ 1,415,617
Inheritance Fund	-	-	-	2,000	2,000
Sinking Fund	1,800,000	-	-	-	1,800,000
Insurance Fund	1,356,719	-	307	126,540	1,483,566
General Fund	-	-	-	277,421	277,421
Nonmajor Funds	426,413	1,000	213,942	163,341	804,696
Total	<u>\$ 4,998,749</u>	<u>\$ 1,000</u>	<u>\$ 214,249</u>	<u>\$ 569,302</u>	<u>\$ 5,783,300</u>

Transfers are used to move unrestricted receipts collected in the General Fund and Inheritance Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

In the year ended June 30, 2015, the County made a one-time transfer of \$111,061 and \$166,630 from the Institutions Fund and Courthouse Remodeling Bond Fund, respectively, to the General Fund in attempt to close the funds; Board Resolution 2016-12 on March 1, 2016 closed the funds completely.

7. Contingent Liabilities

The County is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, the County Attorney believes the resolution of these matters will not have a materially adverse effect on the financial condition of the County.

8. Noxious Weed Board

The County has a separately elected Noxious Weed Board (Board). The Board has the authority to set rates and approve bids for the activity of the County's Noxious Weed Department.

DAWSON COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
GENERAL FUND

For the Year Ended June 30, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
RECEIPTS				
Taxes	\$ 10,798,578	\$ 10,798,578	\$ 10,239,109	\$ (559,469)
Licenses and Permits	85,305	85,305	85,394	89
Investment Income	21,600	21,600	26,039	4,439
Intergovernmental	1,233,620	1,233,620	1,899,642	666,022
Charges for Services	771,150	771,150	876,863	105,713
Miscellaneous	2,001	2,001	22,003	20,002
TOTAL RECEIPTS	<u>12,912,254</u>	<u>12,912,254</u>	<u>13,149,050</u>	<u>236,796</u>
DISBURSEMENTS				
General Government:				
County Board	90,000	90,000	89,151	849
County Clerk	166,740	166,740	150,056	16,684
County Treasurer	273,475	273,475	272,726	749
Register of Deeds	125,800	125,800	99,293	26,507
County Assessor	439,220	439,220	414,307	24,913
Election Commissioner	69,650	69,650	62,317	7,333
Zoning	20,150	20,150	11,891	8,259
Clerk of the District Court	292,235	292,235	248,231	44,004
County Court System	236,450	237,487	237,487	-
District Judge	116,270	118,104	118,104	-
Public Defender	206,650	206,650	204,355	2,295
Building and Grounds	739,400	770,037	705,842	64,195
Agricultural Extension Agent	172,380	172,380	145,352	27,028
Child Support	187,465	191,494	191,494	-
Miscellaneous	3,861,800	3,824,263	1,577,245	2,247,018
Public Safety				
County Sheriff	3,232,136	3,232,136	3,140,353	91,783
County Attorney	521,781	521,781	480,421	41,360
Emergency Management	107,050	107,050	90,344	16,706
Miscellaneous	76,000	76,000	65,873	10,127
Public Works				
County Surveyor	190,905	190,905	172,923	17,982
Public Health				
State Institutions	155,000	155,000	135,961	19,039
Public Assistance				
Veterans' Service Officer	52,816	52,816	50,735	2,081
Transit Handi-Bus	44,705	44,705	18,529	26,176
Relief	50,000	50,000	8,353	41,647
TOTAL DISBURSEMENTS	<u>11,428,078</u>	<u>11,428,078</u>	<u>8,691,343</u>	<u>2,736,735</u>

(Continued)

DAWSON COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
GENERAL FUND

For the Year Ended June 30, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	1,484,176	1,484,176	4,457,707	2,973,531
OTHER FINANCING SOURCES (USES)				
Transfers in	381,454	381,454	277,421	(104,033)
Transfers out	(3,880,498)	(3,880,498)	(4,998,749)	(1,118,251)
TOTAL OTHER FINANCING SOURCES (USES)	(3,499,044)	(3,499,044)	(4,721,328)	(1,222,284)
Net Change in Fund Balance	(2,014,868)	(2,014,868)	(263,621)	1,751,247
FUND BALANCE - BEGINNING	2,934,868	2,934,868	2,943,620	8,752
FUND BALANCE - ENDING	\$ 920,000	\$ 920,000	\$ 2,679,999	\$ 1,759,999

(Concluded)

DAWSON COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
MAJOR FUNDS

For the Year Ended June 30, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
ROAD FUND				
RECEIPTS				
Intergovernmental	2,277,364	2,277,364	2,383,315	105,951
Miscellaneous	42,013	42,013	27,332	(14,681)
TOTAL RECEIPTS	2,319,377	2,319,377	2,410,647	91,270
DISBURSEMENTS	5,040,722	5,040,722	3,593,645	1,447,077
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	(2,721,345)	(2,721,345)	(1,182,998)	1,538,347
OTHER FINANCING SOURCES (USES)				
Transfers in	3,352,015	3,352,015	1,415,617	(1,936,398)
Transfers out	(213,943)	(213,943)	(214,249)	(306)
TOTAL OTHER FINANCING SOURCES (USES)	3,138,072	3,138,072	1,201,368	(1,936,704)
Net Change in Fund Balance	416,727	416,727	18,370	(398,357)
FUND BALANCE - BEGINNING	83,273	83,273	83,273	-
FUND BALANCE - ENDING	<u>\$ 500,000</u>	<u>\$ 500,000</u>	<u>\$ 101,643</u>	<u>\$ (398,357)</u>
INHERITANCE FUND				
RECEIPTS				
Taxes	\$ 198,025	\$ 198,025	\$ 541,916	\$ 343,891
TOTAL RECEIPTS	198,025	198,025	541,916	343,891
DISBURSEMENTS	1,912,000	1,912,000	13,766	1,898,234
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	(1,713,975)	(1,713,975)	528,150	2,242,125
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	2,000	2,000
Transfers out	(650,000)	(650,000)	(1,000)	649,000
TOTAL OTHER FINANCING SOURCES (USES)	(650,000)	(650,000)	1,000	651,000
Net Change in Fund Balance	(2,363,975)	(2,363,975)	529,150	2,893,125
FUND BALANCE - BEGINNING	2,363,975	2,363,975	2,363,975	-
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,893,125</u>	<u>\$ 2,893,125</u>

(Continued)

DAWSON COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
MAJOR FUNDS

For the Year Ended June 30, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
INSURANCE FUND				
RECEIPTS				
Investment Income	-	-	9,078	9,078
Miscellaneous	78,434	78,434	611,712	533,278
TOTAL RECEIPTS	<u>78,434</u>	<u>78,434</u>	<u>620,790</u>	<u>542,356</u>
DISBURSEMENTS	<u>2,400,000</u>	<u>2,400,000</u>	<u>1,396,057</u>	<u>1,003,943</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	<u>(2,321,566)</u>	<u>(2,321,566)</u>	<u>(775,267)</u>	<u>1,546,299</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	1,483,566	1,483,566
Transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>1,483,566</u>	<u>1,483,566</u>
Net Change in Fund Balance	(2,321,566)	(2,321,566)	708,299	3,029,865
FUND BALANCE - BEGINNING	2,321,566	2,321,566	2,321,566	-
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,029,865</u>	<u>\$ 3,029,865</u>
SINKING FUND				
RECEIPTS				
TOTAL RECEIPTS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DISBURSEMENTS	<u>2,000,000</u>	<u>2,000,000</u>	<u>-</u>	<u>2,000,000</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	<u>(2,000,000)</u>	<u>(2,000,000)</u>	<u>-</u>	<u>2,000,000</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	500,000	500,000	1,800,000	1,300,000
Transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>500,000</u>	<u>500,000</u>	<u>1,800,000</u>	<u>1,300,000</u>
Net Change in Fund Balance	(1,500,000)	(1,500,000)	1,800,000	3,300,000
FUND BALANCE - BEGINNING	1,500,000	1,500,000	1,500,000	-
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,300,000</u>	<u>\$ 3,300,000</u>

(Concluded)

DAWSON COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
NONMAJOR FUNDS

For the Year Ended June 30, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
HIGHWAY BUYBACK FUND				
Receipts	\$ 224,176	\$ 224,176	\$ 224,177	\$ 1
Disbursements	(438,119)	(438,119)	-	438,119
Transfers in	213,943	213,943	213,942	(1)
Transfers out	-	-	-	-
Net Change in Fund Balance	-	-	438,119	438,119
Fund Balance - Beginning	-	-	-	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 438,119</u>	<u>\$ 438,119</u>
VISITOR'S PROMOTION FUND				
Receipts	\$ 68,018	\$ 68,018	\$ 121,954	\$ 53,936
Disbursements	(167,900)	(167,900)	(136,068)	31,832
Net Change in Fund Balance	(99,882)	(99,882)	(14,114)	85,768
Fund Balance - Beginning	99,882	99,882	99,882	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 85,768</u>	<u>\$ 85,768</u>
VISITOR'S IMPROVEMENT FUND				
Receipts	\$ 60,126	\$ 60,126	\$ 121,954	\$ 61,828
Disbursements	(178,500)	(178,500)	(147,770)	30,730
Net Change in Fund Balance	(118,374)	(118,374)	(25,816)	92,558
Fund Balance - Beginning	118,374	118,374	118,374	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 92,558</u>	<u>\$ 92,558</u>
REGISTER DEED PRESERVATION FUND				
Receipts	\$ 14,864	\$ 14,864	\$ 14,301	\$ (563)
Disbursements	(35,000)	(35,000)	(5,055)	29,945
Net Change in Fund Balance	(20,136)	(20,136)	9,246	29,382
Fund Balance - Beginning	20,136	20,136	20,136	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29,382</u>	<u>\$ 29,382</u>
UNEMPLOYMENT COMPENSATION FUND				
Receipts	\$ 10,106	\$ 10,106	\$ 10,191	\$ 85
Disbursements	(64,000)	(64,000)	(5,511)	58,489
Net Change in Fund Balance	(53,894)	(53,894)	4,680	58,574
Fund Balance - Beginning	63,894	63,894	63,894	-
Fund Balance - Ending	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 68,574</u>	<u>\$ 58,574</u>

(Continued)

DAWSON COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
NONMAJOR FUNDS

For the Year Ended June 30, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
PARENT CHILD CENTER FUND				
Receipts	\$ -	\$ -	\$ -	\$ -
Disbursements	(10,000)	(10,000)	(10,000)	-
Transfers in	10,000	10,000	10,000	-
Transfers out	-	-	-	-
Net Change in Fund Balance	-	-	-	-
Fund Balance - Beginning	-	-	-	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
INSTITUTIONS FUND				
Receipts	\$ -	\$ -	\$ 93	\$ 93
Disbursements	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(111,061)	(111,061)	(111,061)	-
Net Change in Fund Balance	(111,061)	(111,061)	(110,968)	93
Fund Balance - Beginning	111,061	111,061	111,061	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 93</u>	<u>\$ 93</u>
VETERANS' AID FUND				
Receipts	\$ 1,664	\$ 1,664	\$ 2,876	\$ 1,212
Disbursements	(3,500)	(3,500)	(3,439)	61
Net Change in Fund Balance	(1,836)	(1,836)	(563)	1,273
Fund Balance - Beginning	1,836	1,836	1,836	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,273</u>	<u>\$ 1,273</u>
VETERANS' MONEY MARKET FUND				
Receipts	\$ 67	\$ 67	\$ 2	\$ (65)
Disbursements	(20,100)	(20,100)	-	20,100
Net Change in Fund Balance	(20,033)	(20,033)	2	20,035
Fund Balance - Beginning	20,033	20,033	20,033	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,035</u>	<u>\$ 20,035</u>

(Continued)

DAWSON COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
NONMAJOR FUNDS

For the Year Ended June 30, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
CASA FUND				
Receipts	\$ 62,770	\$ 62,770	\$ 45,893	\$ (16,877)
Disbursements	(85,822)	(85,822)	(58,029)	27,793
Transfers in	22,948	22,948	22,000	(948)
Transfers out	-	-	(9,903)	(9,903)
Net Change in Fund Balance	(104)	(104)	(39)	65
Fund Balance - Beginning	104	104	104	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 65</u>	<u>\$ 65</u>
STOP FUND				
Receipts	\$ 26,377	\$ 26,377	\$ 3,350	\$ (23,027)
Disbursements	(35,000)	(35,000)	(8,206)	26,794
Net Change in Fund Balance	(8,623)	(8,623)	(4,856)	3,767
Fund Balance - Beginning	8,623	8,623	8,623	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,767</u>	<u>\$ 3,767</u>
COUNTY DRUG FUND				
Receipts	\$ 27,670	\$ 27,670	\$ 5,500	\$ (22,170)
Disbursements	(50,000)	(50,000)	(6,593)	43,407
Net Change in Fund Balance	(22,330)	(22,330)	(1,093)	21,237
Fund Balance - Beginning	22,330	22,330	22,330	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21,237</u>	<u>\$ 21,237</u>
MIDWEST NEBRASKA DRUG COURT FUND				
Receipts	\$ 14,531	\$ 14,531	\$ 13,745	\$ (786)
Disbursements	(30,000)	(30,000)	(10,809)	19,191
Net Change in Fund Balance	(15,469)	(15,469)	2,936	18,405
Fund Balance - Beginning	15,469	15,469	15,469	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,405</u>	<u>\$ 18,405</u>
FEDERAL DRUG FORFEITURE FUND				
Receipts	\$ 49,516	\$ 49,516	\$ -	\$ (49,516)
Disbursements	(50,000)	(50,000)	-	50,000
Net Change in Fund Balance	(484)	(484)	-	484
Fund Balance - Beginning	484	484	484	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 484</u>	<u>\$ 484</u>

(Continued)

DAWSON COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
NONMAJOR FUNDS

For the Year Ended June 30, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
K-9 DOG FUND				
Receipts	\$ 12,439	\$ 12,439	\$ 1,478	\$ (10,961)
Disbursements	(15,000)	(15,000)	-	15,000
Net Change in Fund Balance	(2,561)	(2,561)	1,478	4,039
Fund Balance - Beginning	2,561	2,561	2,561	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,039</u>	<u>\$ 4,039</u>
SHERIFF GRANTS				
Receipts	\$ 3,168	\$ 3,168	\$ 15,340	\$ 12,172
Disbursements	(35,000)	(35,000)	(25,141)	9,859
Transfers in	31,832	31,832	31,832	-
Transfers out	-	-	-	-
Net Change in Fund Balance	-	-	22,031	22,031
Fund Balance - Beginning	-	-	-	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,031</u>	<u>\$ 22,031</u>
SCAAP FUND				
Receipts	\$ 312	\$ 312	\$ 9,699	\$ 9,387
Disbursements	(36,500)	(36,500)	(2,785)	33,715
Transfers in	11,320	11,320	11,320	-
Transfers out	-	-	-	-
Net Change in Fund Balance	(24,868)	(24,868)	18,234	43,102
Fund Balance - Beginning	24,868	24,868	24,868	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 43,102</u>	<u>\$ 43,102</u>
CASA GRANT FUND				
Receipts	\$ 4,027	\$ 4,027	\$ 1,500	\$ (2,527)
Disbursements	(8,000)	(8,000)	(1,040)	6,960
Net Change in Fund Balance	(3,973)	(3,973)	460	4,433
Fund Balance - Beginning	3,973	3,973	3,973	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,433</u>	<u>\$ 4,433</u>

(Continued)

DAWSON COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
NONMAJOR FUNDS

For the Year Ended June 30, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
COUNTY GRANT FUND				
Receipts	\$ 190,533	\$ 190,533	\$ 101,406	\$ (89,127)
Disbursements	(350,000)	(350,000)	(81,303)	268,697
Transfers in	150,000	150,000	1,000	(149,000)
Transfers out	-	-	(2,000)	(2,000)
Net Change in Fund Balance	(9,467)	(9,467)	19,103	28,570
Fund Balance - Beginning	9,467	9,467	9,467	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,570</u>	<u>\$ 28,570</u>
VICTIM WITNESS FUND				
Receipts	\$ 40,647	\$ 40,647	\$ 20,492	\$ (20,155)
Disbursements	(73,650)	(73,650)	(42,919)	30,731
Transfers in	20,236	20,236	20,000	(236)
Transfers out	-	-	(9,078)	(9,078)
Net Change in Fund Balance	(12,767)	(12,767)	(11,505)	1,262
Fund Balance - Beginning	12,767	12,767	12,767	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,262</u>	<u>\$ 1,262</u>
EMPLOYEE RECOGNITION FUND				
Receipts	\$ 7,165	\$ 7,165	\$ 4,190	\$ (2,975)
Disbursements	(15,000)	(15,000)	(3,491)	11,509
Net Change in Fund Balance	(7,835)	(7,835)	699	8,534
Fund Balance - Beginning	7,835	7,835	7,835	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,534</u>	<u>\$ 8,534</u>
LOTTERY FUND				
Receipts	\$ 102,828	\$ 102,828	\$ 100,427	\$ (2,401)
Disbursements	(24,575)	(24,575)	(7,274)	17,301
Transfers in	-	-	-	-
Transfers out	(175,425)	(175,425)	(52,000)	123,425
Net Change in Fund Balance	(97,172)	(97,172)	41,153	138,325
Fund Balance - Beginning	97,172	97,172	97,172	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 138,325</u>	<u>\$ 138,325</u>

(Continued)

DAWSON COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
NONMAJOR FUNDS

For the Year Ended June 30, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
E-911 FUND				
Receipts	\$ 77,009	\$ 77,009	\$ 65,282	\$ (11,727)
Disbursements	(165,823)	(165,823)	(36,534)	129,289
Transfers in	60,000	60,000	27,276	(32,724)
Transfers out	(97,177)	(97,177)	(84,065)	13,112
Net Change in Fund Balance	(125,991)	(125,991)	(28,041)	97,950
Fund Balance - Beginning	125,991	125,991	125,991	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 97,950</u>	<u>\$ 97,950</u>
911 ENHANCED WIRELESS SERVICE FUND				
Receipts	\$ 1,903	\$ 1,903	\$ 79,553	\$ 77,650
Disbursements	(80,000)	(80,000)	-	80,000
Transfers in	60,000	60,000	6,888	(53,112)
Transfers out	(120,000)	(120,000)	(27,276)	92,724
Net Change in Fund Balance	(138,097)	(138,097)	59,165	197,262
Fund Balance - Beginning	138,097	138,097	138,097	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 197,262</u>	<u>\$ 197,262</u>
RANGE MANAGEMENT FUND				
Receipts	\$ 1,480	\$ 1,480	\$ 900	\$ (580)
Disbursements	(3,000)	(3,000)	(325)	2,675
Net Change in Fund Balance	(1,520)	(1,520)	575	2,095
Fund Balance - Beginning	1,520	1,520	1,520	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,095</u>	<u>\$ 2,095</u>
DISPATCH FUND				
Receipts	\$ 246,501	\$ 246,501	\$ 272,000	\$ 25,499
Disbursements	(602,491)	(602,491)	(473,281)	129,210
Transfers in	355,438	355,438	335,438	(20,000)
Transfers out	-	-	(107,559)	(107,559)
Net Change in Fund Balance	(552)	(552)	26,598	27,150
Fund Balance - Beginning	552	552	552	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,150</u>	<u>\$ 27,150</u>

(Continued)

DAWSON COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
NONMAJOR FUNDS

For the Year Ended June 30, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
BUILDING FUND				
Receipts	\$ 39,901	\$ 39,901	\$ 90,192	\$ 50,291
Disbursements	(87,000)	(87,000)	(48,225)	38,775
Transfers in	18,208	18,208	-	(18,208)
Transfers out	-	-	-	-
Net Change in Fund Balance	(28,891)	(28,891)	41,967	70,858
Fund Balance - Beginning	28,891	28,891	28,891	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 70,858</u>	<u>\$ 70,858</u>
COURTHOUSE REMODELING BOND FUND				
Receipts	\$ -	\$ -	\$ 119	\$ 119
Disbursements	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(166,360)	(166,360)	(166,360)	-
Net Change in Fund Balance	(166,360)	(166,360)	(166,241)	119
Fund Balance - Beginning	166,360	166,360	166,360	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 119</u>	<u>\$ 119</u>
SPRING CREEK WATERSHED FUND				
Receipts	\$ 19,438	\$ 19,438	\$ 17,130	\$ (2,308)
Disbursements	(350,000)	(350,000)	-	350,000
Net Change in Fund Balance	(330,562)	(330,562)	17,130	347,692
Fund Balance - Beginning	330,562	330,562	330,562	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 347,692</u>	<u>\$ 347,692</u>
NOXIOUS WEED FUND				
Receipts	\$ 103,000	\$ 103,000	\$ 116,402	\$ 13,402
Disbursements	(238,650)	(238,650)	(235,167)	3,483
Transfers in	227,070	227,070	125,000	(102,070)
Transfers out	-	-	-	-
Net Change in Fund Balance	91,420	91,420	6,235	(85,185)
Fund Balance - Beginning	8,580	8,580	8,580	-
Fund Balance - Ending	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 14,815</u>	<u>\$ (85,185)</u>

(Continued)

DAWSON COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
NONMAJOR FUNDS

For the Year Ended June 30, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
INVENTORY MAINTENANCE FUND				
Receipts	\$ 1,501	\$ 1,501	\$ 127,623	\$ 126,122
Disbursements	(162,000)	(162,000)	(154,806)	7,194
Net Change in Fund Balance	(160,499)	(160,499)	(27,183)	133,316
Fund Balance - Beginning	160,499	160,499	160,499	-
Fund Balance - Ending	\$ -	\$ -	\$ 133,316	\$ 133,316
HISTORICAL SOCIETY FUND				
Receipts	\$ 59,422	\$ 59,422	\$ 57,138	\$ (2,284)
Disbursements	(60,000)	(60,000)	(57,128)	2,872
Net Change in Fund Balance	(578)	(578)	10	588
Fund Balance - Beginning	578	578	578	-
Fund Balance - Ending	\$ -	\$ -	\$ 588	\$ 588

(Concluded)

DAWSON COUNTY
COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH BASIS FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2015

	Highway Buyback Fund	Visitor's Promotion Fund	Visitor's Improvement Fund	Register Deed Preservation Fund	Unemployment Compensation Fund
RECEIPTS					
Property Taxes	\$ -	\$ 121,954	\$ 121,954	\$ -	\$ 9,620
Investment Income	-	-	-	-	-
Intergovernmental	224,177	-	-	-	571
Charges for Services	-	-	-	14,301	-
Miscellaneous	-	-	-	-	-
TOTAL RECEIPTS	<u>224,177</u>	<u>121,954</u>	<u>121,954</u>	<u>14,301</u>	<u>10,191</u>
DISBURSEMENTS					
General Government	-	-	-	5,055	5,511
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Public Assistance	-	-	-	-	-
Culture and Recreation	-	136,068	147,770	-	-
TOTAL DISBURSEMENTS	<u>-</u>	<u>136,068</u>	<u>147,770</u>	<u>5,055</u>	<u>5,511</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	<u>224,177</u>	<u>(14,114)</u>	<u>(25,816)</u>	<u>9,246</u>	<u>4,680</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	213,942	-	-	-	-
Transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>213,942</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	438,119	(14,114)	(25,816)	9,246	4,680
FUND BALANCES - BEGINNING	<u>-</u>	<u>99,882</u>	<u>118,374</u>	<u>20,136</u>	<u>63,894</u>
FUND BALANCES - ENDING	<u>\$ 438,119</u>	<u>\$ 85,768</u>	<u>\$ 92,558</u>	<u>\$ 29,382</u>	<u>\$ 68,574</u>
FUND BALANCES:					
Restricted for:					
Visitor Promotion	-	85,768	92,558	-	-
911 Emergency Services	-	-	-	-	-
Drug Education	-	-	-	-	-
Law Enforcement	-	-	-	-	-
Preservation of Records	-	-	-	29,382	-
Bridge/Road Projects	438,119	-	-	-	-
Committed to:					
Law Enforcement	-	-	-	-	-
Employee Recognition	-	-	-	-	-
Aid and Assistance	-	-	-	-	-
County Buildings	-	-	-	-	-
Unemployment Benefits	-	-	-	-	68,574
Miscellaneous Projects	-	-	-	-	-
Watershed Management	-	-	-	-	-
Noxious Weed	-	-	-	-	-
Historical Society	-	-	-	-	-
TOTAL FUND BALANCES	<u>\$ 438,119</u>	<u>\$ 85,768</u>	<u>\$ 92,558</u>	<u>\$ 29,382</u>	<u>\$ 68,574</u>

DAWSON COUNTY
COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH BASIS FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS

For the Year Ended June 30, 2015

	Parent Child Center Fund	Institutions Fund	Veterans' Aid Fund	Veterans' Money Market Fund	CASA Fund	STOP Fund
RECEIPTS						
Property Taxes	\$ -	\$ 93	\$ 1,895	\$ -	\$ -	\$ -
Investment Income	-	-	-	2	-	-
Intergovernmental	-	-	930	-	2,250	-
Charges for Services	-	-	-	-	-	3,350
Miscellaneous	-	-	51	-	43,643	-
TOTAL RECEIPTS	<u>-</u>	<u>93</u>	<u>2,876</u>	<u>2</u>	<u>45,893</u>	<u>3,350</u>
DISBURSEMENTS						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	58,029	8,206
Public Works	-	-	-	-	-	-
Public Assistance	10,000	-	3,439	-	-	-
Culture and Recreation	-	-	-	-	-	-
TOTAL DISBURSEMENTS	<u>10,000</u>	<u>-</u>	<u>3,439</u>	<u>-</u>	<u>58,029</u>	<u>8,206</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	<u>(10,000)</u>	<u>93</u>	<u>(563)</u>	<u>2</u>	<u>(12,136)</u>	<u>(4,856)</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	10,000	-	-	-	22,000	-
Transfers out	-	(111,061)	-	-	(9,903)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>10,000</u>	<u>(111,061)</u>	<u>-</u>	<u>-</u>	<u>12,097</u>	<u>-</u>
Net Change in Fund Balances	-	(110,968)	(563)	2	(39)	(4,856)
FUND BALANCES - BEGINNING	<u>-</u>	<u>111,061</u>	<u>1,836</u>	<u>20,033</u>	<u>104</u>	<u>8,623</u>
FUND BALANCES - ENDING	<u>\$ -</u>	<u>\$ 93</u>	<u>\$ 1,273</u>	<u>\$ 20,035</u>	<u>\$ 65</u>	<u>\$ 3,767</u>
FUND BALANCES:						
Restricted for:						
Visitor Promotion	-	-	-	-	-	-
911 Emergency Services	-	-	-	-	-	-
Drug Education	-	-	-	-	-	-
Law Enforcement	-	-	-	-	-	-
Preservation of Records	-	-	-	-	-	-
Bridge/Road Projects	-	-	-	-	-	-
Committed to:						
Law Enforcement	-	-	-	-	-	3,767
Employee Recognition	-	-	-	-	-	-
Aid and Assistance	-	93	1,273	20,035	65	-
County Buildings	-	-	-	-	-	-
Unemployment Benefits	-	-	-	-	-	-
Miscellaneous Projects	-	-	-	-	-	-
Watershed Management	-	-	-	-	-	-
Noxious Weed	-	-	-	-	-	-
Historical Society	-	-	-	-	-	-
TOTAL FUND BALANCES	<u>\$ -</u>	<u>\$ 93</u>	<u>\$ 1,273</u>	<u>\$ 20,035</u>	<u>\$ 65</u>	<u>\$ 3,767</u>

DAWSON COUNTY
COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH BASIS FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2015

	County Drug Fund	Midwest Nebraska Drug Court Fund	Federal Drug Forfeiture Fund	K-9 Dog Fund	Sheriff Grants	SCAAP Fund
RECEIPTS						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Income	-	-	-	-	-	-
Intergovernmental	-	-	-	-	15,340	9,699
Charges for Services	-	-	-	-	-	-
Miscellaneous	5,500	13,745	-	1,478	-	-
TOTAL RECEIPTS	<u>5,500</u>	<u>13,745</u>	<u>-</u>	<u>1,478</u>	<u>15,340</u>	<u>9,699</u>
DISBURSEMENTS						
General Government	-	-	-	-	-	-
Public Safety	6,593	10,809	-	-	25,141	2,785
Public Works	-	-	-	-	-	-
Public Assistance	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
TOTAL DISBURSEMENTS	<u>6,593</u>	<u>10,809</u>	<u>-</u>	<u>-</u>	<u>25,141</u>	<u>2,785</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	<u>(1,093)</u>	<u>2,936</u>	<u>-</u>	<u>1,478</u>	<u>(9,801)</u>	<u>6,914</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	31,832	11,320
Transfers out	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>31,832</u>	<u>11,320</u>
Net Change in Fund Balances	(1,093)	2,936	-	1,478	22,031	18,234
FUND BALANCES - BEGINNING	<u>22,330</u>	<u>15,469</u>	<u>484</u>	<u>2,561</u>	<u>-</u>	<u>24,868</u>
FUND BALANCES - ENDING	<u>\$ 21,237</u>	<u>\$ 18,405</u>	<u>\$ 484</u>	<u>\$ 4,039</u>	<u>\$ 22,031</u>	<u>\$ 43,102</u>
FUND BALANCES:						
Restricted for:						
Visitor Promotion	-	-	-	-	-	-
911 Emergency Services	-	-	-	-	-	-
Drug Education	21,237	-	-	-	-	-
Law Enforcement	-	-	484	-	22,031	43,102
Preservation of Records	-	-	-	-	-	-
Bridge/Road Projects	-	-	-	-	-	-
Committed to:						
Law Enforcement	-	18,405	-	4,039	-	-
Employee Recognition	-	-	-	-	-	-
Aid and Assistance	-	-	-	-	-	-
County Buildings	-	-	-	-	-	-
Unemployment Benefits	-	-	-	-	-	-
Miscellaneous Projects	-	-	-	-	-	-
Watershed Management	-	-	-	-	-	-
Noxious Weed	-	-	-	-	-	-
Historical Society	-	-	-	-	-	-
TOTAL FUND BALANCES	<u>\$ 21,237</u>	<u>\$ 18,405</u>	<u>\$ 484</u>	<u>\$ 4,039</u>	<u>\$ 22,031</u>	<u>\$ 43,102</u>

DAWSON COUNTY
COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH BASIS FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2015

	CASA Grant Fund	County Grant Fund	Victim Witness Fund	Employee Recognition Fund	Lottery Fund	E-911 Fund
RECEIPTS						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,282
Investment Income	-	-	-	-	305	-
Intergovernmental	-	101,406	20,492	-	-	-
Charges for Services	-	-	-	3,519	-	-
Miscellaneous	1,500	-	-	671	100,122	-
TOTAL RECEIPTS	<u>1,500</u>	<u>101,406</u>	<u>20,492</u>	<u>4,190</u>	<u>100,427</u>	<u>65,282</u>
DISBURSEMENTS						
General Government	-	-	-	3,491	7,274	-
Public Safety	1,040	81,303	42,919	-	-	36,534
Public Works	-	-	-	-	-	-
Public Assistance	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
TOTAL DISBURSEMENTS	<u>1,040</u>	<u>81,303</u>	<u>42,919</u>	<u>3,491</u>	<u>7,274</u>	<u>36,534</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	<u>460</u>	<u>20,103</u>	<u>(22,427)</u>	<u>699</u>	<u>93,153</u>	<u>28,748</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	-	1,000	20,000	-	-	27,276
Transfers out	-	(2,000)	(9,078)	-	(52,000)	(84,065)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>(1,000)</u>	<u>10,922</u>	<u>-</u>	<u>(52,000)</u>	<u>(56,789)</u>
Net Change in Fund Balances	460	19,103	(11,505)	699	41,153	(28,041)
FUND BALANCES - BEGINNING	<u>3,973</u>	<u>9,467</u>	<u>12,767</u>	<u>7,835</u>	<u>97,172</u>	<u>125,991</u>
FUND BALANCES - ENDING	<u>\$ 4,433</u>	<u>\$ 28,570</u>	<u>\$ 1,262</u>	<u>\$ 8,534</u>	<u>\$ 138,325</u>	<u>\$ 97,950</u>
FUND BALANCES:						
Restricted for:						
Visitor Promotion	-	-	-	-	-	-
911 Emergency Services	-	-	-	-	-	97,950
Drug Education	-	-	-	-	-	-
Law Enforcement	-	28,570	-	-	-	-
Preservation of Records	-	-	-	-	-	-
Bridge/Road Projects	-	-	-	-	-	-
Committed to:						
Law Enforcement	-	-	-	-	-	-
Employee Recognition	-	-	-	8,534	-	-
Aid and Assistance	4,433	-	1,262	-	-	-
County Buildings	-	-	-	-	-	-
Unemployment Benefits	-	-	-	-	-	-
Miscellaneous Projects	-	-	-	-	138,325	-
Watershed Management	-	-	-	-	-	-
Noxious Weed	-	-	-	-	-	-
Historical Society	-	-	-	-	-	-
TOTAL FUND BALANCES	<u>\$ 4,433</u>	<u>\$ 28,570</u>	<u>\$ 1,262</u>	<u>\$ 8,534</u>	<u>\$ 138,325</u>	<u>\$ 97,950</u>

DAWSON COUNTY
COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH BASIS FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2015

	911 Enhanced Wireless Service Fund	Range Management Fund	Dispatch Fund	Building Fund	Courthouse Remodeling Bond Fund
RECEIPTS					
Property Taxes	\$ 79,553	\$ -	\$ -	\$ -	\$ 119
Investment Income	-	-	-	-	-
Intergovernmental	-	-	272,000	36,032	-
Charges for Services	-	-	-	54,160	-
Miscellaneous	-	900	-	-	-
TOTAL RECEIPTS	<u>79,553</u>	<u>900</u>	<u>272,000</u>	<u>90,192</u>	<u>119</u>
DISBURSEMENTS					
General Government	-	-	-	48,225	-
Public Safety	-	325	473,281	-	-
Public Works	-	-	-	-	-
Public Assistance	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
TOTAL DISBURSEMENTS	<u>-</u>	<u>325</u>	<u>473,281</u>	<u>48,225</u>	<u>-</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	<u>79,553</u>	<u>575</u>	<u>(201,281)</u>	<u>41,967</u>	<u>119</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	6,888	-	335,438	-	-
Transfers out	(27,276)	-	(107,559)	-	(166,360)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(20,388)</u>	<u>-</u>	<u>227,879</u>	<u>-</u>	<u>(166,360)</u>
Net Change in Fund Balances	59,165	575	26,598	41,967	(166,241)
FUND BALANCES - BEGINNING	<u>138,097</u>	<u>1,520</u>	<u>552</u>	<u>28,891</u>	<u>166,360</u>
FUND BALANCES - ENDING	<u>\$ 197,262</u>	<u>\$ 2,095</u>	<u>\$ 27,150</u>	<u>\$ 70,858</u>	<u>\$ 119</u>
FUND BALANCES:					
Restricted for:					
Visitor Promotion	-	-	-	-	-
911 Emergency Services	197,262	-	-	-	-
Drug Education	-	-	-	-	-
Law Enforcement	-	-	-	-	-
Preservation of Records	-	-	-	-	-
Bridge/Road Projects	-	-	-	-	-
Committed to:					
Law Enforcement	-	2,095	27,150	-	-
Employee Recognition	-	-	-	-	-
Aid and Assistance	-	-	-	-	-
County Buildings	-	-	-	70,858	119
Unemployment Benefits	-	-	-	-	-
Miscellaneous Projects	-	-	-	-	-
Watershed Management	-	-	-	-	-
Noxious Weed	-	-	-	-	-
Historical Society	-	-	-	-	-
TOTAL FUND BALANCES	<u>\$ 197,262</u>	<u>\$ 2,095</u>	<u>\$ 27,150</u>	<u>\$ 70,858</u>	<u>\$ 119</u>

DAWSON COUNTY
COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH BASIS FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS

For the Year Ended June 30, 2015

	Spring Creek Watershed Fund	Noxious Weed Fund	Inventory Maintenance Fund	Historical Society Fund	Total Nonmajor Governmental Funds
RECEIPTS					
Property Taxes	\$ -	\$ -	\$ -	\$ 53,711	\$ 454,181
Investment Income	-	-	-	-	307
Intergovernmental	-	33,010	19,736	3,427	739,070
Charges for Services	17,130	83,392	77,433	-	253,285
Miscellaneous	-	-	30,454	-	198,064
TOTAL RECEIPTS	17,130	116,402	127,623	57,138	1,644,907
DISBURSEMENTS					
General Government	-	-	-	-	69,556
Public Safety	-	-	154,806	-	901,771
Public Works	-	235,167	-	-	235,167
Public Assistance	-	-	-	-	13,439
Culture and Recreation	-	-	-	57,128	340,966
TOTAL DISBURSEMENTS	-	235,167	154,806	57,128	1,560,899
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	17,130	(118,765)	(27,183)	10	84,008
OTHER FINANCING SOURCES (USES)					
Transfers in	-	125,000	-	-	804,696
Transfers out	-	-	-	-	(569,302)
TOTAL OTHER FINANCING SOURCES (USES)	-	125,000	-	-	235,394
Net Change in Fund Balances	17,130	6,235	(27,183)	10	319,402
FUND BALANCES - BEGINNING	330,562	8,580	160,499	578	1,602,499
FUND BALANCES - ENDING	\$ 347,692	\$ 14,815	\$ 133,316	\$ 588	\$ 1,921,901
FUND BALANCES:					
Restricted for:					
Visitor Promotion	-	-	-	-	178,326
911 Emergency Services	-	-	-	-	295,212
Drug Education	-	-	-	-	21,237
Law Enforcement	-	-	-	-	94,187
Preservation of Records	-	-	-	-	29,382
Bridge/Road Projects	-	-	-	-	438,119
Committed to:					
Law Enforcement	-	-	-	-	55,456
Employee Recognition	-	-	-	-	8,534
Aid and Assistance	-	-	-	-	27,161
County Buildings	-	-	133,316	-	204,293
Unemployment Benefits	-	-	-	-	68,574
Miscellaneous Projects	-	-	-	-	138,325
Watershed Management	347,692	-	-	-	347,692
Noxious Weed	-	14,815	-	-	14,815
Historical Society	-	-	-	588	588
TOTAL FUND BALANCES	\$ 347,692	\$ 14,815	\$ 133,316	\$ 588	\$ 1,921,901

DAWSON COUNTY
SCHEDULE OF OFFICE ACTIVITIES
For the Year Ended June 30, 2015

	County Clerk	Register of Deeds	Clerk of the District Court	County Sheriff	County Attorney	Weed Superintendent
BALANCES JULY 1, 2014	\$ 3,317	\$ 25,579	\$ 167,727	\$ 55,335	\$ 6,517	\$ 28,087
RECEIPTS						
Property Taxes	-	-	-	126,328	-	-
Licenses and Permits	5,996	-	-	1,520	-	-
Intergovernmental	3,027	-	-	1,156,504	-	41,250
Charges for Services	12,005	136,710	67,232	171,564	4,620	76,318
Miscellaneous	255,375	-	-	12,405	1	-
State Fees	-	158,432	82,466	-	-	-
Other Liabilities	-	688	1,306,187	405,105	8,981	-
TOTAL RECEIPTS	276,403	295,830	1,455,885	1,873,426	13,602	117,568
DISBURSEMENTS						
Payments to County Treasurer	124,260	139,368	72,388	1,458,707	4,533	116,392
Payments to State Treasurer	-	159,878	81,162	-	-	-
Other Liabilities	3,027	688	1,298,564	415,909	8,982	-
TOTAL DISBURSEMENTS	127,287	299,934	1,452,114	1,874,616	13,515	116,392
BALANCES JUNE 30, 2015	\$ 152,433	\$ 21,475	\$ 171,498	\$ 54,145	\$ 6,604	\$ 29,263
BALANCES CONSIST OF:						
Due to County Treasurer	\$ 633	\$ 10,348	\$ 11,391	\$ 39,081	\$ 5,804	\$ 29,263
Petty Cash	151,800	-	100	1,800	800	-
Due to State Treasurer	-	11,127	7,703	-	-	-
Due to Others	-	-	152,304	13,264	-	-
BALANCES JUNE 30, 2015	\$ 152,433	\$ 21,475	\$ 171,498	\$ 54,145	\$ 6,604	\$ 29,263

(Continued)

DAWSON COUNTY
SCHEDULE OF OFFICE ACTIVITIES
For the Year Ended June 30, 2015

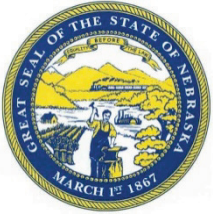
	Highway Superintendent	Veterans' Service Officer	County Surveyor	County Child Support	County Planning and Zoning	County CASA	Total
BALANCES JULY 1, 2014	\$ -	\$ 858	\$ 4,345	\$ 1,570	\$ -	\$ -	\$ 293,335
RECEIPTS							
Property Taxes	-	-	-	-	-	-	126,328
Licenses and Permits	-	-	-	-	1,870	-	9,386
Intergovernmental	-	-	-	-	-	3,000	1,203,781
Charges for Services	-	-	48,548	-	-	-	516,997
Miscellaneous	14,538	2,700	-	-	-	44,393	329,412
State Fees	-	-	-	-	-	-	240,898
Other Liabilities	-	-	-	7,336	-	-	1,728,297
TOTAL RECEIPTS	14,538	2,700	48,548	7,336	1,870	47,393	4,155,099
DISBURSEMENTS							
Payments to County Treasurer	14,538	51	46,532	-	1,870	47,393	2,026,032
Payments to State Treasurer	-	-	-	-	-	-	241,040
Other Liabilities	-	2,507	-	7,336	-	-	1,737,013
TOTAL DISBURSEMENTS	14,538	2,558	46,532	7,336	1,870	47,393	4,004,085
BALANCES JUNE 30, 2015	\$ -	\$ 1,000	\$ 6,361	\$ 1,570	\$ -	\$ -	\$ 444,349
BALANCES CONSIST OF:							
Due to County Treasurer	\$ -	\$ -	\$ 6,361	\$ 70	\$ -	\$ -	\$ 102,951
Petty Cash	-	1,000	-	1,500	-	-	157,000
Due to State Treasurer	-	-	-	-	-	-	18,830
Due to Others	-	-	-	-	-	-	165,568
BALANCES JUNE 30, 2015	\$ -	\$ 1,000	\$ 6,361	\$ 1,570	\$ -	\$ -	\$ 444,349

(Concluded)

DAWSON COUNTY
SCHEDULE OF TAXES CERTIFIED AND COLLECTED
FOR ALL POLITICAL SUBDIVISIONS IN THE COUNTY
June 30, 2015

Item	2010	2011	2012	2013	2014
Tax Certified by Assessor					
Real Estate	\$ 31,806,065	\$ 34,110,324	\$ 35,557,314	\$ 39,104,543	\$ 42,793,975
Personal and Specials	2,228,160	2,328,426	2,668,838	2,979,583	3,005,827
Total	<u>34,034,225</u>	<u>36,438,750</u>	<u>38,226,152</u>	<u>42,084,126</u>	<u>45,799,802</u>
Corrections					
Additions	67,948	112,720	21,901	13,532	551,979
Deductions	(72,454)	(118,770)	(65,443)	(41,358)	(10,477)
Net Additions/ (Deductions)	<u>(4,506)</u>	<u>(6,050)</u>	<u>(43,542)</u>	<u>(27,826)</u>	<u>541,502</u>
Corrected Certified Tax	<u>34,029,719</u>	<u>36,432,700</u>	<u>38,182,610</u>	<u>42,056,300</u>	<u>46,341,304</u>
Net Tax Collected by County Treasurer during Fiscal Year Ending:					
June 30, 2011	19,825,351	-	-	-	-
June 30, 2012	14,161,752	21,450,683	-	-	-
June 30, 2013	36,477	14,955,590	23,041,233	-	-
June 30, 2014	2,096	18,556	15,117,674	25,890,140	-
June 30, 2015	652	3,234	17,637	16,122,345	29,009,368
Total Net Collections	<u>34,026,328</u>	<u>36,428,063</u>	<u>38,176,544</u>	<u>42,012,485</u>	<u>29,009,368</u>
Total Uncollected Tax	<u>\$ 3,391</u>	<u>\$ 4,637</u>	<u>\$ 6,066</u>	<u>\$ 43,815</u>	<u>\$ 17,331,936</u>
Percentage Uncollected Tax	<u>0.01%</u>	<u>0.01%</u>	<u>0.02%</u>	<u>0.10%</u>	<u>37.40%</u>

Note: Tax refunds are netted against tax collections to determine Net Tax Collected.



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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DAWSON COUNTY
**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***

Board of Commissioners
Dawson County, Nebraska

We have audited, 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, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Dawson County, as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise Dawson County's basic financial statements, and have issued our report thereon dated March 18, 2016. The report notes the financial statements were prepared on the basis of cash receipts and disbursements.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Dawson County's internal control over financial reporting (internal control) to determine the 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 Dawson County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified a certain deficiency in internal control that we consider to be a material weakness.

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 County's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiency to be a material weakness:

- The County offices lacked a segregation of duties, as one person could handle all aspects of processing a transaction from beginning to end. Good internal control includes a plan of organization, procedures, and records designed to safeguard assets and provide reliable financial records. Inadequate segregation of duties could lead to the misappropriation of assets or improper reporting. Due to a limited number of personnel, an adequate segregation of duties may not be possible without additional cost.

Compliance and Other Matters

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

Additional Items


We also noted certain matters that we reported to the management of Dawson County in a separate letter dated March 18, 2016.

Dawson County's Response to Findings

Dawson County declined to respond to the finding described above.

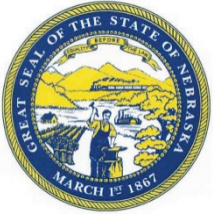
Purpose of this Report

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



Deann Haeffner, CPA
Assistant Deputy Auditor
Lincoln, Nebraska

March 18, 2016



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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State Auditor

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March 18, 2016

Board of Commissioners
Dawson County, Nebraska

Dear Commissioners:

We have audited the basic financial statements of Dawson County (County) for the fiscal year ended June 30, 2015, and have issued our report thereon dated March 18, 2016. In planning and performing our audit of the basic financial statements of the County, we considered internal control in order to determine our auditing procedures for the purpose of expressing our opinion on the basic financial statements. An audit does not include examining the effectiveness of internal control and does not provide assurance on internal control. We also performed tests of the County's compliance with certain provisions of laws, regulations, contracts, and grants.

During our audit, we noted certain matters involving internal control over financial reporting and other operational matters that are presented here. These comments and recommendations are intended to improve the internal control over financial reporting or result in operational efficiencies in the following areas:

COUNTY OVERALL

Segregation of Duties

Good internal control includes a plan of organization, procedures, and records designed to safeguard assets and provide reliable financial records. A system of internal control should include a proper segregation of duties, so no one individual is capable of handling all phases of a transaction from beginning to end.

We noted the offices of the County each lacked a segregation of duties, as one person could handle all aspects of processing a transaction from beginning to end. A lack of segregation of duties increases the risk of possible errors or irregularities; however, due to a limited number of personnel, an adequate segregation of duties may not be possible without additional cost. This was also noted in prior audits.

We recommend the County review this situation. As always, the County must weigh the cost of hiring additional personnel versus the benefit of a proper segregation of duties.

COUNTY BOARD

Deposit Coverage Not Adequate

During the audit period, we noted eight days where deposits of the County Board vendor imprest account were not fully insured by FDIC (Federal Deposit Insurance Corporation) coverage or additional pledged securities. The uninsured amounts ranged from \$70,925 to \$1,951,236.

Neb. Rev. Stat. § 77-2395(1) (Reissue 2009) states the following, in relevant part:

[T]he custodial official shall not have on deposit in such depository any public money or public funds in excess of the amount insured or guaranteed by the Federal Deposit Insurance Corporation, unless and until the depository has furnished to the custodial official securities, the market value of which are in an amount not less than one hundred two percent of the amount on deposit which is in excess of the amount so insured or guaranteed.

When deposits are not adequately collateralized, the County is not in compliance with State statute. Additionally, there is an increased risk of loss should the financial institutions holding County deposits fail.

We recommend the County Board implement procedures to ensure that deposits are adequately secured at all times.

County's Response: Procedures have been put into place to obtain additional pledged securities if needed.

Duplicate Payments

During our audit, we noted two instances where the County paid for the same expense twice:

- Claim numbers 69888 and 69709 both paid \$1,861 to a vendor for invoice number 15207. The vendor returned the check to the County when they determined it was a duplicate payment.
- Claim numbers 68721 and 68909 both paid \$1,353 to a vendor for invoice number 9667217. The vendor noticed it was a duplicate payment and credited the County's account for the overpayment.

Good internal controls require procedures to be in place to review all claims prior to approval to ensure the claims are supported by adequate documentation and are not duplicate payments. When procedures are not in place to identify duplicate payments, there is an increased risk for loss or misuse of funds.

We recommend the County Board implement procedures to ensure that claims are not paid twice for the same invoice.

County's Response: Offices have been notified they are to be verifying the claims they are paying are not being paid twice.

Sheriff's Payroll Procedures

Dawson County employees were paid wages based on a monthly pay period. However, we noted the County Sheriff's office employees' wages were based on a 28-day pay period timesheet and an estimate for the remaining days of the month.

Neb. Rev. Stat. § 23-135(1) (Reissue 2012) provides, in relevant part, "All claims against a county shall be filed with the county clerk within ninety days from the time when any materials or labor . . . have been furnished or performed . . ." Furthermore, good accounting and control procedures suggest the County Board should not approve the disbursement of money prior to ensuring the County actually owes the debt. When paychecks are paid prior to hours earned, there is an increased risk of loss or misuse of County funds.

We recommend that the County Board implement procedures to ensure that paychecks are not paid in advance of hours worked, and timesheets reflect the actual hours for which the employee is being paid.

County's Response: The Sheriff's Office has been in contact with Pam Bourne, NIRMA and working on resolving this problem.

COUNTY SHERIFF

Balancing Procedures

During our audit, we noted the following issues with the County Sheriff's balancing procedures:

- The County Sheriff's office records indicate a shortage of \$1,801 in the inmate account and a long of \$339 in the civil processing account.
- Petty cash on hand at June 30, 2015, was not reconciled to the authorized amount of \$1,800, resulting in records showing a shortage of \$144.

Good internal control requires procedures to be in place to ensure the following: assets (cash on hand, reconciled bank statement, and accounts receivable) agree with office liabilities (fees, trust accounts, and accounts payable); bank reconciliations are performed timely and accurately; all monies received are recorded and timely deposited; and all financial records are complete and accurate.

When monthly balancing procedures are not performed, including identifying and resolving asset-to-liability balancing variances, there is an increased risk of loss, theft, or misuse of funds and an increased risk that errors will go undetected. Additionally, when petty cash funds are not reconciled to the authorized amount, there is an increased risk of loss, theft, or misuse of County funds.

We recommend the County Sheriff implement monthly balancing procedures to ensure assets agree to liabilities at all times. We also recommend the County Sheriff reconcile the petty cash funds maintained back to the authorized amount.

Mileage Rate Charges

Neb. Rev. Stat. § 33-117(1) (Cum. Supp. 2014) states the following, in relevant part:

The several sheriffs shall charge and collect fees at the rates specified in this section. The rates shall be as follows . . . (h) traveling each mile actually and necessarily traveled within or without their several counties in their official duties, three cents more per mile than the rate provided in section 81-1176

During testing, it was noted that the County Sheriff’s office was charging \$18.50 for a 30-mile round trip to Cozad, \$.62 per mile; however, based on the standard mileage rate of \$.575 and the additional \$.03 per mile allowed per statute, the rate for a round trip to Cozad should have been \$18.15.

Without regular review of the mileage rate charged, there is an increased risk of loss or misuse of funds and non-compliance with State statute.

We recommend the County Sheriff charge the standard mileage rate plus three cents, in accordance with State statute, when invoicing for services.

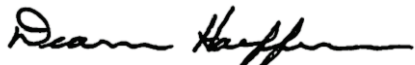
* * * * *

It should be noted this report is critical in nature, as it contains only our comments and recommendations on the areas noted for improvement and does not include our observations on any strong features of the County.

Draft copies of this report were furnished to the County to provide management with an opportunity to review the report and to respond to the comments and recommendations included in this report. All formal responses received have been incorporated into this report. Where no response has been included, the County declined to respond. Responses that indicate corrective action has been taken were not verified at this time, but they will be verified in the next audit.

This report is intended solely for the information and use of the County, the appropriate Federal and regulatory agencies, and citizens of the State of Nebraska, and it is not intended to be, and should not be, used by anyone other than these specified parties. However, this report is a matter of public record, and its distribution is not limited.

Sincerely,



Deann Haeffner
Assistant Deputy Auditor