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<table>
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<th>1</th>
</tr>
</thead>
<tbody>
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<td></td>
</tr>
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<td></td>
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<tr>
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<td></td>
</tr>
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</tr>
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</tr>
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</tr>
<tr>
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</tr>
<tr>
<td>Combining Statement of Receipts, Disbursements, and Changes in Cash Basis Fund Balances - Nonmajor Governmental Funds</td>
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</tr>
<tr>
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</tr>
<tr>
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<td>41</td>
</tr>
</tbody>
</table>

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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 | 42 - 43 |</p>
<table>
<thead>
<tr>
<th>Name</th>
<th>Title</th>
<th>Term Expires</th>
</tr>
</thead>
<tbody>
<tr>
<td>Everett Hagan</td>
<td>Board of Commissioners</td>
<td>Jan. 2013</td>
</tr>
<tr>
<td>P.J. Jacobson</td>
<td></td>
<td>Jan. 2013</td>
</tr>
<tr>
<td>Dean Kugler</td>
<td></td>
<td>Jan. 2013</td>
</tr>
<tr>
<td>Dennis Rickertsen</td>
<td></td>
<td>Jan. 2015</td>
</tr>
<tr>
<td>Bill Stewart</td>
<td></td>
<td>Jan. 2015</td>
</tr>
<tr>
<td>John Moore</td>
<td>Assessor</td>
<td>Jan. 2015</td>
</tr>
<tr>
<td>Elizabeth Waterman</td>
<td>Attorney</td>
<td>Jan. 2015</td>
</tr>
<tr>
<td>Karla Zlatkovsky</td>
<td>Clerk</td>
<td>Jan. 2015</td>
</tr>
<tr>
<td></td>
<td>Election Commissioner</td>
<td></td>
</tr>
<tr>
<td>Sherry Warner</td>
<td>Clerk of the District Court</td>
<td>Jan. 2015</td>
</tr>
<tr>
<td>Ruth Meyer</td>
<td>Register of Deeds</td>
<td>Jan. 2015</td>
</tr>
<tr>
<td>Gary Reiber</td>
<td>Sheriff</td>
<td>Jan. 2015</td>
</tr>
<tr>
<td>Jake Ripp</td>
<td>Surveyor</td>
<td>Jan. 2015</td>
</tr>
<tr>
<td>Sharon Wood</td>
<td>Treasurer</td>
<td>Jan. 2015</td>
</tr>
<tr>
<td>Earl Linn</td>
<td>Veterans’ Service Officer</td>
<td>Appointed</td>
</tr>
<tr>
<td>Marty Craig</td>
<td>Weed Superintendent</td>
<td>Appointed</td>
</tr>
<tr>
<td>John Mooberry</td>
<td>Highway Superintendent</td>
<td>Appointed</td>
</tr>
<tr>
<td>Pam Holbrook</td>
<td>Planning / Zoning</td>
<td>Appointed</td>
</tr>
</tbody>
</table>
DAWSON COUNTY

INDEPENDENT AUDITOR’S REPORT

Board of Commissioners
Dawson County, Nebraska

We have audited the accompanying 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, 2012, which collectively comprise the basic financial statements of the County as listed in the Table of Contents. These financial statements are the responsibility of the County’s management. 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 of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County’s internal control over financial reporting. Accordingly we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audit provides a reasonable basis for our opinions.

As discussed in Note 1, these financial statements were prepared on the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than generally accepted accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to previously present fairly, in all material respects, the respective cash position of the governmental activities, each major fund, and the aggregate remaining fund information of Dawson County, as of June 30, 2012, and the respective changes in cash basis financial position thereof for the year then ended in conformity with the basis of accounting described in Note 1.
In accordance with Government Auditing Standards, we have also issued our report dated March 15, 2013, 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 and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County’s basic financial statements. The combining 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. 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 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 financial statements or to the 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.

SIGNED ORIGINAL ON FILE

Deann Haeffner, CPA
Assistant Deputy Auditor

March 15, 2013
### ASSETS

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and Cash Equivalents (Note 1.D)</td>
<td>$7,330,557</td>
</tr>
<tr>
<td>TOTAL ASSETS</td>
<td>$7,330,557</td>
</tr>
</tbody>
</table>

### NET ASSETS

Restricted for:

- Visitor Promotion                             | $150,338 |
- 911 Emergency Services                         | 244,232  |
- Drug Education                                 | 9,971    |
- Law Enforcement                                | 47,882   |
- Debt Service                                   | 101,543  |

Unrestricted                                     | 6,776,591 |
TOTAL NET ASSETS                                  | $7,330,557 |

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, 2012

<table>
<thead>
<tr>
<th>Functions:</th>
<th>Cash Disbursements</th>
<th>Program Cash Receipts</th>
<th>Net (Disbursement)</th>
<th>Fees, Fines, and Charges for Services</th>
<th>Operating Grants and Contributions</th>
<th>Changes in Net Assets</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Government</td>
<td>$ (5,627,017)</td>
<td>$ 666,152</td>
<td>$ 136,883</td>
<td>$ (4,823,982)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Public Safety</td>
<td>(4,289,425)</td>
<td>1,335,793</td>
<td>184,565</td>
<td>(2,769,067)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Public Works</td>
<td>(3,392,649)</td>
<td>122,846</td>
<td>2,069,690</td>
<td>(1,200,113)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Public Assistance</td>
<td>(329,448)</td>
<td>-</td>
<td>90,302</td>
<td>(239,146)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Culture and Recreation</td>
<td>(190,039)</td>
<td>-</td>
<td>-</td>
<td>(190,039)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Debt Payments</td>
<td>(750,076)</td>
<td>-</td>
<td>-</td>
<td>(750,076)</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total Governmental Activities</strong></td>
<td><strong>$ (14,578,654)</strong></td>
<td><strong>$ 2,124,791</strong></td>
<td><strong>$ 2,481,440</strong></td>
<td><strong>(9,972,423)</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**General Receipts:**

- **Property Taxes**: $9,020,072
- **Grants and Contributions Not Restricted to Specific Programs**: $904,849
- **Investment Income**: $34,523
- **Licenses and Permits**: $98,451
- **Insurance Reimbursements**: $267,051
- **Miscellaneous**: $467,233

**Total General Receipts**: $10,792,179

**Change in Net Assets**: $819,756
**Net Assets - Beginning**: $6,510,801
**Net Assets - Ending**: $7,330,557

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, 2012

<table>
<thead>
<tr>
<th>ASSETS</th>
<th>General Fund</th>
<th>Road Fund</th>
<th>Inheritance Fund</th>
<th>Insurance Claim Fund</th>
<th>Sinking Fund</th>
<th>Other Governmental Funds</th>
<th>Total Governmental Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and cash equivalents (Note 1.D)</td>
<td>$1,790,781</td>
<td>$349,082</td>
<td>$1,164,897</td>
<td>$1,131,940</td>
<td>$1,500,000</td>
<td>$1,393,857</td>
<td>$7,330,557</td>
</tr>
<tr>
<td>TOTAL ASSETS</td>
<td>$1,790,781</td>
<td>$349,082</td>
<td>$1,164,897</td>
<td>$1,131,940</td>
<td>$1,500,000</td>
<td>$1,393,857</td>
<td>$7,330,557</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>FUND BALANCES</th>
<th>General Fund</th>
<th>Road Fund</th>
<th>Inheritance Fund</th>
<th>Insurance Claim Fund</th>
<th>Sinking Fund</th>
<th>Other Governmental Funds</th>
<th>Total Governmental Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Restricted for:</td>
<td>$150,338</td>
<td>$150,338</td>
<td>$244,232</td>
<td>$244,232</td>
<td>$9,971</td>
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<td>Visitor Promotion</td>
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<tr>
<td>911 Emergency Services</td>
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<tr>
<td>Law Enforcement</td>
<td>-</td>
<td>-</td>
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<tr>
<td>Debt Service</td>
<td>-</td>
<td>-</td>
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<td>Committed to:</td>
<td>$101,543</td>
<td>$101,543</td>
<td>$349,082</td>
<td>$349,082</td>
<td>$100,926</td>
<td>$161,134</td>
<td>$161,134</td>
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<td>Law Enforcement</td>
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<tr>
<td>Road Maintenance</td>
<td>-</td>
<td>349,082</td>
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<tr>
<td>Aid and Assistance</td>
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<td>County Buildings &amp; Equipment</td>
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<td>Noxious Weeds</td>
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<tr>
<td>Assigned to:</td>
<td>$110,605</td>
<td>$110,605</td>
<td>$1,610,605</td>
<td>$1,610,605</td>
<td>$300,054</td>
<td>$300,054</td>
<td>$300,054</td>
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<td>Other Purposes</td>
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</tr>
<tr>
<td>Unassigned</td>
<td>$1,790,781</td>
<td>$1,790,781</td>
<td>$1,164,897</td>
<td>$1,164,897</td>
<td>$1,500,000</td>
<td>$1,500,000</td>
<td>$7,330,557</td>
</tr>
<tr>
<td>TOTAL CASH BASIS FUND BALANCES</td>
<td>$1,790,781</td>
<td>$349,082</td>
<td>$1,164,897</td>
<td>$1,131,940</td>
<td>$1,500,000</td>
<td>$1,393,857</td>
<td>$7,330,557</td>
</tr>
</tbody>
</table>

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, 2012

<table>
<thead>
<tr>
<th>RECEPTS</th>
<th>General Fund</th>
<th>Road Fund</th>
<th>Inheritance Fund</th>
<th>Insurance Claim Fund</th>
<th>Sinking Fund</th>
<th>Other Governmental Funds</th>
<th>Total Governmental Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Property Taxes</td>
<td>$ 7,775,527</td>
<td>$ -</td>
<td>$ 611,182</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 633,363</td>
<td>$ 9,020,072</td>
</tr>
<tr>
<td>Licenses and Permits</td>
<td>98,451</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>98,451</td>
</tr>
<tr>
<td>Interest</td>
<td>29,148</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>34,523</td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>972,539</td>
<td>2,023,886</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>389,864</td>
<td>3,386,289</td>
</tr>
<tr>
<td>Charges for Services</td>
<td>1,865,177</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>259,614</td>
<td>2,124,791</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>28,745</td>
<td>22,099</td>
<td>-</td>
<td>429,506</td>
<td>-</td>
<td>253,934</td>
<td>734,284</td>
</tr>
<tr>
<td>TOTAL RECEIPTS</td>
<td>10,769,587</td>
<td>2,045,985</td>
<td>611,182</td>
<td>434,881</td>
<td>-</td>
<td>1,536,775</td>
<td>15,398,410</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>DISBURSEMENTS</th>
<th>General Government</th>
<th>Public Safety</th>
<th>Public Works</th>
<th>Public Assistance</th>
<th>Culture and Recreation</th>
<th>Debt Service:</th>
<th>TOTAL DISBURSEMENTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Government</td>
<td>3,810,081</td>
<td>-</td>
<td>52,270</td>
<td>1,536,245</td>
<td>-</td>
<td>-</td>
<td>228,421</td>
</tr>
<tr>
<td>Public Safety</td>
<td>3,560,675</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>728,750</td>
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<tr>
<td>Public Works</td>
<td>190,721</td>
<td>3,009,986</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>191,942</td>
</tr>
<tr>
<td>Public Assistance</td>
<td>186,109</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>143,339</td>
</tr>
<tr>
<td>Culture and Recreation</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>190,039</td>
</tr>
<tr>
<td>Debt Service:</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>7,651</td>
</tr>
<tr>
<td>Principal Payments</td>
<td>-</td>
<td>540,000</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>166,000</td>
</tr>
<tr>
<td>Interest and Fiscal Charges</td>
<td>-</td>
<td>36,425</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>7,651</td>
</tr>
<tr>
<td>TOTAL DISBURSEMENTS</td>
<td>7,747,586</td>
<td>3,586,411</td>
<td>52,270</td>
<td>1,536,245</td>
<td>-</td>
<td>-</td>
<td>1,656,142</td>
</tr>
</tbody>
</table>

| EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS | 3,022,001 | (1,540,426) | 558,912 | (1,101,364) | - | (119,367) | 819,756 |

<table>
<thead>
<tr>
<th>OTHER FINANCING SOURCES (USES)</th>
<th>Transfers in</th>
<th>Transfers out</th>
<th>TOTAL OTHER FINANCING SOURCES (USES)</th>
<th>Net Change in Fund Balances</th>
<th>CASH BASIS FUND BALANCES - BEGINNING</th>
<th>CASH BASIS FUND BALANCES - ENDING</th>
</tr>
</thead>
<tbody>
<tr>
<td>Transfers in</td>
<td>40,641</td>
<td>1,432,401</td>
<td>-</td>
<td>1,519,652</td>
<td>1,500,000</td>
<td>474,453</td>
</tr>
<tr>
<td>Transfers out</td>
<td>(3,171,951)</td>
<td>-</td>
<td>(1,500,000)</td>
<td>-</td>
<td>-</td>
<td>(295,196)</td>
</tr>
<tr>
<td>TOTAL OTHER FINANCING SOURCES (USES)</td>
<td>(3,131,310)</td>
<td>1,432,401</td>
<td>(1,500,000)</td>
<td>1,519,652</td>
<td>1,500,000</td>
<td>179,257</td>
</tr>
<tr>
<td>Net Change in Fund Balances</td>
<td>(109,309)</td>
<td>(108,025)</td>
<td>(941,088)</td>
<td>418,288</td>
<td>1,500,000</td>
<td>59,890</td>
</tr>
<tr>
<td>CASH BASIS FUND BALANCES - BEGINNING</td>
<td>1,900,090</td>
<td>457,107</td>
<td>2,105,985</td>
<td>713,652</td>
<td>-</td>
<td>1,333,967</td>
</tr>
<tr>
<td>CASH BASIS FUND BALANCES - ENDING</td>
<td>$ 1,790,781</td>
<td>$ 349,082</td>
<td>$ 1,164,897</td>
<td>$ 1,131,940</td>
<td>$ 1,500,000</td>
<td>$ 1,393,857</td>
</tr>
</tbody>
</table>

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, 2012

Agency Funds

### ASSETS

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and cash equivalents</td>
<td>$1,415,132</td>
</tr>
</tbody>
</table>

### LIABILITIES

Due to other governments:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>State</td>
<td>371,836</td>
</tr>
<tr>
<td>Schools</td>
<td>494,128</td>
</tr>
<tr>
<td>Educational Service Units</td>
<td>4,096</td>
</tr>
<tr>
<td>Technical College</td>
<td>30,945</td>
</tr>
<tr>
<td>Natural Resource Districts</td>
<td>13,934</td>
</tr>
<tr>
<td>Fire Districts</td>
<td>1,783</td>
</tr>
<tr>
<td>Municipalities</td>
<td>174,308</td>
</tr>
<tr>
<td>Agricultural Society</td>
<td>3,058</td>
</tr>
<tr>
<td>Drainage Districts</td>
<td>24,073</td>
</tr>
<tr>
<td>Cemetery Districts</td>
<td>233</td>
</tr>
<tr>
<td>Railroad Transportation Districts</td>
<td>245,731</td>
</tr>
<tr>
<td>Sanitary and Improvement Districts</td>
<td>43,269</td>
</tr>
<tr>
<td>Hospital</td>
<td>4,238</td>
</tr>
<tr>
<td>Others</td>
<td>3,500</td>
</tr>
</tbody>
</table>

**TOTAL LIABILITIES**

<table>
<thead>
<tr>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>$1,415,132</td>
</tr>
</tbody>
</table>

**TOTAL NET ASSETS**

<table>
<thead>
<tr>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>$ -</td>
</tr>
</tbody>
</table>

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, 2012

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 which 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 $105,986 toward the operation of the Region during fiscal year 2012.
1. **Summary of Significant Accounting Policies** (Continued)

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.

**Health Department** – The County has entered into an agreement with Two Rivers Public Health Department (Department) to provide public health services. Agreements were established under authority of the Interlocal Cooperation Act for services to be provided per Neb. Rev. Stat. §§ 71-1626 to 71-1636 (Reissue 2009, Supp. 2011).

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 2012. 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 required to be audited annually in accordance with Neb. Rev. Stat. § 84-304(4) (Reissue 2008). Financial information for the Department is available in that report.

**B. Basis of Presentation**

**Government-wide Financial Statements.** The Statement of Net Assets – 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 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.
1. **Summary of Significant Accounting Policies** (Continued)

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

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 which 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.

- **Debt Service Funds.** The Courthouse Remodeling Bond Fund accounts for the resources for, and the payment of, general long-term debt principal, interest, and related costs.
1. **Summary of Significant Accounting Policies** (Continued)

The County designates fund balances as:

**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 balances has not been designated by the County Board for a specific purpose, but has been separated based on the type of revenue.

**Unassigned.** The portion of the General Fund 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 Assets – 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 require 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 generally are 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.
1. **Summary of Significant Accounting Policies** (Continued)

D. **Assets and Net Assets**

**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.

**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 Assets.** 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 assets are reported as restricted when constraints placed on their use are either externally imposed or imposed by law through constitutional provisions or enabling legislation. The government-wide statement of net assets reports $553,966 of restricted net assets, of which $404,541 is restricted by enabling legislation.
1. **Summary of Significant Accounting Policies** (Concluded)

**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 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 $7,330,557 for County funds and $1,415,132 for Fiduciary funds. The bank balances for all funds totaled $9,817,091. For purposes of classifying categories of custodial risk, the bank balances of the County’s deposits, as of June 30, 2012, 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 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.
3. **Property Taxes** (Concluded)

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. They may levy taxes in addition to the 50 cent limitation upon a vote of the people.

The levy set in October 2011, for the 2011 taxes, which will be materially collected in May and September 2012, was set at $.404265/$100 of assessed valuation. The levy set in October 2010, for the 2010 taxes, which were materially collected in May and September 2011, was set at $.406878/$100 of assessed valuation. The amount collected for motor vehicle tax is outlined in State statute.

Additionally, there is currently a statutory lid limitation, which limits taxation to the prior year’s level, with provisions for growth. It may be increased by 1% by 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 23-2335 (Reissue 2012) 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. 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.
4. **Retirement System** (Concluded)

For the year ended June 30, 2012, 185 employees contributed $268,574, and the County contributed $395,782. Contributions included $14,327 in cash contributions towards the supplemental law enforcement plan for 35 law enforcement employees. Lastly, the County paid $262 directly to 3 retired employees for prior service benefits.

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 78 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 sixty 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.

<table>
<thead>
<tr>
<th>Claim</th>
<th>NIRMA Coverage</th>
<th>Maximum Coverage</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Liability Claim</td>
<td>$300,000</td>
<td>$5,000,000</td>
</tr>
<tr>
<td>Worker’s Compensation Claim</td>
<td>$500,000</td>
<td>Statutory Limits</td>
</tr>
<tr>
<td>Property Damage Claim</td>
<td>$250,000</td>
<td>Insured Value at Replacement Cost</td>
</tr>
</tbody>
</table>
5. **Risk Management** (Concluded)

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 2013. The County has not had to pay out any amounts that exceeded coverage provided by the pool in the last three fiscal years.

6. **Interfund Transfers**

Interfund transfers for the year ended June 30, 2012, consisted of the following:

<table>
<thead>
<tr>
<th>Transfers to</th>
<th>General Fund</th>
<th>Inheritance Fund</th>
<th>Nonmajor Funds</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 40,641</td>
<td>$ 40,641</td>
</tr>
<tr>
<td>Road Fund</td>
<td>1,432,401</td>
<td>-</td>
<td>-</td>
<td>1,432,401</td>
</tr>
<tr>
<td>Insurance Fund</td>
<td>1,393,500</td>
<td>126,152</td>
<td>1,519,652</td>
<td></td>
</tr>
<tr>
<td>Sinking Fund</td>
<td>-</td>
<td>1,500,000</td>
<td>-</td>
<td>1,500,000</td>
</tr>
<tr>
<td>Nonmajor Funds</td>
<td>346,050</td>
<td>-</td>
<td>128,403</td>
<td>474,453</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$ 3,171,951</td>
<td>$ 1,500,000</td>
<td>$ 295,196</td>
<td>$ 4,967,147</td>
</tr>
</tbody>
</table>

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.

7. **Contingent Liabilities**

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

8. **Long-Term Debt**

**Highway Allocation Bonds**

The County issued bonds on July 30, 2010, in the amount of $2,735,000 for the purpose of paying the costs of road improvements. The bond payable balance, as of June 30, 2012, was $1,660,000. The County has the ability to levy taxes as necessary to cover the annual required principal and interest payments over the term of these bonds. The County plans to use future highway allocation receipts to pay off the bonds. Principal and interest payments are due January 15 and July 15. Interest rates range from .9% to 2.2%.
8. **Long-Term Debt** (Concluded)

Future Payments:

<table>
<thead>
<tr>
<th>Year</th>
<th>Principal</th>
<th>Interest</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>2013</td>
<td>$ -</td>
<td>$ 15,242</td>
<td>$ 15,242</td>
</tr>
<tr>
<td>2014</td>
<td>$ 545,000</td>
<td>$ 23,398</td>
<td>$ 568,398</td>
</tr>
<tr>
<td>2015</td>
<td>$ 555,000</td>
<td>$ 17,315</td>
<td>$ 572,315</td>
</tr>
<tr>
<td>2016</td>
<td>$ 560,000</td>
<td>$ 6,160</td>
<td>$ 566,160</td>
</tr>
<tr>
<td>Total Payments</td>
<td>$ 1,660,000</td>
<td>$ 62,115</td>
<td>$ 1,722,115</td>
</tr>
</tbody>
</table>

**Courthouse Remodel Bonds**

The County issued bonds on June 1, 2009, in the amount of $660,000 for the purpose of paying the costs of a courthouse remodeling project. The bond payable balance, as of June 30, 2012, was $170,000. The County has the ability to levy taxes as necessary to cover the annual required principal and interest payments over the term of these bonds. Principal and interest payments are due June 1 and December 1. Interest rates range from 2.1% to 2.45%.

Future Payments:

<table>
<thead>
<tr>
<th>Year</th>
<th>Principal</th>
<th>Interest</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>2013</td>
<td>$ 170,000</td>
<td>$ 4,165</td>
<td>$ 174,165</td>
</tr>
</tbody>
</table>
## REVENUE

<table>
<thead>
<tr>
<th>Description</th>
<th>Original Budget</th>
<th>Final Budget</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Taxes</strong></td>
<td>$8,240,609</td>
<td>$8,240,609</td>
<td>$7,775,527</td>
<td>($465,082)</td>
</tr>
<tr>
<td>Licenses and Permits</td>
<td>93,060</td>
<td>93,060</td>
<td>98,451</td>
<td>5,391</td>
</tr>
<tr>
<td>Interest</td>
<td>42,650</td>
<td>42,650</td>
<td>29,148</td>
<td>(13,502)</td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>749,860</td>
<td>749,860</td>
<td>972,539</td>
<td>222,679</td>
</tr>
<tr>
<td>Charges for Services</td>
<td>1,734,270</td>
<td>1,734,270</td>
<td>1,865,177</td>
<td>130,907</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>61,200</td>
<td>61,200</td>
<td>28,745</td>
<td>(32,455)</td>
</tr>
<tr>
<td><strong>TOTAL REVENUE</strong></td>
<td>$10,921,649</td>
<td>$10,921,649</td>
<td>$10,769,587</td>
<td>($152,062)</td>
</tr>
</tbody>
</table>

## EXPENDITURES

**General Government:**

- County Board: $85,800
- County Clerk: $134,275
- County Treasurer: $239,752
- Register of Deeds: $113,050
- County Assessor: $383,600
- Election Commissioner: $68,800
- Zoning Administration: $17,610
- Clerk of the District Court: $260,691
- County Court System: $203,950
- District Judge: $103,620
- Public Defender: $234,652
- Building and Grounds: $331,810
- Agricultural Extension Agent: $139,600
- GIS: $27,200
- Child Support: $143,859
- Miscellaneous: $3,150,900

**Public Safety:**

- County Sheriff: $2,795,587
- County Attorney: $422,998
- Grants: $100,000
- Homeland Security: $26,000
- Emergency Management: $83,690
- COPS: $43,500
- Child Support Attorney: $23,576
- Sheriff Grants: $136,420
- Miscellaneous: $64,500

(Continued)
## DAWSON COUNTY
### BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
#### GENERAL FUND
For the Year Ended June 30, 2012

<table>
<thead>
<tr>
<th></th>
<th>Original Budget</th>
<th>Final Budget</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Positive</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>(Negative)</td>
</tr>
<tr>
<td><strong>Public Works:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>County Surveyor</td>
<td>189,333</td>
<td>190,721</td>
<td>190,721</td>
<td>-</td>
</tr>
<tr>
<td><strong>Public Assistance:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Veterans' Service Officer</td>
<td>53,579</td>
<td>53,579</td>
<td>49,710</td>
<td>3,869</td>
</tr>
<tr>
<td>Senior Citizen Handi-Bus</td>
<td>113,995</td>
<td>113,995</td>
<td>105,506</td>
<td>8,489</td>
</tr>
<tr>
<td>County Relief</td>
<td>150,000</td>
<td>150,000</td>
<td>30,893</td>
<td>119,107</td>
</tr>
<tr>
<td><strong>TOTAL DISBURSEMENTS</strong></td>
<td>9,842,355</td>
<td>9,842,355</td>
<td>7,747,586</td>
<td>2,094,769</td>
</tr>
<tr>
<td><strong>EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS</strong></td>
<td>1,079,294</td>
<td>1,079,294</td>
<td>3,022,001</td>
<td>1,942,707</td>
</tr>
<tr>
<td><strong>OTHER FINANCING SOURCES (USES)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers in</td>
<td>734,172</td>
<td>734,172</td>
<td>40,641</td>
<td>(693,531)</td>
</tr>
<tr>
<td>Transfers out</td>
<td>(2,943,556)</td>
<td>(2,943,556)</td>
<td>(3,171,951)</td>
<td>(228,395)</td>
</tr>
<tr>
<td><strong>TOTAL OTHER FINANCING SOURCES (USES)</strong></td>
<td>(2,209,384)</td>
<td>(2,209,384)</td>
<td>(3,131,310)</td>
<td>(921,926)</td>
</tr>
<tr>
<td>Net Change in Fund Balance</td>
<td>(1,130,090)</td>
<td>(1,130,090)</td>
<td>(109,309)</td>
<td>1,020,781</td>
</tr>
<tr>
<td><strong>FUND BALANCE - BEGINNING</strong></td>
<td>1,900,090</td>
<td>1,900,090</td>
<td>1,900,090</td>
<td>-</td>
</tr>
<tr>
<td><strong>FUND BALANCE - ENDING</strong></td>
<td><strong>$ 770,000</strong></td>
<td><strong>$ 770,000</strong></td>
<td><strong>$ 1,790,781</strong></td>
<td><strong>$ 1,020,781</strong></td>
</tr>
</tbody>
</table>

(Concluded)
### DAWSON COUNTY
**BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL**
**MAJOR FUNDS**
For the Year Ended June 30, 2012

#### ROAD FUND

<table>
<thead>
<tr>
<th></th>
<th>Original Budget</th>
<th>Final Budget</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>RECEIPTS</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>$ 1,661,005</td>
<td>$ 1,661,005</td>
<td>$ 2,023,886</td>
<td>$ 362,881</td>
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<tr>
<td>Miscellaneous</td>
<td>21,000</td>
<td>21,000</td>
<td>22,099</td>
<td>1,099</td>
</tr>
<tr>
<td><strong>TOTAL RECEIPTS</strong></td>
<td>$ 1,682,005</td>
<td>$ 1,682,005</td>
<td>$ 2,045,985</td>
<td>363,980</td>
</tr>
<tr>
<td><strong>DISBURSEMENTS</strong></td>
<td>$ 4,141,260</td>
<td>$ 4,141,260</td>
<td>$ 3,586,411</td>
<td>554,849</td>
</tr>
<tr>
<td><strong>EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS</strong></td>
<td>$(2,459,255)</td>
<td>$(2,459,255)</td>
<td>$(1,540,426)</td>
<td>918,829</td>
</tr>
<tr>
<td><strong>OTHER FINANCING SOURCES (USES)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers in</td>
<td>2,502,148</td>
<td>2,502,148</td>
<td>1,432,401</td>
<td>(1,069,747)</td>
</tr>
<tr>
<td>Transfers out</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>TOTAL OTHER FINANCING SOURCES (USES)</strong></td>
<td>2,502,148</td>
<td>2,502,148</td>
<td>1,432,401</td>
<td>(1,069,747)</td>
</tr>
<tr>
<td>Net Change in Fund Balance</td>
<td>42,893</td>
<td>42,893</td>
<td>$(108,025)</td>
<td>(150,918)</td>
</tr>
<tr>
<td>FUND BALANCE - BEGINNING</td>
<td>457,107</td>
<td>457,107</td>
<td>457,107</td>
<td>-</td>
</tr>
<tr>
<td>FUND BALANCE - ENDING</td>
<td>$ 500,000</td>
<td>$ 500,000</td>
<td>$ 349,082</td>
<td>(150,918)</td>
</tr>
</tbody>
</table>

#### INHERITANCE FUND

<table>
<thead>
<tr>
<th></th>
<th>Original Budget</th>
<th>Final Budget</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>RECEIPTS</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxes</td>
<td>$ 250,015</td>
<td>$ 250,015</td>
<td>$ 611,182</td>
<td>$ 361,167</td>
</tr>
<tr>
<td><strong>TOTAL RECEIPTS</strong></td>
<td>$ 250,015</td>
<td>$ 250,015</td>
<td>$ 611,182</td>
<td>361,167</td>
</tr>
<tr>
<td><strong>DISBURSEMENTS</strong></td>
<td>$ 106,000</td>
<td>$ 106,000</td>
<td>$ 52,270</td>
<td>53,730</td>
</tr>
<tr>
<td><strong>EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS</strong></td>
<td>144,015</td>
<td>144,015</td>
<td>558,912</td>
<td>414,897</td>
</tr>
<tr>
<td><strong>OTHER FINANCING SOURCES (USES)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers in</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Transfers out</td>
<td>$(2,250,000)</td>
<td>$(2,250,000)</td>
<td>$(1,500,000)</td>
<td>750,000</td>
</tr>
<tr>
<td><strong>TOTAL OTHER FINANCING SOURCES (USES)</strong></td>
<td>$(2,250,000)</td>
<td>$(2,250,000)</td>
<td>$(1,500,000)</td>
<td>750,000</td>
</tr>
<tr>
<td>Net Change in Fund Balance</td>
<td>$(2,105,985)</td>
<td>$(2,105,985)</td>
<td>$(941,088)</td>
<td>1,164,897</td>
</tr>
<tr>
<td>FUND BALANCE - BEGINNING</td>
<td>2,105,985</td>
<td>2,105,985</td>
<td>2,105,985</td>
<td>-</td>
</tr>
<tr>
<td>FUND BALANCE - ENDING</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 1,164,897</td>
<td>$ 1,164,897</td>
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(Continued)
### INSURANCE CLAIM FUND

<table>
<thead>
<tr>
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<th>Original Budget</th>
<th>Final Budget</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>RECEIPTS</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest</td>
<td>$</td>
<td>$</td>
<td>$ 5,375</td>
<td>$ 5,375</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>1,186,348</td>
<td>1,186,348</td>
<td>429,506</td>
<td>(756,842)</td>
</tr>
<tr>
<td><strong>TOTAL RECEIPTS</strong></td>
<td>1,186,348</td>
<td>1,186,348</td>
<td>434,881</td>
<td>(751,467)</td>
</tr>
<tr>
<td><strong>DISBURSEMENTS</strong></td>
<td>1,900,000</td>
<td>1,900,000</td>
<td>1,536,245</td>
<td>363,755</td>
</tr>
<tr>
<td><strong>EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS</strong></td>
<td>(713,652)</td>
<td>(713,652)</td>
<td>(1,101,364)</td>
<td>(387,712)</td>
</tr>
<tr>
<td><strong>OTHER FINANCING SOURCES (USES)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers in</td>
<td>-</td>
<td>-</td>
<td>1,519,652</td>
<td>1,519,652</td>
</tr>
<tr>
<td>Transfers out</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>TOTAL OTHER FINANCING SOURCES (USES)</strong></td>
<td>-</td>
<td>-</td>
<td>1,519,652</td>
<td>1,519,652</td>
</tr>
<tr>
<td>Net Change in Fund Balance</td>
<td>(713,652)</td>
<td>(713,652)</td>
<td>418,288</td>
<td>1,131,940</td>
</tr>
<tr>
<td><strong>FUND BALANCE - BEGINNING</strong></td>
<td>713,652</td>
<td>713,652</td>
<td>713,652</td>
<td>-</td>
</tr>
<tr>
<td><strong>FUND BALANCE - ENDING</strong></td>
<td>$</td>
<td>$</td>
<td>$ 1,131,940</td>
<td>$ 1,131,940</td>
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</tbody>
</table>

### SINKING FUND

<table>
<thead>
<tr>
<th></th>
<th>Original Budget</th>
<th>Final Budget</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>RECEIPTS</strong></td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td><strong>DISBURSEMENTS</strong></td>
<td>1,500,000</td>
<td>1,500,000</td>
<td>-</td>
<td>1,500,000</td>
</tr>
<tr>
<td><strong>EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS</strong></td>
<td>(1,500,000)</td>
<td>(1,500,000)</td>
<td>-</td>
<td>1,500,000</td>
</tr>
<tr>
<td><strong>OTHER FINANCING SOURCES (USES)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers in</td>
<td>1,500,000</td>
<td>1,500,000</td>
<td>1,500,000</td>
<td>-</td>
</tr>
<tr>
<td>Transfers out</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>TOTAL OTHER FINANCING SOURCES (USES)</strong></td>
<td>1,500,000</td>
<td>1,500,000</td>
<td>1,500,000</td>
<td>-</td>
</tr>
<tr>
<td>Net Change in Fund Balance</td>
<td>-</td>
<td>-</td>
<td>1,500,000</td>
<td>1,500,000</td>
</tr>
<tr>
<td><strong>FUND BALANCE - BEGINNING</strong></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>FUND BALANCE - ENDING</strong></td>
<td>$</td>
<td>$</td>
<td>$ 1,500,000</td>
<td>$ 1,500,000</td>
</tr>
</tbody>
</table>

(Concluded)
<table>
<thead>
<tr>
<th>Fund Name</th>
<th>Original Budget</th>
<th>Final Budget</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>VISITOR'S PROMOTION FUND</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>RECEIPTS</td>
<td>$49,321</td>
<td>$49,321</td>
<td>$98,266</td>
<td>$48,945</td>
</tr>
<tr>
<td>DISBURSEMENTS</td>
<td>111,000</td>
<td>111,000</td>
<td>77,587</td>
<td>33,413</td>
</tr>
<tr>
<td>Net Change in Fund Balance</td>
<td>(61,679)</td>
<td>(61,679)</td>
<td>20,679</td>
<td>82,358</td>
</tr>
<tr>
<td>FUND BALANCE - BEGINNING</td>
<td>61,679</td>
<td>61,679</td>
<td>61,679</td>
<td>-</td>
</tr>
<tr>
<td>FUND BALANCE - ENDING</td>
<td>$-</td>
<td>$-</td>
<td>$82,358</td>
<td>$82,358</td>
</tr>
<tr>
<td><strong>VISITOR'S DEVELOPMENT IMPROVEMENT FUND</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>RECEIPTS</td>
<td>$77,592</td>
<td>$77,592</td>
<td>$108,770</td>
<td>$31,178</td>
</tr>
<tr>
<td>DISBURSEMENTS</td>
<td>118,500</td>
<td>118,500</td>
<td>81,698</td>
<td>36,802</td>
</tr>
<tr>
<td>Net Change in Fund Balance</td>
<td>(40,908)</td>
<td>(40,908)</td>
<td>27,072</td>
<td>67,980</td>
</tr>
<tr>
<td>FUND BALANCE - BEGINNING</td>
<td>40,908</td>
<td>40,908</td>
<td>40,908</td>
<td>-</td>
</tr>
<tr>
<td>FUND BALANCE - ENDING</td>
<td>$-</td>
<td>$-</td>
<td>$67,980</td>
<td>$67,980</td>
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<tr>
<td><strong>UNEMPLOYMENT COMPENSATION FUND</strong></td>
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<td></td>
</tr>
<tr>
<td>RECEIPTS</td>
<td>$11,258</td>
<td>$11,258</td>
<td>$12,565</td>
<td>$1,307</td>
</tr>
<tr>
<td>DISBURSEMENTS</td>
<td>54,000</td>
<td>54,000</td>
<td>14,448</td>
<td>39,552</td>
</tr>
<tr>
<td>Net Change in Fund Balance</td>
<td>(42,742)</td>
<td>(42,742)</td>
<td>(1,883)</td>
<td>40,859</td>
</tr>
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<td>FUND BALANCE - BEGINNING</td>
<td>52,742</td>
<td>52,742</td>
<td>52,742</td>
<td>-</td>
</tr>
<tr>
<td>FUND BALANCE - ENDING</td>
<td>$10,000</td>
<td>$10,000</td>
<td>$50,859</td>
<td>$40,859</td>
</tr>
<tr>
<td><strong>PARENT CHILD CENTER FUND</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>RECEIPTS</td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
</tr>
<tr>
<td>DISBURSEMENTS</td>
<td>9,000</td>
<td>9,000</td>
<td>9,000</td>
<td>-</td>
</tr>
<tr>
<td>OTHER FINANCING SOURCES (USES)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers in</td>
<td>9,000</td>
<td>9,000</td>
<td>9,000</td>
<td>-</td>
</tr>
<tr>
<td>Transfers out</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>TOTAL OTHER FINANCING SOURCES (USES)</td>
<td>9,000</td>
<td>9,000</td>
<td>9,000</td>
<td>-</td>
</tr>
<tr>
<td>Net Change in Fund Balance</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>FUND BALANCE - BEGINNING</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>FUND BALANCE - ENDING</td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
</tr>
</tbody>
</table>

(Continued)
DAWSON COUNTY  
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL  
NONMAJOR FUNDS  
For the Year Ended June 30, 2012

<table>
<thead>
<tr>
<th>STATE INSTITUTION FUND</th>
<th>Original Budget</th>
<th>Final Budget</th>
<th>Actual</th>
<th>Variance with Final Budget Positive (Negative)</th>
</tr>
</thead>
<tbody>
<tr>
<td>RECEIPTS</td>
<td>$127,251</td>
<td>$127,251</td>
<td>$122,474</td>
<td>$(4,777)</td>
</tr>
<tr>
<td>DISBURSEMENTS</td>
<td>137,500</td>
<td>137,500</td>
<td>128,115</td>
<td>9,385</td>
</tr>
<tr>
<td>Net Change in Fund Balance</td>
<td>(10,249)</td>
<td>(10,249)</td>
<td>(5,641)</td>
<td>4,608</td>
</tr>
<tr>
<td>FUND BALANCE - BEGINNING</td>
<td>60,249</td>
<td>60,249</td>
<td>60,249</td>
<td>-</td>
</tr>
<tr>
<td>FUND BALANCE - ENDING</td>
<td>$50,000</td>
<td>$50,000</td>
<td>$54,608</td>
<td>$4,608</td>
</tr>
</tbody>
</table>

| VETERANS' AID FUND    |                |              |        |                                              |
| RECEIPTS              | $1,486         | $1,486       | $1,928 | $442                                         |
| DISBURSEMENTS         | 2,500          | 2,500        | 2,224  | 276                                          |
| Net Change in Fund Balance | (1,014)       | (1,014)      | (296)  | 718                                          |
| FUND BALANCE - BEGINNING | 1,014         | 1,014        | 1,014  | -                                            |
| FUND BALANCE - ENDING  | $-             | $-           | $718   | $718                                         |

| VETERANS' MONEY MARKET FUND |                |              |        |                                              |
| RECEIPTS                  | $62            | $62          | $-     | $(62)                                       |
| DISBURSEMENTS             | 24,000         | 24,000       | 4,000  | 20,000                                      |
| Net Change in Fund Balance | (23,938)       | (23,938)     | (4,000) | 19,938                                      |
| FUND BALANCE - BEGINNING  | 23,938         | 23,938       | 23,938 | -                                           |
| FUND BALANCE - ENDING     | $-             | $-           | $19,938| $19,938                                     |

| CASA FUND                |                |              |        |                                              |
| RECEIPTS                 | $37,868        | $37,868      | $39,723| $1,855                                      |
| DISBURSEMENTS            | 58,730         | 58,730       | 46,768 | 11,962                                      |
| OTHER FINANCING SOURCES (USES) |        |              |        |                                              |
| Transfers in             | 19,492         | 19,492       | 17,636 | (1,856)                                     |
| Transfers out            | -              | -            | (9,664)| (9,664)                                     |
| TOTAL OTHER FINANCING SOURCES (USES) | 19,492         | 19,492       | 7,972  | (11,520)                                    |
| Net Change in Fund Balance | (1,370)       | (1,370)      | 927    | 2,297                                       |
| FUND BALANCE - BEGINNING | 1,370          | 1,370        | 1,370  | -                                           |
| FUND BALANCE - ENDING    | $-             | $-           | $2,297 | $2,297                                      |

(Continued)
# DAWSON COUNTY
## BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL NONMAJOR FUNDS
For the Year Ended June 30, 2012

<table>
<thead>
<tr>
<th>Fund</th>
<th>Original Budget</th>
<th>Final Budget</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>STOP FUND</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>RECEIPTS</td>
<td>$ 17,386</td>
<td>$ 17,386</td>
<td>$ 6,250</td>
<td>$(11,136)</td>
</tr>
<tr>
<td>DISBURSEMENTS</td>
<td>25,000</td>
<td>25,000</td>
<td>4,904</td>
<td>20,096</td>
</tr>
<tr>
<td>Net Change in Fund Balance</td>
<td>(7,614)</td>
<td>(7,614)</td>
<td>1,346</td>
<td>8,960</td>
</tr>
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<td>$ -</td>
<td>$ 8,960</td>
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<tr>
<td><strong>COUNTY DRUG FUND</strong></td>
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<td>$ 20,773</td>
<td>$ 20,773</td>
<td>$ 5,744</td>
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<td>25,000</td>
<td>-</td>
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<td>Net Change in Fund Balance</td>
<td>(4,227)</td>
<td>(4,227)</td>
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<td>9,971</td>
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<td>4,227</td>
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<td>$ -</td>
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<td>RECEIPTS</td>
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<td>$ 20,905</td>
<td>$ 11,416</td>
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<td>8,155</td>
<td>16,245</td>
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<td>(3,495)</td>
<td>3,261</td>
<td>6,756</td>
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<td>$ -</td>
<td>$ 6,756</td>
<td>$ 6,756</td>
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<td><strong>K-9 DOG FUND</strong></td>
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<td>$ 11,960</td>
<td>$ 11,960</td>
<td>$ 1,535</td>
<td>$(10,425)</td>
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<td>15,000</td>
<td>-</td>
<td>15,000</td>
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<tr>
<td>Net Change in Fund Balance</td>
<td>(3,040)</td>
<td>(3,040)</td>
<td>1,535</td>
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<th>Variance with Final Budget</th>
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<td>Positive (Negative)</td>
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| **DAWSON COUNTY**
| **BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL**
| **NONMAJOR FUNDS**
| **For the Year Ended June 30, 2012** |
| **CRIME COMMISSION FUND** |
| RECEIPTS         | -              | -            | $      | $              |
| DISBURSEMENTS    | 8,461          | 8,461        | -      | 8,461          |
| Net Change in Fund Balance | (8,461) | (8,461) | -     | 8,461          |
| FUND BALANCE - BEGINNING | 8,461 | 8,461 | 8,461 | -     |
| FUND BALANCE - ENDING    | $              | $            | $8,461 | $8,461 |
| **SCAAP FUND**       |
| RECEIPTS         | $18,803        | $18,803      | $      | $              |
| DISBURSEMENTS    | 72,000         | 72,000       | 16,467 | 55,533         |
| Net Change in Fund Balance | (53,197) | (53,197) | (16,467) | 36,730 |
| FUND BALANCE - BEGINNING | 53,197 | 53,197 | 53,197 | -  |
| FUND BALANCE - ENDING    | $              | $            | $36,730 | $36,730 |
| **CASA GRANT FUND** |
| RECEIPTS         | $6,999         | $6,999       | $19,375 | $12,376         |
| DISBURSEMENTS    | 18,261         | 18,261       | 11,562 | 6,699          |
| Net Change in Fund Balance | (11,262) | (11,262) | 7,813 | 19,075 |
| FUND BALANCE - BEGINNING | 11,262 | 11,262 | 11,262 | -  |
| FUND BALANCE - ENDING    | $              | $            | $19,075 | $19,075 |
| **COUNTY GRANT FUND** |
| RECEIPTS         | $840,718       | $840,718     | $52,105 | $788,613        |
| DISBURSEMENTS    | 950,000        | 950,000      | 56,560 | 893,440        |
| OTHER FINANCING SOURCES (USES) & Transfers in |
| Transfers in     | 100,000        | 100,000      | -      | (100,000)      |
| Transfers out    |               |              | -      | (2,136)        |
| TOTAL OTHER FINANCING SOURCES (USES) | 100,000 | 100,000 | (2,136) | (102,136) |
| Net Change in Fund Balance | (9,282) | (9,282) | (6,591) | 2,691 |
| FUND BALANCE - BEGINNING | 9,282 | 9,282 | 9,282 | -  |
| FUND BALANCE - ENDING    | $              | $            | $2,691 | $2,691 |

(Continued)
# VICTIM WITNESS FUND

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<th>Actual</th>
<th>Variance with Final Budget</th>
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<td>$36,076</td>
<td>$36,076</td>
<td>$31,065</td>
<td>$(5,011)</td>
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<td></td>
<td></td>
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<tr>
<td>Transfers in</td>
<td></td>
<td>22,726</td>
<td>22,726</td>
<td>9,647</td>
</tr>
<tr>
<td>Transfers out</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>TOTAL OTHER FINANCING SOURCES (USES)</strong></td>
<td></td>
<td>22,726</td>
<td>22,726</td>
<td>9,647</td>
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<tr>
<td>Net Change in Fund Balance</td>
<td>(4,998)</td>
<td>(4,998)</td>
<td>(708)</td>
<td>4,290</td>
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<td>4,998</td>
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<td><strong>FUND BALANCE - ENDING</strong></td>
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<td>$ -</td>
<td>$ 4,290</td>
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# LOTTERY FUND

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<th>Actual</th>
<th>Variance with Final Budget</th>
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<td><strong>RECEIPTS</strong></td>
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<td>$129,770</td>
<td>$33,076</td>
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<td>98,870</td>
<td>100</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Transfers in</td>
<td></td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Transfers out</td>
<td>(136,655)</td>
<td>(136,655)</td>
<td>(59,226)</td>
<td>77,429</td>
</tr>
<tr>
<td><strong>TOTAL OTHER FINANCING SOURCES (USES)</strong></td>
<td>(136,655)</td>
<td>(136,655)</td>
<td>(59,226)</td>
<td>77,429</td>
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<td>Net Change in Fund Balance</td>
<td>(138,931)</td>
<td>(138,931)</td>
<td>(28,326)</td>
<td>110,605</td>
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<td>138,931</td>
<td>138,931</td>
<td>138,931</td>
<td>-</td>
</tr>
<tr>
<td><strong>FUND BALANCE - ENDING</strong></td>
<td>$ -</td>
<td>$ -</td>
<td>$ 110,605</td>
<td>$ 110,605</td>
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# E-911 FUND

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<th>Actual</th>
<th>Variance with Final Budget</th>
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<tbody>
<tr>
<td><strong>RECEIPTS</strong></td>
<td>$145,757</td>
<td>$145,757</td>
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<tr>
<td>Transfers in</td>
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<td>-</td>
<td>-</td>
<td>15,105</td>
</tr>
<tr>
<td>Transfers out</td>
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<td>(51,232)</td>
<td>(51,936)</td>
<td>(704)</td>
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<td><strong>TOTAL OTHER FINANCING SOURCES (USES)</strong></td>
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<td>(51,232)</td>
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<td>(209,293)</td>
<td>(17,076)</td>
<td>192,217</td>
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<td>209,293</td>
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<td><strong>FUND BALANCE - ENDING</strong></td>
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<td>$ -</td>
<td>$ 192,217</td>
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(Continued)
## DAWSON COUNTY
### BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
#### NONMAJOR FUNDS
For the Year Ended June 30, 2012

<table>
<thead>
<tr>
<th>Fund Name</th>
<th>Original Budget</th>
<th>Final Budget</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
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<td>$ 8,125</td>
<td>$ 41,170</td>
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<tr>
<td>Transfers in</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Transfers out</td>
<td>-</td>
<td>-</td>
<td>(15,105)</td>
<td>(15,105)</td>
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<td>-</td>
<td>(15,105)</td>
<td>(15,105)</td>
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<td>FUND BALANCE - ENDING</td>
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<td><strong>DISPATCH FUND</strong></td>
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<tr>
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<th>Actual</th>
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<td>RECEPTS</td>
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<td>DISBURSEMENTS</td>
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<td>OTHER FINANCING SOURCES (USES)</td>
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<tr>
<td></td>
<td>Transfers in</td>
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<tr>
<td></td>
<td>Transfers out</td>
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<td>DISBURSEMENTS</td>
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<td>OTHER FINANCING SOURCES (USES)</td>
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<tr>
<td></td>
<td>Transfers in</td>
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<td></td>
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</tr>
<tr>
<td></td>
<td>Transfers out</td>
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<th>Variance with Final Budget</th>
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<td><strong>JAIL OBLIGATION BOND FUND</strong></td>
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<td><strong>OTHER FINANCING SOURCES (USES)</strong></td>
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<td></td>
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</tr>
<tr>
<td>Transfers in</td>
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<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Transfers out</td>
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<td>(12,421)</td>
<td>(12,421)</td>
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</tr>
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<td>TOTAL OTHER FINANCING SOURCES (USES)</td>
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<td>(12,421)</td>
<td>(12,421)</td>
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<td>Net Change in Fund Balance</td>
<td>(12,421)</td>
<td>(12,421)</td>
<td>(12,036)</td>
<td>385</td>
</tr>
<tr>
<td>FUND BALANCE - BEGINNING</td>
<td>12,421</td>
<td>12,421</td>
<td>12,421</td>
<td></td>
</tr>
<tr>
<td>FUND BALANCE - ENDING</td>
<td>$</td>
<td>$</td>
<td>$385</td>
<td>$385</td>
</tr>
<tr>
<td><strong>COURTHOUSE REMODELING BOND FUND</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>RECEIPTS</td>
<td>$162,964</td>
<td>$162,964</td>
<td>$162,773</td>
<td>$(191)</td>
</tr>
<tr>
<td>DISBURSEMENTS</td>
<td>175,000</td>
<td>175,000</td>
<td>173,651</td>
<td>1,349</td>
</tr>
<tr>
<td>Net Change in Fund Balance</td>
<td>(12,036)</td>
<td>(12,036)</td>
<td>(10,878)</td>
<td>1,158</td>
</tr>
<tr>
<td>FUND BALANCE - BEGINNING</td>
<td>112,036</td>
<td>112,036</td>
<td>112,036</td>
<td></td>
</tr>
<tr>
<td>FUND BALANCE - ENDING</td>
<td>$100,000</td>
<td>$100,000</td>
<td>$101,158</td>
<td>$1,158</td>
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<tr>
<td><strong>SPRING CREEK WATERSHED FUND</strong></td>
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<td>RECEIPTS</td>
<td>$3,703</td>
<td>$3,703</td>
<td>$9,353</td>
<td>$5,650</td>
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<tr>
<td>DISBURSEMENTS</td>
<td>225,000</td>
<td>225,000</td>
<td>6,379</td>
<td>218,621</td>
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<tr>
<td>Net Change in Fund Balance</td>
<td>(221,297)</td>
<td>(221,297)</td>
<td>2,974</td>
<td>224,271</td>
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<tr>
<td>FUND BALANCE - BEGINNING</td>
<td>297,080</td>
<td>297,080</td>
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<tr>
<td>FUND BALANCE - ENDING</td>
<td>$75,783</td>
<td>$75,783</td>
<td>$300,054</td>
<td>$224,271</td>
</tr>
</tbody>
</table>

(Continued)
<table>
<thead>
<tr>
<th>Fund Name</th>
<th>Original Budget</th>
<th>Final Budget</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>NOXIOUS WEED FUND</strong></td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>RECEIPTS</td>
<td>$113,475</td>
<td>$113,475</td>
<td>$122,856</td>
<td>$9,381</td>
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<tr>
<td>DISBURSEMENTS</td>
<td>198,800</td>
<td>198,800</td>
<td>191,942</td>
<td>6,858</td>
</tr>
<tr>
<td>OTHER FINANCING SOURCES (USES)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers in</td>
<td>175,300</td>
<td>175,300</td>
<td>80,000</td>
<td>(95,300)</td>
</tr>
<tr>
<td>Transfers out</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>TOTAL OTHER FINANCING SOURCES (USES)</td>
<td>175,300</td>
<td>175,300</td>
<td>80,000</td>
<td>(95,300)</td>
</tr>
<tr>
<td>Net Change in Fund Balance</td>
<td>89,975</td>
<td>89,975</td>
<td>10,914</td>
<td>(79,061)</td>
</tr>
<tr>
<td>FUND BALANCE - BEGINNING</td>
<td>10,025</td>
<td>10,025</td>
<td>10,025</td>
<td>-</td>
</tr>
<tr>
<td>FUND BALANCE - ENDING</td>
<td>$100,000</td>
<td>$100,000</td>
<td>$20,939</td>
<td>($79,061)</td>
</tr>
<tr>
<td><strong>INVENTORY MAINTENANCE FUND</strong></td>
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<td>RECEIPTS</td>
<td>$49,353</td>
<td>$49,353</td>
<td>$167,706</td>
<td>$118,353</td>
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<tr>
<td>DISBURSEMENTS</td>
<td>162,000</td>
<td>162,000</td>
<td>121,061</td>
<td>40,939</td>
</tr>
<tr>
<td>Net Change in Fund Balance</td>
<td>(112,647)</td>
<td>(112,647)</td>
<td>46,645</td>
<td>159,292</td>
</tr>
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<td>112,647</td>
<td>112,647</td>
<td>112,647</td>
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</tr>
<tr>
<td>FUND BALANCE - ENDING</td>
<td>$-</td>
<td>$-</td>
<td>$159,292</td>
<td>$159,292</td>
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<tr>
<td><strong>HISTORICAL SOCIETY FUND</strong></td>
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<td></td>
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<tr>
<td>RECEIPTS</td>
<td>$30,650</td>
<td>$30,650</td>
<td>$30,821</td>
<td>$171</td>
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<tr>
<td>DISBURSEMENTS</td>
<td>31,000</td>
<td>31,000</td>
<td>30,754</td>
<td>246</td>
</tr>
<tr>
<td>Net Change in Fund Balance</td>
<td>(350)</td>
<td>(350)</td>
<td>67</td>
<td>417</td>
</tr>
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<td>FUND BALANCE - BEGINNING</td>
<td>350</td>
<td>350</td>
<td>350</td>
<td>-</td>
</tr>
<tr>
<td>FUND BALANCE - ENDING</td>
<td>$-</td>
<td>$-</td>
<td>$417</td>
<td>$417</td>
</tr>
<tr>
<td><strong>RELIEF FUND</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>RECEIPTS</td>
<td>$120</td>
<td>$120</td>
<td>$104</td>
<td>($16)</td>
</tr>
<tr>
<td>DISBURSEMENTS</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>OTHER FINANCING SOURCES (USES)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers in</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Transfers out</td>
<td>(129)</td>
<td>(129)</td>
<td>(113)</td>
<td>16</td>
</tr>
<tr>
<td>TOTAL OTHER FINANCING SOURCES (USES)</td>
<td>(129)</td>
<td>(129)</td>
<td>(113)</td>
<td>16</td>
</tr>
<tr>
<td>Net Change in Fund Balance</td>
<td>(9)</td>
<td>(9)</td>
<td>(9)</td>
<td>-</td>
</tr>
<tr>
<td>FUND BALANCE - BEGINNING</td>
<td>9</td>
<td>9</td>
<td>9</td>
<td>-</td>
</tr>
<tr>
<td>FUND BALANCE - ENDING</td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
</tr>
</tbody>
</table>

(Concluded)
DAWSON COUNTY
COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH BASIS FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2012

<table>
<thead>
<tr>
<th>RECEIPTS</th>
<th>Visitor's Promotion Fund</th>
<th>Visitor's Development Improvement Fund</th>
<th>Unemployment Compensation Fund</th>
<th>Parent Child Center Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>Property Taxes</td>
<td>$98,266</td>
<td>$108,770</td>
<td>$11,855</td>
<td>$-</td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>-</td>
<td>-</td>
<td>710</td>
<td>-</td>
</tr>
<tr>
<td>Charges for Services</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>TOTAL RECEIPTS</strong></td>
<td><strong>98,266</strong></td>
<td><strong>108,770</strong></td>
<td><strong>12,565</strong></td>
<td><strong>-</strong></td>
</tr>
</tbody>
</table>

| DISBURSEMENTS | General Government | - | - | - | 14,448 |
|               | Public Safety      | - | - | - | - |
|               | Public Works       | - | - | - | - |
|               | Public Assistance  | - | - | - | 9,000 |
| Culture and Recreation | 77,587          | 81,698 | - | - |
| Principal Payments | -                 | - | - | - |
| Interest and Fiscal Charges | -              | - | - | - |
| **TOTAL DISBURSEMENTS** | **77,587**       | **81,698**                          | **14,448**                    | **9,000**                |

| EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS | 20,679 | 27,072 | (1,883) | (9,000) |

| OTHER FINANCING SOURCES (USES) | Transfers in | - | - | - | 9,000 |
|                                | Transfers out | - | - | - | - |
| **TOTAL OTHER FINANCING SOURCES (USES)** | - | - | - | 9,000 |

| Net Change in Fund Balances | 20,679 | 27,072 | (1,883) | - |

| FUND BALANCES - BEGINNING | 61,679 | 40,908 | 52,742 | - |

| FUND BALANCES - ENDING | $82,358 | $67,980 | $50,859 | - |

| FUND BALANCES: | Visitor Promotion | $82,358 | $67,980 | $- | $- |
|                | 911 Emergency Services | - | - | - | - |
|                | Drug Education | - | - | - | - |
|                | Law Enforcement | - | - | - | - |
|                | Debt Service | - | - | - | - |
| Restricted for: | Law Enforcement | - | - | - | - |
|                | Aid and Assistance | - | - | - | - |
|                | County Buildings & Equipment | - | - | - | - |
|                | Unemployment Benefits | - | - | 50,859 | - |
|                | Miscellaneous Projects | - | - | - | - |
|                | Watershed Management | - | - | - | - |
|                | Noxious Weeds | - | - | - | - |
|                | Historical Society | - | - | - | - |
| Committed to: | Law Enforcement | - | - | - | - |
|                | Aid and Assistance | - | - | - | - |
|                | County Buildings & Equipment | - | - | - | - |
|                | Unemployment Benefits | - | - | 50,859 | - |
|                | Miscellaneous Projects | - | - | - | - |
|                | Watershed Management | - | - | - | - |
|                | Noxious Weeds | - | - | - | - |
|                | Historical Society | - | - | - | - |
| **TOTAL FUND BALANCES** | **$82,358** | **$67,980** | **$50,859** | **$-** |
# Dawson County

## Combining Statement of Receipts, Disbursements, and Changes in Cash Basis Fund Balances

### Nonmajor Governmental Funds

For the Year Ended June 30, 2012

<table>
<thead>
<tr>
<th>State Institution Fund</th>
<th>Veterans' Aid Fund</th>
<th>Veterans' Money Market Fund</th>
<th>CASA Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>RECEIPTS</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Property Taxes</td>
<td>$114,123</td>
<td>$837</td>
<td>-</td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>8,351</td>
<td>91</td>
<td>-</td>
</tr>
<tr>
<td>Charges for Services</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>-</td>
<td>1,000</td>
<td>-</td>
</tr>
<tr>
<td><strong>TOTAL RECEIPTS</strong></td>
<td>122,474</td>
<td>1,928</td>
<td>-</td>
</tr>
</tbody>
</table>

| **DISBURSEMENTS**      |                    |                             |           |
| General Government     | -                  | -                           | 46,768    |
| Public Safety          | -                  | -                           | -         |
| Public Works           | -                  | -                           | -         |
| Public Assistance      | 128,115            | 2,224                       | 4,000     |
| Culture and Recreation | -                  | -                           | -         |
| Principal Payments     | -                  | -                           | -         |
| Interest and Fiscal Charges | -       | -                           | -         |
| **TOTAL DISBURSEMENTS**| 128,115            | 2,224                       | 4,000     |

| **EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS** | (5,641) | (296) | (4,000) | (7,045) |

| **OTHER FINANCING SOURCES (USES)** |                    |                             |           |
| Transfers in               | -                  | -                           | 17,636    |
| Transfers out              | -                  | -                           | 9,664     |
| **TOTAL OTHER FINANCING SOURCES (USES)** | -       | -                           | -         |
| Net Change in Fund Balances | (5,641) | (296) | (4,000) | 927     |

| **FUND BALANCES - BEGINNING** | 60,249 | 1,014 | 23,938 | 1,370 |

| **FUND BALANCES - ENDING** | $54,608 | $718 | $19,938 | $2,297 |

### Fund Balances:

<table>
<thead>
<tr>
<th>Restricted for:</th>
<th>$</th>
<th>$</th>
<th>$</th>
<th>$</th>
</tr>
</thead>
<tbody>
<tr>
<td>Visitor Promotion</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>911 Emergency Services</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Drug Education</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Law Enforcement</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Debt Service</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Committed to:</th>
<th>$</th>
<th>$</th>
<th>$</th>
<th>$</th>
</tr>
</thead>
<tbody>
<tr>
<td>Law Enforcement</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Aid and Assistance</td>
<td>54,608</td>
<td>718</td>
<td>19,938</td>
<td>2,297</td>
</tr>
<tr>
<td>County Buildings &amp; Equipment</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Unemployment Benefits</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Miscellaneous Projects</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Watershed Management</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Noxious Weeds</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Historical Society</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

| **TOTAL FUND BALANCES**          | $54,608 | $718 | $19,938 | $2,297 |

(Continued)
### DAWSON COUNTY

**COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH BASIS FUND BALANCES**

**NONMAJOR GOVERNMENTAL FUNDS**

For the Year Ended June 30, 2012

<table>
<thead>
<tr>
<th></th>
<th>STOP Fund</th>
<th>County Drug Fund</th>
<th>Mid West Nebraska Drug Court Fund</th>
<th>K-9 Dog Fund</th>
<th>Crime Commission Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>RECEIPTS</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Property Taxes</td>
<td>$</td>
<td>-</td>
<td>- $</td>
<td>- $</td>
<td>- $</td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Charges for Services</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>6,250</td>
<td>5,744</td>
<td>11,416</td>
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<td>-</td>
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<tr>
<td><strong>TOTAL RECEIPTS</strong></td>
<td>6,250</td>
<td>5,744</td>
<td>11,416</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

| **DISBURSEMENTS**       |           |                  |                                   |              |                        |
| General Government      | -         | -                | -                                 | -            | -                      |
| Public Safety           | 4,904     | -                | 8,155                             | -            | -                      |
| Public Works            | -         | -                | -                                 | -            | -                      |
| Public Assistance       | -         | -                | -                                 | -            | -                      |
| Culture and Recreation  | -         | -                | -                                 | -            | -                      |
| Principal Payments      | -         | -                | -                                 | -            | -                      |
| Interest and Fiscal Charges | -     | -                | -                                 | -            | -                      |
| **TOTAL DISBURSEMENTS** | 4,904     | -                | 8,155                             | -            | -                      |

| **EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS** |           |                  |                                   |              |                        |

| **OTHER FINANCING SOURCES (USES)** |           |                  |                                   |              |                        |
| Transfers in               | -         | -                | -                                 | -            | -                      |
| Transfers out              | -         | -                | -                                 | -            | -                      |
| **TOTAL OTHER FINANCING SOURCES (USES)** |           |                  |                                   |              | -                      |

- Net Change in Fund Balances: 1,346
- **FUND BALANCES - BEGINNING**
  - $8,960
  - $9,971
  - $6,756
  - $4,575
  - $8,461

- **FUND BALANCES - ENDING**
  - $8,960
  - $9,971
  - $6,756
  - $4,575
  - $8,461

| **FUND BALANCES:** |           |                  |                                   |              |                        |
| Restricted for:      |           |                  |                                   |              |                        |
| Visitor Promotion    | $         | -                | - $                               | - $          | - $                    |
| 911 Emergency Services | -          | -                | -                                 | -            | -                      |
| Drug Education       | -         | 9,971            | -                                 | -            | -                      |
| Law Enforcement      | -         | -                | -                                 | -            | 8,461                  |
| Debt Service         | -         | -                | -                                 | -            | -                      |

- Committed to:
  - Law Enforcement: 8,960
  - Aid and Assistance: -
  - County Buildings & Equipment: -
  - Unemployment Benefits: -
  - Miscellaneous Projects: -
  - Watershed Management: -
  - Noxious Weeds: -
  - Historical Society: -

- **TOTAL FUND BALANCES**
  - $8,960
  - $9,971
  - $6,756
  - $4,575
  - $8,461

(Continued)
### Dawson County

**Combining Statement of Receipts, Disbursements, and Changes in Cash Basis Fund Balances**

**Nonmajor Governmental Funds**

For the Year Ended June 30, 2012

<table>
<thead>
<tr>
<th>SCAAP Fund</th>
<th>CASA Grant Fund</th>
<th>County Grant Fund</th>
<th>Victim Witness Fund</th>
<th>Lottery Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>RECEIPTS</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Property Taxes</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>-</td>
<td>-</td>
<td>52,105</td>
<td>31,000</td>
</tr>
<tr>
<td>Charges for Services</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>-</td>
<td>19,375</td>
<td>-</td>
<td>65</td>
</tr>
<tr>
<td><strong>TOTAL RECEIPTS</strong></td>
<td>-</td>
<td>19,375</td>
<td>52,105</td>
<td>31,065</td>
</tr>
</tbody>
</table>

| DISBURSEMENTS |                 |                   |                    |             |
| General Government | - | 11,562 | - | - | 98,870 |
| Public Safety | 16,467 | - | 56,560 | 44,852 | - |
| Public Works | - | - | - | - | - |
| Public Assistance | - | - | - | - | - |
| Culture and Recreation | - | - | - | - | - |
| Principal Payments | - | - | - | - | - |
| Interest and Fiscal Charges | - | - | - | - | - |
| **TOTAL DISBURSEMENTS** | 16,467 | 11,562 | 56,560 | 44,852 | 98,870 |

| EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS | - | 7,813 | (4,455) | (13,787) | 30,900 |

| OTHER FINANCING SOURCES (USES) |                 |                   |                    |             |
| Transfers in | - | - | - | 22,726 | - |
| Transfers out | - | - | (2,136) | (9,647) | (59,226) |
| **TOTAL OTHER FINANCING SOURCES (USES)** | - | - | (2,136) | 13,079 | (59,226) |

| Net Change in Fund Balances | (16,467) | 7,813 | (6,591) | (708) | (28,326) |

| FUND BALANCES - BEGINNING | 53,197 | 11,262 | 9,282 | 4,998 | 138,931 |

| FUND BALANCES - ENDING | $ 36,730 | $ 19,075 | $ 2,691 | $ 4,290 | $ 110,605 |

<table>
<thead>
<tr>
<th>FUND BALANCES:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Restricted for:</td>
</tr>
<tr>
<td>Visitor Promotion</td>
</tr>
<tr>
<td>911 Emergency Services</td>
</tr>
<tr>
<td>Drug Education</td>
</tr>
<tr>
<td>Law Enforcement</td>
</tr>
<tr>
<td>Debt Service</td>
</tr>
<tr>
<td>Committed to:</td>
</tr>
<tr>
<td>Law Enforcement</td>
</tr>
<tr>
<td>Aid and Assistance</td>
</tr>
<tr>
<td>County Buildings &amp; Equipment</td>
</tr>
<tr>
<td>Unemployment Benefits</td>
</tr>
<tr>
<td>Miscellaneous Projects</td>
</tr>
<tr>
<td>Watershed Management</td>
</tr>
<tr>
<td>Noxious Weeds</td>
</tr>
<tr>
<td>Historical Society</td>
</tr>
</tbody>
</table>

| **TOTAL FUND BALANCES** | $ 36,730 | $ 19,075 | $ 2,691 | $ 4,290 | $ 110,605 |

(Continued)
### RECEIPTS

<table>
<thead>
<tr>
<th>Description</th>
<th>E-911 Fund</th>
<th>911 Enhanced Wireless Service Fund</th>
<th>Range Management Fund</th>
<th>Dispatch Fund</th>
<th>Dispatch Remodel Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>Property Taxes</td>
<td>$77,292</td>
<td>$41,170</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Charges for Services</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>TOTAL RECEIPTS</strong></td>
<td>$77,292</td>
<td>$41,170</td>
<td>300</td>
<td>250,000</td>
<td>-</td>
</tr>
</tbody>
</table>

### DISBURSEMENTS

<table>
<thead>
<tr>
<th>Description</th>
<th>General Government</th>
<th>Public Safety</th>
<th>Public Works</th>
<th>Public Assistance</th>
<th>Culture and Recreation</th>
<th>Principal Payments</th>
<th>Interest and Fiscal Charges</th>
<th><strong>TOTAL DISBURSEMENTS</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>General Government</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>$57,537</td>
</tr>
<tr>
<td>Public Safety</td>
<td>-</td>
<td>57,537</td>
<td>5,925</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Public Works</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Public Assistance</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Culture and Recreation</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Principal Payments</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Interest and Fiscal Charges</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>TOTAL DISBURSEMENTS</strong></td>
<td>$57,537</td>
<td>5,925</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>$413,289</td>
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</table>

### EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS

<table>
<thead>
<tr>
<th>Description</th>
<th>19,755</th>
<th>35,245</th>
<th>300</th>
<th>(163,289)</th>
<th>(2,755)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>TOTAL OTHER FINANCING SOURCES (USES)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers in</td>
<td>15,105</td>
<td>-</td>
<td>-</td>
<td>317,986</td>
<td>-</td>
</tr>
<tr>
<td>Transfers out</td>
<td>(51,936)</td>
<td>(15,105)</td>
<td>-</td>
<td>(106,841)</td>
<td>-</td>
</tr>
<tr>
<td><strong>TOTAL OTHER FINANCING SOURCES (USES)</strong></td>
<td>(36,831)</td>
<td>(15,105)</td>
<td>-</td>
<td>211,145</td>
<td>-</td>
</tr>
<tr>
<td>Net Change in Fund Balances</td>
<td>(17,076)</td>
<td>20,140</td>
<td>300</td>
<td>47,856</td>
<td>(2,755)</td>
</tr>
<tr>
<td><strong>FUND BALANCES - BEGINNING</strong></td>
<td>209,293</td>
<td>31,875</td>
<td>-</td>
<td>26,510</td>
<td>2,755</td>
</tr>
<tr>
<td><strong>FUND BALANCES - ENDING</strong></td>
<td>$192,217</td>
<td>$52,015</td>
<td>$300</td>
<td>$74,366</td>
<td>$-</td>
</tr>
</tbody>
</table>

### FUND BALANCES:

**Restricted for:**

- Visitor Promotion: $- $-$ $-$ $-$ $-$ $-
- 911 Emergency Services: 192,217 $52,015 $-$ $-$ $-$ $-
- Drug Education: $- $-$ $-$ $-$ $-$ $-
- Law Enforcement: $- $-$ $-$ $-$ $-$ $-
- Debt Service: $- $-$ $-$ $-$ $-$ $-

**Committed to:**

- Law Enforcement: $- $-$ $-$ 300 74,366 $-
- Aid and Assistance: $- $-$ $-$ $-$ $-$ $-
- County Buildings & Equipment: $- $-$ $-$ $-$ $-$ $-
- Unemployment Benefits: $- $-$ $-$ $-$ $-$ $-
- Miscellaneous Projects: $- $-$ $-$ $-$ $-$ $-
- Watershed Management: $- $-$ $-$ $-$ $-$ $-
- Noxious Weeds: $- $-$ $-$ $-$ $-$ $-
- Historical Society: $- $-$ $-$ $-$ $-$ $-

**TOTAL FUND BALANCES**

| Description                      | $192,217          | $52,015         | $300          | $74,366        | $-                     |

(Continued)
## DAWSON COUNTY

### COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH BASIS FUND BALANCES

**NONMAJOR GOVERNMENTAL FUNDS**

For the Year Ended June 30, 2012

<table>
<thead>
<tr>
<th>COPS Grant Fund</th>
<th>4-M Building Fund</th>
<th>Jail Obligation Bond Fund</th>
<th>Courthouse Remodeling Bond Fund</th>
<th>Spring Creek Watershed Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>RECEIPTS</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Property Taxes</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 385</td>
<td>$ 151,847</td>
</tr>
<tr>
<td>Intergovernment</td>
<td></td>
<td>-</td>
<td>$ 33,029</td>
<td>-</td>
</tr>
<tr>
<td>Charges for Services</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>TOTAL RECEIPTS</strong></td>
<td><strong>-</strong></td>
<td><strong>33,029</strong></td>
<td><strong>385</strong></td>
<td><strong>162,773</strong></td>
</tr>
</tbody>
</table>

| DISBURSEMENTS   |                   |                           |                                 |                             |
| General Government | -               | 47,639                    | -                               | -                            | 6,379                       |
| Public Safety   | -                 | -                         | -                               | -                            | -                          |
| Public Works    | -                 | -                         | -                               | -                            | -                          |
| Public Assistance | -               | -                         | -                               | -                            | -                          |
| Culture and Recreation | - | - | - | - | - |
| Principal Payments | -            | -                         | -                               | 166,000                      | -                          |
| Interest and Fiscal Charges | - | - | - | 7,651 | - |
| **TOTAL DISBURSEMENTS** | **-** | **47,639** | **385** | **173,651** | **6,379** |

| EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS |                   |                           |                                 |                             |
|                                                   | -                  | (14,610)                  | 385                            | (10,878)                    | 2,974                       |

| OTHER FINANCING SOURCES (USES)                   |                   |                           |                                 |                             |
| Transfers in                                    | -                  | 12,000                    | -                               | -                            | -                          |
| Transfers out                                   | (28,107)           | -                         | (12,421)                        | -                            | -                          |
| **TOTAL OTHER FINANCING SOURCES (USES)**        | (28,107)           | 12,000                    | (12,421)                        | -                            | -                          |

| Net Change in Fund Balances                     | (28,107)           | (2,610)                   | (12,036)                        | (10,878)                    | 2,974                       |

| FUND BALANCES - BEGINNING                       | 28,107             | 4,452                     | 12,421                          | 112,036                     | 297,080                     |

| FUND BALANCES - ENDING                         | $ -                | $ 1,842                   | $ 385                           | $ 101,158                   | $ 300,054                   |

| FUND BALANCES:                                 |                   |                           |                                 |                             |
| Restricted for:                               |                   |                           |                                 |                             |
| Visitor Promotion                             | $ -                | $ -                       | $ -                             | $ -                         | $ -                         |
| 911 Emergency Services                        | -                  | -                         | -                               | -                            | -                          |
| Drug Education                                | -                  | -                         | -                               | -                            | -                          |
| Law Enforcement                               | -                  | -                         | -                               | -                            | -                          |
| Debt Service                                  | -                  | -                         | 385                             | 101,158                     | -                          |

| Committed to:                                 |                   |                           |                                 |                             |
| Law Enforcement                               | -                  | -                         | -                               | -                            | -                          |
| Aid and Assistance                            | -                  | -                         | -                               | -                            | -                          |
| County Buildings & Equipment                  | -                  | 1,842                     | -                               | -                            | -                          |
| Unemployment Benefits                         | -                  | -                         | -                               | -                            | -                          |
| Miscellaneous Projects                        | -                  | -                         | -                               | -                            | -                          |
| Watershed Management                          | -                  | -                         | -                               | -                            | 300,054                     |
| Noxious Weeds                                 | -                  | -                         | -                               | -                            | -                          |
| Historical Society                            | -                  | -                         | -                               | -                            | -                          |

| **TOTAL FUND BALANCES**                        | $ -                | $ 1,842                   | $ 385                           | $ 101,158                   | $ 300,054                   |

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

For the Year Ended June 30, 2012

<table>
<thead>
<tr>
<th>Noxious Weed Fund</th>
<th>Inventory Maintenance Fund</th>
<th>Historical Society Fund</th>
<th>Relief Fund</th>
<th>Total Nonmajor Governmental Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>RECEIPTS</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Property Taxes</td>
<td>$28,796</td>
<td>$22</td>
<td>$633,636</td>
<td></td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>10</td>
<td>2.025</td>
<td>389,864</td>
<td></td>
</tr>
<tr>
<td>Charges for Services</td>
<td>122,846</td>
<td>127,415</td>
<td>259,614</td>
<td></td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>-</td>
<td>40,291</td>
<td>253,934</td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL RECEIPTS</strong></td>
<td><strong>122,856</strong></td>
<td><strong>167,706</strong></td>
<td><strong>30,821</strong></td>
<td><strong>1,536,775</strong></td>
</tr>
</tbody>
</table>

| DISBURSEMENTS     |                            |                         |             |                                  |
| General Government| -                          | -                       | 228,421     |
| Public Safety     | 121,061                    | -                       | 728,750     |
| Public Works      | 191,942                    | -                       | 191,942     |
| Public Assistance | -                          | -                       | 143,339     |
| Culture and Recreation | -                     | 30,754                  | 190,039     |
| Principal Payments | -                        | -                       | 166,000     |
| Interest and Fiscal Charges | -                   | -                       | 7,651       |
| **TOTAL DISBURSEMENTS** | **191,942**               | **121,061**             | **30,754**  | **1,656,142**                   |

| EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS | (69,086) | 46,645 | 67 | 104 | (119,367) |

| OTHER FINANCING SOURCES (USES)                  |          |       |    |     |         |
| Transfers in                                    | 80,000   | -     | -  | -   | 474,453 |
| Transfers out                                   | -        | -     | -  | -   | (113)   |
| **TOTAL OTHER FINANCING SOURCES (USES)**        | 80,000   | -     | -  | -   | (113)   |
| Net Change in Fund Balances                     | 10,914   | 46,645| 67 | (9) | 59,890  |
| **FUND BALANCES - BEGINNING**                  | 10,025   | 112,647| 350| 9   | 1,333,967|

| **FUND BALANCES - ENDING**                      | $20,939  | $159,292| $417| -   | $1,393,857|

| **FUND BALANCES:**                             |          |       |    |     |         |
| Restricted for:                                |          |       |    |     |         |
| Visitor Promotion                              | $       | $     | -  | $   | $150,338|
| 911 Emergency Services                         | -       | -     | -  | -   | 244,232 |
| Drug Education                                 | -       | -     | -  | -   | 9,971   |
| Law Enforcement                                | -       | -     | -  | -   | 47,882  |
| Debt Service                                   | -       | -     | -  | -   | 101,543 |
| Committed to:                                  |          |       |    |     |         |
| Law Enforcement                                | -       | -     | -  | -   | 94,957  |
| Aid and Assistance                             | -       | -     | -  | -   | 100,926 |
| County Buildings & Equipment                   | -       | 159,292| -  | -   | 161,134 |
| Unemployment Benefits                          | -       | -     | -  | -   | 50,859  |
| Miscellaneous Projects                         | -       | -     | -  | -   | 110,605 |
| Watershed Management                           | -       | -     | -  | -   | 300,054 |
| Noxious Weeds                                  | 20,939  | -     | -  | -   | 20,939  |
| Historical Society                             | -       | -     | 417| -   | 417     |
| **TOTAL FUND BALANCES**                        | $20,939  | $159,292| $417| -   | $1,393,857|

(Concluded)
**DAWSON COUNTY**

**SCHEDULE OF OFFICE ACTIVITIES**

*For the Year Ended June 30, 2012*

<table>
<thead>
<tr>
<th>County Clerk</th>
<th>Register of Deeds</th>
<th>Clerk of the District Court</th>
<th>County Sheriff</th>
<th>County Attorney</th>
<th>Weed Superintendent</th>
<th>Highway Superintendent</th>
</tr>
</thead>
<tbody>
<tr>
<td>BALANCES JULY 1, 2011</td>
<td>$ 3,207</td>
<td>$ 26,029</td>
<td>$ 274,296</td>
<td>$ 34,515</td>
<td>$ 11,422</td>
<td>$ 12,909</td>
</tr>
</tbody>
</table>

**RECEIPTS**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
<th>Amount</th>
<th>Amount</th>
<th>Amount</th>
<th>Amount</th>
<th>Amount</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Licenses and Permits</td>
<td>5,790</td>
<td>-</td>
<td>-</td>
<td>1,720</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>15,014</td>
<td>-</td>
<td>-</td>
<td>750,397</td>
<td>500</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Charges for Services</td>
<td>69</td>
<td>115,720</td>
<td>90,482</td>
<td>732,612</td>
<td>8,630</td>
<td>123,096</td>
<td>22,099</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>213,297</td>
<td>-</td>
<td>-</td>
<td>188</td>
<td>284</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>State Fees</td>
<td>-</td>
<td>143,626</td>
<td>86,550</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Other Liabilities</td>
<td>-</td>
<td>-</td>
<td>579,701</td>
<td>542,632</td>
<td>17,483</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>TOTAL RECEIPTS</strong></td>
<td>234,170</td>
<td>259,346</td>
<td>756,733</td>
<td>2,027,549</td>
<td>26,897</td>
<td>123,096</td>
<td>22,099</td>
</tr>
</tbody>
</table>

**DISBURSEMENTS**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
<th>Amount</th>
<th>Amount</th>
<th>Amount</th>
<th>Amount</th>
<th>Amount</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Payments to County Treasurer</td>
<td>228,830</td>
<td>115,821</td>
<td>101,156</td>
<td>1,465,625</td>
<td>8,610</td>
<td>122,846</td>
<td>22,099</td>
</tr>
<tr>
<td>Payments to State Treasurer</td>
<td>-</td>
<td>145,620</td>
<td>86,827</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Other Liabilities</td>
<td>3,382</td>
<td>-</td>
<td>702,037</td>
<td>530,646</td>
<td>17,498</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>TOTAL DISBURSEMENTS</strong></td>
<td>232,212</td>
<td>261,441</td>
<td>890,020</td>
<td>1,996,271</td>
<td>26,108</td>
<td>122,846</td>
<td>22,099</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
<th>Amount</th>
<th>Amount</th>
<th>Amount</th>
<th>Amount</th>
<th>Amount</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>BALANCES JUNE 30, 2012</td>
<td>$ 5,165</td>
<td>$ 23,934</td>
<td>$ 141,009</td>
<td>$ 65,793</td>
<td>$ 12,211</td>
<td>$ 13,159</td>
<td>$ -</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
<th>Amount</th>
<th>Amount</th>
<th>Amount</th>
<th>Amount</th>
<th>Amount</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Due to County Treasurer</td>
<td>$ 5,165</td>
<td>$ 10,271</td>
<td>$ 4,583</td>
<td>$ 43,310</td>
<td>$ 6,218</td>
<td>$ 13,159</td>
<td>$ -</td>
</tr>
<tr>
<td>Petty Cash</td>
<td>-</td>
<td>-</td>
<td>324</td>
<td>-</td>
<td>727</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Due to State Treasurer</td>
<td>-</td>
<td>13,663</td>
<td>5,701</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Due to Others</td>
<td>-</td>
<td>-</td>
<td>130,401</td>
<td>22,483</td>
<td>5,266</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>BALANCES JUNE 30, 2012</strong></td>
<td>$ 5,165</td>
<td>$ 23,934</td>
<td>$ 141,009</td>
<td>$ 65,793</td>
<td>$ 12,211</td>
<td>$ 13,159</td>
<td>$ -</td>
</tr>
</tbody>
</table>

(Continued)
### DAWSO COUNTY

**SCHEDULE OF OFFICE ACTIVITIES**

*For the Year Ended June 30, 2012*

<table>
<thead>
<tr>
<th>Veterans’ Service Officer</th>
<th>County Surveyor</th>
<th>County Child Support</th>
<th>County Planning and Zoning</th>
<th>County Handibus</th>
<th>County CASA</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>BALANCES JULY 1, 2011</td>
<td>$ 1,205</td>
<td>$ 640</td>
<td>$ 464</td>
<td>$</td>
<td>$</td>
<td>$ 364,687</td>
</tr>
</tbody>
</table>

### RECEIPTS

| Licenses and Permits      | -                | -                    | 1,940                       | -               | -           | 9,450          |
| Intergovernmental         | -                | -                    | -                           | -               | -           | 29,552         |
| Charges for Services      | - 47,336        | -                    | -                           | 10,813          | -           | 1,150,857      |
| Miscellaneous             | 5,001            | 5,077                | -                           | -               | -           | 261,354        |
| State Fees                | -                | -                    | -                           | -               | -           | 230,176        |
| Other Liabilities         | -                | -                    | -                           | -               | -           | 1,139,816      |
| **TOTAL RECEIPTS**        | 5,001            | 47,336               | 5,077                       | 1,940           | 10,813      | 3,587,116      |

### DISBURSEMENTS

| Payments to County Treasurer | - 39,556         | -                    | 1,890                       | 10,818          | 67,059      | 2,184,310      |
| Payments to State Treasurer | -                | -                    | -                           | -               | -           | 232,447        |
| Other Liabilities           | 4,384            | 4,598                | -                           | -               | -           | 1,262,545      |
| **TOTAL DISBURSEMENTS**     | 4,384            | 39,556               | 4,598                       | 1,890           | 10,818      | 3,679,302      |

| BALANCES JUNE 30, 2012     | $ 1,822          | $ 7,780              | $ 1,119                     | $ 50            | $ 459       | $ 272,501      |

### BALANCES CONSIST OF:

| Due to County Treasurer    | $ 1,822          | $ 7,780              | $ 1,119                     | $ 50            | $ 459       | $ 93,936        |
| Petty Cash                 | -                | -                    | -                           | -               | -           | 1,051          |
| Due to State Treasurer     | -                | -                    | -                           | -               | -           | 19,364         |
| Due to Others              | -                | -                    | -                           | -               | -           | 158,150        |
| **BALANCES JUNE 30, 2012** | $ 1,822          | $ 7,780              | $ 1,119                     | $ 50            | $ 459       | $ 272,501      |

(Concluded)
# DAWSON COUNTY SCHEDULE OF TAXES CERTIFIED AND COLLECTED FOR ALL POLITICAL SUBDIVISIONS IN THE COUNTY

June 30, 2012

<table>
<thead>
<tr>
<th>Item</th>
<th>2007</th>
<th>2008</th>
<th>2009</th>
<th>2010</th>
<th>2011</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tax Certified by Assessor</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Real Estate</td>
<td>$27,124,453</td>
<td>$28,216,837</td>
<td>$29,407,114</td>
<td>$31,806,065</td>
<td>$34,110,324</td>
</tr>
<tr>
<td>Personal and Specials</td>
<td>2,144,973</td>
<td>2,049,084</td>
<td>2,043,535</td>
<td>2,228,160</td>
<td>2,328,426</td>
</tr>
<tr>
<td>Total</td>
<td>29,269,426</td>
<td>30,265,921</td>
<td>31,450,649</td>
<td>34,034,225</td>
<td>36,438,750</td>
</tr>
<tr>
<td>Corrections</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Additions</td>
<td>26,705</td>
<td>66,238</td>
<td>34,521</td>
<td>67,947</td>
<td>104,329</td>
</tr>
<tr>
<td>Deductions</td>
<td>(77,367)</td>
<td>(114,837)</td>
<td>(105,843)</td>
<td>(70,827)</td>
<td>(113,007)</td>
</tr>
<tr>
<td>Net Additions/Deductions</td>
<td>(50,662)</td>
<td>(48,599)</td>
<td>(71,322)</td>
<td>(2,880)</td>
<td>(8,678)</td>
</tr>
<tr>
<td>Corrected Certified Tax</td>
<td>29,218,764</td>
<td>30,217,322</td>
<td>31,379,327</td>
<td>34,031,345</td>
<td>36,430,072</td>
</tr>
<tr>
<td>Net Tax Collected by County Treasurer during Fiscal Year Ending:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>June 30, 2008</td>
<td>16,734,149</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>June 30, 2009</td>
<td>12,447,513</td>
<td>17,425,703</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>June 30, 2010</td>
<td>31,623</td>
<td>12,749,636</td>
<td>18,273,494</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>June 30, 2011</td>
<td>2,855</td>
<td>33,614</td>
<td>13,067,124</td>
<td>19,825,351</td>
<td>-</td>
</tr>
<tr>
<td>June 30, 2012</td>
<td>1,121</td>
<td>4,925</td>
<td>31,283</td>
<td>14,161,752</td>
<td>21,450,683</td>
</tr>
<tr>
<td>Total Net Collections</td>
<td>29,217,261</td>
<td>30,213,878</td>
<td>31,371,901</td>
<td>33,987,103</td>
<td>21,450,683</td>
</tr>
<tr>
<td>Total Uncollected Tax</td>
<td>$1,503</td>
<td>$3,444</td>
<td>$7,426</td>
<td>$44,242</td>
<td>$14,979,389</td>
</tr>
<tr>
<td>Percentage Uncollected Tax</td>
<td>0.01%</td>
<td>0.01%</td>
<td>0.02%</td>
<td>0.13%</td>
<td>41.12%</td>
</tr>
</tbody>
</table>
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 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, 2012, and have issued our report thereon dated March 15, 2013. The report notes the financial statements were prepared on the basis of cash receipts and disbursements. Except as noted above, 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.

Internal Control Over Financial Reporting
In planning and performing our audit, we considered Dawson County’s internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion 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 significant deficiencies or material weaknesses and, therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed below, we identified a certain deficiency in internal control that we consider to be a material weakness and other deficiencies that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, detect, or 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, detected or corrected on a timely basis. We consider the following deficiency to be a material weakness:
- The County offices had a lack of segregation of duties since 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. 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.

We also noted certain matters that we reported to the management of Dawson County in a separate letter dated March 15, 2013.

This report is intended solely for the information and use of management, the County Board, others within the entity, the State Legislature, the appropriate Federal and regulatory agencies, and citizens of the State of Nebraska, and 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.

SIGNED ORIGINAL ON FILE

Deann Haeffner, CPA

March 15, 2013

Assistant Deputy Auditor
March 15, 2013

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, 2012, and have issued our report thereon dated March 15, 2013. 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 areas as follows:

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 had a lack of segregation of duties since one person could handle all aspects of processing a transaction from beginning to end. Due to a limited number of personnel, an adequate segregation of duties is not 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.
**Petty Cash Funds**

We noted petty cash funds included in the budget message were not established and set to a specific dollar amount and County offices were not reconciling the amounts maintained back to the authorized amount.

Neb. Rev. Stat. § 23-106(2) (Reissue 2012) states, in part,

“The county board shall have the authority to establish a petty cash fund for such county for the purpose of making payments for subsidiary general operational expenditures and purchases. Such county board shall set, by resolution of the board, the amount of money to be carried in such petty cash fund and the dollar limit of an expenditure from such fund and such amount shall be stated in the fiscal policy of the county board budget message.”

When petty cash funds are not properly established at a set amount by the County Board, the County is not in compliance with the State statute. In addition, the County is exposed to an increased risk of loss, theft, or misuse of County funds.

We recommend the County Board review petty cash funds used by County offices and, if it is the intention of the County Board for those offices to have petty cash funds, establish authorized amounts. We further recommend all authorized petty cash funds be stated in the budget message of the County budget document at the authorized amount.

*County Clerk’s Response: Petty Cash Funds and Fee Rate Approval Resolutions are scheduled to be presented at the March 15, 2013 Board of Commissioners meeting to be approved for all offices.*

**Fee Rate Approval**

We noted the following offices charged fees for services provided; however, the amounts of the fees were not set by State statute or the County Board:

- County Surveyor – Hourly rate charged and charges for map copies.
- County Handi-Bus – Fees charged to ride the Handibus.
- County Highway Department – Rates charged for the sale of surplus items.
- County Weed Department – Rates charged for spraying services.
- County Clerk – Fees charged for various items such as copies, searches, and plat books.
- County Planning and Zoning – Fees charged for zoning permits.

Neb. Rev. Stat. § 23-106 (Reissue 2007) assigns the responsibility to the County Board for managing the County funds and County business. In addition, good internal control and sound accounting practice requires fees be set by the County Board and documented in Board minutes. When the County Board is not approving fees charged, there is an increased risk of loss or misuse of County funds.
We recommend the County Board approve any fees collected that are not established by State statute.

County Clerk’s Response: Petty Cash Funds and Fee Rate Approval Resolutions are scheduled to be presented at the March 15, 2013 Board of Commissioners meeting to be approved for all offices.

Unclaimed Property

Neb. Rev. Stat. § 69-1307.01 (Reissue 2009) states that personal property held by public entities or political subdivisions which remained unclaimed for more than three years is presumed abandoned. Neb. Rev. Stat. § 69-1310 (Reissue 2009) requires such items be reported to the Nebraska State Treasurer before November 1 of each year as of June 30 next proceeding.

During our audit we noted the following offices held funds which had remained unclaimed for more than three years and had not been remitted to the State Treasurer in accordance with the Unclaimed Property Act:

- Clerk of the District Court – one check for $55.
- County Attorney – unknown trust balances totaling $5,188.
- County Register of Deeds – 16 checks totaling $214.
- County Sheriff – 455 checks totaling $7,845.

We recommend all personal property, including uncashed checks and unclaimed trust balances, which remain unclaimed for more than three years be remitted to the State Treasurer in accordance with the Unclaimed Property Act.

COUNTY BOARD

Deposit Coverage

During our audit we noted one day in September 2011 and five days in June 2012 where the County Board bank accounts did not have adequate pledged securities to fully secure bank deposits. The uncollateralized deposits ranged from $90,134 to $448,785.


“the custodial official shall not have on deposit in such depository any public money or public funds in excess of the amount insured 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 fully secured at all times, the County Board is not in compliance with State statute and there is an increased risk of loss should financial institutions holding County deposits fail.

We recommend the County Board implement procedures to ensure bank accounts are adequately collateralized at all times.

County Clerk’s Response: I called the bank today, March 1, 2013 to increase our secured collateral by $500,000. This amount should always cover the County.

COUNTY REGISTER OF DEEDS

Restrictive Endorsement of Checks

During our audit we noted the County Register of Deeds did not restrictively endorse checks immediately when received.

Good internal control requires checks be restrictively endorsed immediately upon receipt. When checks are not restrictively endorsed at the time of receipt, there is an increased risk for loss or misuse of funds.

We recommend the County Register of Deeds restrictively endorse each check immediately upon receipt.

COUNTY SHERIFF

Balancing Procedures

Sound accounting practice and good internal control require procedures be in place to ensure office assets (cash on hand, reconciled bank balance, accounts receivable, etc.) are in agreement with office liabilities (fees and trust accounts) on at least a monthly basis. Balancing procedures should include the timely identification and resolution of all variances noted.

At June 30, 2012, a listing of trust balances could not be provided for $2,940 in the Inmate Account. When all monies received are not appropriately accounted for and there is a failure to determine asset-to-liability balancing variances, there is an increased risk of loss, theft, or misuse of funds allowing errors to more easily go undetected.

We recommend the County Sheriff implement documented monthly balancing procedures and follow up on variances in a timely manner.
COUNTY SURVEYOR

Questionable Claims

During our audit, we noted claims submitted by the County Surveyor for credit card purchases and personal reimbursement included a number of questionable items that were paid or reimbursed by the County Board consisted of the following:

- Questionable reimbursements or payments, totaling $641, regarding mileage reimbursement and alcohol purchases included:
  
  o Mileage reimbursed for the use of a personal vehicle to Kearney for a NACO conference held December 14 – 16, 2011, totaling $126, also purchased gas for $35 in Kearney on December 16, 2011, at 12:26 a.m. using the County credit card.
  o Mileage reimbursed for the use of a personal vehicle to Columbus for a PSAN conference held February 1, 2012, totaling $172, also purchased gas for $75 in Grand Island on February 1, 2012, using the County credit card.
  o Mileage reimbursed for the use of a personal vehicle to La Vista for a SENSLA conference held March 16 – 17, 2012, totaling $237, also purchased gas for $75 in Kearney on March 16, 2012, and for $83 in Lincoln on March 17, 2012, using the County credit card.
  o Mileage reimbursed for the use of a personal vehicle to Grand Island for a GIS conference held March 28 – 30, 2012, totaling $94, also purchased gas for $75 in Kearney on March 28, 2012, using the County credit card.
  o Purchase of alcohol on the County credit card at a Texas T-Bone restaurant in Grand Island on March 28, 2012, totaling $12.

- Five requests, totaling $127, were submitted to the County Board for payment or reimbursement by the County Surveyor without an itemized receipt attached.
  
  o Purchase at Legacy 272 in Kearney on December 15, 2011, for $14
  o Meal at a Chili’s Bar and Grill for $30
  o Purchase made at the Merrick Machine Co. for $22
  o Charge at Nines Lounge in the Embassy Suites in La Vista for $26
  o Purchase made at Power Sports Nation for $35

- Six receipts submitted for payment by the County Surveyor included Nebraska Sales tax. Purchases made by the County, within Nebraska, are tax exempt. This resulted in the County incurring the expense of $37 in sales tax that it should not have.

Good internal controls require the County Surveyor complete accurate, appropriate reviews of claims prior to submission to the County Board. Adequate procedures should be in place, including a review of original supporting documents, to ensure claims are accurate, reasonable, and allowable. Without proper internal controls and documentation, there is an increased risk for loss, theft, or misuse of funds.
Neb. Rev. Stat. § 23-135.01 (Reissue 2012) states,

“Whoever shall file any claim against any county as provided in section 23-135, knowing said claim to contain any false statement or representation as to a material fact or whoever shall obtain or receive any money or any warrant for money from any county knowing that the claim therefore was based on a false statement or representation as to a material fact, if the amount claimed or money obtained or received, or if the face value of the warrant for money shall be one thousand dollars or more shall be guilty of a Class IV felony. If the amount is more than one hundred dollars but less than one thousand dollars, the person so offending shall be guilty of a Class II misdemeanor. If the amount is less than one hundred dollars, the person so offending shall be guilty of a Class III misdemeanor.”

We recommend the County Surveyor and the County Board implement procedures to ensure claims are appropriate and accurate prior to submission to the County Board. All claims submitted for reimbursement should include the original itemized receipts and procedures should be established to prevent payment of Nebraska sales tax on County purchases. We further recommend the County Attorney review this situation for any action deemed necessary.

COUNTY TREASURER

Tax Credit Distribution

During our audit we noted the County Treasurer received a State property tax credit payment totaling $698,765 on January 31, 2012. This money was not distributed to local governing bodies until May 24, 2012.

Neb. Rev. Stat. § 77-4212 (Reissue 2009) states “after retaining one percent of the receipts for costs, the county treasurer shall allocate the remaining receipts to each taxing unit.” When funds are not distributed in a timely manner, tax districts do not receive the timely benefit of State funds.

We recommend the County Treasurer distribute all property tax credit payments received in a timely manner.

* * * * *

It should be noted this report is critical in nature since 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 them 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 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 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,

SIGNED ORIGINAL ON FILE

Deann Haeffner, CPA
Assistant Deputy Auditor