AUDIT REPORT
OF
DAWSON COUNTY

JULY 1, 2015 THROUGH JUNE 30, 2016

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Issued on January 6, 2017
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<td>1</td>
</tr>
</tbody>
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</tr>
<tr>
<td>Title</td>
<td>Name</td>
</tr>
<tr>
<td>-------------------------------</td>
<td>-----------------------------</td>
</tr>
<tr>
<td>Board of Commissioners</td>
<td>Everett (Butch) Hagan</td>
</tr>
<tr>
<td></td>
<td>Bill Stewart</td>
</tr>
<tr>
<td></td>
<td>Dennis Rickertsen</td>
</tr>
<tr>
<td></td>
<td>Dean Kugler</td>
</tr>
<tr>
<td></td>
<td>P J Jacobson</td>
</tr>
<tr>
<td>Assessor</td>
<td>John Moore</td>
</tr>
<tr>
<td>Attorney</td>
<td>Elizabeth Waterman</td>
</tr>
<tr>
<td>Clerk</td>
<td></td>
</tr>
<tr>
<td>Election Commissioner</td>
<td>Karla Zlatkovsky</td>
</tr>
<tr>
<td>Register of Deeds</td>
<td>Dian Lauby</td>
</tr>
<tr>
<td>Clerk of the District Court</td>
<td>Becky Boryca</td>
</tr>
<tr>
<td>Sheriff</td>
<td>Gary Reiber</td>
</tr>
<tr>
<td>Treasurer</td>
<td>Sharon Wood</td>
</tr>
<tr>
<td>Surveyor</td>
<td>Mark Streit</td>
</tr>
<tr>
<td>Veterans’ Service Officer</td>
<td>Steve Zerr</td>
</tr>
<tr>
<td>Emergency Manager</td>
<td>Brian Woldt</td>
</tr>
<tr>
<td>Highway Superintendent</td>
<td>Pat Nichols</td>
</tr>
<tr>
<td>Planning &amp; Zoning</td>
<td>Pam Holbrook</td>
</tr>
<tr>
<td>Public Defender</td>
<td>Kenneth Harbison</td>
</tr>
<tr>
<td>Weed Superintendent</td>
<td>Marty Craig</td>
</tr>
</tbody>
</table>
DAWSON COUNTY

INDEPENDENT AUDITOR’S REPORT

Board of Commissioners
Dawson County, Nebraska

Report on the Financial Statements

We have audited the accompanying cash-basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Dawson County, as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the County’s basic financial statements, as listed in the table of contents.

Management’s Responsibility for the Financial Statements

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

Auditor’s Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.
An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County’s preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County’s internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash-basis financial position of the governmental activities, each major fund, and aggregate remaining fund information of Dawson County as of June 30, 2016, and the respective changes in cash-basis financial position for the year then ended in conformity with the basis of accounting described in Note 1.

Emphasis of Matters – Basis of Accounting

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

Report on Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements as a whole 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.

The combining nonmajor fund financial statement, budgetary comparison information, schedule of office activity, and schedule of taxes certified and collected, pages 19-38, are the responsibility of management and were derived from, and relate directly to, the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole on the basis of accounting described in Note 1.
Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated December 22, 2016, on our consideration of Dawson County’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Dawson County’s internal control over financial reporting and compliance.

Deann Haeffner, CPA
December 22, 2016
Assistant Deputy Auditor
Lincoln, Nebraska
DAWSON COUNTY
STATEMENT OF NET POSITION - CASH BASIS
June 30, 2016

<table>
<thead>
<tr>
<th>Governmental Activities</th>
</tr>
</thead>
<tbody>
<tr>
<td>ASSETS</td>
</tr>
<tr>
<td>Cash and Cash Equivalents (Note 1.D)</td>
</tr>
<tr>
<td>Investments (Note 1.D)</td>
</tr>
<tr>
<td>TOTAL ASSETS</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>NET POSITION</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>Preservation of Records</td>
</tr>
<tr>
<td>Bridge and Road Projects</td>
</tr>
<tr>
<td>Unrestricted</td>
</tr>
<tr>
<td>TOTAL NET POSITION</td>
</tr>
</tbody>
</table>

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, 2016

<table>
<thead>
<tr>
<th>Functions:</th>
<th>Cash Disbursements</th>
<th>Fees, Fines, and Charges for Services</th>
<th>Operating Grants and Contributions</th>
<th>Net (Disbursement) Receptions and Changes in Net Position</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Government</td>
<td>$ (5,727,241)</td>
<td>$ 877,890</td>
<td>$ 203,182</td>
<td>$ (4,646,169)</td>
</tr>
<tr>
<td>Public Safety</td>
<td>(4,735,013)</td>
<td>226,617</td>
<td>720,705</td>
<td>(3,787,691)</td>
</tr>
<tr>
<td>Public Works</td>
<td>(6,608,630)</td>
<td>65,248</td>
<td>2,676,062</td>
<td>(3,867,320)</td>
</tr>
<tr>
<td>Health and Sanitation</td>
<td>(137,762)</td>
<td>-</td>
<td>1,693</td>
<td>(136,069)</td>
</tr>
<tr>
<td>Public Assistance</td>
<td>(105,108)</td>
<td>-</td>
<td>-</td>
<td>(105,108)</td>
</tr>
<tr>
<td>Culture and Recreation</td>
<td>(256,250)</td>
<td>-</td>
<td>-</td>
<td>(256,250)</td>
</tr>
<tr>
<td>Total Governmental Activities</td>
<td>$ (17,570,004)</td>
<td>$ 1,169,755</td>
<td>$ 3,601,642</td>
<td>(12,798,607)</td>
</tr>
</tbody>
</table>

General Receipts:
- Property Taxes: 11,955,532
- Grants and Contributions Not Restricted to Specific Programs: 1,727,460
- Investment Income: 40,309
- Licenses and Permits: 88,907
- Insurance Reimbursements: 293,177
- Miscellaneous: 256,152

Total General Receipts: 14,361,537

Increase in Net Position: 1,562,930
Net Position - Beginning of year: 13,926,533
Net Position - End of year: $ 15,489,463

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, 2016

<table>
<thead>
<tr>
<th></th>
<th>General Fund</th>
<th>Road Fund</th>
<th>Inheritance Fund</th>
<th>Insurance Fund</th>
<th>Sinking Fund</th>
<th>Other Governmental Funds</th>
<th>Total Governmental Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>ASSETS</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and Cash Equivalents</td>
<td>$ 3,699,667</td>
<td>$ 49,418</td>
<td>$ 2,018,969</td>
<td>$ 3,559,626</td>
<td>$ 3,800,000</td>
<td>$ 2,261,783</td>
<td>$ 15,389,463</td>
</tr>
<tr>
<td>Investments</td>
<td>100,000</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>100,000</td>
<td></td>
</tr>
<tr>
<td>TOTAL ASSETS</td>
<td>$ 3,799,667</td>
<td>$ 49,418</td>
<td>$ 2,018,969</td>
<td>$ 3,559,626</td>
<td>$ 3,800,000</td>
<td>$ 2,261,783</td>
<td>$ 15,489,463</td>
</tr>
</tbody>
</table>

FUND BALANCES

 Restricted for:
- Visitor Promotion: $260,713
- 911 Emergency Services: $284,119
- Drug Education: $25,787
- Law Enforcement: $84,850
- Preservation of Records: $41,527
- Bridge and Road Projects: $683,498

 Committed to:
- Law Enforcement: $43,405
- Road Maintenance: $49,418
- Aid and Assistance: $40,377
- County Buildings: $148,814
- Insurance Reimbursements: $3,559,626
- Unemployment Benefits: $72,777
- Miscellaneous Projects: $191,619
- Employee Recognition: $10,083
- Watershed Management: $364,822
- Noxious Weed: $8,869
- Historical Society: $523

 Assigned to:
- Other Purposes: $2,018,969

 Unassigned: $3,799,667

 TOTAL CASH BASIS FUND BALANCES: $15,489,463

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, 2016

<table>
<thead>
<tr>
<th>RECEPTS</th>
<th>General Fund</th>
<th>Road Fund</th>
<th>Inheritance Fund</th>
<th>Insurance 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>$10,347,982</td>
<td>$ -</td>
<td>$1,128,705</td>
<td>$ -</td>
<td>$ -</td>
<td>$478,845</td>
<td>$11,955,532</td>
</tr>
<tr>
<td>Licenses and Permits</td>
<td>88,907</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>88,907</td>
</tr>
<tr>
<td>Investment Income</td>
<td>29,419</td>
<td>-</td>
<td>-</td>
<td>10,487</td>
<td>-</td>
<td>403</td>
<td>40,309</td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>2,245,352</td>
<td>2,430,683</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>653,067</td>
<td>5,329,102</td>
</tr>
<tr>
<td>Charges for Services</td>
<td>948,689</td>
<td>-</td>
<td>-</td>
<td>293,177</td>
<td>-</td>
<td>221,066</td>
<td>1,169,755</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>9,346</td>
<td>21,366</td>
<td>-</td>
<td>293,177</td>
<td>-</td>
<td>225,440</td>
<td>549,329</td>
</tr>
<tr>
<td><strong>TOTAL RECEIPTS</strong></td>
<td>13,669,695</td>
<td>2,452,049</td>
<td>1,128,705</td>
<td>303,664</td>
<td>-</td>
<td>1,578,821</td>
<td>19,132,934</td>
</tr>
</tbody>
</table>

| DISBURSEMENTS | General Government | - | 2,861 | 1,183,146 | - | 978,330 | 4,735,013 |
| Public Safety | 3,756,683 | - | - | - | - | 168,075 | 6,608,630 |
| Public Works | 153,709 | 6,286,846 | - | - | - | - | 6,608,630 |
| Health and Sanitation | 137,762 | - | - | - | - | - | 137,762 |
| Public Assistance | 91,904 | - | - | - | - | 13,204 | 105,108 |
| Culture and Recreation | - | - | - | - | - | 256,250 | 256,250 |
| **TOTAL DISBURSEMENTS** | 8,562,742 | 6,286,846 | 2,861 | 1,183,146 | - | 1,534,409 | 17,570,004 |

| EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS | 5,106,953 | (3,834,797) | 1,125,844 | (879,482) | - | 44,412 | 1,562,930 |

| OTHER FINANCING SOURCES (USES) | Transfers in | 259,045 | 3,782,596 | - | 1,409,243 | 500,000 | 590,711 | 6,541,595 |
| Transfers out | (4,246,330) | (24) | (2,000,000) | - | - | - | (295,241) | (6,541,595) |
| **TOTAL OTHER FINANCING SOURCES (USES)** | (3,987,285) | 3,782,572 | (2,000,000) | 1,409,243 | 500,000 | 295,470 | - |
| Net Change in Fund Balances | 1,119,668 | (52,225) | (874,156) | 529,761 | 500,000 | 339,882 | 1,562,930 |

### CASH BASIS FUND BALANCES - BEGINNING

| CASH BASIS FUND BALANCES - ENDING | $3,799,667 | $49,418 | $2,018,969 | $3,559,626 | $3,800,000 | $2,261,783 | $15,489,463 |

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

**ASSETS**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and Cash Equivalents</td>
<td>$1,453,112</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>395,117</td>
</tr>
<tr>
<td>Schools</td>
<td>478,731</td>
</tr>
<tr>
<td>Educational Service Units</td>
<td>3,253</td>
</tr>
<tr>
<td>Technical College</td>
<td>22,795</td>
</tr>
<tr>
<td>Natural Resource Districts</td>
<td>9,004</td>
</tr>
<tr>
<td>Cemetery Districts</td>
<td>86</td>
</tr>
<tr>
<td>Fire Districts</td>
<td>1,728</td>
</tr>
<tr>
<td>Municipalities</td>
<td>70,635</td>
</tr>
<tr>
<td>Agricultural Society</td>
<td>1,871</td>
</tr>
<tr>
<td>Drainage Districts</td>
<td>4,104</td>
</tr>
<tr>
<td>Railroad Transportation Districts</td>
<td>143,284</td>
</tr>
<tr>
<td>Sanitary and Improvement Districts</td>
<td>14,804</td>
</tr>
<tr>
<td>Hospital</td>
<td>2,370</td>
</tr>
<tr>
<td>Airport Authorities</td>
<td>5,063</td>
</tr>
<tr>
<td>Others</td>
<td>300,267</td>
</tr>
</tbody>
</table>

**TOTAL LIABILITIES**

1,453,112

**TOTAL NET ASSETS**

$-

The notes to the financial statements are an integral part of this statement.
NOTES TO FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2016

1. **Summary of Significant Accounting Policies**

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

**A. Reporting Entity**

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

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

**Joint Organization.**

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

The governing board for the Region includes representatives from the participating county boards. Each county contributes to the financial support of the Region activities based on formulas developed by the Region governing board and as required by the Act. Funding is provided by a combination of Federal, State, local, and private funding. The County contributed $119,548 toward the operation of the Region during fiscal year 2016. 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.
1. **Summary of Significant Accounting Policies** (Continued)

**Health Department** – The County has entered into an agreement with Two Rivers Public Health Department (Department) to provide public health services. The agreement was established under authority of the Interlocal Cooperation Act for services to be provided per Neb. Rev. Stat. §§ 71-1626 to 71-1636 (Reissue 2009, Cum. Supp. 2016).

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 2016. In the event of the termination of the agreement, assets would be disposed of in accordance with the terms of the agreement. The Department is audited in accordance with Neb. Rev. Stat. § 84-304(4) (Cum. Supp. 2016). Financial information for the Department is available in that report.

**B. Basis of Presentation**

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

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

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

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

The County reports the following major governmental funds:

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

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

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

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

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

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

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

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

The County designates fund balances as follows:

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

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

- **Assigned.** The fund balance has not been designated by the County Board for a specific purpose, but it has been separated based on the type of revenue.
1. **Summary of Significant Accounting Policies** (Continued)

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

C. **Measurement Focus, Basis of Accounting**

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

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

D. **Assets and Net Position**

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

**Investments.** The types of investments in which the County is authorized to invest funds are enumerated in Neb. Rev. Stat. § 77-2315, § 77-2340, and § 77-2341 (Reissue 2009) and generally include U.S. Government obligations, certificates of deposit, and time deposits and securities, which are authorized by the Nebraska Investment Council.
Capital Assets. Under the cash receipts and disbursements basis of accounting, capital assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisitions are reflected as disbursements in governmental funds. GAAP requires capital assets, which would include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), to be reported in the applicable governmental activities columns in the government-wide financial statements.

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

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

Restricted Net Position. When both restricted and unrestricted resources are available for use, it is the County’s policy to use restricted resources first, then the unrestricted resources, as they are needed. Net position is reported as restricted when constraints placed on its use are either externally imposed or imposed by law through constitutional provisions or enabling legislation. The government-wide statement of net position reports $1,380,494 of restricted net position, which is fully restricted by enabling legislation.

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

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

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

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

2. **Deposits and Investments**

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

At year end, the County’s carrying amount of deposits was $15,389,463 for County funds and $1,453,112 for Fiduciary funds. The bank balances for all funds totaled $16,787,439. For purposes of classifying categories of custodial risk, the bank balances of the County’s deposits, as of June 30, 2016, were either entirely insured or collateralized with securities held by the County’s agent in the County’s name.

The County’s carrying value of investments is stated at cost, which approximates market. Investments consisted of $100,000 deposited in the Nebraska Public Agency Investment Trust (NPAIT). NPAIT is a public entity investment pool operated under the direction of a seven-member Board of Trustees. All net income of the trust is determined as of the close of business on each banking day and is credited thereafter pro rata to each participant’s account. Net income that has accrued to each participant is converted as of the close of business of each calendar month into additional units, which thereafter are held in each participant’s trust account. Since net income of the fund is allocated among participants each time net income is determined, the net asset value remains at $1.00 per unit. Securities held by NPAIT are not held in the County’s name.

3. **Property Taxes**

Property taxes are levied by the County Board on or before October 15 of each year for all political subdivisions in the County. Real estate and personal property taxes are due and attach as an enforceable lien on January 1 following the levy date, and they become delinquent in two equal installments on May 1 and September 1. Motor vehicle taxes are due when application is made for registration of a motor vehicle.
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. Counties may levy taxes in addition to the 50-cent limitation upon a vote of the people.

The levy set in October 2015, for the 2015 taxes, which will be materially collected in May and September 2016, was set at $.324923/$100 of assessed valuation. The levy set in October 2014, for the 2014 taxes, which were materially collected in May and September 2015, was set at $.365097/$100 of assessed valuation. The amount collected for the motor vehicle tax is outlined in State statute.

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

4. **Retirement System**

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

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

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

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

For the year ended June 30, 2016, 183 employees contributed $296,238, and the County contributed $436,993. Contributions included $14,722 in cash contributions towards the supplemental law enforcement plan for 31 law enforcement employees.

5. **Risk Management**

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

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

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

<table>
<thead>
<tr>
<th>coverage Type</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>Workers’ Compensation Claim</td>
<td>$550,000</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 2017. 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, 2016, consisted of the following:

<table>
<thead>
<tr>
<th>Transfers from</th>
<th>General Fund</th>
<th>Road 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>$ 258,000</td>
<td>$ 1,045</td>
<td>$ 259,045</td>
</tr>
<tr>
<td>Road Fund</td>
<td>2,557,596</td>
<td>-</td>
<td>1,225,000</td>
<td>-</td>
<td>3,782,596</td>
</tr>
<tr>
<td>Insurance Fund</td>
<td>1,287,929</td>
<td>24</td>
<td>-</td>
<td>121,290</td>
<td>1,409,243</td>
</tr>
<tr>
<td>Sinking Fund</td>
<td>-</td>
<td>-</td>
<td>500,000</td>
<td>-</td>
<td>500,000</td>
</tr>
<tr>
<td>Nonmajor Funds</td>
<td>400,805</td>
<td>-</td>
<td>17,000</td>
<td>172,906</td>
<td>590,711</td>
</tr>
<tr>
<td>Total</td>
<td>$ 4,246,330</td>
<td>$ 24</td>
<td>$ 2,000,000</td>
<td>$ 295,241</td>
<td>$ 6,541,595</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, the County Attorney believes the resolution of these matters will not have a materially adverse effect on the financial condition of the County.

8. **Noxious Weed Board**

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

BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL

GENERAL FUND

For the Year Ended June 30, 2016

<table>
<thead>
<tr>
<th>RECEIPTS</th>
<th>Original Budget</th>
<th>Final Budget</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxes</td>
<td>$10,795,257</td>
<td>$10,795,257</td>
<td>$10,347,982</td>
<td>$(447,275)</td>
</tr>
<tr>
<td>Licenses and Permits</td>
<td>85,365</td>
<td>85,365</td>
<td>88,907</td>
<td>3,542</td>
</tr>
<tr>
<td>Interest</td>
<td>21,500</td>
<td>21,500</td>
<td>29,419</td>
<td>7,919</td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>875,860</td>
<td>875,860</td>
<td>2,245,352</td>
<td>1,369,492</td>
</tr>
<tr>
<td>Charges for Services</td>
<td>1,030,150</td>
<td>1,030,150</td>
<td>948,689</td>
<td>(81,461)</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>2,580</td>
<td>2,580</td>
<td>9,346</td>
<td>6,766</td>
</tr>
<tr>
<td><strong>TOTAL RECEIPTS</strong></td>
<td><strong>12,810,712</strong></td>
<td><strong>12,810,712</strong></td>
<td><strong>13,669,695</strong></td>
<td><strong>858,983</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>DISBURSEMENTS</th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>General Government:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>County Board</td>
<td>91,675</td>
<td>91,675</td>
<td>90,109</td>
<td>1,566</td>
</tr>
<tr>
<td>County Clerk</td>
<td>176,690</td>
<td>176,690</td>
<td>158,780</td>
<td>17,910</td>
</tr>
<tr>
<td>County Treasurer</td>
<td>266,125</td>
<td>266,125</td>
<td>254,665</td>
<td>11,460</td>
</tr>
<tr>
<td>Register of Deeds</td>
<td>134,900</td>
<td>134,900</td>
<td>109,652</td>
<td>25,248</td>
</tr>
<tr>
<td>County Assessor</td>
<td>461,749</td>
<td>464,996</td>
<td>464,996</td>
<td>-</td>
</tr>
<tr>
<td>Election Commissioner</td>
<td>76,475</td>
<td>76,475</td>
<td>55,051</td>
<td>21,424</td>
</tr>
<tr>
<td>Building and Zoning</td>
<td>19,500</td>
<td>19,500</td>
<td>15,043</td>
<td>4,457</td>
</tr>
<tr>
<td>Clerk of the District Court</td>
<td>283,150</td>
<td>283,150</td>
<td>240,389</td>
<td>42,761</td>
</tr>
<tr>
<td>County Court System</td>
<td>277,700</td>
<td>279,390</td>
<td>279,390</td>
<td>-</td>
</tr>
<tr>
<td>Distrcit Judge</td>
<td>155,570</td>
<td>155,570</td>
<td>141,046</td>
<td>14,524</td>
</tr>
<tr>
<td>Public Defender</td>
<td>215,670</td>
<td>215,670</td>
<td>209,522</td>
<td>6,148</td>
</tr>
<tr>
<td>Building and Grounds</td>
<td>1,056,400</td>
<td>1,056,400</td>
<td>551,309</td>
<td>505,091</td>
</tr>
<tr>
<td>Agricultural Extension Agent</td>
<td>147,542</td>
<td>147,542</td>
<td>126,182</td>
<td>21,360</td>
</tr>
<tr>
<td>Child Support</td>
<td>178,115</td>
<td>178,115</td>
<td>164,700</td>
<td>13,415</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>3,867,550</td>
<td>3,862,613</td>
<td>1,561,850</td>
<td>2,300,763</td>
</tr>
<tr>
<td><strong>Public Safety</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>County Sheriff</td>
<td>3,317,284</td>
<td>3,317,284</td>
<td>3,116,166</td>
<td>201,118</td>
</tr>
<tr>
<td>County Attorney</td>
<td>532,932</td>
<td>532,932</td>
<td>510,175</td>
<td>22,757</td>
</tr>
<tr>
<td>Emergency Management</td>
<td>110,500</td>
<td>110,500</td>
<td>89,756</td>
<td>20,744</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>95,000</td>
<td>95,000</td>
<td>40,586</td>
<td>54,414</td>
</tr>
<tr>
<td><strong>Public Works</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>County Surveyor</td>
<td>180,496</td>
<td>180,496</td>
<td>153,709</td>
<td>26,787</td>
</tr>
<tr>
<td><strong>Public Health</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Institutions</td>
<td>155,000</td>
<td>155,000</td>
<td>137,762</td>
<td>17,238</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>56,726</td>
<td>56,726</td>
<td>53,135</td>
<td>3,591</td>
</tr>
<tr>
<td>Senior Citizen Handi-Bus</td>
<td>44,705</td>
<td>44,705</td>
<td>26,455</td>
<td>18,250</td>
</tr>
<tr>
<td>County Relief</td>
<td>50,000</td>
<td>50,000</td>
<td>12,314</td>
<td>37,686</td>
</tr>
<tr>
<td><strong>TOTAL DISBURSEMENTS</strong></td>
<td><strong>11,951,454</strong></td>
<td><strong>11,951,454</strong></td>
<td><strong>8,562,742</strong></td>
<td><strong>3,388,712</strong></td>
</tr>
</tbody>
</table>

(Continued)
### Dawson County

**Budgetary Comparison Schedule - Budget and Actual**

**General Fund**

For the Year Ended June 30, 2016

<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>Excess (Deficiency) of Receipts Over Disbursements</strong></td>
<td>859,258</td>
<td>859,258</td>
<td>5,106,953</td>
<td>4,247,695</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>2,326,707</td>
<td>2,326,707</td>
<td>259,045</td>
<td>(2,067,662)</td>
</tr>
<tr>
<td>Transfers out</td>
<td>(4,935,657)</td>
<td>(4,935,657)</td>
<td>(4,246,330)</td>
<td>689,327</td>
</tr>
<tr>
<td><strong>Total Other Financing Sources (Uses)</strong></td>
<td>(2,608,950)</td>
<td>(2,608,950)</td>
<td>(3,987,285)</td>
<td>(1,378,335)</td>
</tr>
<tr>
<td>Net Change in Fund Balance</td>
<td>(1,749,692)</td>
<td>(1,749,692)</td>
<td>1,119,668</td>
<td>2,869,360</td>
</tr>
<tr>
<td><strong>Fund Balance - Beginning</strong></td>
<td>2,669,692</td>
<td>2,669,692</td>
<td>2,679,999</td>
<td>10,307</td>
</tr>
<tr>
<td><strong>Fund Balance - Ending</strong></td>
<td>$920,000</td>
<td>$920,000</td>
<td>$3,799,667</td>
<td>$2,879,667</td>
</tr>
</tbody>
</table>

(Concluded)
## DAWSON COUNTY
### BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
#### MAJOR FUNDS
For the Year Ended June 30, 2016

<table>
<thead>
<tr>
<th>Major Funds</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>RECEIPTS</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>$2,333,694</td>
<td>$2,333,694</td>
<td>$2,430,683</td>
<td>96,989 (Positive)</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>44,000</td>
<td>44,000</td>
<td>21,366</td>
<td>22,634 (Negative)</td>
</tr>
<tr>
<td>TOTAL RECEIPTS</td>
<td>$2,377,694</td>
<td>$2,377,694</td>
<td>$2,452,049</td>
<td>74,355 (Positive)</td>
</tr>
<tr>
<td>DISBURSEMENTS</td>
<td>$7,629,590</td>
<td>$7,629,590</td>
<td>$6,286,846</td>
<td>1,342,744 (Positive)</td>
</tr>
<tr>
<td>EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS</td>
<td>$(5,251,896)</td>
<td>$(5,251,896)</td>
<td>$(3,834,797)</td>
<td>1,417,099 (Positive)</td>
</tr>
<tr>
<td>OTHER FINANCING SOURCES (USES)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers in</td>
<td>$5,650,253</td>
<td>$5,650,253</td>
<td>$3,782,596</td>
<td>1,867,657 (Positive)</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>$5,650,253</td>
<td>$5,650,253</td>
<td>$3,782,572</td>
<td>1,867,681 (Positive)</td>
</tr>
<tr>
<td>Net Change in Fund Balance</td>
<td>$398,357</td>
<td>$398,357</td>
<td>$(52,225)</td>
<td>450,582 (Positive)</td>
</tr>
<tr>
<td>FUND BALANCE - BEGINNING</td>
<td>$101,643</td>
<td>$101,643</td>
<td>$101,643</td>
<td>-</td>
</tr>
<tr>
<td>FUND BALANCE - ENDING</td>
<td>$500,000</td>
<td>$500,000</td>
<td>$49,418</td>
<td>$(450,582) (Negative)</td>
</tr>
</tbody>
</table>

## ROAD FUND

<table>
<thead>
<tr>
<th>Major Funds</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>RECEIPTS</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxes</td>
<td>$106,875</td>
<td>$106,875</td>
<td>$1,128,705</td>
<td>1,021,830 (Positive)</td>
</tr>
<tr>
<td>TOTAL RECEIPTS</td>
<td>$106,875</td>
<td>$106,875</td>
<td>$1,128,705</td>
<td>1,021,830 (Positive)</td>
</tr>
<tr>
<td>DISBURSEMENTS</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>2,861 (Positive)</td>
</tr>
<tr>
<td>EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS</td>
<td>$106,875</td>
<td>$106,875</td>
<td>$1,125,844</td>
<td>1,018,969 (Positive)</td>
</tr>
<tr>
<td>OTHER FINANCING SOURCES (USES)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers in</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Transfers out</td>
<td>$(3,000,000)</td>
<td>$(3,000,000)</td>
<td>$(2,000,000)</td>
<td>1,000,000 (Positive)</td>
</tr>
<tr>
<td>TOTAL OTHER FINANCING SOURCES (USES)</td>
<td>$(3,000,000)</td>
<td>$(3,000,000)</td>
<td>$(2,000,000)</td>
<td>1,000,000 (Positive)</td>
</tr>
<tr>
<td>Net Change in Fund Balance</td>
<td>$(2,893,125)</td>
<td>$(2,893,125)</td>
<td>$(874,156)</td>
<td>2,018,969 (Positive)</td>
</tr>
<tr>
<td>FUND BALANCE - BEGINNING</td>
<td>$2,893,125</td>
<td>$2,893,125</td>
<td>$2,893,125</td>
<td>-</td>
</tr>
<tr>
<td>FUND BALANCE - ENDING</td>
<td>$-</td>
<td>$-</td>
<td>$2,018,969</td>
<td>2,018,969 (Positive)</td>
</tr>
</tbody>
</table>

## INHERITANCE FUND

<table>
<thead>
<tr>
<th>Major Funds</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>RECEIPTS</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxes</td>
<td>$106,875</td>
<td>$106,875</td>
<td>$1,128,705</td>
<td>1,021,830 (Positive)</td>
</tr>
<tr>
<td>TOTAL RECEIPTS</td>
<td>$106,875</td>
<td>$106,875</td>
<td>$1,128,705</td>
<td>1,021,830 (Positive)</td>
</tr>
<tr>
<td>DISBURSEMENTS</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>2,861 (Positive)</td>
</tr>
<tr>
<td>EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS</td>
<td>$106,875</td>
<td>$106,875</td>
<td>$1,125,844</td>
<td>1,018,969 (Positive)</td>
</tr>
<tr>
<td>OTHER FINANCING SOURCES (USES)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers in</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Transfers out</td>
<td>$(3,000,000)</td>
<td>$(3,000,000)</td>
<td>$(2,000,000)</td>
<td>1,000,000 (Positive)</td>
</tr>
<tr>
<td>TOTAL OTHER FINANCING SOURCES (USES)</td>
<td>$(3,000,000)</td>
<td>$(3,000,000)</td>
<td>$(2,000,000)</td>
<td>1,000,000 (Positive)</td>
</tr>
<tr>
<td>Net Change in Fund Balance</td>
<td>$(2,893,125)</td>
<td>$(2,893,125)</td>
<td>$(874,156)</td>
<td>2,018,969 (Positive)</td>
</tr>
<tr>
<td>FUND BALANCE - BEGINNING</td>
<td>$2,893,125</td>
<td>$2,893,125</td>
<td>$2,893,125</td>
<td>-</td>
</tr>
<tr>
<td>FUND BALANCE - ENDING</td>
<td>$-</td>
<td>$-</td>
<td>$2,018,969</td>
<td>2,018,969 (Positive)</td>
</tr>
</tbody>
</table>

(Continued)
### DAWSON COUNTY

**BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL**

**MAJOR FUNDS**

For the Year Ended June 30, 2016

<table>
<thead>
<tr>
<th>INSURANCE 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>RECEIPTS</strong></td>
<td>$120,135</td>
<td>$120,135</td>
<td>$303,664</td>
<td>$183,529</td>
</tr>
<tr>
<td>Interest</td>
<td>$10,487</td>
<td>$10,487</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>$293,177</td>
<td>$173,042</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL RECEIPTS</strong></td>
<td>$120,135</td>
<td>$120,135</td>
<td>$303,664</td>
<td>$183,529</td>
</tr>
<tr>
<td><strong>DISBURSEMENTS</strong></td>
<td>$2,700,000</td>
<td>$2,700,000</td>
<td>$1,183,146</td>
<td>$1,516,854</td>
</tr>
<tr>
<td><strong>EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS</strong></td>
<td>$(2,579,865)</td>
<td>$(2,579,865)</td>
<td>$(879,482)</td>
<td>$1,700,383</td>
</tr>
<tr>
<td><strong>OTHER FINANCING SOURCES (USES)</strong></td>
<td>$(300,000)</td>
<td>$(300,000)</td>
<td>$1,409,243</td>
<td>$1,709,243</td>
</tr>
<tr>
<td>Transfers in</td>
<td>-</td>
<td>-</td>
<td>$1,409,243</td>
<td>$1,409,243</td>
</tr>
<tr>
<td>Transfers out</td>
<td>$(300,000)</td>
<td>$(300,000)</td>
<td>-</td>
<td>$(300,000)</td>
</tr>
<tr>
<td><strong>NET CHANGE IN FUND BALANCE</strong></td>
<td>$(2,879,865)</td>
<td>$(2,879,865)</td>
<td>$529,761</td>
<td>$3,409,626</td>
</tr>
<tr>
<td><strong>FUND BALANCE - BEGINNING</strong></td>
<td>$2,879,865</td>
<td>$2,879,865</td>
<td>$3,029,865</td>
<td>$3,300,000</td>
</tr>
<tr>
<td><strong>FUND BALANCE - ENDING</strong></td>
<td>$ -</td>
<td>$ -</td>
<td>$3,559,626</td>
<td>$3,559,626</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>SINKING 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>RECEIPTS</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>TOTAL RECEIPTS</td>
<td>$3,050,000</td>
<td>$3,050,000</td>
<td>-</td>
<td>$3,050,000</td>
</tr>
<tr>
<td><strong>DISBURSEMENTS</strong></td>
<td>$3,050,000</td>
<td>$3,050,000</td>
<td>-</td>
<td>$3,050,000</td>
</tr>
<tr>
<td><strong>EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS</strong></td>
<td>$(3,050,000)</td>
<td>$(3,050,000)</td>
<td>-</td>
<td>$3,050,000</td>
</tr>
<tr>
<td><strong>OTHER FINANCING SOURCES (USES)</strong></td>
<td>$(250,000)</td>
<td>$(250,000)</td>
<td>$500,000</td>
<td>$750,000</td>
</tr>
<tr>
<td>Transfers in</td>
<td>$500,000</td>
<td>$500,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers out</td>
<td>$(250,000)</td>
<td>$(250,000)</td>
<td>-</td>
<td>$(250,000)</td>
</tr>
<tr>
<td><strong>NET CHANGE IN FUND BALANCE</strong></td>
<td>$(3,300,000)</td>
<td>$(3,300,000)</td>
<td>$500,000</td>
<td>$3,800,000</td>
</tr>
<tr>
<td><strong>FUND BALANCE - BEGINNING</strong></td>
<td>$3,300,000</td>
<td>$3,300,000</td>
<td>$3,300,000</td>
<td>$3,300,000</td>
</tr>
<tr>
<td><strong>FUND BALANCE - ENDING</strong></td>
<td>$ -</td>
<td>$ -</td>
<td>$3,800,000</td>
<td>$3,800,000</td>
</tr>
</tbody>
</table>

(Concluded)
DAWSON COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
NONMAJOR FUNDS
For the Year Ended June 30, 2016

<table>
<thead>
<tr>
<th>HIGHWAY BUY BACK FUND</th>
<th>Original Budget</th>
<th>Final Budget</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Receipts</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 245,379</td>
<td>$ 245,379 (Negative)</td>
</tr>
<tr>
<td>Disbursements</td>
<td>(438,119)</td>
<td>(438,119)</td>
<td>-</td>
<td>438,119 (Positive)</td>
</tr>
<tr>
<td>Net Change in Fund Balance</td>
<td>(438,119)</td>
<td>(438,119)</td>
<td>245,379</td>
<td>683,498 (Positive)</td>
</tr>
<tr>
<td>Fund Balance - Beginning</td>
<td>438,119</td>
<td>438,119</td>
<td>438,119</td>
<td>-</td>
</tr>
<tr>
<td>Fund Balance - Ending</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 683,498</td>
<td>$ 683,498 (Positive)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>VISITOR'S PROMOTION FUND</th>
<th>Original Budget</th>
<th>Final Budget</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Receipts</td>
<td>$ 91,682</td>
<td>$ 91,682</td>
<td>$ 135,708</td>
<td>$ 44,026 (Positive)</td>
</tr>
<tr>
<td>Disbursements</td>
<td>(177,450)</td>
<td>(177,450)</td>
<td>(106,437)</td>
<td>71,013 (Positive)</td>
</tr>
<tr>
<td>Net Change in Fund Balance</td>
<td>(85,768)</td>
<td>(85,768)</td>
<td>29,271</td>
<td>115,039 (Positive)</td>
</tr>
<tr>
<td>Fund Balance - Beginning</td>
<td>85,768</td>
<td>85,768</td>
<td>85,768</td>
<td>-</td>
</tr>
<tr>
<td>Fund Balance - Ending</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 115,039</td>
<td>$ 115,039 (Positive)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>VISITOR'S IMPROVEMENT FUND</th>
<th>Original Budget</th>
<th>Final Budget</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Receipts</td>
<td>$ 83,442</td>
<td>$ 83,442</td>
<td>$ 135,708</td>
<td>$ 52,266 (Positive)</td>
</tr>
<tr>
<td>Disbursements</td>
<td>(176,000)</td>
<td>(176,000)</td>
<td>(82,592)</td>
<td>93,408 (Positive)</td>
</tr>
<tr>
<td>Net Change in Fund Balance</td>
<td>(92,558)</td>
<td>(92,558)</td>
<td>53,116</td>
<td>145,674 (Positive)</td>
</tr>
<tr>
<td>Fund Balance - Beginning</td>
<td>92,558</td>
<td>92,558</td>
<td>92,558</td>
<td>-</td>
</tr>
<tr>
<td>Fund Balance - Ending</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 145,674</td>
<td>$ 145,674 (Positive)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>REGISTER OF DEEDS PERSERVATION FUND</th>
<th>Original Budget</th>
<th>Final Budget</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Receipts</td>
<td>$ 5,618</td>
<td>$ 5,618</td>
<td>$ 13,720</td>
<td>$ 8,102 (Positive)</td>
</tr>
<tr>
<td>Disbursements</td>
<td>(35,000)</td>
<td>(35,000)</td>
<td>(1,575)</td>
<td>33,425 (Positive)</td>
</tr>
<tr>
<td>Net Change in Fund Balance</td>
<td>(29,382)</td>
<td>(29,382)</td>
<td>12,145</td>
<td>41,527 (Positive)</td>
</tr>
<tr>
<td>Fund Balance - Beginning</td>
<td>29,382</td>
<td>29,382</td>
<td>29,382</td>
<td>-</td>
</tr>
<tr>
<td>Fund Balance - Ending</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 41,527</td>
<td>$ 41,527 (Positive)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>UNEMPLOYMENT COMPENSATION FUND</th>
<th>Original Budget</th>
<th>Final Budget</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Receipts</td>
<td>$ 11,426</td>
<td>$ 11,426</td>
<td>$ 10,175</td>
<td>$ (1,251) (Negative)</td>
</tr>
<tr>
<td>Disbursements</td>
<td>(70,000)</td>
<td>(70,000)</td>
<td>(5,972)</td>
<td>64,028 (Positive)</td>
</tr>
<tr>
<td>Net Change in Fund Balance</td>
<td>(58,574)</td>
<td>(58,574)</td>
<td>4,203</td>
<td>62,777 (Positive)</td>
</tr>
<tr>
<td>Fund Balance - Beginning</td>
<td>68,574</td>
<td>68,574</td>
<td>68,574</td>
<td>-</td>
</tr>
<tr>
<td>Fund Balance - Ending</td>
<td>$ 10,000</td>
<td>$ 10,000</td>
<td>$ 72,777</td>
<td>$ 62,777 (Positive)</td>
</tr>
</tbody>
</table>

(Continued)
DAWSON COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL NONMAJOR FUNDS
For the Year Ended June 30, 2016

<table>
<thead>
<tr>
<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>Positive (Negative)</td>
</tr>
<tr>
<td><strong>PARENT CHILD CENTER FUND</strong></td>
<td></td>
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</tr>
<tr>
<td>Receipts</td>
<td>$ -</td>
<td>-</td>
<td>$ -</td>
</tr>
<tr>
<td>Disbursements</td>
<td>(10,000)</td>
<td>(10,000)</td>
<td>(10,000)</td>
</tr>
<tr>
<td>Transfers in</td>
<td>10,000</td>
<td>10,000</td>
<td>10,000</td>
</tr>
<tr>
<td>Transfers out</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Net Change in Fund Balance</td>
<td>-</td>
<td>-</td>
<td>1</td>
</tr>
<tr>
<td>Fund Balance - Beginning</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Fund Balance - Ending</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td><strong>COUNTY RELIEF FUND</strong></td>
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</tr>
<tr>
<td>Receipts</td>
<td>$ -</td>
<td>-</td>
<td>$ 1</td>
</tr>
<tr>
<td>Disbursements</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Net Change in Fund Balance</td>
<td>-</td>
<td>-</td>
<td>1</td>
</tr>
<tr>
<td>Fund Balance - Beginning</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Fund Balance - Ending</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 1</td>
</tr>
<tr>
<td><strong>INSTITUTIONS FUND</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Receipts</td>
<td>$ -</td>
<td>-</td>
<td>$ -</td>
</tr>
<tr>
<td>Disbursements</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Transfers in</td>
<td>-</td>
<td>-</td>
<td>3,500</td>
</tr>
<tr>
<td>Transfers out</td>
<td>(93)</td>
<td>(93)</td>
<td>(93)</td>
</tr>
<tr>
<td>Net Change in Fund Balance</td>
<td>(93)</td>
<td>(93)</td>
<td>(93)</td>
</tr>
<tr>
<td>Fund Balance - Beginning</td>
<td>93</td>
<td>93</td>
<td>93</td>
</tr>
<tr>
<td>Fund Balance - Ending</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td><strong>VETERAN'S AID FUND</strong></td>
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</tr>
<tr>
<td>Receipts</td>
<td>$ 3,727</td>
<td>$ 3,727</td>
<td>$ 584</td>
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<tr>
<td>Disbursements</td>
<td>(5,000)</td>
<td>(5,000)</td>
<td>(2,017)</td>
</tr>
<tr>
<td>Transfers in</td>
<td>-</td>
<td>-</td>
<td>3,500</td>
</tr>
<tr>
<td>Transfers out</td>
<td>-</td>
<td>-</td>
<td>(833)</td>
</tr>
<tr>
<td>Net Change in Fund Balance</td>
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<td>(1,273)</td>
<td>1,234</td>
</tr>
<tr>
<td>Fund Balance - Beginning</td>
<td>1,273</td>
<td>1,273</td>
<td>1,273</td>
</tr>
<tr>
<td>Fund Balance - Ending</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 2,507</td>
</tr>
</tbody>
</table>

(Continued)
## DAWSON COUNTY
### BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
#### NONMAJOR FUNDS
For the Year Ended June 30, 2016

<table>
<thead>
<tr>
<th>VETERAN'S RELIEF FUND</th>
<th>Original Budget</th>
<th>Final Budget</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Receipts</td>
<td>$65</td>
<td>$65</td>
<td>$1</td>
<td>$ (64)</td>
</tr>
<tr>
<td>Disbursements</td>
<td>(20,100)</td>
<td>(20,100)</td>
<td>(1,187)</td>
<td>18,913</td>
</tr>
<tr>
<td>Net Change in Fund Balance</td>
<td>(20,035)</td>
<td>(20,035)</td>
<td>(1,186)</td>
<td>18,849</td>
</tr>
<tr>
<td>Fund Balance - Beginning</td>
<td>20,035</td>
<td>20,035</td>
<td>20,035</td>
<td>-</td>
</tr>
<tr>
<td>Fund Balance - Ending</td>
<td>$ -</td>
<td>$ -</td>
<td>$18,849</td>
<td>$18,849</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>CASA FUND</th>
<th>Original Budget</th>
<th>Final Budget</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Receipts</td>
<td>$78,468</td>
<td>$78,468</td>
<td>$64,956</td>
<td>$ (13,512)</td>
</tr>
<tr>
<td>Disbursements</td>
<td>(97,427)</td>
<td>(97,427)</td>
<td>(70,558)</td>
<td>26,869</td>
</tr>
<tr>
<td>Transfers in</td>
<td>18,894</td>
<td>18,894</td>
<td>24,200</td>
<td>5,306</td>
</tr>
<tr>
<td>Transfers out</td>
<td>-</td>
<td>-</td>
<td>(9,451)</td>
<td>(9,451)</td>
</tr>
<tr>
<td>Net Change in Fund Balance</td>
<td>(65)</td>
<td>(65)</td>
<td>9,147</td>
<td>9,212</td>
</tr>
<tr>
<td>Fund Balance - Beginning</td>
<td>65</td>
<td>65</td>
<td>65</td>
<td>-</td>
</tr>
<tr>
<td>Fund Balance - Ending</td>
<td>$ -</td>
<td>$ -</td>
<td>$9,212</td>
<td>$9,212</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>STOP FUND</th>
<th>Original Budget</th>
<th>Final Budget</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Receipts</td>
<td>$31,233</td>
<td>$31,233</td>
<td>$5,900</td>
<td>$ (25,333)</td>
</tr>
<tr>
<td>Disbursements</td>
<td>(35,000)</td>
<td>(35,000)</td>
<td>-</td>
<td>35,000</td>
</tr>
<tr>
<td>Net Change in Fund Balance</td>
<td>(3,767)</td>
<td>(3,767)</td>
<td>5,900</td>
<td>9,667</td>
</tr>
<tr>
<td>Fund Balance - Beginning</td>
<td>3,767</td>
<td>3,767</td>
<td>3,767</td>
<td>-</td>
</tr>
<tr>
<td>Fund Balance - Ending</td>
<td>$ -</td>
<td>$ -</td>
<td>$9,667</td>
<td>$9,667</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>COUNTY DRUG FUND</th>
<th>Original Budget</th>
<th>Final Budget</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Receipts</td>
<td>$28,763</td>
<td>$28,763</td>
<td>$4,550</td>
<td>$ (24,213)</td>
</tr>
<tr>
<td>Disbursements</td>
<td>(50,000)</td>
<td>(50,000)</td>
<td>-</td>
<td>50,000</td>
</tr>
<tr>
<td>Net Change in Fund Balance</td>
<td>(21,237)</td>
<td>(21,237)</td>
<td>4,550</td>
<td>25,787</td>
</tr>
<tr>
<td>Fund Balance - Beginning</td>
<td>21,237</td>
<td>21,237</td>
<td>21,237</td>
<td>-</td>
</tr>
<tr>
<td>Fund Balance - Ending</td>
<td>$ -</td>
<td>$ -</td>
<td>$25,787</td>
<td>$25,787</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>MID-WEST NEBRASKA DRUG COURT FUND</th>
<th>Original Budget</th>
<th>Final Budget</th>
<th>Actual</th>
<th>Variance with Final Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Receipts</td>
<td>$2</td>
<td>$3,813</td>
<td>$30,615</td>
<td>$ (26,802)</td>
</tr>
<tr>
<td>Disbursements</td>
<td>(18,407)</td>
<td>(22,218)</td>
<td>(22,218)</td>
<td>-</td>
</tr>
<tr>
<td>Net Change in Fund Balance</td>
<td>(18,405)</td>
<td>(18,405)</td>
<td>8,397</td>
<td>26,802</td>
</tr>
<tr>
<td>Fund Balance - Beginning</td>
<td>18,405</td>
<td>18,405</td>
<td>18,405</td>
<td>-</td>
</tr>
<tr>
<td>Fund Balance - Ending</td>
<td>$ -</td>
<td>$ -</td>
<td>$26,802</td>
<td>$26,802</td>
</tr>
</tbody>
</table>

(Continued)
# DAWSON COUNTY
## BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
### NONMAJOR FUNDS
For the Year Ended June 30, 2016

<table>
<thead>
<tr>
<th>FEDERAL DRUG FORFEITURE FUND</th>
<th>Original Budget</th>
<th>Final Budget</th>
<th>Actual</th>
<th>Variance with Final Budget (Positive)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Receipts</td>
<td>$ 4,516</td>
<td>$ 4,516</td>
<td>-</td>
<td>$(4,516)</td>
</tr>
<tr>
<td>Disbursements</td>
<td>$(5,000)</td>
<td>$(5,000)</td>
<td>-</td>
<td>5,000</td>
</tr>
<tr>
<td>Net Change in Fund Balance</td>
<td>$(484)</td>
<td>$(484)</td>
<td>-</td>
<td>484</td>
</tr>
<tr>
<td>Fund Balance - Beginning</td>
<td>484</td>
<td>484</td>
<td>484</td>
<td>-</td>
</tr>
<tr>
<td>Fund Balance - Ending</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 484</td>
<td>$ 484</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>K-9 DOG FUND</th>
<th>Receipts</th>
<th>$ 10,961</th>
<th>$ 10,961</th>
<th>$ 883</th>
<th>$(10,078)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Disbursements</td>
<td>$(15,000)</td>
<td>$(15,000)</td>
<td>$(59)</td>
<td>14,941</td>
<td></td>
</tr>
<tr>
<td>Net Change in Fund Balance</td>
<td>$(4,039)</td>
<td>$(4,039)</td>
<td>824</td>
<td>4,863</td>
<td></td>
</tr>
<tr>
<td>Fund Balance - Beginning</td>
<td>4,039</td>
<td>4,039</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Fund Balance - Ending</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 4,863</td>
<td>$ 4,863</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>SHERIFF GRANTS FUND</th>
<th>Receipts</th>
<th>$ 12,969</th>
<th>$ 12,969</th>
<th>$ 20,988</th>
<th>$ 8,019</th>
</tr>
</thead>
<tbody>
<tr>
<td>Disbursements</td>
<td>$(35,000)</td>
<td>$(35,000)</td>
<td>$(24,176)</td>
<td>10,824</td>
<td></td>
</tr>
<tr>
<td>Transfers in</td>
<td>-</td>
<td>-</td>
<td>7,401</td>
<td>7,401</td>
<td></td>
</tr>
<tr>
<td>Transfers out</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Net Change in Fund Balance</td>
<td>$(22,031)</td>
<td>$(22,031)</td>
<td>4,213</td>
<td>26,244</td>
<td></td>
</tr>
<tr>
<td>Fund Balance - Beginning</td>
<td>22,031</td>
<td>22,031</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Fund Balance - Ending</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 26,244</td>
<td>$ 26,244</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>SCAAAP FUND</th>
<th>Receipts</th>
<th>$ 98</th>
<th>$ 98</th>
<th>$ 15,484</th>
<th>$ 15,386</th>
</tr>
</thead>
<tbody>
<tr>
<td>Disbursements</td>
<td>$(43,200)</td>
<td>$(43,200)</td>
<td>$(3,464)</td>
<td>39,736</td>
<td></td>
</tr>
<tr>
<td>Net Change in Fund Balance</td>
<td>$(43,102)</td>
<td>$(43,102)</td>
<td>12,020</td>
<td>55,122</td>
<td></td>
</tr>
<tr>
<td>Fund Balance - Beginning</td>
<td>43,102</td>
<td>43,102</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Fund Balance - Ending</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 55,122</td>
<td>$ 55,122</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>CASA GRANT FUND</th>
<th>Receipts</th>
<th>$ 2,401</th>
<th>$ 2,401</th>
<th>$ 2,450</th>
<th>$ 49</th>
</tr>
</thead>
<tbody>
<tr>
<td>Disbursements</td>
<td>$(6,834)</td>
<td>$(6,834)</td>
<td>$(3,634)</td>
<td>3,200</td>
<td></td>
</tr>
<tr>
<td>Net Change in Fund Balance</td>
<td>$(4,433)</td>
<td>$(4,433)</td>
<td>$(1,184)</td>
<td>3,249</td>
<td></td>
</tr>
<tr>
<td>Fund Balance - Beginning</td>
<td>4,433</td>
<td>4,433</td>
<td>4,433</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Fund Balance - Ending</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 3,249</td>
<td>$ 3,249</td>
<td></td>
</tr>
</tbody>
</table>

(Continued)
## DAWerSON COUNTY

### BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL

#### NONMAJOR FUNDS

For the Year Ended June 30, 2016

| Fund                  | Original Budget | Final Budget | Actual | Variance with Final Budget
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Positive</td>
</tr>
<tr>
<td><strong>COUNTY GRANT FUND</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Receipts</td>
<td>$ 238,430</td>
<td>$ 238,430</td>
<td>$ 6,197</td>
<td>(232,233)</td>
</tr>
<tr>
<td>Disbursements</td>
<td>(350,000)</td>
<td>(350,000)</td>
<td>(31,767)</td>
<td>318,233</td>
</tr>
<tr>
<td>Transfers in</td>
<td>83,000</td>
<td>83,000</td>
<td>-</td>
<td>(83,000)</td>
</tr>
<tr>
<td>Transfers out</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Net Change in Fund Balance</td>
<td>(28,570)</td>
<td>(28,570)</td>
<td>(25,570)</td>
<td>3,000</td>
</tr>
<tr>
<td>Fund Balance - Beginning</td>
<td>28,570</td>
<td>28,570</td>
<td>28,570</td>
<td>-</td>
</tr>
<tr>
<td>Fund Balance - Ending</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 3,000</td>
<td>$ 3,000</td>
</tr>
</tbody>
</table>

| **VICTIM ASSISTANCE FUND** |                |              |        |          |            |
| Receipts              | $ 20,499       | $ 20,499     | $ 42,877| 22,378   |
| Disbursements         | (76,373)       | (76,373)     | (53,129)| 23,244   |
| Transfers in          | 54,612         | 54,612       | 25,000 | (29,612) |
| Transfers out         | -              | -            | (9,451)| (9,451)  |
| Net Change in Fund Balance | (1,262)    | (1,262)     | 5,297  | 6,559    |
| Fund Balance - Beginning | 1,262          | 1,262       | 1,262  | -        |
| Fund Balance - Ending  | $ -            | $ -          | $ 6,559| $ 6,559  |

| **EMPLOYEE RECOGNITION FUND** |                |              |        |          |            |
| Receipts              | $ 6,466        | $ 6,466      | $ 4,964| (1,502)  |
| Disbursements         | (15,000)       | (15,000)     | (3,415)| 11,585   |
| Net Change in Fund Balance | (8,534)     | (8,534)     | 1,549  | 10,083   |
| Fund Balance - Beginning | 8,534         | 8,534       | 8,534  | -        |
| Fund Balance - Ending  | $ -            | $ -          | $ 10,083| $ 10,083 |

| **LOTTERY FUND** |                |              |        |          |            |
| Receipts              | $ 61,675       | $ 47,146     | $ 113,053| 65,907   |
| Disbursements         | (15,000)       | (471)        | (6,059)| (5,588)  |
| Transfers in          | -              | -            | -      | -        |
| Transfers out         | (185,000)      | (185,000)    | (53,700)| 131,300  |
| Net Change in Fund Balance | (138,325)  | (138,325)   | 53,294 | 191,619  |
| Fund Balance - Beginning | 138,325      | 138,325     | 138,325| -        |
| Fund Balance - Ending  | $ -            | $ -          | $ 191,619| $ 191,619|

(Continued)
# DAWSON COUNTY
## BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
### NONMAJOR FUNDS
For the Year Ended June 30, 2016

<table>
<thead>
<tr>
<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>
</tr>
<tr>
<td><strong>E-911 FUND</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Receipts</td>
<td>$ 80,350</td>
<td>$ 80,350</td>
<td>$ 55,794</td>
</tr>
<tr>
<td>Disbursements</td>
<td>(258,300)</td>
<td>(258,300)</td>
<td>(125,003)</td>
</tr>
<tr>
<td>Transfers in</td>
<td>80,000</td>
<td>80,000</td>
<td>97,610</td>
</tr>
<tr>
<td>Transfers out</td>
<td>-</td>
<td>-</td>
<td>(21,596)</td>
</tr>
<tr>
<td>Net Change in Fund Balance</td>
<td>(97,950)</td>
<td>(97,950)</td>
<td>6,805</td>
</tr>
<tr>
<td>Fund Balance - Beginning</td>
<td>97,950</td>
<td>97,950</td>
<td>97,950</td>
</tr>
<tr>
<td>Fund Balance - Ending</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 104,755</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>911 ENHANCED WIRELESS SERVICE FUND</strong></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Receipts</td>
<td>$ 32,738</td>
<td>$ 32,738</td>
<td>$ 79,712</td>
</tr>
<tr>
<td>Disbursements</td>
<td>(230,000)</td>
<td>(230,000)</td>
<td>-</td>
</tr>
<tr>
<td>Transfers in</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Transfers out</td>
<td>-</td>
<td>-</td>
<td>(97,610)</td>
</tr>
<tr>
<td>Net Change in Fund Balance</td>
<td>(197,262)</td>
<td>(197,262)</td>
<td>(17,898)</td>
</tr>
<tr>
<td>Fund Balance - Beginning</td>
<td>197,262</td>
<td>197,262</td>
<td>197,262</td>
</tr>
<tr>
<td>Fund Balance - Ending</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 179,364</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>RANGE MANAGEMENT FUND</strong></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Receipts</td>
<td>$ 905</td>
<td>$ 905</td>
<td>$ 900</td>
</tr>
<tr>
<td>Disbursements</td>
<td>(3,000)</td>
<td>(3,000)</td>
<td>(2,127)</td>
</tr>
<tr>
<td>Net Change in Fund Balance</td>
<td>(2,095)</td>
<td>(2,095)</td>
<td>(1,227)</td>
</tr>
<tr>
<td>Fund Balance - Beginning</td>
<td>2,095</td>
<td>2,095</td>
<td>2,095</td>
</tr>
<tr>
<td>Fund Balance - Ending</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 868</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>DISPATCH FUND</strong></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Receipts</td>
<td>$ 246,501</td>
<td>$ 246,501</td>
<td>$ 217,500</td>
</tr>
<tr>
<td>Disbursements</td>
<td>(644,055)</td>
<td>(644,055)</td>
<td>(483,057)</td>
</tr>
<tr>
<td>Transfers in</td>
<td>370,404</td>
<td>370,404</td>
<td>342,000</td>
</tr>
<tr>
<td>Transfers out</td>
<td>-</td>
<td>-</td>
<td>(102,388)</td>
</tr>
<tr>
<td>Net Change in Fund Balance</td>
<td>(27,150)</td>
<td>(27,150)</td>
<td>(25,945)</td>
</tr>
<tr>
<td>Fund Balance - Beginning</td>
<td>27,150</td>
<td>27,150</td>
<td>27,150</td>
</tr>
<tr>
<td>Fund Balance - Ending</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 1,205</td>
</tr>
</tbody>
</table>

(Continued)
## Dawson County Budgetary Comparison Schedule - Budget and Actual Nonmajor Funds
For the Year Ended June 30, 2016

<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 (Negative)</td>
</tr>
<tr>
<td><strong>Building Fund</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Receipts</td>
<td>$16,142</td>
<td>$30,671</td>
<td>$87,189</td>
<td>$56,518</td>
</tr>
<tr>
<td>Disbursements</td>
<td>(87,000)</td>
<td>(101,529)</td>
<td>(101,529)</td>
<td>-</td>
</tr>
<tr>
<td>Net Change in Fund Balance</td>
<td>(70,858)</td>
<td>(70,858)</td>
<td>(14,340)</td>
<td>56,518</td>
</tr>
<tr>
<td>Fund Balance - Beginning</td>
<td>70,858</td>
<td>70,858</td>
<td>70,858</td>
<td>-</td>
</tr>
<tr>
<td>Fund Balance - Ending</td>
<td>$</td>
<td>$</td>
<td>$56,518</td>
<td>$56,518</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Courthouse Remodeling Bond Fund</strong></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Receipts</td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
</tr>
<tr>
<td>Disbursements</td>
<td>-</td>
<td>-</td>
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</tr>
<tr>
<td>Transfers in</td>
<td>-</td>
<td>-</td>
<td>-</td>
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</tr>
<tr>
<td>Transfers out</td>
<td>(119)</td>
<td>(119)</td>
<td>(119)</td>
<td>-</td>
</tr>
<tr>
<td>Net Change in Fund Balance</td>
<td>(119)</td>
<td>(119)</td>
<td>(119)</td>
<td>-</td>
</tr>
<tr>
<td>Fund Balance - Beginning</td>
<td>119</td>
<td>119</td>
<td>119</td>
<td>-</td>
</tr>
<tr>
<td>Fund Balance - Ending</td>
<td>$</td>
<td>$</td>
<td>$</td>
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</tr>
<tr>
<td></td>
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<tr>
<td><strong>Spring Creek Watershed Fund</strong></td>
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<tr>
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<td>$17,308</td>
<td>$17,130</td>
<td>$364,822</td>
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<td>Disbursements</td>
<td>(365,000)</td>
<td>(365,000)</td>
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<tr>
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<td>(347,692)</td>
<td>(347,692)</td>
<td>17,130</td>
<td>364,822</td>
</tr>
<tr>
<td>Fund Balance - Beginning</td>
<td>347,692</td>
<td>347,692</td>
<td>347,692</td>
<td>-</td>
</tr>
<tr>
<td>Fund Balance - Ending</td>
<td>$</td>
<td>$</td>
<td>$364,822</td>
<td>$364,822</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Noxious Weed Fund</strong></td>
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<td></td>
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<td>Receipts</td>
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<td>(224,950)</td>
<td>(168,075)</td>
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<td>207,000</td>
<td>81,000</td>
<td>(126,000)</td>
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<tr>
<td>Transfers out</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
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<tr>
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<td>85,185</td>
<td>85,185</td>
<td>(5,946)</td>
<td>(91,131)</td>
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<td>14,815</td>
<td>14,815</td>
<td>14,815</td>
<td>-</td>
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<tr>
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<td>$100,000</td>
<td>$100,000</td>
<td>$8,869</td>
<td>(91,131)</td>
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(Continued)
DAWSON COUNTY  
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL  
NONMAJOR FUNDS  
For the Year Ended June 30, 2016

<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>Positive (Negative)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>INVENTORY MAINTENANCE FUND</strong></td>
<td></td>
<td></td>
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<td></td>
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<tr>
<td>Receipts</td>
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<td>$83,684</td>
<td>$118,118</td>
<td>$34,434</td>
</tr>
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<td>(217,000)</td>
<td>(217,000)</td>
<td>(159,138)</td>
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<td>Net Change in Fund Balance</td>
<td>(133,316)</td>
<td>(133,316)</td>
<td>(41,020)</td>
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<td>133,316</td>
<td>133,316</td>
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<td>$-</td>
<td>$-</td>
<td>$92,296</td>
<td>$92,296</td>
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<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>Positive (Negative)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>HISTORICAL SOCIETY FUND</strong></td>
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<tr>
<td>Receipts</td>
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<td>$2,256</td>
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<td>Disbursements</td>
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<td>(70,000)</td>
<td>(67,221)</td>
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<td>Net Change in Fund Balance</td>
<td>(588)</td>
<td>(588)</td>
<td>(65)</td>
<td>523</td>
</tr>
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</tr>
<tr>
<td>Fund Balance - Ending</td>
<td>$-</td>
<td>$-</td>
<td>$523</td>
<td>$523</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, 2016

<table>
<thead>
<tr>
<th>Highway Buy Back Fund</th>
<th>Visitor's Promotion Fund</th>
<th>Visitor's Improvement Fund</th>
<th>Register of Deeds Preservation Fund</th>
<th>Unemployment Compensation Fund</th>
<th>Parent Child Center Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>RECEIPTS</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Property Taxes</td>
<td>$ -</td>
<td>$ 135,708</td>
<td>$ 135,708</td>
<td>$ -</td>
<td>$ 9,416</td>
</tr>
<tr>
<td>Investment Income</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>245,379</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>759</td>
</tr>
<tr>
<td>Charges for Services</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>13,720</td>
<td>-</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>TOTAL RECEIPTS</td>
<td>245,379</td>
<td>135,708</td>
<td>135,708</td>
<td>13,720</td>
<td>10,175</td>
</tr>
</tbody>
</table>

| DISBURSEMENTS         |                          |                           |                                    |                               |                          |
| General Government    | -                        | -                         | -                                  | 1,575                         | 5,972                    | -                       |
| Public Safety         | -                        | -                         | -                                  | -                             | -                        | -                       |
| Public Works          | -                        | -                         | -                                  | -                             | -                        | -                       |
| Health and Sanitation | -                        | -                         | -                                  | -                             | -                        | -                       |
| Public Assistance     | -                        | -                         | -                                  | -                             | 10,000                   | -                       |
| Culture and Recreation| - 106,437                | 82,592                    | -                                  | -                             | -                        | -                       |
| Debt Service:         |                          |                           |                                    |                               |                          |
| Principal Payments    | -                        | -                         | -                                  | -                             | -                        | -                       |
| Interest and Fiscal Charges | -               | -                         | -                                  | -                             | -                        | -                       |
| Capital Projects      | -                        | -                         | -                                  | -                             | -                        | -                       |
| TOTAL DISBURSEMENTS   | - 106,437                | 82,592                    | 1,575                              | 5,972                         | 10,000                   | -                       |

| EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS | 245,379 | 29,271 | 53,116 | 12,145 | 4,203 | (10,000) |

| OTHER FINANCING SOURCES (USES) |                          |                           |                                    |                               |                          |
| Transfers in                | -                        | -                         | -                                  | -                             | 10,000                   | -                       |
| Transfers out               | -                        | -                         | -                                  | -                             | -                        | -                       |
| TOTAL OTHER FINANCING SOURCES (USES) | -        | -                         | -                                  | -                             | -                        | -                       |
| Net Change in Fund Balances | 245,379                  | 29,271                    | 53,116                             | 12,145                        | 4,203                    | -                       |
| FUND BALANCES - BEGINNING   | 438,119                  | 85,768                    | 92,558                             | 29,382                        | 68,574                   | -                       |
| FUND BALANCES - ENDING      | $ 683,498                 | $ 115,039                 | $ 145,674                          | $ 41,527                      | $ 72,777                 | $ -                     |

| FUND BALANCES:             |                          |                           |                                    |                               |                          |
| Restricted for:            |                          |                           |                                    |                               |                          |
| Visitor Promotion          | - 115,039                | 145,674                   | -                                  | -                             | -                        | -                       |
| 911 Emergency Services     | -                        | -                         | -                                  | -                             | -                        | -                       |
| Drug Education             | -                        | -                         | -                                  | -                             | -                        | -                       |
| Law Enforcement            | -                        | -                         | -                                  | -                             | -                        | -                       |
| Preservation of Records    | -                        | -                         | -                                  | 41,527                        | -                        | -                       |
| Bridge and Road Projects   | 683,498                  | -                         | -                                  | -                             | -                        | -                       |
| Committed to:              |                          |                           |                                    |                               |                          |
| Law Enforcement            | -                        | -                         | -                                  | -                             | -                        | -                       |
| Aid and Assistance         | -                        | -                         | -                                  | -                             | -                        | -                       |
| County Buildings           | -                        | -                         | -                                  | -                             | -                        | -                       |
| Unemployment Benefits      | -                        | -                         | -                                  | -                             | 72,777                   | -                       |
| Miscellaneous Projects     | -                        | -                         | -                                  | -                             | -                        | -                       |
| Employee Recognition       | -                        | -                         | -                                  | -                             | -                        | -                       |
| Watershed Management       | -                        | -                         | -                                  | -                             | -                        | -                       |
| Noxious Weed               | -                        | -                         | -                                  | -                             | -                        | -                       |
| Historical Society         | -                        | -                         | -                                  | -                             | -                        | -                       |
| TOTAL FUND BALANCES        | $ 683,498                 | $ 115,039                 | $ 145,674                          | $ 41,527                      | $ 72,777                 | $ -                     |
DAWSON COUNTY
COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH BASIS FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2016

<table>
<thead>
<tr>
<th>County Relief Fund</th>
<th>Institutions Fund</th>
<th>Veteran's Aid Fund</th>
<th>Veteran's Relief Fund</th>
<th>CASA Fund</th>
<th>STOP Fund</th>
<th>County Drug Fund</th>
<th>Mid-West Nebraska Drug Court Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>RECEIPTS</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Property Taxes</td>
<td>$ 1</td>
<td>$ -</td>
<td>$ 576</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>Investment Income</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>1</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>-</td>
<td>-</td>
<td>8</td>
<td>-</td>
<td>20,425</td>
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<td>-</td>
</tr>
<tr>
<td>Charges for Services</td>
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<td>-</td>
<td>-</td>
<td>-</td>
<td>5,900</td>
<td>-</td>
<td>-</td>
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<tr>
<td>Miscellaneous</td>
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<td>-</td>
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<td>584</td>
<td>1</td>
<td>64,956</td>
<td>5,900</td>
<td>4,550</td>
</tr>
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<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>DISBURSEMENTS</strong></td>
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<td></td>
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<td></td>
</tr>
<tr>
<td>General Government</td>
<td>-</td>
<td>-</td>
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<td>-</td>
<td>-</td>
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<td>-</td>
</tr>
<tr>
<td>Public Safety</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>70,558</td>
<td>-</td>
<td>-</td>
<td>22,218</td>
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<tr>
<td>Public Works</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Health and Sanitation</td>
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<td>-</td>
<td>-</td>
<td>-</td>
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<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Public Assistance</td>
<td>-</td>
<td>-</td>
<td>2,017</td>
<td>1,187</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>
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</tr>
<tr>
<td>Debt Service:</td>
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<td></td>
</tr>
<tr>
<td>Principal Payments</td>
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<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>
</tr>
<tr>
<td>Capital Projects</td>
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<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>TOTAL DISBURSEMENTS</td>
<td>-</td>
<td>-</td>
<td>2,017</td>
<td>1,187</td>
<td>70,558</td>
<td>-</td>
<td>22,218</td>
</tr>
<tr>
<td><strong>EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS</strong></td>
<td>1</td>
<td>-</td>
<td>(1,433)</td>
<td>(1,186)</td>
<td>(5,602)</td>
<td>5,900</td>
<td>4,550</td>
</tr>
<tr>
<td><strong>OTHER FINANCING SOURCES (USES)</strong></td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Transfers in</td>
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<td>3,500</td>
<td>-</td>
<td>24,200</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
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<td>(93)</td>
<td>(833)</td>
<td>-</td>
<td>(9,451)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>TOTAL OTHER FINANCING SOURCES (USES)</td>
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<td>(93)</td>
<td>2,667</td>
<td>-</td>
<td>14,749</td>
<td>-</td>
<td>-</td>
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<td>Net Change in Fund Balances</td>
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<td>1,234</td>
<td>(1,186)</td>
<td>9,147</td>
<td>5,900</td>
<td>4,550</td>
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<td>1,273</td>
<td>20,035</td>
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<td>65</td>
<td>3,767</td>
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<td>$ -</td>
<td>$ 2,507</td>
<td>$ 18,849</td>
<td>$ 9,212</td>
<td>$ 9,667</td>
<td>$ 25,787</td>
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FUND BALANCES:
Restricted for:
Visitor Promotion                         -                     -                     -                     -                     -
911 Emergency Services                     -                     -                     -                     -                     -
Drug Education                             -                     -                     -                     -                     -
Law Enforcement                            -                     -                     -                     -                     -
Preservation of Records                     -                     -                     -                     -                     -
Bridge and Road Projects                    -                     -                     -                     -                     -

Committed to:
Law Enforcement                            -                     -                     -                     9,667                 -                     26,802
Aid and Assistance                         1                     -                     2,507                 18,849                9,212                  -                     -
County Buildings                           -                     -                     -                     -                     -                     -
Unemployment Benefits                      -                     -                     -                     -                     -                     -
Miscellaneous Projects                     -                     -                     -                     -                     -                     -
Employee Recognition                       -                     -                     -                     -                     -                     -
Watershed Management                       -                     -                     -                     -                     -                     -
Noxious Weed                               -                     -                     -                     -                     -                     -
Historical Society                         -                     -                     -                     -                     -                     -
TOTAL FUND BALANCES                        $ 1                   $ -                   $ 2,507                 $ 18,849               $ 9,212               $ 9,667               $ 25,787               $ 26,802

(Continued)
DAWSON COUNTY
COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH BASIS FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2016

RECEIPTS

<table>
<thead>
<tr>
<th></th>
<th>Federal Drug Forfeiture Fund</th>
<th>K-9 Dog Fund</th>
<th>Sheriff Grants Fund</th>
<th>SCAAP Grant Fund</th>
<th>CASA Grant Fund</th>
<th>County Assistance Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>Property Taxes</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Investment Income</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>-</td>
<td>-</td>
<td>17,628</td>
<td>15,484</td>
<td>6,197</td>
<td>42,877</td>
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<tr>
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<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Miscellaneous</td>
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<td>-</td>
<td>-</td>
<td>2,450</td>
<td>-</td>
</tr>
<tr>
<td>TOTAL RECEIPTS</td>
<td>-</td>
<td>883</td>
<td>20,988</td>
<td>15,484</td>
<td>2,450</td>
<td>6,197</td>
</tr>
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</table>

DISBURSEMENTS

<table>
<thead>
<tr>
<th></th>
<th>General Government</th>
<th>Public Safety</th>
<th>Public Works</th>
<th>Health and Sanitation</th>
<th>Public Assistance</th>
<th>Culture and Recreation</th>
<th>Debt Service:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Principal Payments</td>
<td>-</td>
<td>59</td>
<td>24,176</td>
<td>3,464</td>
<td>-</td>
<td>2,450</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>
</tr>
<tr>
<td>Capital Projects</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>TOTAL DISBURSEMENTS</td>
<td>-</td>
<td>59</td>
<td>24,176</td>
<td>3,464</td>
<td>-</td>
<td>2,450</td>
<td>-</td>
</tr>
</tbody>
</table>

EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS

|                          | -                  | 824          | (3,188)    | 12,020               | (1,184)          | (25,570)               | (10,252) |

OTHER FINANCING SOURCES (USES)

<table>
<thead>
<tr>
<th></th>
<th>Transfers in</th>
<th>Transfers out</th>
<th>- 7,401</th>
<th>-</th>
<th>-</th>
<th>-</th>
<th>25,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>TOTAL OTHER FINANCING SOURCES (USES)</td>
<td>-</td>
<td>-</td>
<td>- 7,401</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>(9,451)</td>
</tr>
</tbody>
</table>

Net Change in Fund Balances

|                          | - 824 | 4,213        | 12,020   | (1,184)          | (25,570)          | 5,297                  |

FUND BALANCES - BEGINNING

|                          | 484   | 4,039       | 22,031   | 43,102           | 4,433            | 28,570                 | 1,262 |

FUND BALANCES - ENDING

|                          | $ 484 | $ 4,863     | $ 26,244 | $ 55,122         | $ 3,249          | $ 3,000                | $ 6,559 |

FUND BALANCES:

Restricted for:

<table>
<thead>
<tr>
<th></th>
<th>Visitor Promotion</th>
<th>911 Emergency Services</th>
<th>Drug Education</th>
<th>Law Enforcement</th>
<th>Preservation of Records</th>
<th>Bridge and Road Projects</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Law Enforcement</td>
<td>- 4,863</td>
<td>- 26,244</td>
<td>55,122</td>
<td>- 3,000</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Aid and Assistance</td>
<td>-</td>
<td>-</td>
<td>3,249</td>
<td>- 6,559</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>County Buildings</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Unemployment Benefits</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Miscellaneous Projects</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Employee Recognition</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Watershed Management</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Noxious Weed</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Historical Society</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

COMMITTED TO:

|                          | - 4,863 | -          | -          | 6,559       |
|                          | Law Enforcement | - 4,863 | -          | -          | 6,559       |
|                          | Aid and Assistance| - 3,249 | -          | -          | 6,559       |
|                          | County Buildings  | - 3,000 | -          | -          | 6,559       |
|                          | Unemployment Benefits| - 6,559 | -          | -          | 6,559       |
|                          | Miscellaneous Projects| -         | -          | -          | 6,559       |
|                          | Employee Recognition| -         | -          | -          | 6,559       |
|                          | Watershed Management| -         | -          | -          | 6,559       |
|                          | Noxious Weed      | -         | -          | -          | 6,559       |
|                          | Historical Society| -         | -          | -          | 6,559       |

TOTAL FUND BALANCES

|                          | $ 484 | $ 4,863     | $ 26,244 | $ 55,122         | $ 3,249          | $ 3,000                | $ 6,559 |

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

### Nonmajor Governmental Funds

**For the Year Ended June 30, 2016**

<table>
<thead>
<tr>
<th>Employee Recognition Fund</th>
<th>Lottery Fund</th>
<th>E-911 Fund</th>
<th>911 Enhanced Wireless Service Fund</th>
<th>Range Management Fund</th>
<th>Dispatch Fund</th>
<th>Building Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Receipts</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Property Taxes</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 55,794</td>
<td>$ 79,712</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>Investment Income</td>
<td>-</td>
<td>402</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Intergovernmental</td>
<td></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>217,500</td>
<td>36,033</td>
</tr>
<tr>
<td>Charges for Services</td>
<td>4,373</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>51,156</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>591</td>
<td>112,651</td>
<td>-</td>
<td>-</td>
<td>900</td>
<td>-</td>
</tr>
<tr>
<td><strong>TOTAL RECEIPTS</strong></td>
<td>4,964</td>
<td>113,053</td>
<td>55,794</td>
<td>79,712</td>
<td>900</td>
<td>217,500</td>
</tr>
<tr>
<td><strong>Disbursements</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General Government</td>
<td>3,415</td>
<td>6,059</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Public Safety</td>
<td>-</td>
<td>-</td>
<td>125,003</td>
<td>-</td>
<td>2,127</td>
<td>483,057</td>
</tr>
<tr>
<td>Public Works</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Health and Sanitation</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>
</tr>
<tr>
<td>Culture and Recreation</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Debt Service:</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>
</tr>
<tr>
<td>Interest and Fiscal Charges</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Capital Projects</td>
<td></td>
<td></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>TOTAL DISBURSEMENTS</strong></td>
<td>3,415</td>
<td>6,059</td>
<td>125,003</td>
<td>-</td>
<td>2,127</td>
<td>483,057</td>
</tr>
<tr>
<td><strong>Excess (Deficiency) of Receipts Over Disbursements</strong></td>
<td>1,549</td>
<td>106,994</td>
<td>(69,209)</td>
<td>79,712</td>
<td>(1,227)</td>
<td>(265,557)</td>
</tr>
<tr>
<td><strong>Other Financing Sources (Uses)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers in</td>
<td>-</td>
<td>(53,700)</td>
<td>97,610</td>
<td>-</td>
<td>-</td>
<td>342,000</td>
</tr>
<tr>
<td>Transfers out</td>
<td>- (53,700)</td>
<td>(21,596)</td>
<td>(97,610)</td>
<td>-</td>
<td>(102,388)</td>
<td>-</td>
</tr>
<tr>
<td><strong>TOTAL OTHER FINANCING SOURCES (USES)</strong></td>
<td>- (53,700)</td>
<td>76,014</td>
<td>(97,610)</td>
<td>-</td>
<td>239,612</td>
<td>-</td>
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<tr>
<td>Net Change in Fund Balances</td>
<td>1,549</td>
<td>53,294</td>
<td>6,805</td>
<td>(17,898)</td>
<td>(1,227)</td>
<td>(25,945)</td>
</tr>
<tr>
<td><strong>FUND BALANCES - BEGINNING</strong></td>
<td>8,534</td>
<td>138,325</td>
<td>97,950</td>
<td>197,262</td>
<td>2,095</td>
<td>27,150</td>
</tr>
<tr>
<td><strong>FUND BALANCES - ENDING</strong></td>
<td>$ 10,083</td>
<td>$ 191,619</td>
<td>$104,755</td>
<td>$ 179,364</td>
<td>$ 868</td>
<td>$ 1,205</td>
</tr>
<tr>
<td><strong>FUND BALANCES:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Restricted for:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Visitor Promotion</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>911 Emergency Services</td>
<td>-</td>
<td>-</td>
<td>104,755</td>
<td>179,364</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Drug Education</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Law Enforcement</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
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<td>-</td>
</tr>
<tr>
<td>Bridge and Road Projects</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Committed to:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Law Enforcement</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>868</td>
<td>1,205</td>
<td>-</td>
</tr>
<tr>
<td>Aid and Assistance</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>County Buildings</td>
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<td>-</td>
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<td>-</td>
<td>-</td>
<td>56,518</td>
</tr>
<tr>
<td>Unemployment Benefits</td>
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<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Miscellaneous Projects</td>
<td>-</td>
<td>191,619</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Employee Recognition</td>
<td>10,083</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Watershed Management</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Noxious Weed</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Historical Society</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>TOTAL FUND BALANCES</strong></td>
<td>$ 10,083</td>
<td>$ 191,619</td>
<td>$104,755</td>
<td>$ 179,364</td>
<td>$ 868</td>
<td>$ 1,205</td>
</tr>
</tbody>
</table>

(Continued)
DAWSON COUNTY
COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH BASIS FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2016

<table>
<thead>
<tr>
<th>RECEIPTS</th>
<th>Courthouse Remodeling Bond Fund</th>
<th>Spring Creek Watershed Fund</th>
<th>Noxious Weed Fund</th>
<th>Inventory Maintenance Fund</th>
<th>Historical Society Fund</th>
<th>Total Nonmajor Governmental Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Property Taxes</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 61,930</td>
<td>$ 478,845</td>
</tr>
<tr>
<td>Investment Income</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>403</td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>-</td>
<td>-</td>
<td>33,011</td>
<td>12,540</td>
<td>5,226</td>
<td>653,067</td>
</tr>
<tr>
<td>Charges for Services</td>
<td>-</td>
<td>17,130</td>
<td>48,118</td>
<td>77,309</td>
<td>28,269</td>
<td>225,440</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>TOTAL RECEIPTS</td>
<td>-</td>
<td>17,130</td>
<td>81,129</td>
<td>118,118</td>
<td>67,156</td>
<td>1,578,821</td>
</tr>
</tbody>
</table>

| DISBURSEMENTS     | General Government              | -                           | -                | -                           | -                     | 118,550                          |
|                   | Public Safety                   | -                           | -                | 159,138                     | -                     | 978,330                          |
|                   | Public Works                    | -                           | 168,075          | -                           | -                     | 168,075                          |
|                   | Health and Sanitation           | -                           | -                | -                           | -                     | -                                |
|                   | Public Assistance               | -                           | -                | -                           | -                     | 13,204                           |
|                   | Culture and Recreation          | -                           | -                | 67,221                      | -                     | 256,250                          |
|                   | Debt Service:                  | -                           | -                | -                           | -                     | -                                |
|                   | Principal Payments             | -                           | -                | -                           | -                     | -                                |
|                   | Interest and Fiscal Charges    | -                           | -                | -                           | -                     | -                                |
|                   | Capital Projects               | -                           | -                | -                           | -                     | -                                |
| TOTAL DISBURSEMENTS | -                           | -                           | 168,075          | 159,138                     | 67,221                | 1,534,409                        |

| EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS | - | 17,130 | (86,946) | (41,020) | (65) | 44,412 |

| OTHER FINANCING SOURCES (USES) | Transfers in | - | - | 81,000 | - | - | 590,711 |
| TOTAL OTHER FINANCING SOURCES (USES) | (119) | - | - | 81,000 | - | - | (295,241) |

Net Change in Fund Balances | (119) | 17,130 | (5,946) | (41,020) | (65) | 339,882 |

FUND BALANCES - BEGINNING | 119 | 347,692 | 14,815 | 133,316 | 588 | 1,921,901 |

FUND BALANCES - ENDING | $ - | $ 364,822 | $ 8,869 | $ 92,296 | $ 523 | $ 2,261,783 |

FUND BALANCES:
Restricted for:
- Visitor Promotion | - | - | - | - | - | 260,713 |
- 911 Emergency Services | - | - | - | - | - | 284,119 |
- Drug Education | - | - | - | - | - | 25,787 |
- Law Enforcement | - | - | - | - | - | 84,850 |
- Preservation of Records | - | - | - | - | - | 41,527 |
- Bridge and Road Projects | - | - | - | - | - | 683,498 |

Committed to:
- Law Enforcement | - | - | - | - | - | 43,405 |
- Aid and Assistance | - | - | - | - | - | 40,377 |
- County Buildings | - | - | 92,296 | - | - | 148,814 |
- Unemployment Benefits | - | - | - | - | - | 72,777 |
- Miscellaneous Projects | - | - | - | - | - | 191,619 |
- Employee Recognition | - | - | - | - | - | 10,083 |
- Watershed Management | 364,822 | - | - | - | - | 364,822 |
- Noxious Weed | 8,869 | - | - | - | - | 8,869 |
- Historical Society | - | - | - | 523 | - | 523 |

TOTAL FUND BALANCES | $ - | $ 364,822 | $ 8,869 | $ 92,296 | $ 523 | $ 2,261,783 |

(Concluded)
<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>
</tr>
</thead>
<tbody>
<tr>
<td>$152,433</td>
<td>$21,475</td>
<td>$171,498</td>
<td>$54,145</td>
<td>$6,604</td>
<td>$29,263</td>
</tr>
</tbody>
</table>

**RECEIPTS**
- Property Taxes: -
- Licenses and Permits: 8,697
- Intergovernmental: 3,045
- Charges for Services: 8,490
- Miscellaneous: 119,728
- State Fees: 232,387
- Other Liabilities: -
- **TOTAL RECEIPTS**: 139,960

**DISBURSEMENTS**
- Payments to County Treasurer: 129,237
- Payments to State Treasurer: -
- Other Liabilities: 3,045
- **TOTAL DISBURSEMENTS**: 132,282

**BALANCES JUNE 30, 2016**
- $160,111
- $18,042
- $307,306
- $69,828
- $6,722
- $30,939

**BALANCES CONSIST OF:**
- Due to County Treasurer: $8,311
- Petty Cash: 151,800
- Due to State Treasurer: -
- Due to Others: -
- **BALANCES JUNE 30, 2016**: $160,111

(Continued)
### DAWSON COUNTY
### SCHEDULE OF OFFICE ACTIVITIES
### For the Year Ended June 30, 2016

<table>
<thead>
<tr>
<th>Highway Superintendent</th>
<th>Veterans' Service Officer</th>
<th>County Surveyor</th>
<th>County Child Support</th>
<th>County Planning and Zoning</th>
<th>County CASA</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>BALANCES JULY 1, 2015</td>
<td>$</td>
<td>$ 1,000</td>
<td>$ 6,361</td>
<td>$ 1,570</td>
<td>$</td>
<td>$</td>
</tr>
</tbody>
</table>

#### RECEIPTS
- **Property Taxes**: -
- **Licenses and Permits**: -
- **Intergovernmental**: -
- **Charges for Services**: -
- **Miscellaneous**: 21,888
- **State Fees**: 101
- **Other Liabilities**: -

**TOTAL RECEIPTS**: 21,989

#### DISBURSEMENTS
- **Payments to County Treasurer**: 21,178
- **Payments to State Treasurer**: 70
- **Other Liabilities**: -

**TOTAL DISBURSEMENTS**: 21,248

<table>
<thead>
<tr>
<th>BALANCES JUNE 30, 2016</th>
<th>$ 741</th>
<th>$ 1,000</th>
<th>$ 11,279</th>
<th>$ 1,500</th>
<th>$</th>
<th>$</th>
<th>$ 607,468</th>
</tr>
</thead>
</table>

#### BALANCES CONSIST OF:
- **Due to County Treasurer**: $ 710
- **Petty Cash**: -
- **Due to State Treasurer**: 31
- **Due to Others**: -

**BALANCES JUNE 30, 2016**: $ 741

(Concluded)
# Dawson County
## Schedule of Taxes Certified and Collected
### For All Political Subdivisions in the County
#### June 30, 2016

<table>
<thead>
<tr>
<th>Item</th>
<th>2011</th>
<th>2012</th>
<th>2013</th>
<th>2014</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Tax Certified by Assessor</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Real Estate</td>
<td>$34,110,324</td>
<td>$35,557,314</td>
<td>$39,104,543</td>
<td>$42,793,975</td>
<td>$46,045,549</td>
</tr>
<tr>
<td>Personal and Specials</td>
<td>2,328,426</td>
<td>2,668,838</td>
<td>2,979,583</td>
<td>3,005,827</td>
<td>2,868,862</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>36,438,750</td>
<td>38,226,152</td>
<td>42,084,126</td>
<td>45,799,802</td>
<td>48,914,411</td>
</tr>
</tbody>
</table>

| Corrections                                |            |            |            |            |            |
| Additions                                 | 112,720    | 21,901     | 14,564     | 624,230    | 111,584    |
| Deductions                                | (118,770)  | (65,443)   | (41,500)   | (91,500)   | (106,582)  |
| **Net Additions/ (Deductions)**           | (6,050)    | (43,542)   | (26,936)   | 532,730    | 5,002      |
| **Corrected Certified Tax**               | 36,432,700 | 38,182,610 | 42,057,190 | 46,332,532 | 48,919,413 |

| Net Tax Collected by County Treasurer during Fiscal Year Ending: |            |            |            |            |            |
| June 30, 2012                                                   | 21,450,683 | -         | -         | -         | -         |
| June 30, 2013                                                   | 14,955,590 | 23,041,233| -         | -         | -         |
| June 30, 2014                                                   | 18,556     | 15,117,674| 25,890,140| -         | -         |
| June 30, 2015                                                   | 3,234      | 17,637    | 16,122,345| 29,009,368| -         |
| June 30, 2016                                                   | 2,874      | 3,621     | 41,464    | 17,313,288| 30,798,967|
| **Total Net Collections**                                     | 36,430,937 | 38,180,165| 42,053,949| 46,322,656| 30,798,967|

| Total Uncollected Tax                                           | $1,763     | $2,445     | $3,241     | $9,876     | $18,120,446|
| Percentage Uncollected Tax                                       | 0.00%      | 0.01%      | 0.01%      | 0.02%      | 37.04%     |

Note: Tax refunds are netted against tax collections to determine Net Tax Collected.
DAWSON COUNTY
INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Commissioners
Dawson County, Nebraska

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Dawson County, as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise Dawson County’s basic financial statements, and have issued our report thereon dated December 22, 2016. The report notes the financial statements were prepared on the basis of cash receipts and disbursements.

Internal Control Over Financial Reporting
In planning and performing our audit of the financial statements, we considered Dawson County’s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Dawson County’s internal control. Accordingly, we do not express an opinion on the effectiveness of the County’s internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified a certain deficiency in internal control that we consider to be a material weakness.
A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County’s financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiency to be a material weakness:

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

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

Additional Items
We also noted certain matters that we reported to the management of Dawson County in a separate letter dated December 22, 2016.

Dawson County’s Response to Findings
Dawson County declined to respond to the finding described above.

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

Deann Haeffner, CPA
Assistant Deputy Auditor
Lincoln, Nebraska
December 22, 2016

Board of Commissioners
Dawson County, Nebraska

Dear Commissioners:

We have audited the basic financial statements of Dawson County (County) for the fiscal year ended June 30, 2016, and have issued our report thereon dated December 22, 2016. In planning and performing our audit of the basic financial statements of the County, we considered internal control in order to determine our auditing procedures for the purpose of expressing our opinion on the basic financial statements. An audit does not include examining the effectiveness of internal control and does not provide assurance on internal control. We also performed tests of the County’s compliance with certain provisions of laws, regulations, contracts, and grants.

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

**COUNTY OVERALL**

*Segregation of Duties*

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

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

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

Incorrect Claim Payees

During our audit period, we noted two claims were paid to incorrect vendors:

- For one claim, totaling $14,328, documentation provided to the County Board included conflicting payee information between the name on the claim form and the supporting documentation; the disbursement was paid to the name on the claim form, not the vendor to whom the money was owed. The County was notified by the correct vendor when payment was not received.

- For one claim, totaling $334, supporting documentation included the correct vendor information; however, the disbursement check was written to an incorrect vendor. The County was notified by the incorrect vendor that no money was owed on the account.

Good internal controls and sound business practices require that policies and procedures be in place to ensure that invoices are paid to the correct vendors.

Without such policies and procedures, there is an increased risk for the loss or misuse of County funds.

We recommend the County Board implement adequate policies and procedures to ensure all claims are paid to the correct vendor.

County’s Response: Have implemented procedures to assure this will not happen again.

Untimely Remittance of Claims

During our audit, we noted two claims, totaling $24,471, that were not paid in the proper budget year. Both claims included invoices dated June 1, 2016, with a due date of July 1, 2016. The County Assessor submitted one of the claims to the County Board on June 28, 2016, and the other on July 1, 2016, resulting in the County Board not approving the claims until July 15, 2016.

The County Assessor’s office would have exceeded its budget at the end of the fiscal year if these claims had been paid appropriately in fiscal year 2016.

Neb. Rev. Stat. § 23-916 (Reissue 2012) states the following:

After the adoption of the county budget, no officer, department or other expending agency shall expend or contract to be expended any money, or incur any liability, or enter into any contract which, by its terms, involves the expenditure of money not provided for in the budget, or which involves the expenditure of any money for any of the purposes for which provision is made in the budget in excess of the amounts provided in said budget for such office, department or other expending agency, or purpose, for such fiscal year. Any contract, verbal or written, made in violation of this section shall be null and void as to the county, and no money belonging thereto shall be paid thereon.
Additionally, good internal controls and sound business practices require that policies and procedures be in place to ensure invoice payments to vendors are paid on time and, if possible, during the same fiscal year as the services rendered.

Without such policies and procedures, there is an increased risk for the loss or misuse of County funds.

We recommend the County Board implement adequate policies and procedures to ensure all claim payments to vendors are paid on time and, if possible, during the same fiscal year as the services rendered.

County’s Response: Will meet with all elected officials/department heads to discuss that they will not hold claims.

Duplicate Payment

During our audit, we noted one instance in which the County paid for the same expense twice:

• Claim numbers 72958, dated October 1, 2015, and 73248, dated October 30, 2015, both paid Software Unlimited Corporation $766 for annual database maintenance.

Good internal controls require a process to be in place to review all claims prior to approval to ensure the claims are supported with adequate documentation and are not duplicate payments.

Without such a process, there is an increased risk for the loss or misuse of County funds.

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

County’s Response: We did receive refund. Will also discuss with elected officials/department heads to assure there are procedures in their respected offices to keep this from happening again.

COUNTY SHERIFF

Sheriff Office Accountability

During our audit, we noted the following issues with the County Sheriff’s office accountability at June 30, 2016:

• Amounts collected for fees and mileage for four months were not remitted timely to the County Treasurer; the delays ranged from 13 to 34 days after the date required by State statute.

• The County Sheriff’s office was holding $1,979 in civil fees that had been collected prior to February 2015 and not remitted to the County Treasurer. Additionally, accounting records noted a total of $525 in accounts receivable balances that were written off as uncollectable but had been previously remitted to the County Treasurer. This resulted in a net amount of $1,454 being owed to the County Treasurer.
• The County Sheriff maintained $2,000 in the petty cash fund for the inmate account, but the budget message gave approval for only $1,000.

Neb. Rev. Stat. § 33-117(3) (Reissue 2016) provides the following:

_The sheriff shall, on the first Tuesday in January, April, July, and October of each year, make a report to the county board showing (a) the different items of fees, except mileage, collected or earned, from whom, at what time, and for what service, (b) the total amount of the fees collected or earned by the officer since the last report, and (c) the amount collected or earned for the current year. He or she shall pay all fees earned to the county treasurer who shall credit the fees to the general fund of the county._

Good internal control requires that procedures be in place to ensure all sheriff service fees earned are remitted timely to the County Treasurer, funds are held by the County Sheriff’s office only with proper approval from the County Board, and accounts receivable are not written off by the County Sheriff’s office as uncollectable without the County Board’s prior authorization.

Without such procedures, there is an increased risk for not only the loss or misuse of County funds but also the failure to detect those errors.

We recommend the County Sheriff implement procedures to ensure the following: 1) all sheriff service fees earned are remitted to the County Treasurer, as required by statute; 2) funds held by the office are approved by the County Board; and 3) the prior authorization of the County Board is obtained prior to writing off accounts receivable as uncollectable.

**COUNTY SURVEYOR**

**Billing Procedures**

During our audit, we noted the County Surveyor did not keep detailed documentation to support the field and drafting hours billed. The County Surveyor failed to keep a timesheet or other record that identified both the dates and times of the specific hours worked on each individual project. We also noted one invoice in which the incorrect rate was used to bill for drafting work completed, resulting in an overpayment of $50.

A good internal control plan requires that procedures be in place to ensure all invoices are supported by adequate documentation, especially with regard to the dates and times of the specific hours billed for each project. Those procedures should also ensure that the correct rate is charged for work completed.

Without such procedures, there is an increased risk of hours billed being challenged or improper payments being made for services – either of which could result in the loss of County funds.

We recommend the County Surveyor implement procedures to ensure all field and drafting hours billed are supported by documentation that specifies the dates and times of the hours worked on each project, and the correct rate is used to bill for services provided.
COUNTY HIGHWAY SUPERINTENDENT

Receipting Procedures

During the audit, we noted six checks, totaling $1,625, that were retained in the County Highway Superintendent’s office for a period ranging from 47 to 106 days after the check date before remittance to the County Treasurer.

Additionally, we noted receipts were not written for all monies received in the office, including $1,279 that was collected and remitted to the County Treasurer.

Good internal control and sound accounting practice requires records to be kept to support fully the financial activity of the office. Furthermore, good internal control requires all funds receipted by the office to be remitted to the County Treasurer on a timely basis.

When payments are not remitted timely to the County Treasurer, there is an increase for the risk of loss or misuse of County funds.

We recommend the County Highway Superintendent remit checks and all money collected to the County Treasurer on a timely basis.

COUNTY ATTORNEY

Attorney Office Accountability

During our audit, we noted that the County Attorney failed to maintain an accurate check register and did not perform a reconciliation between the book balance and the bank balance for the funds maintained by her office. A book balance could not be readily determined at June 30, 2016, resulting in an unknown variance of $9.52 long. The variance appears to be the result of deposits and checks not being correctly recorded in the accounting records.

Sound accounting practice and good internal controls require comprehensive, detailed reconciliation procedures to be utilized, at least on a monthly basis, to ensure proper balancing and reconciliation of the County Attorney office’s book and bank balances. These procedures should also ensure accurate accounting records are kept to decrease the risk of loss or theft.

We recommend the County Attorney reconcile her office’s book balance to the bank balance on a monthly basis, adequately documenting that process and following up on any variances discovered during it.

* * * * *

It should be noted this report is critical in nature, as it contains only our comments and recommendations on the areas noted for improvement and does not include our observations on any strong features of the County.
Draft copies of this report were furnished to the County to provide management with an opportunity to review the report and to respond to the comments and recommendations included in this report. All formal responses received have been incorporated into this report. Where no response has been included, the County declined to respond. Responses that indicate corrective action has been taken were not verified at this time, but they will be verified in the next audit.

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

Sincerely,

Deann Haeffner
Assistant Deputy Auditor