

**AUDIT REPORT
OF
DAWSON COUNTY**

JULY 1, 2016, THROUGH JUNE 30, 2017

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Issued on March 21, 2018

DAWSON COUNTY

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DAWSON COUNTY
700 N. Washington
Lexington, NE 68850

LIST OF COUNTY OFFICIALS
At June 30, 2017

<u>Title</u>	<u>Name</u>	<u>Term Expires</u>
Board of Commissioners	Everett (Butch) Hagan	Jan. 2021
	P J Jacobson	Jan. 2021
	Dean Kugler	Jan. 2021
	Bill Stewart	Jan. 2019
	Dennis Rickertsen	Jan. 2019
Assessor	John Moore	Jan. 2019
Attorney	Elizabeth Waterman	Jan. 2019
Clerk	Karla Zlatkovsky	Jan. 2019
Election Commissioner		
Register of Deeds	Dian Lauby	Jan. 2019
Clerk of the District Court	Becky Boryca	Jan. 2019
Sheriff	Gary Reiber	Jan. 2019
Treasurer	Vickie Clements	Jan. 2019
Surveyor	Mark Streit	Jan. 2019
Veterans' Service Officer	Steve Zerr	Appointed
Emergency Manager	Brian Woldt	Appointed
Weed Superintendent	Marty Craig	Appointed
Highway Superintendent	Mark Christensen	Appointed
Planning and Zoning	Pam Holbrook	Appointed
Public Defender	Kenneth Harbison	Appointed



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DAWSON COUNTY

INDEPENDENT AUDITOR'S REPORT

Board of Commissioners
Dawson County, Nebraska

Report on the Financial Statements

We have audited the accompanying cash-basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Dawson County, as of and for the year ended June 30, 2017, 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, 2017, and the respective changes in cash-basis financial position for the year then ended in conformity with the basis of accounting described in Note 1.

Emphasis of Matters – Basis of Accounting

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

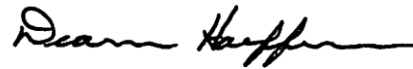
Report on Supplementary Information

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

The combining nonmajor fund financial statement, budgetary comparison information, schedule of office activity, and schedule of taxes certified and collected, pages 19-37, are the responsibility of management and were derived from, and relate directly to, the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole on the basis of accounting described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 14, 2018, 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
Assistant Deputy Auditor
Lincoln, Nebraska

March 14, 2018

DAWSON COUNTY
STATEMENT OF NET POSITION - CASH BASIS
June 30, 2017

	<u>Governmental Activities</u>
ASSETS	
Cash and Cash Equivalents (Note 1.D)	\$ 15,479,097
Investments (Note 1.D)	<u>100,000</u>
TOTAL ASSETS	<u><u>\$ 15,579,097</u></u>
 NET POSITION	
Restricted for:	
Visitor Promotion	\$ 274,504
911 Emergency Services	375,688
Drug Education	23,287
Law Enforcement	76,348
Preservation of Records	50,895
Bridge and Road Projects	942,187
Unrestricted	<u>13,836,188</u>
TOTAL NET POSITION	<u><u>\$ 15,579,097</u></u>

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, 2017

Functions:	Cash Disbursements	Program Cash Receipts		Net (Disbursement) Receipts and Changes in Net Position
		Fees, Fines, and Charges for Services	Operating Grants and Contributions	
Governmental Activities:				
General Government	\$ (6,387,838)	\$ 878,641	\$ 243,284	\$ (5,265,913)
Public Safety	(4,534,998)	259,646	353,750	(3,921,602)
Public Works	(6,611,711)	57,539	2,806,483	(3,747,689)
Health and Sanitation	(144,021)	-	-	(144,021)
Public Assistance	(242,493)	-	-	(242,493)
Culture and Recreation	(316,379)	-	-	(316,379)
Total Governmental Activities	<u>\$ (18,237,440)</u>	<u>\$ 1,195,826</u>	<u>\$ 3,403,517</u>	<u>(13,638,097)</u>
General Receipts:				
Property Taxes				11,402,702
Grants and Contributions Not Restricted to Specific Programs				1,676,313
Investment Income				42,927
Licenses and Permits				96,496
Insurance Reimbursements				244,544
Miscellaneous				264,749
Total General Receipts				<u>13,727,731</u>
Increase in Net Position				89,634
Net Position - Beginning of year				15,489,463
Net Position - End of year				<u>\$ 15,579,097</u>

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

DAWSON COUNTY
STATEMENT OF CASH BASIS ASSETS AND FUND BALANCES
GOVERNMENTAL FUNDS
June 30, 2017

	General Fund	Road Fund	Inheritance Fund	Insurance Fund	Sinking Fund	Other Governmental Funds	Total Governmental Funds
ASSETS							
Cash and Cash Equivalents (Note 1.D)	\$ 2,397,294	\$ 1,929	\$ 2,662,578	\$ 3,862,218	\$3,800,000	\$ 2,755,078	\$ 15,479,097
Investments (Note 1.D)	100,000	-	-	-	-	-	100,000
TOTAL ASSETS	<u>\$ 2,497,294</u>	<u>\$ 1,929</u>	<u>\$ 2,662,578</u>	<u>\$ 3,862,218</u>	<u>\$3,800,000</u>	<u>\$ 2,755,078</u>	<u>\$ 15,579,097</u>
FUND BALANCES							
Restricted for:							
Visitor Promotion	-	-	-	-	-	274,504	274,504
911 Emergency Services	-	-	-	-	-	375,688	375,688
Drug Education	-	-	-	-	-	23,287	23,287
Law Enforcement	-	-	-	-	-	76,348	76,348
Preservation of Records	-	-	-	-	-	50,895	50,895
Bridge and Road Projects	-	-	-	-	-	942,187	942,187
Committed to:							
Law Enforcement	-	-	-	-	-	69,897	69,897
Road Maintenance	-	1,929	-	-	-	-	1,929
Aid and Assistance	-	-	-	-	-	58,045	58,045
County Buildings	-	-	-	-	-	151,797	151,797
Insurance Reimbursements	-	-	-	3,862,218	-	-	3,862,218
Unemployment Benefits	-	-	-	-	-	78,999	78,999
Miscellaneous Projects	-	-	-	-	3,800,000	245,088	4,045,088
Employee Recognition	-	-	-	-	-	10,955	10,955
Watershed Management	-	-	-	-	-	381,675	381,675
Noxious Weed	-	-	-	-	-	15,019	15,019
Historical Society	-	-	-	-	-	694	694
Assigned to:							
Other Purposes	-	-	2,662,578	-	-	-	2,662,578
Unassigned	2,497,294	-	-	-	-	-	2,497,294
TOTAL CASH BASIS FUND BALANCES	<u>\$ 2,497,294</u>	<u>\$ 1,929</u>	<u>\$ 2,662,578</u>	<u>\$ 3,862,218</u>	<u>\$3,800,000</u>	<u>\$ 2,755,078</u>	<u>\$ 15,579,097</u>

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

DAWSON COUNTY
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH BASIS FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2017

	General Fund	Road Fund	Inheritance Fund	Insurance Fund	Sinking Fund	Other Governmental Funds	Total Governmental Funds
RECEIPTS							
Property Taxes	\$ 10,262,098	\$ -	\$ 669,359	\$ -	\$ -	\$ 471,245	\$ 11,402,702
Licenses and Permits	96,496	-	-	-	-	-	96,496
Investment Income	30,986	-	-	11,393	-	548	42,927
Intergovernmental	1,812,920	2,547,794	-	-	-	719,116	5,079,830
Charges for Services	923,782	-	-	-	-	272,044	1,195,826
Miscellaneous	11,643	40,338	-	244,544	-	212,768	509,293
TOTAL RECEIPTS	13,137,925	2,588,132	669,359	255,937	-	1,675,721	18,327,074
DISBURSEMENTS							
General Government	4,997,846	-	-	1,308,067	-	81,925	6,387,838
Public Safety	3,736,589	-	-	-	-	798,409	4,534,998
Public Works	165,086	6,292,226	-	-	-	154,399	6,611,711
Health and Sanitation	144,021	-	-	-	-	-	144,021
Public Assistance	83,805	-	-	-	-	158,688	242,493
Culture and Recreation	-	-	-	-	-	316,379	316,379
TOTAL DISBURSEMENTS	9,127,347	6,292,226	-	1,308,067	-	1,509,800	18,237,440
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	4,010,578	(3,704,094)	669,359	(1,052,130)	-	165,921	89,634
OTHER FINANCING SOURCES (USES)							
Transfers in	12,001	3,656,605	-	1,354,722	-	632,425	5,655,753
Transfers out	(5,324,952)	-	(25,750)	-	-	(305,051)	(5,655,753)
TOTAL OTHER FINANCING SOURCES (USES)	(5,312,951)	3,656,605	(25,750)	1,354,722	-	327,374	-
Net Change in Fund Balances	(1,302,373)	(47,489)	643,609	302,592	-	493,295	89,634
CASH BASIS FUND BALANCES - BEGINNING	3,799,667	49,418	2,018,969	3,559,626	3,800,000	2,261,783	15,489,463
CASH BASIS FUND BALANCES - ENDING	\$ 2,497,294	\$ 1,929	\$ 2,662,578	\$ 3,862,218	\$ 3,800,000	\$ 2,755,078	\$ 15,579,097

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

DAWSON COUNTY
STATEMENT OF CASH BASIS NET POSITION
FIDUCIARY FUNDS
June 30, 2017

	<u>Agency Funds</u>
ASSETS	
Cash and Cash Equivalents	<u>\$ 1,678,948</u>
 LIABILITIES	
Due to other governments	
State	469,862
Schools	591,092
Educational Service Units	4,219
Technical College	31,253
Natural Resource Districts	11,769
Fire Districts	2,916
Municipalities	93,526
Agricultural Society	2,593
Cemetery Districts	110
Drainage Districts	5,667
Railroad Transportation Districts	155,478
Sanitary and Improvement Districts	22,529
Airport Authorities	5,751
Hospital	3,263
Others	278,920
TOTAL LIABILITIES	<u>1,678,948</u>
 TOTAL NET ASSETS	 <u><u>\$ -</u></u>

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

DAWSON COUNTY

NOTES TO FINANCIAL STATEMENTS

For the Fiscal Year Ended June 30, 2017

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 \$122,852 toward the operation of the Region during fiscal year 2017. In the event of the termination of the agreement, assets would be disposed of in accordance with the terms of the agreement. The Nebraska Department of Health and Human Services requires the Region to be audited annually in accordance with State statute. Financial information for the Region is available in those audit reports.

DAWSON COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

1. Summary of Significant Accounting Policies (Continued)

Health Department – The County has entered into an agreement with the 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, Supp. 2017).

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 2017. In the event of the termination of the agreement, assets would be disposed of in accordance with the terms of the agreement. The Department is audited in accordance with Neb. Rev. Stat. § 84-304(4) (Supp. 2017). Financial information for the Department is available in that report.

Dawson County Public Safety Communication Agency (Communication Agency) – The County has entered into an agreement with the governing boards of the City of Lexington, City of Cozad, and Gosper County to provide communication functions for fire, utility, police, and emergency services. An advisory board is established by interlocal agreement and includes representatives from the participating political subdivisions. Each political subdivision contributes to the financial support of the Communication Agency based on formulas developed by the governing board. Funding is provided by a combination of Federal, state, local, and private funding. The Communication Agency is under the administration of Dawson County, and a separate County fund was created to account for the financial activity. The activity of this fund was included in the financial statements of the County and is included in this report. In the event of the termination of the agreement, assets would be disposed of in accordance with the terms of the agreement.

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.

DAWSON COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

1. Summary of Significant Accounting Policies (Continued)

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

The County reports the following major governmental funds:

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

Road Fund. This fund is used to account for costs associated with the repair and maintenance of roads and bridges 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.

DAWSON COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

1. Summary of Significant Accounting Policies (Continued)

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.

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

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

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

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

D. **Assets and Net Position**

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

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

DAWSON COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

1. Summary of Significant Accounting Policies (Continued)

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

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

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

Restricted Net Position. When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then the unrestricted resources, as they are needed. Net position is reported as restricted when constraints placed on its use are either externally imposed or imposed by law through constitutional provisions or enabling legislation. The government-wide statement of net position reports \$1,742,909 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 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.

DAWSON COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

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

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 \$15,479,097 for County funds and \$1,678,948 for Fiduciary funds. The bank balances for all funds totaled \$16,945,337. For purposes of classifying categories of custodial risk, the bank balances of the County's deposits, as of June 30, 2017, 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.

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.

DAWSON COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

3. **Property Taxes** (Concluded)

The levy set in October 2016, for the 2016 taxes, which will be materially collected in May and September 2017, was set at \$.306403/\$100 of assessed valuation. The levy set in October 2015, for the 2015 taxes, which were materially collected in May and September 2016, was set at \$.324923/\$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. 2016, Supp. 2017) 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. The Plan's financial statements, including pension costs and obligations, are audited annually and can be obtained from the State of Nebraska Public Employees Retirement System.

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.

DAWSON COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

4. **Retirement System** (Concluded)

For the year ended June 30, 2017, 186 employees contributed \$308,528, and the County contributed \$455,610. Contributions included \$14,362 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 89 counties and local governments throughout Nebraska.

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

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

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

The County has not paid any additional assessments to the pool in the last three fiscal years, and no assessments are anticipated for fiscal year 2018. The County has not had to pay out any amounts that exceeded coverage provided by the pool in the last three fiscal years.

DAWSON COUNTY

NOTES TO FINANCIAL STATEMENTS
(Concluded)

6. Interfund Transfers

Interfund transfers for the year ended June 30, 2017, consisted of the following:

Transfers to	Transfers from			Total
	General Fund	Inheritance Fund	Nonmajor Funds	
Road Fund	\$ 3,656,605	\$ -	\$ -	\$ 3,656,605
General Fund	-	-	12,001	12,001
Insurance Fund	1,220,347	-	134,375	1,354,722
Nonmajor Funds	448,000	25,750	158,675	632,425
Total	<u>\$ 5,324,952</u>	<u>\$ 25,750</u>	<u>\$ 305,051</u>	<u>\$ 5,655,753</u>

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

In the year ended June 30, 2017, the County made a one-time transfer of \$12,000 from the Juvenile Services – Healing Hearts Fund to the General Fund to refund expenses initially paid by the County.

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, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
RECEIPTS				
Taxes	\$ 10,892,699	\$ 10,892,699	\$ 10,262,098	\$ (630,601)
Licenses and Permits	86,260	86,260	96,496	10,236
Interest	22,000	22,000	30,986	8,986
Intergovernmental	1,412,710	1,412,710	1,812,920	400,210
Charges for Services	856,150	856,150	923,782	67,632
Miscellaneous	2,500	2,500	11,643	9,143
TOTAL RECEIPTS	13,272,319	13,272,319	13,137,925	(134,394)
DISBURSEMENTS				
General Government:				
County Board	92,800	92,800	91,914	886
County Clerk	166,500	166,500	152,068	14,432
County Treasurer	287,400	287,400	286,553	847
Register of Deeds	128,062	128,062	109,532	18,530
County Assessor	534,666	534,666	510,760	23,906
Election Commissioner	81,025	81,025	59,694	21,331
Building and Zoning	35,150	35,150	31,171	3,979
Clerk of the District Court	288,012	288,012	242,752	45,260
County Court System	300,100	441,776	441,776	-
District Judge	183,280	183,280	150,510	32,770
Public Defender	223,405	223,405	219,173	4,232
Building and Grounds	1,063,400	1,063,400	760,059	303,341
Agricultural Extension Agent	150,385	150,385	131,055	19,330
Child Support	239,967	239,967	190,020	49,947
Miscellaneous	3,688,353	3,546,677	1,620,809	1,925,868
Public Safety				
County Sheriff	3,377,502	3,377,502	3,063,863	313,639
County Attorney	640,777	640,777	580,583	60,194
Emergency Management	112,800	112,800	92,143	20,657
Public Works				
County Surveyor	172,507	172,507	165,086	7,421
Public Health				
Institutions	159,000	159,000	144,021	14,979
Public Assistance				
Veterans' Service Officer	57,887	57,887	54,162	3,725
Senior Citizen Handi-Bus	43,841	43,841	25,624	18,217
County Relief	50,000	50,000	4,019	45,981
TOTAL DISBURSEMENTS	12,076,819	12,076,819	9,127,347	2,949,472

DAWSON COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
GENERAL FUND

For the Year Ended June 30, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	<u>1,195,500</u>	<u>1,195,500</u>	<u>4,010,578</u>	<u>2,815,078</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	200,001	200,001	12,001	(188,000)
Transfers out	<u>(4,264,862)</u>	<u>(4,848,674)</u>	<u>(5,324,952)</u>	<u>(476,278)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(4,064,861)</u>	<u>(4,648,673)</u>	<u>(5,312,951)</u>	<u>(664,278)</u>
Net Change in Fund Balance	(2,869,361)	(3,453,173)	(1,302,373)	2,150,800
FUND BALANCE - BEGINNING	<u>3,789,361</u>	<u>3,789,361</u>	<u>3,799,667</u>	<u>10,306</u>
FUND BALANCE - ENDING	<u><u>\$ 920,000</u></u>	<u><u>\$ 336,188</u></u>	<u><u>\$ 2,497,294</u></u>	<u><u>\$ 2,161,106</u></u>

(Concluded)

DAWSON COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
MAJOR FUNDS

For the Year Ended June 30, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
ROAD FUND				
RECEIPTS				
Intergovernmental	\$ 2,483,926	\$ 2,483,926	\$2,547,794	\$ 63,868
Miscellaneous	18,501	18,501	40,338	21,837
TOTAL RECEIPTS	<u>2,502,427</u>	<u>2,502,427</u>	<u>2,588,132</u>	<u>85,705</u>
DISBURSEMENTS	<u>5,708,450</u>	<u>6,292,226</u>	<u>6,292,226</u>	<u>-</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	<u>(3,206,023)</u>	<u>(3,789,799)</u>	<u>(3,704,094)</u>	<u>85,705</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	3,656,605	4,240,381	3,656,605	(583,776)
Transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>3,656,605</u>	<u>4,240,381</u>	<u>3,656,605</u>	<u>(583,776)</u>
Net Change in Fund Balance	450,582	450,582	(47,489)	(498,071)
FUND BALANCE - BEGINNING	<u>49,418</u>	<u>49,418</u>	<u>49,418</u>	<u>-</u>
FUND BALANCE - ENDING	<u>\$ 500,000</u>	<u>\$ 500,000</u>	<u>\$ 1,929</u>	<u>\$ (498,071)</u>
INHERITANCE FUND				
RECEIPTS				
Taxes	\$ 981,031	\$ 981,031	\$ 669,359	\$ (311,672)
TOTAL RECEIPTS	<u>981,031</u>	<u>981,031</u>	<u>669,359</u>	<u>(311,672)</u>
DISBURSEMENTS	<u>3,000,000</u>	<u>3,000,000</u>	<u>-</u>	<u>3,000,000</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	<u>(2,018,969)</u>	<u>(2,018,969)</u>	<u>669,359</u>	<u>2,688,328</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	(25,750)	(25,750)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>(25,750)</u>	<u>(25,750)</u>
Net Change in Fund Balance	(2,018,969)	(2,018,969)	643,609	2,662,578
FUND BALANCE - BEGINNING	<u>2,018,969</u>	<u>2,018,969</u>	<u>2,018,969</u>	<u>-</u>
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$2,662,578</u>	<u>\$ 2,662,578</u>

(Continued)

DAWSON COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
MAJOR FUNDS

For the Year Ended June 30, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
INSURANCE FUND				
RECEIPTS				
Interest	-	-	11,393	11,393
Miscellaneous	590,374	590,374	244,544	(345,830)
TOTAL RECEIPTS	590,374	590,374	255,937	(334,437)
DISBURSEMENTS	3,800,000	3,800,000	1,308,067	2,491,933
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	(3,209,626)	(3,209,626)	(1,052,130)	2,157,496
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	1,354,722	1,354,722
Transfers out	(200,000)	(200,000)	-	200,000
TOTAL OTHER FINANCING SOURCES (USES)	(200,000)	(200,000)	1,354,722	1,554,722
Net Change in Fund Balance	(3,409,626)	(3,409,626)	302,592	3,712,218
FUND BALANCE - BEGINNING	3,409,626	3,409,626	3,559,626	150,000
FUND BALANCE - ENDING	\$ -	\$ -	\$3,862,218	\$ 3,862,218
SINKING FUND				
RECEIPTS				
Miscellaneous	200,000	200,000	-	(200,000)
TOTAL RECEIPTS	200,000	200,000	-	(200,000)
DISBURSEMENTS	4,000,000	4,000,000	-	4,000,000
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	(3,800,000)	(3,800,000)	-	3,800,000
Net Change in Fund Balance	(3,800,000)	(3,800,000)	-	3,800,000
FUND BALANCE - BEGINNING	3,800,000	3,800,000	3,800,000	-
FUND BALANCE - ENDING	\$ -	\$ -	\$3,800,000	\$ 3,800,000

(Concluded)

DAWSON COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
NONMAJOR FUNDS

For the Year Ended June 30, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
HIGHWAY BUY BACK FUND				
Receipts	\$ 258,689	\$ 258,689	\$ 258,689	\$ -
Disbursements	(942,187)	(942,187)	-	942,187
Net Change in Fund Balance	(683,498)	(683,498)	258,689	942,187
Fund Balance - Beginning	683,498	683,498	683,498	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 942,187</u>	<u>\$ 942,187</u>
VISITOR'S PROMOTION FUND				
Receipts	\$ 82,336	\$ 82,336	\$ 136,646	\$ 54,310
Disbursements	(197,375)	(197,375)	(130,266)	67,109
Net Change in Fund Balance	(115,039)	(115,039)	6,380	121,419
Fund Balance - Beginning	115,039	115,039	115,039	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 121,419</u>	<u>\$ 121,419</u>
VISITOR'S IMPROVEMENT FUND				
Receipts	\$ 69,326	\$ 69,326	\$ 123,488	\$ 54,162
Disbursements	(215,000)	(215,000)	(116,077)	98,923
Net Change in Fund Balance	(145,674)	(145,674)	7,411	153,085
Fund Balance - Beginning	145,674	145,674	145,674	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 153,085</u>	<u>\$ 153,085</u>
REGISTER OF DEEDS PRESERVATION FUND				
Receipts	\$ 3,473	\$ 3,473	\$ 12,368	\$ 8,895
Disbursements	(45,000)	(45,000)	(3,000)	42,000
Net Change in Fund Balance	(41,527)	(41,527)	9,368	50,895
Fund Balance - Beginning	41,527	41,527	41,527	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50,895</u>	<u>\$ 50,895</u>
UNEMPLOYMENT COMPENSATION FUND				
Receipts	\$ 12,223	\$ 12,223	\$ 10,099	\$ (2,124)
Disbursements	(75,000)	(75,000)	(3,877)	71,123
Net Change in Fund Balance	(62,777)	(62,777)	6,222	68,999
Fund Balance - Beginning	72,777	72,777	72,777	-
Fund Balance - Ending	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 78,999</u>	<u>\$ 68,999</u>

(Continued)

DAWSON COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
NONMAJOR FUNDS

For the Year Ended June 30, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
PARENT CHILD CENTER FUND				
Receipts	\$ -	\$ -	\$ -	\$ -
Disbursements	(10,000)	(10,000)	(10,000)	-
Transfers in	10,000	10,000	10,000	-
Transfers out	-	-	-	-
Net Change in Fund Balance	-	-	-	-
Fund Balance - Beginning	-	-	-	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
COUNTY RELIEF FUND				
Receipts	\$ -	\$ -	\$ -	\$ -
Disbursements	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(1)	(1)	(1)	-
Net Change in Fund Balance	(1)	(1)	(1)	-
Fund Balance - Beginning	1	1	1	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
VETERAN'S AID FUND				
Receipts	\$ 2,493	\$ 2,493	\$ 1,649	\$ (844)
Disbursements	(23,849)	(23,849)	(4,251)	19,598
Transfers in	18,849	18,849	18,849	-
Transfers out	-	-	-	-
Net Change in Fund Balance	(2,507)	(2,507)	16,247	18,754
Fund Balance - Beginning	2,507	2,507	2,507	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,754</u>	<u>\$ 18,754</u>
VETERAN'S RELIEF FUND				
Receipts	\$ -	\$ -	\$ -	\$ -
Disbursements	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(18,849)	(18,849)	(18,849)	-
Net Change in Fund Balance	(18,849)	(18,849)	(18,849)	-
Fund Balance - Beginning	18,849	18,849	18,849	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(Continued)

DAWSON COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
NONMAJOR FUNDS

For the Year Ended June 30, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
CASA FUND				
Receipts	\$ 89,849	\$ 89,849	\$ 60,749	\$ (29,100)
Disbursements	(119,061)	(119,061)	(89,341)	29,720
Transfers in	20,000	20,000	45,750	25,750
Transfers out	-	-	(15,577)	(15,577)
Net Change in Fund Balance	(9,212)	(9,212)	1,581	10,793
Fund Balance - Beginning	9,212	9,212	9,212	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,793</u>	<u>\$ 10,793</u>

STOP FUND				
Receipts	\$ 25,333	\$ 25,333	\$ 6,900	\$ (18,433)
Disbursements	(35,000)	(35,000)	(4,139)	30,861
Net Change in Fund Balance	(9,667)	(9,667)	2,761	12,428
Fund Balance - Beginning	9,667	9,667	9,667	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,428</u>	<u>\$ 12,428</u>

COUNTY DRUG LAW ENFORCEMENT AND EDUCATION FUND				
Receipts	\$ 24,213	\$ 24,213	\$ -	\$ (24,213)
Disbursements	(50,000)	(50,000)	(2,500)	47,500
Net Change in Fund Balance	(25,787)	(25,787)	(2,500)	23,287
Fund Balance - Beginning	25,787	25,787	25,787	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,287</u>	<u>\$ 23,287</u>

MID-WEST NEBRASKA DRUG COURT FUND				
Receipts	\$ 23,198	\$ 23,198	\$ 32,962	\$ 9,764
Disbursements	(50,000)	(50,000)	(12,259)	37,741
Net Change in Fund Balance	(26,802)	(26,802)	20,703	47,505
Fund Balance - Beginning	26,802	26,802	26,802	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 47,505</u>	<u>\$ 47,505</u>

FEDERAL DRUG FORFEITURE FUND				
Receipts	\$ 4,516	\$ 4,516	\$ -	\$ (4,516)
Disbursements	(5,000)	(5,000)	-	5,000
Net Change in Fund Balance	(484)	(484)	-	484
Fund Balance - Beginning	484	484	484	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 484</u>	<u>\$ 484</u>

DAWSON COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
NONMAJOR FUNDS

For the Year Ended June 30, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
K-9 DOG FUND				
Receipts	\$ 37	\$ 37	\$ 1,756	\$ 1,719
Disbursements	(4,900)	(4,900)	-	4,900
Net Change in Fund Balance	(4,863)	(4,863)	1,756	6,619
Fund Balance - Beginning	4,863	4,863	4,863	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,619</u>	<u>\$ 6,619</u>
SHERIFF GRANTS FUND				
Receipts	\$ 8,756	\$ 8,756	\$ 14,280	\$ 5,524
Disbursements	(35,000)	(35,000)	(21,907)	13,093
Net Change in Fund Balance	(26,244)	(26,244)	(7,627)	18,617
Fund Balance - Beginning	26,244	26,244	26,244	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,617</u>	<u>\$ 18,617</u>
SCAAP FUND				
Receipts	\$ 3	\$ 3	\$ 13,343	\$ 13,340
Disbursements	(55,125)	(55,125)	(18,217)	36,908
Net Change in Fund Balance	(55,122)	(55,122)	(4,874)	50,248
Fund Balance - Beginning	55,122	55,122	55,122	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50,248</u>	<u>\$ 50,248</u>
CASA GRANT FUND				
Receipts	\$ 4,751	\$ 4,751	\$ 3,283	\$ (1,468)
Disbursements	(8,000)	(8,000)	(1,133)	6,867
Net Change in Fund Balance	(3,249)	(3,249)	2,150	5,399
Fund Balance - Beginning	3,249	3,249	3,249	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,399</u>	<u>\$ 5,399</u>
JUVENILE SERVICES - HEALING HEARTS FUND				
Receipts	\$ 71,520	\$ 71,520	\$ 27,510	\$ (44,010)
Disbursements	(86,520)	(86,520)	(38,511)	48,009
Transfers in	15,000	15,000	27,000	12,000
Transfers out	-	-	(12,000)	(12,000)
Net Change in Fund Balance	-	-	3,999	3,999
Fund Balance - Beginning	-	-	-	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,999</u>	<u>\$ 3,999</u>

(Continued)

DAWSON COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
NONMAJOR FUNDS

For the Year Ended June 30, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
COUNTY GRANT FUND				
Receipts	\$ 347,000	\$ 347,000	\$ -	\$ (347,000)
Disbursements	(350,000)	(350,000)	-	350,000
Net Change in Fund Balance	(3,000)	(3,000)	-	3,000
Fund Balance - Beginning	3,000	3,000	3,000	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>
VICTIM ASSISTANCE FUND				
Receipts	\$ 25,608	\$ 25,608	\$ 47,849	\$ 22,241
Disbursements	(82,167)	(82,167)	(53,963)	28,204
Transfers in	50,000	50,000	32,000	(18,000)
Transfers out	-	-	(9,346)	(9,346)
Net Change in Fund Balance	(6,559)	(6,559)	16,540	23,099
Fund Balance - Beginning	6,559	6,559	6,559	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,099</u>	<u>\$ 23,099</u>
EMPLOYEE RECOGNITION FUND				
Receipts	\$ 4,917	\$ 4,917	\$ 5,800	\$ 883
Disbursements	(15,000)	(15,000)	(4,928)	10,072
Net Change in Fund Balance	(10,083)	(10,083)	872	10,955
Fund Balance - Beginning	10,083	10,083	10,083	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,955</u>	<u>\$ 10,955</u>
LOTTERY FUND				
Receipts	\$ 108,381	\$ 108,381	\$ 118,712	\$ 10,331
Disbursements	(220,000)	(220,000)	(3,243)	216,757
Transfers in	-	-	-	-
Transfers out	(80,000)	(80,000)	(62,000)	18,000
Net Change in Fund Balance	(191,619)	(191,619)	53,469	245,088
Fund Balance - Beginning	191,619	191,619	191,619	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 245,088</u>	<u>\$ 245,088</u>

(Continued)

DAWSON COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
NONMAJOR FUNDS

For the Year Ended June 30, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
E-911 FUND				
Receipts	\$ 54,245	\$ 54,245	\$ 57,364	\$ 3,119
Disbursements	(209,000)	(209,000)	(45,712)	163,288
Transfers in	100,000	100,000	77,826	(22,174)
Transfers out	(50,000)	(50,000)	-	50,000
Net Change in Fund Balance	(104,755)	(104,755)	89,478	194,233
Fund Balance - Beginning	104,755	104,755	104,755	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 194,233</u>	<u>\$ 194,233</u>
911 ENHANCED WIRELESS SERVICE FUND				
Receipts	\$ 80,636	\$ 80,636	\$ 79,917	\$ (719)
Disbursements	(160,000)	(160,000)	-	160,000
Transfers in	-	-	-	-
Transfers out	(100,000)	(100,000)	(77,826)	22,174
Net Change in Fund Balance	(179,364)	(179,364)	2,091	181,455
Fund Balance - Beginning	179,364	179,364	179,364	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 181,455</u>	<u>\$ 181,455</u>
RANGE MANAGEMENT FUND				
Receipts	\$ 2,132	\$ 2,132	\$ 300	\$ (1,832)
Disbursements	(3,000)	(3,000)	(720)	2,280
Net Change in Fund Balance	(868)	(868)	(420)	448
Fund Balance - Beginning	868	868	868	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 448</u>	<u>\$ 448</u>
DISPATCH FUND				
Receipts	\$ 230,000	\$ 230,000	\$ 250,080	\$ 20,080
Disbursements	(659,332)	(659,332)	(489,936)	169,396
Transfers in	428,127	428,127	351,000	(77,127)
Transfers out	-	-	(109,452)	(109,452)
Net Change in Fund Balance	(1,205)	(1,205)	1,692	2,897
Fund Balance - Beginning	1,205	1,205	1,205	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,897</u>	<u>\$ 2,897</u>

(Continued)

DAWSON COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
NONMAJOR FUNDS

For the Year Ended June 30, 2017

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
BUILDING FUND				
Receipts	\$ 32,482	\$ 32,482	\$ 93,561	\$ 61,079
Disbursements	(89,000)	(89,000)	(66,600)	22,400
Net Change in Fund Balance	(56,518)	(56,518)	26,961	83,479
Fund Balance - Beginning	56,518	56,518	56,518	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 83,479</u>	<u>\$ 83,479</u>
SPRING CREEK WATERSHED FUND				
Receipts	\$ 5,178	\$ 5,178	\$ 17,130	\$ 11,952
Disbursements	(370,000)	(370,000)	(277)	369,723
Net Change in Fund Balance	(364,822)	(364,822)	16,853	381,675
Fund Balance - Beginning	364,822	364,822	364,822	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 381,675</u>	<u>\$ 381,675</u>
NOXIOUS WEED FUND				
Receipts	\$ 53,001	\$ 53,001	\$ 90,549	\$ 37,548
Disbursements	(177,000)	(177,000)	(154,399)	22,601
Transfers in	215,130	215,130	70,000	(145,130)
Transfers out	-	-	-	-
Net Change in Fund Balance	91,131	91,131	6,150	(84,981)
Fund Balance - Beginning	8,869	8,869	8,869	-
Fund Balance - Ending	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 15,019</u>	<u>\$ (84,981)</u>
INVENTORY MAINTENANCE FUND				
Receipts	\$ 129,704	\$ 129,704	\$ 140,530	\$ 10,826
Disbursements	(222,000)	(222,000)	(164,508)	57,492
Net Change in Fund Balance	(92,296)	(92,296)	(23,978)	68,318
Fund Balance - Beginning	92,296	92,296	92,296	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 68,318</u>	<u>\$ 68,318</u>
HISTORICAL SOCIETY FUND				
Receipts	\$ 69,477	\$ 69,477	\$ 70,207	\$ 730
Disbursements	(70,000)	(70,036)	(70,036)	-
Transfers in	-	36	-	(36)
Transfers out	-	-	-	-
Net Change in Fund Balance	(523)	(523)	171	694
Fund Balance - Beginning	523	523	523	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 694</u>	<u>\$ 694</u>

DAWSON COUNTY
COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH BASIS FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2017

	Highway Buy Back Fund	Visitor's Promotion Fund	Visitor's Improvement Fund	Register of Deeds Preservation Fund	Unemployment Compensation Fund	Parent Child Center Fund
RECEIPTS						
Property Taxes	\$ -	\$ 134,646	\$ 123,488	\$ -	\$ 9,351	\$ -
Investment Income	-	-	-	-	-	-
Intergovernmental	258,689	-	-	-	748	-
Charges for Services	-	-	-	12,368	-	-
Miscellaneous	-	2,000	-	-	-	-
TOTAL RECEIPTS	<u>258,689</u>	<u>136,646</u>	<u>123,488</u>	<u>12,368</u>	<u>10,099</u>	<u>-</u>
DISBURSEMENTS						
General Government	-	-	-	3,000	3,877	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Public Assistance	-	-	-	-	-	10,000
Culture and Recreation	-	130,266	116,077	-	-	-
TOTAL DISBURSEMENTS	<u>-</u>	<u>130,266</u>	<u>116,077</u>	<u>3,000</u>	<u>3,877</u>	<u>10,000</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	<u>258,689</u>	<u>6,380</u>	<u>7,411</u>	<u>9,368</u>	<u>6,222</u>	<u>(10,000)</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	10,000
Transfers out	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,000</u>
Net Change in Fund Balances	258,689	6,380	7,411	9,368	6,222	-
FUND BALANCES - BEGINNING	<u>683,498</u>	<u>115,039</u>	<u>145,674</u>	<u>41,527</u>	<u>72,777</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 942,187</u>	<u>\$ 121,419</u>	<u>\$ 153,085</u>	<u>\$ 50,895</u>	<u>\$ 78,999</u>	<u>\$ -</u>
FUND BALANCES:						
Restricted for:						
Visitor Promotion	-	121,419	153,085	-	-	-
911 Emergency Services	-	-	-	-	-	-
Drug Education	-	-	-	-	-	-
Law Enforcement	-	-	-	-	-	-
Preservation of Records	-	-	-	50,895	-	-
Bridge and Road Projects	942,187	-	-	-	-	-
Committed to:						
Law Enforcement	-	-	-	-	-	-
Aid and Assistance	-	-	-	-	-	-
County Buildings	-	-	-	-	-	-
Unemployment Benefits	-	-	-	-	78,999	-
Miscellaneous Projects	-	-	-	-	-	-
Employee Recognition	-	-	-	-	-	-
Watershed Management	-	-	-	-	-	-
Noxious Weed	-	-	-	-	-	-
Historical Society	-	-	-	-	-	-
TOTAL FUND BALANCES	<u>\$ 942,187</u>	<u>\$ 121,419</u>	<u>\$ 153,085</u>	<u>\$ 50,895</u>	<u>\$ 78,999</u>	<u>\$ -</u>

(Continued)

DAWSON COUNTY
COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH BASIS FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2017

	County Relief Fund	Veteran's Aid Fund	Veteran's Relief Fund	CASA Fund	STOP Fund	County Drug Law Enforcement and Education Fund	Mid-West Nebraska Drug Court Fund
RECEIPTS							
Property Taxes	\$ -	\$ 1,470	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Income	-	-	-	-	-	-	-
Intergovernmental	-	179	-	32,197	-	-	-
Charges for Services	-	-	-	-	6,900	-	23,215
Miscellaneous	-	-	-	28,552	-	-	9,747
TOTAL RECEIPTS	<u>-</u>	<u>1,649</u>	<u>-</u>	<u>60,749</u>	<u>6,900</u>	<u>-</u>	<u>32,962</u>
DISBURSEMENTS							
General Government	-	-	-	-	-	-	-
Public Safety	-	-	-	-	4,139	2,500	12,259
Public Works	-	-	-	-	-	-	-
Public Assistance	-	4,251	-	89,341	-	-	-
Culture and Recreation	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	<u>-</u>	<u>4,251</u>	<u>-</u>	<u>89,341</u>	<u>4,139</u>	<u>2,500</u>	<u>12,259</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	<u>-</u>	<u>(2,602)</u>	<u>-</u>	<u>(28,592)</u>	<u>2,761</u>	<u>(2,500)</u>	<u>20,703</u>
OTHER FINANCING SOURCES (USES)							
Transfers in	-	18,849	-	45,750	-	-	-
Transfers out	(1)	-	(18,849)	(15,577)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(1)</u>	<u>18,849</u>	<u>(18,849)</u>	<u>30,173</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(1)	16,247	(18,849)	1,581	2,761	(2,500)	20,703
FUND BALANCES - BEGINNING	<u>1</u>	<u>2,507</u>	<u>18,849</u>	<u>9,212</u>	<u>9,667</u>	<u>25,787</u>	<u>26,802</u>
FUND BALANCES - ENDING	<u>\$ -</u>	<u>\$ 18,754</u>	<u>\$ -</u>	<u>\$ 10,793</u>	<u>\$ 12,428</u>	<u>\$ 23,287</u>	<u>\$ 47,505</u>
FUND BALANCES:							
Restricted for:							
Visitor Promotion	-	-	-	-	-	-	-
911 Emergency Services	-	-	-	-	-	-	-
Drug Education	-	-	-	-	-	23,287	-
Law Enforcement	-	-	-	-	-	-	-
Preservation of Records	-	-	-	-	-	-	-
Bridge and Road Projects	-	-	-	-	-	-	-
Committed to:							
Law Enforcement	-	-	-	-	12,428	-	47,505
Aid and Assistance	-	18,754	-	10,793	-	-	-
County Buildings	-	-	-	-	-	-	-
Unemployment Benefits	-	-	-	-	-	-	-
Miscellaneous Projects	-	-	-	-	-	-	-
Employee Recognition	-	-	-	-	-	-	-
Watershed Management	-	-	-	-	-	-	-
Noxious Weed	-	-	-	-	-	-	-
Historical Society	-	-	-	-	-	-	-
TOTAL FUND BALANCES	<u>\$ -</u>	<u>\$ 18,754</u>	<u>\$ -</u>	<u>\$ 10,793</u>	<u>\$ 12,428</u>	<u>\$ 23,287</u>	<u>\$ 47,505</u>

(Continued)

DAWSON COUNTY
COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH BASIS FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2017

	Federal Drug Forfeiture Fund	K-9 Dog Fund	Sheriff Grants Fund	SCAAP Fund	CASA Grant Fund	Juvenile Services - Healing Hearts Fund	County Grant Fund
RECEIPTS							
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Income	-	-	-	-	-	-	-
Intergovernmental	-	-	14,280	13,343	-	27,510	-
Charges for Services	-	-	-	-	-	-	-
Miscellaneous	-	1,756	-	-	3,283	-	-
TOTAL RECEIPTS	<u>-</u>	<u>1,756</u>	<u>14,280</u>	<u>13,343</u>	<u>3,283</u>	<u>27,510</u>	<u>-</u>
DISBURSEMENTS							
General Government	-	-	-	-	-	-	-
Public Safety	-	-	21,907	18,217	-	38,511	-
Public Works	-	-	-	-	-	-	-
Public Assistance	-	-	-	-	1,133	-	-
Culture and Recreation	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	<u>-</u>	<u>-</u>	<u>21,907</u>	<u>18,217</u>	<u>1,133</u>	<u>38,511</u>	<u>-</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	<u>-</u>	<u>1,756</u>	<u>(7,627)</u>	<u>(4,874)</u>	<u>2,150</u>	<u>(11,001)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)							
Transfers in	-	-	-	-	-	27,000	-
Transfers out	-	-	-	-	-	(12,000)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,000</u>	<u>-</u>
Net Change in Fund Balances	-	1,756	(7,627)	(4,874)	2,150	3,999	-
FUND BALANCES - BEGINNING	<u>484</u>	<u>4,863</u>	<u>26,244</u>	<u>55,122</u>	<u>3,249</u>	<u>-</u>	<u>3,000</u>
FUND BALANCES - ENDING	<u>\$ 484</u>	<u>\$ 6,619</u>	<u>\$ 18,617</u>	<u>\$ 50,248</u>	<u>\$ 5,399</u>	<u>\$ 3,999</u>	<u>\$ 3,000</u>
FUND BALANCES:							
Restricted for:							
Visitor Promotion	-	-	-	-	-	-	-
911 Emergency Services	-	-	-	-	-	-	-
Drug Education	-	-	-	-	-	-	-
Law Enforcement	484	-	18,617	50,248	-	3,999	3,000
Preservation of Records	-	-	-	-	-	-	-
Bridge and Road Projects	-	-	-	-	-	-	-
Committed to:							
Law Enforcement	-	6,619	-	-	-	-	-
Aid and Assistance	-	-	-	-	5,399	-	-
County Buildings	-	-	-	-	-	-	-
Unemployment Benefits	-	-	-	-	-	-	-
Miscellaneous Projects	-	-	-	-	-	-	-
Employee Recognition	-	-	-	-	-	-	-
Watershed Management	-	-	-	-	-	-	-
Noxious Weed	-	-	-	-	-	-	-
Historical Society	-	-	-	-	-	-	-
TOTAL FUND BALANCES	<u>\$ 484</u>	<u>\$ 6,619</u>	<u>\$ 18,617</u>	<u>\$ 50,248</u>	<u>\$ 5,399</u>	<u>\$ 3,999</u>	<u>\$ 3,000</u>

(Continued)

DAWSON COUNTY
COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH BASIS FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2017

	Victim Assistance Fund	Employee Recognition Fund	Lottery Fund	E-911 Fund	911 Enhanced Wireless Service Fund	Range Management Fund	Dispatch Fund
RECEIPTS							
Property Taxes	\$ -	\$ -	\$ -	\$ 57,364	\$ 79,917	\$ -	\$ -
Investment Income	-	-	548	-	-	-	-
Intergovernmental	47,849	-	-	-	-	-	250,080
Charges for Services	-	5,165	-	-	-	-	-
Miscellaneous	-	635	118,164	-	-	300	-
TOTAL RECEIPTS	47,849	5,800	118,712	57,364	79,917	300	250,080
DISBURSEMENTS							
General Government	-	4,928	3,243	-	-	-	-
Public Safety	-	-	-	45,712	-	720	489,936
Public Works	-	-	-	-	-	-	-
Public Assistance	53,963	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	53,963	4,928	3,243	45,712	-	720	489,936
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	(6,114)	872	115,469	11,652	79,917	(420)	(239,856)
OTHER FINANCING SOURCES (USES)							
Transfers in	32,000	-	-	77,826	-	-	351,000
Transfers out	(9,346)	-	(62,000)	-	(77,826)	-	(109,452)
TOTAL OTHER FINANCING SOURCES (USES)	22,654	-	(62,000)	77,826	(77,826)	-	241,548
Net Change in Fund Balances	16,540	872	53,469	89,478	2,091	(420)	1,692
FUND BALANCES - BEGINNING	6,559	10,083	191,619	104,755	179,364	868	1,205
FUND BALANCES - ENDING	\$ 23,099	\$ 10,955	\$ 245,088	\$ 194,233	\$ 181,455	\$ 448	\$ 2,897
FUND BALANCES:							
Restricted for:							
Visitor Promotion	-	-	-	-	-	-	-
911 Emergency Services	-	-	-	194,233	181,455	-	-
Drug Education	-	-	-	-	-	-	-
Law Enforcement	-	-	-	-	-	-	-
Preservation of Records	-	-	-	-	-	-	-
Bridge and Road Projects	-	-	-	-	-	-	-
Committed to:							
Law Enforcement	-	-	-	-	-	448	2,897
Aid and Assistance	23,099	-	-	-	-	-	-
County Buildings	-	-	-	-	-	-	-
Unemployment Benefits	-	-	-	-	-	-	-
Miscellaneous Projects	-	-	245,088	-	-	-	-
Employee Recognition	-	10,955	-	-	-	-	-
Watershed Management	-	-	-	-	-	-	-
Noxious Weed	-	-	-	-	-	-	-
Historical Society	-	-	-	-	-	-	-
TOTAL FUND BALANCES	\$ 23,099	\$ 10,955	\$ 245,088	\$ 194,233	\$ 181,455	\$ 448	\$ 2,897

(Continued)

DAWSON COUNTY
COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH BASIS FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2017

	Building Fund	Spring Creek Watershed Fund	Noxious Weed Fund	Inventory Maintenance Fund	Historical Society Fund	Total Nonmajor Governmental Funds
RECEIPTS						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 65,009	\$ 471,245
Investment Income	-	-	-	-	-	548
Intergovernmental	36,033	-	33,010	-	5,198	719,116
Charges for Services	57,528	17,130	57,539	92,199	-	272,044
Miscellaneous	-	-	-	48,331	-	212,768
TOTAL RECEIPTS	<u>93,561</u>	<u>17,130</u>	<u>90,549</u>	<u>140,530</u>	<u>70,207</u>	<u>1,675,721</u>
DISBURSEMENTS						
General Government	66,600	277	-	-	-	81,925
Public Safety	-	-	-	164,508	-	798,409
Public Works	-	-	154,399	-	-	154,399
Public Assistance	-	-	-	-	-	158,688
Culture and Recreation	-	-	-	-	70,036	316,379
TOTAL DISBURSEMENTS	<u>66,600</u>	<u>277</u>	<u>154,399</u>	<u>164,508</u>	<u>70,036</u>	<u>1,509,800</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	<u>26,961</u>	<u>16,853</u>	<u>(63,850)</u>	<u>(23,978)</u>	<u>171</u>	<u>165,921</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	70,000	-	-	632,425
Transfers out	-	-	-	-	-	(305,051)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>70,000</u>	<u>-</u>	<u>-</u>	<u>327,374</u>
Net Change in Fund Balances	26,961	16,853	6,150	(23,978)	171	493,295
FUND BALANCES - BEGINNING	<u>56,518</u>	<u>364,822</u>	<u>8,869</u>	<u>92,296</u>	<u>523</u>	<u>2,261,783</u>
FUND BALANCES - ENDING	<u>\$83,479</u>	<u>\$ 381,675</u>	<u>\$ 15,019</u>	<u>\$ 68,318</u>	<u>\$ 694</u>	<u>\$ 2,755,078</u>
FUND BALANCES:						
Restricted for:						
Visitor Promotion	-	-	-	-	-	274,504
911 Emergency Services	-	-	-	-	-	375,688
Drug Education	-	-	-	-	-	23,287
Law Enforcement	-	-	-	-	-	76,348
Preservation of Records	-	-	-	-	-	50,895
Bridge and Road Projects	-	-	-	-	-	942,187
Committed to:						
Law Enforcement	-	-	-	-	-	69,897
Aid and Assistance	-	-	-	-	-	58,045
County Buildings	83,479	-	-	68,318	-	151,797
Unemployment Benefits	-	-	-	-	-	78,999
Miscellaneous Projects	-	-	-	-	-	245,088
Employee Recognition	-	-	-	-	-	10,955
Watershed Management	-	381,675	-	-	-	381,675
Noxious Weed	-	-	15,019	-	-	15,019
Historical Society	-	-	-	-	694	694
TOTAL FUND BALANCES	<u>\$83,479</u>	<u>\$ 381,675</u>	<u>\$ 15,019</u>	<u>\$ 68,318</u>	<u>\$ 694</u>	<u>\$ 2,755,078</u>

(Concluded)

DAWSON COUNTY
SCHEDULE OF OFFICE ACTIVITIES
For the Year Ended June 30, 2017

	County Clerk	Register of Deeds	Clerk of the District Court	County Sheriff	County Attorney	Weed Superintendent	Highway Superintendent
BALANCES JULY 1, 2016	\$ 8,911	\$ 18,042	\$ 307,306	\$ 69,828	\$ 6,722	\$ 30,939	\$ 741
RECEIPTS							
Property Taxes	-	-	-	36,131	-	-	-
Licenses and Permits	10,115	-	-	2,240	-	-	-
Intergovernmental	-	-	-	1,099,604	-	33,000	-
Charges for Services	17,142	118,923	97,988	209,026	330	41,534	-
Miscellaneous	125,812	-	-	9,812	192	-	40,079
State Fees	-	95,577	87,986	-	-	-	70
Other Liabilities	-	44,361	678,312	422,475	3,296	-	-
TOTAL RECEIPTS	153,069	258,861	864,286	1,779,288	3,818	74,534	40,149
DISBURSEMENTS							
Payments to County Treasurer	155,889	120,406	100,801	1,265,419	681	90,538	40,761
Payments to State Treasurer	-	93,647	86,504	-	-	-	99
Other Liabilities	4,693	1,816	699,864	423,433	3,516	-	-
TOTAL DISBURSEMENTS	160,582	215,869	887,169	1,688,852	4,197	90,538	40,860
BALANCES JUNE 30, 2017	\$ 1,398	\$ 61,034	\$ 284,423	\$ 160,264	\$ 6,343	\$ 14,935	\$ 30
BALANCES CONSIST OF:							
Due to County Treasurer	\$ 798	\$ 8,990	\$ 8,903	\$ 144,329	\$ 5,713	\$ 14,935	\$ 28
Petty Cash	600	-	100	8,700	630	-	-
Due to State Treasurer	-	9,499	5,826	-	-	-	2
Due to Others	-	42,545	269,594	7,235	-	-	-
BALANCES JUNE 30, 2017	\$ 1,398	\$ 61,034	\$ 284,423	\$ 160,264	\$ 6,343	\$ 14,935	\$ 30

(Continued)

DAWSON COUNTY
SCHEDULE OF OFFICE ACTIVITIES
For the Year Ended June 30, 2017

	Veterans' Service Officer	County Surveyor	County Child Support	County Planning and Zoning	Imprest Accounts	Total
BALANCES JULY 1, 2016	\$ 1,000	\$ 11,279	\$ 1,500	\$ -	\$ 151,200	\$ 607,468
RECEIPTS						
Property Taxes	-	-	-	-	-	36,131
Licenses and Permits	-	-	-	1,760	-	14,115
Intergovernmental	-	-	-	-	-	1,132,604
Charges for Services	-	32,333	-	-	-	517,276
Miscellaneous	3,275	-	-	-	1,276,154	1,455,324
State Fees	-	-	-	-	-	183,633
Other Liabilities	-	-	4,152	-	-	1,152,596
TOTAL RECEIPTS	3,275	32,333	4,152	1,760	1,276,154	4,491,679
DISBURSEMENTS						
Payments to County Treasurer	-	27,792	-	1,760	-	1,804,047
Payments to State Treasurer	-	-	-	-	-	180,250
Other Liabilities	3,275	-	4,152	-	1,276,154	2,416,903
TOTAL DISBURSEMENTS	3,275	27,792	4,152	1,760	1,276,154	4,401,200
BALANCES JUNE 30, 2017	\$ 1,000	\$ 15,820	\$ 1,500	\$ -	\$ 151,200	\$ 697,947
BALANCES CONSIST OF:						
Due to County Treasurer	\$ -	\$ 15,820	\$ -	\$ -	\$ -	\$ 199,516
Petty Cash	1,000	-	1,500	-	151,200	163,730
Due to State Treasurer	-	-	-	-	-	15,327
Due to Others	-	-	-	-	-	319,374
BALANCES JUNE 30, 2017	\$ 1,000	\$ 15,820	\$ 1,500	\$ -	\$ 151,200	\$ 697,947

(Concluded)

DAWSON COUNTY
SCHEDULE OF TAXES CERTIFIED AND COLLECTED
FOR ALL POLITICAL SUBDIVISIONS IN THE COUNTY
June 30, 2017

Item	2012	2013	2014	2015	2016
Tax Certified by Assessor					
Real Estate	\$ 35,557,314	\$ 39,104,543	\$ 42,793,975	\$ 46,045,549	\$ 48,385,550
Personal and Specials	2,668,838	2,979,583	3,005,827	2,868,862	2,493,445
Total	<u>38,226,152</u>	<u>42,084,126</u>	<u>45,799,802</u>	<u>48,914,411</u>	<u>50,878,995</u>
Corrections					
Additions	21,901	15,942	627,077	114,604	104,232
Deductions	(65,443)	(41,500)	(102,135)	(108,666)	(181,512)
Net Additions/ (Deductions)	<u>(43,542)</u>	<u>(25,558)</u>	<u>524,942</u>	<u>5,938</u>	<u>(77,280)</u>
Corrected Certified Tax	<u>38,182,610</u>	<u>42,058,568</u>	<u>46,324,744</u>	<u>48,920,349</u>	<u>50,801,715</u>
Net Tax Collected by County Treasurer during Fiscal Year Ending:					
June 30, 2013	23,041,233	-	-	-	-
June 30, 2014	15,117,674	25,890,140	-	-	-
June 30, 2015	17,637	16,122,345	29,009,368	-	-
June 30, 2016	3,621	41,464	17,313,288	30,798,967	-
June 30, 2017	113	1,856	(2,091)	18,108,504	31,900,991
Total Net Collections	<u>38,180,278</u>	<u>42,055,805</u>	<u>46,320,565</u>	<u>48,907,471</u>	<u>31,900,991</u>
Total Uncollected Tax	<u>\$ 2,332</u>	<u>\$ 2,763</u>	<u>\$ 4,179</u>	<u>\$ 12,878</u>	<u>\$ 18,900,724</u>
Percentage Uncollected Tax	<u>0.01%</u>	<u>0.01%</u>	<u>0.01%</u>	<u>0.03%</u>	<u>37.20%</u>

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



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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DAWSON COUNTY

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

Board of Commissioners
Dawson County, Nebraska

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Dawson County, as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise Dawson County's basic financial statements, and have issued our report thereon dated March 14, 2018. The report notes the financial statements were prepared on the basis of cash receipts and disbursements.

Internal Control Over Financial Reporting

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

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiency to be a material weakness:

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

Compliance and Other Matters

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

Additional Items

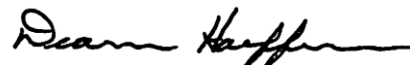
We also noted certain matters that we reported to the management of Dawson County in a separate letter dated March 14, 2018.

Dawson County's Response to Findings

Dawson County declined to respond to the finding described above.

Purpose of this Report

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



Deann Haeffner, CPA
Assistant Deputy Auditor
Lincoln, Nebraska

March 14, 2018



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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State Auditor

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March 14, 2018

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, 2017, and have issued our report thereon dated March 14, 2018. 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

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.

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 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

Claims Procedures

During our audit, we noted the following issues:

- The County paid monthly utilities for a rented space that was no longer occupied by the County Sheriff from June 2016 through October 2017, totaling \$444. No reimbursement has been collected from the new tenant or property owner as of February 22, 2018.
- We noted two instances in which the County paid for the same expense twice, resulting in overpayments to the vendors of \$1,793:
 - Claim numbers 78087, dated February 1, 2017, and 78240, dated February 15, 2017, both paid an individual \$1,086 for court reporting services. One of these checks had not been cashed at the time of fieldwork.
 - Claim numbers 76844, dated September 30, 2016, and 77143, dated November 1, 2016, both paid SMC Direct, LLC, \$707 for invoice number 3671.

Good internal controls require a process for reviewing all claims prior to approval to ensure they are supported with adequate documentation, are reasonable and necessary, 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 receive reimbursement for the utilities paid for the rental space not occupied by the County Sheriff. Additionally, we recommend the County Board establish procedures to ensure all utilities are removed promptly or switched to the property owner immediately after moving out of a rental space. We also recommend the County Board implement a process to ensure claims are not paid twice for the same invoice.

County Clerk's Response: The county has been reimbursed \$443.90 for utilities. We noted two instances in which the County paid for the same expense twice, \$1,086 was void and correcting entries made, \$707 was received from SMC Direct. The County Clerk will get ahold of MIPS and have a report ran every 3 months to check for duplicate payments.

Claim Not Filed Timely

During our audit, we noted that two claims were not filed timely.

- One claim, totaling \$529,850, for the purchase of three motor graders, was not filed within the statutorily required 90 days. The claim was approved 108 days after the purchase order date.

- During review of subsequent claim payments, it was also noted that one claim, totaling \$48,007, was not paid in the proper budget year. A statement of account dated June 6, 2017, included \$60,798 in gravel purchases from May 2017. The County Board paid \$12,791 of the statement in June 2017, and the remaining \$48,007 was paid in July 2017.

Neb. Rev. Stat. § 23-135(1) (Reissue 2012) states, in relevant part, the following:

All claims against a county shall be filed with the county clerk within ninety days from the time when any materials or labor, which form the basis of the claims, have been furnished or performed

Claims not filed timely with the County are not compliant State statute. Additionally, failure to pay claims promptly increases the risk of loss or misuse of County funds.

We recommend the County Board implement procedures to ensure all claims are filed within the 90-day requirement set out in State statute, and all claim payments to vendors are paid promptly and, if possible, during the same fiscal year as the services rendered.

County Clerk's Response: The county will request a statement with payment amount, as some equipment takes more than the 90 days. The Road Superintendent is now aware of how the budget works, this will prevent this from happening in the future.

COUNTY CLERK OF THE DISTRICT COURT

Review of Monthly Case Balance Report

We noted that the County Clerk of the District Court was not adequately reviewing the Case Balance report to ensure the balances were proper, and appropriate action was taken timely. For 4 of 10 case balances tested, totaling \$183, payment or adequate follow up did not occur in a timely manner. Follow-up action in the four cases occurred in a period ranging from 245 to 865 days after the case was mandated.

Good internal control and sound business practices require trust case balances of the Court to be reviewed on an ongoing, timely basis to determine what action, if any, should be taken to resolve those balances.

When the Court's monthly reports are not consistently reviewed in a timely manner, there is an increased risk of errors, omissions, and/or irregularities, which would not be detected and/or resolved in a timely manner.

We recommend the District Court perform a detailed review of all monthly financial reports, including the monthly Case Balance report, and resolve any unattached and/or unusual balances in a complete, accurate, and timely manner.

Clerk of the District Court's Response: Clerk of the District Court will take note of the recommendations provided to her office. The Clerk's office will perform a detail review of all monthly Case Balance Report in a complete, accurate and timely manner.

Review of Overdue Case Balance Report

We noted that the County Clerk of the District Court was not adequately reviewing the Overdue Case Balance Report to ensure the balances were proper, and appropriate action was taken timely. Nine of 10 case balances tested, totaling \$48,085, did not have subsequent action taken by the District Court to ensure collection and/or resolution of the balances. As of February 16, 2018, the report contained 774 overdue cases with a total owed of \$717,005. Of these 774 cases, only 36 had a current warrant or suspension issued for nonpayment. The following table summarizes the number of overdue cases and amounts by year:

Year Case Filed	Number of Cases	Amount Overdue
1996	1	\$ 82
1997	34	\$ 5,067
1998	14	\$ 1,635
1999	20	\$ 1,303
2000	19	\$ 1,676
2001	15	\$ 3,622
2002	23	\$ 31,148
2003	32	\$ 31,426
2004	22	\$ 31,376
2005	38	\$ 49,405
2006	25	\$ 38,610
2007	28	\$ 28,054
2008	26	\$ 23,192
2009	15	\$ 10,453
2010	33	\$ 28,138
2011	32	\$ 30,003
2012	42	\$ 42,954
2013	37	\$ 39,030
2014	51	\$ 52,293
2015	100	\$ 111,078
2016	102	\$ 100,086
2017	57	\$ 55,959
2018	8	\$ 415
	774	\$ 717,005

Good internal control and sound business practices require overdue balances of the District Court to be reviewed on an ongoing, timely basis to determine what action should be taken to collect and/or otherwise resolve those balances.

Without a regular review of overdue case balances, there is an increased risk of loss, theft, or misuse of funds.

We recommend the District Court implement procedures to ensure the Overdue Case Balance Report is reviewed on an ongoing basis. Potential courses of action for follow-up would include: issuance of warrants, Judge's determination and order to waive certain costs, if allowable, or declaration of certain balances as uncollectible.

Clerk of the District Court's Response: The Overdue Case Balance Report has been shared with the County Attorney's Office to determine what action should be taken to collect and or otherwise resolve those balances on criminal cases. Changes in the policies have been made over the last 2 years, which have improved our success on collecting current balances and are anticipated to do so in the future.

COUNTY REGISTER OF DEEDS

Preservation Fees

During our testing, we noted that \$1,192 in fees collected in September 2016 were incorrectly coded to the General Fund and not the Register of Deeds Preservation Fund.

Neb. Rev. Stat § 33-109(1) (Supp.2017) states, in relevant part, the following:

Two dollars and fifty cents of the ten-dollar fee for recording the first page and fifty cents of the six-dollar fee for recording each additional page shall be used exclusively for the purpose of preserving and maintaining public records of the office of the register of deeds and for modernization and technology needs relating to such records The funds allocated under this subdivision shall not be substituted for other allocations of county general funds to the register of deeds office or any other county office for the purposes enumerated in this subsection.

When the statutorily prescribed amount of recording fees collected by the County Register of Deeds is not coded to the Register of Deeds Preservation Fund, as required by State statute, those fees are not properly restricted. There is also an increased risk of loss or misuse of County funds.

We recommend the County Register of Deeds implement procedures to ensure proper coding for preservation funds.

COUNTY SHERIFF

Office Accountability

During our audit, we noted that adequate monthly balancing procedures were not performed for two bank accounts, resulting in a long of \$766 in one bank account and an unknown liability amount of \$59 in the other bank account at June 30, 2017.

Good internal controls require procedures to ensure assets (cash on hand, reconciled bank statement, and accounts receivable) agree to office liabilities (fees, trust accounts, and accounts payable).

Failure to maintain current, accurate records and to determine asset-to-liability balancing variances in a timely manner can result in an increased risk of loss, theft, or misuse of funds, allowing errors to go undetected more easily.

We recommend the County Sheriff implement procedures to ensure a monthly asset-to-liability reconciliation is performed.

COUNTY SURVEYOR

Office Accountability

During our audit, we noted that the County Surveyor did not keep detailed documentation to support drafting hours billed. The County Surveyor failed to keep a timesheet or other record that identified both the dates and time of the specific hours worked on each individual project.

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 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 TREASURER

Sanitary Improvement Commission Charged

During the audit, we noted that commissions retained on tax collections for two Sanitary Improvement Districts were calculated at 1%, not the 2% as required by State statute. This resulted in \$4,156 being paid to the Districts during the fiscal year instead of being retained by the County.

Neb. Rev. Stat. § 33-114 (Reissue 2016) states, in relevant part, the following:

Each county treasurer shall receive for and on behalf of the county for services rendered to other governmental subdivision and agencies, when fees for services rendered by him or her are not otherwise specifically provided, the following fees: . . . (3) for the collection of all ad valorem taxes and special assessments, general or bonded, of sanitary and improvement districts, two percent of the sums so collected[.]

When commission rates are not calculated correctly, the County does not retain all money owed to it, and there is an increased risk of loss or misuse of funds.

We recommend the County Treasurer implement procedures to ensure all commission rates agree to the statutory rates.

County Treasurer's Response: The County Treasurer will implement a quarterly review of all commission rates in our MIPS program with State Statutes to ensure that the correct statutory rates are in place.

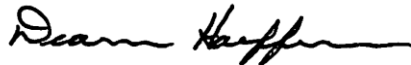
* * * * *

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,

A handwritten signature in black ink, appearing to read "Deann Haeffner", with a stylized, flowing script.

Deann Haeffner, CPA
Assistant Deputy Auditor