

**AUDIT REPORT
OF
DAWSON COUNTY**

JULY 1, 2021, THROUGH JUNE 30, 2022

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the Auditor of Public Accounts.**

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Issued on October 31, 2022

DAWSON COUNTY

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DAWSON COUNTY
700 N. Washington
Lexington, NE 68850

LIST OF COUNTY OFFICIALS

At June 30, 2022

<u>Title</u>	<u>Name</u>	<u>Term Expires</u>
Board of Commissioners	PJ Jacobson	Jan. 2025
	Rod Reynolds	Jan. 2025
	Dennis Rickertsen	Jan. 2023
	Bill Stewart	Jan. 2023
	Richard Zarek	Jan. 2025
Assessor	Nic VanCura	Jan. 2023
Attorney	Elizabeth Waterman	Jan. 2023
Clerk Election Commissioner	Karla Zlatkovsky	Jan. 2023
Register of Deeds	Dian Lauby	Jan. 2023
Clerk of the District Court	Becky Boryca	Jan. 2023
Sheriff	Ken Moody	Jan. 2023
Treasurer	Vickie Clements	Jan. 2023
Surveyor	Mark Streit	Jan. 2023
Veterans' Service Officer	Steve Zerr	Appointed
Weed Superintendent	Marty Craig	Appointed
Highway Superintendent	Mark Christiansen	Appointed
Planning & Zoning	Pam Holbrook	Appointed
Emergency Manager	Brian Woldt	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 Audit of the Financial Statements

Opinions

We have audited the 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, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, as listed in the table of contents.

In our opinion, the accompanying 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 the aggregate remaining fund information of Dawson County as of June 30, 2022, and the respective changes in cash-basis financial position for the year then ended in accordance with the basis of accounting described in Note 1.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter – Basis of Accounting

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the cash basis of accounting described in Note 1, and for 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 Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining nonmajor fund financial statement, budgetary comparison information, schedule of office activity, and schedule of taxes certified and collected, pages 18-37, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole 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 October 12, 2022, 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over

financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Dawson County's internal control over financial reporting and compliance.

A handwritten signature in black ink, appearing to read "Jeff Schreier". The signature is fluid and cursive, with the first name "Jeff" written in a larger, more prominent script than the last name "Schreier".

Jeff Schreier, CPA
Audit Manager
Lincoln, Nebraska

October 12, 2022

DAWSON COUNTY
STATEMENT OF NET POSITION - CASH BASIS
June 30, 2022

	Governmental Activities
<hr/>	
ASSETS	
Cash and Cash Equivalents (Note 1.D)	\$ 26,629,751
Investments (Note 1.D)	105,912
TOTAL ASSETS	<u>\$ 26,735,663</u>
NET POSITION	
Restricted for:	
Visitor Promotion	\$ 319,117
911 Emergency Services	546,933
Drug Education	63,586
Law Enforcement	57,020
Preservation of Records	41,727
Miscellaneous Projects	4,564,687
Road & Bridge Projects	956,645
Unemployment Compensation	98,794
Historical Society	897
Self Insurance	6,179,488
Unrestricted	13,906,769
TOTAL NET POSITION	<u>\$ 26,735,663</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, 2022

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	\$ (8,251,862)	\$ 1,015,539	\$ 259,859	\$ (6,976,464)
Public Safety	(6,304,552)	1,678,327	151,579	(4,474,646)
Public Works	(7,396,999)	47,301	3,494,494	(3,855,204)
Public Assistance	(311,333)	-	-	(311,333)
Culture and Recreation	(339,031)	-	-	(339,031)
Total Governmental Activities	<u>\$ (22,603,777)</u>	<u>\$ 2,741,167</u>	<u>\$ 3,905,932</u>	<u>(15,956,678)</u>
General Receipts:				
Taxes				12,446,771
Grants and Contributions Not Restricted to Specific Programs				3,408,613
Investment Income				22,427
Licenses and Permits				141,243
Insurance Reimbursements				350,716
Keno Proceeds				156,704
Miscellaneous				637,037
Total General Receipts				<u>17,163,511</u>
Change in Net Position				1,206,833
Net Position - Beginning of year				25,528,830
Net Position - End of year				<u>\$ 26,735,663</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, 2022

	General Fund	Road Fund	Inheritance Fund	Insurance Fund	Sinking Fund	COVID American Rescue Plan Fund	Nonmajor Funds	Total Governmental Funds
ASSETS								
Cash and Cash Equivalents (Note 1.D)	\$ 4,489,210	\$ 63,956	\$ 4,087,484	\$ 6,179,488	\$3,800,000	\$ 4,564,687	\$ 3,444,926	\$ 26,629,751
Investments (Note 1.D)	-	-	105,912	-	-	-	-	105,912
TOTAL ASSETS	<u>\$ 4,489,210</u>	<u>\$ 63,956</u>	<u>\$ 4,193,396</u>	<u>\$ 6,179,488</u>	<u>\$3,800,000</u>	<u>\$ 4,564,687</u>	<u>\$ 3,444,926</u>	<u>\$ 26,735,663</u>
FUND BALANCES								
Restricted for:								
Visitor Promotion	-	-	-	-	-	-	319,117	319,117
911 Emergency Services	-	-	-	-	-	-	546,933	546,933
Drug Education	-	-	-	-	-	-	63,586	63,586
Law Enforcement	-	-	-	-	-	-	57,020	57,020
Preservation of Records	-	-	-	-	-	-	41,727	41,727
Miscellaneous Projects	-	-	-	-	-	4,564,687	-	4,564,687
Road & Bridge Projects	-	-	-	-	-	-	956,645	956,645
Unemployment Compensation	-	-	-	-	-	-	98,794	98,794
Historical Society	-	-	-	-	-	-	897	897
Self Insurance	-	-	-	6,179,488	-	-	-	6,179,488
Committed to:								
Law Enforcement & Public Safety	-	-	-	-	-	-	304,816	304,816
Road Maintenance	-	63,956	-	-	-	-	-	63,956
Aid and Assistance	-	-	-	-	-	-	6,890	6,890
County Buildings	-	-	-	-	-	-	59,127	59,127
Employee Recognition	-	-	-	-	-	-	18,230	18,230
Miscellaneous Projects	-	-	-	-	3,800,000	-	517,624	4,317,624
Watershed Management	-	-	-	-	-	-	443,125	443,125
Noxious Weed Control	-	-	-	-	-	-	10,395	10,395
Assigned to:								
Other Purposes	-	-	4,193,396	-	-	-	-	4,193,396
Unassigned	4,489,210	-	-	-	-	-	-	4,489,210
TOTAL CASH BASIS FUND BALANCES	<u>\$ 4,489,210</u>	<u>\$ 63,956</u>	<u>\$ 4,193,396</u>	<u>\$ 6,179,488</u>	<u>\$3,800,000</u>	<u>\$ 4,564,687</u>	<u>\$ 3,444,926</u>	<u>\$ 26,735,663</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, 2022

	General Fund	Road Fund	Inheritance Fund	Insurance Fund	Sinking Fund	COVID American Rescue Plan Fund	Nonmajor Funds	Total Governmental Funds
RECEIPTS								
Taxes	\$ 11,136,445	\$ -	\$ 776,764	\$ -	\$ -	\$ -	\$ 533,562	\$ 12,446,771
Licenses and Permits	141,243	-	-	-	-	-	-	141,243
Investment Income	11,643	-	-	9,883	-	414	487	22,427
Intergovernmental	1,373,481	3,162,031	-	-	-	2,291,526	487,507	7,314,545
Charges for Services	2,157,201	11,186	-	-	-	-	572,780	2,741,167
Miscellaneous	52,791	215,695	-	588,612	-	-	287,359	1,144,457
TOTAL RECEIPTS	14,872,804	3,388,912	776,764	598,495	-	2,291,940	1,881,695	23,810,610
DISBURSEMENTS								
General Government	6,342,968	-	7,559	1,769,572	-	357	131,406	8,251,862
Public Safety	5,185,453	-	-	-	-	18,422	1,100,677	6,304,552
Public Works	174,359	7,031,384	-	-	-	-	191,256	7,396,999
Public Assistance	309,420	-	-	-	-	-	1,913	311,333
Culture and Recreation	-	-	-	-	-	-	339,031	339,031
TOTAL DISBURSEMENTS	12,012,200	7,031,384	7,559	1,769,572	-	18,779	1,764,283	22,603,777
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	2,860,604	(3,642,472)	769,205	(1,171,077)	-	2,273,161	117,412	1,206,833
OTHER FINANCING SOURCES (USES)								
Transfers in	-	2,803,693	-	1,554,819	-	-	807,205	5,165,717
Transfers out	(4,539,546)	-	(5,000)	-	-	-	(621,171)	(5,165,717)
TOTAL OTHER FINANCING SOURCES (USES)	(4,539,546)	2,803,693	(5,000)	1,554,819	-	-	186,034	-
Net Change in Fund Balances	(1,678,942)	(838,779)	764,205	383,742	-	2,273,161	303,446	1,206,833
CASH BASIS FUND BALANCES - BEGINNING	6,168,152	902,735	3,429,191	5,795,746	3,800,000	2,291,526	3,141,480	25,528,830
CASH BASIS FUND BALANCES - ENDING	\$ 4,489,210	\$ 63,956	\$ 4,193,396	\$ 6,179,488	\$ 3,800,000	\$ 4,564,687	\$ 3,444,926	\$ 26,735,663

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**
FIDUCIARY FUNDS
For the Year Ended June 30, 2022

	Custodial Fund Balances July 1, 2021	Receipts	Disbursements	Custodial Fund Balances June 30, 2022
ASSETS				
Cash and Cash Equivalents	\$ 2,904,928	\$ 58,093,853	\$ 58,171,132	\$ 2,827,649
LIABILITIES				
Due to other governments				
State - Collected by County Treasurer	628,684	6,735,369	6,708,659	655,394
State - Collected by Other Offices	34,134	349,523	355,796	27,861
Schools	647,178	37,811,022	37,944,962	513,238
Educational Service Units	5,984	513,677	515,324	4,337
Technical College	36,737	3,162,590	3,172,577	26,750
Natural Resource Districts	9,188	772,919	775,642	6,465
Cemetery Districts	266	33,562	33,669	159
Fire Districts	2,518	719,502	720,372	1,648
Municipalities	119,172	4,543,269	4,550,240	112,201
Agricultural Society	3,801	338,325	339,213	2,913
Drainage Districts	11,356	29,415	7,124	33,647
Railroad Transportation Safety District	750,914	115,183	58,222	807,875
Sanitary and Improvement Districts	18,334	346,972	353,935	11,371
Hospital	6,189	463,980	466,394	3,775
Airport Authorities	9,790	376,273	378,854	7,209
Others - Collected by County Treasurer	8,948	422,376	423,416	7,908
Others - Collected by Other Offices	611,735	1,359,896	1,366,733	604,898
TOTAL LIABILITIES	<u>2,904,928</u>	<u>58,093,853</u>	<u>58,171,132</u>	<u>2,827,649</u>
TOTAL NET POSITION	<u>\$ -</u>	<u>\$ -</u>	<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, 2022

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. The County is also considered financially accountable if an organization is fiscally dependent on and there is potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the County regardless of whether the organization has (1) a separately elected governing board, (2) a governing board appointed by a higher level of government, or (3) a jointly appointed board.

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 \$141,835 toward the operation of the Region during fiscal year 2022. In the event of the termination of the agreement, assets would be disposed of in accordance with the terms of the agreement. The Nebraska Department of Health and Human Services requires the Region to be audited annually in accordance with State statute. Financial information for the Region is available in those audit reports.

Health Department – The County has entered into an agreement with 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 2018).

DAWSON COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

1. Summary of Significant Accounting Policies (Continued)

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 2022. 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. 2021). 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 Net Position presents the County's non-fiduciary assets in two categories:

Restricted. This category results when constraints are externally imposed on net asset use by creditors, grantors, or contributors, or imposed by law through constitutional provisions or enabling legislation. 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.

Unrestricted. This category represents resources that do not meet the definition of the preceding category. Unrestricted resources often have constraints on resources that are imposed by management, but those constraints can be removed or modified.

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 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.

DAWSON COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

1. Summary of Significant Accounting Policies (Continued)

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 the County's self-insured health insurance plan and is primarily funded by employee and employer health insurance premiums and reinsurance reimbursements. The balance of the fund is used to pay health insurance claims.

Sinking Fund. This fund is used to account for transfers from other funds, which will be used for special projects as determined by the County Board.

COVID American Rescue Plan Fund. This fund is used to account for aid received from the Federal government through the American Rescue Plan Act and will be used as allowed by Federal regulations, and approved by the County Board.

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.

Custodial 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.

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 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.

DAWSON COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

1. Summary of Significant Accounting Policies (Continued)

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, certificates of deposit, 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 2018) and generally include U.S. Government obligations 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 \$12,828,894 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 and the County Budget Act of 1937. 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.

DAWSON COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

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

On or before August 1, the County budget-making authority prepares and transmits a budget for each County fund to the County Board. The budget includes the requirements, the outstanding warrants, the operating reserves to be maintained, the cash on hand at the close of the preceding fiscal year, the receipts from sources other than taxation, and the amount to be raised by taxation. The County Board must hold at least one public hearing on the proposed budget. On or before September 20, the County Board adopts the budget and appropriates the amounts specified in the budget for the departments, offices, activities, and funds of the County.

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

2. **Deposits and Investments**

The County has generally pooled the cash resources of the various funds for investment purposes. Interest earned on pooled funds is credited to the County General Fund in accordance with Neb. Rev. Stat. § 77-2315 (Reissue 2018).

At year end, the County's carrying amount of deposits was \$26,629,751 for County funds and \$2,827,649 for Fiduciary funds. The bank balances for all funds totaled \$29,426,801. For purposes of classifying categories of custodial risk, the bank balances of the County's deposits, as of June 30, 2022, 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 \$105,912 deposited in the Nebraska Public Agency Investment Trust (NPAIT). NPAIT is a public entity investment pool operated under the direction of a nine-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. **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. **Taxes** (Concluded)

The levy set in October 2021, for the 2021 taxes, which will be materially collected in May and September 2022, was set at \$.323910/\$100 of assessed valuation. The levy set in October 2020, for the 2020 taxes, which were materially collected in May and September 2021, was set at \$.323010/\$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.

The tax receipts classification also contains collections from the assessment of inheritance taxes, 911 surcharges, and lodging taxes.

4. **Retirement System**

The Retirement System for Nebraska Counties (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. 2020, 2022 Neb. Laws LB 700, §§ 1-3) 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.

For the year ended June 30, 2022, 188 employees contributed \$358,487, and the County contributed \$529,894. Contributions included \$15,674 in cash contributions towards the supplemental law enforcement plan for 27 law enforcement employees.

DAWSON COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

5. Risk Management

The County is exposed to various risks of loss related to the following: torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County is a member of the Nebraska Intergovernmental Risk Management Association (NIRMA), a public entity risk pool currently operating as a common risk management and insurance program for 106 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 for an additional contribution. Each county remains liable for such assessments, regardless of the county's withdrawal from participation or the termination of the agreement, as well as for liabilities of the pool incurred during the 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 or paid out any amounts that exceeded coverage provided by the pool in the last three fiscal years. There were no significant reductions in insurance coverage from the prior year coverage.

The County self-insures for employee health insurance and has contracted with Mid-American Benefits to act as the claims administer for the County's self-insured plan. Details of the coverage are available upon request from the County Clerk. The self-insured plan is funded through a combination of employee and County contributions, and reimbursements received from the County's secondary insurance provider. The activity of the plan is reflected in the County's financial statements under the Insurance Fund. No settlements exceeded coverage in any of the past three fiscal years. The County has obtained stop-loss coverage to limit the County's total exposure to \$60,000 per enrolled member, per year.

6. Interfund Transfers

Interfund transfers for the year ended June 30, 2022, consisted of the following:

Transfers to	Transfers from			Total
	General Fund	Inheritance Fund	Nonmajor Funds	
Road Fund	\$ 2,546,643	\$ -	\$ 257,050	\$ 2,803,693
Insurance Fund	1,336,903	-	217,916	1,554,819
Nonmajor Funds	656,000	5,000	146,205	807,205
Total	<u>\$ 4,539,546</u>	<u>\$ 5,000</u>	<u>\$ 621,171</u>	<u>\$ 5,165,717</u>

DAWSON COUNTY

NOTES TO FINANCIAL STATEMENTS
(Concluded)

6. Interfund Transfers (Concluded)

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, 2022, the County made a one-time transfer of \$257,050 from the Highway Buyback Fund to the Road Fund to reimburse eligible costs originally paid from the Road Fund.

7. 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.

8. 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.

DAWSON COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
GENERAL FUND

For the Year Ended June 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
RECEIPTS				
Taxes	\$ 11,827,799	\$ 11,827,799	\$ 11,136,445	\$ (691,354)
Licenses and Permits	150,100	150,100	141,243	(8,857)
Investment Income	15,000	15,000	11,643	(3,357)
Intergovernmental	506,860	506,860	1,373,481	866,621
Charges for Services	2,273,100	2,273,100	2,157,201	(115,899)
Miscellaneous	45,000	45,000	52,791	7,791
TOTAL RECEIPTS	14,817,859	14,817,859	14,872,804	54,945
DISBURSEMENTS				
General Government:				
County Board	116,200	116,200	112,635	3,565
County Clerk	215,085	215,085	193,068	22,017
County Treasurer	334,890	334,890	318,649	16,241
Register of Deeds	155,465	155,465	146,812	8,653
County Assessor	638,877	638,877	621,232	17,645
Election Commissioner	120,025	120,025	104,677	15,348
Building and Zoning	33,450	33,450	21,896	11,554
Clerk of the District Court	337,500	337,500	260,534	76,966
County Court System	440,500	440,500	314,195	126,305
District Judge	140,570	142,367	142,367	-
Public Defender	251,740	251,740	245,935	5,805
Building and Grounds	2,301,750	2,301,750	1,311,405	990,345
Agricultural Extension Agent	168,965	168,965	154,055	14,910
Child Support	283,848	283,848	239,111	44,737
Miscellaneous	4,271,300	4,266,491	2,156,397	2,110,094
Public Safety				
County Sheriff	4,826,200	4,826,200	4,386,630	439,570
County Attorney	761,153	761,153	702,950	58,203
Emergency Management	130,750	130,750	95,873	34,877
Public Works				
County Surveyor	218,336	218,336	174,359	43,977
Public Assistance				
Veterans' Service Officer	78,072	78,072	73,713	4,359
Institutions	239,200	239,200	157,647	81,553
County Relief	50,000	53,012	53,012	-
Transit Bus	35,250	35,250	25,048	10,202
TOTAL DISBURSEMENTS	16,149,126	16,149,126	12,012,200	4,136,926

(Continued)

DAWSON COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
GENERAL FUND

For the Year Ended June 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	<u>(1,331,267)</u>	<u>(1,331,267)</u>	<u>2,860,604</u>	<u>4,191,871</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	2,373,400	2,373,400	-	(2,373,400)
Transfers out	<u>(6,190,285)</u>	<u>(6,190,285)</u>	<u>(4,539,546)</u>	<u>1,650,739</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(3,816,885)</u>	<u>(3,816,885)</u>	<u>(4,539,546)</u>	<u>(722,661)</u>
Net Change in Fund Balance	(5,148,152)	(5,148,152)	(1,678,942)	3,469,210
FUND BALANCE - BEGINNING	<u>6,168,152</u>	<u>6,168,152</u>	<u>6,168,152</u>	<u>-</u>
FUND BALANCE - ENDING	<u><u>\$ 1,020,000</u></u>	<u><u>\$ 1,020,000</u></u>	<u><u>\$ 4,489,210</u></u>	<u><u>\$ 3,469,210</u></u>

(Concluded)

DAWSON COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
MAJOR FUNDS

For the Year Ended June 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
ROAD FUND				
RECEIPTS				
Intergovernmental	\$ 3,010,000	\$ 3,010,000	\$3,162,031	\$ 152,031
Charges for Services	-	-	11,186	11,186
Miscellaneous	1,263,000	1,263,000	215,695	(1,047,305)
TOTAL RECEIPTS	4,273,000	4,273,000	3,388,912	(884,088)
DISBURSEMENTS	10,152,885	10,152,885	7,031,384	3,121,501
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	(5,879,885)	(5,879,885)	(3,642,472)	2,237,413
OTHER FINANCING SOURCES (USES)				
Transfers in	5,677,150	5,677,150	2,803,693	(2,873,457)
Transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	5,677,150	5,677,150	2,803,693	(2,873,457)
Net Change in Fund Balance	(202,735)	(202,735)	(838,779)	(636,044)
FUND BALANCE - BEGINNING	902,735	902,735	902,735	-
FUND BALANCE - ENDING	\$ 700,000	\$ 700,000	\$ 63,956	\$ (636,044)
INHERITANCE FUND				
RECEIPTS				
Taxes	\$ 464,209	\$ 464,209	\$ 776,764	\$ 312,555
TOTAL RECEIPTS	464,209	464,209	776,764	312,555
DISBURSEMENTS	2,300,000	2,300,000	7,559	2,292,441
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	(1,835,791)	(1,835,791)	769,205	2,604,996
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(1,593,400)	(1,593,400)	(5,000)	1,588,400
TOTAL OTHER FINANCING SOURCES (USES)	(1,593,400)	(1,593,400)	(5,000)	1,588,400
Net Change in Fund Balance	(3,429,191)	(3,429,191)	764,205	4,193,396
FUND BALANCE - BEGINNING	3,429,191	3,429,191	3,429,191	-
FUND BALANCE - ENDING	\$ -	\$ -	\$4,193,396	\$ 4,193,396

DAWSON COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
MAJOR FUNDS

For the Year Ended June 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
INSURANCE FUND				
RECEIPTS				
Investment Income	\$ -	\$ -	\$ 9,883	\$ 9,883
Miscellaneous	54,254	54,254	588,612	534,358
TOTAL RECEIPTS	54,254	54,254	598,495	544,241
DISBURSEMENTS	4,900,000	4,900,000	1,769,572	3,130,428
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	(4,845,746)	(4,845,746)	(1,171,077)	3,674,669
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	1,554,819	1,554,819
Transfers out	(700,000)	(700,000)	-	700,000
TOTAL OTHER FINANCING SOURCES (USES)	(700,000)	(700,000)	1,554,819	2,254,819
Net Change in Fund Balance	(5,545,746)	(5,545,746)	383,742	5,929,488
FUND BALANCE - BEGINNING	5,545,746	5,545,746	5,795,746	250,000
FUND BALANCE - ENDING	\$ -	\$ -	\$6,179,488	\$ 6,179,488
SINKING FUND				
RECEIPTS	\$ -	\$ -	\$ -	\$ -
DISBURSEMENTS	3,800,000	3,800,000	-	3,800,000
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

(Continued)

DAWSON COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
MAJOR FUNDS

For the Year Ended June 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>COVID AMERICAN RESCUE PLAN FUND</u>				
RECEIPTS				
Investment Income	\$ -	\$ -	\$ 414	\$ 414
Intergovernmental	-	-	2,291,526	2,291,526
TOTAL RECEIPTS	-	-	2,291,940	2,291,940
DISBURSEMENTS	2,291,526	2,291,526	18,779	2,272,747
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	(2,291,526)	(2,291,526)	2,273,161	4,564,687
Net Change in Fund Balance	(2,291,526)	(2,291,526)	2,273,161	4,564,687
FUND BALANCE - BEGINNING	2,291,526	2,291,526	2,291,526	-
FUND BALANCE - ENDING	\$ -	\$ -	\$4,564,687	\$ 4,564,687

(Concluded)

DAWSON COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
NONMAJOR FUNDS

For the Year Ended June 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
HIGHWAY BUYBACK FUND				
Receipts	\$ 332,664	\$ 332,664	\$ 332,463	\$ (201)
Disbursements	(956,846)	(956,846)	-	956,846
Transfers in	-	-	-	-
Transfers out	(257,050)	(257,050)	(257,050)	-
Net Change in Fund Balance	(881,232)	(881,232)	75,413	956,645
Fund Balance - Beginning	881,232	881,232	881,232	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 956,645</u>	<u>\$ 956,645</u>
VISITORS PROMOTION FUND				
Receipts	\$ 151,314	\$ 151,314	\$ 164,300	\$ 12,986
Disbursements	(189,523)	(189,523)	(135,804)	53,719
Net Change in Fund Balance	(38,209)	(38,209)	28,496	66,705
Fund Balance - Beginning	38,209	38,209	38,209	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 66,705</u>	<u>\$ 66,705</u>
VISITORS IMPROVEMENT FUND				
Receipts	\$ 9,733	\$ 9,733	\$ 164,300	\$ 154,567
Disbursements	(204,700)	(204,700)	(106,855)	97,845
Net Change in Fund Balance	(194,967)	(194,967)	57,445	252,412
Fund Balance - Beginning	194,967	194,967	194,967	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 252,412</u>	<u>\$ 252,412</u>
REGISTER OF DEEDS PRESERVATION & MODERNIZATION FUND				
Receipts	\$ 23,896	\$ 23,896	\$ 17,148	\$ (6,748)
Disbursements	(55,000)	(55,000)	(6,525)	48,475
Net Change in Fund Balance	(31,104)	(31,104)	10,623	41,727
Fund Balance - Beginning	31,104	31,104	31,104	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 41,727</u>	<u>\$ 41,727</u>
UNEMPLOYMENT COMPENSATION FUND				
Receipts	\$ 6,717	\$ 6,717	\$ 3	\$ (6,714)
Disbursements	(110,000)	(110,000)	(4,492)	105,508
Net Change in Fund Balance	(103,283)	(103,283)	(4,489)	98,794
Fund Balance - Beginning	103,283	103,283	103,283	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 98,794</u>	<u>\$ 98,794</u>

DAWSON COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
NONMAJOR FUNDS

For the Year Ended June 30, 2022

	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>
VETERANS' AID FUND				
Receipts	\$ 197	\$ 197	\$ -	\$ (197)
Disbursements	(9,000)	(9,000)	(1,913)	7,087
Net Change in Fund Balance	(8,803)	(8,803)	(1,913)	6,890
Fund Balance - Beginning	8,803	8,803	8,803	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,890</u>	<u>\$ 6,890</u>
CASA FUND				
Receipts	\$ 119,463	\$ 119,463	\$ 106,475	\$ (12,988)
Disbursements	(159,005)	(159,005)	(106,580)	52,425
Transfers in	22,279	22,279	32,000	9,721
Transfers out	-	-	(16,097)	(16,097)
Net Change in Fund Balance	(17,263)	(17,263)	15,798	33,061
Fund Balance - Beginning	17,263	17,263	17,263	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 33,061</u>	<u>\$ 33,061</u>
STOP FUND				
Receipts	\$ 40,675	\$ 40,675	\$ 1,800	\$ (38,875)
Disbursements	(50,000)	(50,000)	(7,605)	42,395
Net Change in Fund Balance	(9,325)	(9,325)	(5,805)	3,520
Fund Balance - Beginning	9,325	9,325	9,325	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,520</u>	<u>\$ 3,520</u>
COUNTY DRUG LAW ENFORCEMENT & EDUCATION FUND				
Receipts	\$ 22,464	\$ 22,464	\$ 86,050	\$ 63,586
Disbursements	(50,000)	(50,000)	(50,000)	-
Net Change in Fund Balance	(27,536)	(27,536)	36,050	63,586
Fund Balance - Beginning	27,536	27,536	27,536	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 63,586</u>	<u>\$ 63,586</u>

DAWSON COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
NONMAJOR FUNDS

For the Year Ended June 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
MID-WEST NEBRASKA DRUG COURT FUND				
Receipts	\$ 2,962	\$ 2,962	\$ 540	\$ (2,422)
Disbursements	(110,000)	(110,000)	(11,580)	98,420
Net Change in Fund Balance	(107,038)	(107,038)	(11,040)	95,998
Fund Balance - Beginning	107,038	107,038	107,038	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 95,998</u>	<u>\$ 95,998</u>
K-9 DOG FUND				
Receipts	\$ 243	\$ 243	\$ 1,029	\$ 786
Disbursements	(15,000)	(15,000)	(534)	14,466
Net Change in Fund Balance	(14,757)	(14,757)	495	15,252
Fund Balance - Beginning	14,757	14,757	14,757	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,252</u>	<u>\$ 15,252</u>
SHERIFF GRANT FUND				
Receipts	\$ 9,883	\$ 9,883	\$ 2,841	\$ (7,042)
Disbursements	(31,000)	(31,000)	(3,250)	27,750
Net Change in Fund Balance	(21,117)	(21,117)	(409)	20,708
Fund Balance - Beginning	21,117	21,117	21,117	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,708</u>	<u>\$ 20,708</u>
SCAAP FUND				
Receipts	\$ 18,687	\$ 18,687	\$ -	\$ (18,687)
Disbursements	(48,000)	(48,000)	-	48,000
Net Change in Fund Balance	(29,313)	(29,313)	-	29,313
Fund Balance - Beginning	29,313	29,313	29,313	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29,313</u>	<u>\$ 29,313</u>
CASA GRANT FUND				
Receipts	\$ 3,044	\$ 3,044	\$ 2,271	\$ (773)
Disbursements	(8,000)	(8,000)	(4,028)	3,972
Net Change in Fund Balance	(4,956)	(4,956)	(1,757)	3,199
Fund Balance - Beginning	4,956	4,956	4,956	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,199</u>	<u>\$ 3,199</u>

(Continued)

DAWSON COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
NONMAJOR FUNDS

For the Year Ended June 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
JUVENILE SERVICES - HEALING HEARTS FUND				
Receipts	\$ 1	\$ 1	\$ -	\$ (1)
Disbursements	(4,000)	(4,000)	-	4,000
Net Change in Fund Balance	(3,999)	(3,999)	-	3,999
Fund Balance - Beginning	3,999	3,999	3,999	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,999</u>	<u>\$ 3,999</u>
COUNTY GRANT FUND				
Receipts	\$ 497,000	\$ 497,000	\$ -	\$ (497,000)
Disbursements	(500,000)	(500,000)	-	500,000
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	\$ 48,001	\$ 48,001	\$ 43,052	\$ (4,949)
Disbursements	(120,416)	(120,416)	(61,815)	58,601
Transfers in	64,411	64,411	32,000	(32,411)
Transfers out	-	-	(12,379)	(12,379)
Net Change in Fund Balance	(8,004)	(8,004)	858	8,862
Fund Balance - Beginning	8,004	8,004	8,004	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,862</u>	<u>\$ 8,862</u>
EMPLOYEE RECOGNITION FUND				
Receipts	\$ 2,590	\$ 2,590	\$ 2,877	\$ 287
Disbursements	(20,000)	(20,000)	(2,057)	17,943
Net Change in Fund Balance	(17,410)	(17,410)	820	18,230
Fund Balance - Beginning	17,410	17,410	17,410	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,230</u>	<u>\$ 18,230</u>
LOTTERY FUND				
Receipts	\$ 82,235	\$ 82,235	\$ 157,191	\$ 74,956
Disbursements	(368,310)	(368,310)	(33,332)	334,978
Transfers in	-	-	-	-
Transfers out	(176,690)	(176,690)	(69,000)	107,690
Net Change in Fund Balance	(462,765)	(462,765)	54,859	517,624
Fund Balance - Beginning	462,765	462,765	462,765	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 517,624</u>	<u>\$ 517,624</u>

DAWSON COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
NONMAJOR FUNDS

For the Year Ended June 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
E911 FUND				
Receipts	\$ 22,573	\$ 22,573	\$ 40,139	\$ 17,566
Disbursements	(450,000)	(450,000)	(68,906)	381,094
Transfers in	82,781	82,781	76,770	(6,011)
Transfers out	-	-	-	-
Net Change in Fund Balance	(344,646)	(344,646)	48,003	392,649
Fund Balance - Beginning	344,646	344,646	344,646	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 392,649</u>	<u>\$ 392,649</u>
911 ENHANCED WIRELESS FUND				
Receipts	\$ 82,781	\$ 82,781	\$ 77,205	\$ (5,576)
Disbursements	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(82,781)	(82,781)	(77,205)	5,576
Net Change in Fund Balance	-	-	-	-
Fund Balance - Beginning	-	-	-	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
911 ENHANCED WIRELESS RESERVE FUND				
Receipts	\$ -	\$ -	\$ -	\$ -
Disbursements	(173,000)	(173,000)	(19,151)	153,849
Transfers in	-	-	435	435
Transfers out	-	-	-	-
Net Change in Fund Balance	(173,000)	(173,000)	(18,716)	154,284
Fund Balance - Beginning	173,000	173,000	173,000	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 154,284</u>	<u>\$ 154,284</u>
RANGE MANAGEMENT FUND				
Receipts	\$ 1,470	\$ 1,470	\$ -	\$ (1,470)
Disbursements	(3,500)	(3,500)	(1,006)	2,494
Net Change in Fund Balance	(2,030)	(2,030)	(1,006)	1,024
Fund Balance - Beginning	2,030	2,030	2,030	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,024</u>	<u>\$ 1,024</u>

(Continued)

DAWSON COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
NONMAJOR FUNDS

For the Year Ended June 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
DISPATCH FUND				
Receipts	\$ 273,000	\$ 273,000	\$ 243,250	\$ (29,750)
Disbursements	(854,450)	(854,450)	(618,626)	235,824
Transfers in	550,185	550,185	535,000	(15,185)
Transfers out	-	-	(189,440)	(189,440)
Net Change in Fund Balance	(31,265)	(31,265)	(29,816)	1,449
Fund Balance - Beginning	31,265	31,265	31,265	-
Fund Balance - Ending	\$ -	\$ -	\$ 1,449	\$ 1,449
BUILDING FUND				
Receipts	\$ 15,192	\$ 15,192	\$ 51,139	\$ 35,947
Disbursements	(108,000)	(108,000)	(84,820)	23,180
Net Change in Fund Balance	(92,808)	(92,808)	(33,681)	59,127
Fund Balance - Beginning	92,808	92,808	92,808	-
Fund Balance - Ending	\$ -	\$ -	\$ 59,127	\$ 59,127
SPRING CREEK WATERSHED FUND				
Receipts	\$ 1,825	\$ 1,825	\$ 17,130	\$ 15,305
Disbursements	(428,000)	(428,000)	(180)	427,820
Net Change in Fund Balance	(426,175)	(426,175)	16,950	443,125
Fund Balance - Beginning	426,175	426,175	426,175	-
Fund Balance - Ending	\$ -	\$ -	\$ 443,125	\$ 443,125
NOXIOUS WEED FUND				
Receipts	\$ 73,875	\$ 73,875	\$ 69,126	\$ (4,749)
Disbursements	(205,400)	(205,400)	(191,256)	14,144
Transfers in	220,000	220,000	121,000	(99,000)
Transfers out	-	-	-	-
Net Change in Fund Balance	88,475	88,475	(1,130)	(89,605)
Fund Balance - Beginning	11,525	11,525	11,525	-
Fund Balance - Ending	\$ 100,000	\$ 100,000	\$ 10,395	\$ (89,605)
INVENTORY MAINTENANCE FUND				
Receipts	\$ 152,122	\$ 152,122	\$ 205,169	\$ 53,047
Disbursements	(227,000)	(227,000)	(137,596)	89,404
Net Change in Fund Balance	(74,878)	(74,878)	67,573	142,451
Fund Balance - Beginning	74,878	74,878	74,878	-
Fund Balance - Ending	\$ -	\$ -	\$ 142,451	\$ 142,451

(Continued)

DAWSON COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
NONMAJOR FUNDS

For the Year Ended June 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>HISTORICAL SOCIETY FUND</u>				
Receipts	\$ 95,300	\$ 95,300	\$ 96,197	\$ 897
Disbursements	<u>(96,372)</u>	<u>(96,372)</u>	<u>(96,372)</u>	<u>-</u>
Net Change in Fund Balance	(1,072)	(1,072)	(175)	897
Fund Balance - Beginning	<u>1,072</u>	<u>1,072</u>	<u>1,072</u>	<u>-</u>
Fund Balance - Ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 897</u></u>	<u><u>\$ 897</u></u>

(Concluded)

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

For the Year Ended June 30, 2022

	Highway Buyback Fund	Visitors Promotion Fund	Visitors Improvement Fund	Register of Deeds Preservation & Modernization Fund	Unemployment Compensation Fund	Parent Child Center Fund
RECEIPTS						
Taxes	\$ -	\$ 164,300	\$ 164,300	\$ -	\$ 3	\$ -
Investment Income	-	-	-	-	-	-
Intergovernmental	332,463	-	-	-	-	-
Charges for Services	-	-	-	17,148	-	-
Miscellaneous	-	-	-	-	-	-
TOTAL RECEIPTS	<u>332,463</u>	<u>164,300</u>	<u>164,300</u>	<u>17,148</u>	<u>3</u>	<u>-</u>
DISBURSEMENTS						
General Government	-	-	-	6,525	4,492	-
Public Safety	-	-	-	-	-	10,000
Public Works	-	-	-	-	-	-
Public Assistance	-	-	-	-	-	-
Culture and Recreation	-	135,804	106,855	-	-	-
TOTAL DISBURSEMENTS	<u>-</u>	<u>135,804</u>	<u>106,855</u>	<u>6,525</u>	<u>4,492</u>	<u>10,000</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	<u>332,463</u>	<u>28,496</u>	<u>57,445</u>	<u>10,623</u>	<u>(4,489)</u>	<u>(10,000)</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	10,000
Transfers out	(257,050)	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(257,050)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,000</u>
Net Change in Fund Balances	75,413	28,496	57,445	10,623	(4,489)	-
FUND BALANCES - BEGINNING	<u>881,232</u>	<u>38,209</u>	<u>194,967</u>	<u>31,104</u>	<u>103,283</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$956,645</u>	<u>\$ 66,705</u>	<u>\$ 252,412</u>	<u>\$ 41,727</u>	<u>\$ 98,794</u>	<u>\$ -</u>
FUND BALANCES:						
Restricted for:						
Visitor Promotion	-	66,705	252,412	-	-	-
911 Emergency Services	-	-	-	-	-	-
Drug Education	-	-	-	-	-	-
Law Enforcement	-	-	-	-	-	-
Preservation of Records	-	-	-	41,727	-	-
Road & Bridge Projects	956,645	-	-	-	-	-
Unemployment Compensation	-	-	-	-	98,794	-
Historical Society	-	-	-	-	-	-
Committed to:						
Law Enforcement & Public Safety	-	-	-	-	-	-
Aid and Assistance	-	-	-	-	-	-
County Buildings	-	-	-	-	-	-
Employee Recognition	-	-	-	-	-	-
Miscellaneous Projects	-	-	-	-	-	-
Watershed Management	-	-	-	-	-	-
Noxious Weed Control	-	-	-	-	-	-
TOTAL FUND BALANCES	<u>\$956,645</u>	<u>\$ 66,705</u>	<u>\$ 252,412</u>	<u>\$ 41,727</u>	<u>\$ 98,794</u>	<u>\$ -</u>

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

For the Year Ended June 30, 2022

	Veterans' Aid Fund	CASA Fund	STOP Fund	County Drug Law Enforcement & Education Fund	Mid-West Nebraska Drug Court Fund	K-9 Dog Fund
RECEIPTS						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Income	-	-	-	-	-	-
Intergovernmental	-	67,018	-	-	540	-
Charges for Services	-	-	1,800	-	-	1,029
Miscellaneous	-	39,457	-	86,050	-	-
TOTAL RECEIPTS	<u>-</u>	<u>106,475</u>	<u>1,800</u>	<u>86,050</u>	<u>540</u>	<u>1,029</u>
DISBURSEMENTS						
General Government	-	-	-	-	-	-
Public Safety	-	106,580	7,605	50,000	11,580	534
Public Works	-	-	-	-	-	-
Public Assistance	1,913	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
TOTAL DISBURSEMENTS	<u>1,913</u>	<u>106,580</u>	<u>7,605</u>	<u>50,000</u>	<u>11,580</u>	<u>534</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	<u>(1,913)</u>	<u>(105)</u>	<u>(5,805)</u>	<u>36,050</u>	<u>(11,040)</u>	<u>495</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	-	32,000	-	-	-	-
Transfers out	-	(16,097)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>15,903</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(1,913)	15,798	(5,805)	36,050	(11,040)	495
FUND BALANCES - BEGINNING	<u>8,803</u>	<u>17,263</u>	<u>9,325</u>	<u>27,536</u>	<u>107,038</u>	<u>14,757</u>
FUND BALANCES - ENDING	<u>\$ 6,890</u>	<u>\$33,061</u>	<u>\$ 3,520</u>	<u>\$ 63,586</u>	<u>\$ 95,998</u>	<u>\$ 15,252</u>
FUND BALANCES:						
Restricted for:						
Visitor Promotion	-	-	-	-	-	-
911 Emergency Services	-	-	-	-	-	-
Drug Education	-	-	-	63,586	-	-
Law Enforcement	-	-	-	-	-	-
Preservation of Records	-	-	-	-	-	-
Road & Bridge Projects	-	-	-	-	-	-
Unemployment Compensation	-	-	-	-	-	-
Historical Society	-	-	-	-	-	-
Committed to:						
Law Enforcement & Public Safety	-	33,061	3,520	-	95,998	15,252
Aid and Assistance	6,890	-	-	-	-	-
County Buildings	-	-	-	-	-	-
Employee Recognition	-	-	-	-	-	-
Miscellaneous Projects	-	-	-	-	-	-
Watershed Management	-	-	-	-	-	-
Noxious Weed Control	-	-	-	-	-	-
TOTAL FUND BALANCES	<u>\$ 6,890</u>	<u>\$33,061</u>	<u>\$ 3,520</u>	<u>\$ 63,586</u>	<u>\$ 95,998</u>	<u>\$ 15,252</u>

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

For the Year Ended June 30, 2022

	Sheriff Grant Fund	SCAAP Fund	CASA Grant Fund	Juvenile Services - Healing Hearts Fund	County Grant Fund	Victim Assistance Fund	Employee Recognition Fund
RECEIPTS							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Income	-	-	-	-	-	-	-
Intergovernmental	2,841	-	-	-	-	43,052	-
Charges for Services	-	-	-	-	-	-	-
Miscellaneous	-	-	2,271	-	-	-	2,877
TOTAL RECEIPTS	<u>2,841</u>	<u>-</u>	<u>2,271</u>	<u>-</u>	<u>-</u>	<u>43,052</u>	<u>2,877</u>
DISBURSEMENTS							
General Government	-	-	-	-	-	-	2,057
Public Safety	3,250	-	4,028	-	-	61,815	-
Public Works	-	-	-	-	-	-	-
Public Assistance	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	<u>3,250</u>	<u>-</u>	<u>4,028</u>	<u>-</u>	<u>-</u>	<u>61,815</u>	<u>2,057</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	<u>(409)</u>	<u>-</u>	<u>(1,757)</u>	<u>-</u>	<u>-</u>	<u>(18,763)</u>	<u>820</u>
OTHER FINANCING SOURCES (USES)							
Transfers in	-	-	-	-	-	32,000	-
Transfers out	-	-	-	-	-	(12,379)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,621</u>	<u>-</u>
Net Change in Fund Balances	(409)	-	(1,757)	-	-	858	820
FUND BALANCES - BEGINNING	<u>21,117</u>	<u>29,313</u>	<u>4,956</u>	<u>3,999</u>	<u>3,000</u>	<u>8,004</u>	<u>17,410</u>
FUND BALANCES - ENDING	<u>\$ 20,708</u>	<u>\$ 29,313</u>	<u>\$ 3,199</u>	<u>\$ 3,999</u>	<u>\$ 3,000</u>	<u>\$ 8,862</u>	<u>\$ 18,230</u>
FUND BALANCES:							
Restricted for:							
Visitor Promotion	-	-	-	-	-	-	-
911 Emergency Services	-	-	-	-	-	-	-
Drug Education	-	-	-	-	-	-	-
Law Enforcement	20,708	29,313	-	3,999	3,000	-	-
Preservation of Records	-	-	-	-	-	-	-
Road & Bridge Projects	-	-	-	-	-	-	-
Unemployment Compensation	-	-	-	-	-	-	-
Historical Society	-	-	-	-	-	-	-
Committed to:							
Law Enforcement & Public Safety	-	-	3,199	-	-	8,862	-
Aid and Assistance	-	-	-	-	-	-	-
County Buildings	-	-	-	-	-	-	-
Employee Recognition	-	-	-	-	-	-	18,230
Miscellaneous Projects	-	-	-	-	-	-	-
Watershed Management	-	-	-	-	-	-	-
Noxious Weed Control	-	-	-	-	-	-	-
TOTAL FUND BALANCES	<u>\$ 20,708</u>	<u>\$ 29,313</u>	<u>\$ 3,199</u>	<u>\$ 3,999</u>	<u>\$ 3,000</u>	<u>\$ 8,862</u>	<u>\$ 18,230</u>

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

For the Year Ended June 30, 2022

	Lottery Fund	E911 Fund	911 Enhanced Wireless Fund	911 Enhanced Wireless Reserve Fund	Range Management Fund	Dispatch Fund
RECEIPTS						
Taxes	\$ -	\$ 40,139	\$ 77,205	\$ -	\$ -	\$ -
Investment Income	487	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	243,250
Miscellaneous	156,704	-	-	-	-	-
TOTAL RECEIPTS	<u>157,191</u>	<u>40,139</u>	<u>77,205</u>	<u>-</u>	<u>-</u>	<u>243,250</u>
DISBURSEMENTS						
General Government	33,332	-	-	-	-	-
Public Safety	-	68,906	-	19,151	1,006	618,626
Public Works	-	-	-	-	-	-
Public Assistance	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
TOTAL DISBURSEMENTS	<u>33,332</u>	<u>68,906</u>	<u>-</u>	<u>19,151</u>	<u>1,006</u>	<u>618,626</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	<u>123,859</u>	<u>(28,767)</u>	<u>77,205</u>	<u>(19,151)</u>	<u>(1,006)</u>	<u>(375,376)</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	-	76,770	-	435	-	535,000
Transfers out	(69,000)	-	(77,205)	-	-	(189,440)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(69,000)</u>	<u>76,770</u>	<u>(77,205)</u>	<u>435</u>	<u>-</u>	<u>345,560</u>
Net Change in Fund Balances	54,859	48,003	-	(18,716)	(1,006)	(29,816)
FUND BALANCES - BEGINNING	<u>462,765</u>	<u>344,646</u>	<u>-</u>	<u>173,000</u>	<u>2,030</u>	<u>31,265</u>
FUND BALANCES - ENDING	<u>\$ 517,624</u>	<u>\$392,649</u>	<u>\$ -</u>	<u>\$ 154,284</u>	<u>\$ 1,024</u>	<u>\$ 1,449</u>
FUND BALANCES:						
Restricted for:						
Visitor Promotion	-	-	-	-	-	-
911 Emergency Services	-	392,649	-	154,284	-	-
Drug Education	-	-	-	-	-	-
Law Enforcement	-	-	-	-	-	-
Preservation of Records	-	-	-	-	-	-
Road & Bridge Projects	-	-	-	-	-	-
Unemployment Compensation	-	-	-	-	-	-
Historical Society	-	-	-	-	-	-
Committed to:						
Law Enforcement & Public Safety	-	-	-	-	1,024	1,449
Aid and Assistance	-	-	-	-	-	-
County Buildings	-	-	-	-	-	-
Employee Recognition	-	-	-	-	-	-
Miscellaneous Projects	517,624	-	-	-	-	-
Watershed Management	-	-	-	-	-	-
Noxious Weed Control	-	-	-	-	-	-
TOTAL FUND BALANCES	<u>\$ 517,624</u>	<u>\$392,649</u>	<u>\$ -</u>	<u>\$ 154,284</u>	<u>\$ 1,024</u>	<u>\$ 1,449</u>

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

For the Year Ended June 30, 2022

	Building Fund	Spring Creek Watershed Fund	Noxious Weed Fund	Inventory Maintenance Fund	Historical Society Fund	Total Nonmajor Funds
RECEIPTS						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 87,615	\$ 533,562
Investment Income	-	-	-	-	-	487
Intergovernmental	-	-	33,011	-	8,582	487,507
Charges for Services	51,139	17,130	36,115	205,169	-	572,780
Miscellaneous	-	-	-	-	-	287,359
TOTAL RECEIPTS	<u>51,139</u>	<u>17,130</u>	<u>69,126</u>	<u>205,169</u>	<u>96,197</u>	<u>1,881,695</u>
DISBURSEMENTS						
General Government	84,820	180	-	-	-	131,406
Public Safety	-	-	-	137,596	-	1,100,677
Public Works	-	-	191,256	-	-	191,256
Public Assistance	-	-	-	-	-	1,913
Culture and Recreation	-	-	-	-	96,372	339,031
TOTAL DISBURSEMENTS	<u>84,820</u>	<u>180</u>	<u>191,256</u>	<u>137,596</u>	<u>96,372</u>	<u>1,764,283</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	<u>(33,681)</u>	<u>16,950</u>	<u>(122,130)</u>	<u>67,573</u>	<u>(175)</u>	<u>117,412</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	121,000	-	-	807,205
Transfers out	-	-	-	-	-	(621,171)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>121,000</u>	<u>-</u>	<u>-</u>	<u>186,034</u>
Net Change in Fund Balances	(33,681)	16,950	(1,130)	67,573	(175)	303,446
FUND BALANCES - BEGINNING	<u>92,808</u>	<u>426,175</u>	<u>11,525</u>	<u>74,878</u>	<u>1,072</u>	<u>3,141,480</u>
FUND BALANCES - ENDING	<u>\$ 59,127</u>	<u>\$ 443,125</u>	<u>\$ 10,395</u>	<u>\$ 142,451</u>	<u>\$ 897</u>	<u>\$ 3,444,926</u>
FUND BALANCES:						
Restricted for:						
Visitor Promotion	-	-	-	-	-	319,117
911 Emergency Services	-	-	-	-	-	546,933
Drug Education	-	-	-	-	-	63,586
Law Enforcement	-	-	-	-	-	57,020
Preservation of Records	-	-	-	-	-	41,727
Road & Bridge Projects	-	-	-	-	-	956,645
Unemployment Compensation	-	-	-	-	-	98,794
Historical Society	-	-	-	-	897	897
Committed to:						
Law Enforcement & Public Safety	-	-	-	142,451	-	304,816
Aid and Assistance	-	-	-	-	-	6,890
County Buildings	59,127	-	-	-	-	59,127
Employee Recognition	-	-	-	-	-	18,230
Miscellaneous Projects	-	-	-	-	-	517,624
Watershed Management	-	443,125	-	-	-	443,125
Noxious Weed Control	-	-	10,395	-	-	10,395
TOTAL FUND BALANCES	<u>\$ 59,127</u>	<u>\$ 443,125</u>	<u>\$ 10,395</u>	<u>\$ 142,451</u>	<u>\$ 897</u>	<u>\$ 3,444,926</u>

DAWSON COUNTY
SCHEDULE OF OFFICE ACTIVITIES
For the Year Ended June 30, 2022

	County Clerk	Register of Deeds	Clerk of the District Court	County Sheriff	County Attorney	Weed Superintendent	Highway Superintendent
BALANCES JULY 1, 2021	\$ 1,099	\$ 50,969	\$ 535,598	\$ 224,881	\$ 6,014	\$ 13,677	\$ -
RECEIPTS							
Taxes	-	-	-	41,238	-	-	-
Licenses and Permits	5,885	-	-	2,010	-	-	-
Intergovernmental	-	-	-	-	-	33,000	-
Charges for Services	34,775	197,780	83,866	1,648,081	-	45,339	-
Miscellaneous	161,437	1,078	-	301	427	-	424,525
State Fees	-	273,034	76,343	-	-	-	146
Other Liabilities	1,998	404	924,475	433,019	-	-	-
TOTAL RECEIPTS	204,095	472,296	1,084,684	2,124,649	427	78,339	424,671
DISBURSEMENTS							
Payments to County Treasurer	198,224	202,985	90,017	1,677,926	-	69,115	215,695
Payments to State Treasurer	-	279,129	76,521	-	-	-	146
Petty Cash & Other Payments	1,974	-	-	294	427	-	-
Other Liabilities	1,998	404	923,224	441,107	-	-	-
TOTAL DISBURSEMENTS	202,196	482,518	1,089,762	2,119,327	427	69,115	215,841
BALANCES JUNE 30, 2022	\$ 2,998	\$ 40,747	\$ 530,520	\$ 230,203	\$ 6,014	\$ 22,901	\$ 208,830
BALANCES CONSIST OF:							
Due to County Treasurer	\$ 2,398	\$ 16,626	\$ 5,461	\$ 137,806	\$ 5,714	\$ 22,901	\$ 208,830
Petty Cash	600	-	100	8,700	300	-	-
Due to State Treasurer	-	24,121	3,740	-	-	-	-
Due to Others	-	-	521,219	83,697	-	-	-
BALANCES JUNE 30, 2022	\$ 2,998	\$ 40,747	\$ 530,520	\$ 230,203	\$ 6,014	\$ 22,901	\$ 208,830

(Continued)

DAWSON COUNTY
SCHEDULE OF OFFICE ACTIVITIES
For the Year Ended June 30, 2022

	Veterans' Service Officer	County Surveyor	County Child Support	County Planning & Zoning	Imprest Accounts	Total
BALANCES JULY 1, 2021	\$ 1,000	\$ 15,545	\$ 1,500	\$ -	\$ 251,200	\$ 1,101,483
RECEIPTS						
Taxes	-	-	-	-	-	41,238
Licenses and Permits	-	-	-	5,320	-	13,215
Intergovernmental	-	-	-	-	-	33,000
Charges for Services	-	63,172	-	-	-	2,073,013
Miscellaneous	832	-	5,857	-	1,704,064	2,298,521
State Fees	-	-	-	-	-	349,523
Other Liabilities	-	-	-	-	-	1,359,896
TOTAL RECEIPTS	832	63,172	5,857	5,320	1,704,064	6,168,406
DISBURSEMENTS						
Payments to County Treasurer	-	67,835	-	5,320	-	2,527,117
Payments to State Treasurer	-	-	-	-	-	355,796
Petty Cash & Other Payments	832	-	5,857	-	1,704,064	1,713,448
Other Liabilities	-	-	-	-	-	1,366,733
TOTAL DISBURSEMENTS	832	67,835	5,857	5,320	1,704,064	5,963,094
BALANCES JUNE 30, 2022	\$ 1,000	\$ 10,882	\$ 1,500	\$ -	\$ 251,200	\$ 1,306,795
BALANCES CONSIST OF:						
Due to County Treasurer	\$ -	\$ 10,882	\$ -	\$ -	\$ -	\$ 410,618
Petty Cash	1,000	-	1,500	-	251,200	263,400
Due to State Treasurer	-	-	-	-	-	27,861
Due to Others	-	-	-	-	-	604,916
BALANCES JUNE 30, 2022	\$ 1,000	\$ 10,882	\$ 1,500	\$ -	\$ 251,200	\$ 1,306,795

(Concluded)

DAWSON COUNTY
SCHEDULE OF TAXES CERTIFIED AND COLLECTED
FOR ALL POLITICAL SUBDIVISIONS IN THE COUNTY
June 30, 2022

Item	2017	2018	2019	2020	2021
Tax Certified by Assessor					
Real Estate	\$ 48,533,898	\$ 48,251,160	\$ 48,703,621	\$ 48,671,680	\$ 48,720,619
Personal and Specials	3,111,618	2,543,512	2,386,821	2,587,935	2,571,600
Total	<u>51,645,516</u>	<u>50,794,672</u>	<u>51,090,442</u>	<u>51,259,615</u>	<u>51,292,219</u>
Corrections					
Additions	40,367	230,256	1,085	123,709	69,330
Deductions	(272,465)	(335,381)	(171,492)	(284,018)	(66,301)
Net Additions/ (Deductions)	<u>(232,098)</u>	<u>(105,125)</u>	<u>(170,407)</u>	<u>(160,309)</u>	<u>3,029</u>
Corrected Certified Tax	<u>51,413,418</u>	<u>50,689,547</u>	<u>50,920,035</u>	<u>51,099,306</u>	<u>51,295,248</u>
Net Tax Collected by County Treasurer during Fiscal Year Ending:					
June 30, 2018	32,392,350	-	-	-	-
June 30, 2019	18,984,008	31,597,995	-	-	-
June 30, 2020	25,391	19,082,266	31,842,691	-	-
June 30, 2021	5,309	5,217	19,057,315	32,346,595	-
June 30, 2022	1,054	2,102	16,246	18,742,433	33,498,216
Total Net Collections	<u>51,408,112</u>	<u>50,687,580</u>	<u>50,916,252</u>	<u>51,089,028</u>	<u>33,498,216</u>
Total Uncollected Tax	<u>\$ 5,306</u>	<u>\$ 1,967</u>	<u>\$ 3,783</u>	<u>\$ 10,278</u>	<u>\$ 17,797,032</u>
Percentage Uncollected Tax	<u>0.01%</u>	<u>0.00%</u>	<u>0.01%</u>	<u>0.02%</u>	<u>34.70%</u>

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



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

Charlie Janssen
State Auditor

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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, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated October 12, 2022. The report notes the financial statements were prepared on the basis of cash receipts and disbursements.

Report on Internal Control Over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We consider the following deficiency in the County's internal control to be a significant deficiency:

- 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.

Report on 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed 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 October 12, 2022.

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 results 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.



Jeff Schreier, CPA
Audit Manager
Lincoln, Nebraska

October 12, 2022



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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State Auditor

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October 12, 2022

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, 2022, and have issued our report thereon dated October 12, 2022. 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 SHERIFF

Office Procedures

During the audit, we noted the following issues with the County Sheriff's financial balancing, recordkeeping, and general office procedures:

- As of June 30, 2022, we noted an unknown shortage of \$173 in the Inmate Trust account. This was the result of the office not performing a monthly asset-to-liability reconciliation to ensure the office had sufficient assets (reconciled bank balance, cash on hand, and accounts receivable) to pay office liabilities (authorized petty cash, unremitted fees, and inmate trust accounts). The following table provides details of how this shortage was calculated:

Office Assets:	
Reconciled Bank Balance	\$ 10,637
Cash on Hand	\$ 2,196
Accounts Receivable	\$ 54
Total Office Assets	\$ 12,887
Office Liabilities:	
Authorized Petty Cash	\$ 2,000
Unremitted Bank Interest	\$ 203
Inmate Trust Balances	\$ 10,857
Total Office Liabilities	\$ 13,060
Unknown Shortage	\$ (173)

- Similarly, we noted an unknown shortage of \$87 in the Civil Fee account as of June 30, 2022. Details of how this shortage was calculated are included in the table below:

Office Assets:	
Reconciled Bank Balance	\$ 10,091
Accounts Receivable	\$ 7,308
Total Office Assets	\$ 17,399
Office Liabilities:	
Unremitted Fees	\$ 11,486
Petty Cash	\$ 6,000
Total Office Liabilities	\$ 17,486
Unknown Shortage	\$ (87)

- Interest, totaling \$203, earned on the Inmate Trust account had not been remitted to the County Treasurer as of June 30, 2022. Of this amount, \$200 was earned prior to fiscal year 2022.
- Fees, totaling \$70, were received in the Sheriff Fee account prior July 1, 2021, but had not been remitted to the County Treasurer as of June 30, 2022.
- The Inmate Trust account incurred bank charges of \$18 in July 2021, \$18 in December 2021, and \$18 in January 2022 that had not been submitted to the County Board for reimbursement as of June 30, 2022.
- The County Sheriff did not issue receipts or otherwise document immediately all money received by his office. We noted \$337,303 was deposited with the County Treasurer without a corresponding receipt or other documentation to support when the money was originally received by the County Sheriff.

Neb. Rev. Stat. § 23-1601(1) (Supp. 2021) states the following:

It is the duty of the county treasurer to receive all money belonging to the county, from whatsoever source derived and by any method of payment provided by section 77-1702, and all other money which is by law directed to be paid to him or her. All money received by the county treasurer for the use of the county shall be paid out by him or her only on warrants issued by the county board according to law, except when special provision for payment of county money is otherwise made by law.

(Emphasis added). Good internal controls and sound business practices require procedures to ensure that office assets (reconciled bank balance, cash on hand, and accounts receivable) agree to office liabilities (authorized petty cash, unremitted fees, and inmate trust accounts). Those same procedures should also ensure the following: 1) all funds received or earned are remitted timely to the County Treasurer; 2) bank charges are submitted timely to the County for reimbursement; and 3) receipts or other forms of documentation are created immediately for all money received by the County Sheriff.

Without such procedures, there is an increased risk for not only the loss, theft, or misuse of funds, as well as errors going undetected more easily, but also noncompliance with State statute.

We recommend the County Sheriff implement procedures to ensure the following:
1) accurate asset-to-liability reconciliation procedures are performed monthly; 2) all funds received or earned are remitted timely to the County Treasurer; 3) bank charges are submitted timely to the County for reimbursement; and 4) receipts or other forms of documentation are created immediately for all money received by the County Sheriff.

County Sheriff's Response: The County Sheriff had some unremitted interest in the Inmate Trust Account and unremitted fees in the Sheriff's Fee Account, both accounts have remitted those fees and will continue to remit in a timely manner.

We now have procedure for all money received by this office to have a receipt and documentation from this office before being submitted to Dawson County Treasurer.

All accounts are now corrected with the assets to liabilities.

We have put into place a policy and procedure that accounts will be reconciled monthly. A monthly asset-to-liability reconciliation is performed, and any variances noted are identified and resolved in a timely manner.

COUNTY OVERALL

Insurance Reimbursement Review

We noted that the County was not performing any review procedures to ensure that the insurance reimbursements received by the County were correct, and the County received all reimbursements owed to it. During the fiscal year ending June 30, 2022, the County received \$350,716 in insurance reimbursements.

Dawson County administers a self-insured health insurance plan and has contracted with Mid-American Benefits to act as the Claims Administrator for the plan. The County has obtained secondary insurance to limit the County's total exposure each year. The County is required to pay all health insurance claims, including claims over the maximum exposure. With the assistance of Mid-American Benefits, the County then submits a claim to the secondary insurance provider to receive reimbursement for the claims paid in excess of the maximum.

Good internal controls and sound business practices require procedures to ensure the County receives the correct amount of reimbursements from the secondary insurance provider.

Without such procedures, there is an increased risk of the County failing to identify that the proper amount of insurance reimbursements are not being received.

We recommend the County Board, County Clerk, and County Treasurer work together to establish documented procedures for adequately reviewing insurance reimbursements. Such procedures may include, among other things, obtaining the "Reinsurance Member Loss Report" from Mid-American Benefits and comparing the information in that document to the actual reimbursements received and deposited with the County Treasurer.

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 that 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 issue 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.

* * * * *

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.

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.

Sincerely,

A handwritten signature in black ink, appearing to read "Jeff Schreier". The signature is fluid and cursive, with the first name "Jeff" and last name "Schreier" clearly distinguishable.

Jeff Schreier, CPA
Audit Manager