

**AUDIT REPORT
OF
DAWSON COUNTY**

JULY 1, 2023, THROUGH JUNE 30, 2024

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Issued on October 22, 2024

*The **Nebraska Auditor of Public Accounts Office** was created by the first territorial Legislature in 1855. The Auditor was the general accountant and revenue officer of the territory. Those duties have expanded and evolved over the decades, as modern accounting theory has been implemented. The office of the Auditor of Public Accounts is one of six offices making up the executive branch of Nebraska State Government. Mike Foley was elected in November 2006 and re-elected in November 2010 and November 2022 as the Nebraska Auditor of Public Accounts. He was sworn into office on January 5, 2023, and is Nebraska's 24th State Auditor.*

The mission of the Nebraska Auditor of Public Accounts' office is to provide independent, accurate, and timely audits, reviews, or investigations of the financial operations of Nebraska State and local governments.

We will provide this information, as required by statute, to all policymakers and taxpayers through written reports and our Internet-based Budget and Audit databases.

We will maintain a professionally prepared staff, utilizing up-to-date technology, and following current Government Auditing Standards.

Audit Staff Working On This Report

Jeff Schreier, CPA – Audit Manager
Nathan Tomjack – Auditor-in-Charge
Derek Baumfalk – Auditor II
Joe Mueller – Auditor II
Jacob Placke – Auditor

Our reports can be found electronically at: auditors.nebraska.gov

Additionally, you may request them by contacting us at:

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DAWSON COUNTY

TABLE OF CONTENTS

	<u>Page</u>
List of County Officials	1
Financial Section	
Independent Auditor's Report	2 - 4
Basic Financial Statements:	
Government-Wide Financial Statements:	
Statement of Net Position - Cash Basis	5
Statement of Activities - Cash Basis	6
Fund Financial Statements:	
Statement of Cash Basis Assets and Fund Balances - Governmental Funds	7
Statement of Cash Receipts, Disbursements, and Changes in Cash Basis Fund Balances - Governmental Funds	8
Statement of Fiduciary Net Position – Cash Basis	9
Statement of Changes in Fiduciary Net Position – Cash Basis	10
Notes to Financial Statements	11 - 18
Combining Statements and Schedules:	
Budgetary Comparison Schedule - Budget and Actual - General Fund	19 - 20
Budgetary Comparison Schedule - Budget and Actual - Major Funds	21 - 22
Budgetary Comparison Schedule - Budget and Actual - Nonmajor Funds	23 - 27
Combining Statement of Receipts, Disbursements, and Changes in Cash Basis Fund Balances - Nonmajor Funds	28 - 32
Schedule of Office Activities	33 - 34
Schedule of Taxes Certified and Collected for All Political Subdivisions in the County	35
Schedule of Expenditures of Federal Awards	36
Notes to the Schedule of Expenditures of Federal Awards	37
Government Auditing Standards Section	
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 <i>Government Auditing Standards</i>	38 - 39
Independent Auditor's Report on Compliance for each Major Federal Program and Report on Internal Control over Compliance Required by the Uniform Guidance	40 - 42
Schedule of Findings and Questioned Costs	43 - 46
Auditee Section	
Schedule of Prior Audit Findings	47
Corrective Action Plan	48

DAWSON COUNTY
700 N. Washington
Lexington, NE 68850

LIST OF COUNTY OFFICIALS
At June 30, 2024

<u>Title</u>	<u>Name</u>	<u>Term Expires</u>
Board of Commissioners	Bill Stewart	Jan. 2027
	Kevin Swanson	Jan. 2027
	PJ Jacobson	Jan. 2025
	Rick Zarek	Jan. 2025
	Rod Reynolds	Jan. 2025
Assessor	Nic VanCura	Jan. 2027
Attorney	Elizabeth Waterman	Jan. 2027
Clerk Election Commissioner	Michaela Arndt	Jan. 2027
Register of Deeds	Linzy Hendricks	Jan. 2027
Clerk of the District Court	Becky Boryca	Jan. 2027
Sheriff	Mark Montgomery	Jan. 2027
Treasurer	Kaitlyn Woltemath	Jan. 2027
Surveyor	Mark Streit	Jan. 2027
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



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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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, 2024, 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, 2024, and the respective changes in cash-basis financial position for the year then ended in accordance with the cash 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 (*Government Auditing Standards*). 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, schedule of expenditures of Federal awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and schedule of taxes certified and collected, pages 19-36, 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 22, 2024, 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".

October 22, 2024

Jeff Schreier, CPA
Audit Manager
Lincoln, Nebraska

DAWSON COUNTY
STATEMENT OF NET POSITION - CASH BASIS
June 30, 2024

	Governmental Activities
<hr/>	
ASSETS	
Cash and Cash Equivalents (Note 1.D)	\$ 19,721,456
Investments (Note 1.D)	2,083,854
TOTAL ASSETS	<u>\$ 21,805,310</u>
NET POSITION	
Restricted for:	
Visitor Promotion	\$ 315,285
911 Emergency Services	520,797
Drug Education	50,135
Law Enforcement & Public Safety	92,292
Preservation of Records	56,152
Self Insurance	6,824,828
Unemployment Compensation	94,223
Historical Society	998
Road & Bridge Projects	637,016
Miscellaneous Projects	897,740
Unrestricted	12,315,844
TOTAL NET POSITION	<u>\$ 21,805,310</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, 2024

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	\$ (9,365,578)	\$ 1,052,399	\$ 318,379	\$ (7,994,800)
Public Safety	(6,337,207)	1,101,741	146,507	(5,088,959)
Public Works	(13,696,957)	111,236	4,155,619	(9,430,102)
Public Health	(14,040)	-	-	(14,040)
Public Assistance	(274,779)	-	-	(274,779)
Culture and Recreation	(465,078)	-	-	(465,078)
Total Governmental Activities	<u>\$ (30,153,639)</u>	<u>\$ 2,265,376</u>	<u>\$ 4,620,505</u>	<u>(23,267,758)</u>

General Receipts:

Taxes:	
Property	11,762,324
Motor Vehicle	1,052,040
Inheritance	548,701
Lodging	326,186
Other	227,155
Grants and Contributions Not Restricted to Specific Programs	69,763
Investment Income	1,018,919
Insurance Reimbursements	513,606
Road Project Cost Reimbursements	986,308
Miscellaneous	415,476
Total General Receipts	<u>16,920,478</u>
Change in Net Position	(6,347,280)
Net Position - Beginning of year	28,152,590
Net Position - End of year	<u>\$ 21,805,310</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, 2024

	General Fund	Road Fund	Inheritance Fund	Insurance Fund	Sinking Fund	Nonmajor Funds	Total Governmental Funds
ASSETS							
Cash and Cash Equivalents (Note 1.D)	\$ 2,567,243	\$ 211,347	\$ 4,392,513	\$ 6,824,828	\$ 2,613,886	\$ 3,111,639	\$ 19,721,456
Investments (Note 1.D)	-	-	-	-	1,186,114	897,740	2,083,854
TOTAL ASSETS	<u>\$ 2,567,243</u>	<u>\$ 211,347</u>	<u>\$ 4,392,513</u>	<u>\$ 6,824,828</u>	<u>\$ 3,800,000</u>	<u>\$ 4,009,379</u>	<u>\$ 21,805,310</u>
FUND BALANCES							
Restricted for:							
Visitor Promotion	-	-	-	-	-	315,285	315,285
911 Emergency Services	-	-	-	-	-	520,797	520,797
Drug Education	-	-	-	-	-	50,135	50,135
Law Enforcement & Public Safety	-	-	-	-	-	92,292	92,292
Preservation of Records	-	-	-	-	-	56,152	56,152
Self Insurance	-	-	-	6,824,828	-	-	6,824,828
Unemployment Compensation	-	-	-	-	-	94,223	94,223
Historical Society	-	-	-	-	-	998	998
Road & Bridge Projects	-	-	-	-	-	637,016	637,016
Miscellaneous Projects	-	-	-	-	-	897,740	897,740
Committed to:							
Law Enforcement & Public Safety	-	-	-	-	-	280,415	280,415
Road Maintenance	-	211,347	-	-	-	-	211,347
Aid and Assistance	-	-	-	-	-	1,214	1,214
County Buildings	-	-	-	-	-	89	89
Employee Recognition	-	-	-	-	-	19,708	19,708
Miscellaneous Projects	-	-	-	-	3,800,000	564,979	4,364,979
Watershed Management	-	-	-	-	-	477,385	477,385
Noxious Weed Control	-	-	-	-	-	951	951
Assigned to:							
Other Purposes	-	-	4,392,513	-	-	-	4,392,513
Unassigned	2,567,243	-	-	-	-	-	2,567,243
TOTAL CASH BASIS FUND BALANCES	<u>\$ 2,567,243</u>	<u>\$ 211,347</u>	<u>\$ 4,392,513</u>	<u>\$ 6,824,828</u>	<u>\$ 3,800,000</u>	<u>\$ 4,009,379</u>	<u>\$ 21,805,310</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, 2024

	General Fund	Road Fund	Inheritance Fund	Insurance Fund	Sinking Fund	Nonmajor Funds	Total Governmental Funds
RECEIPTS							
Taxes:							
Property	\$ 11,662,425	\$ -	\$ -	\$ -	\$ -	\$ 99,899	\$ 11,762,324
Motor Vehicle	1,052,040	-	-	-	-	-	1,052,040
Inheritance	-	-	548,701	-	-	-	548,701
Lodging	-	-	-	-	-	326,186	326,186
Other	132,848	-	-	-	-	94,307	227,155
Investment Income	827,244	-	-	177,300	-	14,375	1,018,919
Intergovernmental	394,408	3,702,973	-	-	-	592,887	4,690,268
Charges for Services	1,736,210	6,687	-	-	-	522,479	2,265,376
Miscellaneous	28,460	992,563	-	721,243	-	173,124	1,915,390
TOTAL RECEIPTS	15,833,635	4,702,223	548,701	898,543	-	1,823,257	23,806,359
DISBURSEMENTS							
General Government	6,402,074	-	-	2,073,781	-	889,723	9,365,578
Public Safety	5,152,399	-	-	-	-	1,184,808	6,337,207
Public Works	208,166	10,513,724	-	-	-	2,975,067	13,696,957
Public Health	-	-	-	-	-	14,040	14,040
Public Assistance	270,944	-	-	-	-	3,835	274,779
Culture and Recreation	-	-	-	-	-	465,078	465,078
TOTAL DISBURSEMENTS	12,033,583	10,513,724	-	2,073,781	-	5,532,551	30,153,639
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	3,800,052	(5,811,501)	548,701	(1,175,238)	-	(3,709,294)	(6,347,280)
OTHER FINANCING SOURCES (USES)							
Transfers in	1,077,742	4,538,271	-	1,493,307	-	855,846	7,965,166
Transfers out	(6,588,592)	-	(1,048,000)	-	-	(328,574)	(7,965,166)
TOTAL OTHER FINANCING SOURCES (USES)	(5,510,850)	4,538,271	(1,048,000)	1,493,307	-	527,272	-
Net Change in Fund Balances	(1,710,798)	(1,273,230)	(499,299)	318,069	-	(3,182,022)	(6,347,280)
CASH BASIS FUND BALANCES - BEGINNING	4,278,041	1,484,577	4,891,812	6,506,759	3,800,000	7,191,401	28,152,590
CASH BASIS FUND BALANCES - ENDING	\$ 2,567,243	\$ 211,347	\$ 4,392,513	\$ 6,824,828	\$ 3,800,000	\$ 4,009,379	\$ 21,805,310

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

DAWSON COUNTY
STATEMENT OF FIDUCIARY NET POSITION - CASH BASIS
FIDUCIARY FUNDS
June 30, 2024

	Custodial Funds
ASSETS	
Cash and Cash Equivalents	\$ 2,586,402
NET POSITION	
Restricted for:	
State - Collected by County Treasurer	670,125
State - Collected by Other Offices	31,232
Schools	613,418
Educational Service Units	5,224
Technical College	32,362
Natural Resource Districts	8,858
Cemetery Districts	197
Fire Districts	2,565
Sanitary and Improvement Districts	7,427
Hospitals	4,177
Drainage Districts	6,151
Railroad Transportation Safety District	351,012
Municipalities	110,527
Agricultural Society	3,505
Airport Authorities	5,911
Others - Collected by County Treasurer	166,701
Others - Collected by Other Offices	567,010
TOTAL NET POSITION	\$ 2,586,402

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

DAWSON COUNTY
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - CASH BASIS
FIDUCIARY FUNDS
For the Year Ended June 30, 2024

	Custodial Funds
	<hr/>
ADDITIONS	
Collections for Other Governments	\$ 61,586,910
Miscellaneous Collections	2,014,918
TOTAL ADDITIONS	<hr/> \$ 63,601,828 <hr/>
DEDUCTIONS	
Payments to Other Governments	62,058,118
Payments to Individuals	2,384,734
TOTAL DEDUCTIONS	<hr/> \$ 64,442,852 <hr/>
Change in Fiduciary Net Position	(841,024)
NET POSITION - BEGINNING OF YEAR	<hr/> 3,427,426 <hr/>
NET POSITION - END OF YEAR	<hr/> \$ 2,586,402 <hr/>

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, 2024

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 \$75,720 toward the operation of the Region during fiscal year 2024. 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 2024. 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) (2024 Neb. Laws, L.B. 1143, § 3). 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.

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; 2024 Neb. Laws, L.B. 1074, § 96) 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 \$9,489,466 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 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 30, 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.

Excess of Disbursements Over Appropriations. For the year ended June 30, 2024, disbursements exceeded budgeted appropriations in the Victim Assistance Fund by \$21,093. These over-expenditures were funded by transfers in to the fund and greater than anticipated receipts.

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 \$19,721,456 for County funds and \$2,586,402 for Fiduciary funds. The bank balances for all funds totaled \$22,232,523. For purposes of classifying categories of custodial credit risk, the bank balances of the County's deposits, as of June 30, 2024, 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 \$1,183,400 in U.S. Government Securities and \$900,454 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. The U.S. Government Securities were held by the County or its agent in the name of the County.

3. **Taxes**

Property taxes are levied by the County Board on or before October 20 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 2023, for the 2023 taxes, which will be materially collected in May and September 2024, was set at \$.310045/\$100 of assessed valuation. The levy set in October 2022, for the 2022 taxes, which were materially collected in May and September 2023, was set at \$.331802/\$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 2022, Supp. 2023, Laws 2024, LB198, § 4) 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. Through September 1, 2023, employees contributed 1% of their salary. Starting September 2, 2023, this contribution was increased to 2%. 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, 2024, 188 employees contributed \$407,469, and the County contributed \$596,616. Contributions included \$29,177 in cash contributions towards the supplemental law enforcement plan for 29 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 112 counties and local governments throughout Nebraska.

DAWSON COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

5. Risk Management (Concluded)

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	\$ 500,000	\$ 5,000,000
Workers' Compensation Claim	\$ 550,000	Statutory Limits
Property Damage Claim	\$ 500,000	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 administer 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. 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, 2024, consisted of the following:

<u>Transfers to</u>	Transfers from			<u>Total</u>
	General Fund	Inheritance Fund	Nonmajor Funds	
Road Fund	\$ 4,538,271	\$ -	\$ -	\$ 4,538,271
Insurance Fund	1,280,365	-	212,942	1,493,307
General Fund	-	1,048,000	29,742	1,077,742
Nonmajor Funds	769,956	-	85,890	855,846
Total	<u>\$ 6,588,592</u>	<u>\$ 1,048,000</u>	<u>\$ 328,574</u>	<u>\$ 7,965,166</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.

DAWSON COUNTY

NOTES TO FINANCIAL STATEMENTS

(Concluded)

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 activity of the County's Noxious Weed's Department.

DAWSON COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
GENERAL FUND

For the Year Ended June 30, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
RECEIPTS				
Taxes	\$12,845,862	\$ 12,845,862	\$ 12,847,313	\$ 1,451
Investment Income	200,000	200,000	827,244	627,244
Intergovernmental	345,000	345,000	394,408	49,408
Charges for Services	2,084,550	2,084,550	1,736,210	(348,340)
Miscellaneous	17,000	17,000	28,460	11,460
TOTAL RECEIPTS	15,492,412	15,492,412	15,833,635	341,223
DISBURSEMENTS				
General Government:				
County Board	134,118	134,118	132,022	2,096
County Clerk	236,027	251,775	251,775	-
County Treasurer	366,294	366,294	345,550	20,744
Register of Deeds	177,803	177,803	171,130	6,673
County Assessor	535,886	535,886	474,179	61,707
Election Commissioner	122,400	122,400	73,356	49,044
Building and Zoning	35,090	35,090	23,823	11,267
Clerk of the District Court	374,750	374,750	289,152	85,598
County Court System	510,500	510,500	432,462	78,038
District Judge	178,295	178,295	133,231	45,064
Public Defender	320,420	320,420	304,101	16,319
Building and Grounds	1,987,150	1,987,150	1,060,055	927,095
Child Support	268,480	268,480	223,360	45,120
Agricultural Extension Agent	168,300	168,300	150,928	17,372
Miscellaneous	4,431,900	4,416,152	2,336,950	2,079,202
Public Safety				
County Sheriff	4,516,775	4,516,775	4,273,088	243,687
County Attorney	852,489	852,489	773,497	78,992
Emergency Management	139,350	139,350	105,814	33,536
Public Works				
County Surveyor	242,801	242,801	208,166	34,635
Public Assistance				
Veterans' Service Officer	86,482	86,482	81,762	4,720
Institutions	183,500	183,500	97,097	86,403
County Relief	60,000	60,000	25,000	35,000
Handi-Bus	41,125	41,125	22,562	18,563
Victim Witness	78,542	78,542	44,523	34,019
TOTAL DISBURSEMENTS	16,048,477	16,048,477	12,033,583	4,014,894
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	(556,065)	(556,065)	3,800,052	4,356,117

(Continued)

DAWSON COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
GENERAL FUND

For the Year Ended June 30, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
OTHER FINANCING SOURCES (USES)				
Transfers in	3,629,742	3,629,742	1,077,742	(2,552,000)
Transfers out	(6,253,587)	(6,253,587)	(6,588,592)	(335,005)
TOTAL OTHER FINANCING SOURCES (USES)	(2,623,845)	(2,623,845)	(5,510,850)	(2,887,005)
Net Change in Fund Balance	(3,179,910)	(3,179,910)	(1,710,798)	1,469,112
FUND BALANCE - BEGINNING	4,199,910	4,199,910	4,278,041	78,131
FUND BALANCE - ENDING	<u>\$ 1,020,000</u>	<u>\$ 1,020,000</u>	<u>\$ 2,567,243</u>	<u>\$ 1,547,243</u> (Concluded)

DAWSON COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
MAJOR FUNDS

For the Year Ended June 30, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
ROAD FUND				
RECEIPTS				
Intergovernmental	\$ 3,463,522	\$ 3,463,522	\$ 3,702,973	\$ 239,451
Charges for Services	-	-	6,687	6,687
Miscellaneous	3,732,500	3,732,500	992,563	(2,739,937)
TOTAL RECEIPTS	7,196,022	7,196,022	4,702,223	(2,493,799)
DISBURSEMENTS	13,320,514	13,320,514	10,513,724	2,806,790
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	(6,124,492)	(6,124,492)	(5,811,501)	312,991
OTHER FINANCING SOURCES (USES)				
Transfers in	5,339,915	5,339,915	4,538,271	(801,644)
Transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	5,339,915	5,339,915	4,538,271	(801,644)
Net Change in Fund Balance	(784,577)	(784,577)	(1,273,230)	(488,653)
FUND BALANCE - BEGINNING	1,484,577	1,484,577	1,484,577	-
FUND BALANCE - ENDING	\$ 700,000	\$ 700,000	\$ 211,347	\$ (488,653)
INHERITANCE FUND				
RECEIPTS				
Taxes	\$ 8,188	\$ 8,188	\$ 548,701	\$ 540,513
TOTAL RECEIPTS	8,188	8,188	548,701	540,513
DISBURSEMENTS	2,900,000	2,900,000	-	2,900,000
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	(2,891,812)	(2,891,812)	548,701	3,440,513
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(2,000,000)	(2,000,000)	(1,048,000)	952,000
TOTAL OTHER FINANCING SOURCES (USES)	(2,000,000)	(2,000,000)	(1,048,000)	952,000
Net Change in Fund Balance	(4,891,812)	(4,891,812)	(499,299)	4,392,513
FUND BALANCE - BEGINNING	4,891,812	4,891,812	4,891,812	-
FUND BALANCE - ENDING	\$ -	\$ -	\$ 4,392,513	\$ 4,392,513

(Continued)

DAWSON COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
MAJOR FUNDS

For the Year Ended June 30, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
INSURANCE FUND				
RECEIPTS				
Investment Income	\$ -	\$ -	\$ 177,300	\$ 177,300
Miscellaneous	43,241	43,241	721,243	678,002
TOTAL RECEIPTS	43,241	43,241	898,543	855,302
DISBURSEMENTS	4,700,000	4,700,000	2,073,781	2,626,219
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	(4,656,759)	(4,656,759)	(1,175,238)	3,481,521
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	1,493,307	1,493,307
Transfers out	(1,600,000)	(1,600,000)	-	1,600,000
TOTAL OTHER FINANCING SOURCES (USES)	(1,600,000)	(1,600,000)	1,493,307	3,093,307
Net Change in Fund Balance	(6,256,759)	(6,256,759)	318,069	6,574,828
FUND BALANCE - BEGINNING	6,256,759	6,256,759	6,506,759	250,000
FUND BALANCE - ENDING	\$ -	\$ -	\$ 6,824,828	\$ 6,824,828
SINKING FUND				
RECEIPTS	\$ -	\$ -	\$ -	\$ -
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, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
VISITOR PROMOTION FUND				
Receipts	\$ 177,736	\$ 177,736	\$ 163,093	\$ (14,643)
Disbursements	(258,206)	(258,206)	(166,502)	91,704
Net Change in Fund Balance	(80,470)	(80,470)	(3,409)	77,061
Fund Balance - Beginning	80,470	80,470	80,470	-
Fund Balance - Ending	\$ -	\$ -	\$ 77,061	\$ 77,061
VISITOR IMPROVEMENT FUND				
Receipts	\$ 3,987	\$ 3,987	\$ 163,093	\$ 159,106
Disbursements	(277,176)	(277,176)	(198,058)	79,118
Net Change in Fund Balance	(273,189)	(273,189)	(34,965)	238,224
Fund Balance - Beginning	273,189	273,189	273,189	-
Fund Balance - Ending	\$ -	\$ -	\$ 238,224	\$ 238,224
PRESERVATION & MODERNIZATION FUND				
Receipts	\$ 5,613	\$ 5,613	\$ 11,428	\$ 5,815
Disbursements	(55,000)	(55,000)	(4,663)	50,337
Net Change in Fund Balance	(49,387)	(49,387)	6,765	56,152
Fund Balance - Beginning	49,387	49,387	49,387	-
Fund Balance - Ending	\$ -	\$ -	\$ 56,152	\$ 56,152
UNEMPLOYMENT COMPENSATION FUND				
Receipts	\$ 206	\$ 206	\$ 1	\$ (205)
Disbursements	(99,000)	(99,000)	(4,572)	94,428
Net Change in Fund Balance	(98,794)	(98,794)	(4,571)	94,223
Fund Balance - Beginning	98,794	98,794	98,794	-
Fund Balance - Ending	\$ -	\$ -	\$ 94,223	\$ 94,223
PARENT CHILD CENTER FUND				
Receipts	\$ -	\$ -	\$ -	\$ -
Disbursements	(15,000)	(15,000)	(15,000)	-
Transfers in	15,000	15,000	15,000	-
Transfers out	-	-	-	-
Net Change in Fund Balance	-	-	-	-
Fund Balance - Beginning	-	-	-	-
Fund Balance - Ending	\$ -	\$ -	\$ -	\$ -
VETERANS' AID FUND				
Receipts	\$ 1	\$ 1	\$ -	\$ (1)
Disbursements	(5,050)	(5,050)	(3,835)	1,215
Net Change in Fund Balance	(5,049)	(5,049)	(3,835)	1,214
Fund Balance - Beginning	5,049	5,049	5,049	-
Fund Balance - Ending	\$ -	\$ -	\$ 1,214	\$ 1,214
OPIOID RECOVERY FUND				
Receipts	\$ 14,040	\$ 14,040	\$ -	\$ (14,040)
Disbursements	(14,040)	(14,040)	(14,040)	-
Net Change in Fund Balance	-	-	(14,040)	(14,040)
Fund Balance - Beginning	-	-	14,040	14,040
Fund Balance - Ending	\$ -	\$ -	\$ -	\$ -

(Continued)

DAWSON COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
NONMAJOR FUNDS

For the Year Ended June 30, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
CASA FUND				
Receipts	\$ 88,345	\$ 88,345	\$ 87,915	\$ (430)
Disbursements	(152,625)	(152,625)	(123,466)	29,159
Transfers in	19,500	19,500	11,550	(7,950)
Transfers out	-	-	(11,934)	(11,934)
Net Change in Fund Balance	(44,780)	(44,780)	(35,935)	8,845
Fund Balance - Beginning	44,780	44,780	44,780	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,845</u>	<u>\$ 8,845</u>
STOP FUND				
Receipts	\$ 45,173	\$ 45,173	\$ 2,800	\$ (42,373)
Disbursements	(50,000)	(50,000)	-	50,000
Net Change in Fund Balance	(4,827)	(4,827)	2,800	7,627
Fund Balance - Beginning	4,827	4,827	4,827	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,627</u>	<u>\$ 7,627</u>
COUNTY DRUG LAW ENFORCEMENT & EDUCATION FUND				
Receipts	\$ 49,865	\$ 49,865	\$ -	\$ (49,865)
Disbursements	(100,000)	(100,000)	-	100,000
Net Change in Fund Balance	(50,135)	(50,135)	-	50,135
Fund Balance - Beginning	50,135	50,135	50,135	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50,135</u>	<u>\$ 50,135</u>
MID-WEST NEBRASKA DRUG COURT FUND				
Receipts	\$ -	\$ -	\$ 120	\$ 120
Disbursements	(85,236)	(85,236)	(2,367)	82,869
Net Change in Fund Balance	(85,236)	(85,236)	(2,247)	82,989
Fund Balance - Beginning	85,236	85,236	85,236	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 82,989</u>	<u>\$ 82,989</u>
K-9 DOG FUND				
Receipts	\$ 1,506	\$ 1,506	\$ -	\$ (1,506)
Disbursements	(15,500)	(15,500)	(1,901)	13,599
Net Change in Fund Balance	(13,994)	(13,994)	(1,901)	12,093
Fund Balance - Beginning	13,994	13,994	13,994	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,093</u>	<u>\$ 12,093</u>
SHERIFF GRANT FUND				
Receipts	\$ 5,228	\$ 5,228	\$ 2,358	\$ (2,870)
Disbursements	(26,300)	(26,300)	(8,942)	17,358
Net Change in Fund Balance	(21,072)	(21,072)	(6,584)	14,488
Fund Balance - Beginning	21,072	21,072	21,072	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,488</u>	<u>\$ 14,488</u>
SCAAP FUND				
Receipts	\$ 625	\$ 625	\$ 39,310	\$ 38,685
Disbursements	(59,000)	(59,000)	(19,881)	39,119
Net Change in Fund Balance	(58,375)	(58,375)	19,429	77,804
Fund Balance - Beginning	58,375	58,375	58,375	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 77,804</u>	<u>\$ 77,804</u>

DAWSON COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
NONMAJOR FUNDS

For the Year Ended June 30, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
CASA GRANT FUND				
Receipts	\$ 1,832	\$ 1,832	\$ 4,424	\$ 2,592
Disbursements	(7,000)	(7,000)	(1,861)	5,139
Net Change in Fund Balance	(5,168)	(5,168)	2,563	7,731
Fund Balance - Beginning	5,168	5,168	5,168	-
Fund Balance - Ending	\$ -	\$ -	\$ 7,731	\$ 7,731
VICTIM ASSISTANCE FUND				
Receipts	\$ -	\$ -	\$ 5,612	\$ 5,612
Disbursements	-	-	(16,205)	(16,205)
Transfers in	-	-	15,481	15,481
Transfers out	(29,742)	(29,742)	(34,630)	(4,888)
Net Change in Fund Balance	(29,742)	(29,742)	(29,742)	-
Fund Balance - Beginning	29,742	29,742	29,742	-
Fund Balance - Ending	\$ -	\$ -	\$ -	\$ -
EMPLOYEE RECOGNITION FUND				
Receipts	\$ 1,054	\$ 1,054	\$ 2,556	\$ 1,502
Disbursements	(20,000)	(20,000)	(1,794)	18,206
Net Change in Fund Balance	(18,946)	(18,946)	762	19,708
Fund Balance - Beginning	18,946	18,946	18,946	-
Fund Balance - Ending	\$ -	\$ -	\$ 19,708	\$ 19,708
LOTTERY FUND				
Receipts	\$ 6,803	\$ 6,803	\$ 153,631	\$ 146,828
Disbursements	(525,500)	(525,500)	(115,299)	410,201
Transfers in	-	-	-	-
Transfers out	(34,500)	(34,500)	(26,550)	7,950
Net Change in Fund Balance	(553,197)	(553,197)	11,782	564,979
Fund Balance - Beginning	553,197	553,197	553,197	-
Fund Balance - Ending	\$ -	\$ -	\$ 564,979	\$ 564,979
E911 FUND				
Receipts	\$ 10	\$ 10	\$ 90,427	\$ 90,417
Disbursements	(438,080)	(438,080)	(68,128)	369,952
Transfers in	120,696	120,696	58,926	(61,770)
Transfers out	-	-	-	-
Net Change in Fund Balance	(317,374)	(317,374)	81,225	398,599
Fund Balance - Beginning	317,374	317,374	317,374	-
Fund Balance - Ending	\$ -	\$ -	\$ 398,599	\$ 398,599
E911 WIRELESS FUND				
Receipts	\$ 64,918	\$ 64,918	\$ 3,562	\$ (61,356)
Disbursements	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(120,696)	(120,696)	(59,340)	61,356
Net Change in Fund Balance	(55,778)	(55,778)	(55,778)	-
Fund Balance - Beginning	55,778	55,778	55,778	-
Fund Balance - Ending	\$ -	\$ -	\$ -	\$ -

(Continued)

DAWSON COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
NONMAJOR FUNDS

For the Year Ended June 30, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
E911 WIRELESS RESERVE FUND				
Receipts	\$ -	\$ -	\$ -	\$ -
Disbursements	(154,284)	(154,284)	(32,500)	121,784
Transfers in	-	-	414	414
Transfers out	-	-	-	-
Net Change in Fund Balance	(154,284)	(154,284)	(32,086)	122,198
Fund Balance - Beginning	154,284	154,284	154,284	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 122,198</u>	<u>\$ 122,198</u>
RANGE MANAGEMENT FUND				
Receipts	\$ 3,082	\$ 3,082	\$ 1,100	\$ (1,982)
Disbursements	(3,900)	(3,900)	(433)	3,467
Net Change in Fund Balance	(818)	(818)	667	1,485
Fund Balance - Beginning	818	818	818	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,485</u>	<u>\$ 1,485</u>
DISPATCH FUND				
Receipts	\$ 273,000	\$ 292,874	\$ 272,999	\$ (19,875)
Disbursements	(861,634)	(881,508)	(685,387)	196,121
Transfers in	585,672	585,672	605,600	19,928
Transfers out	-	-	(196,120)	(196,120)
Net Change in Fund Balance	(2,962)	(2,962)	(2,908)	54
Fund Balance - Beginning	2,962	2,962	2,962	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 54</u>	<u>\$ 54</u>
BUILDING FUND				
Receipts	\$ 35,439	\$ 35,439	\$ 39,030	\$ 3,591
Disbursements	(134,000)	(134,000)	(93,802)	40,198
Transfers in	95,000	95,000	51,300	(43,700)
Transfers out	-	-	-	-
Net Change in Fund Balance	(3,561)	(3,561)	(3,472)	89
Fund Balance - Beginning	3,561	3,561	3,561	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 89</u>	<u>\$ 89</u>
SPRING CREEK WATERSHED FUND				
Receipts	\$ 745	\$ 745	\$ 17,130	\$ 16,385
Disbursements	(461,000)	(461,000)	-	461,000
Net Change in Fund Balance	(460,255)	(460,255)	17,130	477,385
Fund Balance - Beginning	460,255	460,255	460,255	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 477,385</u>	<u>\$ 477,385</u>
NOXIOUS WEED FUND				
Receipts	\$ 68,329	\$ 68,329	\$ 79,142	\$ 10,813
Disbursements	(204,200)	(204,200)	(178,637)	25,563
Transfers in	233,000	233,000	97,575	(135,425)
Transfers out	-	-	-	-
Net Change in Fund Balance	97,129	97,129	(1,920)	(99,049)
Fund Balance - Beginning	2,871	2,871	2,871	-
Fund Balance - Ending	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 951</u>	<u>\$ (99,049)</u>

(Continued)

DAWSON COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
NONMAJOR FUNDS

For the Year Ended June 30, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
INVENTORY MAINTENANCE FUND				
Receipts	\$ 163	\$ 163	\$ 130,404	\$ 130,241
Disbursements	(164,000)	(164,000)	(134,650)	29,350
Net Change in Fund Balance	(163,837)	(163,837)	(4,246)	159,591
Fund Balance - Beginning	163,837	163,837	163,837	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 159,591</u>	<u>\$ 159,591</u>
HISTORICAL SOCIETY FUND				
Receipts	\$ 100,000	\$ 100,000	\$ 100,476	\$ 476
Disbursements	(101,040)	(101,040)	(100,518)	522
Net Change in Fund Balance	(1,040)	(1,040)	(42)	998
Fund Balance - Beginning	1,040	1,040	1,040	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 998</u>	<u>\$ 998</u>
HIGHWAY BUYBACK FUND				
Receipts	\$ 428	\$ 428	\$ 452,646	\$ 452,218
Disbursements	(841,000)	(841,000)	(656,202)	184,798
Net Change in Fund Balance	(840,572)	(840,572)	(203,556)	637,016
Fund Balance - Beginning	840,572	840,572	840,572	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 637,016</u>	<u>\$ 637,016</u>
COVID AMERICAN RESCUE PLAN FUND				
Receipts	\$ -	\$ -	\$ -	\$ -
Disbursements	(3,859,779)	(3,859,779)	(2,883,908)	975,871
Net Change in Fund Balance	(3,859,779)	(3,859,779)	(2,883,908)	975,871
Fund Balance - Beginning	3,859,779	3,859,779	3,781,648	(78,131)
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 897,740</u>	<u>\$ 897,740</u>
				(Concluded)

DAWSON COUNTY
**COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH BASIS FUND BALANCES**
NONMAJOR FUNDS
For the Year Ended June 30, 2024

	Visitor Promotion Fund	Visitor Improvement Fund	Preservation & Modernization Fund	Unemployment Compensation Fund	Parent Child Center Fund	Veterans' Aid Fund
RECEIPTS						
Taxes:						
Property	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -
Lodging	163,093	163,093	-	-	-	-
Other	-	-	-	-	-	-
Investment Income	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	11,428	-	-	-
Miscellaneous	-	-	-	-	-	-
TOTAL RECEIPTS	<u>163,093</u>	<u>163,093</u>	<u>11,428</u>	<u>1</u>	<u>-</u>	<u>-</u>
DISBURSEMENTS						
General Government	-	-	4,663	4,572	-	-
Public Safety	-	-	-	-	15,000	-
Public Works	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Public Assistance	-	-	-	-	-	3,835
Culture and Recreation	166,502	198,058	-	-	-	-
TOTAL DISBURSEMENTS	<u>166,502</u>	<u>198,058</u>	<u>4,663</u>	<u>4,572</u>	<u>15,000</u>	<u>3,835</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>(3,409)</u>	<u>(34,965)</u>	<u>6,765</u>	<u>(4,571)</u>	<u>(15,000)</u>	<u>(3,835)</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	15,000	-
Transfers out	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,000</u>	<u>-</u>
Net Change in Fund Balances	(3,409)	(34,965)	6,765	(4,571)	-	(3,835)
FUND BALANCES - BEGINNING	<u>80,470</u>	<u>273,189</u>	<u>49,387</u>	<u>98,794</u>	<u>-</u>	<u>5,049</u>
FUND BALANCES - ENDING	<u>\$ 77,061</u>	<u>\$ 238,224</u>	<u>\$ 56,152</u>	<u>\$ 94,223</u>	<u>\$ -</u>	<u>\$ 1,214</u>
FUND BALANCES:						
Restricted for:						
Visitor Promotion	77,061	238,224	-	-	-	-
911 Emergency Services	-	-	-	-	-	-
Drug Education	-	-	-	-	-	-
Law Enforcement & Public Safety	-	-	-	-	-	-
Preservation of Records	-	-	56,152	-	-	-
Unemployment Compensation	-	-	-	94,223	-	-
Historical Society	-	-	-	-	-	-
Road & Bridge Projects	-	-	-	-	-	-
Miscellaneous Projects	-	-	-	-	-	-
Committed to:						
Law Enforcement & Public Safety	-	-	-	-	-	-
Aid and Assistance	-	-	-	-	-	1,214
County Buildings	-	-	-	-	-	-
Employee Recognition	-	-	-	-	-	-
Miscellaneous Projects	-	-	-	-	-	-
Watershed Management	-	-	-	-	-	-
Noxious Weed Control	-	-	-	-	-	-
TOTAL FUND BALANCES	<u>\$ 77,061</u>	<u>\$ 238,224</u>	<u>\$ 56,152</u>	<u>\$ 94,223</u>	<u>\$ -</u>	<u>\$ 1,214</u>

(Continued)

DAWSON COUNTY
**COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH BASIS FUND BALANCES**
NONMAJOR FUNDS
For the Year Ended June 30, 2024

	Opioid Recovery Fund	CASA Fund	STOP Fund	County Drug Law Enforcement & Education Fund	Mid-West Nebraska Drug Court Fund	K-9 Dog Fund	Sheriff Grant Fund
RECEIPTS							
Taxes:							
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lodging	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Investment Income	-	-	-	-	-	-	-
Intergovernmental	-	55,267	-	-	-	-	2,358
Charges for Services	-	-	2,800	-	-	-	-
Miscellaneous	-	32,648	-	-	120	-	-
TOTAL RECEIPTS	-	87,915	2,800	-	120	-	2,358
DISBURSEMENTS							
General Government	-	-	-	-	-	-	-
Public Safety	-	123,466	-	-	2,367	1,901	8,942
Public Works	-	-	-	-	-	-	-
Public Health	14,040	-	-	-	-	-	-
Public Assistance	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	14,040	123,466	-	-	2,367	1,901	8,942
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	(14,040)	(35,551)	2,800	-	(2,247)	(1,901)	(6,584)
OTHER FINANCING SOURCES (USES)							
Transfers in	-	11,550	-	-	-	-	-
Transfers out	-	(11,934)	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	(384)	-	-	-	-	-
Net Change in Fund Balances	(14,040)	(35,935)	2,800	-	(2,247)	(1,901)	(6,584)
FUND BALANCES - BEGINNING	14,040	44,780	4,827	50,135	85,236	13,994	21,072
FUND BALANCES - ENDING	\$ -	\$ 8,845	\$ 7,627	\$ 50,135	\$ 82,989	\$ 12,093	\$ 14,488
FUND BALANCES:							
Restricted for:							
Visitor Promotion	-	-	-	-	-	-	-
911 Emergency Services	-	-	-	-	-	-	-
Drug Education	-	-	-	50,135	-	-	-
Law Enforcement & Public Safety	-	-	-	-	-	-	14,488
Preservation of Records	-	-	-	-	-	-	-
Unemployment Compensation	-	-	-	-	-	-	-
Historical Society	-	-	-	-	-	-	-
Road & Bridge Projects	-	-	-	-	-	-	-
Miscellaneous Projects	-	-	-	-	-	-	-
Committed to:							
Law Enforcement & Public Safety	-	8,845	7,627	-	82,989	12,093	-
Aid and Assistance	-	-	-	-	-	-	-
County Buildings	-	-	-	-	-	-	-
Employee Recognition	-	-	-	-	-	-	-
Miscellaneous Projects	-	-	-	-	-	-	-
Watershed Management	-	-	-	-	-	-	-
Noxious Weed Control	-	-	-	-	-	-	-
TOTAL FUND BALANCES	\$ -	\$ 8,845	\$ 7,627	\$ 50,135	\$ 82,989	\$ 12,093	\$ 14,488

(Continued)

DAWSON COUNTY
**COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH BASIS FUND BALANCES**
NONMAJOR FUNDS
For the Year Ended June 30, 2024

	SCAAP Fund	CASA Grant Fund	Victim Assistance Fund	Employee Recognition Fund	Lottery Fund	E911 Fund
RECEIPTS						
Taxes:						
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lodging	-	-	-	-	-	-
Other	-	-	-	-	-	90,427
Investment Income	-	-	-	-	14,375	-
Intergovernmental	39,310	4,424	5,612	-	-	-
Charges for Services	-	-	-	2,556	-	-
Miscellaneous	-	-	-	-	139,256	-
TOTAL RECEIPTS	39,310	4,424	5,612	2,556	153,631	90,427
DISBURSEMENTS						
General Government	-	-	-	1,794	115,299	-
Public Safety	19,881	1,861	16,205	-	-	68,128
Public Works	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Public Assistance	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
TOTAL DISBURSEMENTS	19,881	1,861	16,205	1,794	115,299	68,128
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	19,429	2,563	(10,593)	762	38,332	22,299
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	15,481	-	-	58,926
Transfers out	-	-	(34,630)	-	(26,550)	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	(19,149)	-	(26,550)	58,926
Net Change in Fund Balances	19,429	2,563	(29,742)	762	11,782	81,225
FUND BALANCES - BEGINNING	58,375	5,168	29,742	18,946	553,197	317,374
FUND BALANCES - ENDING	\$ 77,804	\$ 7,731	\$ -	\$ 19,708	\$ 564,979	\$ 398,599
FUND BALANCES:						
Restricted for:						
Visitor Promotion	-	-	-	-	-	-
911 Emergency Services	-	-	-	-	-	398,599
Drug Education	-	-	-	-	-	-
Law Enforcement & Public Safety	77,804	-	-	-	-	-
Preservation of Records	-	-	-	-	-	-
Unemployment Compensation	-	-	-	-	-	-
Historical Society	-	-	-	-	-	-
Road & Bridge Projects	-	-	-	-	-	-
Miscellaneous Projects	-	-	-	-	-	-
Committed to:						
Law Enforcement & Public Safety	-	7,731	-	-	-	-
Aid and Assistance	-	-	-	-	-	-
County Buildings	-	-	-	-	-	-
Employee Recognition	-	-	-	19,708	-	-
Miscellaneous Projects	-	-	-	-	564,979	-
Watershed Management	-	-	-	-	-	-
Noxious Weed Control	-	-	-	-	-	-
TOTAL FUND BALANCES	\$ 77,804	\$ 7,731	\$ -	\$ 19,708	\$ 564,979	\$ 398,599

(Continued)

DAWSON COUNTY
**COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH BASIS FUND BALANCES**
NONMAJOR FUNDS
For the Year Ended June 30, 2024

	E911 Wireless Fund	E911 Wireless Reserve Fund	Range Management Fund	Dispatch Fund	Building Fund	Spring Creek Watershed Fund
RECEIPTS						
Taxes:						
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lodging	-	-	-	-	-	-
Other	3,562	-	-	-	-	-
Investment Income	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	272,999	39,030	17,130
Miscellaneous	-	-	1,100	-	-	-
TOTAL RECEIPTS	<u>3,562</u>	<u>-</u>	<u>1,100</u>	<u>272,999</u>	<u>39,030</u>	<u>17,130</u>
DISBURSEMENTS						
General Government	-	-	-	-	93,802	-
Public Safety	-	32,500	433	685,387	-	-
Public Works	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Public Assistance	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
TOTAL DISBURSEMENTS	<u>-</u>	<u>32,500</u>	<u>433</u>	<u>685,387</u>	<u>93,802</u>	<u>-</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>3,562</u>	<u>(32,500)</u>	<u>667</u>	<u>(412,388)</u>	<u>(54,772)</u>	<u>17,130</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	-	414	-	605,600	51,300	-
Transfers out	(59,340)	-	-	(196,120)	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(59,340)</u>	<u>414</u>	<u>-</u>	<u>409,480</u>	<u>51,300</u>	<u>-</u>
Net Change in Fund Balances	(55,778)	(32,086)	667	(2,908)	(3,472)	17,130
FUND BALANCES - BEGINNING	<u>55,778</u>	<u>154,284</u>	<u>818</u>	<u>2,962</u>	<u>3,561</u>	<u>460,255</u>
FUND BALANCES - ENDING	<u>\$ -</u>	<u>\$ 122,198</u>	<u>\$ 1,485</u>	<u>\$ 54</u>	<u>\$ 89</u>	<u>\$ 477,385</u>
FUND BALANCES:						
Restricted for:						
Visitor Promotion	-	-	-	-	-	-
911 Emergency Services	-	122,198	-	-	-	-
Drug Education	-	-	-	-	-	-
Law Enforcement & Public Safety	-	-	-	-	-	-
Preservation of Records	-	-	-	-	-	-
Unemployment Compensation	-	-	-	-	-	-
Historical Society	-	-	-	-	-	-
Road & Bridge Projects	-	-	-	-	-	-
Miscellaneous Projects	-	-	-	-	-	-
Committed to:						
Law Enforcement & Public Safety	-	-	1,485	54	-	-
Aid and Assistance	-	-	-	-	-	-
County Buildings	-	-	-	-	89	-
Employee Recognition	-	-	-	-	-	-
Miscellaneous Projects	-	-	-	-	-	-
Watershed Management	-	-	-	-	-	477,385
Noxious Weed Control	-	-	-	-	-	-
TOTAL FUND BALANCES	<u>\$ -</u>	<u>\$ 122,198</u>	<u>\$ 1,485</u>	<u>\$ 54</u>	<u>\$ 89</u>	<u>\$ 477,385</u>

(Continued)

DAWSON COUNTY
**COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH BASIS FUND BALANCES**
NONMAJOR FUNDS
For the Year Ended June 30, 2024

	Noxious Weed Fund	Inventory Maintenance Fund	Historical Society Fund	Highway Buyback Fund	COVID American Rescue Plan Fund	Total Nonmajor Funds
RECEIPTS						
Taxes:						
Property	\$ -	\$ -	\$ 99,898	\$ -	\$ -	\$ 99,899
Lodging	-	-	-	-	-	326,186
Other	10	-	308	-	-	94,307
Investment Income	-	-	-	-	-	14,375
Intergovernmental	33,000	-	270	452,646	-	592,887
Charges for Services	46,132	130,404	-	-	-	522,479
Miscellaneous	-	-	-	-	-	173,124
TOTAL RECEIPTS	<u>79,142</u>	<u>130,404</u>	<u>100,476</u>	<u>452,646</u>	<u>-</u>	<u>1,823,257</u>
DISBURSEMENTS						
General Government	-	-	-	-	669,593	889,723
Public Safety	-	134,650	-	-	74,087	1,184,808
Public Works	178,637	-	-	656,202	2,140,228	2,975,067
Public Health	-	-	-	-	-	14,040
Public Assistance	-	-	-	-	-	3,835
Culture and Recreation	-	-	100,518	-	-	465,078
TOTAL DISBURSEMENTS	<u>178,637</u>	<u>134,650</u>	<u>100,518</u>	<u>656,202</u>	<u>2,883,908</u>	<u>5,532,551</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>(99,495)</u>	<u>(4,246)</u>	<u>(42)</u>	<u>(203,556)</u>	<u>(2,883,908)</u>	<u>(3,709,294)</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	97,575	-	-	-	-	855,846
Transfers out	-	-	-	-	-	(328,574)
TOTAL OTHER FINANCING SOURCES (USES)	<u>97,575</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>527,272</u>
Net Change in Fund Balances	(1,920)	(4,246)	(42)	(203,556)	(2,883,908)	(3,182,022)
FUND BALANCES - BEGINNING	<u>2,871</u>	<u>163,837</u>	<u>1,040</u>	<u>840,572</u>	<u>3,781,648</u>	<u>7,191,401</u>
FUND BALANCES - ENDING	<u>\$ 951</u>	<u>\$ 159,591</u>	<u>\$ 998</u>	<u>\$ 637,016</u>	<u>\$ 897,740</u>	<u>\$ 4,009,379</u>
FUND BALANCES:						
Restricted for:						
Visitor Promotion	-	-	-	-	-	315,285
911 Emergency Services	-	-	-	-	-	520,797
Drug Education	-	-	-	-	-	50,135
Law Enforcement & Public Safety	-	-	-	-	-	92,292
Preservation of Records	-	-	-	-	-	56,152
Unemployment Compensation	-	-	-	-	-	94,223
Historical Society	-	-	998	-	-	998
Road & Bridge Projects	-	-	-	637,016	-	637,016
Miscellaneous Projects	-	-	-	-	897,740	897,740
Committed to:						
Law Enforcement & Public Safety	-	159,591	-	-	-	280,415
Aid and Assistance	-	-	-	-	-	1,214
County Buildings	-	-	-	-	-	89
Employee Recognition	-	-	-	-	-	19,708
Miscellaneous Projects	-	-	-	-	-	564,979
Watershed Management	-	-	-	-	-	477,385
Noxious Weed Control	951	-	-	-	-	951
TOTAL FUND BALANCES	<u>\$ 951</u>	<u>\$ 159,591</u>	<u>\$ 998</u>	<u>\$ 637,016</u>	<u>\$ 897,740</u>	<u>\$ 4,009,379</u>

(Concluded)

DAWSON COUNTY
SCHEDULE OF OFFICE ACTIVITIES
For the Year Ended June 30, 2024

	County Clerk	Register of Deeds	Clerk of the District Court	County Sheriff	County Attorney	Weed Superintendent	Highway Superintendent
BALANCES JULY 1, 2023	\$ 1,416	\$ 42,079	\$ 820,863	\$ 97,242	\$ 6,020	\$ 24,246	\$ 640
RECEIPTS							
Taxes	-	-	-	70,453	-	-	-
Intergovernmental	-	-	-	2,358	-	24,750	-
Charges for Services	18,746	153,373	78,495	1,096,607	-	48,060	-
Miscellaneous	143,466	1,339	-	735	171	-	991,924
State Fees	-	257,294	83,937	-	-	-	24
Other Liabilities	2,010	516	1,048,076	500,716	-	-	-
TOTAL RECEIPTS	164,222	412,522	1,210,508	1,670,869	171	72,810	991,948
DISBURSEMENTS							
Payments to County Treasurer	153,518	155,364	79,410	1,159,335	17	79,132	992,564
Payments to State Treasurer	-	256,386	84,705	-	-	-	24
Petty Cash & Other Payments	1,794	-	-	346	142	-	-
Other Liabilities	2,010	516	1,367,955	502,579	-	-	-
TOTAL DISBURSEMENTS	157,322	412,266	1,532,070	1,662,260	159	79,132	992,588
BALANCES JUNE 30, 2024	\$ 8,316	\$ 42,335	\$ 499,301	\$ 105,851	\$ 6,032	\$ 17,924	\$ -
BALANCES CONSIST OF:							
Due to County Treasurer	\$ 7,716	\$ 15,031	\$ 6,643	\$ 18,771	\$ 5,732	\$ 17,924	\$ -
Petty Cash	600	-	100	8,700	300	-	-
Due to State Treasurer	-	27,304	3,928	-	-	-	-
Due to Others	-	-	488,630	78,380	-	-	-
BALANCES JUNE 30, 2024	\$ 8,316	\$ 42,335	\$ 499,301	\$ 105,851	\$ 6,032	\$ 17,924	\$ -

(Continued)

DAWSON COUNTY
SCHEDULE OF OFFICE ACTIVITIES
For the Year Ended June 30, 2024

	Veterans' Service Officer	County Surveyor	County Child Support	County Planning & Zoning	Imprest Accounts	Total
BALANCES JULY 1, 2023	\$ 1,001	\$ 8,412	\$ 1,500	\$ -	\$ 251,200	\$1,254,619
RECEIPTS						
Taxes	-	-	-	-	-	70,453
Intergovernmental	-	-	-	-	-	27,108
Charges for Services	-	36,470	-	4,604	-	1,436,355
Miscellaneous	-	-	6,541	-	2,012,254	3,156,430
State Fees	-	-	-	-	-	341,255
Other Liabilities	-	-	-	-	-	1,551,318
TOTAL RECEIPTS	-	36,470	6,541	4,604	2,012,254	6,582,919
DISBURSEMENTS						
Payments to County Treasurer	-	41,347	-	4,604	-	2,665,291
Payments to State Treasurer	-	-	-	-	-	341,115
Petty Cash & Other Payments	-	-	6,541	-	2,012,254	2,021,077
Other Liabilities	-	-	-	-	-	1,873,060
TOTAL DISBURSEMENTS	-	41,347	6,541	4,604	2,012,254	6,900,543
BALANCES JUNE 30, 2024	\$ 1,001	\$ 3,535	\$ 1,500	\$ -	\$ 251,200	\$ 936,995
BALANCES CONSIST OF:						
Due to County Treasurer	\$ 1	\$ 3,535	\$ -	\$ -	\$ -	\$ 75,353
Petty Cash	1,000	-	1,500	-	251,200	263,400
Due to State Treasurer	-	-	-	-	-	31,232
Due to Others	-	-	-	-	-	567,010
BALANCES JUNE 30, 2024	\$ 1,001	\$ 3,535	\$ 1,500	\$ -	\$ 251,200	\$ 936,995

(Concluded)

DAWSON COUNTY
SCHEDULE OF TAXES CERTIFIED AND COLLECTED
FOR ALL POLITICAL SUBDIVISIONS IN THE COUNTY
June 30, 2024

Item	2019	2020	2021	2022	2023
Tax Certified by Assessor					
Real Estate	\$ 48,703,621	\$ 48,671,680	\$ 48,720,619	\$ 52,888,945	\$ 54,582,430
Personal and Specials	2,386,821	2,587,935	2,571,600	2,744,715	3,143,701
Total	<u>51,090,442</u>	<u>51,259,615</u>	<u>51,292,219</u>	<u>55,633,660</u>	<u>57,726,131</u>
Corrections					
Additions	6,484	136,964	75,152	16,589	109,580
Deductions	(171,595)	(285,652)	(71,248)	(65,565)	(150,236)
Net Additions/ (Deductions)	<u>(165,111)</u>	<u>(148,688)</u>	<u>3,904</u>	<u>(48,976)</u>	<u>(40,656)</u>
Corrected Certified Tax	<u>50,925,331</u>	<u>51,110,927</u>	<u>51,296,123</u>	<u>55,584,684</u>	<u>57,685,475</u>
Net Tax Collected by County Treasurer during Fiscal Year Ending:					
June 30, 2020	31,842,691	-	-	-	-
June 30, 2021	19,057,315	32,346,595	-	-	-
June 30, 2022	16,246	18,742,433	33,498,216	-	-
June 30, 2023	6,208	4,314	17,773,478	36,183,674	-
June 30, 2024	141	14,301	18,317	19,381,148	37,050,867
Total Net Collections	<u>50,922,601</u>	<u>51,107,643</u>	<u>51,290,011</u>	<u>55,564,822</u>	<u>37,050,867</u>
Total Uncollected Tax	<u>\$ 2,730</u>	<u>\$ 3,284</u>	<u>\$ 6,112</u>	<u>\$ 19,862</u>	<u>\$ 20,634,608</u>
Percentage Uncollected Tax	<u>0.01%</u>	<u>0.01%</u>	<u>0.01%</u>	<u>0.04%</u>	<u>35.77%</u>

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

DAWSON COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2024

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing	Pass-Through Entity Identifying Number	Total Federal Expenditures
DEPARTMENT OF JUSTICE			
State Criminal Alien Assistance Program	16.606	Not Applicable	\$ 19,881
Passed through Nebraska Commission on Law Enforcement and Criminal Justice			
Crime Victim Assistance	16.575	133-2024-VA1042	<u>48,000</u>
Total U.S. Department of Justice			<u>67,881</u>
DEPARTMENT OF HOMELAND SECURITY			
Passed through Nebraska Military Department			
Emergency Management Performance Grants	97.042	23-SR-8708-01	<u>28,751</u>
Total U.S. Department of Homeland Security			<u>28,751</u>
DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Passed through Nebraska Department of Health and Human Services			
		52095 Y3	
Child Support Services	93.563	51299 Y3	<u>251,369</u>
Total U.S. Department of Health and Human Services			<u>251,369</u>
DEPARTMENT OF THE TREASURY			
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	Not Applicable	* <u>2,883,908</u>
Total U.S. Department of the Treasury			<u>2,883,908</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 3,231,909</u>

* Represents Major Program

See accompanying Notes to the Schedule of Expenditures of Federal Awards

DAWSON COUNTY
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2024

1. Basis of Presentation

The accompanying schedule of expenditures of Federal awards (Schedule) includes the federal award activity of Dawson County (County) under programs of the federal government for the year ended June 30, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Dawson County, it is not intended to and does not present the financial position or changes in net assets of the County. The County's reporting entity is defined in Note 1.A. to the County's financial statements. Federal awards received directly from Federal agencies, as well as those passed through other government agencies, are included in the Schedule. Unless otherwise noted on the Schedule, all programs are received directly from the respective Federal agency.

2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Dawson County has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.



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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 (*Government Auditing Standards*), 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, 2024, 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 22, 2024. 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. A proper system of 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.

County Response: The County has discussed the finding but must consider the cost of adequate segregation of duties when determining the use of tax money.

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 22, 2024.

Dawson County's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the finding identified in our audit and described previously. The County's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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 22, 2024



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DAWSON COUNTY INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Commissioners
Dawson County, Nebraska

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Dawson County's compliance with the types of compliance requirements identified as subject to audit in the Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of Dawson County's major federal programs for the year ended June 30, 2024. Dawson County's major federal programs are identified in the Summary of Auditor's results section of the accompanying schedule of Findings and Questioned Costs.

In our opinion, Dawson County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major Federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Dawson County and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major Federal program. Our audit does not provide a legal determination of Dawson County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Dawson County's Federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Dawson County's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Dawson County's compliance with the requirements of each major Federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 Dawson County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Dawson County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Dawson County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding , among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying Schedule of Findings and Questioned Costs as finding #2024-002. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on Dawson County's response to the noncompliance findings identified in our compliance audit described in the accompanying Schedule of Findings and Questioned Costs. Dawson County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Dawson County is responsible for preparing a corrective action plan to address each audit finding included in our auditor's report. Dawson County's corrective action plan was not subject to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on it.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses.

However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a Federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a Federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as finding # 2024-002 to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on Dawson County's response to the internal control over compliance findings identified in our compliance audit described in the accompanying Schedule of Findings and Questioned Costs. Dawson County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Dawson County is responsible for preparing a corrective action plan to address each finding included in our auditor's report. Dawson County's corrective action plan was not subject to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on it.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Jeff Schreier, CPA
Audit Manager
Lincoln, Nebraska

October 22, 2024

DAWSON COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2024

Section I – Summary of Auditor’s Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with cash basis of accounting:

Unmodified

Internal control over financial reporting:

Material weaknesses identified?

___ Yes X No

Significant deficiencies identified?

X Yes ___ None Reported

Noncompliance material to financial statements noted?

___ Yes X No

Federal Awards

Internal control over major programs:

Material weaknesses identified?

___ Yes X No

Significant deficiencies identified?

X Yes ___ None Reported

Type of auditor’s report issued on compliance for major programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

X Yes ___ No

Major programs: **COVID-19 – Coronavirus State and Local Fiscal Recovery Funds: AL #21.027**

Dollar threshold used to distinguish between type A and type B programs:

\$750,000

Auditee qualified as low-risk auditee?

___ Yes X No

DAWSON COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

(Continued)

Section II – Financial Statement Findings

Finding # 2024-001

Condition: There is a lack of segregation of accounting functions among various County offices and personnel. This is a continuing item from the prior year.

Criteria: Authorization or approval of transactions, recording of transactions, and custody of assets should normally be segregated from each other.

Context: Various County offices collect money; most of those offices employ one or two individuals. The offices remit the money to the County Treasurer.

Effect: This lack of segregation of duties results in an inadequate overall internal control structure design.

Cause: The County does not employ sufficient office personnel to properly segregate accounting functions.

Recommendation: The County should be aware of the inherent risks associated with improper segregation of accounting functions. The County should also develop mitigating controls to reduce the risk of errors or fraud associated with the improper segregation of accounting functions.

View of Officials: The County has discussed the finding but must consider the cost of adequate segregation of duties when determining the use of tax money.

Section III – Federal Award Findings and Questioned Costs

Finding # 2024-002

Program: AL 21.027 – COVID-19 – Coronavirus State and Local Fiscal Recovery Funds – Suspension & Debarment

Grant Number & Year: SLFRP0847, March 3, 2021, through December 31, 2024

Federal Grantor Agency: U.S. Department of the Treasury

Criteria: Title 2 of the U.S. Code of Federal Regulations (CFR) § 200.303 (January 1, 2024) states the following, in relevant part:

The non-Federal entity must:

(a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

2 CFR § 200.214 (January 1, 2024) states the following:

Non-Federal entities are subject to the non-procurement debarment and suspension regulations implementing Executive Orders 12549 and 12689, 2 CFR part 180. The regulations in 2 CFR part 180 restrict awards, subawards, and contracts with certain parties that are debarred, suspended, or otherwise excluded from or ineligible for participation in Federal assistance programs or activities.

DAWSON COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

(Continued)

The U.S. Department of the Treasury adopted the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards in 2 CFR § 1000.10 (January 1, 2024), which states the following:

Except for the deviations set forth elsewhere in this Part, the Department of the Treasury adopts the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, set forth at 2 CFR part 200.

2 CFR § 180.300 (January 1, 2024) requires non-Federal entities to verify that an entity is not excluded or disqualified prior to entering into a covered transaction by “(a) Checking SAM Exclusions; or (b) Collecting a certification from that . . . [entity]; or (c) Adding a clause or condition to the covered transaction with that . . . [entity].”

A good internal control plan requires the County to have proper procedures in place to verify that contractors paid with Federal funds are not suspended, debarred, or otherwise excluded from or ineligible for participation in Federal programs or activities, and those procedures are adequately documented.

Condition: Dawson County could not provide documentation to support that the County implemented effective internal controls to ensure that suspension and debarment requirements were followed and adequately documented.

We noted the County used Coronavirus State and Local Fiscal Recovery Funds to pay 12 vendors over \$25,000 each, totaling \$2,875,367, during the fiscal year ended June 30, 2024. The County was unable to support that a review was performed to ensure that these vendors were not excluded or disqualified prior to entering into these covered transactions.

We reviewed SAM.gov, and noted that none of these vendors were suspended, debarred, or otherwise excluded from participation in Federal programs or activities as of the date testing was performed.

Repeat Finding: 2023-002

Questioned Costs: None

Statistical Sample: No

Context: The following table provides details of the covered transactions noted:

Vendor	Amount
BRISTOL WINDOWS, INC	\$ 61,739
DOWNEY DRILLING INC	26,596
EAKES OFFICE SOLUTIONS	29,721
GREAT PLAINS UNIFORMS LLC.	35,340
J.H. STUCKEY DISTRIBUTING, INC.	38,747
KIDWELL INC.	70,762
PAULSEN INC	536,805
RASMUSSEN MECHANICAL SERVICES	105,812
TL SUND CONSTRUCTORS, INC.	1,778,468
TLCB INC DBA AMERICAN FENCE CO	126,330
W DESIGN ASSOCIATES	30,779
YANDAS	34,268
TOTAL	\$ 2,875,367

Cause: Lack of procedures and knowledge regarding suspension and debarment requirements; long-time County Clerk retired during the fiscal year.

DAWSON COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

(Concluded)

Effect: Without adequate procedures to ensure contractors are not suspended, debarred, or otherwise excluded from or ineligible for participation in Federal programs or activities, there is an increased risk for the misuse of Federal funds and noncompliance with Federal regulations, leading to possible Federal sanctions.

Recommendation: We recommend the County implement procedures to ensure, prior to entering into a covered transaction, that a contractor is not suspended, debarred, or otherwise excluded from or ineligible for participation in Federal programs or activities, and those procedures are adequately documented.

View of Officials: The County has procedures in place; when a contractor is hired, sam.gov will be utilized to verify the entity has not been suspended or debarred.



Dawson County

700 North Washington St Rm A, Lexington, NE 68850

Phone: (308) 324-2127 Opt 3

Fax: (308) 324-9832

Richard Zarek, Chairman

Kevin Swanson, Vice-Chairman

PJ Jacobson

Bill Stewart

Rod Reynolds

September 24, 2024

SCHEDULE OF PRIOR AUDIT FINDINGS

For the Year Ended June 30, 2024

Finding 2023-001 (Since 2023) Segregation of Duties

Status: On-going

Reason for Recurrence: The County has discussed the finding but must consider the cost of adequate segregation of duties when determining the use of tax money.

Finding 2023-002 (Since 2023) AL 21.027 – COVID-19 – Coronavirus State and Local Fiscal Recovery Funds – Suspension & Debarment

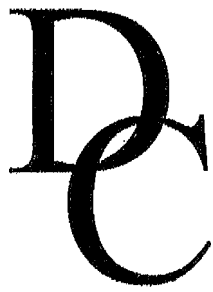
Status: On-going

Reason for Recurrence: The prior clerk resigned on December 31, 2023, and this requirement was not made known to the new clerk and/or the staff. Therefore, this has not been done by the current clerk and/or staff for any contractor since January 1, 2024 to present date with respect to any contractor hired before claims were paid to them. The clerk's office is now informed and will check sam.gov for every contractor hired to be paid from ARPA funds and will print search results to be included with the claim to be paid.

Sincerely,

Richard P. Zarek

RPZ/ma



Dawson County

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Richard Zarek, Chairman

Kevin Swanson, Vice-Chairman

PJ Jacobson

William Stewart

Rod Reynolds

September 27, 2024

DAWSON COUNTY CORRECTIVE ACTION PLAN

Year Ended June 30, 2024

The corrective action plan for the findings included in the Schedule of Findings and Questioned Costs are summarized as follows:

I. Findings Related to the Financial Statements

Finding 2024-001: Segregation of Duties

Corrective Action Planned:

The County has discussed the finding but must consider the cost of adequate segregation of duties when determining the use of tax money.

Anticipated Completion Date:

Ongoing

Responsible Party:

Richard P. Zarek, County Board Chairman

II. Findings Related to Federal Awards

Finding 2024-002:

Program:

AL 21.027 – COVID-19 – Coronavirus State and Local Fiscal Recovery Funds – Suspension and Debarment

Corrective Action Planned:

The County has procedures in place; when a contractor is hired, sam.gov will be utilized to verify the entity has not been suspended or debarred.

Anticipated Completion Date:

September 30, 2024

Responsible Party:

Michaela Arndt, County Clerk



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

Mike Foley
State Auditor

Mike.Foley@nebraska.gov

PO Box 98917

State Capitol, Suite 2303

Lincoln, Nebraska 68509

402-471-2111, FAX 402-471-3301

auditors.nebraska.gov

October 22, 2024

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, 2024, and have issued our report thereon dated October 22, 2024. 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

Disbursements Not Recorded

Disbursements totaling \$21,093 were paid from of the Victim Assistance Fund; however, these disbursements were not recorded in the County Clerk's budget ledger. The County Clerk's office improperly posted a journal entry to remove these disbursements because the Victim Assistance Fund did not have sufficient budget authority. When properly including all expenditures paid from the Victim Assistance Fund during the fiscal year, Dawson County exceeded the adopted budget by \$21,093.

Neb. Rev. Stat. § 23-916 (Reissue 2022) states the following:

After the adoption of the county budget, no officer, department or other expending agency shall expend or contract to be expended any money, or incur any liability, or enter into any contract which, by its terms, involves the expenditure of money not provided for in the budget, or which involves the expenditure of any money for any of the purposes for which provision is made in the budget in excess of the amounts provided in said budget for such office, department or other expending agency, or purpose, for such fiscal year. Any contract, verbal or written, made in violation of this section shall be null and void as to the county, and no money belonging thereto shall be paid thereon.

Good internal controls and sound accounting practices require procedures to ensure all disbursements of the County are recorded in the County Clerk's budget ledger, and disbursements recorded in the budget ledger by the County Clerk are reconciled to disbursements posted by the County Treasurer in the General Ledger, and any variances noted are resolved in a timely manner.

Without such procedures, there is an increased risk that the County's financial reports will not be accurate. Furthermore, when disbursements are made in excess of amounts budgeted, with no appropriation adjustment by the County Board to address those excesses, the County is not in compliance with State statute.

We recommend the County implement procedures to ensure all disbursements of the County are recorded in the County Clerk's budget ledger, and disbursements recorded in the budget ledger by the County Clerk are reconciled to disbursements posted by the County Treasurer in the General Ledger, and any variances noted are resolved in a timely manner. If a particular fund does not have sufficient budget authority for necessary disbursements, we recommend the County Board follow the budget amendment procedures outlined in Neb. Rev. Stat. § 13-511 (Reissue 2022).

Insurance Reimbursement Review

We noted that no review procedures were performed 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 ended June 30, 2024, the County received \$513,606 in insurance reimbursements.

The 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 that 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 detect if the proper amount of insurance reimbursements is not being received.

This was also noted in the prior audit.

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

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.

A proper system of 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.

This was also noted in prior audits.

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

County Response: The County has discussed the finding but must consider the cost of adequate segregation of duties when determining the use of tax money.

COUNTY BOARD

Duplicate Claims

During the audit, we identified two duplicate payments, totaling \$977, made by the County during the fiscal year ended June 30, 2024. Details of these duplicate payments are noted below.

Payee	Duplicate Amount	Original Claim		Duplicate Claim	
		Date	Claim #	Date	Claim #
Keefe Supply Company	\$ 587	7/14/2023	98960	8/1/2023	99088
Physicians Laboratory P.C.	390	5/1/2024	101371	5/31/2024	101701
	\$ 977				

The County was unaware of these duplicate payments until brought to their attention by the auditors.

Good internal controls and sound business practices require procedures to ensure that a detailed review of all claims is performed prior to payment to identify and prevent duplicate payments.

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

We recommend the County Board implement procedures for reviewing all claims prior to approval to ensure they are not duplicate payments. We further recommend the County review the duplicate payments noted to ensure the appropriate refunds have been received.

DISTRICT COURT

Review of Overdue Case Account Report

We tested five overdue balances owed to the District Court, totaling \$28,446, and noted that none had documented action taken to ensure the collection and/or resolution of the amount owed. As of July 31, 2024, the Overdue Case Account Report generated from the District Court's JUSTICE (Judicial User System to Improve Court Efficiency) system included 1,565 criminal cases with overdue balances totaling \$720,148. Of the cases included on the report, only 63 were flagged with a current warrant or suspension issued.

Sound accounting practices and good internal controls require procedures to ensure that the Overdue Case Account Report is reviewed on an ongoing, timely basis to determine what action should be taken to collect or otherwise address the balances listed therein. Such review and follow-up should be adequately documented.

Without such procedures, there is an increased risk that overdue balances may either not have proper follow-up action taken timely, resulting in the District Court not collecting all funds owed to it, or have been resolved previously and should no longer be reflected as overdue in the accounting system.

A similar finding was noted during the prior audit.

We recommend the District Court implement procedures to ensure that the Overdue Case Account Report is reviewed on an ongoing, timely basis, and such review is documented adequately. Potential courses of action for follow-up on overdue case balances would include the issuance of warrants, a judge's determination and order to waive certain costs, if allowable, or a declaration of certain balances as being uncollectible. If the District Court determines no further action is necessary on specific balances, we recommend the District Court document such determination and the underlying reason therefore.

District Court Response: The court appreciates this continued finding that has been discussed over the years. District Court staff will continue to review the overdue case balance report on a timely basis and document. Our newly appointed District Judge was approached by the clerk shortly after he took the bench regarding the ongoing finding. Based on his feedback from his peers, he advised he had no solution to provide at this time regarding these 25+ year old judgements. However, he did indicate that he would continue to help seek a possible solution and work closely with District Court.

While my office keeps records of these judgements, it is not the duty of the District Court to enforce payment, waive payment, or otherwise resolve said judgements. This would be the prerogative of the County Attorney's office or the District Judge. Both have met with the auditing team over the years with no action being taken.

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, 2024, we noted an unknown long in one account and unknown shortages in two other accounts. This was the result of the office not performing a monthly asset-to-liability reconciliation to ensure the office had liabilities (authorized petty cash, unremitted fees, and inmate trust accounts) corresponding to all office assets (reconciled bank balance, cash on hand, and accounts receivable). The following tables provide details of how these unknown amounts were calculated for each account:

- ***Inmate Trust Account:***

Office Assets:	
Reconciled Bank Balance	\$ (21,613)
Cash on Hand	28,975
Accounts Receivable	18
Total Office Assets	\$ 7,380
Office Liabilities:	
Authorized Petty Cash	\$ 2,000
Bank Interest Not Yet Remitted	33
Inmate Trust Balances	3,740
Total Office Liabilities	\$ 5,773
Unknown Long	\$ 1,607

- ***Civil Fee Trust Account:***

Office Assets:	
Reconciled Bank Balance	\$ 1,816
Accounts Receivable	1,892
Total Office Assets	\$ 3,708
Office Liabilities:	
Authorized Petty Cash	\$ 6,000
Unremitted Fees	5,197
Total Office Liabilities	\$ 11,197
Unknown Shortage	\$ (7,489)

- ***Sheriff Fee Account***

Office Assets:	
Reconciled Bank Balance	\$ 480
Previous Over-Remittances to County Treasurer	10
Total Office Assets	\$ 490
Office Liabilities:	
Authorized Petty Cash	\$ 500
Total Office Liabilities	\$ 500
Unknown Shortage	\$ (10)

- One \$35,000 receipt tested was for law enforcement services provided to other governments. There was no formal, written agreement between Dawson County and the other governments memorializing the specifics of the agreement, including the amount owed to Dawson County for providing these services. Instead, only verbal agreements were in place.

- A \$49 bank charge was incurred in November 2023; however, it was not submitted to the County Board for reimbursement until identified by the auditors during the audit.

Good internal controls and sound business practices require procedures to ensure: 1) office assets (reconciled bank balance, cash on hand, and accounts receivable) agree to office liabilities (authorized petty cash, unremitted fees, and trust balances); 2) agreements are memorialized in writing; and 3) bank charges are submitted timely for reimbursement.

Without such procedures, there is an increased risk for not only loss, theft, or misuse of public funds but also errors occurring and remaining undetected more easily.

A similar finding was noted in prior audits.

We recommend the County Sheriff implement procedures to ensure the following:
1) office assets (reconciled bank balance, cash on hand, and accounts receivable) agree to office liabilities (authorized petty cash, unremitted fees, and trust balances); 2) agreements are memorialized in writing; and 3) bank charges are submitted timely for reimbursement.

* * * * *

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,



Jeff Schreier, CPA
Audit Manager