

**DODGE COUNTY, NEBRASKA**  
**FINANCIAL STATEMENTS**  
**WITH**  
**SUPPLEMENTAL INFORMATION**  
**AND**  
**ACCOMPANYING INDEPENDENT AUDITORS' REPORTS**  
**YEAR ENDED JUNE 30, 2020**

## TABLE OF CONTENTS

	<b>Page</b>
<b>INDEPENDENT AUDITORS' REPORT</b>	1-3
<b>FINANCIAL STATEMENTS</b>	
<b>GOVERNMENT-WIDE FINANCIAL STATEMENTS</b>	
Statement of Net Position – Cash Basis	4
Statement of Activities – Cash Basis	5
<b>FUND FINANCIAL STATEMENTS</b>	
Statement of Assets, Liabilities and Fund Balances – Governmental Funds – Cash Basis	6
Statement of Revenues Received, Expenditures Paid and Changes in Fund Balance – Cash Basis – Governmental Funds	7
Statement of Fiduciary Assets and Liabilities	8
Notes to Financial Statements	9-21
<b>SUPPLEMENTAL INFORMATION</b>	
Schedule of Expenditures of Federal Awards	22
Notes to Schedule of Expenditures of Federal Awards	23
Budgetary Comparison Schedules – Cash Basis	
Major Funds:	
General Fund	24
Road/Bridge Fund	25
First Responders Communication Fund	26
Disaster Relief Fund	27
Nonmajor Governmental Funds	28-31
Statement of Revenues Received, Expenditures Paid and Changes in Fund Balance – Budget to Actual – Cash Basis – General Fund	32-34
Combining Statement of Revenues Received, Expenditures Paid and Changes in Fund Balance – Cash Basis – Nonmajor Funds	35-39
Schedule of Office Activities	40
Schedule of Tax Certified and Collected for all Political Subdivisions in the County	41

**TABLE OF CONTENTS (Continued)**

	<b>Page</b>
<b>INDEPENDENT AUDITORS' 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></b>	42-43
<b>INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH UNIFORM GUIDANCE</b>	44-46
<b>SCHEDULE OF FINDINGS AND QUESTIONED COSTS</b>	47-51
<b>SCHEDULE OF PRIOR YEAR AUDIT FINDINGS</b>	52
<b>MANAGEMENT'S VIEWS AND CORRECTIVE ACTION PLAN</b>	53

**INDEPENDENT AUDITORS' REPORT ON  
FINANCIAL STATEMENTS AND SUPPLEMENTAL  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

To the County Board of Supervisors  
Dodge County, Nebraska

***Report on the Financial Statements***

We have audited the accompanying cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Dodge County, Nebraska (the County) as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the County's financial statements as listed in the table of contents.

***Management's Responsibility for the Financial Statements***

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

***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

## INDEPENDENT AUDITORS' REPORT (Continued)

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

### **Summary of Opinions**

<u>Opinion Unit</u>	<u>Type of Opinion</u>
Government Activities	Unmodified
Aggregate Discretely Presented Component Unit	Adverse
General Fund	Unmodified
Road/Bridge Fund	Unmodified
First Responders Communication Fund	Unmodified
Disaster Relief Fund	Unmodified
Aggregate Remaining Fund Information	Unmodified

### **Basis for Adverse Opinion on the Aggregate Discretely Presented Component Unit**

The financial statements referred to above do not include financial data for the County's legally separate component unit. Accounting principles generally accepted in the United States of America require the financial data for the component unit to be reported with the financial data of the County's primary government unless the County also issues financial statements for the financial reporting entity that include the financial data for its component unit. The County has not issued such reporting entity financial statements. The amount by which this departure would affect assets, liabilities, net position, revenues, and expenses of the government-wide financials statements has not been determined.

### **Adverse Opinion**

In our opinion, because of the significance of the matter described in the "Basis of Adverse Opinion on the Aggregate Discretely Presented Component Unit" paragraph, the financial statements referred to above do not present fairly the financial position of the aggregate discretely presented component unit of Dodge County, Nebraska, as of June 30, 2020, or the changes in financial position thereof for the year ended, in accordance with accounting principles generally accepted in the United States of America.

### **Unmodified Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information for the primary government of Dodge County, Nebraska, as of June 30, 2020, and the respective changes in cash basis financial position thereof for the year ended, in accordance with the cash basis of accounting described in Note A.

### **Emphasis of Matter – Basis of Accounting**

We draw attention to Note A 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.

## INDEPENDENT AUDITORS' REPORT (Continued)

### ***Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements as a whole, which collectively comprise the Dodge County, Nebraska's financial statements. The budgetary comparison schedules – cash basis, statement of revenues received, expenditures paid and changes in fund balance – budget to actual – cash basis general fund, combining statement of revenues received, expenditures paid and changes in fund balance – cash basis – nonmajor funds, schedule of office activities, schedule of tax certified and collected for all political subdivisions in the County and schedule of expenditures of federal awards as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost of Principles, and Audit Requirements for Federal Awards*, listed in the table of contents as supplementary information 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. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects in relation to the financial statements taken as a whole on the basis of accounting described in Note A.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated October 13, 2021 on our consideration of the 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 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 the County's internal control over financial reporting and compliance.

*BLAND + ASSOCIATES, P.C.*

Omaha, Nebraska  
October 13, 2021

**DODGE COUNTY, NEBRASKA**  
**STATEMENT OF NET POSITION - CASH BASIS**  
**June 30, 2020**

<b>ASSETS</b>	Governmental Activities
<b>CURRENT ASSETS</b>	
Cash and cash equivalents	\$ 13,658,581
Total Current Assets	13,658,581
	\$ 13,658,581
 <b>NET POSITION</b>	
Restricted for:	
Road/Bridge Projects	\$ 626,568
Radio Tower Project	5,558,467
Preservation of Records	19,554
Drug Education/Law Enforcement	30,490
Total Restricted	6,235,079
Unrestricted	7,423,502
Total Net Position	13,658,581
	\$ 13,658,581

The accompanying notes to the financial statements are an integral part of these statements

**DODGE COUNTY, NEBRASKA**  
**STATEMENT OF ACTIVITIES - CASH BASIS**  
Year Ended June 30, 2020

Functions/Programs	Expenditures	Program Revenues			Net (Expenditures) Revenue and Change in Net Position
		Fees, Fines Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
<b>GOVERNMENTAL ACTIVITIES:</b>					
General Government	\$ 7,239,018	\$ -	\$ 67,712	\$ 12,317,257	\$ 5,145,951
Public Safety	5,041,867	-	-	-	(5,041,867)
Public Works	17,870,438	-	-	-	(17,870,438)
Public Health	49,902	-	-	-	(49,902)
Public Welfare and Social Service	204,530	-	-	-	(204,530)
Culture and Recreation	196,056	-	-	-	(196,056)
Capital Outlay	5,009,845	-	-	-	(5,009,845)
Debt Service	998,030	-	-	-	(998,030)
Total Governmental Activities	36,609,686	-	67,712	12,317,257	(24,224,717)
<b>GENERAL REVENUES</b>					
Taxes:					
Property Taxes Levied for General Purposes					12,228,291
Intergovernmental Revenues					3,480,027
Other Local Receipts					3,783,520
Transfers					(33,684)
Total General Revenues					19,458,154
<b>CHANGE IN NET POSITION</b>					
					(4,766,563)
<b>NET POSITION - BEGINNING OF YEAR</b>					
					18,425,144
<b>NET POSITION - END OF YEAR</b>					
					<b>\$ 13,658,581</b>

The accompanying notes to financial statements  
are an integral part of these statements



**DODGE COUNTY, NEBRASKA**  
**STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - CASH BASIS - GOVERNMENTAL FUNDS**  
June 30, 2020

ASSETS	Major Governmental Funds				Other Governmental	Total Governmental
	General Fund	Road/Bridge Fund	First Responders Communication Fund	Disaster Relief Fund		
Cash and Cash Equivalents	\$ 4,021,646	\$ 340,308	\$ 4,774,907	\$ 211,260	\$ 4,310,460	\$ 13,658,581
	<u>\$ 4,021,646</u>	<u>\$ 340,308</u>	<u>\$ 4,774,907</u>	<u>\$ 211,260</u>	<u>\$ 4,310,460</u>	<u>\$ 13,658,581</u>
<b>FUND BALANCES</b>						
<b>FUND BALANCES</b>						
Restricted for:						
Road/Bridges Project	\$ -	\$ 340,308	\$ -	\$ -	\$ 286,260	\$ 626,568
Radio Tower Project	-	-	4,774,907	-	783,560	5,558,467
Preservation of Records	-	-	-	-	19,554	19,554
Drug Education/Law Enforcement	-	-	-	-	30,490	30,490
Committed to:						
Capital Improvement/Economic Development	-	-	-	-	409,574	409,574
Public Welfare	-	-	-	-	46,157	46,157
Public Works	-	-	-	211,260	-	211,260
Cultural and Recreation	-	-	-	-	378,838	378,838
Assigned to:						
Other Purposes	-	-	-	-	2,356,027	2,356,027
Total Restricted, Committed and Assigned	-	340,308	4,774,907	211,260	4,310,460	9,636,935
Unassigned	4,021,646	-	-	-	-	4,021,646
Total Fund Balance	<u>4,021,646</u>	<u>340,308</u>	<u>4,774,907</u>	<u>211,260</u>	<u>4,310,460</u>	<u>13,658,581</u>
	<u>\$ 4,021,646</u>	<u>\$ 340,308</u>	<u>\$ 4,774,907</u>	<u>\$ 211,260</u>	<u>\$ 4,310,460</u>	<u>\$ 13,658,581</u>

The accompanying notes to financial statements  
are an integral part of these statements

**DODGE COUNTY, NEBRASKA**  
**STATEMENT OF REVENUES RECEIVED, EXPENDITURES PAID, AND CHANGE IN**  
**FUND BALANCE - CASH BASIS - GOVERNMENTAL FUNDS**  
**Year Ended June 30, 2020**

	Major Governmental Funds					Total Governmental
	General Fund	Road/Bridge Fund	First Responders Communication Fund	Disaster Relief Fund	Other Governmental	
<b>REVENUES</b>						
Taxes	\$ 10,494,968	\$ 37	\$ -	\$ -	\$ 1,733,286	\$ 12,228,291
Intergovernmental	441,699	2,785,219	-	-	253,109	3,480,027
Local	1,974,683	205,785	-	-	1,279,576	3,460,044
Grant Revenue	67,712	-	-	-	-	67,712
Miscellaneous	-	-	-	-	323,476	323,476
Total Revenues	<u>12,979,062</u>	<u>2,991,041</u>	<u>-</u>	<u>-</u>	<u>3,589,447</u>	<u>19,559,550</u>
<b>EXPENDITURES</b>						
General Government	6,536,287	613,433	-	-	89,298	7,239,018
Public Safety	5,033,028	7,231	-	-	1,608	5,041,867
Public Works	141,881	2,968,038	98,567	12,766,420	1,895,532	17,870,438
Public Health	4,985	-	-	-	44,917	49,902
Public Welfare and Social Service	87,432	-	-	-	117,098	204,530
Culture and Recreation	-	-	-	-	196,056	196,056
Capital Outlay	-	452,334	4,556,280	-	1,231	5,009,845
Debt Service	-	-	-	-	998,030	998,030
Total Expenditures	<u>11,803,613</u>	<u>4,041,036</u>	<u>4,654,847</u>	<u>12,766,420</u>	<u>3,343,770</u>	<u>36,609,686</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	1,175,449	(1,049,995)	(4,654,847)	(12,766,420)	245,677	(17,050,136)
<b>OTHER FINANCING SOURCES (USES)</b>						
Proceeds from Capital Debt	-	-	-	12,317,257	-	12,317,257
Transfers In (Out)	28,529	973,043	(13,000)	-	(1,022,256)	(33,684)
Total Other Financing Sources (Uses)	<u>28,529</u>	<u>973,043</u>	<u>(13,000)</u>	<u>12,317,257</u>	<u>(1,022,256)</u>	<u>12,283,573</u>
<b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)</b>	1,203,978	(76,952)	(4,667,847)	(449,163)	(776,579)	(4,766,563)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<u>2,817,668</u>	<u>417,260</u>	<u>9,442,754</u>	<u>660,423</u>	<u>5,087,039</u>	<u>18,425,144</u>
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 4,021,646</u>	<u>\$ 340,308</u>	<u>\$ 4,774,907</u>	<u>\$ 211,260</u>	<u>\$ 4,310,460</u>	<u>\$ 13,658,581</u>

The accompanying notes to financial statements  
are an integral part of these statements

**DODGE COUNTY, NEBRASKA**  
**STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES - CASH BASIS**  
**June 30, 2020**

**ASSETS**

---

Cash and Cash Equivalents	\$	3,229,717
	<b>\$</b>	<b>3,229,717</b>

**LIABILITIES AND NET ASSETS**

---

Due to Other Governments:		
State	\$	1,261,115
Schools		1,124,919
Educational Service Units		5,418
Technical College		51,950
Natural Resource Districts		19,211
Fire Districts		25,954
Municipalities		350,017
Agricultural Society		1,297
Drainage Districts		7,018
Townships		14,438
Sanitary and Improvement Districts		335,253
Others		33,127
		<hr/>
Total Liabilities		3,229,717
		<hr/>
Net Assets	<b>\$</b>	<b>-</b>

The accompanying notes to financial statements  
are an integral part of these statements

## **NOTES TO FINANCIAL STATEMENTS**

**DODGE COUNTY, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS**  
**Year Ended June 30, 2020**

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

This summary of significant accounting policies of Dodge County, Nebraska (the County) is presented to assist in understanding the County's financial statements. The financial statements and notes are representations of the County's management who is responsible for the integrity and objectivity of the financial statements. The accounting policies differ from accounting principles generally accepted by the United States of America (US GAAP), which requires the government-wide and fiduciary fund financial statements to be reported using the economic resources management focus and the accrual basis of accounting. Under this measurement focus and basis of accounting, receipts are recorded when earned and disbursements are recorded as a liability when incurred, regardless of the timing of cash flows.

**Nature of Operations**

The County acts as an agent in collecting taxes and intergovernmental revenue on behalf of other government entities located in the County. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body establishing governmental accounting and financial reporting.

**Reporting Entity**

The County is a governmental entity established under and governed by the laws of the State of Nebraska. The County, for financial purposes, includes all of the funds relevant to the operations of the County, under the direction of a seven-member Board of Supervisors. Members of the board are elected by the general public and have financial accountability and control over all activities related to the County.

The financial reporting entity consists of the primary government, as well as its component units, which are legally separate organizations for which elected officials of the primary government are financially accountable.

Financial accountability is defined as appointment of a voting majority of the component unit's board, and either a) the ability to impose will by the primary government, or b) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the primary government.

The Fremont Community Health Resources is a county-owned institution. Although it is County-owned, the Fremont Community Health Resources holds the real estate and buildings currently leased by Methodist Hospital for medical services with the lease payments allocated to funding the pension liability of the hospital employees. The County has elected to exclude the Fremont Community Health Resources as a component unit as required by U.S. generally accepted accounting principles. The financial statements of the component unit may be obtained by writing to the Dodge County Clerk's Office, 435 N. Park Avenue, Fremont, Nebraska 68025.

**DODGE COUNTY, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**Year Ended June 30, 2020**

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Joint Organizations**

*Behavioral Health Region IV*

The County has entered into an agreement with the 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 VI (Region) consists of the following counties: Dodge, Washington, Douglas, Sarpy, and Cass.

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 boards as required by the Act. Funding is provided by a combination of Federal, State, local, and private funding. The County contributed \$93,967 toward the operation of Region VI during fiscal year 2020. 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 Public 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 Three Rivers Public Health Department (Department) to provide public health services. The agreement was established under the authority of the Interlocal Cooperation Act for services to be provided per Nebraska Revenue Statutes Sec. 71-1626 (Reissue 2009, Cum. Supp. 2014).

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 2020. 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 Nebraska Revenue Statute 84-304(4) (2015 Nebraska Laws, LB 539, Section 8). Financial information for the Department is available in that report.

**Financial Statements**

The financial statements of the County include the government-wide and fund financial statements. The focus is on the County as a whole in the government-wide financial statements, while reporting additional and detailed information about the County's major governmental funds in the fund financial statements.

**DODGE COUNTY, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**Year Ended June 30, 2020**

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Government-Wide Financial Statements**

The government-wide statement of net position – cash basis and statement of activities – cash basis display information about the County’s government. These statements include the financial activities of the overall County. The County’s activities are supported by taxes and intergovernmental revenues and rely to a significant extent on fees and charges for support. The government-wide statement of activities – cash basis reflects the costs of programs and functions reduced by directly associated revenues to arrive at net revenue or expense for each program and function. Net program revenue or expense for governmental activities is then adjusted for general revenues to determine the change in net position for the year.

**Fund Financial Statements**

The fund financial statements provide information about the County’s funds. The emphasis of fund financial statements is on major governmental funds. Each major governmental fund is displayed in a separate column.

The County reports the following major governmental funds:

*General Fund* - The General Fund is the operating fund for the County. It is used to account for all financial resources except those required to be accounted for in another fund.

*Road/Bridge Fund* - The Road/Bridge Fund is used to account for the operations and maintenance to the roads and streets within the County. Funds are provided primarily through state highway allocations to the County.

*First Responders Communication Fund* - The First Responders Communication Fund is used to account for the acquisition and construction of four radio towers and the radio equipment necessary to be used within the system.

*Disaster Relief Fund* - The Disaster Relief fund is used to account for expenditures incurred in the cleanup and rebuilding following the flood disaster that occurred in March 2019.

**Fiduciary Fund**

Fiduciary fund level financial statements included agency funds which are used to account for assets held by the County as an agent for individuals, private organizations, other governments and other funds. Agency funds do not involve a formal trust agreement. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

**DODGE COUNTY, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**Year Ended June 30, 2020**

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Measurement Focus/Basis of Accounting**

The accounts of the County are organized on the basis of funds, each of which is considered to be a separate accounting entity. The accounting records of the County are maintained and the government-wide financial statements were reported on the cash basis of cash receipts and disbursements. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The accounts for each fund are maintained and the financial statement for each fund is presented on the cash basis reflecting only those assets and liabilities arising from cash received and disbursed, except for a modification of the cash basis in the fiduciary funds which records liabilities for the assets held for others. Therefore, receivables and payables, which may be material in amount, are not reflected in the financial statements, and the financial statements are not intended to present the County's or each respective fund's overall financial position or results of operations in conformity with U.S. generally accepted accounting principles.

**Cash and Cash Equivalents**

For financial reporting purposes, all highly liquid investments with original maturities of three months or less are considered cash equivalents.

**Capital Assets and Long-term Liabilities**

Capital assets and long-term liability principal payments are recorded as expenditures when paid by the County and are not recorded on the government-wide or fund financial statements that have been prepared on the cash basis of accounting. Proceeds from issuance of long-term liabilities are recorded as other financing sources net of issuance costs when received by the County and are also not recorded on the government-wide or fund financial statements.

**Compensated Absences**

Employees of the County earn paid vacation, sick days and other time off depending on the length of service. In accordance with the cash basis of accounting, the County's policy is to recognize costs of compensated absences when paid to employees.



**DODGE COUNTY, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**Year Ended June 30, 2020**

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Net Position**

Net position represents the difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources in the financial statements. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any long-term debt attributable to the acquisition, construction or improvement of these assets. Restricted net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Unrestricted net position is the net amount of assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

**Fund Balance**

Fund balances are classified as follows:

Nonspendable fund balance – resources that cannot be spent because they are not in an expendable form (e.g., prepaid asset, inventory) or must be maintained intact (e.g., endowment principal).

Restricted fund balance – amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation,

Committed fund balance – amounts that can be used only for the specific purposes determined by a formal action of the Board of Supervisors,

Assigned fund balance – amounts that are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed, and

Unassigned fund balance – the residual classification for the County's general fund and includes all spendable amounts not contained in the other classifications.

Restricted funds are used first as appropriate. Assigned funds are reduced to the extent that expenditure authority has been budgeted by the Board of Supervisors or the assignment has been changed by the Board of Supervisors. Decreases to fund balance first reduce Unassigned fund balance; in the event that Unassigned fund balance becomes zero, then Assigned and Committed fund balances are used in that order.

**Use of Estimates**

The preparation of the financial statements in conformance with the cash basis of accounting requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

**DODGE COUNTY, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**Year Ended June 30, 2020**

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Budget Process**

State Statutes of the Nebraska Budget Act provide the prescribed budget practices and procedures that governing bodies are required to follow. The amounts that may be budgeted for certain funds are subject to various expenditures and/or tax levy limitation. The following procedures are as followed in establishing the budgetary data reflected in the financial statements:

1. As of September 1, or shortly thereafter, the County Board prepares a proposed operating budget for the fiscal year commencing the following October 1. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted at a public meeting to obtain taxpayer comments.
3. Prior to budget filing date, September 20, the budget is legally adopted by the County Board through a passage of a resolution.
4. The County has elected to use a single, all-purpose levy budget. Total expenditures may not legally exceed the Total Budget of Expenditures. Appropriations lapse at year-end and any revisions require a public hearing and Board approval.
5. The property tax requirement resulting from the budget process is utilized to establish the tax levy in accordance with the procedures discussed above.

**Custodial Credit Risk – Deposits**

The County maintains a cash and certificate of deposit pool that is available for use by all funds except those required to maintain separate accounts. Each fund's type portion of these pools is displayed on the balance sheet – governmental funds – cash basis as "Cash and cash equivalents" under each fund's caption. Interest earned on pooled funds is credited to the Interest Special Revenue Fund. Investments made specifically from and for a particular fund have interest credited to that fund. Investments of the County consist of money market accounts, savings accounts, and certificate of deposit. State law requires all funds held in depositories be fully insured or collateralized.

Custodial credit risk is the risk that in the event of a bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. The risk is mitigated through federal deposit insurance coverage and collateralization in accordance with Nebraska State Statutes.

**DODGE COUNTY, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**Year Ended June 30, 2020**

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Risk Management**

The County is exposed to various risk of loss related to 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 insurance program for 80 counties throughout Nebraska.

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

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

The County has not paid any additional assessments to the Pool in the last three fiscal years and no assessments are anticipated for fiscal year 2020. The County has not had to pay out any amounts that exceeded coverage provided by the Pool in the last three fiscal years.

**Subsequent Events**

Management has evaluated subsequent events through October 13, 2021, which is the date the financial statements were available to be issued.

**DODGE COUNTY, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**Year Ended June 30, 2020**

**NOTE B - CONCENTRATION OF CREDIT RISK**

**Cash and Cash Equivalents**

Cash and cash equivalents consist of the following at June 30, 2020:

Governmental Fund Type Accounts	\$	13,658,581
Fiduciary Fund Types		3,229,717
	\$	16,888,298

The balance of the County's deposits with financial institutions (checking, savings, demand deposits and money markets) amounted to \$16,953,994 for governmental activities.

As of June 30, 2020, the County's deposited amounts in financial institutions in excess of the Federal Deposit Insurance Corporation's (FDIC) \$250,000 federal depository insurance policy for governmental activities were collateralized with pledged securities to add to the additional insurance above the \$250,000.

**NOTE C - LONG-TERM LIABILITIES**

Long-term liability activity for the year ended June 30, 2020, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Bond Payable #1	\$ 9,435,000	\$ -	\$ 885,000	\$ 8,550,000	\$ 840,000
Bond Payable #2	895,000	-	60,000	835,000	60,000
Note Payable #1	-	5,000,000	1,378,125	3,621,875	156,250
Note Payable #2	-	5,000,000	-	5,000,000	178,572
Long-term liabilities	\$10,330,000	\$ 10,000,000	\$ 2,323,125	\$18,006,875	\$1,234,822

The total interest paid for the year ended June 30, 2020, was \$132,858.

Long-term liabilities as of June 30, 2020, are summarized as follows:

Bond Payable #1 – 1 <sup>st</sup> Responders Communication Bond dated October 15, 2018, due annually in installments of \$885,000 to \$1,065,000 through July 15, 2028. Interest at 3% is due semi-annually.	\$ 8,550,000
Bond Payable #2 – Limited Tax Obligation County Building Bonds, Series 2017, dated October 25, 2017, due annually in installments of \$60,000 to \$80,000 through June 15, 2032. Interest at 1-3% is due semi-annually.	835,000

**DODGE COUNTY, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**Year Ended June 30, 2020**

**NOTE C - LONG-TERM LIABILITIES (Continued)**

Note Payable #1 – General Obligation Highway Allocation Fund Loan Series 2019 dated July 18, 2019, due semi-annually in installments of \$156,250 to \$729,166 through July 2029. Interest at 3.675% is due semi-annually. \$ 3,621,875

Note Payable #2 – General Obligation Highway Allocation Fund Loan Agreement and Promissory Note, dated October 11, 2019, due annually in installments of \$178,572 to \$729,166 through July 2029. Interest at 4.325% is due semi-annually. 5,000,000

Principal and interest requirements to maturity on bonds outstanding at June 30, 2020, are as follows:

Years Ending June 30,	Principal	Interest
2021	\$ 1,234,822	\$ 713,173
2022	1,259,822	616,827
2023	1,294,822	576,122
2024	1,886,575	534,521
2025	2,483,340	458,375
2026 -2032	9,847,494	964,144
	\$ 18,006,875	\$ 3,863,162

**NOTE D - PROPERTY TAXES**

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

State statutes limit the real and personal property tax rate to \$.45 and \$100 of assessed valuation plus \$.05 for interlocal agreements and rates to fund indebtedness approved by the voters. The levy set in October 2019, for the 2019 taxes, which will be materially collected in May and September 2020, was set at \$11,097,130 or \$.255307 per \$100 of assessed valuation. The amount collected for motor vehicle tax is outlined in the State statute.

Additionally, there is a 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.

**DODGE COUNTY, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**Year Ended June 30, 2020**

**NOTE E - OPERATING LEASES**

On February 14, 2017, the County entered into an equipment lease for a Neopost Mailing System. This agreement requires monthly rentals of \$430 for the first nine months and \$490 for the remaining 54 months. The rental fee includes \$150 per month maintenance fee.

The County leases facilities, which are used by the Social Services Offices and by the Fremont and Dodge County Convention Visitors Bureau. The Fremont and Dodge County Convention and Visitors Bureau Office lease is a five-year lease at a rate of \$14,700 per year, with the County responsible for \$9,900 per year of this agreement and Main Street Fremont responsible for the remaining \$4,800 per year.

During the year ended June 30, 2020, lease payments were \$15,774 for the equipment lease and \$22,274 for the various office leases

The following schedule presents expected future payments receivable from these operating leases:

Years Ending June 30,	Total
2021	\$ 15,774
2022	15,285
2023	2,475
Total	<u>\$ 33,534</u>

**NOTE F - RETIREMENT PLAN**

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 Nebraska Revenue Statute Section 23-2301 through 23-2334 (Reissue 2012, Cum. Supp. 2014) 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.

**DODGE COUNTY, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**Year Ended June 30, 2020**

**NOTE F - RETIREMENT PLAN (Continued)**

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 Nebraska Revised Statutes 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 to the County to the retired employee.

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

Both the covered employees and the County made the required contributions of \$284,240 and \$418,846, respectively.

**NOTE G - CODE SECTION 125 PLAN**

All County employees employed 20 hours or more per week are eligible to participate in Dodge County's section 125 tax saving plan. Participants choose to have their salaries reduced by a certain amount, which is placed in an account to pay medical, daycare or health insurance expenses of the participants.

**NOTE H - INTERLOCAL AGREEMENTS**

The County has entered into an agreement with the City of Fremont for a joint Public Service Answering Point (PSAP). Under this agreement, the County will cover 35% of the operating costs of the communications center. Currently, payment is made monthly to the City of Fremont for the 35% cost sharing. The agreement can be partially or completely modified by the written consent of all parties and may be terminated by mutual agreement of all parties, or by any party and either party may terminate the agreement effective June 30<sup>th</sup> in any year, provided, written notice such termination is delivered to the other party with at least one-year prior notice. During the fiscal year ended June 30, 2020, the County expended \$253,937 under this agreement.

The County has entered into agreements with Saunders County for booking and holding Dodge County inmate. Under these agreements, the County will pay to Saunders County its share of the costs based on the number of inmates housed by Saunders County on a monthly basis. During the fiscal year ended June 30, 2020, the County expended \$1,200,986 of housing costs and \$8,961 of booking and prisoner escort costs.

**DODGE COUNTY, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**Year Ended June 30, 2020**

**NOTE H - INTERLOCAL AGREEMENTS (Continued)**

The County has entered into various agreements with the Township Boards within the County to facilitate the funding of various road projects which need to be completed by the townships due to the Flood disaster in March 2019. Under these agreements the County will provide the funds necessary for the townships to complete the various FEMA (Federal Emergency Management Agency) approved projects. The townships agree to repay the funds to the County upon receipt of the FEMA and NEMA (Nebraska Emergency Management Agency) funds they receive upon completion of the projects. Total amounts expended through June 30, 2020 to each of the townships is as follows:

Cotteral	\$ 30,053
Cuming	9,241
Everett	147,389
Hooper	634,106
Maple	45,175
Nickerson	1,733,553
Union	82,742
	\$ 2,682,259

**NOTE I - CONTINGENT LIABILITIES**

The County is involved in certain litigation. Due to uncertainty involved, the Board of Supervisors has made no material provisions for additional liability relating to the litigation. Any payment by reason of adverse determination in these matters will be charged to the period of determination.

**NOTE J - COMMITMENTS**

The County has entered into various construction and engineering contracts with regards to road and bridge improvement projects expected to be completed within the next year for which the County has committed resources for the project. Some of the project costs will be covered by state and federal aid sources directed by the State of Nebraska.

**NOTE K - TAX ABATEMENTS**

The County is subject to property tax abatements granted by various cities within the County through Tax Incremental Financing (TIF) agreements with various developers. The incremental increase in valuation from the development is not included in the County's available valuation base until the TIF agreement has expired, which is generally 15 years. The incremental taxes, including the County's share is returned to the developer, effectively rebating the taxes on the increased valuation.



**DODGE COUNTY, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**Year Ended June 30, 2020**

**NOTE K - TAX ABATEMENTS (Continued)**

Information relevant to the tax abatements impacting the County for the year ended June 30, 2020, are as follows:

Total TIF Valuation 2018	\$ 21,303,288
Total TIF Valuation 2019	151,047,986
County Tax Levy 2018	.271540
County Tax Levy 2019	.255307

**NOTE L - SUBSEQUENT EVENTS**

On January 30, 2020, the World Health Organization declared the coronavirus outbreak a "Public Health Emergency of International Concern" and on March 10, 2020, declared it to be a pandemic. Actions taken around the world to help mitigate the spread of the coronavirus include restrictions on travel, and quarantines in certain areas, and forced closures for certain types of public places and businesses. The coronavirus and actions taken to mitigate it have had and are expected to continue to have an adverse impact on the economies and financial markets of many countries, including the geographical area in which the County operates.

The County has and will continue to follow all federal, state, and local health authority mandates and guidance pertaining to the coronavirus pandemic.

## **SUPPLEMENTAL INFORMATION**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**DODGE COUNTY, NEBRASKA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended June 30, 2020**

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Total Federal Expenditures
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>			
Selective Alcohol Overtime Enforcement for the Drive Sober or Get Pulled Over	20.600	69A37518300004020NE0	\$ 8,845
Selective Overtime Enforcement Click it or ticket mobilization November 27-December 1, 2019	20.600	69A37519300004020NE0	3,300
Selective Alcohol Overtime Enforcement for the Drive Sober or Get Pulled Over	20.600	69A37519300004020NE0	5,915
Selective Overtime Enforcement Click it or ticket mobilization May 180May 31, 2020	20.060	69A37519300004020NE0	6,726
Radar Mini-Grant 4022-20-33-11	20.600	69A37519300004020NE0	3,045
In Car Camera Mini Grant 405d-20-52-18	20.616	69A3751930000405dNEM	3,500
Total U.S. Department of Transportation			31,331
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>			
Emergency Protective Measures Project 97139	(1) 97.036	PA-07-NE-4420-PW-00755(0)	29,629
Dodge County ENCOR Building Project 98103	(1) 97.036	PA-07-NE-4420-PW-00673(0)	26,353
Emergency Work Donated Resources	(1) 97.036	PA-07-NE-4420-PW-00989(0)	7,407
Dodge County Cleaning Services Mar-Aug 2020	(1) 97.036	PA-07-NE-4521-PW-00043(0)	8,745
Dodge County Highway Debris Removal - (Project 98049 SA 305)	(1) 97.036	PA-07-NE-4420-PW-00305(1)	187,219
Dodge County Highway roads, dirt and gravel - (Project 98042 SA 654)	(1) 97.036	PA-07-NE-4420-PW-00654(1)	313,658
Roads and Bridges Concrete and Asphalt - (Project 103139 SA 869)	(1) 97.036	PA-07-NE-4420-PW-00869(0)	2,835,107
Emergency Levee Repair (PW #672, Emergency Dike Site #1 & Cut Off Rd, Hwy 30, Rd 19 SA 672)	(1) 97.036	PA-07-NE-4420-PW-00672(0)	76,047
Dodge County Hwy Roads aggregate and concrete (Site 1,10,13,36,37,38 SA 1567)	(1) 97.036	PA-07-NE-4420-PW-01567(0)	974,807
March 2019 ER Resolution/Completion & Compliance (DDIR site L27-01 Site #9)	(1) 97.036	Project No ER-27(70)	510,874
March 2019 ER Resolution/Completion & Compliance (DDIR site L27-02 Site #7)	(1) 97.036	Project No ER-27(70)	958,571
March 2019 ER Resolution/Completion & Compliance (DDIR site L27-03 Site #8)	(1) 97.036	N/A	79,485
March 2019 ER Resolution/Completion & Compliance (DDIR site L27-05 Site #3)	(1) 97.036	Project No ER-27(70)	12,111
March 2019 ER Resolution/Completion & Compliance (DDIR site L27-08 Site #8)	(1) 97.036	Project No ER-27(70)	375,731
March 2019 ER Resolution/Completion & Compliance (DDIR site L27-09 Site #9)	(1) 97.036	Project No ER-27(70)	749,309
March 2019 ER Resolution/Completion & Compliance (DDIR site L27-12 Site #12)	(1) 97.036	Project No ER-27(70)	13,371
Dodge County Highway Department Flood Bank Stabilization	(1) 97.036	NR206526xxxxC008	589,492
			7,747,916
<b>Pass-thru from the State of Nebraska</b>			
NE Disaster DR4420 - (Project 98034)	(1) 97.036	PW827	41,149
FEMA Public Assistance 4521	(1) 97.036	SA 0070	11,347
FEMA Public Assistance 4521	(1) 97.036	SA 0184	4,220
			56,716
Total U.S. Department of Homeland Security			7,804,632
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			
Community Development Block Grant Dodge County 19EM001 (Ames Dike)	14.228	N/A	589,361
Community Youth Coordinator, Diversion, Prevention, Mentor Detention Alternatives	14.XXX	N/A	127,988
Total U.S. Department of housing and Urban Development			717,349
<b>Total Expenditures of Federal Awards</b>			<b>\$ 8,553,312</b>

(1) Major program tested

**DODGE COUNTY, NEBRASKA**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ended June 30, 2020**

**NOTE A - BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal and state awards includes the federal grant activity of Dodge County, Nebraska and is presented on the cash basis of accounting. 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). Therefore, some amounts presented in this schedule may differ from amounts presented in or used in the preparation of the financial statements. The entity has elected not to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

**NOTE B - BASIS OF ACCOUNTING**

The threshold for Type A programs was \$750,000 for the fiscal year ended June 30, 2020.

**NOTE C - MAJOR PROGRAM**

CFDA	
<u>Number</u>	<u>Program Name</u>
97.036	Disaster Grants – Public Assistance

**BUDGETARY COMPARISON SCHEDULE**

**DODGE COUNTY, NEBRASKA**  
**Required Budgetary Comparison Schedule - Cash Basis - General Fund**  
**For the year ended June 30, 2020**

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget
<b>Revenues</b>				
Taxes	\$ 9,267,095	\$ 9,267,095	\$ 10,494,968	\$ 1,227,873
Intergovernmental	132,000	132,000	441,699	309,699
Local	3,023,900	3,023,900	1,974,683	(1,049,217)
Grant Revenue	-	-	67,712	67,712
Total Revenues Received	<u>12,422,995</u>	<u>12,422,995</u>	<u>12,979,062</u>	<u>556,067</u>
<b>Expenditures</b>				
General Government:				
County Board	142,190	142,190	142,175	(15)
County Clerk	227,250	227,250	200,866	(26,384)
County Treasurer	589,923	589,923	575,085	(14,838)
Register of Deeds	150,000	150,000	147,394	(2,606)
County Assessor	557,200	557,200	482,673	(74,527)
Election Commissioner	156,430	156,430	147,703	(8,727)
Planning Commissioner	81,500	81,500	72,943	(8,557)
Clerk of the District Court	168,188	168,188	158,553	(9,635)
County Court System	53,750	53,750	32,829	(20,921)
District Court	66,400	66,400	40,635	(25,765)
Buildings and Grounds	438,806	438,806	434,928	(3,878)
Agricultural Extension	121,300	121,300	99,491	(21,809)
Miscellaneous	4,820,377	4,820,377	4,001,012	(819,365)
Public Safety:				
Sheriff	2,018,600	2,018,600	1,847,222	(171,378)
Attorney	897,501	897,501	822,728	(74,773)
Sheriff Merit Program	4,000	4,000	1,336	(2,664)
Jail	3,199,520	3,199,520	2,095,913	(1,103,607)
Probation	265,828	-	265,829	265,829
Public Works:				
Surveyor	33,370	33,370	18,618	(14,752)
Noxious Weed	46,047	46,047	36,733	(9,314)
Emergency Manager	76,496	76,496	79,140	2,644
Local Emergency Planning Committee	22,900	22,900	7,390	(15,510)
Public Health:				
Mental Health Board	9,000	9,000	4,985	(4,015)
Public Welfare and Social Service:				
Veteran's Service Center	93,910	93,910	87,432	(6,478)
Total Expenditures Paid	<u>14,240,486</u>	<u>13,974,658</u>	<u>11,803,613</u>	<u>(2,171,045)</u>
Revenues Over (Under) Expenditures	<u>(1,817,491)</u>	<u>(1,551,663)</u>	<u>1,175,449</u>	<u>2,727,112</u>
Other Financing Sources:				
Transfers In	-	-	28,529	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Sources (Uses)	<u>\$ (1,817,491)</u>	<u>\$ (1,551,663)</u>	<u>1,203,978</u>	<u>\$ 2,727,112</u>
Fund balance beginning of the year			<u>2,817,668</u>	
Fund balance end of the year			<u>\$ 4,021,646</u>	

**DODGE COUNTY, NEBRASKA**  
**Required Budgetary Comparison Schedule - Cash Basis - Road/Bridge Fund**  
**For the year ended June 30, 2020**

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget
Revenues				
Taxes	\$ -	\$ -	\$ 37	\$ 37
Intergovernmental	2,688,471	2,688,471	2,785,219	96,748
Local	151,850	151,850	205,785	53,935
Total Revenues Received	<u>2,840,321</u>	<u>2,840,321</u>	<u>2,991,041</u>	<u>150,720</u>
Expenditures				
Personal Services	1,569,033	1,569,033	1,557,337	(11,696)
Operating Expenses	277,700	277,700	252,791	(24,909)
Supplies	1,437,600	1,437,600	1,735,960	298,360
Equipment Rental	50,000	50,000	37,690	(12,310)
Capital Outlay	666,100	666,100	457,258	(208,842)
Total Expenditures Paid	<u>4,000,433</u>	<u>4,000,433</u>	<u>4,041,036</u>	<u>40,603</u>
Revenues Over (Under) Expenditures	<u>(1,160,112)</u>	<u>(1,160,112)</u>	<u>(1,049,995)</u>	<u>110,117</u>
Other Financing Sources:				
Transfers In	-	-	973,043	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Sources (Uses)	<u>\$ (1,160,112)</u>	<u>\$ (1,160,112)</u>	<u>(76,952)</u>	<u>\$ 110,117</u>
Fund balance beginning of the year			<u>417,260</u>	
Fund balance end of the year			<u>\$ 340,308</u>	



**DODGE COUNTY, NEBRASKA**  
**Required Budgetary Comparison Schedule - Cash Basis - First Responders Communication Fund**  
**For the year ended June 30, 2020**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
Revenues				
Local	\$ 9,080,747	\$ 9,080,747	\$ -	\$ (9,080,747)
Total Revenues Received	<u>9,080,747</u>	<u>9,080,747</u>	<u>-</u>	<u>(9,080,747)</u>
Expenditures				
Operating Expenses	85,000	85,000	4,577,638	4,492,638
Capital Outlay	<u>9,001,000</u>	<u>9,001,000</u>	<u>77,209</u>	<u>(8,923,791)</u>
Total Expenditures Paid	<u>9,086,000</u>	<u>9,086,000</u>	<u>4,654,847</u>	<u>(4,431,153)</u>
Revenues Over (Under) Expenditures	<u>(5,253)</u>	<u>(5,253)</u>	<u>(4,654,847)</u>	<u>(4,649,594)</u>
Other Financing Sources:				
Transfers Out	<u>-</u>	<u>-</u>	<u>(13,000)</u>	<u>-</u>
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Sources (Uses)	<u>\$ (5,253)</u>	<u>\$ (5,253)</u>	<u>(4,667,847)</u>	<u>\$ (4,649,594)</u>
Fund balance beginning of the year			<u>9,442,754</u>	
Fund balance end of the year			<u>\$ 4,774,907</u>	

**DODGE COUNTY, NEBRASKA**  
**Required Budgetary Comparison Schedule - Cash Basis - Disaster Relief Fund**  
**For the year ended June 30, 2020**

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget
Revenues				
Local	\$ 7,339,577	\$ 7,339,577	\$ -	\$ (7,339,577)
Miscellaneous	-	-	-	-
Total Revenues Received	<u>7,339,577</u>	<u>7,339,577</u>	<u>-</u>	<u>(7,339,577)</u>
Expenditures				
Operating Expense	<u>8,000,000</u>	<u>8,000,000</u>	<u>12,766,420</u>	<u>4,766,420</u>
Total Expenditures Paid	<u>8,000,000</u>	<u>8,000,000</u>	<u>12,766,420</u>	<u>4,766,420</u>
Revenues Over (Under) Expenditures	(660,423)	(660,423)	(12,766,420)	(12,105,997)
Other Financing Sources:				
Proceeds from the Issuance of Debt	-	-	<u>12,317,257</u>	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Sources (Uses)	<u>\$ (660,423)</u>	<u>\$ (660,423)</u>	(449,163)	<u>\$ (12,105,997)</u>
Fund balance beginning of the year			<u>660,423</u>	
Fund balance end of the year			<u>\$ 211,260</u>	

**DODGE COUNTY, NEBRASKA**  
**Required Budgetary Comparison Schedule - Cash Basis - NonMajor Governmental Funds**  
**For the year ended June 30, 2020**

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget
<b>Capital Improvement/Economic Development Fund</b>				
Receipts:	\$ 457,000	\$ 457,000	\$ 618,844	\$ (161,844)
Disbursements:	(1,602,069)	(1,602,069)	(1,538,547)	(63,522)
Transfers out:	-	-	(62,737)	62,737
Net change in fund balance:	(1,145,069)	(1,145,069)	(982,440)	(162,629)
Fund balance - beginning of year:	1,145,089	1,145,089	1,145,089	-
Fund balance - end of year:	<u>\$ 20</u>	<u>\$ 20</u>	<u>\$ 162,649</u>	<u>\$ (162,629)</u>
<b>Indigent Fund</b>				
Receipts:	\$ 189,629	\$ 189,629	\$ 169,603	\$ 20,026
Disbursements:	(229,539)	(229,539)	(171,894)	(57,645)
Transfers out:	-	-	(3)	3
Net change in fund balance:	(39,910)	(39,910)	(2,294)	(37,616)
Fund balance - beginning of year:	89,910	89,910	89,910	-
Fund balance - end of year:	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ 87,616</u>	<u>\$ (37,616)</u>
<b>Institutions Fund</b>				
Receipts:	\$ 5,800	\$ 5,800	\$ 35,502	\$ (29,702)
Disbursements:	(223,533)	(223,533)	(44,917)	(178,616)
Transfers out:	-	-	(4)	4
Net change in fund balance:	(217,733)	(217,733)	(9,419)	(208,314)
Fund balance - beginning of year:	247,733	247,733	247,733	-
Fund balance - end of year:	<u>\$ 30,000</u>	<u>\$ 30,000</u>	<u>\$ 238,314</u>	<u>\$ (208,314)</u>
<b>Veterans' Aid Fund</b>				
Receipts:	\$ -	\$ -	\$ -	\$ -
Disbursements:	(16,500)	(16,500)	(15,399)	(1,101)
Transfers in:	-	-	13,766	(13,766)
Net change in fund balance:	(16,500)	(16,500)	(1,633)	(14,867)
Fund balance - beginning of year:	3,724	3,724	3,724	-
Fund balance - end of year:	<u>\$ (12,776)</u>	<u>\$ (12,776)</u>	<u>\$ 2,091</u>	<u>\$ (14,867)</u>
<b>Visitors Promotion Fund</b>				
Receipts:	\$ 110,000	\$ 110,000	\$ 160,934	\$ (50,934)
Disbursements:	(145,750)	(145,750)	(118,511)	(27,239)
Net change in fund balance:	(35,750)	(35,750)	42,423	(78,173)
Fund balance - beginning of year:	66,290	66,290	66,290	-
Fund balance - end of year:	<u>\$ 30,540</u>	<u>\$ 30,540</u>	<u>\$ 108,713</u>	<u>\$ (78,173)</u>
<b>Visitor Promotion Capital Improvement Fund</b>				
Receipts:	\$ 130,000	\$ 130,000	\$ 159,287	\$ (29,287)
Disbursements:	(312,406)	(312,406)	(159,183)	(153,223)
Net change in fund balance:	(182,406)	(182,406)	104	(182,510)
Fund balance - beginning of year:	182,405	182,405	182,405	-
Fund balance - end of year:	<u>\$ (1)</u>	<u>\$ (1)</u>	<u>\$ 182,509</u>	<u>\$ (182,510)</u>
<b>Flood Control Fund</b>				
Receipts:	\$ 100,000	\$ 100,000	\$ 64,945	\$ 35,055
Disbursements:	(138,000)	(138,000)	(2,991)	(135,009)
Net change in fund balance:	(38,000)	(38,000)	61,954	(99,954)
Fund balance - beginning of year:	38,000	38,000	38,000	-
Fund balance - end of year:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 99,954</u>	<u>\$ (99,954)</u>

**DODGE COUNTY, NEBRASKA**  
**Required Budgetary Comparison Schedule - Cash Basis - NonMajor Governmental Funds (Continued)**  
**For the year ended June 30, 2020**

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget
<b>Historical Society Fund</b>				
Receipts:	\$ 103,441	\$ 103,441	\$ 96,873	\$ 6,568
Disbursements:	(103,775)	(103,775)	(96,891)	(6,884)
Transfers out:	-	-	(2)	2
Net change in fund balance:	(334)	(334)	(20)	(314)
Fund balance - beginning of year:	1,334	1,334	1,334	-
Fund balance - end of year:	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ 1,314</u>	<u>\$ (314)</u>
<b>Building Fund</b>				
Receipts:	\$ 11,500	\$ 11,500	\$ 82,801	\$ (71,301)
Disbursements:	(240,880)	(240,880)	(65,251)	(175,629)
Transfers out:	-	-	(5)	5
Net change in fund balance:	(229,380)	(229,380)	17,545	(246,925)
Fund balance - beginning of year:	229,380	229,380	229,380	-
Fund balance - end of year:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 246,925</u>	<u>\$ (246,925)</u>
<b>Drug Enforcement Education Fund</b>				
Receipts:	\$ -	\$ -	\$ -	\$ -
Disbursements:	-	-	-	-
Net change in fund balance:	-	-	-	-
Fund balance - beginning of year:	-	-	-	-
Fund balance - end of year:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Inheritance Tax Fund</b>				
Receipts:	\$ 900,000	\$ 900,000	\$ 1,113,755	\$ (213,755)
Disbursements:	(2,379,628)	(2,379,628)	-	(2,379,628)
Transfers out:	(200,000)	(200,000)	(1,220,742)	1,020,742
Net change in fund balance:	(1,679,628)	(1,679,628)	(106,987)	(1,572,641)
Fund balance - beginning of year:	1,679,628	1,679,628	1,679,628	-
Fund balance - end of year:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,572,641</u>	<u>\$ (1,572,641)</u>
<b>Federal Forfeiture Fund</b>				
Receipts:	\$ -	\$ -	\$ -	\$ -
Disbursements:	(15,490)	(15,490)	-	(15,490)
Net change in fund balance:	(15,490)	(15,490)	-	(15,490)
Fund balance - beginning of year:	15,490	15,490	15,490	-
Fund balance - end of year:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,490</u>	<u>\$ (15,490)</u>
<b>911 Fund</b>				
Receipts:	\$ -	\$ -	\$ 154	\$ (154)
Disbursements:	(315)	(315)	-	(315)
Net change in fund balance:	(315)	(315)	154	(469)
Fund balance - beginning of year:	315	315	315	-
Fund balance - end of year:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 469</u>	<u>\$ (469)</u>
<b>Interest Fund</b>				
Receipts:	\$ 100,000	\$ 100,000	\$ 137,546	\$ (37,546)
Disbursements:	(406,266)	(406,266)	-	(406,266)
Net change in fund balance:	(306,266)	(306,266)	137,546	(443,812)
Fund balance - beginning of year:	306,266	306,266	306,266	-
Fund balance - end of year:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 443,812</u>	<u>\$ (443,812)</u>
<b>Emergency Management Fund</b>				
Receipts:	\$ -	\$ -	\$ -	\$ -
Disbursements:	-	-	-	-
Transfers out:	-	-	(32,155)	32,155
Net change in fund balance:	-	-	(32,155)	32,155
Fund balance - beginning of year:	32,155	32,155	32,155	-
Fund balance - end of year:	<u>\$ 32,155</u>	<u>\$ 32,155</u>	<u>\$ -</u>	<u>\$ 32,155</u>

**DODGE COUNTY, NEBRASKA**  
**Required Budgetary Comparison Schedule - Cash Basis - NonMajor Governmental Funds (Continued)**  
**For the year ended June 30, 2020**

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget
<b>Law Enforcement Operating Grant</b>				
Receipts:	\$ -	\$ -	\$ -	\$ -
Disbursements:	-	-	-	-
Net change in fund balance:	-	-	-	-
Fund balance - beginning of year:	15,000	15,000	15,000	-
Fund balance - end of year:	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ -</u>
<b>Preservation &amp; Modernization Fund</b>				
Receipts:	\$ 22,000	\$ 22,000	\$ 23,801	\$ (1,801)
Disbursements:	(24,279)	(24,279)	(7,840)	(16,439)
Net change in fund balance:	(2,279)	(2,279)	15,961	(18,240)
Fund balance - beginning of year:	2,279	2,279	2,279	-
Fund balance - end of year:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,240</u>	<u>\$ (18,240)</u>
<b>Highway Bridge Buyback Fund</b>				
Receipts:	\$ 194,738	\$ 194,738	\$ 194,738	\$ -
Disbursements:	(214,864)	(214,864)	-	(214,864)
Net change in fund balance:	(20,126)	(20,126)	194,738	(214,864)
Fund balance - beginning of year:	20,126	20,126	20,126	-
Fund balance - end of year:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 214,864</u>	<u>\$ (214,864)</u>
<b>First Responders Communication Bond Fund</b>				
Receipts:	\$ 1,065,868	\$ 1,065,868	\$ 628,551	\$ 437,317
Disbursements:	(968,250)	(968,250)	(998,108)	29,858
Transfers in:	-	-	212,598	(212,598)
Net change in fund balance:	97,618	97,618	(156,959)	254,577
Fund balance - beginning of year:	940,519	940,519	940,519	-
Fund balance - end of year:	<u>\$ 1,038,137</u>	<u>\$ 1,038,137</u>	<u>\$ 783,560</u>	<u>\$ 254,577</u>
<b>Road Construction Bond Fund</b>				
Receipts:	\$ -	\$ -	\$ -	\$ -
Disbursements:	(385)	(385)	-	(385)
Net change in fund balance:	(385)	(385)	-	(385)
Fund balance - beginning of year:	385	385	385	-
Fund balance - end of year:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 385</u>	<u>\$ (385)</u>
<b>Construction Bond Fund</b>				
Receipts:	\$ -	\$ -	\$ -	\$ -
Disbursements:	(71,011)	(71,011)	-	(71,011)
Net change in fund balance:	(71,011)	(71,011)	-	(71,011)
Fund balance - beginning of year:	71,011	71,011	71,011	-
Fund balance - end of year:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 71,011</u>	<u>\$ (71,011)</u>
<b>COVID-19 Contingency Fund</b>				
Receipts:	\$ -	\$ -	\$ -	\$ -
Disbursements:	-	-	(55,934)	55,934
Transfers in:	-	-	100,000	(100,000)
Net change in fund balance:	-	-	44,066	(44,066)
Fund balance - beginning of year:	-	-	-	-
Fund balance - end of year:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 44,066</u>	<u>\$ (44,066)</u>
<b>Hooper Schl Park Sub-W Maple Fund</b>				
Receipts:	\$ -	\$ -	\$ 1,671	\$ (1,671)
Disbursements:	-	-	(1,671)	1,671
Net change in fund balance:	-	-	-	-
Fund balance - beginning of year:	-	-	-	-
Fund balance - end of year:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**DODGE COUNTY, NEBRASKA**  
**Required Budgetary Comparison Schedule - Cash Basis - NonMajor Governmental Funds (Continued)**  
**For the year ended June 30, 2020**

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget
<b>Hooper Schl Park Sub-N Park Fund</b>				
Receipts:	\$ -	\$ -	\$ 5,609	\$ (5,609)
Disbursements:	-	-	(5,609)	5,609
Net change in fund balance:	-	-	-	-
Fund balance - beginning of year:	-	-	-	-
Fund balance - end of year:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Fremont NE Irrg Seeds Proj Fund</b>				
Receipts:	\$ -	\$ -	\$ 61,024	\$ (61,024)
Disbursements:	-	-	(61,024)	61,024
Net change in fund balance:	-	-	-	-
Fund balance - beginning of year:	-	-	-	-
Fund balance - end of year:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Black Hills NE Gas Utilities Fund</b>				
Receipts:	\$ -	\$ -	\$ 5,049	\$ (5,049)
Disbursements:	-	-	-	-
Transfers in:	-	-	(5,049)	5,049
Net change in fund balance:	-	-	-	-
Fund balance - beginning of year:	-	-	-	-
Fund balance - end of year:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>East Central Dist Health Dept Fund</b>				
Receipts:	\$ -	\$ -	\$ 18,585	\$ (18,585)
Disbursements:	-	-	-	-
Transfers in:	-	-	(18,585)	18,585
Net change in fund balance:	-	-	-	-
Fund balance - beginning of year:	-	-	-	-
Fund balance - end of year:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Freemont Mall LLC</b>				
Receipts:	\$ -	\$ -	\$ 5,049	\$ (5,049)
Disbursements:	-	-	-	-
Transfers in:	-	-	(5,049)	5,049
Net change in fund balance:	-	-	-	-
Fund balance - beginning of year:	-	-	-	-
Fund balance - end of year:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Mbee LLC</b>				
Receipts:	\$ -	\$ -	\$ 2,594	\$ (2,594)
Disbursements:	-	-	-	-
Transfers in:	-	-	(2,594)	2,594
Net change in fund balance:	-	-	-	-
Fund balance - beginning of year:	-	-	-	-
Fund balance - end of year:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Shillelagh LLC - Refund Fund</b>				
Receipts:	\$ -	\$ -	\$ 1,695	\$ (1,695)
Disbursements:	-	-	-	-
Transfers in:	-	-	(1,695)	1,695
Net change in fund balance:	-	-	-	-
Fund balance - beginning of year:	-	-	-	-
Fund balance - end of year:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Pebbley Tax Roll Correction Fund</b>				
Receipts:	\$ -	\$ -	\$ 837	\$ (837)
Disbursements:	-	-	-	-
Net change in fund balance:	-	-	837	(837)
Fund balance - beginning of year:	-	-	-	-
Fund balance - end of year:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 837</u>	<u>\$ (837)</u>

**DODGE COUNTY, NEBRASKA**  
**STATEMENT OF REVENUES RECEIVED, EXPENDITURES PAID AND**  
**CHANGES IN FUND BALANCE - BUDGET TO ACTUAL - CASH BASIS -**  
**GENERAL FUND**  
For the year ended June 30, 2020

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget
<b>Revenues:</b>				
Taxes	\$ 9,267,095	\$ 9,267,095	\$ 10,494,968	\$ (1,227,873)
Intergovernmental	132,000	132,000	441,699	(309,699)
Local	3,023,900	3,023,900	1,974,683	1,049,217
Grant Revenue	-	-	67,712	(67,712)
Total Revenues Received	<u>12,422,995</u>	<u>12,422,995</u>	<u>12,979,062</u>	<u>\$ (556,067)</u>
<b>Expenditures</b>				
<b>General Government:</b>				
<b>County Board:</b>				
Personal Services	131,690	131,690	131,365	325
Operating Expense	9,500	9,500	10,713	(1,213)
Supplies/Materials	1,000	1,000	97	903
Total County Board	<u>142,190</u>	<u>142,190</u>	<u>142,175</u>	<u>15</u>
<b>County Clerk:</b>				
Personal Services	202,900	202,900	188,158	14,742
Operating Expense	11,350	11,350	9,336	2,014
Supplies/Materials	3,000	3,000	3,372	(372)
Capital Outlay	10,000	10,000	-	10,000
Total County Clerk	<u>227,250</u>	<u>227,250</u>	<u>200,866</u>	<u>26,384</u>
<b>County Treasurer:</b>				
Personal Services	526,023	526,023	539,927	(13,904)
Operating Expense	44,400	44,400	23,224	21,176
Supplies/Materials	15,500	15,500	11,934	3,566
Capital Outlay	4,000	4,000	-	4,000
Total County Treasurer	<u>589,923</u>	<u>589,923</u>	<u>575,085</u>	<u>14,838</u>
<b>Register of Deeds:</b>				
Personal Services	109,000	109,000	107,029	1,971
Operating Expense	40,000	40,000	39,374	626
Supplies/Materials	1,000	1,000	991	9
Total Register of Deeds	<u>150,000</u>	<u>150,000</u>	<u>147,394</u>	<u>2,606</u>
<b>County Assessor:</b>				
Personal Services	364,700	364,700	357,850	6,850
Operating Expense	165,500	165,500	111,406	54,094
Supplies/Materials	18,000	18,000	6,636	11,364
Capital Outlay	9,000	9,000	6,781	2,219
Total County Assessor	<u>557,200</u>	<u>557,200</u>	<u>482,673</u>	<u>74,527</u>
<b>Election Commissioner:</b>				
Personal Services	114,730	114,730	111,541	3,189
Operating Expense	37,500	37,500	27,485	10,015
Supplies/Materials	2,200	2,200	6,028	(3,828)
Capital Outlay	2,000	2,000	2,649	(649)
Total Election Commissioner	<u>156,430</u>	<u>156,430</u>	<u>147,703</u>	<u>8,727</u>
<b>Planning Commissioner:</b>				
Personal Services	62,500	62,500	61,400	1,100
Operating Expense	12,600	12,600	10,710	1,890
Supplies/Materials	1,200	1,200	833	367
Capital Outlay	5,200	5,200	-	5,200
Total Planning Commissioner	<u>81,500</u>	<u>81,500</u>	<u>72,943</u>	<u>8,557</u>
<b>Clerk of the District Court:</b>				
Personal Services	144,800	144,800	147,228	(2,428)
Operating Expense	4,088	4,088	2,230	1,858
Supplies/Materials	16,500	16,500	9,095	7,405
Capital Outlay	2,800	2,800	-	2,800
Total Clerk of the District Court	<u>168,188</u>	<u>168,188</u>	<u>158,553</u>	<u>9,635</u>

**DODGE COUNTY, NEBRASKA**  
**STATEMENT OF REVENUES RECEIVED, EXPENDITURES PAID AND**  
**CHANGES IN FUND BALANCE - BUDGET TO ACTUAL - CASH BASIS - (Continued)**  
**GENERAL FUND**  
**For the year ended June 30, 2020**

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget
<b>County Court System:</b>				
Operating Expense	28,800	28,800	18,834	9,966
Supplies/Materials	19,950	19,950	13,995	5,955
Capital Outlay	5,000	5,000	-	5,000
<b>Total County Court System</b>	<b>53,750</b>	<b>53,750</b>	<b>32,829</b>	<b>20,921</b>
<b>District Court:</b>				
Personal Services	20,000	20,000	15,000	5,000
Operating Expense	36,900	36,900	22,988	13,912
Supplies/Materials	6,000	6,000	2,647	3,353
Capital Outlay	3,500	3,500	-	3,500
<b>Total District Court</b>	<b>66,400</b>	<b>66,400</b>	<b>40,635</b>	<b>25,765</b>
<b>Buildings and Grounds:</b>				
Personal Services	197,196	197,196	191,308	5,888
Operating Expense	231,310	231,310	230,097	1,213
Supplies/Materials	10,300	10,300	13,523	(3,223)
<b>Total Buildings and Grounds</b>	<b>438,806</b>	<b>438,806</b>	<b>434,928</b>	<b>3,878</b>
<b>Agricultural Extension:</b>				
Personal Services	67,000	67,000	63,489	3,511
Operating Expense	36,000	36,000	24,540	11,460
Supplies/Materials	10,000	10,000	8,232	1,768
Capital Outlay	8,300	8,300	3,230	5,070
<b>Total Agricultural Extension</b>	<b>121,300</b>	<b>121,300</b>	<b>99,491</b>	<b>21,809</b>
<b>Miscellaneous:</b>				
Personal Services	2,176,000	2,176,000	2,024,516	151,484
Operating Expense	2,510,027	2,510,027	1,807,106	702,921
Supplies/Materials	-	-	223	(223)
Capital Outlay	134,350	134,350	169,167	(34,817)
<b>Total Miscellaneous</b>	<b>4,820,377</b>	<b>4,820,377</b>	<b>4,001,012</b>	<b>819,365</b>
<b>Total General Government</b>	<b>7,573,314</b>	<b>7,573,314</b>	<b>6,536,287</b>	<b>1,037,027</b>
<b>Public Safety:</b>				
<b>Sheriff:</b>				
Personal Services	1,611,100	1,611,100	1,554,044	57,056
Operating Expense	177,500	177,500	129,167	48,333
Supplies/Materials	96,000	96,000	78,224	17,776
Capital Outlay	134,000	134,000	85,787	48,213
<b>Total Sheriff</b>	<b>2,018,600</b>	<b>2,018,600</b>	<b>1,847,222</b>	<b>171,378</b>
<b>Attorney:</b>				
Personal Services	742,501	742,501	701,947	40,554
Operating Expense	123,300	123,300	86,708	36,592
Supplies/Materials	21,700	21,700	31,627	(9,927)
Capital Outlay	10,000	10,000	2,446	7,554
<b>Total Attorney</b>	<b>897,501</b>	<b>897,501</b>	<b>822,728</b>	<b>74,773</b>
<b>Sheriff Merit Program:</b>				
Operating Expense	4,000	4,000	1,336	2,664
<b>Total Sheriff Merit Program</b>	<b>4,000</b>	<b>4,000</b>	<b>1,336</b>	<b>2,664</b>
<b>Jail:</b>				
Personal Services	674,520	674,520	627,104	47,416
Operating Expense	2,508,500	2,508,500	1,459,259	1,049,241
Supplies/Materials	11,500	11,500	7,742	3,758
Capital Outlay	5,000	5,000	1,808	3,192
<b>Total Jail</b>	<b>3,199,520</b>	<b>3,199,520</b>	<b>2,095,913</b>	<b>1,103,607</b>
<b>Probation:</b>				
Operating Expense	153,682	153,682	138,647	15,035
Supplies/Materials	23,000	23,000	21,546	1,454
Capital Outlay	9,500	9,500	25,991	(16,491)
Debt Service	79,646	79,646	79,645	1
<b>Total Probation</b>	<b>265,828</b>	<b>265,828</b>	<b>265,829</b>	<b>(1)</b>
<b>Total Public Safety</b>	<b>6,385,449</b>	<b>6,385,449</b>	<b>5,033,028</b>	<b>1,352,421</b>



**DODGE COUNTY, NEBRASKA**  
**STATEMENT OF REVENUES RECEIVED, EXPENDITURES PAID AND**  
**CHANGES IN FUND BALANCE - BUDGET TO ACTUAL - CASH BASIS - (Continued)**  
**GENERAL FUND**  
For the year ended June 30, 2020

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget
<b>Public Works:</b>				
<b>Emergency Manager:</b>				
Personal Services	50,000	50,000	49,935	65
Operating Expense	16,045	16,045	17,814	(1,769)
Supplies/Materials	1,600	1,600	1,928	(328)
Capital Outlay	8,851	8,851	9,463	(612)
Total Emergency Manager	<u>76,496</u>	<u>76,496</u>	<u>79,140</u>	<u>(2,644)</u>
<b>Local Emergency Planning Committee:</b>				
Operating Expense	1,900	1,900	341	1,559
Supplies/Materials	5,000	5,000	3,667	1,333
Capital Outlay	16,000	16,000	3,382	12,618
Total Local Emergency Planning Committee	<u>22,900</u>	<u>22,900</u>	<u>7,390</u>	<u>15,510</u>
<b>Surveyor:</b>				
Personal Services	26,950	26,950	17,593	9,357
Operating Expense	3,980	3,980	525	3,455
Supplies/Materials	700	700	-	700
Capital Outlay	1,760	1,760	500	1,260
Total Surveyor	<u>33,390</u>	<u>33,390</u>	<u>18,618</u>	<u>14,772</u>
<b>Noxious Weed:</b>				
Personal Services	26,347	26,347	25,891	456
Operating Expense	10,500	10,500	5,189	5,311
Supplies/Materials	8,700	8,700	5,653	3,047
Capital Outlay	500	500	-	500
Total Noxious Weed	<u>46,047</u>	<u>46,047</u>	<u>36,733</u>	<u>9,314</u>
<b>Total Public Works</b>	<u>178,833</u>	<u>178,833</u>	<u>141,881</u>	<u>36,952</u>
<b>Public Health:</b>				
<b>Mental Health Board:</b>				
Personal Services	9,000	9,000	4,985	4,015
Total Mental Health Board	<u>9,000</u>	<u>9,000</u>	<u>4,985</u>	<u>4,015</u>
<b>Public Welfare and Social Services:</b>				
<b>Veterans' Service Center:</b>				
Personal Services	84,000	84,000	79,924	4,076
Operating Expense	8,550	8,550	6,237	2,313
Supplies/Materials	1,360	1,360	1,271	89
Total Veterans' Service Center	<u>93,910</u>	<u>93,910</u>	<u>87,432</u>	<u>6,478</u>
<b>Total Expenditures Paid</b>	<u>14,240,506</u>	<u>14,240,506</u>	<u>11,803,613</u>	<u>2,436,893</u>
<b>Revenues Over (Under) Expenditures</b>	(1,817,511)	(1,817,511)	1,175,449	(2,992,960)
<b>Other Financing Sources:</b>				
Transfers In	-	-	28,529	-
<b>Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Sources (Uses)</b>	<u>\$ (1,817,511)</u>	<u>\$ (1,817,511)</u>	1,203,978	<u>\$ (2,992,960)</u>
Fund balance beginning of the year			2,817,668	
Fund balance end of the year			<u>\$ 4,021,646</u>	

**DODGE COUNTY, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES RECEIVED, EXPENDITURES PAID AND**  
**CHANGES IN FUND BALANCE - CASH BASIS -**  
**NONMAJOR FUNDS**  
**For the year ended June 30, 2020**

	Capital Improvement/ Economic Development Fund	Indigent Fund	Institutions Fund	Veterans' Aid Fund	Visitor Promotion Fund	Visitor Promotion Capital Improvement Fund
<b>Revenues:</b>						
Taxes	\$ 601,046	\$ 160,246	\$ 34,690	\$ -	\$ -	\$ -
Intergovernmental	16,619	5,529	625	-	-	-
Local	1,179	573	187	-	-	-
Miscellaneous	-	3,255	-	-	160,934	159,287
Total Revenues Received	<u>618,844</u>	<u>169,603</u>	<u>35,502</u>	<u>-</u>	<u>160,934</u>	<u>159,287</u>
<b>Expenditures</b>						
Current:						
Personal Services	-	69,439	-	-	46,661	-
Operating Expenses	1,538,587	101,699	44,917	15,399	70,528	159,183
Supplies	-	265	-	-	1,322	-
Debt Service	(40)	(18)	-	-	-	-
Capital Outlay	-	509	-	-	-	-
Total Expenditures Paid	<u>1,538,547</u>	<u>171,894</u>	<u>44,917</u>	<u>15,399</u>	<u>118,511</u>	<u>159,183</u>
Revenues Over (Under) Expenditures	(919,703)	(2,291)	(9,415)	(15,399)	42,423	104
<b>Other Financing Sources:</b>						
Operating Transfers In	-	-	-	13,766	-	-
Operating Transfers Out	(62,737)	(3)	(4)	-	-	-
Net Other Financing Sources (Uses)	<u>(62,737)</u>	<u>(3)</u>	<u>(4)</u>	<u>13,766</u>	<u>-</u>	<u>-</u>
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Sources (Uses)	(982,440)	(2,294)	(9,419)	(1,633)	42,423	104
Fund balance beginning of the year	<u>1,145,089</u>	<u>89,910</u>	<u>247,733</u>	<u>3,724</u>	<u>66,290</u>	<u>182,405</u>
Fund balance end of the year	<u>\$ 162,649</u>	<u>\$ 87,616</u>	<u>\$ 238,314</u>	<u>\$ 2,091</u>	<u>\$ 108,713</u>	<u>\$ 182,509</u>

**DODGE COUNTY, NEBRASKA**  
**COMBINING STATEMENT OF REVENUES RECEIVED, EXPENDITURES PAID AND**  
**CHANGES IN FUND BALANCE - CASH BASIS - (Continued)**  
**NONMAJOR FUNDS**  
**For the year ended June 30, 2020**

	Flood Control Fund	Historical Society Fund	Building Fund	Drug Enforcement Education Fund	Inheritance Tax Fund	Federal Forfeiture Fund	911 Fund	Interest Fund
Revenues:								
Taxes	\$ 62,152	\$ 93,510	\$ 81,282	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	2,558	3,109	1,463	-	-	-	-	-
Local	235	254	56	-	1,113,755	-	154	137,546
Miscellaneous	-	-	-	-	-	-	-	-
Total Revenues Received	<u>64,945</u>	<u>96,873</u>	<u>82,801</u>	<u>-</u>	<u>1,113,755</u>	<u>-</u>	<u>154</u>	<u>137,546</u>
Expenditures								
Current:								
Personal Services	-	-	-	-	-	-	-	-
Operating Expenses	3,001	96,901	65,251	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Debt Service	(10)	(10)	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Total Expenditures Paid	<u>2,991</u>	<u>96,891</u>	<u>65,251</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues Over (Under) Expenditures	61,954	(18)	17,550	-	1,113,755	-	154	137,546
Other Financing Sources:								
Operating Transfers In	-	-	-	-	-	-	-	-
Operating Transfers Out	-	(2)	(5)	-	(1,220,742)	-	-	-
Net Other Financing Sources (Uses)	<u>-</u>	<u>(2)</u>	<u>(5)</u>	<u>-</u>	<u>(1,220,742)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Sources (Uses)	61,954	(20)	17,545	-	(106,987)	-	154	137,546
Fund balance beginning of the year	<u>38,000</u>	<u>1,334</u>	<u>229,380</u>	<u>-</u>	<u>1,679,628</u>	<u>15,490</u>	<u>315</u>	<u>306,266</u>
Fund balance end of the year	<u>\$ 99,954</u>	<u>\$ 1,314</u>	<u>\$ 246,925</u>	<u>\$ -</u>	<u>\$ 1,572,641</u>	<u>\$ 15,490</u>	<u>\$ 469</u>	<u>\$ 443,812</u>

**DODGE COUNTY, NEBRASKA**  
**COMBINING STATEMENT OF REVENUES RECEIVED, EXPENDITURES PAID AND**  
**CHANGES IN FUND BALANCE - CASH BASIS - (Continued)**  
**NONMAJOR FUNDS**  
**For the year ended June 30, 2020**

	Emergency Management Fund	Law Enforcement Operating Grant Fund	Preservation and Modernization Fund	Highway Bridge Buyback Fund	First Responder Communications Bond Fund	Road Construction Bond Fun	Construction Bond Fund
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 597,557	\$ -	\$ -
Intergovernmental	-	-	-	194,738	28,468	-	-
Local	-	-	23,801	-	2,526	-	-
Miscellaneous	-	-	-	-	-	-	-
Total Revenues Received	<u>-</u>	<u>-</u>	<u>23,801</u>	<u>194,738</u>	<u>628,551</u>	<u>-</u>	<u>-</u>
Expenditures							
Current:							
Personal Services	-	-	-	-	-	-	-
Operating Expenses	-	-	7,840	-	-	-	-
Supplies	-	-	-	-	-	-	-
Debt Service	-	-	-	-	998,108	-	-
Capital Outlay	-	-	-	-	-	-	-
Total Expenditures Paid	<u>-</u>	<u>-</u>	<u>7,840</u>	<u>-</u>	<u>998,108</u>	<u>-</u>	<u>-</u>
Revenues Over (Under) Expenditures	-	-	15,961	194,738	(369,557)	-	-
Other Financing Sources:							
Operating Transfers In	-	-	-	-	212,600	-	-
Operating Transfers Out	<u>(32,155)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2)</u>	<u>-</u>	<u>-</u>
Net Other Financing Sources (Uses)	<u>(32,155)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>212,598</u>	<u>-</u>	<u>-</u>
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Sources (Uses)	<u>(32,155)</u>	<u>-</u>	<u>15,961</u>	<u>194,738</u>	<u>(156,959)</u>	<u>-</u>	<u>-</u>
Fund balance beginning of the year	<u>32,155</u>	<u>15,000</u>	<u>2,279</u>	<u>20,126</u>	<u>940,519</u>	<u>385</u>	<u>71,011</u>
Fund balance end of the year	<u>\$ -</u>	<u>\$ 15,000</u>	<u>\$ 18,240</u>	<u>\$ 214,864</u>	<u>\$ 783,560</u>	<u>\$ 385</u>	<u>\$ 71,011</u>

**DODGE COUNTY, NEBRASKA**  
**COMBINING STATEMENT OF REVENUES RECEIVED, EXPENDITURES PAID AND**  
**CHANGES IN FUND BALANCE - CASH BASIS - (Continued)**  
**NONMAJOR FUNDS**  
**For the year ended June 30, 2020**

	COVID-19	Hooper Schl Park	Hooper Schl Park	Fremont NE	Black Hills NE	East Central	
	Contingency	Sub-W Maple	Sub-N Park	Irrg Seeds	Gas Utilities	Dist Health	Freemont
	Fund	Fund	Fund	Proj Fund	Fund	Dept Fund	Mall LLC
Revenues:							
Taxes	\$ -	\$ 1,687	\$ 5,666	\$ 61,641	\$ 5,049	\$ 18,585	\$ 5,049
Intergovernmental	-	-	-	-	-	-	-
Local	-	(16)	(57)	(617)	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Total Revenues Received	-	1,671	5,609	61,024	5,049	18,585	5,049
Expenditures							
Current:							
Personal Services	41,010	-	-	-	-	-	-
Operating Expenses	14,924	1,671	5,609	61,024	-	-	-
Supplies	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Total Expenditures Paid	55,934	1,671	5,609	61,024	-	-	-
Revenues Over (Under) Expenditures	(55,934)	-	-	-	5,049	18,585	5,049
Other Financing Sources:							
Operating Transfers In	100,000	-	-	-	-	-	-
Operating Transfers Out	-	-	-	-	(5,049)	(18,585)	(5,049)
Net Other Financing Sources (Uses)	100,000	-	-	-	(5,049)	(18,585)	(5,049)
Revenues and Other Financing Sources Over (Under)							
Expenditures and Other Financing Sources (Uses)	44,066	-	-	-	-	-	-
Fund balance beginning of the year	-	-	-	-	-	-	-
Fund balance end of the year	<u>\$ 44,066</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**DODGE COUNTY, NEBRASKA**  
**COMBINING STATEMENT OF REVENUES RECEIVED, EXPENDITURES PAID AND**  
**CHANGES IN FUND BALANCE - CASH BASIS - (Continued)**  
**NONMAJOR FUNDS**  
**For the year ended June 30, 2020**

	Mbee	Shillelagh LLC - Refund	Pebley Tax Roll Correction	Total
	LLC	Fund	Fund	Total
Revenues:				
Taxes	\$ 2,594	\$ 1,695	\$ 837	\$ 1,733,286
Intergovernmental	-	-	-	253,109
Local	-	-	-	1,279,576
Miscellaneous	-	-	-	323,476
Total Revenues Received	<u>2,594</u>	<u>1,695</u>	<u>837</u>	<u>3,589,447</u>
Expenditures				
Current:				
Personal Services	-	-	-	157,110
Operating Expenses	-	-	-	2,186,534
Supplies	-	-	-	1,587
Debt Service	-	-	-	998,030
Capital Outlay	-	-	-	509
Total Expenditures Paid	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,343,770</u>
Revenues Over (Under) Expenditures	2,594	1,695	837	245,677
Other Financing Sources:				
Operating Transfers In	-	-	-	326,366
Operating Transfers Out	<u>(2,594)</u>	<u>(1,695)</u>	<u>-</u>	<u>(1,348,622)</u>
Net Other Financing Sources (Uses)	(2,594)	(1,695)	-	(1,022,256)
Revenues and Other Financing Sources Over (Under)				
Expenditures and Other Financing Sources (Uses)	-	-	837	(776,579)
Fund balance beginning of the year	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,087,039</u>
Fund balance end of the year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 837</u>	<u>\$ 4,310,460</u>

**DODGE COUNTY, NEBRASKA**  
**Schedule of Office Activities**  
**For the year ended June 30, 2020**

	County Clerk	Register of Deeds	Clerk of the District Court	County Sheriff	County Attorney	Payroll Cafeteria Plan	Highway Superintendent	Veterans' Service Officer	County General Assistance	County Planning and Zoning	Total
Balances July 1, 2019	\$ 254	\$ 50,500	\$ 298,676	\$ 17,070	\$ 13,537	\$ 13,363	\$ -	\$ 1,192	\$ 6,973	\$ -	\$ 401,565
Receipts:											
Licenses and Permits	5,625	299,923	-	-	-	-	-	-	-	35,382	340,930
Charges for Services	-	-	48,347	-	-	-	202,576	-	-	-	250,923
Miscellaneous	4,220	-	-	-	-	63,084	-	-	66,701	-	134,005
State Fees	-	312,386	77,716	120,435	-	-	-	-	-	-	510,537
Other Liabilities	-	-	1,167,455	-	31,255	-	-	15,448	-	-	1,214,158
Total Receipts	9,845	612,309	1,293,518	120,435	31,255	63,084	202,576	15,448	66,701	35,382	2,450,553
Disbursements:											
Payments to County Treasurer	9,872	288,984	48,272	130,801	-	-	202,576	-	-	35,382	715,887
Payments to State Treasurer	-	307,352	73,754	-	-	-	-	-	-	-	381,106
Other Liabilities	-	-	1,012,704	-	36,998	60,855	-	14,769	64,045	-	1,189,371
County Assessor	-	-	-	-	-	-	-	-	-	-	-
Total Disbursements	9,872	596,336	1,134,730	130,801	36,998	60,855	202,576	14,769	64,045	35,382	2,286,364
Balances June 30, 2020	\$ 227	\$ 66,473	\$ 457,464	\$ 6,704	\$ 7,794	\$ 15,592	\$ -	\$ 1,872	\$ 9,629	\$ -	\$ 565,755
Balances consist of:											
Due to County Treasurer	127	34,626	4,009	5,340	-	-	-	-	9,629	-	53,731
Petty Cash	100	-	100	-	-	-	-	1,872	-	-	2,072
Due to State Treasurer	-	31,846	9,299	-	-	-	-	-	-	-	41,145
Due to (from) Others	-	-	444,056	1,364	7,794	15,592	-	-	-	-	468,806
Balances June 30, 2020	\$ 227	\$ 66,472	\$ 457,464	\$ 6,704	\$ 7,794	\$ 15,592	\$ -	\$ 1,872	\$ 9,629	\$ -	\$ 565,754

**DODGE COUNTY, NEBRASKA**  
**Schedule of Tax Certified and Collected for All Political Subdivisions in the County**  
**For the Years Ended June 30, 2019, 2018, 2017, 2016, and 2015**

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Tax Certified by Assessor:					
Real Estate	\$ 52,430,319	\$ 54,308,356	\$ 56,515,674	\$ 59,833,602	\$ 66,783,664
Personal and Specials	3,180,954	3,152,005	3,262,762	5,227,197	2,703,188
Total Tax Certified by Assessor	<u>55,611,273</u>	<u>57,460,361</u>	<u>59,778,436</u>	<u>65,060,799</u>	<u>69,486,852</u>
Corrections:					
Additions	37,624	156,160	50,453	98,849	1,352
Deductions	(163,535)	(155,493)	(110,450)	(58,255)	(137,887)
Net Corrections	<u>(125,911)</u>	<u>667</u>	<u>(59,997)</u>	<u>40,594</u>	<u>(136,535)</u>
Total Disbursements	<u>(125,911)</u>	<u>667</u>	<u>(59,997)</u>	<u>40,594</u>	<u>(136,535)</u>
Corrected Certified Tax	<u>\$ 55,485,362</u>	<u>\$ 57,461,028</u>	<u>\$ 59,718,439</u>	<u>\$ 65,101,393</u>	<u>\$ 69,350,317</u>
Net Tax Collected					
By County Treasurer					
June 30, 2016	33,749,296	-	-	-	-
June 30, 2017	21,776,127	35,685,241	-	-	-
June 30, 2018	(53,000)	21,745,432	37,247,907	-	-
June 30, 2019	1,475	14,059	22,428,779	39,692,112	-
June 30, 2020	11,067	5,939	-	25,363,171	41,431,104
Net Collections	<u>55,484,965</u>	<u>57,450,671</u>	<u>59,676,686</u>	<u>65,055,283</u>	<u>41,431,104</u>
Total Uncollected Tax	<u>\$ 397</u>	<u>\$ 10,357</u>	<u>\$ 41,753</u>	<u>\$ 46,110</u>	<u>\$ 27,919,213</u>
Percent Uncollected	0.00%	0.02%	0.07%	0.07%	40.26%



**INDEPENDENT AUDITORS' 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***

**INDEPENDENT AUDITORS' 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**

To the County Board of Supervisors  
Dodge County, Nebraska  
Fremont, Nebraska

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Dodge County, Nebraska (the County) as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the County's financial statements, and have issued our report thereon dated October 13, 2021. Our report disclosed that, as described in Note A to the financial statements, the County prepares its financial statements on the cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

**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) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of 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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2020-001 to be a material weakness.

A *significant deficiency* is a deficiency, or 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. We consider the deficiency described in the accompanying schedule of findings and questioned costs as items 2020-002 to be a significant deficiency.

**INDEPENDENT AUDITORS' 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 (Continued)**

**Compliance and Other Matters**

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

**The County's Response to Findings**

The County's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

**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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*BLAND + ASSOCIATES, P.C.*

Omaha, Nebraska  
October 13, 2021

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS  
THAT COULD HAVE A DIRECT AND MATERIAL EFFECT FOR THE MAJOR  
PROGRAM AND INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH UNIFORM GUIDANCE**

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS  
THAT COULD HAVE A DIRECT AND MATERIAL EFFECT FOR THE MAJOR  
PROGRAM AND INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH UNIFORM GUIDANCE**

To the County Board of Supervisors  
Dodge County, Nebraska  
Fremont, Nebraska

**Report on Compliance for the Major Federal Program**

We have audited Dodge County, Nebraska (the County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the County's major federal program for the year ended June 30, 2020. The County's major federal program is identified in the summary of audit results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with federal statutes, regulations, the terms, and conditions of its federal awards applicable to its federal program.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for the County's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost of Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on the major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination on the County's compliance.

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS  
THAT COULD HAVE A DIRECT AND MATERIAL EFFECT FOR THE MAJOR  
PROGRAM AND INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH UNIFORM GUIDANCE (Continued)**

**Opinion on the Major Federal Program**

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2020.

**Report on Internal Control Over Compliance**

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion of the effectiveness of the County's internal control over compliance.

*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 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.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify a certain deficiency in internal control over compliance, described in the accompanying schedule of findings and questioned costs as item 2020-003 that we consider to be a significant deficiency.

The County's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS  
THAT COULD HAVE A DIRECT AND MATERIAL EFFECT FOR THE MAJOR  
PROGRAM AND INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH UNIFORM GUIDANCE (Continued)**

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.

*Bland + Associates, P.C.*

Omaha, Nebraska  
October 13, 2021

**DODGE COUNTY, NEBRASKA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2020**

**A. SUMMARY OF AUDIT RESULTS**

**FINANCIAL STATEMENTS AUDIT**

Type of auditors' report issued:

**Adverse/Unmodified**

Internal control over financial reporting:

Material weakness(es) identified?:

Yes   X        No       

Significant deficiency(ies) identified that are not considered to be material weakness (es)?:

Yes   X        No       

Noncompliance material to the financial statements noted?

Yes             No   X  

**MAJOR FEDERAL AWARDS PROGRAM AUDIT**

Internal control over major federal program:

Material weakness(es) identified?

Yes             No   X  

Significant deficiency(ies) identified?

Yes   X        No       

Type of auditors' report issued on compliance for major program:

**Unmodified**

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

Yes             No   X



**DODGE COUNTY, NEBRASKA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)**  
**Year Ended June 30, 2020**

**A. SUMMARY OF AUDIT RESULTS (Continued)**

Programs considered to be a major program of the County include:

	<u>CFDA No.</u>
Disaster Grants – Public Assistance	97.036
Threshold used for distinguishing between Type A and B programs:	\$750,000
Is the Organization considered to be a low-risk auditee?:	Yes _____ No <u>  X  </u>

## **SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**DODGE COUNTY, NEBRASKA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)**  
**Year Ended June 30, 2020**

**B. FINDINGS – FINANCIAL STATEMENT AUDIT**

**MATERIAL WEAKNESS**

2020-001 Criteria: The County should have internal controls implemented to reconcile all cash accounts back to the County's accounting system.

Condition: In performing audit procedures over cash we noted a significant cash account that was not recorded in the general ledger. A material audit adjustment was required to accurately state the County's year end cash balance. This practice, while not providing for an adequate safeguarding of assets, also creates an almost impossible task for effective cash management.

Cause: The County was not expecting to hold on to the cash as long as they were required too. Initially, the cash was expected to be expended immediately and run through their cash and expenditures on the County's general ledger. However, due to a delay, the funds were not expended as quickly as possible and the cash has continued to be reconciled outside of the County's general ledger for over one year.

Effect: Lack of adequate internal controls could lead to the County's financial statements being materially misstated or subject the County's assets to misappropriation.

Recommendation: Such procedures should be strengthened as soon as possible to adequately safeguard cash assets.

*Response: Dodge County will work on implementing procedures to make sure all cash accounts are reconciled back to the County's accounting system. This process will be implemented to make sure all cash accounts are reconciled and balanced to the County's system.*

**DODGE COUNTY, NEBRASKA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)**  
**Year Ended June 30, 2020**

**B. FINDINGS – FINANCIAL STATEMENT AUDIT (Continued)**

**SIGNIFICANT DEFICIENCY**

2020-002 Criteria: The County has not identified risks to the preparation of annual financial statements and as a result, has failed to design effective controls over the preparation of annual financial statements to prevent or detect material misstatements, including footnote disclosures.

Condition: The responsibility for the proper reporting of financial position and results of operations resides with the management of the County.

Cause: Due to time and qualification constrictions, management was unable to prepare the County's financial statements as well as identify any associated risks in response to potential error or fraud.

Effect: Material disclosures and classification misstatements may not be detected prior to the auditors' review.

Recommendation: We recommend that management of the County review all account balances, adjusting entries, financial statements, notes and schedules to ensure their understanding of the background and purpose of each statement to adequately take responsibility for such information.

*Response: Dodge County Clerk, County Board and Finance Committee, do currently review all account balances, adjusting entries, financial statements, notes and schedules provided on the annual financial statement audit to ensure their understanding of the background and purpose of each statement contained within the report.*

**DODGE COUNTY, NEBRASKA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)**  
**Year Ended June 30, 2020**

**C. FINDINGS AND QUESTIONED COSTS – FEDERAL AWARD PROGRAM AUDIT**

**SIGNIFICANT DEFICIENCY**

2020-003 Criteria: Cost principles in 2 CFR part 200, subpart E (Cost Principles), prescribe general criteria costs follow to be considered allowable under federal awards. The criteria state costs must be necessary and reasonable for the performance of the federal award, be allocable, and be adequately documented.

Condition: While all costs tested were determined to be necessary and reasonable for the performance of the federal award, federal expenditures were not allocable and adequately documented.

Cause: The County is going through their first single audit and when the federal awards were initially received, they were not separately tracked and monitored from non-federal awards. Due to the lack of being allocable between federal and non-federal, the County was un-able to create a schedule of federal expenditures for fiscal year 2020 in a timely and accurate manner at the start of the audit. This was corrected, but not until significantly after the close of the fiscal year.

Effect: The lack of internal controls surrounding allocating costs could lead to potential funding issues in the future.

Recommendation: We recommend that management separately track and monitor federal expenditures from non-federal expenditures in their accounting system.

*Response: The flooding of 2019, created destruction like none seen before and Federal awards began flowing into the County before they had time to understand the requirements on how to adequately document these federal expenditures from non-federal expenditures. The County has corrected this issue during the audit and will continue to make sure there is appropriate tracking and monitor these federal expenditures in our accounting system going forward. This tracking and monitoring will assist in complying with the single audit procedures required for Federal awards.*

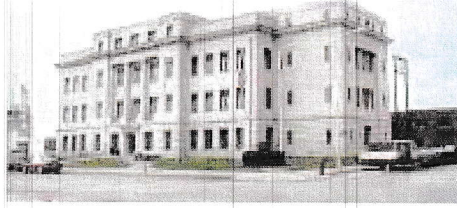
**SCHEDULE OF PRIOR YEAR AUDIT FINDINGS**

**DODGE COUNTY, NEBRASKA  
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS  
Year Ended June 30, 2020**

**FINANCIAL STATEMENT AUDIT**

WEAKNESS NOTED	CURRENT STATUS
2019-001 Lack of segregation of duties.	Finding has been closed.

# Dodge County Board of Supervisors



**Corrective Action Plan** 435 North Park, Fremont Nebraska 68025

**June 30, 2020**

**Contact Person: Fred Mytty, Dodge County Clerk**  
[clerk@dodgecountyne.gov](mailto:clerk@dodgecountyne.gov)  
402-727-2767

## **FINDING 2020-001: Internal Controls Cash**

Dodge County will work on implement procedures to make sure all cash accounts are reconciled back to the County's accounting system. This process will be implemented to make sure all cash accounts are reconciled and balanced to the County's system.

**Reasonable completion date: January 31, 2022**

**Responsible Party: Fred Mytty, Dodge County Clerk and Dodge County Finance Committee**

## **FINDING 2020-002: Financial Statements**

Dodge County Clerk, County Board and Finance Committee do currently review all account balances, adjusting entries, financial statements, notes and schedules provided on the annual financial statement audit to ensure their understanding of the background and purpose of each statement contained within the report.

**Reasonable completion date: January 31, 2022**

**Responsible Party: Fred Mytty, Dodge County Clerk and Dodge County Finance Committee**

## **FINDING 2020-003: FEDERAL AWARDS PROGRAM AUDIT**

The flooding of 2019, created destruction like none seen before and Federal awards began flowing into the County before they had time to understand the requirements on how to adequately document these federal expenditures from non-federal expenditure. The County has corrected this issue during the audit and will continue to make sure there is appropriate tracking and monitor of these federal expenditures in our accounting system going forward. This tracking and monitoring will assist in complying with the single audit procedures required for Federal awards.



**Reasonable completion date: January 31, 2022**

**Responsible Party: Fred Mytty, Dodge County Clerk and Dodge County Finance Committee**

Bob Missel, Chairman  
Lon Strand, Vice-Chairman  
Pat Tawney  
Doug Backens  
Bob Bendig  
Dan M. Weddle  
Greg Beam

