

May 10, 2022

To the County Board of Supervisors
Dodge County, Nebraska

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Dodge County, Nebraska for the year ended June 30, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated November 4, 2021. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Dodge County, Nebraska are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended June 30, 2021. We noted no transactions entered into by Dodge County, Nebraska during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period. The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule summarizes the misstatements detected as a result of audit procedures and were corrected by management. In addition, a schedule is attached that summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated May 10, 2022.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention. During the course of our audit, we discussed various accounting issues and procedures with County personnel. We have prepared a separate management letter to document our comments and recommendations. This letter is separate from the required communications of *Government Auditing Standards*.

Other Matters

We were engaged to report on the budgetary comparison information and combining nonmajor fund financial statements, which accompany the financial statements but are not required supplementary information (RSI). With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the cash basis of accounting, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

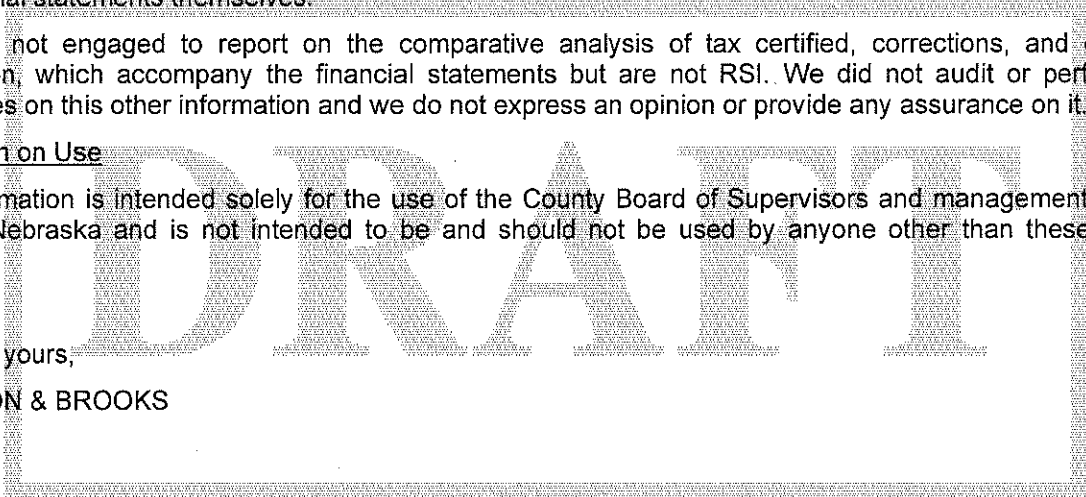
We were not engaged to report on the comparative analysis of tax certified, corrections, and collections information, which accompany the financial statements but are not RSI. We did not audit or perform other procedures on this other information and we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the use of the County Board of Supervisors and management of Dodge County, Nebraska and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

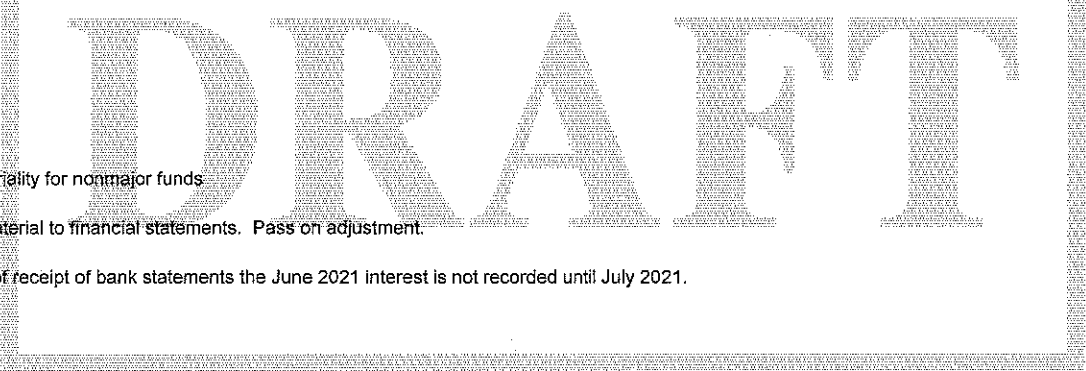
ERICKSON & BROOKS



Client: 11390 - Dodge County, Nebraska
 Engagement: Audit - Dodge County, Nebraska
 Period Ending: 6/30/2021
 Trial Balance: TB
 Workpaper: 3700.10 - Proposed JE Report

Account	Description	W/P Ref	Debit	Credit
Proposed JE # 100				
Reverse 6/30/2020 interest recorded as 7/1/2020 income				
900-000-51003	Interest/Money Market Sav		1,395.19	
900-000-51004	Interest on Checking Acct		57.27	
9010-000-51001	INTEREST ON INVESTMENTS		513.45	
900-000-20000	Fund Balance - Interest			1,452.46
9010-000-20000	1st Responders Bond Fund-Fund Balance			513.45
Total			1,965.91	1,965.91

Proposed JE # 101				
Record 6/30/2021 interest actually recorded in 7/1/2021				
900-000-10100	Cash - Interest		768.21	
9010-000-10100	Cash - 1st Responders Communication Bond - Cash		17.53	
9999-000-10100	Cash - Trust Accounts		7.02	
900-000-51003	Interest/Money Market Sav			723.54
900-000-51004	Interest on Checking Acct			44.67
9010-000-51001	INTEREST ON INVESTMENTS			17.53
9999-000-90000	Trust & Agency Deposits			7.02
Total			792.76	792.76



Planning materiality for nonmajor funds 32,000.00
 Amount not material to financial statements. Pass on adjustment.
 Due to timing of receipt of bank statements the June 2021 interest is not recorded until July 2021.

Client: 11390 - Dodge County, Nebraska
 Engagement: Audit - Dodge County, Nebraska
 Period Ending: 6/30/2021
 Trial Balance: TB
 Workpaper: 3700.01 - Adjusted Journal Entries Report

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1				
Register of Deeds revenue posted to wrong fund				
100-000-39401	Filing/Rec. Fees-Reg. Deeds		4,911.00	
1150-000-10100	Cash - Preservation of Records Fund		4,911.00	
100-000-10100	Cash - General			4,911.00
1150-000-39401	Filing Fees-Register of Deeds			4,911.00
Total			9,822.00	9,822.00

Adjusting Journal Entries JE # 2				
Clear small transfer amounts deemed to be property collections moved between funds				
100-000-30018	Property Tax - 2018		171.46	
1500-000-30018	Property Tax 2018		3.00	
1700-000-30018	Property Tax 2018		0.53	
300-000-30015	Property Tax 2015		0.79	
4001-000-30018	Property Tax - 2018		1.19	
4700-000-30019	Property Tax 2019		1.39	
5907-000-10100	Cash - E911		0.16	
9010-000-30018	Property Tax 2018		11.99	
9300-000-30018	Property Tax 2018		1.65	
950-000-30018	Property Tax 2018		11.69	
100-000-10100	Cash - General			0.16
100-000-20700	Transfers to			171.30
1500-000-20700	Transfer to			3.00
1700-000-20700	Transfers To			0.53
300-000-20700	Transfers to			0.79
4001-000-20700	Transfers To			1.19
4700-000-20700	Transfers To			1.39
5907-000-13100	Transfer from			0.16
9010-000-20700	Transfers To			11.99
9300-000-20700	Transfers to			1.65
950-000-20700	Transfer To			11.69
Total			203.66	203.66

Adjusting Journal Entries JE # 3				
Record activity from Missouri bond investment account not on treasurer's books				
9010-000-10100	Cash - 1st Responders Communication Bond - Cash		25,491.98	
9010-696-60200	Interest Payments		29,887.24	
9420-000-10100	Cash - 1st Responders Communication Fund - Cash		3,351,051.00	
9420-000-52005	Proceeds from Sale of Bonds		1,411,050.00	
9010-000-51001	INTEREST ON INVESTMENTS			56,379.22
9420-000-20000	1st Responders Construction - Fund Balance			4,762,101.00
Total			4,818,480.22	4,818,480.22

Adjusting Journal Entries JE # 4				
Record additional transfer of monies from Treas to Clerk to pay additional 6/30/2021 expenses, Clerk's records have expense recorded as 6/30 but did not request transfer until 7/1, and balance the two sets of records.				
100-601-00000	BOARD OF SUPERVISORS		83,550.51	
1500-000-00000	RELIEF/INDIGENT FUND		934.58	
300-000-42070	Misc Revenue/Road		152.28	
300-704-00000	ROAD & BRIDGE		16,737.62	
990-879-00000	VISITORS PROMOTION FUND		659.27	
100-000-10100	Cash - General			79,376.93
100-000-54003	Misc Rev/County General			4,173.58
1500-000-10100	Cash - Indigent			934.58
300-000-10100	Cash - Rd/Bridge			16,889.90
990-000-10100	Cash - Visitor's Promo. Fund			659.27
Total			102,034.26	102,034.26

Adjusting Journal Entries JE # 5				
Reclassify principal and interest payments on the flood loans posted to the flood disaster expense account				
2575-911-60100	Principal Reduction		424,826.04	
2575-911-60200	Interest Payments		417,928.04	
2575-911-24404	Disaster Flood Relief			842,754.08
Total			842,754.08	842,754.08

Adjusting Journal Entries JE # 6				
Record additional proceeds received and bond issue costs incurred on closing of new lines of credit for Flood Disaster. Bond issue costs deducted from proceeds prior to draw down of loans by the county.				
2575-911-60200	Interest Payments		47,799.15	
2575-000-52002	Disaster Relief Loan			47,799.15
Total			47,799.15	47,799.15

Adjusting Journal Entries JE # 7
 Reclassify fiscal agent fee posted to next fiscal year payment account and principal reduction account.

9010-696-60200	Interest Payments	816.03	
9010-696-60100	Principal Reduction		350.00
9010-696-60120	Next Fiscal Years Payments		466.03
Total		<u>816.03</u>	<u>816.03</u>
Adjusting Journal Entries JE # 8			
Reclassify federal grant receipts to its own account for financial reporting purposes			
2575-000-53203	Refunds Misc	3,544,599.44	
2575-000-33905	Federal Grants		3,544,599.44
Total		<u>3,544,599.44</u>	<u>3,544,599.44</u>
Adjusting Journal Entries JE # 9			
Reclassify the transfer from the preliminary inheritance tax fund trust account to inheritance tax receipts within the inheritance tax fund, and reclassify the inheritance tax refunds made as a reduction of the inheritance tax receipts			
2700-000-13100	Transfer from	2,085,354.49	
2700-000-31001	Inheritance Tax	8,722.02	
2700-000-31001	Inheritance Tax		2,085,354.49
2700-982-00000	INHERITANCE TAX FUND		8,722.02
Total		<u>2,094,076.51</u>	<u>2,094,076.51</u>
Total Adjusting Journal Entries		<u>11,460,585.54</u>	<u>11,460,585.54</u>
Total All Journal Entries		<u>11,460,585.54</u>	<u>11,460,585.54</u>

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May 10, 2022

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

In planning and performing our audit of the financial statements of Dodge County, Nebraska as of and for the year ended June 30, 2021, 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, we considered the County's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

However, during our audit we became aware of several matters that are opportunities for strengthening internal controls and operating efficiency. A separate report dated May 10, 2022, included with the audit report, contains our communication of significant deficiencies and material weaknesses in the County's internal control. This letter does not affect our report dated May 10, 2022 on the financial statements of Dodge County, Nebraska.

This letter summarizes our comments and suggestions concerning these control deficiencies and other matters:

Sheriff's Grant Receipts

During our audit, it was noted that the Sheriff has received federal grant receipts from the Department of Transportation that have not been turned over to the County Treasurer for an extended period of time. One of the checks was held for over 4 months. These checks are for reimbursement of expenses for grant projects completed during the current fiscal year and should be turned over to the Treasurer upon receipt or there is a risk the check will become stale and the County may not be able to actually deposit them.

We recommend that all grant receipts be turned over to the County Treasurer upon receipt by the Sheriff's office to reduce the risk of misuse of funds.

Sheriff Account

The County Sheriff's office maintained a separate bank account for monies received from donations, etc. There was \$348 expended from this account during the year. The balance in this account at June 30, 2021 was \$1,016.

When all funds are not properly turned over to the County Treasurer and all purchases are not approved by the County Board, the County Sheriff is not in compliance with State statute. In addition, there is an increased risk of loss or misuse of County funds.

We recommend the County Sheriff turn over all funds to the County Treasurer and all disbursements be submitted to the County Board for approval.

Sheriff's Office Accountability

During our audit, we noted that the Sheriff filed a quarterly report for the first quarter for title fees and inspections, but failed to file the remaining quarterly reports and did not file any reports for the entire year for the filing fees collected. State statute 33-117 requires quarterly reports to be filed with the County Board of Supervisors for all fees collected and remitted to the County Treasurer.

We recommend the Sheriff review the state statute and file the appropriate quarterly report with the County Board of Supervisors.

Register of Deeds

During the audit, we noted that several monthly remittances to the County Treasurer were not recorded to the proper revenue accounts, specifically the collection of fees for the preservation of records fund was shorted \$4,911 of filing fees as these were deposited by the Treasurer to the general fund filing fee account. An adjustment was proposed to move the filing fees back to the correct fund.

Good internal controls and sound accounting practices require that the fees collected be remitted and recorded to the correct fund and that if errors in posting occurs, the error be noted and corrected.

We recommend the Register of Deeds review the monthly receipt from the County Treasurer with her monthly report to assure that the fees collected are recorded by the treasurer into the correct fee account and fund. If errors are noted, the treasurer should be notified to correct the posting.

County Attorney

During the audit, we noted that the County Attorney's equipment account was not being reconciled in a timely manner. The ledger is merely a recap of the bank statement with outstanding and in transit items not accounted for and mathematical errors not caught and corrected. It was also noted STOP class fees collected were not always timely deposited, some as much as three months after the date of the check.

Good internal controls and sound accounting practices require that receipts are properly recorded and deposited in a timely manner and that reconciliation procedures are performed on a routine basis to assist with reducing the risk of loss, theft, or misuse of funds.

We recommend that the County Attorney review the current process for depositing funds for STOP classes to ensure timely depositing of funds, at least at month end. We also recommend the County Attorney review the reconciliation process and adjust it appropriately to ensure timely reconciliation of all accounts with appropriate corrections for any mathematical errors within the books and records.

Reconciliation between Clerk's disbursements and Treasurer's disbursements

During the course of the audit, we noted that the Clerk recorded and paid out payroll related benefits on June 30, 2021, however, the funds were not requested to be transferred from the Treasurer's accounts to the Clerk's imprest account until July 1, 2021. This caused a large difference between the Clerk's disbursement records and the Treasurer's disbursement records due to the fiscal year end being June 30, 2021.

Good internal controls and sound accounting practices would require that the imprest account be funded prior to the expenditure being recorded within the Clerk's records.

We recommend that in the future, the funding for the payroll related benefits be made at the same time as the request for the payroll and regular claims so that they coincide with the recording of the expenses within the clerk's records and are thereby removed from the cash account of the Treasurer.

We have already discussed many of these comments and suggestions with various County personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

We wish to express our sincere appreciation for the help and courtesies extended to us by your employees during our examination.

This communication is intended solely for the information and use of the finance committee, County Board of Supervisors, any regulatory agencies, and others within the County and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

ERICKSON & BROOKS



DODGE COUNTY, NEBRASKA



ERICKSON & BROOKS

Certified Public Accountants

FREMONT, NEBRASKA

DODGE COUNTY, NEBRASKA
FREMONT, NEBRASKA
JUNE 30, 2021

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INDEPENDENT AUDITOR'S REPORT

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 ("County"), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the basic financial statements of the County's primary government as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

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

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

Summary of Opinions

<u>Opinion Unit</u>	<u>Type of Opinion</u>
Governmental Activities	Unmodified
Aggregate Discretely Presented Component Units	Adverse
General Fund	Unmodified
Road/Bridge Fund	Unmodified
Disaster Relief Fund	Unmodified
First Responders Communication Fund	Unmodified
Capital Improvement/Economic Development Fund	Unmodified
Aggregate Remaining Fund Information	Unmodified

Basis for Adverse Opinion on the 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 that 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 units. The County has not issued such reporting entity financial statements. The amount by which this departure would affect the assets, liabilities, net position, revenues, and expenses of the government-wide financial statements has not been determined.

Adverse Opinion

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on the 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, 2021, 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, 2021, and the respective changes in cash basis financial position thereof for the year then ended in accordance with the cash basis of accounting as described in Note 1.

Basis of Accounting

We draw your attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the cash basis of accounting, which is a comprehensive 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.

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 basic financial statements. The budgetary comparison schedules, combining nonmajor fund financial statements, schedule of office activity, and schedule of tax certified and collected as listed on pages 20 through 37, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards as listed on pages 38 and 39 is presented for purposes of additional analysis as required by the Uniform Guidance, and is not a required part of the basic financial statements.

The budgetary comparison schedules, combining nonmajor fund financial statements, schedule of office activity, and schedule of taxes certified and collected, pages 20 through 37, and the schedule of expenditures of federal awards as listed on pages 38 and 39, are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects in relation to the financial statements taken as a whole on the basis of accounting described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 10, 2022, 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 to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. ~~That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Dodge County, Nebraska's internal control over financial reporting and compliance.~~

ERICKSON & BROOKS

DRAFT

Fremont, Nebraska
May 10, 2022

DODGE COUNTY, NEBRASKA
FREMONT, NEBRASKA
STATEMENT OF NET POSITION - CASH BASIS
JUNE 30, 2021

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 11,324,424
Cash and cash equivalents - restricted	8,829,775
Total Assets	\$ 20,154,199

NET POSITION

Restricted:	
Road/bridge projects	\$ 1,106,691
Radio tower project	3,351,198
Preservation of records	41,495
Visitor promotion	222,643
Federal assistance services	3,551,162
Drug education/law enforcement	15,490
Debt service	86,564
Unrestricted	11,778,956
Total Net Position	\$ 20,154,199

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

DODGE COUNTY, NEBRASKA
FREMONT, NEBRASKA
STATEMENT OF ACTIVITIES - CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2021

	Program Revenues		Net
	Expenditures	Fees, Fines Charges for Services	Operating Grants and Contributions
<u>Functions/Programs</u>			(Expenditures) Revenue and Changes in Net Position
Governmental activities:			
General government	\$ 7,244,146	\$ 1,531,447	\$ -
Public safety	5,395,281	389,239	-
Public works	12,939,978	902,184	11,670,947
Public health	103,230	-	-
Public welfare and social service	280,003	-	-
Culture and recreation	379,529	-	-
Capital outlay	1,251,803	-	-
Debt service	3,291,916	-	-
Total Primary Government - governmental activities	\$ 30,885,886	\$ 2,822,870	\$ 11,670,947
			(16,392,069)
General Revenues:			
Taxes:			
			10,084,452
			1,520,155
			3,317,115
			4,702,627
			120,683
			3,075,520
			67,972
			<u>22,888,524</u>
			6,496,455
			<u>13,657,744</u>
			<u>\$ 20,154,199</u>

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

DODGE COUNTY, NEBRASKA
STATEMENT OF ASSETS AND FUND BALANCES - CASH BASIS
GOVERNMENTAL FUNDS
JUNE 30, 2021

	General Fund	Road/Bridge Fund	Inheritance Tax Fund	Disaster Relief Fund	First Responders Communication Fund	ARPA Fund	Other Governmental Funds	Total Governmental Funds
ASSETS								
Cash and cash equivalents	\$ 4,335,495	\$ -	\$ 3,081,756	\$ 2,830,453	\$ -	\$ -	\$ 1,076,720	\$ 11,324,424
Cash and cash equivalents - restricted	-	684,991	-	-	3,351,198	3,551,162	1,242,424	8,829,775
Total assets	\$ 4,335,495	\$ 684,991	\$ 3,081,756	\$ 2,830,453	\$ 3,351,198	\$ 3,551,162	\$ 2,319,144	\$ 20,154,199
FUND BALANCES								
Fund balances:								
Restricted for:								
Road/bridges projects	\$ -	\$ 684,991	\$ -	\$ -	\$ -	\$ -	\$ 421,700	\$ 1,106,691
Radio tower project	-	-	-	-	3,351,198	-	-	3,351,198
Preservation of records	-	-	-	-	-	-	41,495	41,495
Visitor promotion	-	-	-	-	-	-	222,643	222,643
Federal assistance	-	-	-	-	-	3,551,162	-	3,551,162
Drug education/law enforcement	-	-	-	-	-	-	15,490	15,490
Debt service	-	-	-	-	-	-	86,564	86,564
Committed to:								
Capital improvement/ economic development	-	-	-	-	-	-	468,722	468,722
Public welfare	-	-	-	-	-	-	257,136	257,136
Debt service reserve	-	-	-	-	-	-	71,396	71,396
Public works	-	-	-	2,830,453	-	-	105,370	2,935,823
Cultural and recreation	-	-	-	-	-	-	1,058	1,058
Building repairs/maintenance	-	-	-	-	-	-	100,281	100,281
Assigned to:								
Other purposes	-	-	-	-	-	-	527,289	527,289
Unassigned	4,335,495	-	3,081,756	-	-	-	-	7,417,251
Total fund balances	\$ 4,335,495	\$ 684,991	\$ 3,081,756	\$ 2,830,453	\$ 3,351,198	\$ 3,551,162	\$ 2,319,144	\$ 20,154,199

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

DODGE COUNTY, NEBRASKA
 FREMONT, NEBRASKA
 STATEMENT OF REVENUES RECEIVED, EXPENDITURES PAID AND
 CHANGES IN FUND BALANCES - CASH BASIS
 GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2021

	General Fund	Road/Bridge Fund	Inheritance Tax Fund	Disaster Relief Fund	First Responders Communication Construction Fund	ARPA Fund	Other Governmental Funds	Total Governmental Funds
Revenues:								
Taxes	\$ 9,565,499	\$ 9	3,317,115	\$ -	\$ -	\$ -	\$ 2,039,101	\$ 14,921,724
Intergovernmental	958,667	2,873,768	-	3,554,994	-	3,551,162	434,403	11,372,994
Local	2,264,815	961,218	-	2,434,091	50	-	426,869	6,087,043
Total revenues received	12,788,981	3,834,995	3,317,115	5,989,085	50	3,551,162	2,900,373	32,381,761
Expenditures:								
General government	7,011,765	-	-	-	-	-	232,381	7,244,146
Public safety	5,207,856	-	-	-	171,956	-	15,469	5,395,281
Public works	155,732	4,026,403	-	8,060,922	-	-	696,921	12,939,978
Public health	6,590	-	-	-	-	-	96,640	103,230
Public welfare and social service	93,189	-	-	-	-	-	186,814	280,003
Culture and recreation	-	-	-	-	-	-	379,529	379,529
Capital outlay	-	-	-	-	1,251,803	-	-	1,251,803
Debt service	-	-	-	1,226,550	-	-	2,065,366	3,291,916
Total expenditures paid	12,475,132	4,026,403	-	9,287,472	1,423,759	-	3,673,120	30,885,886
Excess (deficiency) of revenues over expenditures	313,849	(191,408)	3,317,115	(3,298,387)	(1,423,709)	3,551,162	(772,747)	1,495,875
Other financing sources (uses):								
Proceeds from issuance of bonds	-	-	-	5,000,580	-	-	-	5,000,580
Transfers in	-	536,091	-	917,000	-	-	354,909	1,808,000
Transfers out	-	-	(1,808,000)	-	-	-	-	(1,808,000)
Net other financing sources (uses)	-	536,091	(1,808,000)	5,917,580	-	-	354,909	5,000,580
Excess (deficiency) of revenues and other sources over expenditures and other uses	313,849	344,683	1,509,115	2,619,193	(1,423,709)	3,551,162	(417,838)	6,496,455
Fund balance, beginning of year	4,021,646	340,308	1,572,641	211,260	4,774,907	-	2,736,982	13,657,744
Fund balance, end of year	\$ 4,335,495	\$ 684,991	\$ 3,081,756	\$ 2,830,453	\$ 3,351,198	\$ 3,551,162	\$ 2,319,144	\$ 20,154,199

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

DODGE COUNTY, NEBRASKA
FREMONT, NEBRASKA
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES - CASH BASIS
FIDUCIARY FUNDS
JUNE 30, 2021

ASSETS

Cash and cash equivalents	\$ 3,460,632
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LIABILITIES

Due to other governments:

State	824,168
Schools	1,070,066
Educational service units	5,091
Technical college	48,466
Natural resource districts	17,811
Fire districts	18,150
Municipalities	311,021
Agricultural society	1,211
Drainage districts	7,880
Townships	13,611
Sanitary and improvement districts	1,050,223
Others	92,934

Total liabilities	3,460,632
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Net Assets	\$ -
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The accompanying notes are an integral part of these financial statements.

DODGE COUNTY, NEBRASKA
FREMONT, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

Note 1 - Significant Accounting Policies

Government Overview

Dodge 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 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 financial reporting entity consists of the primary government, as well as its component units, which are legally separate organizations for which the 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.

Joint Organizations

Behavioral Health Region VI

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 \$88,592 toward the operation of Region VI during fiscal year 2021. 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 authority of the Interlocal Cooperation Act for services to be provided per Nebraska Revenue Statutes Sec. 71-1626 to 71-1636 (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 2019. In the event of the termination of the agreement, assets would be disposed of in accordance with the terms of the agreement. The

DODGE COUNTY, NEBRASKA
FREMONT, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021
(continued)

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.

Basis of Accounting and Measurement Focus

The accounts of the County are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which are comprised of each fund's assets, liabilities, fund balance, revenues and expenditures, or expenses, as appropriate. 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 of 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.

Government-Wide and Fund Financial Statements

The basic financial statements include both government-wide (based on the County as a whole) and fund financial statements. The Government-wide financial statements (i.e., the statement of net position and statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. However, Dodge County has elected to not include Fremont Community Health Resources as a component unit in its government-wide financial statements. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain separate component units for which the primary government is financially accountable.

The government-wide statement of activities demonstrates the degree to which the direct expenses of a functional category or activity are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or activity. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or activity, 2) grants and contributions that are restricted to meeting the operational requirements of a particular function or activity and 3) grants and contributions that are restricted to meeting the capital requirements of a particular function or activity. Taxes and other items not properly included among program revenues are reported instead as general revenues. The net cost (by function or business-type activity) is normally covered by general revenue (property taxes, sales taxes, franchise taxes, intergovernmental revenues, interest income, etc.).

Financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets, liabilities, net assets/fund equity, revenues, and expenditures/expenses.

Funds are organized as major funds or nonmajor funds within the governmental statements. An emphasis is placed on major funds within the governmental fund category. A fund is considered major if it is the primary operating fund of the county or meets the following criteria:

1. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental fund are at least 10% of the corresponding total for all funds of that category or type, and
2. The same element of the individual governmental fund that met the 10% test is at least 5% of the corresponding total for all governmental and enterprise funds combined.
3. In addition, any other governmental or enterprise fund that the County believes is particularly important to financial statement users may be reported as a major fund.

DODGE COUNTY, NEBRASKA
FREMONT, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021
(continued)

Separate financial statements are provided for governmental and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements. The nonmajor funds are combined in a column in the fund financial statements. The nonmajor funds are detailed in the combining section of the statements.

The government-wide focus is more on the sustainability of the County as an entity and the change in aggregate financial position resulting from the activities of the fiscal period. The focus on the fund financial statements is on the major individual funds of the governmental and business-type categories. Each presentation provides valuable information that can be analyzed and compared to enhance the usefulness of the information.

The following major funds are used by the County:

GOVERNMENTAL FUNDS

General Fund

The General Fund is the general operating fund of 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.

Inheritance Tax Fund

The Inheritance Tax Fund is used to account for the accumulation of inheritance taxes received. Accumulated funds are used to reduce property tax requests of various funds as determined at the beginning of each year. They have also been used to fund cash flow issues within various other funds during the year, including the funding of the disaster relief effort since March 2019.

Disaster Relief Fund

The Disaster Relief Fund is used to account for the expenditures incurred in the cleanup and rebuilding following the Flood Disaster that occurred in March 2019.

First Responders Communication Project Fund

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

ARPA Fund

The ARPA Fund is used to account for the receipt and expenditure of the Federal American Rescue Plan funds the County is expected to receive. Funds are provided by the federal government through the American Rescue Plan legislation and is to be used for projects that "respond to" a "negative economic impact" caused by the COVID-19 public health emergency. These funds will be required to be obligated by December 31, 2024 and expended by December 31, 2026.

FIDUCIARY FUND

Fiduciary fund level financial statements include 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.

Restricted Assets

Restricted assets consist of cash, cash equivalents and investments which management is required to use for specific purposes due to bond covenants, electoral authorization votes, or enabling legislation restrictions.

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.

DODGE COUNTY, NEBRASKA
FREMONT, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021
(continued)

Fund Balances

The County established the following classifications and definitions of fund balances:

Nonspendable – 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 – includes amounts that are restricted for specific purposes stipulated by external resource providers, constitutionally or through enabling legislation. Restrictions may effectively be changed or lifted only with the consent of resource providers.

Committed Fund Balance – includes amounts that can only be used for the specific purposes determined by a formal action of the County's highest level of decision-making authority, the Board of Supervisors of the County. Commitments may be changed or lifted only by the County taking the same formal action that imposed the constraint originally (for example: resolution and ordinance).

Assigned Fund Balance – includes amounts intended to be used by the County for specific purposes that are neither restricted nor committed. Intent is expressed by the County Board of Supervisors, or a body (a budget or a finance committee) to which the assigned amounts are to be used for specific purposes. Assigned amounts also include all residual amounts in governmental funds (except negative amounts) that are not classified as non-spendable, restricted, or committed.

Unassigned Fund Balance – this residual classification is used for all negative fund balances and the general fund.

Governments with only one level of authority setting powers are required to use either committed or assigned fund balance reporting; the County has elected to use assigned fund balances. When both restricted and assigned fund balances are available for use, it is the County's policy to use restricted fund balance first, then assigned fund balance. Furthermore, assigned fund balances are reduced first, followed by unassigned amounts when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications can be used.

Net Position

In the government-wide financial statements, net position is classified in the following categories:

Restricted – this amount is restricted by parties outside of the County (such as creditors, grantors, contributors, laws or regulations of other governments).

Unrestricted – this amount is all resources that do not meet the definition of "restricted."

Generally, when both restricted and unrestricted resources are available, it is the County's policy to use restricted net assets before unrestricted net assets.

Compensated Absences

Employees of the County earn paid vacation, sick days and other time off depending on 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.

Use of Estimates

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

DODGE COUNTY, NEBRASKA
FREMONT, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021
(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 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 the budget filing date, September 20, the budget is legally adopted by the County Board through 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.

The Budget was amended during the year to transfer budgetary authority between categories within the General Fund and to increase funding of disaster related projects through the line of credit.

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 type's portion of these pools is displayed on the balance sheet 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 certificates 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 possession of an outside party. The risk is mitigated through federal deposit insurance coverage and collateralization in accordance with Nebraska State Statutes.

Risk Management

The County is exposed to various risks 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 and insurance program for 80 counties throughout Nebraska.

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

DODGE COUNTY, NEBRASKA
FREMONT, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021
 (continued)

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

	<u>NIRMA</u> <u>Coverage</u>	<u>Maximum</u> <u>Coverage</u>
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 the fiscal year 2021. The County has not had to pay out any amounts that exceeded coverage provided by the Pool in the last three fiscal years.

Note 2 - Cash and Cash Equivalents

The County's deposit and investment policy is governed by Nebraska Revised Statutes as the County does not have a formally adopted policy regarding deposits and investments. In conformity with the Public Funds Security act, Chapter 77, Article 23, specifically 77-2365.02, of the Nebraska Revised Statutes, funds held by the County are limited to demand deposits and certificates of deposit with current maturities at a local financial institution.

Custodial credit risk is the risk that in the event of a bank failure, the County will not be able to recover its deposits. At June 30, 2021, the County had no uninsured amounts.

At June 30, 2021, there is no significant difference between the deposits; fair value, bank balance and the carrying amount. The carrying amounts of County funds at June 30, 2021 consisted of operating accounts totaling \$20,154,199.

DODGE COUNTY, NEBRASKA
FREMONT, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021
(continued)

Note 3 - Long-Term Debt

During the year ended June 30, 2021, the following changes occurred in the County's long-term debt:

	<u>Beginning Balance</u>	<u>Advances</u>	<u>Payments</u>	<u>Ending Balance</u>	<u>Interest Expense</u>
Limited Tax Obligation County Building Bonds Series 2017	\$ 835,000	\$ -	\$ 60,000	\$ 775,000	\$ 19,045
1st Responders Communication Bond Issue 2018	8,550,000	-	1,705,000	6,845,000	329,663
2019 General Obligation Highway Allocation Bonds	3,621,875	-	248,100	3,373,775	142,888
2019B General Obligation Highway Allocation Bonds	4,897,500	102,500	267,858	4,732,142	236,560
2020 General Obligation Highway Allocation Bonds	-	4,881,830	76,279	4,805,551	38,480
2021 General Obligation Highway Allocation Bonds	-	16,250	-	16,250	16,250
	<u>\$ 17,904,375</u>	<u>\$ 5,000,580</u>	<u>\$ 2,357,237</u>	<u>\$ 20,547,718</u>	<u>\$ 782,886</u>

DODGE COUNTY, NEBRASKA
FREMONT, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021
 (continued)

Long-term debt at June 30, 2021 is comprised of the following bonded debt:

	<u>Total Payable</u>	<u>Current Portion</u>
Limited Tax Obligation County Building Bonds, Series 2017, dated October 25, 2017, due annually June 15 in installments of \$60,000 to \$80,000 through June 15, 2032. Interest at 1% - 3% is due semi-annually.	\$ 775,000	\$ 60,000
1st Responders Communication Bonds 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.	6,845,000	-
2019 General Obligation Highway Allocation Bonds, dated, due in semi-annual principal installments of \$78,125 to \$364,585 through July 15, 2029 semi-annual interest paid at 3.675%	3,373,775	78,125
2019B General Obligation Highway Allocation Bonds, dated October 11, 2019, due in semi-annual principal installments of \$89,286 to \$364,583 through July 15, 2029 semi-annual interest paid at 4.325%	4,732,142	89,286
2020 General Obligation Highway Allocation Bonds, dated July 30, 2020, due in semi-annual principal installments of \$78,278.59 to \$355,968.84 through August 1, 2030 semi-annual interest paid at 2.75%	4,805,551	114,077
2021 General Obligation Highway Allocation Bonds, dated January 29, 2021, due in semi-annual principal installments of \$39,062.50 to \$182,291.74 through February 1, 2031 semi-annual interest paid at 2.65%	16,250	16,250
	\$ 20,547,718	\$ 357,738

DODGE COUNTY, NEBRASKA
FREMONT, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021
(continued)

The following is a schedule by years of future minimum payments on long-term debt as of June 30, 2021:

Fiscal Year Ending 6/30	2017 Limited Tax Obligation Bldg Bonds			2018 1st Responders Communication Bonds		
	Principal	Interest	Total	Principal	Interest	Total
2022	\$ 60,000	\$ 18,205	\$ 78,205	\$ -	\$ 205,350	\$ 205,350
2023	65,000	17,365	82,365	895,000	178,500	1,073,500
2024	70,000	16,455	86,455	920,000	150,900	1,070,900
2025	70,000	15,055	85,055	950,000	136,650	1,086,650
2026	70,000	13,655	83,655	975,000	107,775	1,082,775
2024 - 2028	360,000	42,960	402,960	3,105,000	141,525	3,246,525
2029 - 2032	80,000	2,400	82,400	-	-	-
	<u>\$ 775,000</u>	<u>\$ 126,095</u>	<u>\$ 901,095</u>	<u>\$ 6,845,000</u>	<u>\$ 920,700</u>	<u>\$ 7,765,700</u>
Fiscal Year Ending 6/30	2019 Highway Allocation Bonds			2019B Highway Allocation Bonds		
	Principal	Interest	Total	Principal	Interest	Total
2022	\$ 78,125	\$ 61,657	\$ 139,782	\$ 89,286	\$ 101,775	\$ 191,061
2023	156,250	119,680	275,930	178,572	198,873	377,445
2024	453,867	98,146	552,013	453,867	191,149	645,016
2025	729,170	71,349	800,519	729,170	165,566	894,736
2026	729,170	44,552	773,722	729,166	134,030	863,196
2024 - 2028	1,227,193	17,756	1,244,949	2,552,081	362,855	2,914,936
2029 - 2032	-	-	-	-	-	-
	<u>\$ 3,373,775</u>	<u>\$ 413,140</u>	<u>\$ 3,786,915</u>	<u>\$ 4,732,142</u>	<u>\$ 1,154,248</u>	<u>\$ 5,886,390</u>
Fiscal Year Ending 6/30	2020 Highway Allocation Bonds			2021 Highway Allocation Bonds		
	Principal	Interest	Total	Principal	Interest	Total
2022	\$ 114,077	\$ 131,104	\$ 245,181	\$ 16,250	\$ 220	\$ 16,470
2023	152,557	126,909	279,466	-	-	-
2024	152,557	122,713	275,270	-	-	-
2025	432,246	118,518	550,764	-	-	-
2026	711,934	102,785	814,719	-	-	-
2024 - 2028	3,242,180	220,364	3,462,544	-	-	-
2029 - 2032	-	-	-	-	-	-
	<u>\$ 4,805,551</u>	<u>\$ 822,393</u>	<u>\$ 5,627,944</u>	<u>\$ 16,250</u>	<u>\$ 220</u>	<u>\$ 16,470</u>

DODGE COUNTY, NEBRASKA
FREMONT, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021
(continued)

Total All Bonded Debt

<u>Fiscal Year</u> <u>Ending 6/30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 357,738	\$ 518,311	\$ 876,049
2023	1,447,379	641,327	2,088,706
2024	2,050,291	579,363	2,629,654
2025	2,910,586	507,138	3,417,724
2026	3,215,270	402,797	3,618,067
2024 - 2028	10,486,454	785,460	11,271,914
2029 - 2032	80,000	2,400	82,400
	<u>\$ 20,547,718</u>	<u>\$ 3,436,796</u>	<u>\$ 23,984,514</u>

Note 4 - 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 per \$100 of assessed valuation plus \$.05 for interlocal agreements and rates to fund indebtedness approved by the voters. The levy set in October 2020, for the 2020 taxes, which will be materially collected in May and September 2021, was set at \$10,912,226 or \$.229101 per \$100 of assessed valuation. The amount collected for the motor vehicle tax is outlined in State statute.

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

Note 5 - Interfund Balances and Activity

Transfers are used to move revenues between the funds and are routine in nature. Current year transfers are as follows:

	<u>Transfers In</u>			<u>Total</u>
	<u>Road/Bridge</u> <u>Fund</u>	<u>Disaster</u> <u>Relief Fund</u>	<u>Nonmajor</u> <u>Governmental</u>	
<u>Transfers Out</u> Inheritance Tax Fund	<u>\$ 536,091</u>	<u>\$ 917,000</u>	<u>\$ 354,909</u>	<u>\$ 1,808,000</u>

Note 6 - Operating Leases

On December 21, 2016, 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 the \$150 per month maintenance fee.

During the fiscal year ended June 31, 2021, the County entered into lease purchase agreements for two excavators, one requires an annual payment of \$68,915 during the year ended June 30 2021 and 2022, the other requires monthly payments for three years at \$7,292 per month starting in July, 2021.

DODGE COUNTY, NEBRASKA
FREMONT, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021
(continued)

The County leases facilities, which are used by the Social Services Offices and by the Fremont & Dodge County Convention and Visitors Bureau. The Fremont & Dodge County Conventions 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.

The County has also entered into a ten-year operating lease agreement for the District Probation office located in Dakota County, Nebraska, beginning August 31, 2009. The lease requires monthly payments of \$5,306. The payment structure is such that the County makes 100% of the monthly payment to the lessor and then is reimbursed approximately 66% of that amount from the other counties within the District. This percent may vary annually based upon (1) population and (2) workload. The following lease expenses and future minimum lease payments reflect only Dodge County's 34% portion.

During the year ended June 30, 2021, lease payments were \$74,795 for the equipment leases and \$43,719 for the various office leases.

The following is a schedule by years of minimum future rentals on noncancelable operating leases as of June 30, 2021:

<u>Year ending June 30:</u>	<u>Equipment</u>	<u>Facilities</u>
2022	\$ 156,415	\$ 53,520
2023	87,501	43,620
2024	87,501	43,620
2025	-	45,820
2026	-	46,020
	<u>\$ 331,417</u>	<u>\$ 232,600</u>

Note 7 - Employees' Retirement System

The Retirement System for Nebraska Counties (the Plan) is a multiple-employer plan administered by the Public Employees Retirement Board in accordance with the provisions of the County Employees Retirement Act. The Plan consists of a defined contribution option and a cash balance benefit. The cash balance benefit is a type of defined benefit plan. The Plan provisions are established under 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.

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 by 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 \$304,079 and \$447,936, respectively.

DODGE COUNTY, NEBRASKA
FREMONT, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021
(continued)

Note 8 - 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 9 - 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 30th in any year, provided, written notice of such termination is delivered to the other party with at least one year prior notice. During the fiscal year ended June 30, 2021, the County expended \$364,939 under this agreement.

The County has entered into agreements with Saunders County for the booking and holding of Dodge County inmates. 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, 2021, the County expended \$1,228,333 of housing costs and \$4,808 of booking and prisoner escort costs.

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 for and received from each of the townships through June 30, 2021 is as follows:

<u>Township</u>	<u>Expended thru 6/30/20</u>	<u>Expended FY 6/30/21</u>	<u>Received FY 6/30/2021</u>	<u>Balance at 6/30/2021</u>
Cotteral	\$ 92,545	\$ -	\$ -	\$ 92,545
Cuming	15,895	-	-	15,895
Elkhorn	4,086,899	2,351,746	-	6,438,645
Everett	280,651	-	-	280,651
Hooper	649,189	623,199	(1,046,240)	226,148
Maple	46,183	877,371	-	923,554
Nickerson	1,823,402	480	-	1,823,882
Pebble	3,975	696,448	-	700,423
Platte	505,705	773,323	-	1,279,028
Platte Valley	48,346	89,233	-	137,579
Ridgley	85,103	256,671	-	341,774
Union	127,894	-	-	127,894
	<u>\$ 7,765,787</u>	<u>\$ 5,668,471</u>	<u>\$ (1,046,240)</u>	<u>\$ 12,388,018</u>

DODGE COUNTY, NEBRASKA
FREMONT, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021
(continued)

Note 10 - Contingent Liabilities

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

Note 11 - 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 directly by the State of Nebraska.

Note 12 – 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.

Information relevant to the tax abatements impacting the County for the year ended June 30, 2021, are as follows:

Total TIF valuation 2019	\$ 151,047,986
Total TIF valuation 2020	174,383,755
County tax levy for 2019	0.255307
County tax levy for 2020	0.229101
Excess tax collected for 2019 and 2020 during the year ended June 30, 2021	396,745

Note 13 - Date of Management Evaluation

Management has evaluated events through May 10, 2022, the date on which the financial statements were available to be issued. Through that date, there were no events which would require disclosure in the financial statements.

SUPPLEMENTARY INFORMATION

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DODGE COUNTY, NEBRASKA
FREMONT, NEBRASKA
BUDGETARY COMPARISON SCHEDULE - CASH BASIS
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:				
Taxes	\$ 9,760,689	\$ 9,760,689	\$ 9,565,499	\$ (195,190)
Intergovernmental	198,000	198,000	958,667	760,667
Local	1,680,000	1,680,000	2,264,815	584,815
Total revenues received	<u>11,638,689</u>	<u>11,638,689</u>	<u>12,788,981</u>	<u>1,150,292</u>
Expenditures:				
General government:				
County Board	148,500	148,500	145,766	2,734
County Clerk	230,700	230,700	187,050	43,650
County Treasurer	647,972	647,972	615,910	32,062
Register of Deeds	164,000	164,000	149,688	14,312
County Assessor	611,204	611,204	539,080	72,124
Election Commissioner	200,950	200,950	195,971	4,979
Planning Commissioner	105,000	105,000	73,900	31,100
Clerk of the District Court	174,900	174,900	171,677	3,223
County Court System	53,750	53,750	31,799	21,951
District Court	83,800	83,800	55,372	28,428
Buildings and grounds	449,428	449,428	449,420	8
Agricultural Extension	122,700	122,700	99,085	23,615
Miscellaneous	4,490,124	4,490,124	4,297,047	193,077
Public safety:				
Sheriff	2,137,101	2,137,101	1,917,601	219,500
Attorney	960,058	960,058	892,155	67,903
Sheriff Merit Program	4,000	4,000	2,320	1,680
Jail	3,010,970	3,010,970	2,129,954	881,016
Probation	265,827	265,827	265,826	1
Public works:				
Surveyor	35,340	35,340	18,394	16,946
Noxious Weed	47,517	47,517	33,828	13,689
Emergency Manager	89,484	89,484	89,443	41
Local Emergency Planning Committee	18,600	18,600	14,067	4,533
Public health:				
Mental Health Board	9,000	9,000	6,590	2,410
Public welfare and social service:				
Veterans' Service Center	98,910	98,910	93,189	5,721
Total expenditures paid	<u>14,159,835</u>	<u>14,159,835</u>	<u>12,475,132</u>	<u>1,684,703</u>
Deficiency of revenues over expenditures	<u>(2,521,146)</u>	<u>(2,521,146)</u>	<u>313,849</u>	<u>2,834,995</u>

DODGE COUNTY, NEBRASKA
FREMONT, NEBRASKA
BUDGETARY COMPARISON SCHEDULE - CASH BASIS
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2021
 (continued)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Other financing sources (uses):				
Transfers out	<u>(500,000)</u>	<u>(500,000)</u>	<u>-</u>	<u>500,000</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	<u>\$ (3,021,146)</u>	<u>\$ (3,021,146)</u>	313,849	<u>\$ 3,334,995</u>
Fund balance beginning of year			<u>4,021,646</u>	
Fund balance, end of year			<u>\$ 4,335,495</u>	

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DODGE COUNTY, NEBRASKA
FREMONT, NEBRASKA
BUDGETARY COMPARISON SCHEDULE - CASH BASIS
ROAD/BRIDGE FUND
FOR THE YEAR ENDED JUNE 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:				
Taxes	\$ -	\$ -	\$ 9	\$ 9
Intergovernmental	2,366,956	2,366,956	2,873,768	506,812
Local	<u>1,457,417</u>	<u>1,457,417</u>	<u>961,218</u>	<u>(496,199)</u>
 Total revenues received	 <u>3,824,373</u>	 <u>3,824,373</u>	 <u>3,834,995</u>	 <u>10,622</u>
Expenditures:				
Public works:				
Personal services	1,707,947	1,707,947	1,516,997	190,950
Operating expenses	288,500	288,500	272,626	15,874
Supplies	1,510,100	1,510,100	1,534,124	(24,024)
Equipment rental	40,000	40,000	5,383	34,617
Capital outlay	<u>925,100</u>	<u>925,100</u>	<u>697,273</u>	<u>227,827</u>
 Total expenditures paid	 <u>4,471,647</u>	 <u>4,471,647</u>	 <u>4,026,403</u>	 <u>445,244</u>
Deficiency of revenues over expenditures	(647,274)	(647,274)	(191,408)	455,866
Other financing sources:				
Transfers in	<u>386,091</u>	<u>386,091</u>	<u>536,091</u>	<u>150,000</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ (261,183)</u>	<u>\$ (261,183)</u>	344,683	<u>\$ 605,866</u>
Fund balance beginning of year			<u>340,308</u>	
Fund balance, end of year			<u>\$ 684,991</u>	

DODGE COUNTY, NEBRASKA
FREMONT, NEBRASKA
BUDGETARY COMPARISON SCHEDULE - CASH BASIS
INHERITANCE TAX FUND
FOR THE YEAR ENDED JUNE 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:				
Local	<u>900,000</u>	<u>900,000</u>	<u>3,317,114</u>	<u>\$ 2,417,114</u>
Total revenue received	900,000	900,000	3,317,114	2,417,114
Expenditures:				
Operating expense	<u>1,701,641</u>	<u>1,701,641</u>	<u>0</u>	<u>1,701,641</u>
Excess (deficiency) of revenues over expenditures	(801,641)	(801,641)	3,317,114	4,118,755
Other financing sources:				
Transfers out	<u>771,000</u>	<u>771,000</u>	<u>(1,808,000)</u>	<u>(2,579,000)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ (30,641)</u>	<u>\$ (30,641)</u>	<u>\$ 1,509,114</u>	<u>\$ 1,539,755</u>
Fund balance beginning of year			<u>1,572,641</u>	
Fund balance, end of year			<u>\$ 3,081,755</u>	

DODGE COUNTY, NEBRASKA
FREMONT, NEBRASKA
BUDGETARY COMPARISON SCHEDULE - CASH BASIS
DISASTER RELIEF FUND
FOR THE YEAR ENDED JUNE 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:				
Intergovernmental	\$ 873,790	\$ 873,790	\$ 3,554,994	\$ 2,681,204
Local	-	-	2,434,091	2,434,091
	<u>873,790</u>	<u>873,790</u>	<u>5,989,085</u>	<u>5,115,295</u>
Total revenues received				
Expenditures:				
Public Works - operating expense	5,500,000	10,500,000	8,060,922	2,439,078
Public Works - debt service	785,050	785,050	1,226,550	(441,500)
	<u>6,285,050</u>	<u>11,285,050</u>	<u>9,287,472</u>	<u>1,997,578</u>
Total expenditures paid				
Excess (deficiency) of revenues over expenditures	(5,411,260)	(10,411,260)	(3,298,387)	7,112,873
Other financing sources:				
Transfers in	200,000	200,000	917,000	717,000
Loan proceeds	5,000,000	10,000,000	5,000,580	(4,999,420)
Net other financing sources (uses)	<u>5,200,000</u>	<u>10,200,000</u>	<u>5,917,580</u>	<u>(4,282,420)</u>
Excess of revenues and other sources over expenditures and other uses	<u>\$ (211,260)</u>	<u>\$ (211,260)</u>	2,619,193	<u>\$ 2,830,453</u>
Fund balance beginning of year			<u>211,260</u>	
Fund balance, end of year			<u>\$ 2,830,453</u>	

DODGE COUNTY, NEBRASKA
FREMONT, NEBRASKA
BUDGETARY COMPARISON SCHEDULE - CASH BASIS
FIRST RESPONDERS COMMUNICATION FUND
FOR THE YEAR ENDED JUNE 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:				
Local	\$ 4,100,000	\$ 4,100,000	\$ 50	\$ (4,099,950)
Expenditures:				
Public works:				
Operating expenses	4,112,806	4,112,806	171,956	3,940,850
Capital outlay	-	-	1,251,803	(1,251,803)
Total expenditures paid	<u>4,112,806</u>	<u>4,112,806</u>	<u>1,423,759</u>	<u>2,689,047</u>
Deficiency of revenues over expenditures	<u>\$ (12,806)</u>	<u>\$ (12,806)</u>	<u>(1,423,709)</u>	<u>\$ (1,410,903)</u>
Fund balance beginning of year			<u>4,774,907</u>	
Fund balance, end of year			<u>\$ 3,351,198</u>	

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DODGE COUNTY, NEBRASKA
FREMONT, NEBRASKA
BUDGETARY COMPARISON SCHEDULE - CASH BASIS
ARPA FUND
FOR THE YEAR ENDED JUNE 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:				
Intergovernmental	\$ -	\$ -	\$ 3,551,162	\$ 3,551,162
Total revenue received	-	-	3,551,162	3,551,162
Excess of revenues and other sources over expenditures and other uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,551,162</u>	<u>\$ 3,551,162</u>
Fund balance beginning of year			<u>-</u>	
Fund balance, end of year			<u>\$ 3,551,162</u>	

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DODGE COUNTY, NEBRASKA
FREMONT, NEBRASKA
BUDGETARY COMPARISON SCHEDULE - CASH BASIS
NONMAJOR FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Indigent Fund				
Receipts	\$ 197,254	\$ 197,254	\$ 192,226	\$ (5,028)
Disbursements	(234,870)	(234,870)	(172,219)	62,651
Net change in fund balance	(37,616)	(37,616)	20,007	57,623
Fund balance - beginning of year	87,616	87,616	87,616	-
Fund balance - end of year	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ 107,623</u>	<u>\$ 57,623</u>
Institutions Fund				
Receipts	\$ 15,219	\$ 15,219	\$ 6,434	\$ (8,785)
Disbursements	(223,533)	(223,533)	(96,640)	126,893
Net change in fund balance	(208,314)	(208,314)	(90,206)	118,108
Fund balance - beginning of year	238,314	238,314	238,314	-
Fund balance - end of year	<u>\$ 30,000</u>	<u>\$ 30,000</u>	<u>\$ 148,108</u>	<u>\$ 118,108</u>
Veterans' Aid Fund				
Disbursements	\$ (15,000)	\$ (15,000)	\$ (14,595)	\$ 405
Transfers in	13,909	13,909	13,909	-
Net change in fund balance	(1,091)	(1,091)	(686)	405
Fund balance - beginning of year	2,091	2,091	2,091	-
Fund balance - end of year	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ 1,405</u>	<u>\$ 405</u>
Visitors Promotion Fund				
Receipts	\$ 110,000	\$ 110,000	\$ 105,897	\$ (4,103)
Disbursements	(142,820)	(142,820)	(139,758)	3,062
Net change in fund balance	(32,820)	(32,820)	(33,861)	(1,041)
Fund balance - beginning of year	108,713	108,713	108,713	-
Fund balance - end of year	<u>\$ 75,893</u>	<u>\$ 75,893</u>	<u>\$ 74,852</u>	<u>\$ (1,041)</u>
Visitor Promotion Capital Improvement Fund				
Receipts	\$ 130,000	\$ 130,000	\$ 104,897	\$ (25,103)
Disbursements	(312,509)	(312,509)	(139,615)	172,894
Net change in fund balance	(182,509)	(182,509)	(34,718)	147,791
Fund balance - beginning of year	182,509	182,509	182,509	-
Fund balance - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 147,791</u>	<u>\$ 147,791</u>
Flood Control Fund				
Receipts	\$ 575,046	\$ 575,046	\$ 35,670	\$ (539,376)
Disbursements	(675,000)	(675,000)	(30,254)	644,746
Net change in fund balance	(99,954)	(99,954)	5,416	105,370
Fund balance - beginning of year	99,954	99,954	99,954	-
Fund balance - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 105,370</u>	<u>\$ 105,370</u>
Historical Society Fund				
Receipts	\$ 102,686	\$ 102,686	\$ 99,900	\$ (2,786)
Disbursements	(103,000)	(103,000)	(100,156)	2,844
Net change in fund balance	(314)	(314)	(256)	58
Fund balance - beginning of year	1,314	1,314	1,314	-
Fund balance - end of year	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ 1,058</u>	<u>\$ 58</u>

DODGE COUNTY, NEBRASKA
FREMONT, NEBRASKA
BUDGETARY COMPARISON SCHEDULE - CASH BASIS
NONMAJOR FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Building Fund				
Receipts	\$ 500	\$ 500	\$ 27,145	\$ 26,645
Disbursements	(247,425)	(247,425)	(173,789)	73,636
Transfers in	-	-	-	-
Net change in fund balance	(246,925)	(246,925)	(146,644)	100,281
Fund balance - beginning of year	246,925	246,925	246,925	-
Fund balance - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100,281</u>	<u>\$ 100,281</u>
Federal Forfeiture Fund				
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>
911 Fund				
Disbursements	\$ (469)	\$ (469)	\$ (469)	\$ -
Net change in fund balance	(469)	(469)	(469)	-
Fund balance - beginning of year	469	469	469	-
Fund balance - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Interest Fund				
Receipts	\$ 100,000	\$ 100,000	\$ 64,303	\$ (35,697)
Disbursements	(543,812)	(543,812)	-	543,812
Net change in fund balance	(443,812)	(443,812)	64,303	508,115
Fund balance - beginning of year	443,812	443,812	443,812	-
Fund balance - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 508,115</u>	<u>\$ 508,115</u>
Law Enforcement Operating Grant				
Disbursements	\$ (15,000)	\$ (15,000)	\$ (15,000)	\$ -
Net change in fund balance	(15,000)	(15,000)	(15,000)	-
Fund balance - beginning of year	15,000	15,000	15,000	-
Fund balance - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Preservation & Modernization Fund				
Receipts	\$ 22,000	\$ 22,000	\$ 33,173	\$ 11,173
Disbursements	(40,240)	(40,240)	(9,918)	30,322
Net change in fund balance	(18,240)	(18,240)	23,255	41,495
Fund balance - beginning of year	18,240	18,240	18,240	-
Fund balance - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 41,495</u>	<u>\$ 41,495</u>
Highway Bridge Buyback Fund				
Receipts	\$ 206,835	\$ 206,835	\$ 206,836	\$ 1
Disbursements	(421,699)	(421,699)	-	421,699
Net change in fund balance	(214,864)	(214,864)	206,836	421,700
Fund balance - beginning of year	214,864	214,864	214,864	-
Fund balance - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 421,700</u>	<u>\$ 421,700</u>

DODGE COUNTY, NEBRASKA
FREMONT, NEBRASKA
BUDGETARY COMPARISON SCHEDULE - CASH BASIS
NONMAJOR FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
House Arrest Fund				
Receipts	\$ -	\$ -	\$ 3,690	\$ 3,690
Net change in fund balance	-	-	3,690	3,690
Fund balance - beginning of year	-	-	-	-
Fund balance - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,690</u>	<u>\$ 3,690</u>
Capital Improvements Fund				
Receipts	\$ 1,022,400	\$ 1,022,400	\$ 801,740	\$ (220,660)
Disbursements	(1,356,049)	(1,356,049)	(666,667)	689,382
Transfers In	171,000	171,000	171,000	-
Net change in fund balance	(162,649)	(162,649)	306,073	468,722
Fund balance - beginning of year	162,649	162,649	162,649	-
Fund balance - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 468,722</u>	<u>\$ 468,722</u>
Covid Contingency Fund				
Receipts	\$ -	\$ 5,934	\$ 20,092	\$ 14,158
Disbursements	(44,066)	(50,000)	(48,674)	1,326
Net change in fund balance	(44,066)	(44,066)	(28,582)	15,484
Fund balance - beginning of year	44,066	44,066	44,066	-
Fund balance - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,484</u>	<u>\$ 15,484</u>
First Responders Communication Bond Fund				
Receipts	\$ 1,383,665	\$ 1,383,665	\$ 1,198,370	\$ (185,295)
Disbursements	(2,167,225)	(2,167,225)	(2,065,366)	101,859
Transfers In	-	-	170,000	170,000
Net change in fund balance	(783,560)	(783,560)	(696,996)	86,564
Fund balance - beginning of year	783,560	783,560	783,560	-
Fund balance - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 86,564</u>	<u>\$ 86,564</u>
Road Construction Bond Fund				
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>
Construction Bond Fund				
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>
Totals				
Receipts	3,865,605	3,871,539	2,900,373	(971,166)
Disbursements	(6,629,603)	(6,635,537)	(3,673,120)	2,962,417
Transfers In	184,909	184,909	354,909	170,000
Net change in fund balance	(2,579,089)	(2,579,089)	(417,838)	2,161,251
Fund balance - beginning of year	2,736,982	2,736,982	2,736,982	-
Fund balance - end of year	<u>157,893</u>	<u>157,893</u>	<u>2,319,144</u>	<u>2,161,251</u>

DODGE COUNTY, NEBRASKA
FREMONT, NEBRASKA
STATEMENT OF REVENUES RECEIVED, EXPENDITURES PAID AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - CASH BASIS
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:				
Taxes	\$ 9,760,689	\$ 9,760,689	\$ 9,565,499	\$ (195,190)
Intergovernmental	198,000	198,000	958,667	760,667
Local	1,680,000	1,680,000	2,264,815	584,815
	<u>11,638,689</u>	<u>11,638,689</u>	<u>12,788,981</u>	<u>1,150,292</u>
Total revenues received				
Expenditures:				
General government:				
County Board:				
Personal services	136,500	136,500	136,978	(478)
Operating expense	11,000	11,000	8,103	2,897
Supplies/materials	1,000	1,000	685	315
Total County Board	<u>148,500</u>	<u>148,500</u>	<u>145,766</u>	<u>2,734</u>
County Clerk:				
Personal services	210,350	210,350	172,243	38,107
Operating expense	12,350	12,350	10,043	2,307
Supplies/materials	3,000	3,000	2,992	8
Capital outlay	5,000	5,000	1,772	3,228
Total County Clerk	<u>230,700</u>	<u>230,700</u>	<u>187,050</u>	<u>43,650</u>
County Treasurer:				
Personal services	573,172	573,172	558,641	14,531
Operating expense	63,700	63,700	47,427	16,273
Supplies/materials	8,500	8,500	7,271	1,229
Capital outlay	2,600	2,600	2,571	29
Total County Treasurer	<u>647,972</u>	<u>647,972</u>	<u>615,910</u>	<u>32,062</u>
Register of Deeds:				
Personal services	122,000	122,000	110,021	11,979
Operating expense	40,000	40,000	37,324	2,676
Supplies/materials	2,000	2,000	2,343	(343)
Total Register of Deeds	<u>164,000</u>	<u>164,000</u>	<u>149,688</u>	<u>14,312</u>
County Assessor				
Personal services	419,054	419,054	412,856	6,198
Operating expense	174,150	174,150	118,739	55,411
Supplies/materials	8,000	8,000	7,485	515
Capital outlay	10,000	10,000	-	10,000
Total County Assessor	<u>611,204</u>	<u>611,204</u>	<u>539,080</u>	<u>72,124</u>
Election Commissioner:				
Personal services	135,650	135,650	146,525	(10,875)
Operating expense	44,700	44,700	36,267	8,433
Supplies/materials	18,600	18,600	10,345	8,255
Capital outlay	2,000	2,000	2,834	(834)
Total Election Commissioner	<u>200,950</u>	<u>200,950</u>	<u>195,971</u>	<u>4,979</u>

DODGE COUNTY, NEBRASKA
FREMONT, NEBRASKA
STATEMENT OF REVENUES RECEIVED, EXPENDITURES PAID AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - CASH BASIS
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2021
(continued)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Planning Commissioner:				
Personal services	66,000	66,000	65,471	529
Operating expense	37,500	37,500	6,656	30,844
Supplies/materials	1,000	1,000	824	176
Capital outlay	500	500	949	(449)
Total Planning Commissioner	<u>105,000</u>	<u>105,000</u>	<u>73,900</u>	<u>31,100</u>
Clerk of the District Court:				
Personal services	152,500	152,500	147,500	5,000
Operating expense	3,600	3,600	3,717	(117)
Supplies/materials	16,000	16,000	19,191	(3,191)
Capital outlay	2,800	2,800	1,269	1,531
Total Clerk of the District Court	<u>174,900</u>	<u>174,900</u>	<u>171,677</u>	<u>3,223</u>
County Court System:				
Operating expense	28,800	28,800	16,720	12,080
Supplies/materials	19,950	19,950	13,277	6,673
Capital outlay	5,000	5,000	1,802	3,198
Total County Court System	<u>53,750</u>	<u>53,750</u>	<u>31,799</u>	<u>21,951</u>
District Court:				
Personal services	20,000	20,000	20,200	(200)
Operating expense	54,300	54,300	26,316	27,984
Supplies/materials	6,000	6,000	4,165	1,835
Capital outlay	3,500	3,500	4,691	(1,191)
Total District Court	<u>83,800</u>	<u>83,800</u>	<u>55,372</u>	<u>28,428</u>
Buildings and grounds:				
Personal services	212,930	212,930	212,173	757
Operating expense	224,298	224,298	224,015	283
Supplies/materials	12,200	12,200	13,232	(1,032)
Total Buildings and grounds	<u>449,428</u>	<u>449,428</u>	<u>449,420</u>	<u>8</u>
Agricultural Extension:				
Personal services	72,000	72,000	59,013	12,987
Operating expense	35,700	35,700	24,287	11,413
Supplies/materials	9,000	9,000	7,418	1,582
Capital outlay	6,000	6,000	8,367	(2,367)
Total Agricultural Extension	<u>122,700</u>	<u>122,700</u>	<u>99,085</u>	<u>23,615</u>
Miscellaneous:				
Personal services	2,256,000	2,256,000	2,185,439	70,561
Operating expense	2,108,074	2,108,074	2,000,190	107,884
Capital outlay	126,050	126,050	111,418	14,632
Total miscellaneous	<u>4,490,124</u>	<u>4,490,124</u>	<u>4,297,047</u>	<u>193,077</u>
Total general government	<u>7,483,028</u>	<u>7,483,028</u>	<u>7,011,765</u>	<u>471,263</u>

DODGE COUNTY, NEBRASKA
FREMONT, NEBRASKA
STATEMENT OF REVENUES RECEIVED, EXPENDITURES PAID AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - CASH BASIS
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2021
(continued)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Public safety:				
Sheriff:				
Personal services	1,749,601	1,749,601	1,657,574	92,027
Operating expense	171,500	171,500	133,667	37,833
Supplies/materials	97,000	97,000	73,666	23,334
Capital outlay	119,000	119,000	52,694	66,306
Total Sheriff	<u>2,137,101</u>	<u>2,137,101</u>	<u>1,917,601</u>	<u>219,500</u>
Attorney:				
Personal services	801,058	801,058	741,081	59,977
Operating expense	121,000	121,000	117,730	3,270
Supplies/materials	31,000	31,000	31,145	(145)
Capital outlay	7,000	7,000	2,199	4,801
Total Attorney	<u>960,058</u>	<u>960,058</u>	<u>892,155</u>	<u>67,903</u>
Sheriff Merit Program:				
Operating expense	4,000	4,000	2,320	1,680
Total Sheriff Merit Program	<u>4,000</u>	<u>4,000</u>	<u>2,320</u>	<u>1,680</u>
Jail:				
Personal services	733,670	733,670	701,586	32,084
Operating expense	2,263,800	2,263,800	1,407,648	856,152
Supplies/materials	11,000	11,000	19,025	(8,025)
Capital outlay	2,500	2,500	1,695	805
Total Jail	<u>3,010,970</u>	<u>3,010,970</u>	<u>2,129,954</u>	<u>881,016</u>
Probation:				
Operating expense	153,682	153,682	139,542	14,140
Supplies/materials	23,000	23,000	26,850	(3,850)
Capital outlay	10,100	10,100	20,389	(10,289)
Debt service	79,045	79,045	79,045	-
Total Probation	<u>265,827</u>	<u>265,827</u>	<u>265,826</u>	<u>1</u>
Total public safety	<u>6,377,956</u>	<u>6,377,956</u>	<u>5,207,856</u>	<u>1,170,100</u>
Public works:				
Emergency Manager:				
Personal services	55,180	55,180	54,009	1,171
Operating expense	21,904	21,904	13,286	8,618
Supplies/materials	1,900	1,900	6,785	(4,885)
Capital outlay	10,500	10,500	15,363	(4,863)
Total Emergency Manager	<u>89,484</u>	<u>89,484</u>	<u>89,443</u>	<u>41</u>
Local Emergency Planning Committee:				
Operating expense	3,600	3,600	2,119	1,481
Supplies/materials	5,000	5,000	472	4,528
Capital outlay	10,000	10,000	11,476	(1,476)
Total Local Emergency Plan. Comm.	<u>18,600</u>	<u>18,600</u>	<u>14,067</u>	<u>4,533</u>

DODGE COUNTY, NEBRASKA
FREMONT, NEBRASKA
STATEMENT OF REVENUES RECEIVED, EXPENDITURES PAID AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - CASH BASIS
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2021
(continued)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Surveyor:				
Personal services	27,920	27,920	18,345	9,575
Operating expense	4,960	4,960	-	4,960
Supplies/materials	700	700	49	651
Capital outlay	1,760	1,760	-	1,760
Total Surveyor	<u>35,340</u>	<u>35,340</u>	<u>18,394</u>	<u>16,946</u>
Noxious Weed:				
Personal services	27,817	27,817	26,817	1,000
Operating expense	10,500	10,500	2,688	7,812
Supplies/materials	8,700	8,700	4,323	4,377
Capital outlay	500	500	-	500
Total Noxious Weed	<u>47,517</u>	<u>47,517</u>	<u>33,828</u>	<u>13,689</u>
Total public works	<u>190,941</u>	<u>190,941</u>	<u>155,732</u>	<u>35,209</u>
Public health:				
Mental Health Board:				
Personal services	9,000	9,000	6,590	2,410
Total Mental Health Board	<u>9,000</u>	<u>9,000</u>	<u>6,590</u>	<u>2,410</u>
Public welfare and social service:				
Veterans' Service Center:				
Personal services	90,300	90,300	86,930	3,370
Operating expense	7,150	7,150	5,062	2,088
Supplies/materials	1,460	1,460	1,197	263
Total Veterans' Service Center	<u>98,910</u>	<u>98,910</u>	<u>93,189</u>	<u>5,721</u>
 Total expenditures paid	 <u>14,159,835</u>	 <u>14,159,835</u>	 <u>12,475,132</u>	 <u>1,684,703</u>
Deficiency of revenues over expenditures	(2,521,146)	(2,521,146)	313,849	2,834,995
Other financing sources (uses):				
Transfers out	(500,000)	(500,000)	-	500,000
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ (3,021,146)</u>	<u>\$ (3,021,146)</u>	313,849	<u>\$ 3,334,995</u>
Fund balances beginning of year			<u>4,021,646</u>	
Fund balances, end of year			<u>\$ 4,335,495</u>	

DODGE COUNTY, NEBRASKA
FREMONT, NEBRASKA
COMBINING STATEMENT OF REVENUES RECEIVED, EXPENDITURES PAID,
AND CHANGES IN FUND BALANCE - CASH BASIS
NONMAJOR FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

	Indigent Fund	Institutions Fund	Veterans Aid Fund	Visitors Promotion Fund	Visitor Promotion Capital Improvement Fund	Flood Control Fund	Historical Society Fund	Building Fund	Federal Forfeiture Fund	911 Fund	Interest Fund
Revenues:											
Taxes	\$ 171,966	\$ 5,428	\$ -	\$ -	\$ -	34,926	\$ 90,268	\$ 112	\$ -	\$ -	\$ -
Intergovernmental	17,851	818	-	-	-	744	9,228	(13)	-	-	-
Local	2,409	188	-	105,897	104,897	-	404	27,046	-	-	64,303
Total revenues received	192,226	6,434	-	105,897	104,897	35,670	99,900	27,145	-	-	64,303
Expenditures:											
Current:											
Personal services	79,371	-	-	48,987	-	-	-	-	-	469	-
Operating expenses	92,693	96,640	14,595	88,415	139,615	30,254	100,156	173,789	-	-	-
Supplies	155	-	-	2,356	-	-	-	-	-	-	-
Equipment rental	-	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	-
Total expenditures paid	172,219	96,640	14,595	139,758	139,615	30,254	100,156	173,789	-	469	-
Excess (deficiency) of revenues received over expenditures paid	20,007	(90,206)	(14,595)	(33,861)	(34,718)	5,416	(256)	(146,644)	-	(469)	64,303
Other financing sources (uses):											
Operating transfers in	-	-	13,909	-	-	-	-	-	-	-	-
Net other financing sources (uses)	-	-	13,909	-	-	-	-	-	-	-	-
Excess (deficiency) of revenues received and and other sources over expenditures paid and other uses	20,007	(90,206)	(686)	(33,861)	(34,718)	5,416	(256)	(146,644)	-	(469)	64,303
Fund balances - beginning of year	87,616	238,314	2,091	108,713	182,509	99,954	1,314	246,925	15,490	469	443,812
Fund balances - end of year	\$ 107,623	\$ 148,108	\$ 1,405	\$ 74,852	\$ 147,791	\$ 105,370	\$ 1,058	\$ 100,281	\$ 15,490	\$ -	\$ 508,115

DODGE COUNTY, NEBRASKA
FREMONT, NEBRASKA
COMBINING STATEMENT OF REVENUES RECEIVED, EXPENDITURES PAID,
AND CHANGES IN FUND BALANCE - CASH BASIS

NONMAJOR FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

(continued)

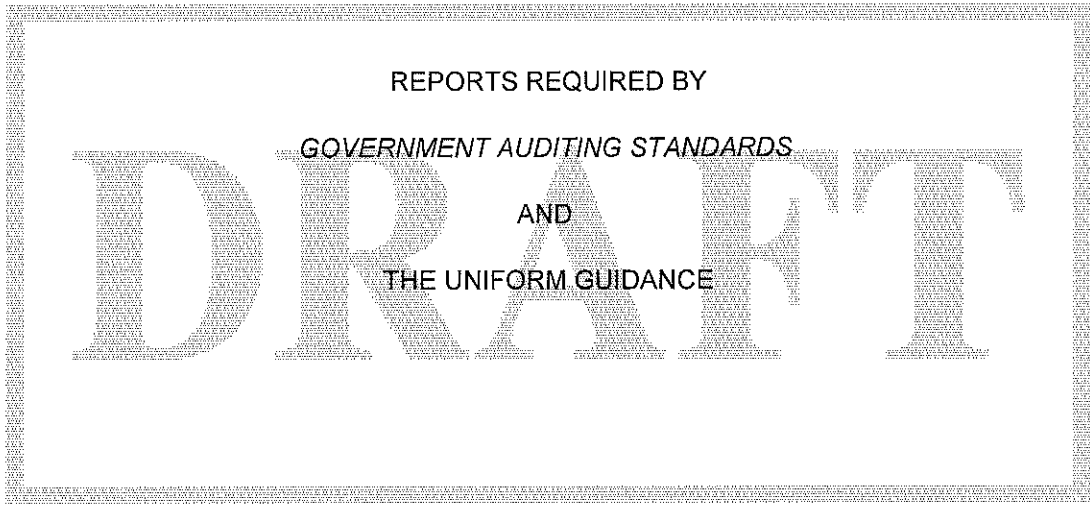
	Law Enforcement Operating Grant Fund	Preservation and Modernization Fund	Highway Bridge Buyback Fund	First Responder Communications Bond Fund	Road Construction Bond Fund	Construction Bond Fund	House Arrest Fund	Covid Contingency Fund	Capital Improvements Fund	Total
Revenues:										
Taxes	\$ -	\$ -	\$ -	1,028,330	\$ -	\$ -	\$ -	\$ -	\$ 708,071	\$ 2,039,101
Intergovernmental	-	-	206,836	108,923	-	-	-	-	90,016	434,403
Local	-	33,173	-	61,117	-	-	3,690	20,092	3,653	426,869
Total revenues received	-	33,173	206,836	1,198,370	-	-	3,690	20,092	801,740	2,900,373
Expenditures:										
Current:										
Personal services	-	9,918	-	-	-	-	-	22,446	-	161,191
Operating expenses	-	-	-	-	-	-	-	26,228	666,667	1,429,052
Supplies	15,000	-	-	-	-	-	-	-	-	17,511
Equipment rental	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	2,065,366	-	-	-	-	-	2,065,366
Capital outlay	-	-	-	-	-	-	-	-	-	-
Total expenditures paid	15,000	9,918	-	2,065,366	-	-	-	48,674	666,667	3,673,120
Excess (deficiency) of revenues received over expenditures paid	(15,000)	23,255	206,836	(866,996)	-	-	3,690	(28,582)	135,073	(772,747)
Other financing sources (uses):										
Operating transfers in	-	-	-	170,000	-	-	-	-	171,000	354,909
Net other financing sources (uses)	-	-	-	170,000	-	-	-	-	171,000	354,909
Excess (deficiency) of revenues received and and other sources over expenditures paid and other uses	(15,000)	23,255	206,836	(696,996)	-	-	3,690	(28,582)	306,073	(417,838)
Fund balances - beginning of year	15,000	18,240	214,864	783,560	385	71,011	-	44,066	162,649	2,736,982
Fund balances - end of year	\$ -	\$ 41,495	\$ 421,700	\$ 86,564	\$ 385	\$ 71,011	\$ 3,690	\$ 15,484	\$ 468,722	\$ 2,319,144

DODGE COUNTY, NEBRASKA
FREMONT, NEBRASKA
SCHEDULE OF OFFICE ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021

	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, 2020	\$ 227	\$ 66,472	\$ 457,464	\$ 6,704	\$ 7,794	\$ 15,592	\$ -	\$ 1,872	\$ 9,629	\$ -	\$ 565,754
Receipts:											
Licenses and permits	5,975	-	-	3,415	-	-	-	-	-	29,180	38,570
Charges for services	-	369,892	79,455	89,972	-	-	942,291	-	-	-	1,481,610
Miscellaneous	4,026	-	-	1,222	-	53,969	-	14,595	57,697	-	131,509
State fees	-	392,818	94,128	-	-	-	-	-	-	-	486,946
Other liabilities	-	-	1,191,497	26,675	26,766	-	-	-	-	-	1,244,938
Total receipts	10,001	762,710	1,365,080	121,284	26,766	53,969	942,291	14,595	57,697	29,180	3,383,573
Disbursements:											
Payments to County Treasurer	10,042	367,907	72,274	91,681	-	-	942,291	-	-	29,180	1,513,375
Payments to State Treasurer	-	378,820	96,320	-	-	-	-	-	-	-	475,140
Other liabilities	-	-	1,351,075	27,023	23,563	54,460	-	14,027	61,839	-	1,531,987
Total disbursements	10,042	746,727	1,519,669	118,704	23,563	54,460	942,291	14,027	61,839	29,180	3,520,502
Balances June 30, 2021	\$ 186	\$ 82,455	\$ 302,875	\$ 9,284	\$ 10,997	\$ 15,101	\$ -	\$ 2,440	\$ 5,487	\$ -	\$ 428,825
Balances consist of:											
Due to County Treasurer	\$ 86	\$ 36,611	\$ 11,190	\$ 6,974	\$ -	\$ -	\$ -	\$ -	\$ 5,487	\$ -	\$ 60,348
Petty cash	100	-	100	-	-	-	-	2,440	-	-	2,640
Due to State Treasurer	-	45,844	7,107	-	-	-	-	-	-	-	52,951
Due to (from) others	-	-	284,478	2,310	10,997	15,101	-	-	-	-	312,886
Balances June 30, 2021	\$ 186	\$ 82,455	\$ 302,875	\$ 9,284	\$ 10,997	\$ 15,101	\$ -	\$ 2,440	\$ 5,487	\$ -	\$ 428,825

DODGE COUNTY, NEBRASKA
FREMONT, NEBRASKA
SCHEDULE OF TAX CERTIFIED AND COLLECTED FOR ALL POLITICAL SUBDIVISIONS IN THE COUNTY
FOR THE YEARS ENDED JUNE 30, 2020, 2019, 2018, 2017 AND 2016

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Tax certified by Assessor:					
Real Estate	\$ 54,308,356	\$ 56,515,674	\$ 59,833,602	\$ 66,783,664	\$ 66,763,499
Personal and Specials	<u>3,152,005</u>	<u>3,262,762</u>	<u>5,227,197</u>	<u>2,703,188</u>	<u>7,778,678</u>
Total tax certified by Assessor	<u>57,460,361</u>	<u>59,778,436</u>	<u>65,060,799</u>	<u>69,486,852</u>	<u>74,542,177</u>
Corrections:					
Additions	156,160	51,345	109,897	7,509	15,274
Deductions	<u>(181,784)</u>	<u>(143,638)</u>	<u>(79,000)</u>	<u>(902,823)</u>	<u>(189,980)</u>
Net corrections	<u>(25,624)</u>	<u>(92,293)</u>	<u>30,897</u>	<u>(895,314)</u>	<u>(174,706)</u>
Corrected certified tax	<u>57,434,737</u>	<u>59,686,143</u>	<u>65,091,696</u>	<u>68,591,538</u>	<u>74,367,471</u>
Net tax collected by County Treasurer:					
June 30, 2017	35,685,241	-	-	-	-
June 30, 2018	21,745,432	37,247,907	-	-	-
June 30, 2019	14,059	22,428,779	39,692,112	-	-
June 30, 2020	5,939	-	25,363,171	41,431,104	-
June 30, 2021	<u>(21,207)</u>	<u>(2,618)</u>	<u>22,043</u>	<u>27,117,569</u>	<u>45,524,614</u>
Net collections	<u>57,429,464</u>	<u>59,674,068</u>	<u>65,077,326</u>	<u>68,548,673</u>	<u>45,524,614</u>
Total uncollected tax	<u>\$ 5,273</u>	<u>\$ 12,075</u>	<u>\$ 14,370</u>	<u>\$ 42,865</u>	<u>\$ 28,842,857</u>
Percent uncollected	0.01%	0.02%	0.02%	0.06%	38.78%



REPORTS REQUIRED BY

GOVERNMENT AUDITING STANDARDS

AND

THE UNIFORM GUIDANCE

DRAFT

DODGE COUNTY, NEBRASKA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED JUNE 30, 2021

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Total Federal Expenditures
U.S. Department of Agriculture Pass-through Natural Resources Conservation Service: Emergency Watershed Protection	10.923	NR2065XXXC008/DSR 31-02-19-5021-465 Thru 477	\$ 404,999 *
U.S. Department of Housing and Urban Development Pass-through Nebraska Department of Economic Development: Community Development Block Grant Dodge County (Ames Dike)	14.228	19-EM-001	316,453 *
Community Development Block Grant Dodge County (Fremont Rod & Gun Club)	14.228	19-EM-005	31,274 *
Total U.S. Department of Housing and Urban Development			<u>347,727</u>
U.S. Department of Transportation Pass-through Nebraska Department of Transportation: Selective Overtime Enforcement for the U Drive, U Text, U Pay	20.600	69A37520300004020NE0	1,515
Selective Overtime Enforcement for the Click It or Tickent Mobilization November	20.600	69A37520300004020NE0	6,686
Selective Alcohol Overtime Enforcement for the Drive Sober or Get Pulled Over	20.600	69A37520300004020NE0	11,154
Selective Overtime Enforcement for the U Drive, U Text, U Pay	20.600	69A37520300004020NE0	3,734
Selective Overtime Enforcement for the Click It or Tickent Mobilization May	20.600	69A37520300004020NE0	4,471
Selective Alcohol Overtime Enforcement for the Drive Sober or Get Pulled Over	20.600	69A371930000405dNEM	9,222
Highway Planning & Construction - Emergency Relief 2018 Supplement	20.205	ER-27(70) - AFE 2715	85,008
Total U.S. Department of Transportation			<u>121,790</u>
U.S. Department of Homeland Security Pass-through Nebraska Emergency Management Assistance: COVID-19 - Federal Disaster Grants	97.036	PA-07-NE-4521-PW-0043	6,559
COVID-19 - Federal Disaster Grants	97.036	PA-07-NE-4521-PW-00070(0)	8,510
COVID-19 - Federal Disaster Grants	97.036	PA-07-NE-4521-PW-00184	1,527
Federal Disaster Grants - Big Island Road/Ridge Road And Road 18	97.036	PA-07-NE-4420-PW-869	778,898
Emergency Management Performance Grant	97.042	EMK-2020EP00003-S01	41,440
			<u>836,934</u>
Total Schedule of Expenditures of Federal Awards			<u>\$ 1,711,450</u>

* Denotes Major Programs tested

DODGE COUNTY, NEBRASKA
NOTES TO SCHEDULE FO EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2021

Note 1 - 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 sued in the preparation of financial statements. The entity has elected not to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

Note 2 - Basis of Accounting

The Schedule of expenditures of Federal Awards is prepared on the cash basis of accounting.

Most federal grants received by the County are funded on a cost-reimbursement basis whereby expenditures are subject to audit by various government agencies prior to submitting reimbursement. Under such circumstances and in a manner consistent with the basis of accounting described, expenditure balances for these grants represent the disbursement of funds during the course of the year. This treatment results in timing differences, which are resolved over the term of the grant.

Note 3 - Pass-Through Awards

The County receives certain federal awards in the form of pass-through awards from the State of Nebraska and other various agencies. Such amounts received as pass-through awards are specifically identified on the Schedule of Expenditures of Federal Awards.

Note 4 - Contingencies

The County receives funds under various federal grant programs and such assistance is to be expended in accordance with the provisions of the various grants. Compliance with the grants is subject to audit by various government agencies which may impose sanctions in the event of noncompliance. Management believes that they have complied with all aspects of the various grant provisions and the results of adjustments, if any, relating to such audits would not have a material financial impact.

Note 5 - Indirect Costs

The County has elected not to use the 10% de minimus cost rate on grants that allow for it.

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

To the County Board of Supervisors
Dodge County, Nebraska

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Dodge County, Nebraska ("County") as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise Dodge County, Nebraska's basic financial statements, and have issued our report thereon dated May 10, 2022. Our report disclosed that, as described in Note 1 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, we considered Dodge County, Nebraska'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 Dodge County, Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of Dodge County, Nebraska's internal control.

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

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significance deficiencies may exist that were not identified. We did identify a deficiency in internal control, described in the accompanying schedule of findings and responses as item 2021-001 that we consider to be a material weakness and another deficiency as item 2021-002 that we consider to be a significant deficiency.

Compliance and Other Matters

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

Additional Items

We also noted certain matters that we reported to the management of Dodge County in a separate letter dated May 10, 2022.

Dodge County's Response to Finding

Dodge County's response to the finding is as described in the accompanying schedule. Dodge 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 County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

ERICKSON & BROOKS

Fremont, Nebraska
May 10, 2022

DRAFT

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

To the County Board of Supervisors
Dodge County, Nebraska

Report on Compliance for Each Major Federal Program

We have audited Dodge County's (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2021. The county's major federal programs are identified in the summary of auditor's results section of the accompany schedule of findings and responses.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs 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 Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the 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 a 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 each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, Dodge County, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

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 each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on 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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2021-003 to be a significant deficiency.

Dodge County's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Dodge 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.

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.

ERICKSON & BROOKS

Fremont, Nebraska
May 10, 2022

DODGE COUNTY, NEBRASKA
SCHEDULE OF FINDINGS & QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021

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 <u> X </u> No <u> </u>
Significant deficiency(ies) identified that are not considered to be material weakness(es)?	Yes <u> X </u> No <u> </u>
Noncompliance material to the financial statements noted?	Yes <u> </u> No <u> X </u>

MAJOR FEDERAL AWARDS PROGRAM AUDIT

Internal control over major federal programs:	
Material weakness(es) identified?	Yes <u> X </u> No <u> </u>
Significant deficiency(ies) identified?	Yes <u> X </u> No <u> </u>
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 <u> </u> No <u> X </u>
Programs considered to be a major program of the County include:	<u>CFDA No.</u>
Emergency Watershed Protection Grant	10.923
Community Development Block Grants	14.228
Threshold used for distinguishing between Type A and B programs:	\$ 750,000
Is the Organization considered to be a low-risk auditee?	Yes <u> </u> No <u> X </u>

DODGE COUNTY, NEBRASKA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021

B. Findings – Financial Statement Audit

Reference
Number

Material Weakness

2021-001

Bank Accounts not on County's Accounting System

Criteria or Specific Requirement

A good system of internal control would implement a system 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 yearend cash balance. This practice, while not providing an adequate safeguarding of assets, also creates an almost impossible task for effective cash management.

Context

The County was not expecting to hold on to the cash as long as they were required to. 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

Internal controls should be strengthened as soon as possible to adequately safeguard cash assets.

Response

The County Treasurer is aware of what happened and will continue to monitor the bond funds outside of her accounting system with the hope that this fund will be fully expended during the next fiscal year. All future bond issuances will be handled in a manner appropriate to assure inclusion in the accounting records of the Treasurer's office from the date the bonds are first issued.

DODGE COUNTY, NEBRASKA
SCHEDULE OF FINDINGS AND RESPONSES (Continued)
FOR THE YEAR ENDED JUNE 30, 2021

B. Findings – Financial Statement Audit (Continued)

Reference
Number

Significant Deficiency

2021-002

Lack of Segregation of Duties

Criteria or Specific Requirement:

A good system of internal control has the proper segregation of duties between authorization, custody, record keeping, and reconciliation so that no one individual handles a transaction from inception to completion.

Condition:

Our audit disclosed that due to the limited number of personnel within various County offices, with the exception of the County Clerk and County Treasurer's offices, there is a lack of segregation of duties within these offices

Context:

In various County offices, one person can perform all aspects of processing a transaction from beginning to end. Good internal control includes a plan of organization, procedures, and records designed to safeguard assets and provide reliable financial records.

Effect:

When one individual is responsible for all aspects of processing a transaction, without adequate oversight:

- Intentional or unintentional errors could be made and not detected.
- Improper reporting could occur.
- Misappropriation of assets or fraudulent financial reporting could occur.

Cause:

Various County offices have limited staffing resources with skills, experience, and competency to participate in the financial reporting process.

Recommendation:

We highly recommend the Board and County Officials continue to review, implement and monitor their financial policies and procedures to segregate duties to the extent possible and to implement additional oversight as deemed necessary.

Views of Responsible Officials and Planned Corrective Action:

The County Board and County Officials indicated they recognize that the size of the office staff in various offices other than the County Clerk and County Treasurer's offices do not allow for an effective internal control and that it is not cost effective at this time to expand the staff in these offices.

DODGE COUNTY, NEBRASKA
SCHEDULE OF FINDINGS AND RESPONSES (Continued)
FOR THE YEAR ENDED JUNE 30, 2021

C. FINDINGS AND QUESTIONED COSTS – FEDERAL AWARD PROGRAM AUDIT

Reference
Number

Significant Deficiency

2021-003

Grant Costs not reconciled to detail general ledger

Criteria

Cost principles in 2 CFR part 200, Subpart E (Cost Principles), prescribe general cost principles to be followed to be considered allowable under federal awards. The criteria states costs must be necessary and reasonable for the performance of the federal award, be allocable and adequately documented.

Condition

While all costs tested were determined to be necessary and reasonable for the performance of the federal award, federal expenditures are not allocable and adequately documented within the detail general ledger.

Cause

The County went through their first single audit last year, but not in a timely manner, in order to take corrective action for the current audit. When the federal awards were initially received, they were not separately traced and monitored from non-federal awards. Due to the lack of being allocable between federal and non-federal, the County was unable to create a schedule of federal expenditures for fiscal year 2021 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 no-federal expenditures in their accounting system.

Response

Tracking is being handled in each department on a grant by grant basis, but no attempt has been made to make sure this tracks back into the detail general ledger at the Clerk's office. Corrective action is being taken to add fields within the detail general ledger to track expenditures on a grant by grant basis where possible and to monitor these expenditures going forward.

DODGE COUNTY, NEBRASKA
SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2021

FINANCIAL STATEMENT AUDIT

WEAKNESS NOTED

CURRENT STATUS

2020-001 Maintenance of bank account outside of County's Accounting system

Continues as 2021-001

SIGNIFICANT DEFICIENCY NOTED

2020-002 County has not identified risks to the preparation of annual financial statements

Finding has been closed

FEDERAL AWARD PROGRAM AUDIT

SIGNIFICANT DEFICIENCY NOTED

2020-003 Cost principles require allowable costs be allocable And adequately documented

Continues as 2021-003

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