

SCOTTS BLUFF COUNTY

Gering, Nebraska

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Gering, Nebraska

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INDEPENDENT AUDITORS' REPORT

To the Board of Commissioners
Scotts Bluff County
Gering, Nebraska

We have audited the accompanying financial statements, as listed in the foregoing table of contents, of the governmental activities, the business-type activity, each major fund, and the aggregate remaining fund information of Scotts Bluff County, Nebraska (the "County") as of and for the year ended June 30, 2009, which collectively comprise the County's basic financial statements. These financial statements are the responsibility of the County's management. 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 includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

As discussed in Note 1 to the financial statements, the County prepares its financial statements of the governmental, business-type and fiduciary funds 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.

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances of the governmental activities, the business-type activity, each major fund, and the aggregate remaining fund information of the County, as of June 30, 2009, and the respective cash receipts and disbursements arising from cash transactions and cash flows, where applicable, for the year then ended in conformity with the cash basis of accounting described in Note 1 to the financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 21, 2009, 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

To the Board of Commissioners
Scotts Bluff County
Gering, Nebraska
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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* and should be considered in assessing the results of our audit.

The County has not presented a Management's Discussion and Analysis that accounting principles generally accepted in the United States of America has determined necessary to supplement, although not required to be part of, the basic financial statements.

The budgetary comparison information, as listed in the foregoing table of contents, is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management, regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual nonmajor fund financial statements, as listed in the foregoing table of contents, 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 in the foregoing table of contents, is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments and Non-Profit Organizations, and is also not a required part of the basic financial statements of the County. These statements have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Fred A. Lockwood & Co., P.C.

Scottsbluff, Nebraska
December 21, 2009

SCOTTS BLUFF COUNTY
Gering, Nebraska

STATEMENT OF ACTIVITIES - CASH BASIS

For the Year Ended June 30, 2009

	<u>Disbursements</u>	<u>Program Receipts</u>			<u>Net (Disbursements) Receipts and Changes in Net Assets</u>	
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Primary Government</u>	
					<u>Governmental Activities</u>	<u>Business-Type Activity</u>
Primary government						
Governmental activities						
General government	\$ 4,900,697	\$ 923,935	\$ 571,292	\$ -	\$ (3,405,470)	\$ -
Public safety	8,140,253	2,394,902	96,670	2,816	(5,645,865)	-
Public works	3,143,509	199,888	-	-	(2,943,621)	-
Public health	293,632	2,960	44,308	50,650	(195,714)	-
Public welfare and social services	669,434	-	-	-	(669,434)	-
Culture and recreation	298,913	-	27,974	-	(270,939)	-
Conservation of natural resources	5,693	-	-	-	(5,693)	-
Debt service						
Principal	290,484	-	-	-	(290,484)	-
Interest	650,869	-	-	-	(650,869)	-
Total governmental activities	<u>\$ 18,393,484</u>	<u>\$ 3,521,685</u>	<u>\$ 740,244</u>	<u>\$ 53,466</u>	<u>\$ (14,078,089)</u>	<u>\$ -</u>
Business-type activity						
Keno enterprise fund	\$ 3,822,378	\$ 4,110,988	\$ -	\$ -	\$ -	\$ 288,610
Total primary government	<u>\$ 22,215,862</u>	<u>\$ 7,632,673</u>	<u>\$ 740,244</u>	<u>\$ 53,466</u>	<u>\$ (14,078,089)</u>	<u>\$ 288,610</u>

See accompanying independent auditors' report
and notes to the financial statements.

SCOTTS BLUFF COUNTY
Gering, Nebraska

STATEMENT OF ACTIVITIES - CASH BASIS (CONTINUED)

For the Year Ended June 30, 2009

	Program Receipts			Net (Disbursements) Receipts and Changes in Net Assets		
	Disbursements	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government	
					Governmental Activities	Business-Type Activity
Total primary government	\$ <u>22,215,862</u>	\$ <u>7,632,673</u>	\$ <u>740,244</u>	\$ <u>53,466</u>	\$ (14,078,089)	\$ <u>288,610</u>
			General receipts			
			Property taxes	\$ 7,692,034	\$ -	
			Motor vehicle taxes	1,042,344	-	
			Other taxes	841,102	-	
			Intergovernmental	3,084,865	-	
			Miscellaneous local	1,721,764	-	
			Investment earnings	237,308	5,639	
			Transfers	400,000	(400,000)	
			Total general receipts	\$ 15,019,417	\$ (394,361)	
			Change in net assets	\$ 941,328	\$ (105,751)	
			Net assets, beginning of year	6,741,446	586,148	
			Net assets, end of year	\$ 7,682,774	\$ 480,397	

See accompanying independent auditors' report
and notes to the financial statements.

SCOTTS BLUFF COUNTY
Gering, Nebraska

STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES
ARISING FROM CASH TRANSACTIONS - GOVERNMENTAL FUNDS

June 30, 2009

	Major Funds					
	General Fund	Road and Bridge Fund	Juvenile Detention Fund	Debt Service Fund	Other Nonmajor Governmental Funds	Total Governmental Funds
Assets						
Cash and cash equivalents	\$ 3,439,724	\$ 415,958	\$ 1,270,435	\$ 1,269,194	\$ 1,285,160	\$ 7,680,471
Internal receivables	2,303	-	-	-	-	2,303
Total assets	\$ 3,442,027	\$ 415,958	\$ 1,270,435	\$ 1,269,194	\$ 1,285,160	\$ 7,682,774
Liabilities and Fund Balances						
Liabilities						
Internal payables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund balances						
Unreserved						
Undesignated	\$ 3,442,027	\$ 415,958	\$ 1,270,435	\$ 1,269,194	\$ -	\$ 6,397,614
Reported in nonmajor						
Special revenue funds	-	-	-	-	841,693	841,693
Capital projects funds	-	-	-	-	443,467	443,467
Total fund balances	\$ 3,442,027	\$ 415,958	\$ 1,270,435	\$ 1,269,194	\$ 1,285,160	\$ 7,682,774
Total liabilities and fund balances	\$ 3,442,027	\$ 415,958	\$ 1,270,435	\$ 1,269,194	\$ 1,285,160	\$ 7,682,774

See accompanying independent auditors' report
and notes to the financial statements.

SCOTTS BLUFF COUNTY
Gering, Nebraska

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS**

For the Year Ended June 30, 2009

	Major Funds				Other Nonmajor Governmental Funds	Eliminations	Total Governmental Funds
	General Fund	Road and Bridge Fund	Juvenile Detention Fund	Debt Service Fund			
Receipts							
Property taxes	\$ 3,349,642	\$ -	\$ 2,868,626	\$ 864,711	\$ 609,055	\$ -	\$ 7,692,034
Motor vehicle taxes	1,042,344	-	-	-	-	-	1,042,344
Other taxes	300	-	-	-	840,802	-	841,102
Intergovernmental	1,038,880	2,139,750	289,947	98,964	311,034	-	3,878,575
Local fees, licenses, commissions and miscellaneous	1,724,422	251,659	2,214,082	579,075	474,211	-	5,243,449
Investment earnings	213,432	-	-	12,745	11,131	-	237,308
Total receipts	\$ 7,369,020	\$ 2,391,409	\$ 5,372,655	\$ 1,555,495	\$ 2,246,233	\$ -	\$ 18,934,812
Disbursements							
Current							
General government	\$ 4,437,533	\$ -	\$ -	\$ -	\$ 30,697	\$ -	\$ 4,468,230
Public safety	2,748,484	-	4,088,111	-	848,392	-	7,684,987
Public works	105,956	2,452,639	-	-	270,518	-	2,829,113
Public health	-	-	-	-	293,632	-	293,632
Public welfare and social services	561,052	-	-	-	106,819	-	667,871
Culture and recreation	-	-	-	-	298,913	-	298,913
Conservation of natural resources	-	-	-	-	5,693	-	5,693
Capital outlay	449,688	314,165	93,035	-	346,804	-	1,203,692
Debt service							
Principal	16,090	44,394	-	230,000	-	-	290,484
Interest	17,620	7,996	-	625,253	-	-	650,869
Total disbursements	\$ 8,336,423	\$ 2,819,194	\$ 4,181,146	\$ 855,253	\$ 2,201,468	\$ -	\$ 18,393,484

See accompanying independent auditors' report
and notes to the financial statements.

SCOTTS BLUFF COUNTY
Gering, Nebraska

STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS (CONTINUED)

For the Year Ended June 30, 2009

	Major Funds				Other Nonmajor Governmental Funds	Eliminations	Total Governmental Funds
	General Fund	Road and Bridge Fund	Juvenile Detention Fund	Debt Service Fund			
Excess (deficiency) of receipts over (under) disbursements	\$ <u>(967,403)</u>	\$ <u>(427,785)</u>	\$ <u>1,191,509</u>	\$ <u>700,242</u>	\$ <u>44,765</u>	\$ <u>-</u>	\$ <u>541,328</u>
Other financing sources (uses)							
Operating transfers in	\$ <u>1,205,000</u>	\$ <u>621,291</u>	\$ <u>-</u>	\$ <u>53,837</u>	\$ <u>704,824</u>	\$ <u>(2,184,952)</u>	\$ <u>400,000</u>
Operating transfers out	<u>(813,584)</u>	<u>(53,837)</u>	<u>-</u>	<u>(184,745)</u>	<u>(1,132,786)</u>	<u>2,184,952</u>	<u>-</u>
Total other financing sources (uses)	\$ <u>391,416</u>	\$ <u>567,454</u>	\$ <u>-</u>	\$ <u>(130,908)</u>	\$ <u>(427,962)</u>	\$ <u>-</u>	\$ <u>400,000</u>
Net change in fund balances	\$ <u>(575,987)</u>	\$ <u>139,669</u>	\$ <u>1,191,509</u>	\$ <u>569,334</u>	\$ <u>(383,197)</u>	\$ <u>-</u>	\$ <u>941,328</u>
Fund balances, beginning of year	<u>4,018,014</u>	<u>276,289</u>	<u>78,926</u>	<u>699,860</u>	<u>1,668,357</u>	<u>-</u>	<u>6,741,446</u>
Fund balances, end of year	<u>\$ <u>3,442,027</u></u>	<u>\$ <u>415,958</u></u>	<u>\$ <u>1,270,435</u></u>	<u>\$ <u>1,269,194</u></u>	<u>\$ <u>1,285,160</u></u>	<u>\$ <u>-</u></u>	<u>\$ <u>7,682,774</u></u>

See accompanying independent auditors' report
and notes to the financial statements.

SCOTTS BLUFF COUNTY

Gering, Nebraska

STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND
CHANGES IN FUND BALANCE - BUSINESS-TYPE FUND

For the Year Ended June 30, 2009

	<u>Keno Enterprise Fund</u>
Operating revenues	
Keno receipts	\$ <u>4,110,988</u>
Total operating revenues	\$ <u>4,110,988</u>
Operating expenses	
Payments to customers	\$ 3,054,982
Personal services	11,750
Operating expenses	32,345
Supplies and materials	723,301
Capital outlay	<u>-</u>
Total operating expenses	\$ <u>3,822,378</u>
Operating income (loss)	\$ <u>288,610</u>
Nonoperating income (expense)	
Investment earnings	\$ 5,639
Operating transfers out	<u>(400,000)</u>
Total nonoperating income (expense)	\$ <u>(394,361)</u>
Net change in fund balance	\$ (105,751)
Fund balance, beginning of year	<u>586,148</u>
Fund balance, end of year	\$ <u><u>480,397</u></u>

See accompanying independent auditors' report
and notes to the financial statements.

SCOTTS BLUFF COUNTY

Gering, Nebraska

STATEMENT OF CASH FLOWS - BUSINESS-TYPE FUND

For the Year Ended June 30, 2009

	<u>Keno</u> <u>Enterprise Fund</u>
Cash flows from operating activities	
Receipts from customers	\$ 4,119,329
Payments to customers	(3,778,283)
Payments to and for the benefit of employees	(11,750)
Payments for operating expenses	<u>(32,345)</u>
Total cash provided by operating activities	\$ <u>296,951</u>
Cash flows from noncapital financing activities	
Transfers out to other funds	\$ <u>(400,000)</u>
Total cash (used in) noncapital financing activities	\$ <u>(400,000)</u>
Cash flows from capital and related financing activities	
Purchase of property and equipment	\$ <u>-</u>
Total cash (used in) capital and related financing activities	\$ <u>-</u>
Cash flows from investing activities	
Investment earnings	\$ <u>5,639</u>
Total cash provided by investing activities	\$ <u>5,639</u>
Net increase (decrease) in cash and cash equivalents	\$ (97,410)
Cash and cash equivalents, beginning of year	<u>580,110</u>
Cash and cash equivalents, end of year	\$ <u><u>482,700</u></u>
Reconciliation of operating income (loss) to cash flows provided by operating activities	
Operating income (loss)	\$ 288,610
Adjustment to reconcile operating income (loss) to net cash provided by operating activities	
Decrease in due from other funds	8,341
Capital outlay included in operating income	<u>-</u>
Total cash provided by operating activities	\$ <u><u>296,951</u></u>

See accompanying independent auditors' report
and notes to the financial statements.

SCOTTS BLUFF COUNTY
Gering, Nebraska

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2009

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity - Scotts Bluff County ("County") is a governmental entity established under and governed by the laws of the State of Nebraska. As a political subdivision of the State, the County is exempt from state and federal income taxes. The inclusion of associated entities in the County financial statements would be determined by the County's ability to exercise oversight responsibility over the entity through analysis of areas such as financial interdependence, selection of governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters. The County has determined it has no component units required to be reported in these financial statements.

Measurement Focus, Basis of Accounting and Financial Statement Presentation - The various funds of the County are maintained and the financial statements of both the government-wide and individual fund statements have been prepared on the cash basis of accounting. Under the cash basis of accounting, revenues are recognized when collected rather than when earned and expenditures are recognized when paid rather than when incurred. Consequently, these financial statements are not intended to present financial information in accordance with accounting principles generally accepted in the United States of America.

Some individual County offices also maintain accounting records for funds received and disbursed directly by that office. Only those funds which are subsequently remitted by an office to the County Treasurer are reflected on the County's financial statements.

The government-wide financial statements report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of inter-fund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental receipts, are reported separately from business-type activities, which rely to a significant extent on fees and charges for services.

The statement of activities demonstrates the degree to which the direct disbursements of a given function or segment are offset by program receipts. Direct disbursements are those that are clearly identifiable with a specific function or segment. Program receipts include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported as general receipts.

Separate financial statements are provided for governmental and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Each individual major governmental fund and each individual major proprietary fund are reported as separate columns in the fund financial statements.

GASB 34 establishes criteria (percentage of the assets, liabilities, revenues and expenditures) of each fund category for the determination of major funds.

See accompanying independent auditors' report.

SCOTTS BLUFF COUNTY

Gering, Nebraska

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

June 30, 2009

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued) - The County reports the following major governmental funds:

- a. The General Fund is the County's primary operating fund. It accounts for all resources of the general government, except those required to be accounted for in other funds.
- b. The Road and Bridge Special Revenue Fund accounts for all resources of the County's road and bridge department.
- c. The Juvenile Detention Special Revenue Fund accounts for all resources of the County jail and juvenile detention programs.
- d. The Debt Service Fund accounts for the accumulation of resources and the repayment of most of the County's debt outstanding.

Equity is classified as net assets and is displayed in three components:

- a. Invested in capital assets, net of related debt - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction or improvements of those assets.
- b. Restricted net assets - Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net assets - All other net assets that do not meet the definition of "restricted" or "invested in capital assets, net of related debt" are unrestricted net assets.

It is the County's policy when both restricted and unrestricted resources are available for use, to use restricted resources first, then unrestricted resources as they are needed.

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 with a self-balancing set of accounts which record receipts, disbursements and fund balances for the purpose of complying with the limitations and restrictions placed on the resources available to the County. The major fund types used by the County are as follows:

Governmental Fund Types

General Fund - to account for all financial resources except those required to be accounted for in another fund.

See accompanying independent auditors' report.

SCOTT'S BLUFF COUNTY
Gering, Nebraska

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

June 30, 2009

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Governmental Fund Types (Continued)

Special Revenue Funds - to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Capital Projects Funds - to account for financial resources used for the acquisition or construction of major capital facilities.

Debt Service Fund - to account for financial resources to be used to pay interest and principal on long-term debt.

Proprietary Fund Types

Enterprise Fund - to account for operations of the Keno lottery that are financed and operated in a manner similar to a business enterprise, (a) where the intent of the governing board is that costs of providing gaming services to the general public on a continuing basis be financed or recovered primarily through net proceeds of the game; or (b) where the governing board has decided that periodic determination of revenues collected and expenses disbursed is appropriate for capital maintenance, public policy management controls, accountability or other purposes. The intent of the governing board is that cash flow of the game will be used to provide taxpayer relief.

Financial Accounting Standards Board (FASB) pronouncements issued on or before November 30, 1989, have been applied unless those pronouncements conflict with or contradict Governmental Accounting Standards Board (GASB) pronouncements, in which case, GASB prevails. For enterprise funds, GASB Statements Nos. 20 and 34 provide the County the option of electing to apply FASB pronouncements issued after November 30, 1989. The County has elected not to apply those pronouncements.

For purposes of display, transactions deemed by management to be ongoing, major or central to the provision of Keno lottery services are reported as receipts and disbursements from operations. Peripheral or incidental transactions are reported as non-operating receipts and disbursements.

Fiduciary Fund Types

Agency Funds - to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations and other governmental entities.

Property, Plant and Equipment - Expenditures for fixed assets are charged to expense at the time of payment and are not recorded in the government-wide or the fund financial statements as an asset.

Long-term Liabilities - Long-term debt is recognized as a receipt when incurred and as an expenditure when paid and is not recorded as a liability in the government-wide or the fund financial statements.

See accompanying independent auditors' report.

SCOTTS BLUFF COUNTY
Gering, Nebraska

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

June 30, 2009

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Compensated Absences - Sick leave is earned by County employees at a rate of one day per month. Unused sick allowances may accumulate to a maximum of ninety working days. All but twenty-five percent of accumulated sick leave will expire upon termination of employment, provided the employee has held his or her position for three full years.

Vacation is earned by County employees at a rate of ten working days per year after twelve full months of employment. The annual provision is increased to eleven working days per year after five years of service. This provision increases one day per year thereafter, until ten years of service, after which fifteen days maximum vacation is accumulated. Upon termination of employment, an employee will be entitled to receive all accumulated vacation leave as computed on the last day of employment. An employee with the approval of the elected officials may elect to carry over a maximum of five vacation days into the subsequent calendar year.

The County's funds are presented on the cash basis of accounting as described above. Therefore, no liability has been recorded for either accrued sick or vacation leave for any of the County's fund financial statements or in the government-wide financial statements.

Revenue Recognition - Property Taxes - Property taxes are levied by October 15 based on valuations as of April 1. Real estate taxes become due and attach as an enforceable lien on property as of January 1. Real estate and personal property taxes are payable in two installments and become delinquent on May 1 and September 1 following the levy date. Motor vehicle taxes are due when application is made for registration of a motor vehicle.

Use of estimates - The preparation of financial statements in conformity with the other comprehensive basis of accounting (OCBOA) used by the County requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Cash and Cash Equivalents - The County considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

Comparative Data - The prior year comparative data included in the accompanying Required Supplemental and Other Supplemental Information sections are included for additional analysis purposes only. These totals were derived from the County's June 30, 2008, audited financial statements.

NOTE 2 - BUDGET PROCESS

The County follows the provisions of the Nebraska Budget Act, in establishing the budgetary data reflected in the accompanying financial statements

See accompanying independent auditors' report.

SCOTTS BLUFF COUNTY

Gering, Nebraska

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

June 30, 2009

NOTE 2 - BUDGET PROCESS (CONTINUED)

1. On or before September 1, the County Board prepares and transmits a budget for each County fund showing the requirements, the operating reserve to be maintained, the cash on hand at the close of the preceding fiscal year, the revenue from sources other than taxation, and the amount to be raised by taxation.
2. At least one public hearing must be held by the County Board to obtain taxpayer comments.
3. At a meeting of the County Board prior to September 20, after the action of the State Board of Equalization and Assessment has been certified to the County Clerk, the budget, as revised, is adopted and the amounts provided therein are appropriated.
4. The County Board is authorized to transfer budgeted amounts between departments within any fund through resolution; however, revisions that alter the total expenditures of any fund require that an additional public hearing be held followed by approval of the Board.
5. Budgets are prepared on the cash basis of accounting, the same basis of accounting used in the financial statements.
6. All unexpended appropriations lapse at year end.
7. Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is not employed by the County because it is, at present, not considered necessary to assure effective budgetary control or to facilitate effective cash planning and control.
8. Budgets were not exceeded in the Keno and Jail Obligation Bonds Funds as the County has contracted for the Keno Fund to be operated by a private entity and the Jail Obligation Bonds Fund was closed effective June 30, 2008. An unexpected expenditure was incurred in this fund and it was reflected in this fund to be consistent with the prior year.

NOTE 3 - CASH AND INVESTMENTS

The County Treasurer has generally pooled the cash resources of the various funds for investment purposes. Each fund's portion of total cash and investments is summarized by fund type on the Statement of Net Assets -- Cash Basis and the Statement of Assets, Liabilities and Fund Balances Arising from Cash Transactions as "Equity in Pooled Cash and Investments". Interest earned on pooled funds is credited to the County General Fund in accordance with Section 77-2315, R.R.S. 1943. Investments made specifically

See accompanying independent auditors' report.

SCOTTS BLUFF COUNTY
Gering, Nebraska

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

June 30, 2009

NOTE 3 - CASH AND INVESTMENTS (CONTINUED)

from and for a particular fund are summarized as "Designated Investments". Interest on these investments is credited to the fund from which the investment is made, also in accordance with the above-cited statute.

The types of investments the County is authorized to invest funds in are enumerated in State Statutes and generally include U.S. government obligations, certificates of deposit, time deposits and securities in which the state investment officer is authorized to invest to the extent insured by the Federal Depository Insurance Corporation or by collateral securities pledged to the County. The bank deposit balances of \$9,794,481 as of June 30, 2009, were insured by federal depository insurance in the amount of \$1,250,000. The uninsured balances were fully collateralized by securities pledged by the financial institutions.

Cash and Investment Balances - Ending balances consist of checking and money market accounts and certificates of deposits. A detail of balances at June 30, 2009, were as follows:

	Financial Institution Balances	Financial Statement Carrying Amount
Cash on hand	\$ -	\$ 360,867
Pooled Cash	7,994,481	7,949,053
Pooled Investments	1,800,000	1,800,000
Total	\$ 9,794,481	\$ 10,109,920
Analysis of cash reporting by activity:		
Governmental activities		\$ 7,680,471
Proprietary activity		482,700
Fiduciary activities		1,946,749
Total		\$ 10,109,920

Custodial Credit Risk - Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it, or returned at the discretion of others. The County's internal policies require financial institutions to provide collateral for balances in excess of FDIC limits. As of June 30, 2009, the County had balances with financial institutions of \$9,794,481, of which \$744,481 was exposed to custodial credit risk as follows:

See accompanying independent auditors' report.

SCOTTS BLUFF COUNTY
Gering, Nebraska

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

June 30, 2009

NOTE 3 - CASH AND INVESTMENTS (CONTINUED)

Custodial Credit Risk (Continued) -

	Bank Balance	Custodial Credit Risk
Insured by FDIC insurance	\$ 1,250,000	\$ -
Insured by surety bond or irrevocable letters of credit	7,800,000	-
Collateralized		
Held by pledging institution in the County's name	744,481	744,481
Total	\$ 9,794,481	\$ 744,481

The Nebraska Public Agency Investment Trust (NPAIT) is an inter-local government entity established under Nebraska Law. The Trust is only authorized to invest deposits in securities guaranteed or secured by the United States government, its agencies and instrumentalities, certificates of deposit and time deposits in compliance with applicable laws, and other types of investments permitted for public agencies under provisions of law. Funds deposited with NPAIT at June 30, 2009, were \$550,100.

NOTE 4 - LONG-TERM DEBT

A schedule of changes in long-term debt, including capital leases, for the year ended June 30, 2009, is as follows:

	Beginning Balance	Additions	Payments	Ending Balance
Capital lease obligations	\$ 236,390	\$ 70,297	\$ (54,481)	\$ 252,206
Note Payable	329,945	-	(6,003)	323,942
General obligation bonds	14,795,000	-	(230,000)	14,565,000
Total	\$ 15,361,335	\$ 70,297	\$ (290,484)	\$ 15,141,148

See accompanying independent auditors' report.

SCOTTS BLUFF COUNTY

Gering, Nebraska

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

June 30, 2009

NOTE 6 - LONG-TERM DEBT (CONTINUED)

Capital leases payable at June 30, 2009, are comprised of the following contracts:

The County is the lessee of a telephone system and telephones under a capital lease agreement maturing in February 2014, monthly installments of \$1,547 are due including interest at 12.3%, the lease agreement is secured by equipment.

\$ 61,978

The County Court's office is the lessee of a copier under a capital lease agreement maturing in February 2012, monthly installments of \$129 are due including interest at 10.512%, the lease agreement is secured by equipment.

3,586

The County Road's Department is the lessee of a caterpillar tractor under a capital lease agreement maturing in April 2013, monthly installments of \$4,366 are due including interest at 3.75%, the lease agreement is secured by the tractor.

186,642

Total capital leases

\$ 252,206

The note payable at June 30, 2009, consisted of the following:

Note payable to Platte Valley National Bank, amended December 5, 2006, annual payments of \$22,200 including interest at 4.95% due in November beginning in 2006, final payment due November 2035.

\$ 323,942

Bonds Payable at June 30, 2009, consisted of the following:

Highway Allocation Bonds, dated November 15, 2002, interest rates ranging from 1.75% - 3.7%, annual principal payments due each November 15 starting in 2003, and semi-annual interest payments due May 15 and November 15, final payment is due November 15, 2012.

\$ 230,000

See accompanying independent auditors' report.

SCOTTS BLUFF COUNTY

Gering, Nebraska

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

June 30, 2009

NOTE 6 - LONG-TERM DEBT (CONTINUED)

Bonds payable (Continued):

General Obligation Bonds, dated November 23, 2004, interest rates ranging from 1.95% - 3.35%, annual principal payments due each December 15 starting in 2005, and semi-annual interest payments due June 15 and December 15, final payment is due December 15, 2010.

\$ 115,000

General Obligation Bonds, dated July 12, 2006, interest rates ranging from 3.8% - 4.65%, annual principal payments due each January 15 starting in 2010, and semi-annual interest payments due July 15 and January 15, final payment is due January 15, 2031. Bond issuance costs of \$94,052 were incurred.

6,100,000

General Obligation Bonds, dated December 14, 2006, interest rates ranging from 3.6% - 4.45%, annual principal payments due each January 15 starting in 2010, and semi-annual interest payments due July 15 and January 15, final payment is due January 15, 2031. Bond issuance costs of \$79,140 were incurred.

3,700,000

General Obligation Bonds, dated February 1, 2007, interest rates ranging from 3.9% - 4.65%, annual principal payments due each January 15 starting in 2010, and semi-annual interest payments due July 15 and January 15, final payment is due January 15, 2031. Bond issuance costs of \$37,881 were incurred.

2,200,000

See accompanying independent auditors' report.

SCOTTS BLUFF COUNTY

Gering, Nebraska

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

June 30, 2009

NOTE 6 - LONG-TERM DEBT (CONTINUED)

Bonds payable (Continued):

Limited Tax Bonds, dated May 23, 2007, interest rates ranging from 3.6% - 4.3%, annual principal payments due each January 15 starting in 2009, and semi-annual interest payments due July 15 and January 15, final payment is due January 15, 2022. Bond issuance costs of \$34,148 were incurred.

	\$ <u>2,220,000</u>
Total bonds payable	\$ <u>14,565,000</u>
Total long-term debt	\$ <u>15,141,148</u>

The annual debt service requirements for the next five years and for each five-year period thereafter as of June 30, 2009, are as follows:

Year Ending June 30,	Capital Leases		Notes Payable		Bonds Payable		Totals	
	Princial	Interest	Princial	Interest	Princial	Interest	Princial	Interest
2009	\$ 56,737	\$ 15,766	\$ 6,307	\$ 15,893	\$ 590,000	\$ 617,330	\$ 653,044	\$ 648,989
2010	62,053	10,449	6,626	15,574	610,000	595,742	678,679	621,765
2011	65,195	6,791	6,961	15,239	575,000	574,133	647,156	596,163
2012	59,262	2,962	7,314	14,886	600,000	552,282	666,576	570,130
2013	8,959	325	7,684	14,516	560,000	530,385	576,643	545,226
2014 - 2018	-	-	44,669	66,331	3,140,000	2,298,240	3,184,669	2,364,571
2019 - 2023	-	-	57,183	53,817	3,405,000	1,587,160	3,462,183	1,640,977
2024 - 2028	-	-	73,204	37,796	3,465,000	856,038	3,538,204	893,834
2029 - 2033	-	-	93,714	17,286	1,620,000	111,758	1,713,714	129,044
2034 - 2038	-	-	20,280	514	-	-	20,280	514
Total	\$ <u>252,206</u>	\$ <u>36,293</u>	\$ <u>323,942</u>	\$ <u>251,852</u>	\$ <u>14,565,000</u>	\$ <u>7,723,068</u>	\$ <u>15,141,148</u>	\$ <u>8,011,213</u>

See accompanying independent auditors' report.

SCOTTS BLUFF COUNTY
Gering, Nebraska

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

June 30, 2009

NOTE 7 - OPERATING LEASES

Lessor Agreements - The County is the lessor of airport hangers and office space under operating leases expiring in various years through 2022. Lease payments received for the year ended June 30, 2009, were \$22,200.

Lessee Agreements - The County is the lessee of office equipment and communications towers under operating leases expiring in various years through 2019.

Minimum future rental payments under non-cancellable operating leases having remaining terms in excess of one year as of June 30, 2009, are as follows:

<u>Year Ending June 30,:</u>	
2010	\$ 21,121
2011	21,122
2012	19,150
2013	18,492
2014	9,849
Thereafter	<u>10,120</u>
Total minimum future rental payments	\$ <u>99,854</u>

NOTE 8 - EMPLOYEES' RETIREMENT SYSTEM

The County Board has adopted the provisions of Sections 23-2301 through 23-2331, R.R.S. 1943, known as the County Employees Retirement Act. The Retirement System for Nebraska Counties is administered by the Public Employees Retirement Board. This Retirement Board is a cost-sharing multiple-employer defined benefit plan administered by the Nebraska Public Employees Retirement System (NPERS). NPERS issues a publicly available financial report that includes financial statements and required supplementary information for NPERS. That report may be obtained by writing NPERS, 1221 N Street, Suite 325, PO Box 94816, Lincoln, NE 68509-4816 or by calling 1-800-245-5712.

Prior to January 1, 2007, the plan covered substantially all permanent employees who have been employees for twelve continuous months and have attained the age of twenty-five. Effective January 1, 2007, LB366 provided that immediate participation is mandatory upon employment for all permanent, full-time employees who work one-half or more of the regularly scheduled hours during each pay period. For part-time employees, who have reached age 20, participation is optional. Elected officials are eligible for membership upon taking office. Employees and elected officials contribute 4.5% of their total compensation. The County contributes an amount equal to 150% of the employees' and officials' contributions. Certified law enforcement employees can contribute 5.5% with the County contributing 7.75%.

See accompanying independent auditors' report.

SCOTT'S BLUFF COUNTY
Gering, Nebraska

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

June 30, 2009

NOTE 8 - EMPLOYEES' RETIREMENT SYSTEM (CONTINUED)

The employees' and officials' contributions are kept in separate accounts and are fully vested. The employer's contribution is vested at 100% after five years of participation in the plan. Prior service benefits are paid directly by the County to retired employees. The County contributions to NPERS for the years ended June 30, 2007, 2008 and 2009, were \$454,081, \$504,584, and \$521,372, respectively, equal to the required contributions for each year.

NOTE 9 - RISK MANAGEMENT

The County is a member of the Nebraska Intergovernmental Risk Management Association (NIRMA) and the Nebraska Intergovernmental Risk Management Association II (NIRMA II) which were created to provide self-insurance pools for the insurance needs of Nebraska counties. NIRMA provides a pool for property, general liability and auto liability coverage and NIRMA II provides a pool for worker's compensation coverage. The County pays an annual premium to NIRMA and NIRMA II.

Government entities joining the NIRMA Funds must remain members for a minimum of three years; a member may withdraw from the Funds after that by giving 90 days notice. Fund underwriting and rate setting policies are established after consultation with actuaries. If the Funds become insolvent or are otherwise unable to discharge their legal liabilities and other obligations, a participant may be assessed by the Governing 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 participating entity will remain liable for such assessments, regardless of such entity's withdrawal from participation, and for liabilities of the Fund incurred during such entity's period of membership, as provided by Nebraska Revised Statute Section 44-4312 (1987 Suppl.).

NIRMA retains responsibility for the payment of claims within specified self-insured retention limits prior to the application of coverage provided by the excess insurance contracts.

The per-claim retention limit is as follows:

NIRMA

\$ 300,000	General liability, auto liability
\$ 25,000	Property, auto physical damage, Inland Marine
\$ 50,000	Theft
\$ 100,000	Forgery, money orders, counterfeit paper and currency
\$ 300,000	Employee dishonesty and Failure to perform

See accompanying independent auditors' report.

SCOTT'S BLUFF COUNTY

Gering, Nebraska

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

June 30, 2009

NOTE 9 - RISK MANAGEMENT (CONTINUED)

NIRMA II

The per-claim retention limit is \$300,000 without an annual aggregate.

NIRMA maintains excess insurance contracts to provide coverage over the self-insured retention limits of \$300,000 (liability) and \$25,000 (property). Liability coverage provided by the excess insurance is \$5,000,000 per occurrence with no annual aggregate except for Public Officials and Employment Practices liability (\$7,000,000 aggregate), Products and Completed Operations liability and Employee Benefits liability (\$5,000,000 aggregate).

NIRMA II maintains excess insurance contracts which provide workers' compensation (Coverage A) at statutory limits. The limit provided by the excess insurance coverage for employer's liability (Coverage B) is \$2,000,000.

NIRMA and NIRMA II both have substantial surplus accounts. There have been no significant reductions in the County's insurance coverage and settlement amounts have not exceeded insurance coverage for the current or the three prior years.

NOTE 10 - CONTINGENCIES

The County is subject to laws and regulations relating to the protection of the environment. The County's policy would be to disclose environmental and cleanup related costs of a non-capital nature when it is both probably and reasonably estimated. Although it is not possible to quantify with any degree of certainty the potential financial impact of the County's continuing efforts, management believes any possible future remediation or other compliance related costs will not have a material adverse effect on the financial condition or reported results of operations of the County.

The County participates in numerous state and federal grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the County has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the County, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying financial statements for such contingencies.

See accompanying independent auditors' report.

SCOTT'S BLUFF COUNTY
Gering, Nebraska

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

June 30, 2009

NOTE 11 - INTERFUND ITEMS AND TRANSFERS

Residual balances outstanding between the governmental funds and the business-type fund are reported in the government-wide financial statements as internal payables and internal receivables. As of June 30, 2009, \$2,303 is owed to the General Fund from the Keno Fund for interest earned on pooled cash which should be attributable to the Keno Fund and wages of the management accountant that should be expensed to the Keno Fund.

The following is a schedule of transfers as included in the basic financial statements of the County:

	Transfers In	Transfers Out
Governmental Funds:		
General	\$ 1,205,000	\$ 813,584
Road and Bridge	621,291	53,837
Special Projects	-	12,382
Drug Court	12,382	-
Homeland Security	96,111	-
Health	20,000	-
Debt Service	53,837	184,745
Capital Improvements	281,586	-
Jail Obligation Funds	184,745	531,586
Inheritance Tax	-	550,000
Flood Control	-	38,818
Scottsbluff Drain Sinking	25,000	-
Noxious Weed	85,000	-
Total governmental funds	\$ 2,584,952	\$ 2,184,952
Less eliminations	(2,184,952)	(2,184,952)
Net governmental funds	\$ 400,000	\$ -
Business-Type Fund:		
Keno Enterprise	\$ -	\$ 400,000

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them or (2) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

See accompanying independent auditors' report.

SCOTTS BLUFF COUNTY

Gering, Nebraska

**MAJOR FUND - GENERAL FUND
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**For the Year Ended June 30, 2009
With Comparative Figures for the Year Ended June 30, 2008**

	2009		Actual	Variance Favorable (Unfavorable)	2008 Actual
	Budget				
	Original	Final			
Receipts					
Property taxes	\$ 3,349,824	\$ 3,349,824	\$ 3,349,642	\$ (182)	\$ 4,449,608
Motor vehicle taxes	1,050,000	1,050,000	1,042,344	(7,656)	1,054,941
Other taxes	-	-	300	300	400
Intergovernmental	1,456,217	1,456,217	1,038,880	(417,337)	1,234,543
Local fees, licenses, commissions and miscellaneous	1,856,461	1,856,461	1,724,422	(132,039)	1,805,987
Investment earnings	351,000	351,000	213,432	(137,568)	344,569
Total receipts	\$ 8,063,502	\$ 8,063,502	\$ 7,369,020	\$ (694,482)	\$ 8,890,048
Transfers in from other funds	1,205,000	1,205,000	1,205,000	-	540,000
Total receipts and transfers in	\$ 9,268,502	\$ 9,268,502	\$ 8,574,020	\$ (694,482)	\$ 9,430,048
Disbursements					
General Government					
Board of Commissioners					
Personal services	\$ 97,505	\$ 97,505	\$ 96,930	\$ 575	\$ 96,076
Operating expenses	9,385	9,385	5,212	4,173	6,257
Supplies and materials	500	500	218	282	175
Total board of commissioners	\$ 107,390	\$ 107,390	\$ 102,360	\$ 5,030	\$ 102,508
County Clerk					
Personal services	\$ 175,779	\$ 175,779	\$ 170,582	\$ 5,197	\$ 168,998
Operating expenses	5,955	5,955	5,216	739	4,205
Supplies and materials	3,075	3,075	4,937	(1,862)	2,193
Equipment rental	3,500	3,500	642	2,858	578
Capital outlay	2,300	2,300	5,387	(3,087)	273
Total county clerk	\$ 190,609	\$ 190,609	\$ 186,764	\$ 3,845	\$ 176,247
County Treasurer					
Personal services	\$ 461,360	\$ 461,360	\$ 380,289	\$ 81,071	\$ 377,868
Operating expenses	16,900	16,900	24,526	(7,626)	16,157
Supplies and materials	7,000	7,000	7,123	(123)	7,703
Equipment rental	1,900	1,900	1,991	(91)	1,007
Capital outlay	4,000	4,000	5,948	(1,948)	3,247
Total county treasurer	\$ 491,160	\$ 491,160	\$ 419,877	\$ 71,283	\$ 405,982
Register of Deeds					
Personal services	\$ 150,141	\$ 150,141	\$ 147,212	\$ 2,929	\$ 142,689
Operating expenses	6,415	6,415	3,764	2,651	5,374
Supplies and materials	14,000	14,000	7,353	6,647	10,816
Capital outlay	3,500	3,500	1,100	2,400	8,183
Total register of deeds	\$ 174,056	\$ 174,056	\$ 159,429	\$ 14,627	\$ 167,062

See accompanying independent auditors' report.

SCOTTS BLUFF COUNTY

Gering, Nebraska

**MAJOR FUND - GENERAL FUND
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**For the Year Ended June 30, 2009
With Comparative Figures for the Year Ended June 30, 2008**

	2009			Variance Favorable (Unfavorable)	2008 Actual
	Budget		Actual		
	Original	Final			
Disbursements					
General Government (Continued)					
County Assessor					
Personal services	\$ 391,629	\$ 391,629	\$ 339,023	\$ 52,606	\$ 368,357
Operating expenses	26,650	26,650	26,411	239	19,130
Supplies and materials	20,500	20,500	14,636	5,864	14,910
Equipment rental	4,000	4,000	3,265	735	3,542
Capital outlay	3,014	3,014	43,495	(40,481)	38,332
Total county assessor	\$ 445,793	\$ 445,793	\$ 426,830	\$ 18,963	\$ 444,271
Election Commissioner					
Personal services	\$ 52,974	\$ 52,974	\$ 61,441	\$ (8,467)	\$ 48,723
Operating expenses	19,775	19,775	14,647	5,128	12,199
Supplies and materials	33,700	33,700	27,150	6,550	36,390
Capital outlay	750	750	-	750	-
Total election commissioner	\$ 107,199	\$ 107,199	\$ 103,238	\$ 3,961	\$ 97,312
Building and Zoning					
Personal services	\$ 47,821	\$ 47,821	\$ 51,162	\$ (3,341)	\$ 92,095
Operating expenses	23,030	23,030	13,503	9,527	10,116
Supplies and materials	6,450	6,450	3,202	3,248	6,673
Capital outlay	3,000	3,000	-	3,000	-
Transfers out	13,250	13,250	7,473	5,777	12,968
Total building and zoning	\$ 93,551	\$ 93,551	\$ 75,340	\$ 18,211	\$ 121,852
Clerk of the District Court					
Personal services	\$ 221,563	\$ 221,563	\$ 214,789	\$ 6,774	\$ 210,613
Operating expenses	110,100	110,100	87,877	22,223	78,142
Supplies and materials	5,000	5,000	6,771	(1,771)	5,012
Equipment rental	250	250	-	250	200
Capital outlay	2,500	2,500	1,218	1,282	1,190
Total clerk of the district court	\$ 339,413	\$ 339,413	\$ 310,655	\$ 28,758	\$ 295,157
County Court System					
Personal services	\$ 4,500	\$ 4,500	\$ 5,363	\$ (863)	\$ 4,414
Operating expenses	298,900	298,900	284,625	14,275	243,168
Supplies and materials	15,000	15,000	21,471	(6,471)	18,902
Equipment rental	3,180	3,180	137	3,043	-
Capital outlay	3,000	3,000	8,010	(5,010)	735
Debt service - principal	-	-	1,769	(1,769)	2,466
Debt service - interest	-	-	459	(459)	714
Total county court system	\$ 324,580	\$ 324,580	\$ 321,834	\$ 2,746	\$ 270,399

See accompanying independent auditors' report.

SCOTT BLUFF COUNTY

Gering, Nebraska

**MAJOR FUND - GENERAL FUND
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

**For the Year Ended June 30, 2009
With Comparative Figures for the Year Ended June 30, 2008**

	2009			Variance Favorable (Unfavorable)	2008 Actual
	Budget		Actual		
	Original	Final			
Disbursements					
General Government (Continued)					
District Judge					
Personal services	\$ 45,351	\$ 45,351	\$ 36,672	\$ 8,679	\$ 37,002
Operating expenses	55,850	55,850	59,835	(3,985)	45,632
Supplies and materials	3,400	3,400	3,528	(128)	2,903
Capital outlay	2,500	2,500	1,824	676	802
Total district judge	\$ 107,101	\$ 107,101	\$ 101,859	\$ 5,242	\$ 86,339
Public Defender					
Personal services	\$ 384,761	\$ 384,761	\$ 375,526	\$ 9,235	\$ 367,370
Operating expenses	52,213	52,213	54,945	(2,732)	51,463
Supplies and materials	3,750	3,750	6,263	(2,513)	5,275
Capital outlay	4,500	4,500	8,426	(3,926)	1,379
Total public defender	\$ 445,224	\$ 445,224	\$ 445,160	\$ 64	\$ 425,487
Building and Grounds					
Personal services	\$ 159,920	\$ 159,920	\$ 153,794	\$ 6,126	\$ 169,673
Operating expenses	229,350	229,350	218,481	10,869	223,417
Supplies and materials	39,600	39,600	34,515	5,085	33,358
Equipment rental	1,650	1,650	1,595	55	1,418
Capital outlay	176,660	176,660	164,708	11,952	16,572
Total building and grounds	\$ 607,180	\$ 607,180	\$ 573,093	\$ 34,087	\$ 444,438
Agricultural Extension Agent					
Personal services	\$ 116,433	\$ 116,433	\$ 116,352	\$ 81	\$ 113,739
Operating expenses	17,100	17,100	17,045	55	16,287
Supplies and materials	6,000	6,000	5,367	633	4,144
Capital outlay	2,000	2,000	253	1,747	3,350
Total agricultural extension agent	\$ 141,533	\$ 141,533	\$ 139,017	\$ 2,516	\$ 137,520
Purchasing Agent					
Supplies and materials	\$ 43,000	\$ 43,000	\$ 42,899	\$ 101	\$ 43,589
Total purchasing agent	\$ 43,000	\$ 43,000	\$ 42,899	\$ 101	\$ 43,589
Information Systems					
Personal services	\$ 107,575	\$ 107,575	\$ 102,348	\$ 5,227	\$ 85,079
Operating expenses	2,930	2,930	31	2,899	286
Supplies and materials	500	500	553	(53)	846
Capital outlay	2,000	2,000	-	2,000	10,792
Total information systems	\$ 113,005	\$ 113,005	\$ 102,932	\$ 10,073	\$ 97,003

See accompanying independent auditors' report.

SCOTT'S BLUFF COUNTY
Gering, Nebraska

MAJOR FUND - GENERAL FUND
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Year Ended June 30, 2009
With Comparative Figures for the Year Ended June 30, 2008

	2009			Variance Favorable (Unfavorable)	2008 Actual
	Budget		Actual		
	Original	Final			
Disbursements					
General Government (Continued)					
Management Accountant					
Personal services	\$ -	\$ -	\$ -	\$ -	\$ 53,555
Operating expenses	-	-	-	-	1,115
Supplies and materials	-	-	-	-	284
Total management accountant	\$ -	\$ -	\$ -	\$ -	\$ 54,954
Personnel Department					
Personal services	\$ 87,251	\$ 87,251	\$ 80,709	\$ 6,542	\$ 21,721
Operating expenses	21,010	21,010	18,395	2,615	13,572
Supplies and materials	1,000	1,000	1,110	(110)	710
Equipment rental	2,000	2,000	2,039	(39)	1,878
Capital outlay	600	600	-	600	-
Total personnel department	\$ 111,861	\$ 111,861	\$ 102,253	\$ 9,608	\$ 37,881
Administration General					
Personal services	\$ 91,047	\$ 91,047	\$ 88,127	\$ 2,920	\$ 105,294
Operating expenses	1,927,596	1,927,596	985,543	942,053	830,143
Supplies and materials	1,200	1,200	298	902	462
Equipment rental	-	-	95	(95)	-
Capital outlay	153,500	153,500	136,853	16,647	142,056
Debt service - principal	22,200	22,200	14,321	7,879	5,668
Debt service - interest	-	-	17,161	(17,161)	16,532
Transfers out	790,882	790,882	806,111	(15,229)	732,058
Total administration general	\$ 2,986,425	\$ 2,986,425	\$ 2,048,509	\$ 937,916	\$ 1,832,213
Public Safety					
County Sheriff					
Personal services	\$ 1,390,771	\$ 1,390,771	\$ 1,419,617	\$ (28,846)	\$ 1,386,749
Operating expenses	114,359	114,359	101,577	12,782	99,612
Supplies and materials	135,117	135,117	121,933	13,184	132,758
Equipment rental	3,500	3,500	-	3,500	-
Capital outlay	60,860	60,860	61,026	(166)	133,302
Debt service - principal	-	-	-	-	2,044
Debt service - interest	-	-	-	-	307
Total county sheriff	\$ 1,704,607	\$ 1,704,607	\$ 1,704,153	\$ 454	\$ 1,754,772

See accompanying independent auditors' report.

SCOTTS BLUFF COUNTY
Gering, Nebraska

MAJOR FUND - GENERAL FUND
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Year Ended June 30, 2009
With Comparative Figures for the Year Ended June 30, 2008

	2009			Variance Favorable (Unfavorable)	2008 Actual
	Budget		Actual		
	Original	Final			
Disbursements					
Public Safety (Continued)					
County Attorney					
Personal services	\$ 740,018	\$ 740,018	\$ 676,717	\$ 63,301	\$ 711,743
Operating expenses	87,400	87,400	85,124	2,276	102,085
Supplies and materials	8,200	8,200	13,489	(5,289)	11,047
Capital outlay	5,500	5,500	9,877	(4,377)	6,444
Total county attorney	\$ 841,118	\$ 841,118	\$ 785,207	\$ 55,911	\$ 831,319
Child Support					
Personal services	\$ 279,294	\$ 279,294	\$ 261,924	\$ 17,370	\$ 249,689
Operating expenses	26,225	26,225	23,511	2,714	24,315
Supplies and materials	2,000	2,000	3,330	(1,330)	1,657
Equipment rental	-	-	549	(549)	1,074
Capital outlay	750	750	-	750	1,083
Total child support	\$ 308,269	\$ 308,269	\$ 289,314	\$ 18,955	\$ 277,818
District No. 10 Probation					
Operating expenses	\$ 21,240	\$ 21,240	\$ 20,150	\$ 1,090	\$ 16,417
Supplies and materials	8,000	8,000	9,445	(1,445)	9,310
Equipment rental	4,400	4,400	4,045	355	4,425
Capital outlay	-	-	-	-	11,255
Total district no. 10 probation	\$ 33,640	\$ 33,640	\$ 33,640	\$ -	\$ 41,407
Emergency Management					
Personal services	\$ -	\$ -	\$ -	\$ -	\$ 29,063
Operating expenses	15,000	15,000	7,073	7,927	4,556
Supplies and materials	-	-	-	-	467
Capital outlay	-	-	-	-	264
Total emergency management	\$ 15,000	\$ 15,000	\$ 7,073	\$ 7,927	\$ 34,350

See accompanying independent auditors' report.

SCOTTS BLUFF COUNTY
Gering, Nebraska

MAJOR FUND - GENERAL FUND
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Year Ended June 30, 2009
With Comparative Figures for the Year Ended June 30, 2008

	2009				2008 Actual
	Budget		Actual	Variance Favorable (Unfavorable)	
	Original	Final			
Disbursements					
Public Works					
County Surveyor					
Personal services	\$ 56,713	\$ 56,713	\$ 57,960	\$ (1,247)	\$ 56,111
Operating expenses	46,644	46,644	46,015	629	9,549
Supplies and materials	1,500	1,500	1,981	(481)	2,270
Capital outlay	1,200	1,200	-	1,200	3,126
Total county surveyor	\$ 106,057	\$ 106,057	\$ 105,956	\$ 101	\$ 71,056
Public Welfare and Social Services					
Veterans Service Officer					
Personal services	\$ 116,293	\$ 116,293	\$ 112,612	\$ 3,681	\$ 109,486
Operating expenses	10,935	10,935	7,007	3,928	6,561
Supplies and materials	2,400	2,400	3,853	(1,453)	2,715
Equipment rental	-	-	-	-	612
Capital outlay	3,200	3,200	1,238	1,962	1,719
Total veterans service officer	\$ 132,828	\$ 132,828	\$ 124,710	\$ 8,118	\$ 121,093
Assistance Administration					
Operating expenses	\$ 94,900	\$ 94,900	\$ 88,527	\$ 6,373	\$ 94,082
Supplies and materials	200	200	331	(131)	5
Capital outlay	53,223	53,223	-	53,223	-
Total assistance administration	\$ 148,323	\$ 148,323	\$ 88,858	\$ 59,465	\$ 94,087
Handy Bus					
Personal services	\$ 192,798	\$ 192,798	\$ 182,916	\$ 9,882	\$ 182,385
Operating expenses	32,943	32,943	36,516	(3,573)	32,874
Supplies and materials	44,400	44,400	36,508	7,892	39,878
Equipment rental	2,096	2,096	1,861	235	1,909
Capital outlay	-	-	325	(325)	9,187
Total handy bus	\$ 272,237	\$ 272,237	\$ 258,126	\$ 14,111	\$ 266,233
Handyman					
Personal services	\$ 45,280	\$ 45,280	\$ 44,904	\$ 376	\$ 36,578
Operating expenses	54,152	54,152	45,235	8,917	34,140
Supplies and materials	1,400	1,400	359	1,041	929
Equipment rental	600	600	423	177	457
Total handyman	\$ 101,432	\$ 101,432	\$ 90,921	\$ 10,511	\$ 72,104

See accompanying independent auditors' report.

SCOTT'S BLUFF COUNTY
Gering, Nebraska

MAJOR FUND - GENERAL FUND
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Year Ended June 30, 2009
With Comparative Figures for the Year Ended June 30, 2008

	2009			Variance Favorable (Unfavorable)	2008 Actual
	Budget		Actual		
	Original	Final			
Summary of Disbursements by Function					
General Government	\$ 6,829,080	\$ 6,829,080	\$ 5,662,049	\$ 1,167,031	\$ 5,240,214
Public Safety	2,902,634	2,902,634	2,819,387	83,247	2,939,666
Public Works	106,057	106,057	105,956	101	71,056
Public Welfare and Social Services	654,820	654,820	562,615	92,205	553,517
Total disbursements	<u>\$ 10,492,591</u>	<u>\$ 10,492,591</u>	<u>\$ 9,150,007</u>	<u>\$ 1,342,584</u>	<u>\$ 8,804,453</u>
Excess (deficiency) of receipts and transfers in over (under) disbursements and transfers out	<u>\$ (1,224,089)</u>	<u>\$ (1,224,089)</u>	<u>\$ (575,987)</u>	<u>\$ 648,102</u>	<u>\$ 625,595</u>
Fund balance, beginning of year			<u>4,018,014</u>		<u>3,392,419</u>
Fund balance, end of year			<u>\$ 3,442,027</u>		<u>\$ 4,018,014</u>

See accompanying independent auditors' report.

SCOTTS BLUFF COUNTY
Gering, Nebraska

MAJOR FUND - ROAD AND BRIDGE SPECIAL REVENUE FUND
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Year Ended June 30, 2009
With Comparative Figures for the Year Ended June 30, 2008

	2009				2008 Actual
	Budget		Actual	Variance Favorable (Unfavorable)	
	Original	Final			
Receipts					
Intergovernmental	\$ 2,165,500	\$ 2,165,500	\$ 2,139,750	\$ (25,750)	\$ 2,164,598
Local fees, licenses, commissions and miscellaneous	239,192	239,192	251,659	12,467	202,799
Total receipts	\$ 2,404,692	\$ 2,404,692	\$ 2,391,409	\$ (13,283)	\$ 2,367,397
Transfers in from other funds	696,568	696,568	621,291	(75,277)	627,598
Total receipts and transfers in	\$ 3,101,260	\$ 3,101,260	\$ 3,012,700	\$ (88,560)	\$ 2,994,995
Disbursements					
Personal services	\$ 1,471,623	\$ 1,471,623	\$ 1,412,939	\$ 58,684	\$ 1,414,635
Operating expenses	284,709	284,709	340,395	(55,686)	288,669
Supplies and materials	929,800	929,800	699,093	230,707	777,662
Equipment rental	4,000	4,000	212	3,788	1,176
Capital outlay	345,000	345,000	314,165	30,835	408,833
Debt service					
Principal	53,580	53,580	44,394	9,186	7,237
Interest	-	-	7,996	(7,996)	1,495
Total disbursements	\$ 3,088,712	\$ 3,088,712	\$ 2,819,194	\$ 269,518	\$ 2,899,707
Transfers out to other funds	88,838	88,838	53,837	35,001	80,010
Total disbursements and transfers out	\$ 3,177,550	\$ 3,177,550	\$ 2,873,031	\$ 304,519	\$ 2,979,717
Excess (deficiency) of receipts and transfers in over (under) disbursements and transfers out	\$ (76,290)	\$ (76,290)	\$ 139,669	\$ 215,959	\$ 15,278
Fund balance, beginning of year			276,289		261,011
Fund balance, end of year			\$ 415,958		\$ 276,289

See accompanying independent auditors' report.

SCOTT'S BLUFF COUNTY
Gering, Nebraska

MAJOR FUND - JUVENILE DETENTION SPECIAL REVENUE FUND
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Year Ended June 30, 2009
With Comparative Figures for the Year Ended June 30, 2008

	2009				2008 Actual
	Budget		Actual	Variance Favorable (Unfavorable)	
	Original	Final			
Receipts					
Property taxes	\$ 3,201,455	\$ 3,201,455	\$ 2,868,626	\$ (332,829)	\$ 1,730,600
Intergovernmental	205,000	205,000	289,947	84,947	239,204
Local fees, licenses, commissions and miscellaneous	<u>1,515,250</u>	<u>1,515,250</u>	<u>2,214,082</u>	<u>698,832</u>	<u>1,041,806</u>
Total receipts	<u>\$ 4,921,705</u>	<u>\$ 4,921,705</u>	<u>\$ 5,372,655</u>	<u>\$ 450,950</u>	<u>\$ 3,011,610</u>
Disbursements					
Personal services	\$ 2,785,691	\$ 2,785,691	\$ 2,777,209	\$ 8,482	\$ 2,363,016
Operating expenses	1,227,240	1,227,240	1,113,933	113,307	643,641
Supplies and materials	170,200	170,200	183,731	(13,531)	87,492
Equipment rental	20,000	20,000	13,238	6,762	12,241
Capital outlay	<u>23,500</u>	<u>23,500</u>	<u>93,035</u>	<u>(69,535)</u>	<u>36,806</u>
Total disbursements	<u>\$ 4,226,631</u>	<u>\$ 4,226,631</u>	<u>\$ 4,181,146</u>	<u>\$ 45,485</u>	<u>\$ 3,143,196</u>
Excess (deficiency) of receipts over (under) disbursements	<u>\$ 695,074</u>	<u>\$ 695,074</u>	<u>\$ 1,191,509</u>	<u>\$ 496,435</u>	<u>\$ (131,586)</u>
Fund balance, beginning of year			<u>78,926</u>		<u>210,512</u>
Fund balance, end of year			<u>\$ 1,270,435</u>		<u>\$ 78,926</u>

See accompanying independent auditors' report.

SCOTTS BLUFF COUNTY
Gering, Nebraska

MAJOR FUND - DEBT SERVICE FUND
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Year Ended June 30, 2009
With Comparative Figures for the Year Ended June 30, 2008

	2009			Variance Favorable (Unfavorable)	2008 Actual
	Budget		Actual		
	Original	Final			
Receipts					
Property taxes	\$ 1,141,305	\$ 1,141,305	\$ 864,711	\$ (276,594)	\$ 595,381
Intergovernmental	-	-	98,964	98,964	57,994
Local fees, licenses, commissions and miscellaneous	554,403	554,403	579,075	24,672	69,624
Investment earnings	-	-	12,745	12,745	92,352
Total receipts	\$ 1,695,708	\$ 1,695,708	\$ 1,555,495	\$ (140,213)	\$ 815,351
Transfers in from other funds	53,838	53,838	53,837	(1)	45,025
Total receipts and transfers in	\$ 1,749,546	\$ 1,749,546	\$ 1,609,332	\$ (140,214)	\$ 860,376
Disbursements					
Debt service					
Principal	\$ 1,947,405	\$ 1,947,405	\$ 230,000	\$ 1,717,405	\$ 85,000
Interest	2,000	2,000	625,253	(623,253)	592,637
Total disbursements	\$ 1,949,405	\$ 1,949,405	\$ 855,253	\$ 1,094,152	\$ 677,637
Transfers out to other funds	-	-	184,745	(184,745)	-
Total disbursements	\$ 1,949,405	\$ 1,949,405	\$ 1,039,998	\$ 909,407	\$ 677,637
Excess (deficiency) of receipts and transfers in over (under) disbursements and transfers out	\$ (199,859)	\$ (199,859)	\$ 569,334	\$ 769,193	\$ 182,739
Fund balance, beginning of year			699,860		517,121
Fund balance, end of year			\$ 1,269,194		\$ 699,860

See accompanying independent auditors' report.

SCOTTS BLUFF COUNTY
Gering, Nebraska

BUSINESS-TYPE FUND - KENO ENTERPRISE FUND
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Year Ended June 30, 2009
With Comparative Figures for the Year Ended June 30, 2008

	2009				2008 Actual
	Budget		Actual	Variance Favorable (Unfavorable)	
	Original	Final			
Receipts					
Local fees, licenses, commissions and miscellaneous	\$ 397,000	\$ 397,000	\$ 4,110,988	\$ 3,713,988	\$ 3,870,311
Investment earnings	-	-	5,639	5,639	17,492
Total receipts	\$ 397,000	\$ 397,000	\$ 4,116,627	\$ 3,719,627	\$ 3,887,803
Transfers in from other funds	8,000	8,000	-	(8,000)	-
Total receipts and transfers in	\$ 405,000	\$ 405,000	\$ 4,116,627	\$ 3,711,627	\$ 3,887,803
Disbursements					
Payments to customers	\$ -	\$ -	\$ 3,054,982	\$ (3,054,982)	\$ 2,793,273
Personal services	2,500	2,500	11,750	(9,250)	181,885
Operating expenses	120,818	120,818	32,345	88,473	44,189
Supplies and materials	60,000	60,000	723,301	(663,301)	435,267
Capital outlay	210,000	210,000	-	210,000	15,022
Total disbursements	\$ 393,318	\$ 393,318	\$ 3,822,378	\$ (3,429,060)	\$ 3,469,636
Transfers out to other funds	400,000	400,000	400,000	-	360,000
Total disbursements and transfers out	\$ 793,318	\$ 793,318	\$ 4,222,378	\$ (3,429,060)	\$ 3,829,636
Excess (deficiency) of receipts and transfers in over (under) disbursements and transfers out	\$ (388,318)	\$ (388,318)	\$ (105,751)	\$ 282,567	\$ 58,167
Net assets, beginning of year			586,148		527,981
Net assets, end of year			\$ 480,397		\$ 586,148

See accompanying independent auditors' report.

SCOTTS BLUFF COUNTY
Gering, Nebraska

NONMAJOR GOVERNMENTAL FUNDS -
COMBINING STATEMENT OF ASSETS, LIABILITIES AND
FUND BALANCES ARISING FROM CASH TRANSACTIONS

For the Year Ended June 30, 2009

	Special Revenue Funds						
	Central <u>Communications</u>	Drug <u>Enforcement</u>	Juvenile <u>Probation</u>	Drug <u>Court</u>	Noxious <u>Weed</u>	Flood <u>Control</u>	Health
Assets							
Cash and cash equivalents	\$ 30,452	\$ 24,328	\$ 9,550	\$ 9,419	\$ 19,342	\$ 61,059	\$ 71,179
Total assets	\$ 30,452	\$ 24,328	\$ 9,550	\$ 9,419	\$ 19,342	\$ 61,059	\$ 71,179
Liabilities and fund balances							
Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund balances							
Unreserved	30,452	24,328	9,550	9,419	19,342	61,059	71,179
Total liabilities and fund balances	\$ 30,452	\$ 24,328	\$ 9,550	\$ 9,419	\$ 19,342	\$ 61,059	\$ 71,179

See accompanying independent auditors' report.

SCOTTS BLUFF COUNTY

Gering, Nebraska

NONMAJOR GOVERNMENTAL FUNDS -
COMBINING STATEMENT OF ASSETS, LIABILITIES AND
FUND BALANCES ARISING FROM CASH TRANSACTIONS

For the Year Ended June 30, 2009

	Special Revenue Funds					Total Special Revenue Funds	Capital Projects Funds	
	Relief/ Medical	Veterans Aid	Institutions	Visitors Promotion	Inheritance Tax		Scottsbluff Drain	Surveyor Sinking
Assets								
Cash and cash equivalents	\$ 21,115	\$ 3,074	\$ 493	\$ 120,952	\$ 470,730	\$ 841,693	\$ 147,960	\$ 5,042
Total assets	<u>\$ 21,115</u>	<u>\$ 3,074</u>	<u>\$ 493</u>	<u>\$ 120,952</u>	<u>\$ 470,730</u>	<u>\$ 841,693</u>	<u>\$ 147,960</u>	<u>\$ 5,042</u>
Liabilities and fund balances								
Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund balances								
Unreserved	21,115	3,074	493	120,952	470,730	841,693	147,960	5,042
Total liabilities and fund balances	<u>\$ 21,115</u>	<u>\$ 3,074</u>	<u>\$ 493</u>	<u>\$ 120,952</u>	<u>\$ 470,730</u>	<u>\$ 841,693</u>	<u>\$ 147,960</u>	<u>\$ 5,042</u>

See accompanying independent auditors' report.

SCOTTS BLUFF COUNTY
Gering, Nebraska

NONMAJOR GOVERNMENTAL FUNDS -
COMBINING STATEMENT OF ASSETS, LIABILITIES AND
FUND BALANCES ARISING FROM CASH TRANSACTIONS

For the Year Ended June 30, 2009

	<u>Capital Projects Funds</u>						
	<u>Barrier</u>	<u>Special</u>	<u>Homeland</u>	<u>Capital</u>	<u>Juvenile</u>	<u>Total Capital</u>	<u>Total Nonmajor</u>
	<u>Elimination</u>	<u>Projects</u>	<u>Security</u>	<u>Improvements</u>	<u>Obligation Bonds</u>	<u>Projects Funds</u>	<u>Governmental</u>
							<u>Funds</u>
Assets							
Cash and cash equivalents	\$ 12,946	\$ 22,979	\$ 5,596	\$ 248,944	\$ -	\$ 443,467	\$ 1,285,160
Total assets	<u>\$ 12,946</u>	<u>\$ 22,979</u>	<u>\$ 5,596</u>	<u>\$ 248,944</u>	<u>\$ -</u>	<u>\$ 443,467</u>	<u>\$ 1,285,160</u>
Liabilities and fund balances							
Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund balances							
Unreserved	<u>12,946</u>	<u>22,979</u>	<u>5,596</u>	<u>248,944</u>	<u>-</u>	<u>443,467</u>	<u>1,285,160</u>
Total liabilities and fund balances	<u>\$ 12,946</u>	<u>\$ 22,979</u>	<u>\$ 5,596</u>	<u>\$ 248,944</u>	<u>\$ -</u>	<u>\$ 443,467</u>	<u>\$ 1,285,160</u>

See accompanying independent auditors' report.

SCOTTS BLUFF COUNTY
Gering, Nebraska

NONMAJOR GOVERNMENTAL FUNDS -
COMBINING STATEMENT OF CASH RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCES

For the Year Ended June 30, 2009

	Special Revenue Funds						
	Central Communications	Drug Enforcement	Juvenile Probation	Drug Court	Noxious Weed	Flood Control	Health
Receipts							
Property taxes	\$ 331,615	\$ -	\$ -	\$ -	\$ -	\$ 53,802	\$ 135,127
Other taxes	-	-	-	-	-	-	-
Intergovernmental	32,342	64,474	32,196	-	-	5,736	108,261
Local fees, licenses, commissions and miscellaneous	267,908	950	-	661	168,510	18,727	10,203
Investment earnings	-	-	-	-	-	-	-
Total receipts	\$ 631,865	\$ 65,424	\$ 32,196	\$ 661	\$ 168,510	\$ 78,265	\$ 253,591
Disbursements							
Current							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	658,355	151,129	32,356	3,624	-	-	-
Public works	-	-	-	-	251,838	18,680	-
Public health	-	-	-	-	-	-	293,632
Public welfare and social services	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Conservation of natural resources	-	-	-	-	-	-	-
Capital outlay	10,472	-	-	-	231	-	-
Total disbursements	\$ 668,827	\$ 151,129	\$ 32,356	\$ 3,624	\$ 252,069	\$ 18,680	\$ 293,632
Other financing sources (uses)							
Transfers in from other funds	\$ -	\$ -	\$ -	\$ 12,382	\$ 85,000	\$ -	\$ 20,000
Transfers out to other funds	-	-	-	-	-	(138,818)	-
Total other financing sources (uses)	\$ -	\$ -	\$ -	\$ 12,382	\$ 85,000	\$ (138,818)	\$ 20,000
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	\$ (36,962)	\$ (85,705)	\$ (160)	\$ 9,419	\$ 1,441	\$ 20,767	\$ (20,041)
Fund balances, beginning of year	67,414	110,033	9,710	-	17,901	40,292	91,220
Fund balances, end of year	\$ 30,452	\$ 24,328	\$ 9,550	\$ 9,419	\$ 19,342	\$ 61,059	\$ 71,179

See accompanying independent auditors' report.

SCOTTS BLUFF COUNTY
Gering, Nebraska

NONMAJOR GOVERNMENTAL FUNDS -
COMBINING STATEMENT OF CASH RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCES

For the Year Ended June 30, 2009

	Special Revenue Funds					Total Special Revenue Funds	Capital Projects Funds	
	Relief/ Medical	Veterans Aid	Institutions	Visitors Promotion	Inheritance Tax		Scottsbluff Drain	Surveyor Sinking
Receipts								
Property taxes	\$ 76,414	\$ 3,121	\$ 8,966	\$ -	\$ -	\$ 609,045	\$ -	\$ -
Other taxes	-	-	-	245,783	595,019	840,802	-	-
Intergovernmental	7,578	305	1,239	27,974	-	280,105	-	-
Local fees, licenses, commissions and miscellaneous	3,211	81	846	500	-	471,597	-	-
Investment earnings	-	-	-	-	11,131	11,131	-	-
Total receipts	<u>\$ 87,203</u>	<u>\$ 3,507</u>	<u>\$ 11,051</u>	<u>\$ 274,257</u>	<u>\$ 606,150</u>	<u>\$ 2,212,680</u>	<u>\$ -</u>	<u>\$ -</u>
Disbursements								
Current								
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 700	\$ 423
Public safety	-	-	-	-	-	845,464	-	-
Public works	-	-	-	-	-	270,518	-	-
Public health	-	-	-	-	-	293,632	-	-
Public welfare and social services	91,200	4,455	11,164	-	-	106,819	-	-
Culture and recreation	-	-	-	298,913	-	298,913	-	-
Conservation of natural resources	-	-	-	-	5,693	5,693	-	-
Capital outlay	-	-	-	-	-	10,703	-	-
Total disbursements	<u>\$ 91,200</u>	<u>\$ 4,455</u>	<u>\$ 11,164</u>	<u>\$ 298,913</u>	<u>\$ 5,693</u>	<u>\$ 1,831,742</u>	<u>\$ 700</u>	<u>\$ 423</u>
Other financing sources (uses)								
Transfers in from other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 117,382	\$ 25,000	\$ -
Transfers out to other funds	-	-	-	-	(550,000)	(588,818)	-	-
Total other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (550,000)</u>	<u>\$ (471,436)</u>	<u>\$ 25,000</u>	<u>\$ -</u>
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	<u>\$ (3,997)</u>	<u>\$ (948)</u>	<u>\$ (113)</u>	<u>\$ (24,656)</u>	<u>\$ 50,457</u>	<u>\$ (90,498)</u>	<u>\$ 24,300</u>	<u>\$ (423)</u>
Fund balances, beginning of year	25,112	4,022	606	145,608	420,273	932,191	123,660	5,465
Fund balances, end of year	<u>\$ 21,115</u>	<u>\$ 3,074</u>	<u>\$ 493</u>	<u>\$ 120,952</u>	<u>\$ 470,730</u>	<u>\$ 841,693</u>	<u>\$ 147,960</u>	<u>\$ 5,042</u>

See accompanying independent auditors' report.

SCOTTS BLUFF COUNTY
Gering, Nebraska

NONMAJOR GOVERNMENTAL FUNDS -
COMBINING STATEMENT OF CASH RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCES

For the Year Ended June 30, 2009

	Capital Projects Funds					Total Capital Projects Funds	Total Nonmajor Governmental Funds
	Barrier Elimination	Special Projects	Homeland Security	Capital Improvements	Juvenile Obligation Bonds		
Receipts							
Property taxes	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ 10	\$ 609,055
Other taxes	-	-	-	-	-	-	840,802
Intergovernmental	-	28,113	2,816	-	-	30,929	311,034
Local fees, licenses, commissions and miscellaneous	-	2,614	-	-	-	2,614	474,211
Investment earnings	-	-	-	-	-	-	11,131
Total receipts	\$ 10	\$ 30,727	\$ 2,816	\$ -	\$ -	\$ 33,553	\$ 2,246,233
Disbursements							
Current							
General government	\$ -	\$ 29,574	\$ -	\$ -	\$ -	\$ 30,697	\$ 30,697
Public safety	-	-	2,928	-	-	2,928	848,392
Public works	-	-	-	-	-	-	270,518
Public health	-	-	-	-	-	-	293,632
Public welfare and social services	-	-	-	-	-	-	106,819
Culture and recreation	-	-	-	-	-	-	298,913
Conservation of natural resources	-	-	-	-	-	-	5,693
Capital outlay	-	1,395	96,111	53,850	184,745	336,101	346,804
Total disbursements	\$ -	\$ 30,969	\$ 99,039	\$ 53,850	\$ 184,745	\$ 369,726	\$ 2,201,468
Other financing sources (uses)							
Transfers in from other funds	\$ -	\$ -	\$ 96,111	\$ 281,586	\$ 184,745	\$ 587,442	\$ 704,824
Transfers out to other funds	-	(12,382)	-	-	(531,586)	(543,968)	(1,132,786)
Total other financing sources (uses)	\$ -	\$ (12,382)	\$ 96,111	\$ 281,586	\$ (346,841)	\$ 43,474	\$ (427,962)
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	\$ 10	\$ (12,624)	\$ (112)	\$ 227,736	\$ (531,586)	\$ (292,699)	\$ (383,197)
Fund balances, beginning of year	12,936	35,603	5,708	21,208	531,586	736,166	1,668,357
Fund balances, end of year	\$ 12,946	\$ 22,979	\$ 5,596	\$ 248,944	\$ -	\$ 443,467	\$ 1,285,160

See accompanying independent auditors' report.

SCOTTS BLUFF COUNTY
Gering, Nebraska

NONMAJOR FUND - CENTRAL COMMUNICATIONS SPECIAL REVENUE FUND
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Year Ended June 30, 2009
With Comparative Figures for the Year Ended June 30, 2008

	2009				2008 Actual
	Budget		Actual	Variance Favorable (Unfavorable)	
	Original	Final			
Receipts					
Property taxes	\$ 352,724	\$ 352,724	\$ 331,615	\$ (21,109)	\$ 369,554
Intergovernmental	17,000	17,000	32,342	15,342	33,564
Local fees, licenses, commissions and miscellaneous	<u>266,836</u>	<u>266,836</u>	<u>267,908</u>	<u>1,072</u>	<u>243,335</u>
Total receipts	\$ 636,560	\$ 636,560	\$ 631,865	\$ (4,695)	\$ 646,453
Transfers in from other funds	-	-	-	-	45,000
Total receipts and transfers in	\$ <u>636,560</u>	\$ <u>636,560</u>	\$ <u>631,865</u>	\$ <u>(4,695)</u>	\$ <u>691,453</u>
Disbursements					
Personal services	\$ 539,869	\$ 539,869	\$ 564,630	\$ (24,761)	\$ 582,759
Operating expenses	80,305	80,305	73,936	6,369	62,592
Supplies and materials	5,300	5,300	3,634	1,666	2,584
Equipment rental	8,500	8,500	16,155	(7,655)	8,000
Capital outlay	<u>35,000</u>	<u>35,000</u>	<u>10,472</u>	<u>24,528</u>	<u>1,702</u>
Total disbursements	\$ <u>668,974</u>	\$ <u>668,974</u>	\$ <u>668,827</u>	\$ <u>147</u>	\$ <u>657,637</u>
Excess (deficiency) of receipts and transfers in over (under) disbursements	\$ <u>(32,414)</u>	\$ <u>(32,414)</u>	\$ (36,962)	\$ <u>(4,548)</u>	\$ 33,816
Fund balance, beginning of year			<u>67,414</u>		<u>33,598</u>
Fund balance, end of year			\$ <u>30,452</u>		\$ <u>67,414</u>

See accompanying independent auditors' report.

SCOTT'S BLUFF COUNTY
Gering, Nebraska

NONMAJOR FUND - DRUG ENFORCEMENT SPECIAL REVENUE FUND
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Year Ended June 30, 2009
With Comparative Figures for the Year Ended June 30, 2008

	2009					2008 Actual
	Budget		Actual	Variance Favorable (Unfavorable)		
	Original	Final				
Receipts						
Intergovernmental	\$ 64,474	\$ 64,474	\$ 64,474	\$ -		\$ 193,982
Local fees, licenses, commissions and miscellaneous	-	-	950	950		2,837
Total receipts	<u>\$ 64,474</u>	<u>\$ 64,474</u>	<u>\$ 65,424</u>	<u>\$ 950</u>		<u>\$ 196,819</u>
Disbursements						
Personal services	\$ 106,500	\$ 106,500	\$ 137,931	\$ (31,431)		\$ 181,499
Operating expenses	58,007	58,007	10,288	47,719		14,460
Supplies and materials	10,000	10,000	2,910	7,090		4,199
Equipment rental	-	-	-	-		39
Total disbursements	<u>\$ 174,507</u>	<u>\$ 174,507</u>	<u>\$ 151,129</u>	<u>\$ 23,378</u>		<u>\$ 200,197</u>
Excess (deficiency) of receipts over (under) disbursements	<u>\$ (110,033)</u>	<u>\$ (110,033)</u>	\$ (85,705)	<u>\$ 24,328</u>		\$ (3,378)
Fund balance, beginning of year			110,033			113,411
Fund balance, end of year			<u>\$ 24,328</u>			<u>\$ 110,033</u>

See accompanying independent auditors' report.

SCOTTS BLUFF COUNTY
Gering, Nebraska

NONMAJOR FUND - JUVENILE PROBATION SPECIAL REVENUE FUND
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Year Ended June 30, 2009
With Comparative Figures for the Year Ended June 30, 2008

	2009			Variance Favorable (Unfavorable)	2008 Actual
	Budget		Actual		
	Original	Final			
Receipts					
Intergovernmental	\$ 32,196	\$ 32,196	\$ 32,196	\$ -	\$ 32,196
Local fees, licenses, commissions and miscellaneous	-	-	-	-	598
Total receipts	\$ 32,196	\$ 32,196	\$ 32,196	\$ -	\$ 32,794
Disbursements					
Personal services	\$ 25,609	\$ 25,609	\$ 23,442	\$ 2,167	\$ 20,234
Operating expenses	14,560	14,560	5,252	9,308	15,092
Supplies and materials	1,737	1,737	3,662	(1,925)	4,458
Total disbursements	\$ 41,906	\$ 41,906	\$ 32,356	\$ 9,550	\$ 39,784
Excess (deficiency) of receipts over (under) disbursements	\$ (9,710)	\$ (9,710)	\$ (160)	\$ 9,550	\$ (6,990)
Fund balance, beginning of year			9,710		16,700
Fund balance, end of year			\$ 9,550		\$ 9,710

See accompanying independent auditors' report.

SCOTT BLUFF COUNTY
Gering, Nebraska

NONMAJOR FUND - DRUG COURT SPECIAL REVENUE FUND
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Year Ended June 30, 2009
With Comparative Figures for the Year Ended June 30, 2008

	2009			Variance Favorable (Unfavorable)	2008 Actual
	Budget		Actual		
	Original	Final			
Receipts					
Local fees, licenses, commissions and miscellaneous	\$ 3,000	\$ 3,000	\$ 661	\$ (2,339)	\$ -
Total receipts	\$ 3,000	\$ 3,000	\$ 661	\$ (2,339)	\$ -
Transfers in from other funds	12,382	12,382	12,382	-	-
Total receipts and transfers in	\$ 15,382	\$ 15,382	\$ 13,043	\$ (2,339)	\$ -
Disbursements					
Operating expenses	\$ 15,382	\$ 15,382	\$ 3,624	\$ 11,758	\$ -
Total disbursements	\$ 15,382	\$ 15,382	\$ 3,624	\$ 11,758	\$ -
Excess (deficiency) of receipts and transfers in over (under) disbursements	\$ -	\$ -	\$ 9,419	\$ 9,419	\$ -
Fund balance, beginning of year			-		-
Fund balance, end of year			\$ 9,419		\$ -

See accompanying independent auditors' report.

SCOTTS BLUFF COUNTY
Gering, Nebraska

NONMAJOR FUND - NOXIOUS WEED SPECIAL REVENUE FUND
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Year Ended June 30, 2009
With Comparative Figures for the Year Ended June 30, 2008

	2009		Actual	Variance Favorable (Unfavorable)	2008 Actual
	Budget				
	Original	Final			
Receipts					
Local fees, licenses, commissions and miscellaneous	\$ 165,000	\$ 165,000	\$ 168,510	\$ 3,510	\$ 122,982
Total receipts	\$ 165,000	\$ 165,000	\$ 168,510	\$ 3,510	\$ 122,982
Transfers in from other funds	124,564	124,564	85,000	(39,564)	122,042
Total receipts and transfers in	\$ 289,564	\$ 289,564	\$ 253,510	\$ (36,054)	\$ 245,024
Disbursements					
Personal services	\$ 154,384	\$ 154,384	\$ 135,793	\$ 18,591	\$ 131,311
Operating expenses	20,880	20,880	20,180	700	18,645
Supplies and materials	116,600	116,600	95,865	20,735	96,874
Capital outlay	3,100	3,100	231	2,869	112
Total disbursements	\$ 294,964	\$ 294,964	\$ 252,069	\$ 42,895	\$ 246,942
Excess (deficiency) of receipts and transfers in over (under) disbursements	\$ (5,400)	\$ (5,400)	\$ 1,441	\$ 6,841	\$ (1,918)
Fund balance, beginning of year			17,901		19,819
Fund balance, end of year			\$ 19,342		\$ 17,901

See accompanying independent auditors' report.

SCOTT'S BLUFF COUNTY
Gering, Nebraska

NONMAJOR FUND - FLOOD CONTROL SPECIAL REVENUE FUND
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Year Ended June 30, 2009
With Comparative Figures for the Year Ended June 30, 2008

	2009			Variance Favorable (Unfavorable)	2008 Actual
	Budget		Actual		
	Original	Final			
Receipts					
Property taxes	\$ 64,604	\$ 64,604	\$ 53,802	\$ (10,802)	\$ 32,713
Intergovernmental	500	500	5,736	5,236	4,080
Local fees, licenses, commissions and miscellaneous	<u>15,530</u>	<u>15,530</u>	<u>18,727</u>	<u>3,197</u>	<u>16,048</u>
Total receipts	<u>\$ 80,634</u>	<u>\$ 80,634</u>	<u>\$ 78,265</u>	<u>\$ (2,369)</u>	<u>\$ 52,841</u>
Disbursements					
Operating expenses	\$ <u>70,926</u>	\$ <u>70,926</u>	\$ <u>18,680</u>	\$ <u>52,246</u>	\$ <u>29,835</u>
Total disbursements	\$ <u>70,926</u>	\$ <u>70,926</u>	\$ <u>18,680</u>	\$ <u>52,246</u>	\$ <u>29,835</u>
Transfers out to other funds	<u>40,000</u>	<u>40,000</u>	<u>38,818</u>	<u>1,182</u>	<u>39,629</u>
Total disbursements and transfers out	<u>\$ 110,926</u>	<u>\$ 110,926</u>	<u>\$ 57,498</u>	<u>\$ 53,428</u>	<u>\$ 69,464</u>
Excess (deficiency) of receipts over (under) disbursements and transfers out	<u>\$ (30,292)</u>	<u>\$ (30,292)</u>	\$ 20,767	<u>\$ 51,059</u>	\$ (16,623)
Fund balance, beginning of year			<u>40,292</u>		<u>56,915</u>
Fund balance, end of year			<u>\$ 61,059</u>		<u>\$ 40,292</u>

See accompanying independent auditors' report.

SCOTT'S BLUFF COUNTY
Gering, Nebraska

NONMAJOR FUND - HEALTH SPECIAL REVENUE FUND
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Year Ended June 30, 2009
With Comparative Figures for the Year Ended June 30, 2008

	2009					2008 Actual
	Budget		Actual	Variance Favorable (Unfavorable)		
	Original	Final				
Receipts						
Property taxes	\$ 145,613	\$ 145,613	\$ 135,127	\$ (10,486)	\$ 143,553	
Intergovernmental	133,600	133,600	108,261	(25,339)	93,876	
Local fees, licenses, commissions and miscellaneous	<u>6,275</u>	<u>6,275</u>	<u>10,203</u>	<u>3,928</u>	<u>19,531</u>	
Total receipts	\$ 285,488	\$ 285,488	\$ 253,591	\$ (31,897)	\$ 256,960	
Transfers in from other funds	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>20,000</u>	
Total receipts and transfers in	\$ <u>305,488</u>	\$ <u>305,488</u>	\$ <u>273,591</u>	\$ <u>(31,897)</u>	\$ <u>276,960</u>	
Disbursements						
Personal services	\$ 76,279	\$ 76,279	\$ 75,689	\$ 590	\$ 74,300	
Operating expenses	287,579	287,579	215,706	71,873	217,902	
Supplies and materials	2,650	2,650	2,237	413	1,246	
Capital outlay	<u>200</u>	<u>200</u>	<u>-</u>	<u>200</u>	<u>-</u>	
Total disbursements	\$ <u>366,708</u>	\$ <u>366,708</u>	\$ <u>293,632</u>	\$ <u>73,076</u>	\$ <u>293,448</u>	
Excess (deficiency) of receipts and transfers in over (under) disbursements	\$ <u>(61,220)</u>	\$ <u>(61,220)</u>	\$ (20,041)	\$ <u>41,179</u>	\$ (16,488)	
Fund balance, beginning of year			<u>91,220</u>		<u>107,708</u>	
Fund balance, end of year			\$ <u>71,179</u>		\$ <u>91,220</u>	

See accompanying independent auditors' report.

SCOTTS BLUFF COUNTY
Gering, Nebraska

NONMAJOR FUND - RELIEF/MEDICAL SPECIAL REVENUE FUND
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Year Ended June 30, 2009
With Comparative Figures for the Year Ended June 30, 2008

	2009				2008 Actual
	Budget		Actual	Variance Favorable (Unfavorable)	
	Original	Final			
Receipts					
Property taxes	\$ 83,148	\$ 83,148	\$ 76,414	\$ (6,734)	\$ 72,969
Intergovernmental	830	830	7,578	6,748	7,236
Local fees, licenses, commissions and miscellaneous	<u>3,005</u>	<u>3,005</u>	<u>3,211</u>	<u>206</u>	<u>3,222</u>
Total receipts	<u>\$ 86,983</u>	<u>\$ 86,983</u>	<u>\$ 87,203</u>	<u>\$ 220</u>	<u>\$ 83,427</u>
Disbursements					
Personal services	\$ 71,495	\$ 71,495	\$ 71,038	\$ 457	\$ 68,934
Operating expenses	30,115	30,115	20,066	10,049	21,495
Supplies and materials	150	150	96	54	217
Capital outlay	<u>150</u>	<u>150</u>	<u>-</u>	<u>150</u>	<u>-</u>
Total disbursements	<u>\$ 101,910</u>	<u>\$ 101,910</u>	<u>\$ 91,200</u>	<u>\$ 10,710</u>	<u>\$ 90,646</u>
Excess (deficiency) of receipts over (under) disbursements	<u>\$ (14,927)</u>	<u>\$ (14,927)</u>	<u>\$ (3,997)</u>	<u>\$ 10,930</u>	<u>\$ (7,219)</u>
Fund balance, beginning of year			<u>25,112</u>		<u>32,331</u>
Fund balance, end of year			<u>\$ 21,115</u>		<u>\$ 25,112</u>

See accompanying independent auditors' report.

SCOTTS BLUFF COUNTY
Gering, Nebraska

NONMAJOR FUND - VETERANS AID SPECIAL REVENUE FUND
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Year Ended June 30, 2009
With Comparative Figures for the Year Ended June 30, 2008

	2009				2008 Actual
	Budget		Actual	Variance Favorable (Unfavorable)	
	Original	Final			
Receipts					
Property taxes	\$ 3,357	\$ 3,357	\$ 3,121	\$ (236)	\$ 3,698
Intergovernmental	40	40	305	265	321
Local fees, licenses, commissions and miscellaneous	80	80	81	1	83
Total receipts	\$ 3,477	\$ 3,477	\$ 3,507	\$ 30	\$ 4,102
Disbursements					
Operating expenses	\$ 6,500	\$ 6,500	\$ 4,455	\$ 2,045	\$ 4,109
Total disbursements	\$ 6,500	\$ 6,500	\$ 4,455	\$ 2,045	\$ 4,109
Excess (deficiency) of receipts over (under) disbursements	\$ (3,023)	\$ (3,023)	\$ (948)	\$ 2,075	\$ (7)
Fund balance, beginning of year			4,022		4,029
Fund balance, end of year			\$ 3,074		\$ 4,022

See accompanying independent auditors' report.

SCOTTS BLUFF COUNTY
Gering, Nebraska

NONMAJOR FUND - INSTITUTIONS SPECIAL REVENUE FUND
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Year Ended June 30, 2009
With Comparative Figures for the Year Ended June 30, 2008

	2009				2008 Actual
	Budget		Actual	Variance Favorable (Unfavorable)	
	Original	Final			
Receipts					
Property taxes	\$ 15,000	\$ 15,000	\$ 8,966	\$ (6,034)	\$ 1,218
Intergovernmental	97	97	1,239	1,142	180
Local fees, licenses, commissions and miscellaneous	<u>567</u>	<u>567</u>	<u>846</u>	<u>279</u>	<u>568</u>
Total receipts	\$ <u>15,664</u>	\$ <u>15,664</u>	\$ <u>11,051</u>	\$ <u>(4,613)</u>	\$ <u>1,966</u>
Disbursements					
Operating expenses	\$ <u>14,000</u>	\$ <u>14,000</u>	\$ <u>11,164</u>	\$ <u>2,836</u>	\$ <u>13,623</u>
Total disbursements	\$ <u>14,000</u>	\$ <u>14,000</u>	\$ <u>11,164</u>	\$ <u>2,836</u>	\$ <u>13,623</u>
Excess (deficiency) of receipts over (under) disbursements	\$ <u>1,664</u>	\$ <u>1,664</u>	\$ (113)	\$ <u>(1,777)</u>	\$ (11,657)
Fund balance, beginning of year			<u>606</u>		<u>12,263</u>
Fund balance, end of year			\$ <u>493</u>		\$ <u>606</u>

See accompanying independent auditors' report.

SCOTT'S BLUFF COUNTY
Gering, Nebraska

NONMAJOR FUND - VISITORS PROMOTION SPECIAL REVENUE FUND
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Year Ended June 30, 2009
With Comparative Figures for the Year Ended June 30, 2008

	2009				2008 Actual
	Budget		Actual	Variance Favorable (Unfavorable)	
	Original	Final			
Receipts					
Other taxes	\$ 252,000	\$ 252,000	\$ 245,783	\$ (6,217)	\$ 248,598
Intergovernmental	28,000	28,000	27,974	(26)	-
Local fees, licenses, commissions and miscellaneous	-	-	500	500	-
Total receipts	<u>\$ 280,000</u>	<u>\$ 280,000</u>	<u>\$ 274,257</u>	<u>\$ (5,743)</u>	<u>\$ 248,598</u>
Disbursements					
Operating expenses	\$ 425,608	\$ 425,608	\$ 298,913	\$ 126,695	\$ 364,334
Total disbursements	<u>\$ 425,608</u>	<u>\$ 425,608</u>	<u>\$ 298,913</u>	<u>\$ 126,695</u>	<u>\$ 364,334</u>
Excess (deficiency) of receipts over (under) disbursements	<u>\$ (145,608)</u>	<u>\$ (145,608)</u>	\$ (24,656)	<u>\$ 120,952</u>	\$ (115,736)
Fund balance, beginning of year			145,608		261,344
Fund balance, end of year			<u>\$ 120,952</u>		<u>\$ 145,608</u>

See accompanying independent auditors' report.

SCOTTS BLUFF COUNTY
Gering, Nebraska

NONMAJOR FUND - INHERITANCE TAX SPECIAL REVENUE FUND
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Year Ended June 30, 2009
With Comparative Figures for the Year Ended June 30, 2008

	2009			Variance Favorable (Unfavorable)	2008 Actual
	Budget		Actual		
	Original	Final			
Receipts					
Other taxes	\$ 250,000	\$ 250,000	\$ 595,019	\$ 345,019	\$ 309,726
Investment earnings	2,000	2,000	11,131	9,131	2,144
Total receipts	<u>\$ 252,000</u>	<u>\$ 252,000</u>	<u>\$ 606,150</u>	<u>\$ 354,150</u>	<u>\$ 311,870</u>
Disbursements					
Operating expenses	\$ 22,273	\$ 22,273	\$ 5,693	\$ 16,580	\$ 180
Total disbursements	\$ 22,273	\$ 22,273	\$ 5,693	\$ 16,580	\$ 180
Transfers out to other funds	550,000	550,000	550,000	-	200,000
Total disbursements and transfers out	<u>\$ 572,273</u>	<u>\$ 572,273</u>	<u>\$ 555,693</u>	<u>\$ 16,580</u>	<u>\$ 200,180</u>
Excess (deficiency) of receipts over (under) disbursements and transfers out	<u>\$ (320,273)</u>	<u>\$ (320,273)</u>	\$ 50,457	<u>\$ 370,730</u>	\$ 111,690
Fund balance, beginning of year			420,273		308,583
Fund balance, end of year			<u>\$ 470,730</u>		<u>\$ 420,273</u>

See accompanying independent auditors' report.

SCOTTS BLUFF COUNTY
Gering, Nebraska

NONMAJOR FUND - SCOTTSBLUFF DRAIN SINKING CAPITAL PROJECTS FUND
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Year Ended June 30, 2009
With Comparative Figures for the Year Ended June 30, 2008

	2009				2008 Actual
	Budget		Actual	Variance Favorable (Unfavorable)	
	Original	Final			
Receipts					
Local fees, licenses, commissions and miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -
Total receipts	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from other funds	25,000	25,000	25,000	-	25,000
Total receipts and transfers in	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	\$ 25,000
Disbursements					
Operating expenses	\$ 148,660	\$ 148,660	\$ 700	\$ 147,960	\$ 830
Total disbursements	\$ 148,660	\$ 148,660	\$ 700	\$ 147,960	\$ 830
Excess (deficiency) of receipts and transfers in over (under) disbursements	\$ (123,660)	\$ (123,660)	\$ 24,300	\$ 147,960	\$ 24,170
Fund balance, beginning of year			123,660		99,490
Fund balance, end of year			\$ 147,960		\$ 123,660

See accompanying independent auditors' report.

SCOTTS BLUFF COUNTY
Gering, Nebraska

NONMAJOR FUND - SURVEYOR SINKING CAPITAL PROJECT FUND
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Year Ended June 30, 2009
With Comparative Figures for the Year Ended June 30, 2008

	2009			Variance Favorable (Unfavorable)	2008 Actual
	Budget		Actual		
	Original	Final			
Receipts					
Local fees, licenses, commissions and miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -
Total receipts	\$ -	\$ -	\$ -	\$ -	\$ -
Disbursements					
Operating expenses	\$ -	\$ -	\$ 423	\$ (423)	\$ -
Capital outlay	5,465	5,465	-	5,465	-
Total disbursements	\$ 5,465	\$ 5,465	\$ 423	\$ 5,042	\$ -
Excess (deficiency) of receipts over (under) disbursements	\$ (5,465)	\$ (5,465)	\$ (423)	\$ 5,042	\$ -
Fund balance, beginning of year			5,465		5,465
Fund balance, end of year			\$ 5,042		\$ 5,465

See accompanying independent auditors' report.

SCOTTS BLUFF COUNTY
Gering, Nebraska

NONMAJOR FUND - BARRIER ELIMINATION CAPITAL PROJECT FUND
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Year Ended June 30, 2009
With Comparative Figures for the Year Ended June 30, 2008

	2009				2008 Actual
	Budget		Actual	Variance Favorable (Unfavorable)	
	Original	Final			
Receipts					
Property taxes	\$ -	\$ -	\$ 10	\$ 10	\$ 15
Total receipts	\$ -	\$ -	\$ 10	\$ 10	\$ 15
Disbursements					
Capital outlay	\$ 10,000	\$ 10,000	\$ -	\$ 10,000	\$ -
Total disbursements	\$ 10,000	\$ 10,000	\$ -	\$ 10,000	\$ -
Excess (deficiency) of receipts over (under) disbursements	\$ (10,000)	\$ (10,000)	\$ 10	\$ 10,010	\$ 15
Fund balance, beginning of year			12,936		12,921
Fund balance, end of year			\$ 12,946		\$ 12,936

See accompanying independent auditors' report.

SCOTTS BLUFF COUNTY
Gering, Nebraska

NONMAJOR FUND - SPECIAL PROJECTS CAPITAL PROJECTS FUND
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Year Ended June 30, 2009
With Comparative Figures for the Year Ended June 30, 2008

	2009		Actual	Variance Favorable (Unfavorable)	2008 Actual
	Budget				
	Original	Final			
Receipts					
Intergovernmental	\$ 77,706	\$ 77,706	\$ 28,113	\$ (49,593)	\$ 48,230
Local fees, licenses, commissions and miscellaneous	-	-	2,614	2,614	1,246
Total receipts	<u>\$ 77,706</u>	<u>\$ 77,706</u>	<u>\$ 30,727</u>	<u>\$ (46,979)</u>	<u>\$ 49,476</u>
Disbursements					
Personal services	\$ 88,362	\$ 88,362	\$ 19,335	\$ 69,027	\$ 21,700
Operating expenses	4,765	4,765	1,589	3,176	13,079
Supplies and materials	7,800	7,800	8,650	(850)	15,144
Capital outlay	-	-	1,395	(1,395)	1,952
Total disbursements	<u>\$ 100,927</u>	<u>\$ 100,927</u>	<u>\$ 30,969</u>	<u>\$ 69,958</u>	<u>\$ 51,875</u>
Transfers out to other funds	<u>12,382</u>	<u>12,382</u>	<u>12,382</u>	-	-
Total disbursements and transfers out	<u>\$ 113,309</u>	<u>\$ 113,309</u>	<u>\$ 43,351</u>	<u>\$ 69,958</u>	<u>\$ 51,875</u>
Excess (deficiency) of receipts over (under) disbursements and transfers out	<u>\$ (35,603)</u>	<u>\$ (35,603)</u>	\$ (12,624)	<u>\$ 22,979</u>	\$ (2,399)
Fund balance, beginning of year			<u>35,603</u>		<u>38,002</u>
Fund balance, end of year			<u>\$ 22,979</u>		<u>\$ 35,603</u>

See accompanying independent auditors' report.

SCOTTS BLUFF COUNTY
Gering, Nebraska

NONMAJOR FUND - HOMELAND SECURITY CAPITAL PROJECTS FUND
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Year Ended June 30, 2009
With Comparative Figures for the Year Ended June 30, 2008

	2009			Variance Favorable (Unfavorable)	2008 Actual
	Budget		Actual		
	Original	Final			
Receipts					
Intergovernmental	\$ 371,156	\$ 371,156	\$ 2,816	\$ (368,340)	\$ 42,218
Total receipts	\$ 371,156	\$ 371,156	\$ 2,816	\$ (368,340)	\$ 42,218
Transfers in from other funds	-	-	96,111	96,111	-
Total receipts and transfers in	\$ 371,156	\$ 371,156	\$ 98,927	\$ (272,229)	\$ 42,218
Disbursements					
Operating expenses	\$ 2,992	\$ 2,992	\$ 2,928	\$ 64	\$ 3,969
Capital outlay	373,872	373,872	96,111	277,761	38,095
Total disbursements	\$ 376,864	\$ 376,864	\$ 99,039	\$ 277,825	\$ 42,064
Excess (deficiency) of receipts and transfers in over (under) disbursements	\$ (5,708)	\$ (5,708)	\$ (112)	\$ 5,596	\$ 154
Fund balance, beginning of year			5,708		5,554
Fund balance, end of year			\$ 5,596		\$ 5,708

See accompanying independent auditors' report.

SCOTTS BLUFF COUNTY
Gering, Nebraska

NONMAJOR FUND - CAPITAL IMPROVEMENTS CAPITAL PROJECTS FUND
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Year Ended June 30, 2009
With Comparative Figures for the Year Ended June 30, 2008

	2009				2008 Actual
	Budget		Actual	Variance Favorable (Unfavorable)	
	Original	Final			
Receipts					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 250,000
Total receipts	\$ -	\$ -	\$ -	\$ -	\$ 250,000
Transfers in from other funds	281,586	281,586	281,586	-	-
Total receipts and transfers in	\$ 281,586	\$ 281,586	\$ 281,586	\$ -	\$ 250,000
Disbursements					
Operating expenses	\$ -	\$ -	\$ -	\$ -	\$ 9,703
Capital outlay	302,794	302,794	53,850	248,944	500,000
Total disbursements	\$ 302,794	\$ 302,794	\$ 53,850	\$ 248,944	\$ 509,703
Excess (deficiency) of receipts and transfers in over (under) disbursements	\$ (21,208)	\$ (21,208)	\$ 227,736	\$ 248,944	\$ (259,703)
Fund balance, beginning of year			21,208		280,911
Fund balance, end of year			\$ 248,944		\$ 21,208

See accompanying independent auditors' report.

SCOTTS BLUFF COUNTY
Gering, Nebraska

NONMAJOR FUND - JAIL OBLIGATION BONDS CAPITAL PROJECTS FUND
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Year Ended June 30, 2009
With Comparative Figures for the Year Ended June 30, 2008

	2009			Variance Favorable (Unfavorable)	2008 Actual
	Budget		Actual		
	Original	Final			
Receipts					
Local fees, licenses, commissions and miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -
Total receipts	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers in from other funds	-	-	184,745	184,745	-
Total receipts and transfers in	\$ -	\$ -	\$ 184,745	\$ 184,745	\$ -
Disbursements					
Capital outlay	\$ -	\$ -	\$ 184,745	\$ (184,745)	\$ 2,080,558
Total disbursements	\$ -	\$ -	\$ 184,745	\$ (184,745)	\$ 2,080,558
Transfers out to other funds	531,586	531,586	531,586	-	-
Total disbursements and transfers out	\$ 531,586	\$ 531,586	\$ 716,331	\$ (184,745)	\$ 2,080,558
Excess (deficiency) of receipts and transfers in over (under) disbursements and transfers out	\$ (531,586)	\$ (531,586)	\$ (531,586)	\$ -	\$ (2,080,558)
Fund balance, beginning of year			531,586		2,612,144
Fund balance, end of year			\$ -		\$ 531,586

See accompanying independent auditors' report.



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

To the Board of Commissioners
Scotts Bluff County
Gering, Nebraska

We have audited the accompanying financial statements of the governmental activities, the business-type activity, each major fund, and the aggregate remaining fund information of Scotts Bluff County, Nebraska (the "County") as of and for the year ended June 30, 2009, which collectively comprise the County's basic financial statements and have issued our report thereon dated December 21, 2009. Our report disclosed that, as described in Note 1 to the financial statements, the County prepares its financial statements of the governmental, business-type and fiduciary funds on the cash basis, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. 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.

Internal Control Over Financial Reporting

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

Our consideration of the internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to initiate, authorize, record, process, or report financial data

To the Board of Commissioners
Scotts Bluff County
Gering, Nebraska
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Internal Control Over Financial Reporting (Continued)

reliably in accordance with accounting principles generally accepted in the United States of America such that there is more than a remote likelihood that a misstatement of the County's financial statements that is more than inconsequential will not be prevented or detected by the County's internal control. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as items 2009-1 and 2009-2 to be significant deficiencies in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the County's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we believe that the significant deficiencies described above are not material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters, 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 that are required to be reported under *Government Auditing Standards*.

We also noted certain other matters that we reported to management of Scotts Bluff County in a separate letter dated December 21, 2009.

The County's response to the findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. We did not audit the County's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of management, the Board of Commissioners of Scotts Bluff County, Nebraska, others within the County and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Fred A. Lockwood & Co., P. C.

Scottsbluff, Nebraska
December 21, 2009



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

To the Board of Commissioners
Scotts Bluff County
Gering, Nebraska

Compliance

We have audited the compliance of Scotts Bluff County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2009. The County's major federal programs are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, Scotts Bluff County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2009.

To the Board of Commissioners
Scotts Bluff County
Gering, Nebraska
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Internal Control Over Compliance

The management of Scotts Bluff County is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing an opinion on compliance, 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.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses as discussed below. However, we identified a significant deficiency in internal control over compliance that we consider to be a significant deficiency.

A control deficiency in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiency described in the accompanying Schedule of Findings and Questioned Costs as item 2009-1 to be a significant deficiency in internal control over compliance.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control. We do not consider item 2009-1 to be a material weakness.

The County's response to the findings identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. We did not audit the County's responses and, accordingly, we express no opinion on it.

SCOTTS BLUFF COUNTY
Gering, Nebraska

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2009

<u>Federal Grantor/Pass-through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Federal Expenditures</u>
<u>United States Department of Health and Human Services</u>			
Passed through Nebraska Department of Health and Human Services:			
Maternal and Child Health Services Block Grant to the States	93.994	IAP 932165	\$ 16,331
Epidemiology and Laboratory Capacity for Infectious Diseases	93.283	5U50C1723775-04	9,935
Public Health Preparedness and Response for Bioterrorism	93.069	5U901P716975-09	40,650
Fall Preventive Mini-Grant	NA	NA	1,100
Pool Cool Mini-Grant	NA	NA	800
Child Support Enforcement	93.563	09-04NE4004	246,964
Passed through Panhandle Public Health District:			
Maternal and Child Health Services Block Grant to the States	93.994	NA	6,750
National Bioterrorism Hospital Preparedness Program	93.889	NA	3,750
Passed through Aging Office of Western Nebraska:			
Special Programs for the Aging - Title III, Part B Grants for Supportive Services and Senior Centers	93.044	NA	<u>65,924</u>
Total United States Department of Health and Human Services			\$ <u>392,204</u>
<u>United States Department of Transportation</u>			
Passed through Nebraska Department of Roads:			
Formula Grants for Other Than Urbanized Areas	20.509	RPT-C791(209)	\$ 150,396
Highway Planning and Construction	20.205	09-H5IP-4	16,722
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	401-09-5	<u>6,778</u>
Total United States Department of Transportation			\$ <u>173,896</u>
<u>United States Department of Justice</u>			
Passed through Nebraska Crime Commission:			
Juvenile Accountability Incentive Block Grants	16.523	08-CA-520	\$ 29,489
Crime Victim Assistance	16.575	08-VA-204	24,377
Byrne Discretionary Program	16.738	08-DA-307	151,129
Passed through Nebraska Department of Justice			
Bulletproof Vest Partnership Program	16.607	OMB #1121-0235	<u>1,600</u>
Total United States Department of Justice			\$ <u>206,595</u>
<u>United States Department of Homeland Security</u>			
Passed through Nebraska Emergency Management Agency:			
Homeland Security Grant Program	97.067	2007-GF-T7-0035	\$ 96,111
Emergency Management Preparedness Grant	97.042	2007-EM-E7-0081	<u>2,815</u>
Total United States Department of Homeland Security			\$ <u>98,926</u>
Total Expenditures of Federal Awards			\$ <u><u>871,621</u></u>

See accompanying independent auditors' report
and notes to the schedule of expenditures of federal awards.

SCOTTS BLUFF COUNTY
Gering, Nebraska

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2009

NOTE 1 - BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Scotts Bluff County, Nebraska and is presented on the cash basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements.

NOTE 2 - SUB-RECIPIENTS

Of the federal expenditures presented in the Schedule of Expenditures of Federal Awards, the County provided federal awards to a sub-recipient as follows:

Homeland Security Grant Program	97.067	\$96,111
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See accompanying independent auditors' report.

SCOTTS BLUFF COUNTY
Gering, Nebraska

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2009

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued:	Unqualified		
Internal control over financial reporting:			
Material weakness(es) identified?	_____	yes	<u> X </u> no
Significant deficiencies identified that are not considered to be material weaknesses?	<u> X </u>	yes	_____ none reported
Noncompliance material to financial statements noted?	_____	yes	<u> X </u> no

Federal Awards

Internal control over major programs:			
Material weakness(es) identified?	_____	yes	<u> X </u> no
Significant deficiencies identified that are not considered to be material weaknesses?	<u> X </u>	yes	_____ none reported
Type of auditors' report issued on compliance for major programs:	Unqualified		
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?	<u> X </u>	yes	_____ no

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program</u>
20.509	Formula Grants for Other Than Urbanized Areas
16.738	Byrne Discretionary Program

Dollar threshold used to distinguish between type A and type B programs:	\$ <u>300,000</u>
Auditee qualified as low-risk auditee?	<u> X </u> yes _____ no

See accompanying independent auditors' report.

SCOTTS BLUFF COUNTY
Gering, Nebraska

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)

For the Year Ended June 30, 2009

Section II - Financial Statement Findings

Current Year Findings

2009-1 FINDING: Segregation of Accounting Functions:

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

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

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

Cause of the Condition - The County does not employ sufficient office personnel to properly segregate accounting functions.

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

Auditee Response - The County has assessed the benefits and costs associated with the proper segregation of duties for all County departments and offices and has determined the costs would outweigh any benefits received. The County understands the inherent risks associated with improper segregation of accounting functions. The County requires monthly reporting to the Board of Commissioners by various department officials to ensure transactions are recorded, and potential errors and irregularities are identified on a timely basis.

2009-2 FINDING: Preparation of Financial Statements:

Condition - The County does not have an internal control system designed to provide for the preparation of the financial statements being audited. As auditors, we were requested to draft the financial statements and accompanying notes. This situation is not unusual in an organization the size of Scotts Bluff County.

Criteria - Government auditing standards indicate that the inability to produce financial statements is an internal control deficiency.

See accompanying independent auditors' report.

SCOTTS BLUFF COUNTY

Gering, Nebraska

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)

For the Year Ended June 30, 2009

Section II - Financial Statement Findings (Continued)

Current Year Findings (Continued)

2009-2 FINDING: Preparation of Financial Statements (Continued):

Effect of the Condition - The auditor is requested to prepare the financial statements.

Cause of the Condition - The County does not find it cost effective to incur the cost to provide for the preparation of the financial statements.

Recommendation - The County should provide appropriate oversight of the preparation of the financial statements prepared by the auditor.

Management Response - Management accepts this risk because of the cost of implementing an internal control system which would provide for the preparation of the financial statements being audited.

Prior Year Findings

2008-1 FINDING: Segregation of Accounting Functions:

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

Current Status - This finding is repeated in the current year as finding 2009-1.

2008-2 FINDING: Preparation of Financial Statements:

Condition - The County does not have an internal control system designed to provide for the preparation of the financial statements being audited. As auditors, we were requested to draft the financial statements and accompanying notes. This situation is not unusual in an organization the size of Scotts Bluff County. It is the responsibility of management and those charged with governance to make the decision whether to accept the degree of risk associated with this condition because of cost or other considerations.

Current Status - This finding is repeated in the current year as finding 2009-2.

See accompanying independent auditors' report.