

AUDIT REPORT
OF
SCOTTS BLUFF COUNTY, NEBRASKA

JUNE 30, 2013

AUDIT REPORT
OF
SCOTTS BLUFF COUNTY, NEBRASKA
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DANA F. COLE & COMPANY, LLP
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

County Board of Commissioners
Scotts Bluff County
Gering, Nebraska

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Scotts Bluff County, Nebraska, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position - cash basis of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Scotts Bluff County, Nebraska, as of June 30, 2013, and the respective changes in financial position - cash basis, thereof for the year then ended in accordance with the basis of accounting as described in Note 1.

Basis of Accounting

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

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Scotts Bluff County, Nebraska's basic financial statements. The supplementary information on pages 33 - 72 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The schedule of expenditures of federal awards on pages 30 - 32 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.

The supplementary information on pages 33 - 72 and the schedule of expenditures of federal awards on pages 30 - 32 are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information on pages 33 - 72 and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 4, 2013, on our consideration of the Scotts Bluff County, Nebraska's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion

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

Dana J Cole+Company, LLP

Scottsbluff, Nebraska
December 4, 2013

SCOTTS BLUFF COUNTY, NEBRASKA
STATEMENT OF NET POSTION - CASH BASIS
JUNE 30, 2013

	Governmental Activities	Business-Type Activities	Total Primary Government
ASSETS			
Cash and cash equivalents	<u>9,021,740</u>	<u>355,741</u>	<u>9,377,481</u>
TOTAL ASSETS	<u>9,021,740</u>	<u>355,741</u>	<u>9,377,481</u>
NET POSITION			
Restricted	2,302,326	355,741	2,658,067
Unrestricted	<u>6,719,414</u>	<u> </u>	<u>6,719,414</u>
TOTAL NET POSITION	<u>9,021,740</u>	<u>355,741</u>	<u>9,377,481</u>

See accompanying notes to financial statements.

SCOTTS BLUFF COUNTY, NEBRASKA
STATEMENT OF ACTIVITIES - CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2013

Functions/programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		Total
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	
Primary government							
Governmental activities							
General Government	7,191,206	1,048,785		185,089	(5,957,332)		(5,957,332)
Public Safety	7,528,239	2,697,051	150,726	348,209	(4,332,253)		(4,332,253)
Public Works	2,820,729	424,396	2,053,194		(343,139)		(343,139)
Public Health	332,270	25,184	120,771		(186,315)		(186,315)
Public Welfare and Social Services	642,040	87,495	631,036		76,491		76,491
Culture and recreation	455,745				(455,745)		(455,745)
Capital outlay	1,169,132				(1,169,132)		(1,169,132)
Debt service							
Principal	2,484,745		1,680,000		(804,745)		(804,745)
Interest	364,912				(364,912)		(364,912)
Issue costs	31,303				(31,303)		(31,303)
Total governmental activities	<u>23,020,321</u>	<u>4,282,911</u>	<u>4,635,727</u>	<u>533,298</u>	<u>(13,568,385)</u>		<u>(13,568,385)</u>
Business-type activity							
Keno operations	<u>753,418</u>	<u>1,080,315</u>				<u>326,897</u>	<u>326,897</u>
Total primary government	<u>23,773,739</u>	<u>5,363,226</u>	<u>4,635,727</u>	<u>533,298</u>	<u>(13,568,385)</u>	<u>326,897</u>	<u>(13,241,488)</u>
GENERAL RECEIPTS							
Property taxes					9,208,963		9,208,963
Motor vehicle taxes					1,279,910		1,279,910
Other taxes					1,478,781		1,478,781
Intergovernmental revenues					1,168,402		1,168,402
Miscellaneous local					1,548,994		1,548,994
Investment earnings					93,743		93,743
Total general revenues					<u>14,778,793</u>		<u>14,778,793</u>
Net transfers in (out)					<u>420,000</u>	<u>(420,000)</u>	
CHANGE IN NET POSITION					1,630,408	(93,103)	1,537,305
NET POSITION, beginning of year					<u>7,391,332</u>	<u>448,844</u>	<u>7,840,176</u>
NET POSITION, end of year					<u>9,021,740</u>	<u>355,741</u>	<u>9,377,481</u>

See accompanying notes to financial statements.

SCOTTS BLUFF COUNTY, NEBRASKA
STATEMENT OF ASSETS AND FUND BALANCES - CASH BASIS
GOVERNMENTAL FUNDS
JUNE 30, 2013

	Major Funds						Total Governmental Funds
	General Fund	Road and Bridge Fund	Self- Insured Medical Insurance Fund	Detention Fund	Debt Service Fund	Nonmajor Governmental Funds	
ASSETS							
Cash and cash equivalents	<u>3,225,975</u>	<u>888,359</u>	<u>1,324,265</u>	<u>554,455</u>	<u>921,025</u>	<u>2,107,661</u>	<u>9,021,740</u>
TOTAL ASSETS	<u>3,225,975</u>	<u>888,359</u>	<u>1,324,265</u>	<u>554,455</u>	<u>921,025</u>	<u>2,107,661</u>	<u>9,021,740</u>
FUND BALANCES							
Restricted		888,359			921,025	492,942	2,302,326
Committed			1,324,265	554,455		1,614,719	3,493,439
Unassigned	<u>3,225,975</u>						<u>3,225,975</u>
TOTAL FUND BALANCES	<u>3,225,975</u>	<u>888,359</u>	<u>1,324,265</u>	<u>554,455</u>	<u>921,025</u>	<u>2,107,661</u>	<u>9,021,740</u>

See accompanying notes to financial statements.

SCOTT'S BLUFF COUNTY, NEBRASKA
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

	Major Funds						
	General Fund	Road and Bridge Fund	Self-Insured Medical Insurance Fund	Detention Fund	Debt Service Fund	Other Nonmajor Governmental Funds	Total Governmental Funds
RECEIPTS							
Property taxes	5,472,010			2,176,380	929,030	631,543	9,208,963
Motor vehicle taxes	1,100,277	179,633					1,279,910
Other taxes	300					1,478,481	1,478,781
Intergovernmental	1,529,847	2,077,902		275,108	107,568	667,002	4,657,427
Local fees, licenses, commissions, and miscellaneous	2,376,518	260,217	699,354	2,252,956	(398)	243,258	5,831,905
Investment earnings	53,943					39,800	93,743
Proceeds from debt issuance					1,680,000		1,680,000
Total receipts	<u>10,532,895</u>	<u>2,517,752</u>	<u>699,354</u>	<u>4,704,444</u>	<u>2,716,200</u>	<u>3,060,084</u>	<u>24,230,729</u>
DISBURSEMENTS							
General government	4,934,843		2,247,749			8,614	7,191,206
Public safety	2,734,952			3,922,543		870,744	7,528,239
Public works	113,116	2,512,986				194,627	2,820,729
Public health						332,270	332,270
Public welfare and social services	579,906					62,134	642,040
Culture and recreation						455,745	455,745
Capital outlay	191,439	339,367		1,117		637,209	1,169,132
Debt service							
Principal	23,519	91,226			2,370,000		2,484,745
Interest	17,246	4,245			343,421		364,912
Issue costs					31,303		31,303
Total disbursements	<u>8,595,021</u>	<u>2,947,824</u>	<u>2,247,749</u>	<u>3,923,660</u>	<u>2,744,724</u>	<u>2,561,343</u>	<u>23,020,321</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>1,937,874</u>	<u>(430,072)</u>	<u>(1,548,395)</u>	<u>780,784</u>	<u>(28,524)</u>	<u>498,741</u>	<u>1,210,408</u>
OTHER FINANCING SOURCES (USES)							
Operating transfers in	1,145,000	959,198	2,167,034		66,203	379,625	4,717,060
Operating transfers out	(2,474,560)	(273,019)		(396,533)		(1,152,948)	(4,297,060)
Total other financing sources (uses)	<u>(1,329,560)</u>	<u>686,179</u>	<u>2,167,034</u>	<u>(396,533)</u>	<u>66,203</u>	<u>(773,323)</u>	<u>420,000</u>
NET CHANGE IN FUND BALANCES	608,314	256,107	618,639	384,251	37,679	(274,582)	1,630,408
FUND BALANCES, beginning of year	<u>2,617,661</u>	<u>632,252</u>	<u>705,626</u>	<u>170,204</u>	<u>883,346</u>	<u>2,382,243</u>	<u>7,391,332</u>
FUND BALANCES, end of year	<u>3,225,975</u>	<u>888,359</u>	<u>1,324,265</u>	<u>554,455</u>	<u>921,025</u>	<u>2,107,661</u>	<u>9,021,740</u>

See accompanying notes to financial statements.

SCOTTS BLUFF COUNTY, NEBRASKA
STATEMENT OF NET POSITION - CASH BASIS
BUSINESS-TYPE FUND
JUNE 30, 2013

	Business-Type Activities <u>Enterprise Funds</u> Keno
ASSETS	
Cash and cash equivalents	<u>355,741</u>
TOTAL ASSETS	<u>355,741</u>
NET POSITION	
Restricted	<u>355,741</u>
TOTAL NET POSITION	<u>355,741</u>

See accompanying notes to financial statements.

SCOTTS BLUFF COUNTY, NEBRASKA
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN NET POSITION -
CASH BASIS - BUSINESS-TYPE FUND
FOR THE YEAR ENDED JUNE 30, 2013

	Business-Type Activities <u>Enterprise Funds</u>
	Keno
OPERATING REVENUES	
Keno receipts	4,162,285
Less: payouts to customers	<u>(3,081,970)</u>
Total operating revenues	<u>1,080,315</u>
OPERATING EXPENSES	
Operating expenses	<u>753,418</u>
INCOME BEFORE OPERATING TRANSFERS	326,897
OPERATING TRANSFERS	
Operating transfers out	<u>(420,000)</u>
CHANGE IN NET POSITION	(93,103)
NET POSITION, beginning of year	<u>448,844</u>
NET POSITION, end of year	<u>355,741</u>

See accompanying notes to financial statements.

SCOTTS BLUFF COUNTY, NEBRASKA
STATEMENT OF NET POSITION - CASH BASIS
FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

ASSETS	
Cash and cash equivalents	<u>1,615,864</u>
LIABILITIES	
Road Improvement Districts	1,605
State	505,105
Schools	688,828
Educational Service Units	6,487
Community/Technical Colleges	41,160
Natural Resource Districts	20,056
Cemeteries	19,308
Fire Districts	5,347
Sanitary Improvement Districts	151,737
Drainage Districts	2,392
Irrigation Districts	13,829
Municipalities	119,297
Redevelopment Districts	365
Agricultural Society	3,855
Other governments	<u>36,493</u>
Total liabilities	<u>1,615,864</u>
NET POSITION	<u>- 0 -</u>

See accompanying notes to financial statements.

SCOTTS BLUFF COUNTY, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of the significant accounting policies of Scotts Bluff County, Nebraska (the County).

A. THE REPORTING ENTITY

Scotts Bluff County, Nebraska, 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 County consists of the primary government (which includes all of the funds, organizations, institutions, agencies, departments, and offices that make up the legal entity, plus those funds which the primary government has a fiduciary responsibility, even though those fiduciary funds may represent organizations that do not meet the criteria for inclusion in the financial reporting entity); those organizations for which the primary government is financially accountable; and other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the financial reporting entity's financial statements to be misleading or incomplete.

Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. The County is financially accountable if its County Commission appoints a voting majority of another organization's government body and it has the ability to impose its will on that organization, or there is a potential for that organization to provide specific financial benefits to, or impose specific financial burdens on, the County (primary government). The County may also be financially accountable for another organization if that organization is fiscally dependent on the County. The County has determined it has no component units required to be reported in these financial statements.

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The government-wide financial statements (i.e., the statement of activities and net position) report information on all the nonfiduciary activities of the primary government and its component units. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods and services.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the County's activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reversed for the statement of activities. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

SCOTTS BLUFF COUNTY, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (Continued)

Separate financial statements are provided for governmental funds, business-type funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements, as applicable.

Proprietary funds are used to account for the County's business-type activities. Proprietary funds distinguish operating receipts and disbursements from nonoperating items. Operating receipts and disbursements generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. All receipts and disbursements not meeting this definition are reported as nonoperating receipts and disbursements.

Fiduciary funds report assets held in a trustee or agency capacity for others and, therefore, cannot be used to support the County's own programs. The Trust and Agency Funds are fiduciary funds.

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

Measurement Focus

The government-wide and fund financial statements of the primary government, Scotts Bluff County, Nebraska, are reported using the current financial resources measurement focus and the cash receipts and disbursements basis of accounting. Revenues are recognized when the County Treasurer receives cash rather than when earned. Expenditures are recognized when cash is disbursed rather than when the obligation is incurred. Accordingly, the accompanying financial statements are not intended to present financial position and the results of operations in conformity with accounting principles generally accepted in the United States of America.

Operating income reported in the proprietary fund financial statements includes revenues and expenses related to the primary continuing operations of the fund. Principal operating revenues for proprietary funds are charges to customers for sales or services. Principal operating expenses are the costs of providing goods or services and include administrative expenses. Other revenues and expenses are classified as nonoperating in the financial statements.

Balances held by various county officers at year-end, including cash and accounts receivables, are reported as cash items in the statement of net position - cash basis - fiduciary funds. This statement includes amounts due to other governments, the County Treasurer, and various trust accounts, which are reported as liabilities on that statement. The effect of not recognizing the County portion of revenue until collected by the County Treasurer is not considered a material departure from the cash basis of accounting.

SCOTT BLUFF COUNTY, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION (Continued)

Measurement Focus (Continued)

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitutes its assets, liabilities, fund equity, revenues, and expenditures/expenses. Funds are organized into two major categories: governmental and proprietary. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the County or meets the following criteria:

- a. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type, and
- b. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

The County reports the following major governmental funds:

Governmental Funds

General Fund

The General Fund is the primary operating fund of the County and always classified as a major fund. It is used to account for all activities except those legally or administratively required to be accounted for in other funds.

Special Revenue Funds

Special revenue funds are used to account for proceeds of the specific revenue sources (other than special assessments or major capital projects) that are legally restricted to expenditures for specified purposes or designated to finance particular functions or activities of the County. The reporting entity includes the following special revenue funds, the first three funds are to be reported as major funds and the remaining are to be reported as nonmajor funds:

<u>Fund</u>	<u>Brief Description</u>
Road and Bridge Fund	Maintains and improves county bridges and other county infrastructure. The County is required to match a certain amount of state resources for these purposes.

SCOTTS BLUFF COUNTY, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION (Continued)

Measurement Focus (Continued)

Governmental Funds (Continued)

Special Revenue Funds (Continued)

Fund	Brief Description
Self Insured Medical	Collects employee and employer funding contribution for the purpose of paying insurance premiums and uninsured costs of employee medical costs.
Detention Fund	Collects taxes and collects fees for operation of the county detention center.
Preservation and Modernization Fund, Relief and Medical Fund, Institutions Fund, Veterans Aid Fund, Drug Enforcement Fund, Drug Court Fund, Special Projects Fund, Homeland Security Fund, Juvenile Probation Fund, Inheritance Tax Fund, Public Health Fund, E-911 Fund, Barrier Elimination Fund, Surveyor, Sinking Fund, Flood Control Fund, Scottsbluff Drain Sinking Fund, Noxious Weed Fund, Central Communications Fund	These funds account for revenues and expenditures as stated in the fund name.
Debt Service Fund	Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.
Capital Improvement Fund	Capital improvement funds are used to account for the financial resources to be used for acquisition or construction of major capital facilities.

SCOTTS BLUFF COUNTY, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION (Continued)

Measurement Focus (Continued)

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.

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 nonoperating receipts and disbursements.

Fiduciary Fund Types

Trust and Agency Funds

Trust and Agency Funds are used to account for assets held by the County in a trustee capacity for other governmental units. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Program Revenues

In the statement of activities and net position, cash basis revenues that are derived directly from each activity or from parties outside the County's taxpayers are reported as program revenues. The County has the following program revenues in each activity:

General Government	Fees, permits, licenses, and commissions
Public Safety	Fines and fees, E-911 revenue, operating grants from federal and state agencies for law enforcement, incarceration fees
Public Works	Township road contracts, reimbursements, operating grants from FEMA and other federal and state agencies for road and infrastructure work
Public Health	Fees, permits, licenses
Public Welfare and Social Services	Operating grants for juvenile services

All other governmental revenues are reported as general. All taxes are classified as general revenue even if restricted for a specific purpose.

SCOTTS BLUFF COUNTY, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. ASSETS, LIABILITIES, AND NET ASSETS OR EQUITY

1. Deposits and Investments

The County's cash is considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. The County had no cash equivalents at June 30, 2013.

Nebraska statutes allow the County to make any investments allowed by the State Investment Officer. This includes bank certificates of deposit. Investments for the County are reported at fair value.

2. Capital Assets

Capital assets are not recorded as assets on the government-wide or fund financial statements and depreciation is not recognized. Purchases of capital assets are recorded as disbursements by function in the financial statements.

3. Compensated Absences

It is the County's policy to permit employees to accumulate a limited amount of earned but unused vacation, sick leave, and compensatory time. Employees who leave county government for any reason will be paid for any unused vacation leave earned after one (1) year of employment. Employees who leave the county employment before one full year of employment shall not be paid any vacation leave, as none has been earned by them until after one full year of employment. All sick leave shall expire on the date of separation. All unused compensatory time remaining when the employee leaves the employment of the County shall be paid at the employee's current hourly rate or at the average rate for the final three years of employment, whichever is greater.

4. 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.

5. Equity Classification

Government-Wide Statements

Equity is classified as net position and displayed in two components:

Restricted net position consists of net position with constraints placed on the use either by external groups, such as creditors, grantors, contributors or laws and regulations of other governments, or through constitutional provision or enabling legislation.

Unrestricted net position do not meet the definition of restricted.

SCOTTS BLUFF COUNTY, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. ASSETS, LIABILITIES, AND NET ASSETS OR EQUITY (Continued)

5. Equity Classification (Continued)

Government-Wide Statements (Continued)

It is the County's policy to use restricted net position first, prior to the use of unrestricted net position, when a disbursement is paid for purposes in which both restricted and unrestricted net position are available.

Fund Financial Statements

Governmental fund equity is classified as fund balance. Proprietary fund equity is classified the same as in the government-wide statements.

Fund Balance Classification

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

Nonspendable

This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact. The County currently has no amounts classified in this category.

Restricted

This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

Committed

This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the County Board of Commissioners. These amounts cannot be used for any other purpose unless the Board removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

SCOTTS BLUFF COUNTY, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. ASSETS, LIABILITIES, AND NET ASSETS OR EQUITY (Continued)

5. Equity Classification (Continued)

Fund Financial Statements (Continued)

Fund Balance Classification (Continued)

Assigned

This classification includes amounts that are constrained by the County's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the County Board of Commissioners or through the Board delegating this responsibility to the County management accountant through the budgetary process. The County currently has no amounts classified in this category.

Unassigned

This classification includes the residual fund balance for the General Fund.

The County would typically use restricted fund balances first, followed by committed resources, and then assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first to defer the use of these other classified funds.

E. REVENUE RECOGNITION - PROPERTY TAXES

Property taxes are levied by October 15 based on valuations as of January 1. Real estate and personal property 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 May 1 and September 1. Motor vehicle taxes are due when application is made for registration of a motor vehicle.

F. INTERFUND ACTIVITIES

In the process of aggregating the financial information on the government-wide financial statements, some amounts reported as interfund activity in the fund financial statements have been eliminated or reclassified.

SCOTTS BLUFF COUNTY, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS

NOTE 2. INVESTMENTS AND DEPOSITS

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 cash basis assets and fund balances as "cash and cash equivalents." Interest earned on pooled funds is credited to the County General Fund in accordance with Section 77-2315, R.R.S. 1943.

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.

For the following disclosures required by Governmental Accounting Standards Board Statement No. 40, deposits include checking accounts, savings accounts, money market accounts, and certificates of deposit.

The Nebraska Public Agency Investment Trust (NPAIT) was established in June 1996 through the Interlocal Cooperation Act and commenced operations July 25, 1996. NPAIT was established to assist public bodies throughout the State of Nebraska with the investment of their available cash reserves. Participation in the investment trust is voluntary for its members. The objective of NPAIT is to provide its owner members with a conservative and effective investment alternative tailored to the needs of its members. NPAIT portfolio management generally follows established investment criteria developed by the Securities and Exchange Commission for money market funds designed to offer acceptable yield while maintaining liquidity. NPAIT is not registered with the Securities and Exchange Commission (SEC) as an investment company.

NPAIT's short-term investment portfolio consists of cash and short-term investments valued at amortized cost, which is determined to approximate fair value due to the short-term nature of the instruments. NPAIT maintains a net asset value of \$1.00 per unit. Funds deposited with NPAIT at June 30, 2013, were \$50,000.

Cash and Investment Balances

The ending balances consist of checking and money market account deposits and investments in certificates of deposit as follows:

	Financial Institution Balance	Financial Statement Carrying Amount
Cash on hand		118,895
Pooled cash	8,897,574	8,874,450
Pooled certificates of deposit	<u>2,000,000</u>	<u>2,000,000</u>
Total	<u>10,897,574</u>	<u>10,993,345</u>

SCOTTS BLUFF COUNTY, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS

NOTE 2. INVESTMENTS AND DEPOSITS (Continued)

Cash and Investment Balances (Continued)

	Financial Statement Carrying Amount
Analysis of cash reporting by activity	
Governmental activities	9,021,740
Proprietary activities	355,741
Fiduciary activities	<u>1,615,864</u>
 Total	 <u>10,993,345</u>

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, 2013, the County's balances with financial institutions were \$10,897,574, of which \$- 0 - was exposed to custodial credit risk as follows:

	Financial Institution Balance	Custodial Credit Risk
Insured by FDIC Insurance	1,000,000	- 0 -
Insured by surety bonds or irrevocable letters of credit	8,300,000	- 0 -
Collateralized by pledged securities held by financial institution in County's name	<u>1,597,574</u>	<u>- 0 -</u>
 Total	 <u>10,897,574</u>	 <u>- 0 -</u>

NOTE 3. RETIREMENT SYSTEMS

The Retirement System for Nebraska Counties (System) is a multi-employer defined contribution plan administered by the Public Employees Retirement Board in accordance with the provisions of the County Employees Retirement Act. The System provides a retirement annuity or other benefits to members and beneficiaries based solely on amounts contributed plus investment earnings. The System's provisions are established under State Statute Sections 23-2301 through 23-2332.01 R.S. Supp., 2002 and may be amended through legislative action. Each employee who is a member of the retirement system shall contribute a sum equal to four and one-half percent (4 1/2%) of his or her salary, and the County contributes an amount equal to one hundred fifty percent (150%) of the employee's contribution. The contribution rates are established by State Statute Sections 23-2307 and 23-2308 and may be amended through legislative action. The employee and employer's contributions are kept in separate accounts. In addition, a supplemental retirement plan for the benefit of all present and future commissioned law enforcement personnel employed by such county who possess a valid law enforcement officer certificate or diploma, as established by the Nebraska Police Standards Advisory Council

SCOTTS BLUFF COUNTY, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS

NOTE 3. RETIREMENT SYSTEMS (Continued)

was established beginning January 1, 2003. This auxiliary benefit plan is funded by an additional contribution to the County employees' retirement plan in excess of the amounts established by State Statute Sections 23-2307 and 23-2308. The additional contributions made by employees shall be credited to the employee account, and contributions paid by the County shall be credited to the employer account, with each amount to be established at a rate of one percent (1%) of compensation.

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, 2011, 2012, and 2013, were \$566,848, \$584,803, and \$576,897, respectively, equal to the required contributions for each year.

NOTE 4. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County is a member of the Nebraska Intergovernmental Risk Management Association (NIRMA), a public entity risk pool currently operating as a common risk management and insurance program for 77 counties throughout Nebraska. NIRMA was created as a result of the Intergovernmental Risk Management Act authorized by State Statute Section 44-4301, R.R.S. 1943 which resulted in two programs being established, NIRMA and NIRMA II. The County has the option of participating in one or both of the programs. Scotts Bluff County, Nebraska, participates in both of the programs.

The County pays an annual deposit premium as calculated by the administrator of the pool. Following the close of the fiscal year and at appropriate intervals thereafter, the Pool may calculate each county's retrospective premium or premium credit for the year. The Board prior to the beginning of the fiscal year shall adopt the retrospective formula. The formula shall consider the losses and exposures of each county and the entire Pool. The deposit premium paid for the fiscal year shall be applied as a credit against the retrospective premium. If it is determined that the deposit premium paid is in excess of the retrospective premiums calculated, such excess shall be applied as a credit toward the next annual deposit premium. Retrospective premium adjustments for each fiscal year shall continue until all claims are closed or until the Board determines that sufficient facts are known to make a final adjustment for the year.

If the Pool becomes insolvent or is otherwise unable to discharge its legal liabilities and other obligations, the County may be assessed by the Board for an additional contribution equal to its contribution for the current fiscal year divided by the contribution of all participants for such year, times the amount of such deficiency. Each such assessment, and the manner of calculating the same, shall be to each county in writing, and each county shall thereafter have sixty (60) days in which to pay the amount of such assessment. Each County shall remain liable for such assessments, regardless of such County's withdrawal from participation or the termination of the agreement, and for liabilities of the Pool incurred during such County's period of membership, as provided by State Statute Section 44-4312, R.R.S. 1943.

SCOTTS BLUFF COUNTY, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS

NOTE 4. RISK MANAGEMENT (Continued)

In the event of a liability loss exceeding \$5,000,000 per occurrence, the County would be responsible for funding the excess amount. In the event of a workers' compensation loss exceeding the statutory excess limit or an employer's liability loss exceeding the \$2,000,000 excess limit, the County would be responsible for funding the excess amount.

Since the majority of NIRMA's and NIRMA II's liabilities are reserves for losses and loss adjustment expenses which are based on an actuarial estimate of the ultimate losses incurred, the member balances are adjusted annually to reflect recent loss information. There were no significant reductions in insurance coverage from the coverage in the prior year by major categories of risk.

The County has not paid any additional assessments to the Pool in the last three fiscal years, and no assessments are anticipated for fiscal year 2014. The County has not had to pay out any amounts that exceeded coverages provided by the Pool in the last three fiscal years.

NOTE 5. LONG-TERM DEBT

Capital leases payable at June 30, 2013, consisted of the following:

The County is the lessee of a telephone system and telephones under a capital lease agreement maturing in February 2014. Quarterly installments of \$4,641 are due including interest at 12.3%, and the lease agreement is secured by equipment.	8,871
The County Roads Department is the lessee of a John Deere motor grader under a capital lease agreement maturing in July 2013. Annual installments of \$57,868 are due including interest at 3.25% and the lease agreement is secured by the motor grader.	<u>56,021</u>
Total capital leases payable	<u>64,892</u>

Notes payable at June 30, 2013, 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.	<u>296,792</u>
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SCOTTS BLUFF COUNTY, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS

NOTE 5. LONG-TERM DEBT (Continued)

Bonds payable at June 30, 2013, consisted of the following:

General Obligation Bonds, dated July 14, 2011, interest rates ranging from 0.4% - 4.35%, annual principal payments due each January 15 starting in 2012, and semiannual interest payments due July 15 and January 15, final payment is due January 15, 2031. Bond issuance costs of \$82,760 were incurred.	5,350,000
General Obligation Bonds, dated March 5, 2012, interest rates ranging from 0.5% - 3%, annual principal payments due each January 15 starting in 2013, and semiannual interest payments due July 15 and January 15, final payment is due January 15, 2031. Bond issuance costs of \$80,699 were incurred.	5,215,000
General Obligation Bonds, dated March 14, 2013, interest rates ranging from 0.45% - 2.50%, annual principal payments due each January 15 starting in 2014, and semiannual interest payments due July 15 and January 15, final payment is due January 15, 2022. Bond issuance costs of \$31,303 were incurred.	<u>1,680,000</u>
Total bonds payable	<u>12,245,000</u>
Total long-term debt	<u>12,606,684</u>

A schedule of changes in long-term debt, including capital leases, for the year ended June 30, 2013, is as follows:

	Beginning Balance	Additions	Payments	Ending Balance
Capital leases	174,016		(109,124)	64,892
Notes payable	304,103		(7,311)	296,792
General obligation bonds	<u>12,935,000</u>	<u>1,680,000</u>	<u>(2,370,000)</u>	<u>12,245,000</u>
Total	<u>13,413,119</u>	<u>1,680,000</u>	<u>(2,486,435)</u>	<u>12,606,684</u>

SCOTTS BLUFF COUNTY, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS

NOTE 5. LONG-TERM DEBT (Continued)

The annual debt service requirements for the next five years and for each five-year period thereafter as of June 30, 2013, are as follows:

Year Ending June 30,	Capital Leases		Notes Payable	
	Principal	Interest	Principal	Interest
2014	64,892	2,258	7,682	14,518
2015			8,070	14,130
2016			8,479	13,721
2017			8,909	13,291
2018			9,360	12,840
2019 - 2023			54,407	56,593
2024 - 2028			69,650	41,350
2029 - 2033			89,163	21,837
2034 - 2038			41,072	2,093
Total	<u>64,892</u>	<u>2,258</u>	<u>296,792</u>	<u>190,373</u>

Year Ending June 30,	Bonds Payable		Totals	
	Principal	Interest	Principal	Interest
2014	685,000	286,344	757,574	303,120
2015	670,000	282,238	678,070	296,368
2016	685,000	277,242	693,479	290,963
2017	690,000	271,024	698,909	284,315
2018	695,000	263,418	704,360	276,258
2019 - 2023	3,515,000	1,087,116	3,569,407	1,143,709
2024 - 2028	3,155,000	733,298	3,224,650	774,648
2029 - 2033	2,150,000	161,364	2,239,163	183,201
2034 - 2038			41,072	2,093
Total	<u>12,245,000</u>	<u>3,362,044</u>	<u>12,606,684</u>	<u>3,554,675</u>

The County's interest expense and debt issue costs for the year ended June 30, 2013, are as follows:

	Interest Expense	Debt Issue Costs	Total
Governmental activities	364,912	31,303	396,215
Business-type activities	<u>- 0 -</u>	<u>- 0 -</u>	<u>- 0 -</u>
Total	<u>364,912</u>	<u>31,303</u>	<u>396,215</u>

SCOTTS BLUFF COUNTY, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS

NOTE 6. 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, 2013, were \$190,404.

Lessee Agreements

The County is the lessee of office equipment and communications towers under operating leases expiring in various years through 2017.

Minimum future rental payments under noncancellable operating leases having remaining terms in excess of one year as of June 30, 2013, are as follows:

Year Ending June 30,	Amount
2014	11,320
2015	7,820
2016	7,820
2017	<u>1,665</u>
	<u>28,625</u>

NOTE 7. BUDGET COMPLIANCE

Following is a summary of the actual and budget amounts by fund:

	Budget	Actual	Variance Favorable (Unfavorable)
General Fund	11,795,639	11,069,581	726,058
Road and Bridge Fund	3,549,364	3,220,843	328,521
Visitor's Promotion Fund	677,014	462,749	214,265
Preservation and Modernization Fund	5,000	2,911	2,089
Self-Insured Medical Insurance Fund	2,854,883	2,247,749	607,134
Relief and Medical Fund	63,772	53,358	10,414
Institutions Fund	14,500	11,053	3,447
Veteran's Aid Fund	4,023	1,225	2,798
STOP Program Fund		9,094	(9,094)
Drug Enforcement Fund	159,050	67,547	91,503

SCOTTS BLUFF COUNTY, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS

NOTE 7. BUDGET COMPLIANCE (Continued)

	Budget	Actual	Variance Favorable (Unfavorable)
Special Projects Fund	115,859	32,068	83,791
Homeland Security Fund	301,275	237,093	64,182
Juvenile Probation Fund	28,825	20,098	8,727
Inheritance Tax Fund	810,312	735,703	74,609
Keno Fund	4,629,849	4,255,388	374,461
Public Health Fund	432,368	342,776	89,592
E-911 Emergency Fund	179,475	37,531	141,944
Detention Fund	4,358,296	4,320,193	38,103
Debt Service Fund	3,155,020	2,744,724	410,296
Capital Improvement Fund	878,331	388,500	489,831
Barrier Elimination Fund	8,000		8,000
Surveyor Sinking Fund	11,645		11,645
Flood Control Fund	91,953	43,039	48,914
Scottsbluff Drain Sinking Fund	247,960		247,960
Noxious Weed Control Fund	239,374	159,023	80,351
Central Communication Fund	<u>1,110,534</u>	<u>1,110,523</u>	<u>11</u>
	<u>35,726,038</u>	<u>31,572,769</u>	<u>4,153,269</u>

NOTE 8. COMMITMENTS AND CONTINGENCIES

Self-Insurance

The County operates a self-insured medical insurance plan for dental and health insurance for its employees. The County has contracted with a third-party administrator to provide claims processing services. In addition, the County has purchased a stop-loss policy covering all claims in excess of \$40,000 per year, per claim. The County retains risk of loss for all claims up to the stop-loss amount. As of June 30, 2013, cumulative contributions and revenues in excess of claims and expenses were \$1,324,265, which the County has designated for payment of future claims.

General

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 probable and reasonably estimated. Although it is not possible to quantify with any degree of certainty the potential financial impact of the County's continuing compliance 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.

SCOTTS BLUFF COUNTY, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS

NOTE 8. COMMITMENTS AND CONTINGENCIES (Continued)

General (Continued)

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 combined financial statements for such contingencies.

NOTE 9. INTERFUND TRANSFERS AND LOANS

Transfers

The detail of interfund transfers for the year ended June 30, 2013, is as follows:

	Transfer In	Transfer Out	Transfers In (Out)
General Fund	1,145,000	2,474,560	(1,329,560)
Road and Bridge Fund	959,198	273,019	686,179
Visitor's Promotion Fund		7,004	(7,004)
Self-Insured Medical Insurance Fund	2,167,034		2,167,034
Relief and Medical Fund		3,502	(3,502)
Juvenile Probation Fund		120	(120)
Inheritance Tax Fund		730,000	(730,000)
Keno Fund		420,000	(420,000)
Public Health Fund	20,000	10,506	9,494
E-911 Emergency Fund	37,531	37,531	
Detention Fund		396,533	(396,533)
Debt Service Fund	66,203		66,203
Capital Improvement Fund		250,000	(250,000)
Flood Control Fund		25,000	(25,000)
Scottsbluff Drain Sinking Fund	25,000		25,000
Noxious Weed Control Fund	47,094	14,008	33,086
Central Communication Fund	250,000	75,277	174,723
	<u>4,717,060</u>	<u>4,717,060</u>	

Transfers generally move resources from the General Fund, statutorily required to collect the resources, to the fund statutorily required to expend the resources. Transfers from the Inheritance Tax Fund move reserve funds over to other funds as needed. These transfers are not required to be paid back.

SCOTTS BLUFF COUNTY, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS

NOTE 9. INTERFUND TRANSFERS AND LOANS (Continued)

Loans

The County on occasion makes short-term interfund loans from a county fund to another county fund to assist in temporary cash shortfalls. These loans are unsecured and do not bear interest and will be repaid as cash becomes available at the discretion of the County Board. Interfund loans have been reported in the financial statements as transfers to and from respective funds. Amounts due to and from funds as of June 30, 2013, were \$- 0 -.

NOTE 10. RESTRICTED FUND BALANCES

The County's funds for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation are as follows:

Fund	Restriction	Restricted Balance
Road and Bridge Fund	Restricted for road and bridge maintenance, improvements, and construction	888,359
Visitor's Promotion Fund	Restricted for promotion of area tourism	247,317
Preservation and Modernization Fund	Restricted for preservation and maintenance of records	8,017
Drug Enforcement Fund	Restricted for drug enforcement efforts	34,426
Drug Court Fund	Restricted for drug enforcement efforts	3,802
Keno Fund	Restricted for community betterment projects	355,741
Homeland Security Fund	Restricted for emergency preparedness equipment	14,892
E-911 Emergency Fund	Restricted for 911 communication system maintenance and improvement	184,488
Debt Service Fund	Restricted for debt service requirements	921,025

NOTE 11. INTERLOCAL AGREEMENTS

Scotts Bluff County, Nebraska, has entered into agreements with the other entities established under the authority of the Interlocal Cooperation Act for various services required to be provided to county residents. Scotts Bluff County, Nebraska, contributed amounts for these purposes as follows:

Purpose	Amount
To provide services to elderly residents of the County	13,341
To provide mental health and substance abuse services residents of the County	135,515
To provide services to the developmentally disabled residents of the County	<u>38,325</u>
	<u>187,181</u>

SCOTTS BLUFF COUNTY, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS

NOTE 12. PRIOR PERIOD ADJUSTMENT

In 2006, the County adopted a self-insured dental insurance plan for its employees for the purpose of reducing employer and employee costs of providing dental insurance to its employees. The County has funded the plan through employee premiums and employer contributions. For the years 2006 through 2011, the County reported employer contribution amounts as expenses of the County. As of June 30, 2011, employee premiums and employer contributions over claims paid for employee medical expenses was \$602,441 represented by cash in bank, which was not reported as such on the County's June 30, 2011, financial statements.

NOTE 13. SUBSEQUENT EVENTS

In preparing the financial statements, the County has evaluated events and transactions for potential recognition or disclosure through December 4, 2013, the date the financial statements were available to be issued.

SUPPLEMENTAL INFORMATION

SCOTTS BLUFF COUNTY, NEBRASKA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2013

Federal Grantor/Pass-Through Program/ Program Title	Federal CFDA No.	Pass-Through Entity Identifying Number	Expendi- tures
<u>U.S. Housing and Urban Development</u>			
Passed-through Nebraska Department of Economic Development Community Development Block Grants/ State's Program	14.228	11-ED-003	<u>216,784</u>
<u>U.S. Department of Justice</u>			
Passed-through Nebraska Crime Commission Juvenile Accountability Incentive Block Grants	16.523	12-CA-509	26,423
Victim Witness Assistance	16.575	09-VA-203	9,945
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	16.738	12-DA-0303	<u>80,000</u>
Total U.S. Department of Justice			<u>116,368</u>
<u>U.S. Department of Transportation</u>			
Passed-through Nebraska Office of Highway Safety			
Highway Planning and Construction	20.205	HS1P- 6-43,8-39,9-50,11-52	31,073
State and Community Highway Safety	20.600	Not Available	10,250
Alcohol Impaired Driving Countermeasures Incentive Grants	20.601	410-12-05-57	3,285
Passed-through Nebraska Department of Roads Formula Grants for Other Than Urbanized Areas	20.509	RPT-C791 (212,213)	<u>126,181</u>
Total U.S. Department of Transportation			<u>170,789</u>

SCOTTS BLUFF COUNTY, NEBRASKA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2013

Federal Grantor/Pass-Through Program/ Program Title	Federal CFDA No.	Pass-Through Entity Identifying Number	Expendi- tures
<u>U.S. Department of Health and Human Services</u>			
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	Not Available	73,998
Passed-through Nebraska Department of Health and Human Services Public Health Emergency Preparedness	93.069	BT 96163013	48,347
Immunization Grants	93.268	Not Available	17,807
Centers for Disease Control and Prevention Investigation and Technical Assistance	93.283	Not Available	20,147
Child Support Enforcement	93.563	04NE4004	365,205
Maternal and Child Health Services Block Grant to the States	93.994	Not Available	<u>6,982</u>
Total U.S. Department of Health and Human Services			<u>532,486</u>
<u>U.S. Department of Homeland Security</u>			
Passed-through Nebraska Emergency Management Agency Homeland Security Grant Program	97.067	12-SR31025-02	<u>237,093</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>1,273,520</u>

SCOTTS BLUFF COUNTY, NEBRASKA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2013

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 financial statements.

NOTE 2. SUBRECIPIENTS

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

Program	Subrecipient	Federal CFDA Number	Amount Provided
Homeland Security Grant Program	Region 22 Emergency Management	97.067	237,093

SCOTTS BLUFF COUNTY, NEBRASKA
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2013

	General Fund	Road and Bridge Fund	Visitor's Promotion Fund	Preservation and Maintenance Fund	Self- Insured Medical Insurance Fund	Relief and Medical Fund	Institutions Fund	Veteran's Aid Fund	STOP Program Fund	Drug Enforcement Fund	Drug Court Fund	Special Projects Fund	Homeland Security Fund	Juvenile Probation Fund
RECEIPTS														
Property taxes	5,472,010					65,114	8,176	1,732						
Motor vehicle taxes	1,100,277	179,633												
Other taxes	300		320,751											
Intergovernmental	1,529,847	2,077,902				6,536	1,438	50		80,000		34,358	207,150	26,423
Local fees, licenses, commissions, and miscellaneous	2,376,518	260,217	15	10,928	699,354	(23)			15,704		235	6,639	380	
Investment earnings	53,943													
Proceeds from debt issuance														
Total receipts	<u>10,532,895</u>	<u>2,517,752</u>	<u>320,766</u>	<u>10,928</u>	<u>699,354</u>	<u>71,627</u>	<u>9,614</u>	<u>1,782</u>	<u>15,704</u>	<u>80,000</u>	<u>235</u>	<u>40,997</u>	<u>207,530</u>	<u>26,423</u>
DISBURSEMENTS														
General Government														
Personnel services	2,487,254				1,702,295									
Operating expenses	2,260,085				545,454									
Supplies/materials	170,447			2,911										
Equipment rental	17,057													
Total General Government	<u>4,934,843</u>			<u>2,911</u>	<u>2,247,749</u>									
Public Safety														
Personnel services	2,309,511									65,747				
Operating expenses	251,832									894			17,308	16,509
Supplies/materials	165,958								9,094	906				2,944
Equipment rental	7,651													525
Total Public Safety	<u>2,734,952</u>								<u>9,094</u>	<u>67,547</u>			<u>17,308</u>	<u>19,978</u>
Public Works														
Personnel services	96,495	1,263,881										25,439		
Operating expense	14,312	339,617										5,853		
Supplies/materials	2,309	877,088										776		
Equipment rental		32,400												
Total Public Works	<u>113,116</u>	<u>2,512,986</u>										<u>32,068</u>		
Public Health														
Personnel services														
Operating expense														
Supplies/materials														
Equipment rental														
Total Public Health														

SCOTTS BLUFF COUNTY, NEBRASKA
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2013

	General Fund	Road and Bridge Fund	Visitor's Promotion Fund	Preservation and Maintenance Fund	Self-Insured Medical Insurance Fund	Relief and Medical Fund	Institutions Fund	Veteran's Aid Fund	STOP Program Fund	Drug Enforcement Fund	Drug Court Fund	Special Projects Fund	Homeland Security Fund	Juvenile Probation Fund
DISBURSEMENTS (Continued)														
Public Welfare and Social Services														
Personnel services	332,945					29,403								
Operating expenses	189,145					20,070	11,053	1,225						
Supplies/materials	55,398					383								
Equipment rental	2,418													
Total Public Welfare and Social Services	<u>579,906</u>					<u>49,856</u>	<u>11,053</u>	<u>1,225</u>						
Culture and Recreation														
Personnel services			46,560											
Operating expenses			402,141											
Supplies/materials			720											
Equipment rental			6,324											
Total Culture and Recreation			<u>455,745</u>											
Noncurrent														
Capital outlay	191,439	339,367											219,785	
Debt service														
Principal	23,519	91,226												
Interest	17,246	4,245												
Issue costs														
Total noncurrent	<u>232,204</u>	<u>434,838</u>											<u>219,785</u>	
Keno Enterprise														
Operating expenses														
Total disbursements	<u>8,595,021</u>	<u>2,947,824</u>	<u>455,745</u>	<u>2,911</u>	<u>2,247,749</u>	<u>49,856</u>	<u>11,053</u>	<u>1,225</u>	<u>9,094</u>	<u>67,547</u>		<u>32,068</u>	<u>237,093</u>	<u>19,978</u>
OTHER SOURCES (USES)														
Transfers in	1,145,000	959,198			2,167,034									
Transfers out	(2,474,560)	(273,019)	(7,004)			(3,502)								(120)
Total other sources (uses)	<u>(1,329,560)</u>	<u>686,179</u>	<u>(7,004)</u>		<u>2,167,034</u>	<u>(3,502)</u>								<u>(120)</u>
NET CHANGE IN FUND BALANCE	608,314	256,107	(141,983)	8,017	618,639	18,269	(1,439)	557	6,610	12,453	235	8,929	(29,563)	6,325
FUND BALANCE, beginning	<u>2,617,661</u>	<u>632,252</u>	<u>389,300</u>		<u>705,626</u>	<u>13,085</u>	<u>7,589</u>	<u>4,884</u>		<u>21,973</u>	<u>3,567</u>	<u>28,627</u>	<u>44,455</u>	<u>6,730</u>
FUND BALANCE, end of year	<u>3,225,975</u>	<u>888,359</u>	<u>247,317</u>	<u>8,017</u>	<u>1,324,265</u>	<u>31,354</u>	<u>6,150</u>	<u>5,441</u>	<u>6,610</u>	<u>34,426</u>	<u>3,802</u>	<u>37,556</u>	<u>14,892</u>	<u>13,055</u>

SCOTTS BLUFF COUNTY, NEBRASKA
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2013

	Inheritance Tax Fund	Keno Fund	Public Health Fund	E-911 Emergency Fund	Detention Fund	Debt Service Fund	Capital Improvement Fund	Barrier Elimination Fund	Surveyor Sinking Fund	Flood Control Fund	Scottsbluff Drain Sinking Fund	Noxious Weed Control Fund	Central Communication Fund	Total Funds
RECEIPTS														
Property taxes			126,823		2,176,380	929,030	132	3,970		18,096			407,500	9,208,963
Motor vehicle taxes														1,279,910
Other taxes	893,440			97,544									166,746	1,478,781
Intergovernmental			135,129		275,108	107,568		91		419			175,408	4,657,427
Local fees, licenses, commissions, and miscellaneous		1,080,315	11,141		2,252,956	(398)			150	19,939		101,289	76,861	6,912,220
Investment earnings	39,800													93,743
Proceeds from debt issuance						1,680,000								1,680,000
	<u>933,240</u>	<u>1,080,315</u>	<u>273,093</u>	<u>97,544</u>	<u>4,704,444</u>	<u>2,716,200</u>	<u>132</u>	<u>4,061</u>	<u>150</u>	<u>38,454</u>	<u></u>	<u>101,289</u>	<u>826,515</u>	<u>25,311,044</u>
DISBURSEMENTS														
General Government														
Personnel services														4,189,549
Operating expenses	5,703													2,811,242
Supplies/materials														173,358
Equipment rental														17,057
Total General Government	<u>5,703</u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u>7,191,206</u>
Public Safety														
Personnel services					2,756,022								649,198	5,780,478
Operating expenses					1,062,526								96,072	1,445,141
Supplies/materials					91,603								3,099	273,604
Equipment rental					12,392								8,448	29,016
Total Public Safety	<u></u>	<u></u>	<u></u>	<u></u>	<u>3,922,543</u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u>756,817</u>	<u>7,528,239</u>
Public Works														
Personnel services												100,396		1,486,211
Operating expense										18,039		14,412		392,233
Supplies/materials												29,712		909,885
Equipment rental														32,400
Total Public Works	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u>18,039</u>	<u></u>	<u>144,520</u>	<u></u>	<u>2,820,729</u>
Public Health														
Personnel services			75,997											75,997
Operating expense			254,250											254,250
Supplies/materials			2,023											2,023
Equipment rental														
Total Public Health	<u></u>	<u></u>	<u>332,270</u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u>332,270</u>

SCOTTS BLUFF COUNTY, NEBRASKA
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2013

	Inheritance Tax Fund	Keno Fund	Public Health Fund	E-911 Emergency Fund	Detention Fund	Debt Service Fund	Capital Improvement Fund	Barrier Elimination Fund	Surveyor Sinking Fund	Flood Control Fund	Scottsbluff Drain Sinking Fund	Noxious Weed Control Fund	Central Communication Fund	Total Funds
DISBURSEMENTS (Continued)														
Public Welfare and Social Services														
Personnel services														362,348
Operating expenses														221,493
Supplies/materials														55,781
Equipment rental														2,418
Total Public Welfare and														642,040
Culture and Recreation														
Personnel services														46,560
Operating expenses														402,141
Supplies/materials														720
Equipment rental														6,324
Total Culture and Recreation														455,745
Noncurrent														
Capital outlay					1,117		138,500					495	278,429	1,169,132
Debt service														
Principal						2,370,000								2,484,745
Interest						343,421								364,912
Issue costs						31,303								31,303
Total noncurrent					1,117	2,744,724	138,500					495	278,429	4,050,092
Keno Enterprise														
Operating expenses		753,418												753,418
	5,703	753,418	332,270		3,923,660	2,744,724	138,500			18,039		145,015	1,035,246	23,773,739
OTHER SOURCES (USES)														
Transfers in			20,000	37,531		66,203					25,000	47,094	250,000	4,717,060
Transfers out	(730,000)	(420,000)	(10,506)	(37,531)	(396,533)		(250,000)			(25,000)		(14,008)	(75,277)	(4,717,060)
Total other sources (uses)	(730,000)	(420,000)	9,494		(396,533)	66,203	(250,000)			(25,000)	25,000	33,086	174,723	
NET CHANGE IN FUND BALANCE	197,537	(93,103)	(49,683)	97,544	384,251	37,679	(388,368)	4,061	150	(4,585)	25,000	(10,640)	(34,008)	1,537,305
FUND BALANCE, beginning	371,206	448,844	119,294	86,944	170,204	883,346	878,331	9,410	11,645	86,953	222,960	37,280	38,010	7,840,176
FUND BALANCE, end of year	568,743	355,741	69,611	184,488	554,455	921,025	489,963	13,471	11,795	82,368	247,960	26,640	4,002	9,377,481

SCOTTS BLUFF COUNTY, NEBRASKA
COMBINING SCHEDULE OF ASSETS AND FUND BALANCES -
CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2013

	General Fund	Road and Bridge Fund	Visitor's Promotion Fund	Preservation and Maintenance Fund	Self- Insured Medical Insurance Fund	Relief and Medical Fund	Institutions Fund	Veteran's Aid Fund	STOP Program Fund	Drug Enforcement Fund	Drug Court Fund	Special Projects Fund	Homeland Security Fund	Juvenile Probation Fund
ASSETS														
Cash and cash equivalents	<u>3,225,975</u>	<u>888,359</u>	<u>247,317</u>	<u>8,017</u>	<u>1,324,265</u>	<u>31,354</u>	<u>6,150</u>	<u>5,441</u>	<u>6,610</u>	<u>34,426</u>	<u>3,802</u>	<u>37,556</u>	<u>14,892</u>	<u>13,055</u>
TOTAL ASSETS	<u>3,225,975</u>	<u>888,359</u>	<u>247,317</u>	<u>8,017</u>	<u>1,324,265</u>	<u>31,354</u>	<u>6,150</u>	<u>5,441</u>	<u>6,610</u>	<u>34,426</u>	<u>3,802</u>	<u>37,556</u>	<u>14,892</u>	<u>13,055</u>
FUND BALANCES														
Restricted		888,359	247,317	8,017						34,426	3,802		14,892	
Committed					1,324,265	31,354	6,150	5,441	6,610			37,556		13,055
Unassigned	<u>3,225,975</u>													
Total net assets	<u>3,225,975</u>	<u>888,359</u>	<u>247,317</u>	<u>8,017</u>	<u>1,324,265</u>	<u>31,354</u>	<u>6,150</u>	<u>5,441</u>	<u>6,610</u>	<u>34,426</u>	<u>3,802</u>	<u>37,556</u>	<u>14,892</u>	<u>13,055</u>

SCOTTS BLUFF COUNTY, NEBRASKA
COMBINING SCHEDULE OF ASSETS AND FUND BALANCES -
CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2013

	Inheritance Tax Fund	Keno Fund	Public Health Fund	E-911 Emergency Fund	Detention Fund	Debt Service Fund	Capital Improvement Fund	Barrier Elimination Fund	Surveyor Sinking Fund	Flood Control Fund	Scottsbluff Drain Sinking Fund	Noxious Weed Control Fund	Central Communication Fund	Total Funds
ASSETS														
Cash and cash equivalents	<u>568,743</u>	<u>355,741</u>	<u>69,611</u>	<u>184,488</u>	<u>554,455</u>	<u>921,025</u>	<u>489,963</u>	<u>13,471</u>	<u>11,795</u>	<u>82,368</u>	<u>247,960</u>	<u>26,640</u>	<u>4,002</u>	<u>9,377,481</u>
TOTAL ASSETS	<u>568,743</u>	<u>355,741</u>	<u>69,611</u>	<u>184,488</u>	<u>554,455</u>	<u>921,025</u>	<u>489,963</u>	<u>13,471</u>	<u>11,795</u>	<u>82,368</u>	<u>247,960</u>	<u>26,640</u>	<u>4,002</u>	<u>9,377,481</u>
FUND BALANCES														
Restricted		355,741		184,488		921,025								2,658,067
Committed	568,743		69,611		554,455		489,963	13,471	11,795	82,368	247,960	26,640	4,002	3,493,439
Unassigned														3,225,975
Total net assets	<u>568,743</u>	<u>355,741</u>	<u>69,611</u>	<u>184,488</u>	<u>554,455</u>	<u>921,025</u>	<u>489,963</u>	<u>13,471</u>	<u>11,795</u>	<u>82,368</u>	<u>247,960</u>	<u>26,640</u>	<u>4,002</u>	<u>9,377,481</u>

SCOTTS BLUFF COUNTY, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2013

	Budget	Actual
RECEIPTS		
Property taxes	5,869,766	5,472,010
Motor vehicle taxes	1,070,000	1,100,277
Other taxes	250	300
Intergovernmental	1,703,828	1,529,847
Local fees, licenses, commissions, and miscellaneous	2,294,693	2,376,518
Investment earnings	84,400	53,943
Total receipts	<u>11,022,937</u>	<u>10,532,895</u>
DISBURSEMENTS		
General Government		
Personnel services	2,525,964	2,487,254
Operating expenses	2,845,587	2,260,085
Supplies/materials	230,440	170,447
Equipment rental	35,139	17,057
Total General Government	<u>5,637,130</u>	<u>4,934,843</u>
Public Safety		
Personnel services	2,348,445	2,309,511
Operating expenses	237,888	251,832
Supplies/materials	145,995	165,958
Equipment rental	3,940	7,651
Total Public Safety	<u>2,736,268</u>	<u>2,734,952</u>
Public Works		
Personnel services	98,258	96,495
Operating expenses	15,102	14,312
Supplies/materials	3,100	2,309
Total Public Works	<u>116,460</u>	<u>113,116</u>
Public Welfare and Social Services		
Personnel services	340,331	332,945
Operating expenses	208,660	189,145
Supplies/materials	52,300	55,398
Equipment rental	2,500	2,418
Total Public Welfare and Social Services	<u>603,791</u>	<u>579,906</u>

SCOTTS BLUFF COUNTY, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2013

	Budget	Actual
DISBURSEMENTS (Continued)		
Noncurrent		
Capital outlay	159,128	191,439
Debt service		
Principal	22,200	23,519
Interest		17,246
Total noncurrent	<u>181,328</u>	<u>232,204</u>
Total disbursements	<u>9,274,977</u>	<u>8,595,021</u>
OTHER SOURCES (USES)		
Transfers in	1,155,000	1,145,000
Transfers out	<u>(2,520,662)</u>	<u>(2,474,560)</u>
Total other sources (uses)	<u>(1,365,662)</u>	<u>(1,329,560)</u>
NET CHANGE IN FUND BALANCE	<u>382,298</u>	608,314
FUND BALANCE, beginning of year		<u>2,617,661</u>
FUND BALANCE, end of year		<u>3,225,975</u>

See accompanying notes to budgetary schedules.

SCOTTS BLUFF COUNTY, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
CASH BASIS - BUDGET AND ACTUAL
ROAD AND BRIDGE FUND
FOR THE YEAR ENDED JUNE 30, 2013

	Budget	Actual
RECEIPTS		
Motor vehicle taxes	180,000	179,633
Intergovernmental	1,969,819	2,077,902
Local fees, licenses, commissions, and miscellaneous	8,096	260,217
Total receipts	<u>2,157,915</u>	<u>2,517,752</u>
DISBURSEMENTS		
Personnel services	1,396,074	1,263,881
Operating expenses	342,685	339,617
Supplies/materials	817,600	877,088
Equipment rental	10,000	32,400
Capital outlay	605,977	339,367
Debt service		
Principal	107,391	91,226
Interest		4,245
Total disbursements	<u>3,279,727</u>	<u>2,947,824</u>
OTHER SOURCES (USES)		
Transfers in	959,197	959,198
Transfers out	<u>(269,637)</u>	<u>(273,019)</u>
Total other sources (uses)	<u>689,560</u>	<u>686,179</u>
NET CHANGE IN FUND BALANCE	<u>(432,252)</u>	256,107
FUND BALANCE, beginning of year		<u>632,252</u>
FUND BALANCE, end of year		<u>888,359</u>

See accompanying notes to budgetary schedules.

SCOTTS BLUFF COUNTY, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
CASH BASIS - BUDGET AND ACTUAL
VISITORS PROMOTION FUND
FOR THE YEAR ENDED JUNE 30, 2013

	Budget	Actual
RECEIPTS		
Other taxes	288,133	320,751
Local fees, licenses, commissions, and miscellaneous		15
Total receipts	<u>288,133</u>	<u>320,766</u>
DISBURSEMENTS		
Personnel services	46,910	46,560
Operating expenses	613,000	402,141
Supplies and materials	1,100	720
Equipment rental	6,500	6,324
Capital outlay	2,500	
Total disbursements	<u>670,010</u>	<u>455,745</u>
OTHER SOURCES (USES)		
Transfers out	<u>(7,004)</u>	<u>(7,004)</u>
NET CHANGE IN FUND BALANCE	<u>(388,881)</u>	(141,983)
FUND BALANCE, beginning of year		<u>389,300</u>
FUND BALANCE, end of year		<u>247,317</u>

See accompanying notes to budgetary schedules.

SCOTTS BLUFF COUNTY, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
CASH BASIS - BUDGET AND ACTUAL
PRESERVATION AND MODERNIZATION FUND
FOR THE YEAR ENDED JUNE 30, 2013

	Budget	Actual
RECEIPTS		
Local fees, licenses, commissions, and miscellaneous	<u>5,000</u>	<u>10,928</u>
DISBURSEMENTS		
Supplies and materials	<u>5,000</u>	<u>2,911</u>
NET CHANGE IN FUND BALANCE	<u> </u>	8,017
FUND BALANCE, beginning of year		<u>- 0 -</u>
FUND BALANCE, end of year		<u>8,017</u>

See accompanying notes to budgetary schedules.

SCOTTS BLUFF COUNTY, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
CASH BASIS - BUDGET AND ACTUAL
SELF-INSURED MEDICAL INSURANCE FUND
FOR THE YEAR ENDED JUNE 30, 2013

	Budget	Actual
RECEIPTS		
Local fees, licenses, commissions, and miscellaneous	<u>2,500</u>	<u>699,354</u>
DISBURSEMENTS		
Personnel services	2,229,883	1,702,295
Operating expenses	<u>625,000</u>	<u>545,454</u>
Total disbursements	<u>2,854,883</u>	<u>2,247,749</u>
OTHER SOURCES (USES)		
Transfers in	<u>2,125,785</u>	<u>2,167,034</u>
NET CHANGE IN FUND BALANCE	<u>(726,598)</u>	618,639
FUND BALANCE, beginning of year		<u>705,626</u>
FUND BALANCE, end of year		<u>1,324,265</u>

See accompanying notes to budgetary schedules.

SCOTTS BLUFF COUNTY, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
CASH BASIS - BUDGET AND ACTUAL
RELIEF/MEDICAL FUND
FOR THE YEAR ENDED JUNE 30, 2013

	Budget	Actual
RECEIPTS		
Property taxes		65,114
Intergovernmental	6,676	6,536
Local fees, licenses, commissions, and miscellaneous	<u>2,000</u>	<u>(23)</u>
Total receipts	<u>8,676</u>	<u>71,627</u>
DISBURSEMENTS		
Personnel services	34,105	29,403
Operating expenses	25,965	20,070
Supplies and materials	<u>200</u>	<u>383</u>
Total disbursements	<u>60,270</u>	<u>49,856</u>
OTHER SOURCES (USES)		
Transfers out	<u>(3,502)</u>	<u>(3,502)</u>
NET CHANGE IN FUND BALANCE	<u>(55,096)</u>	18,269
FUND BALANCE, beginning of year		<u>13,085</u>
FUND BALANCE, end of year		<u>31,354</u>

See accompanying notes to budgetary schedules.

SCOTTS BLUFF COUNTY, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
CASH BASIS - BUDGET AND ACTUAL
INSTITUTIONS FUND
FOR THE YEAR ENDED JUNE 30, 2013

	Budget	Actual
RECEIPTS		
Property taxes	8,631	8,176
Intergovernmental	<u>2,280</u>	<u>1,438</u>
Total receipts	<u>10,911</u>	<u>9,614</u>
DISBURSEMENTS		
Operating expenses	<u>14,500</u>	<u>11,053</u>
NET CHANGE IN FUND BALANCE	<u>(3,589)</u>	(1,439)
FUND BALANCE, beginning of year		<u>7,589</u>
FUND BALANCE, end of year		<u>6,150</u>

See accompanying notes to budgetary schedules.

SCOTTS BLUFF COUNTY, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
CASH BASIS - BUDGET AND ACTUAL
VETERANS AID FUND
FOR THE YEAR ENDED JUNE 30, 2013

	Budget	Actual
RECEIPTS		
Property taxes		1,732
Intergovernmental	<u>139</u>	<u>50</u>
Total receipts	<u>139</u>	<u>1,782</u>
DISBURSEMENTS		
Operating expenses	<u>4,023</u>	<u>1,225</u>
NET CHANGE IN FUND BALANCE	<u>(3,884)</u>	557
FUND BALANCE, beginning of year		<u>4,884</u>
FUND BALANCE, end of year		<u>5,441</u>

See accompanying notes to budgetary schedules.

SCOTTS BLUFF COUNTY, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
CASH BASIS - BUDGET AND ACTUAL
STOP PROGRAM FUND
FOR THE YEAR ENDED JUNE 30, 2013

	Budget	Actual
RECEIPTS		
Local fees, licenses, commissions, and miscellaneous	_____	<u>15,704</u>
DISBURSEMENTS		
Supplies and materials	_____	<u>9,094</u>
NET CHANGE IN FUND BALANCE	<u> </u>	6,610
FUND BALANCE, beginning of year		_____
FUND BALANCE, end of year		<u>6,610</u>

See accompanying notes to budgetary schedules.

SCOTTS BLUFF COUNTY, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
CASH BASIS - BUDGET AND ACTUAL
DRUG ENFORCEMENT FUND
FOR THE YEAR ENDED JUNE 30, 2013

	Budget	Actual
RECEIPTS		
Intergovernmental	<u>137,077</u>	<u>80,000</u>
DISBURSEMENTS		
Personnel services	150,000	65,747
Operating expenses	7,050	894
Supplies and materials	<u>2,000</u>	<u>906</u>
Total disbursements	<u>159,050</u>	<u>67,547</u>
NET CHANGE IN FUND BALANCE	<u>(21,973)</u>	12,453
FUND BALANCE, beginning of year		<u>21,973</u>
FUND BALANCE, end of year		<u>34,426</u>

See accompanying notes to budgetary schedules.

SCOTTS BLUFF COUNTY, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
CASH BASIS - BUDGET AND ACTUAL
DRUG COURT FUND
FOR THE YEAR ENDED JUNE 30, 2013

	Budget	Actual
RECEIPTS		
Local fees, licenses, commissions, and miscellaneous	<u>150</u>	<u>235</u>
DISBURSEMENTS		
Operating expenses	<u>3,717</u>	<u> </u>
NET CHANGE IN FUND BALANCE	<u>(3,567)</u>	235
FUND BALANCE, beginning of year		<u>3,567</u>
FUND BALANCE, end of year		<u>3,802</u>

See accompanying notes to budgetary schedules.

SCOTTS BLUFF COUNTY, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
CASH BASIS - BUDGET AND ACTUAL
SPECIAL PROJECTS FUND
FOR THE YEAR ENDED JUNE 30, 2013

	Budget	Actual
RECEIPTS		
Intergovernmental	87,232	34,358
Local fees, licenses, commissions, and miscellaneous		<u>6,639</u>
Total receipts	<u>87,232</u>	<u>40,997</u>
DISBURSEMENTS		
Personnel services	88,859	25,439
Operating expenses	5,000	5,853
Supplies and materials	<u>22,000</u>	<u>776</u>
Total disbursements	<u>115,859</u>	<u>32,068</u>
NET CHANGE IN FUND BALANCE	<u>(28,627)</u>	8,929
FUND BALANCE, beginning of year		<u>28,627</u>
FUND BALANCE, end of year		<u>37,556</u>

See accompanying notes to budgetary schedules.

SCOTTS BLUFF COUNTY, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
CASH BASIS - BUDGET AND ACTUAL
HOMELAND SECURITY FUND
FOR THE YEAR ENDED JUNE 30, 2013

	Budget	Actual
RECEIPTS		
Intergovernmental	256,820	207,150
Local fees, licenses, commissions, and miscellaneous		<u>380</u>
Total receipts	<u>256,820</u>	<u>207,530</u>
DISBURSEMENTS		
Operating expenses	6,250	17,308
Capital outlay	<u>295,025</u>	<u>219,785</u>
Total disbursements	<u>301,275</u>	<u>237,093</u>
NET CHANGE IN FUND BALANCE	<u>(44,455)</u>	(29,563)
FUND BALANCE, beginning of year		<u>44,455</u>
FUND BALANCE, end of year		<u><u>14,892</u></u>

See accompanying notes to budgetary schedules.

SCOTTS BLUFF COUNTY, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
CASH BASIS - BUDGET AND ACTUAL
JUVENILE PROBATION FUND
FOR THE YEAR ENDED JUNE 30, 2013

	Budget	Actual
RECEIPTS		
Intergovernmental	<u>22,095</u>	<u>26,423</u>
DISBURSEMENTS		
Personnel services	25,017	16,509
Operating expenses	2,935	2,944
Supplies and materials	<u>873</u>	<u>525</u>
Total disbursements	<u>28,825</u>	<u>19,978</u>
OTHER SOURCES (USES)		
Transfers out	<u> </u>	<u>(120)</u>
NET CHANGE IN FUND BALANCE	<u>(6,730)</u>	6,325
FUND BALANCE, beginning of year		<u>6,730</u>
FUND BALANCE, end of year		<u>13,055</u>

See accompanying notes to budgetary schedules.

SCOTTS BLUFF COUNTY, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
CASH BASIS - BUDGET AND ACTUAL
INHERITANCE TAX FUND
FOR THE YEAR ENDED JUNE 30, 2013

	Budget	Actual
RECEIPTS		
Other taxes	438,106	893,440
Investment earnings	<u>1,000</u>	<u>39,800</u>
Total receipts	<u>439,106</u>	<u>933,240</u>
DISBURSEMENTS		
Operating expenses	<u>80,312</u>	<u>5,703</u>
OTHER SOURCES (USES)		
Transfers out	<u>(730,000)</u>	<u>(730,000)</u>
NET CHANGE IN FUND BALANCE	<u>(371,206)</u>	197,537
FUND BALANCE, beginning of year		<u>371,206</u>
FUND BALANCE, end of year		<u>568,743</u>

See accompanying notes to budgetary schedules.

SCOTTS BLUFF COUNTY, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
CASH BASIS - BUDGET AND ACTUAL
PUBLIC HEALTH FUND
FOR THE YEAR ENDED JUNE 30, 2013

	Budget	Actual
RECEIPTS		
Property taxes	135,803	126,823
Intergovernmental	179,451	135,129
Local fees, licenses, commissions, and miscellaneous	<u>7,820</u>	<u>11,141</u>
Total receipts	<u>323,074</u>	<u>273,093</u>
DISBURSEMENTS		
Personnel services	76,445	75,997
Operating expenses	343,267	254,250
Supplies and materials	<u>2,150</u>	<u>2,023</u>
Total disbursements	<u>421,862</u>	<u>332,270</u>
OTHER SOURCES (USES)		
Transfers in	20,000	20,000
Transfers out	<u>(10,506)</u>	<u>(10,506)</u>
Total other sources (uses)	<u>9,494</u>	<u>9,494</u>
NET CHANGE IN FUND BALANCE	<u>(89,294)</u>	(49,683)
FUND BALANCE, beginning of year		<u>119,294</u>
FUND BALANCE, end of year		<u>69,611</u>

See accompanying notes to budgetary schedules.

SCOTTS BLUFF COUNTY, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
CASH BASIS - BUDGET AND ACTUAL
E-911 FUND
FOR THE YEAR ENDED JUNE 30, 2013

	Budget	Actual
RECEIPTS		
Other taxes	<u>55,000</u>	<u>97,544</u>
DISBURSEMENTS		
Operating expenses	15,000	
Capital outlay	<u>126,944</u>	<u> </u>
Total disbursements	<u>141,944</u>	<u> </u>
OTHER SOURCES (USES)		
Transfers in	37,531	37,531
Transfers out	<u>(37,531)</u>	<u>(37,531)</u>
Total other sources (uses)	<u> </u>	<u> </u>
NET CHANGE IN FUND BALANCE	<u>(86,944)</u>	97,544
FUND BALANCE, beginning of year		<u>86,944</u>
FUND BALANCE, end of year		<u>184,488</u>

See accompanying notes to budgetary schedules.

SCOTTS BLUFF COUNTY, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
CASH BASIS - BUDGET AND ACTUAL
DETENTION FUND
FOR THE YEAR ENDED JUNE 30, 2013

	Budget	Actual
RECEIPTS		
Property taxes	2,680,042	2,176,380
Intergovernmental	187,000	275,108
Local fees, licenses, commissions, and miscellaneous	<u>1,921,050</u>	<u>2,252,956</u>
Total receipts	<u>4,788,092</u>	<u>4,704,444</u>
DISBURSEMENTS		
Personnel services	2,870,719	2,756,022
Operating expenses	915,488	1,062,526
Supplies and materials	91,150	91,603
Equipment rental	15,900	12,392
Capital outlay	<u>8,501</u>	<u>1,117</u>
Total disbursements	<u>3,901,758</u>	<u>3,923,660</u>
OTHER SOURCES (USES)		
Transfers out	<u>(456,538)</u>	<u>(396,533)</u>
NET CHANGE IN FUND BALANCE	<u>429,796</u>	384,251
FUND BALANCE, beginning of year		<u>170,204</u>
FUND BALANCE, end of year		<u>554,455</u>

See accompanying notes to budgetary schedules.

SCOTTS BLUFF COUNTY, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
CASH BASIS - BUDGET AND ACTUAL
DEBT SERVICE FUND
FOR THE YEAR ENDED JUNE 30, 2013

	Budget	Actual
RECEIPTS		
Property taxes	1,026,122	929,030
Intergovernmental		107,568
Local fees, licenses, commissions, and miscellaneous		(398)
Proceeds from debt issuance	<u>1,679,349</u>	<u>1,680,000</u>
Total receipts	<u>2,705,471</u>	<u>2,716,200</u>
DISBURSEMENTS		
Debt service		
Principal	3,135,770	2,370,000
Interest		343,421
Issue costs	<u>19,250</u>	<u>31,303</u>
Total disbursements	<u>3,155,020</u>	<u>2,744,724</u>
OTHER SOURCES (USES)		
Transfers in	<u>66,203</u>	<u>66,203</u>
NET CHANGE IN FUND BALANCE	<u>(383,346)</u>	37,679
FUND BALANCE, beginning of year		<u>883,346</u>
FUND BALANCE, end of year		<u>921,025</u>

See accompanying notes to budgetary schedules.

SCOTTS BLUFF COUNTY, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
CASH BASIS - BUDGET AND ACTUAL
CAPITAL IMPROVEMENT FUND
FOR THE YEAR ENDED JUNE 30, 2013

	Budget	Actual
RECEIPTS		
Property taxes	<u> </u>	<u>132</u>
DISBURSEMENTS		
Capital outlay	<u>529,331</u>	<u>138,500</u>
OTHER SOURCES (USES)		
Transfers out	<u>(349,000)</u>	<u>(250,000)</u>
NET CHANGE IN FUND BALANCE	<u>(878,331)</u>	<u>(388,368)</u>
FUND BALANCE, beginning of year		<u>878,331</u>
FUND BALANCE, end of year		<u>489,963</u>

See accompanying notes to budgetary schedules.

SCOTTS BLUFF COUNTY, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
CASH BASIS - BUDGET AND ACTUAL
BARRIER ELIMINATION FUND
FOR THE YEAR ENDED JUNE 30, 2013

	Budget	Actual
RECEIPTS		
Property taxes		3,970
Intergovernmental		<u>91</u>
Total receipts		<u>4,061</u>
DISBURSEMENTS		
Capital outlay	<u>8,000</u>	<u> </u>
NET CHANGE IN FUND BALANCE	<u>(8,000)</u>	4,061
FUND BALANCE, beginning of year		<u>9,410</u>
FUND BALANCE, end of year		<u>13,471</u>

See accompanying notes to budgetary schedules.

SCOTTS BLUFF COUNTY, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
CASH BASIS - BUDGET AND ACTUAL
SURVEYOR SINKING FUND
FOR THE YEAR ENDED JUNE 30, 2013

	Budget	Actual
RECEIPTS		
Local fees, licenses, commissions, and miscellaneous	<u> </u>	<u>150</u>
DISBURSEMENTS		
Capital outlay	<u>11,645</u>	<u> </u>
NET CHANGE IN FUND BALANCE	<u>(11,645)</u>	150
FUND BALANCE, beginning of year		<u>11,645</u>
FUND BALANCE, end of year		<u>11,795</u>

See accompanying notes to budgetary schedules.

SCOTTS BLUFF COUNTY, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
CASH BASIS - BUDGET AND ACTUAL
FLOOD CONTROL FUND
FOR THE YEAR ENDED JUNE 30, 2013

	Budget	Actual
RECEIPTS		
Property taxes		18,096
Intergovernmental		419
Local fees, licenses, commissions, and miscellaneous	<u>15,000</u>	<u>19,939</u>
Total receipts	<u>15,000</u>	<u>38,454</u>
DISBURSEMENTS		
Operating expenses	<u>66,953</u>	<u>18,039</u>
OTHER SOURCES (USES)		
Transfers out	<u>(25,000)</u>	<u>(25,000)</u>
NET CHANGE IN FUND BALANCE	<u>(76,953)</u>	<u>(4,585)</u>
FUND BALANCE, beginning of year		<u>86,953</u>
FUND BALANCE, end of year		<u>82,368</u>

See accompanying notes to budgetary schedules.

SCOTTS BLUFF COUNTY, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
CASH BASIS - BUDGET AND ACTUAL
SCOTTSBLUFF DRAIN SINKING FUND
FOR THE YEAR ENDED JUNE 30, 2013

	Budget	Actual
RECEIPTS	<u>- 0 -</u>	<u>- 0 -</u>
DISBURSEMENTS		
Operating expenses	<u>247,960</u>	<u> </u>
OTHER SOURCES (USES)		
Transfers in	<u>25,000</u>	<u>25,000</u>
NET CHANGE IN FUND BALANCE	<u>(222,960)</u>	25,000
FUND BALANCE, beginning of year		<u>222,960</u>
FUND BALANCE, end of year		<u>247,960</u>

See accompanying notes to budgetary schedules.

SCOTTS BLUFF COUNTY, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
CASH BASIS - BUDGET AND ACTUAL
NOXIOUS WEED FUND
FOR THE YEAR ENDED JUNE 30, 2013

	Budget	Actual
RECEIPTS		
Local fees, licenses, commissions, and miscellaneous	<u>170,000</u>	<u>101,289</u>
DISBURSEMENTS		
Personnel services	116,322	100,396
Operating expenses	16,294	14,412
Supplies and materials	92,250	29,712
Capital outlay	<u>500</u>	<u>495</u>
Total disbursements	<u>225,366</u>	<u>145,015</u>
OTHER SOURCES (USES)		
Transfers in	47,094	47,094
Transfers out	<u>(14,008)</u>	<u>(14,008)</u>
Total other sources (uses)	<u>33,086</u>	<u>33,086</u>
NET CHANGE IN FUND BALANCE	<u>(22,280)</u>	(10,640)
FUND BALANCE, beginning of year		<u>37,280</u>
FUND BALANCE, end of year		<u>26,640</u>

See accompanying notes to budgetary schedules.

SCOTTS BLUFF COUNTY, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
CASH BASIS - BUDGET AND ACTUAL
CENTRAL COMMUNICATIONS FUND
FOR THE YEAR ENDED JUNE 30, 2013

	Budget	Actual
RECEIPTS		
Property taxes	297,024	407,500
Other taxes	180,000	166,746
Intergovernmental	244,000	175,408
Local fees, licenses, commissions, and miscellaneous	<u>52,500</u>	<u>76,861</u>
Total receipts	<u>773,524</u>	<u>826,515</u>
DISBURSEMENTS		
Personnel services	608,842	649,198
Operating expenses	108,229	96,072
Supplies and materials	3,500	3,099
Equipment rental	8,000	8,448
Capital outlay	<u>315,000</u>	<u>278,429</u>
Total disbursements	<u>1,043,571</u>	<u>1,035,246</u>
OTHER SOURCES (USES)		
Transfers In	349,000	250,000
Transfers out	<u>(66,963)</u>	<u>(75,277)</u>
Total other sources (uses)	<u>282,037</u>	<u>174,723</u>
NET CHANGE IN FUND BALANCE	<u>11,990</u>	(34,008)
FUND BALANCE, beginning of year		<u>38,010</u>
FUND BALANCE, end of year		<u>4,002</u>

See accompanying notes to budgetary schedules.

SCOTTS BLUFF COUNTY, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
CASH BASIS - BUDGET AND ACTUAL
KENO FUND
FOR THE YEAR ENDED JUNE 30, 2013

	Budget	Actual
RECEIPTS		
Local fees, licenses, commissions, and miscellaneous	4,252,000	4,162,285
Less: payouts to customers	<u>(3,100,000)</u>	<u>(3,081,970)</u>
Total receipts	<u>1,152,000</u>	<u>1,080,315</u>
DISBURSEMENTS		
Operating expenses	<u>1,109,849</u>	<u>753,418</u>
OTHER SOURCES (USES)		
Transfers out	<u>(420,000)</u>	<u>(420,000)</u>
CHANGE IN NET ASSETS	<u>(377,849)</u>	(93,103)
FUND BALANCE, beginning of year		<u>448,844</u>
FUND BALANCE, end of year		<u>355,741</u>

See accompanying notes to budgetary schedules.

SCOTTS BLUFF COUNTY, NEBRASKA
NOTES TO BUDGETARY SCHEDULES
JUNE 30, 2013

Basis of Accounting

The budget is prepared on the same cash basis of accounting as applied to the governmental funds in the basic financial statements. Revenues and expenditures are reported when they result from cash transactions.

Budgets

The County follows these procedures in establishing the budgetary data reflected in the schedules in accordance with the requirements of the Nebraska Budget Act.

On or before August 1, the finance committee or other designated budget-making authority prepares and transmits a budget for each county fund showing the requirements, the outstanding warrants, 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. The budget, like the county financial statements, is prepared on the cash receipts and disbursements basis of accounting.

At least one public hearing must be held by the County Board.

Prior to September 20, after the action of the Tax Equalization and Review Commission has been certified to the County Clerk, the budget, as revised, is adopted and the amounts provided therein are appropriated.

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. Appropriations lapse at year-end.

Budget Law

The County is required by state law to hold public hearings and adopt annual budgets for all funds on the cash basis of accounting. Total expenditures for each fund may not exceed the total budgeted expenditures. Any revisions to the adopted budget of total expenditures to any fund require a public hearing.

SCOTTS BLUFF COUNTY, NEBRASKA
SCHEDULE OF DISBURSEMENTS - CASH BASIS -
BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2013

	Budget	Actual
General Government		
Board of Commissioners		
Personnel services	92,477	92,596
Operating expenses	3,160	2,865
Supplies/materials	200	90
Total General Government	<u>95,837</u>	<u>95,551</u>
County Clerk		
Personnel services	181,286	177,629
Operating expenses	3,330	3,008
Supplies/materials	3,400	2,722
Capital outlay		4,217
Total County Clerk	<u>188,016</u>	<u>187,576</u>
County Treasurer		
Personnel services	414,251	407,781
Operating expenses	18,185	16,428
Supplies/materials	12,000	9,161
Equipment rental	900	900
Capital outlay		399
Total County Treasurer	<u>445,336</u>	<u>434,669</u>
Register of Deeds		
Personnel services	163,385	159,459
Operating expenses	4,800	4,891
Supplies/materials	8,000	14,249
Equipment rental	500	250
Capital outlay	1,000	
Total Register of Deeds	<u>177,685</u>	<u>178,849</u>
County Assessor		
Personnel services	342,290	339,155
Operating expenses	26,840	24,889
Supplies/materials	10,000	11,525
Equipment rental	3,000	2,662
Capital outlay		2,413
Total County Assessor	<u>382,130</u>	<u>380,644</u>

SCOTTS BLUFF COUNTY, NEBRASKA
SCHEDULE OF DISBURSEMENTS - CASH BASIS -
BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2013

	Budget	Actual
General Government (Continued)		
Election Commissioner		
Personnel services	40,950	39,873
Operating expenses	16,450	14,454
Supplies/materials	32,500	18,616
Total Election Commissioner	<u>89,900</u>	<u>72,943</u>
Building and Zoning		
Personnel services	50,228	48,976
Operating expenses	21,628	23,980
Supplies/materials	5,200	4,041
Total Building and Zoning	<u>77,056</u>	<u>76,997</u>
Clerk of the District Court		
Personnel services	193,929	189,060
Operating expenses	127,825	125,627
Supplies/materials	6,000	8,386
Capital outlay		43
Total Clerk of the District Court	<u>327,754</u>	<u>323,116</u>
County Court System		
Operating expenses	369,150	328,882
Supplies/materials	17,000	15,077
Capital outlay		7,418
Total County Court System	<u>386,150</u>	<u>351,377</u>
District Judge		
Personnel services	43,555	42,132
Operating expenses	62,325	48,181
Supplies/materials	3,200	2,906
Total District Judge	<u>109,080</u>	<u>93,219</u>
Public Defender		
Personnel services	387,661	387,860
Operating expenses	49,537	54,294
Supplies/materials	3,500	2,781
Capital outlay		107
Total Public Defender	<u>440,698</u>	<u>445,042</u>

SCOTTS BLUFF COUNTY, NEBRASKA
SCHEDULE OF DISBURSEMENTS - CASH BASIS -
BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2013

	Budget	Actual
General Government (Continued)		
Buildings and Grounds		
Personnel services	198,225	189,871
Operating expenses	262,575	231,939
Supplies/materials	76,790	47,226
Equipment rental	1,020	946
Capital outlay	11,000	23,104
Total Building and Grounds	<u>549,610</u>	<u>493,086</u>
Agriculture Extension Agent		
Personnel services	119,676	118,266
Operating expenses	17,950	15,804
Supplies/materials	5,600	5,935
Capital outlay		1,698
Total Agriculture Extension Agent	<u>143,226</u>	<u>141,703</u>
Purchasing Agent		
Supplies/materials	<u>45,000</u>	<u>25,579</u>
Information Systems		
Personnel services	149,621	149,410
Operating expenses	1,050	190
Supplies/materials	50	
Total Information Systems	<u>150,721</u>	<u>149,600</u>
Personnel Department		
Personnel services	106,932	105,572
Operating expenses	15,300	10,031
Supplies/materials	1,500	1,546
Capital outlay		3,300
Total Personnel Department	<u>123,732</u>	<u>120,449</u>
Administration General		
Personnel services	41,498	39,614
Operating expenses	1,845,482	1,354,622
Supplies/materials	500	607
Equipment rental	29,719	12,299
Capital outlay	100,000	98,878
Debt service - principal	22,200	23,519
Debt service - interest		17,246
Total Administration General	<u>2,039,399</u>	<u>1,546,785</u>

SCOTTS BLUFF COUNTY, NEBRASKA
SCHEDULE OF DISBURSEMENTS - CASH BASIS -
BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2013

	Budget	Actual
Public Safety		
County Sheriff		
Personnel services	1,388,125	1,383,234
Operating expenses	109,160	96,020
Supplies/materials	111,000	135,485
Capital outlay	15,260	21,127
Total County Sheriff	<u>1,623,545</u>	<u>1,635,866</u>
County Attorney		
Personnel services	730,788	697,374
Operating expenses	73,600	105,378
Supplies/materials	16,700	12,490
Equipment rental		1,590
Capital outlay		6,765
Total County Attorney	<u>821,088</u>	<u>823,597</u>
Child Support		
Personnel services	229,532	228,903
Operating expenses	21,828	21,373
Supplies/materials	2,500	1,585
Equipment rental		1,590
Capital outlay	300	553
Total Child Support	<u>254,160</u>	<u>254,004</u>
District No. 10 Probation		
Operating expenses	22,800	18,785
Supplies/materials	15,795	16,398
Equipment rental	3,940	4,471
Capital outlay	10,240	13,120
Total District No. 10 Probation	<u>52,775</u>	<u>52,774</u>
Emergency Management		
Operating expenses	<u>10,500</u>	<u>10,276</u>
Public Works		
County Surveyor		
Personnel services	98,258	96,495
Operating expenses	15,102	14,312
Supplies/materials	3,100	2,309
Total County Surveyor	<u>116,460</u>	<u>113,116</u>

SCOTTS BLUFF COUNTY, NEBRASKA
SCHEDULE OF DISBURSEMENTS - CASH BASIS -
BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2013

	Budget	Actual
Public Welfare and Social Services		
Veterans Service Officer		
Personnel services	113,658	111,564
Operating expenses	6,842	6,164
Supplies/materials	2,400	2,980
Capital outlay	2,000	1,000
Total Veterans Service Officer	<u>124,900</u>	<u>121,708</u>
Handy Bus		
Personnel services	186,601	182,661
Operating expenses	46,442	38,417
Supplies/materials	48,950	51,909
Equipment rental	1,950	1,907
Capital outlay	19,328	7,297
Total Handy Bus	<u>303,271</u>	<u>282,191</u>
Handyman		
Personnel services	40,072	38,720
Operating expenses	58,560	44,314
Supplies/materials	550	142
Equipment rental	550	511
Total Handyman	<u>99,732</u>	<u>83,687</u>
Administration		
Operating expenses	96,816	100,250
Supplies/materials	400	367
Total Administration	<u>97,216</u>	<u>100,617</u>
TOTAL DISBURSEMENTS	<u>9,274,977</u>	<u>8,595,021</u>

DANA F. COLE & COMPANY, LLP
CERTIFIED PUBLIC ACCOUNTANTS

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*

County Board of Commissioners
Scotts Bluff County, Nebraska
Gering, Nebraska

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Scotts Bluff County, Nebraska, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise Scotts Bluff County, Nebraska's basic financial statements and have issued our report thereon dated December 4, 2013.

Internal Control Over Financial Reporting

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified a certain deficiency in internal control that we consider to be a material weakness.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency as described in the accompanying schedule of findings and questioned costs as item 2013-001 to be a material weakness.

Compliance and Other Matters

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

Management's Response to Findings

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Dana F. Cole + Company, LLP

Scottsbluff, Nebraska
December 4, 2013

DANA F. COLE & COMPANY, LLP
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR
EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

County Board of Commissioners
Scotts Bluff County, Nebraska
Gering, Nebraska

Report on Compliance for Each Major Federal Program

We have audited Scotts Bluff County, Nebraska's compliance with the types of compliance requirements described in the OMB Circular A-133 Compliance Supplement that could have a direct and material effect on each of Scotts Bluff County, Nebraska's major federal programs for the year ended June 30, 2013. Scotts Bluff County, Nebraska's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Scotts Bluff County, Nebraska's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and 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 Scotts Bluff County, Nebraska's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, Scotts Bluff County, Nebraska, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2013.

Report on Internal Control Over Compliance

Management of Scotts Bluff County, Nebraska, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Scotts Bluff County, Nebraska's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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 Scotts Bluff County, Nebraska's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified a certain deficiency in internal control over compliance that we consider to be a material weakness.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected on a timely basis. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2013-001 to be a material weakness.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Dana F. Cole + Company, LLP

Scottsbluff, Nebraska
December 4, 2013

SCOTTS BLUFF COUNTY, NEBRASKA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2013

SECTION I. SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

Material weakness identified: ☒ Yes ☐ No

Significant deficiencies identified
that are not considered to be
material weaknesses: ☐ Yes ☒ None reported

Noncompliance matter to the financial
statements disclosed: ☐ Yes ☒ No

Federal Awards

Internal control over major programs:

Material weakness identified: ☒ Yes ☐ No

Significant deficiencies identified
that are not considered to be
material weaknesses: ☐ Yes ☒ None reported

Type of auditors' report issued on
compliance for major programs: Unmodified

Any audit findings disclosed that are
required to be reported in accord-
ance with section 510(a) of
Circular A-133: ☒ Yes ☐ No

Identification of major programs:

Homeland Security Grant Program 97.067

Community Development Block Grant
Program 14.228

Child Support Enforcement 93.563

Dollar threshold used to distinguish
between type A and type B programs: \$300,000

Auditee qualified as a low-risk auditee: ☐ Yes ☒ No

SCOTTS BLUFF COUNTY, NEBRASKA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2013

SECTION II. FINANCIAL STATEMENT FINDINGS

FINDING 2013-001 SEGREGATION OF ACCOUNTING FUNCTIONS

Condition

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

Criteria

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

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.

Management Response

The County has assessed the benefits and costs associated with proper segregation of duties for all County departments and offices and has determined that cost 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 for various department officials to ensure transactions are recorded, and potential errors and irregularities are identified on a timely basis.

SCOTTS BLUFF COUNTY, NEBRASKA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2013

SECTION III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

FINDING 2013-001 SEGREGATION OF ACCOUNTING FUNCTIONS

97.067 Homeland Security Grant Program
14.228 Community Development Block Grant Program
93.563 Child Support Enforcement

Internal control reportable condition described in Section II,
Finding 2013-001.

SCOTTS BLUFF COUNTY, NEBRASKA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2013

FINDING 2012-1 SEGREGATION OF ACCOUNTING FUNCTIONS

Condition

As described in Section II - Finding 2013-001.

Status

Ongoing.

FINDING 2012-2 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.

Status

The County continues to engage their auditors for financial statement preparation purposes. Management understands that there are inherent risks associated with external financial statement preparation. However, management believes these risks to be acceptable and has designated an individual with suitable skill, knowledge, and experience to review the financial statements prior to issuance. Management believes this process for financial reporting to be the best practice available at this time.

FINDING 2012-3 FRAUD RISK ASSESSMENT

Condition

The County does not have a fraud risk assessment process that would identify, prevent, or mitigate any losses to the County due to fraud.

Status

The County continues to operate without the employment of a formal process to identify and mitigate fraud risks. However, the County Management Accountant does review county processes and report findings and suggestions to the Board of Commissioners as needed. The County believes this informal review process sufficiently identifies and mitigates fraud risks.