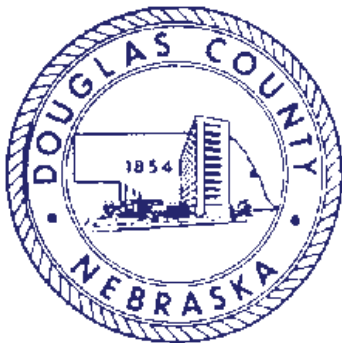


**Popular Annual Financial Report  
Douglas County, Nebraska  
For Fiscal Year Ending June 30, 2009  
Issued by Thomas F. Cavanaugh,  
Douglas County Clerk/Comptroller**



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SOURCES OF COUNTY FUNDS  
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DEMOGRAPHIC INFORMATION  
ABOUT DOUGLAS COUNTY

To our citizens:

It is with great pleasure that we present to you Douglas County's first Popular Annual Financial Report (PAFR) for the fiscal year ending June 30, 2009.

The information in this PAFR is taken from the County's Comprehensive Annual Financial Report (CAFR), audited by Hayes and Associates. You can obtain a copy of our CAFR on-line at <http://www.douglascountyclerk.org/finance-division>.

The PAFR is not as detailed as a CAFR, but summarizes the governmental activities that are supported by your tax dollars. The schedules shown in the PAFR are different from the GAAP compliant financial statements found in the CAFR because accounting data is summarized and combined and does not contain information about the various component units of your county government.

I would like to take this opportunity to thank the citizens of Douglas County for their continued support in our efforts to strengthen accountability and efficiency in local government. And, I would like to extend thanks to the staff of the Douglas County Clerk/Comptroller's office, whose work on the Douglas County CAFR and this first PAFR demonstrates their professionalism and dedication to their roles as public servants.

The PAFR is designed to provide a simpler, more streamlined view of how your Douglas County government spends the tax dollars it collects from the citizens we serve, and an idea of the kinds of services Douglas County employees are engaged in as they work to safeguard the resources of the county.

I encourage you to visit our website, to visit the office, and to phone us with any questions you have about the information provided in both the CAFR and the PAFR.

Thomas F. Cavanaugh  
Douglas County Clerk/Comptroller

## COUNTY CLERK/COMPTROLLER STATUTORY DUTIES

The Douglas County Clerk is the only county clerk in Nebraska who also serves as the county's comptroller. This duty was placed with the Douglas County Clerk in 1915, along with a series of other legislative changes in county government aimed at removing corruption from Douglas County Government.

Nebraska law charges the comptroller with the duty to act as the general accountant, chief auditing officer, internal auditor, and fiscal agent of the county and to exercise a general supervision over all officers of the county charged in any manner with the receipt, collection, or disbursement of the county revenue. The comptroller audits all claims made for payment, using county funds and keeps the accounting records of the county.

In performing these duties, the Douglas County Clerk/Comptroller relies on the highly professional staff of the Finance, Payroll and Internal Audit Divisions of the Clerk/Comptroller's office. Staff are

encouraged to participate in local and national professional associations and to receive continuing education that helps us to keep up to date on the ever changing federal, state and local regulations governing accounting and auditing.

The Clerk/Comptroller's focus has been on strengthening the county's internal controls and accountability to the citizens we all serve.

The Clerk/Comptroller has also received the GFOA's prestigious Award for Excellence in Financial Reporting award for each fiscal year since the fiscal year ending June 30, 2004.

The Douglas County Clerk also performs a variety of other duties, from issuing marriage licenses to maintaining the records of the Board of Commissioners and maintaining the County's tax records.

## SOURCES OF COUNTY FUNDS

COUNTIES IN NEBRASKA DO NOT LEVY SALES OR INCOME TAXES. ABOUT 46% PERCENT OF DOUGLAS COUNTY'S BUDGET EACH YEAR COMES FROM PROPERTY TAX DOLLARS.

DOUGLAS COUNTY ALSO RECEIVES FUNDING FROM FEDERAL AND STATE GRANTS, AND FROM THE STATE OF NEBRASKA'S REIMBURSEMENTS FOR COSTS ASSOCIATED WITH THE CRIMINAL JUSTICE SYSTEM FOR BOTH ADULTS AND JUVENILES.

THE COUNTY'S LONG TERM CARE AND MENTAL HEALTH CARE FACILITIES AT THE HEALTH CENTER RECEIVE REIMBURSEMENT FROM PATIENT'S HEALTH INSURANCE AND FROM MEDICARE.

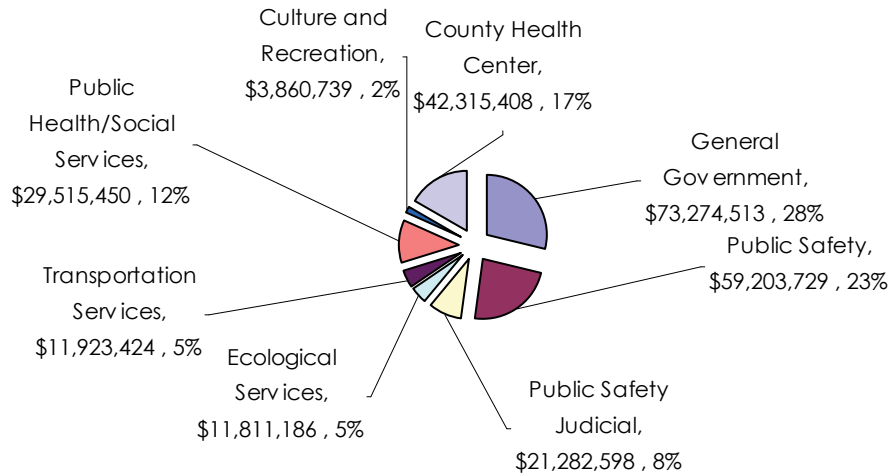
THE COUNTY HEALTH DEPARTMENT USES FEDERAL AND STATE GRANT FUNDS TO RUN HEALTH CARE AND NUTRITION CLINICS AND TO ATTEND TO PUBLIC HEALTH CARE ISSUES IN OUR COUNTY.

THE COUNTY'S ROAD DEPARTMENT IS FUNDED BY PASS-THROUGH FUNDS FROM THE FEDERAL GOVERNMENT AND THE STATE OF NEBRASKA FOR ITS ROAD AND BRIDGE CONSTRUCTION AND MAINTENANCE PROJECTS.

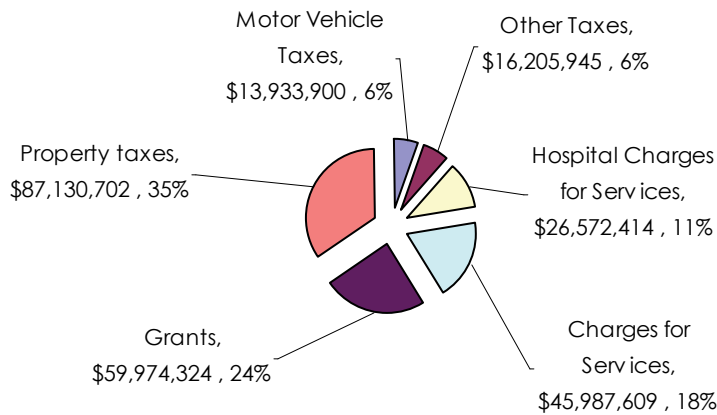
AND, THE COUNTY SHERIFF'S BUDGET IS SUPPORTED NOT ONLY BY TAX DOLLARS, BUT BY MONIES CONFISCATED IN ITS DRUG ENFORCEMENT ACTIVITIES.

FINALLY, ABOUT 30% OF THE COUNTY'S REVENUES COME FROM FEES FOR SERVICES, FINES AND LICENSES.

### Douglas County Expenditures for 2009



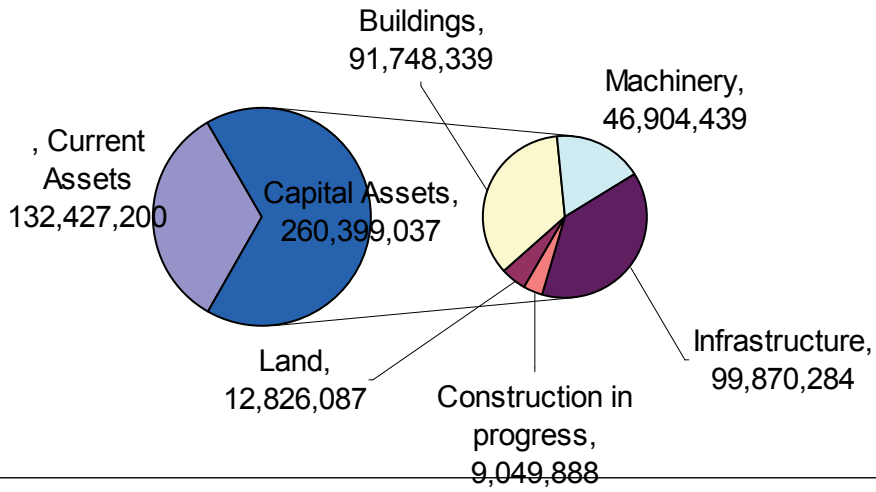
### Douglas County Revenues for 2009



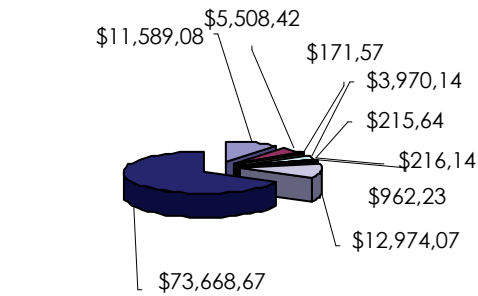
In addition to property tax dollars, the County also collects inheritance tax and lodging tax dollars, which are budgeted for special projects and tourism activities.

Douglas County receives reimbursement from other governments for housing and educational expenses for inmates in the youth and adult correctional facilities, road and bridge construction costs, and health and social services costs.

### Douglas County Assets for 2009



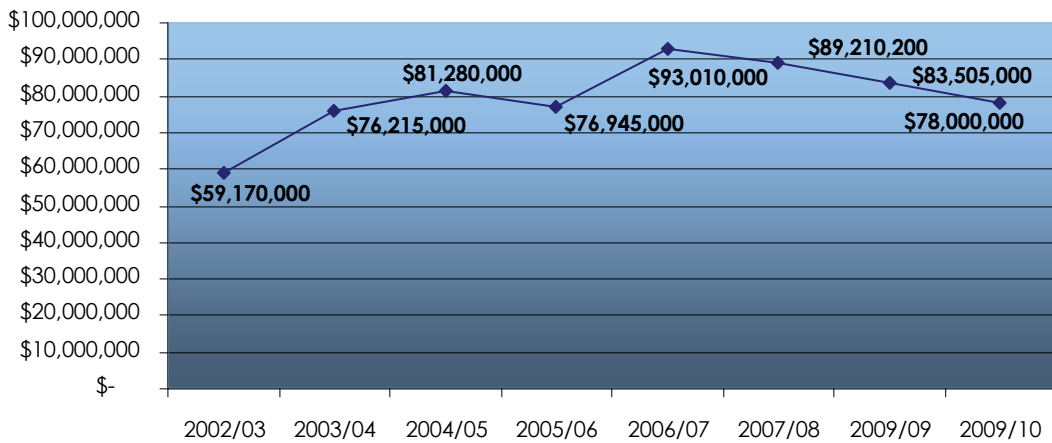
### Douglas County Liabilities for 2009



Total liabilities = 109,276,005

- Accounts payable
- Accrued expense
- Retainage payable
- Due to other funds
- Due to other governments
- Matured interest payable
- Unearned revenue
- Liabilities-current
- Liabilities-noncurrent

### Douglas County Bonded Indebtedness for 2009



# Demographic Stats of Interest 2009

Population Estimates for Douglas County *	
2001	467,928
2002	471,445
2003	475,799
2004	480,904
2005	486,497
2006	491,408
2007	495,947
2008	502,032
2009	not available

\*Estimates from U.S. Census Bureau

Per Capita Personal Income*	
2001	35,928
2002	36,852
2003	38,008
2004	39,970
2005	41,693
2006	43,599
2007	45,946
2008	not available
2009	not available

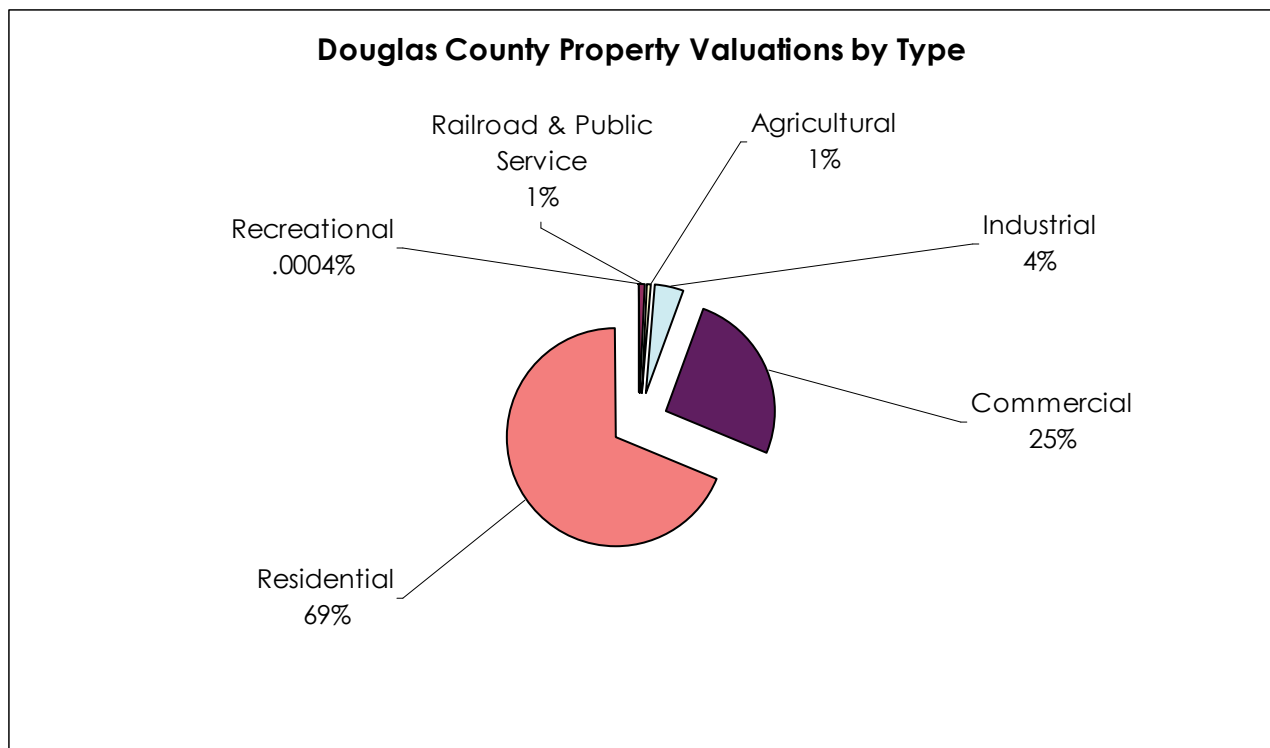
\*Figures from State of Nebraska Dept. of Economic Development

Unemployment Rate for Douglas County	
2001	3.5%
2002	4.4%
2003	4.6%
2004	4.5%
2005	4.5%
2006	3.4%
2007	3.3%
2008	3.7%
2009	not available

Figures from the Department of Labor, Bureau of Labor Statistics, Local Area Unemployment Statistics 2001-2008

Total Property Valuations for Douglas County	
2002	\$ 23,055,368,590
2003	\$ 23,922,982,615
2004	\$ 25,116,141,220
2005	\$ 28,438,564,530
2006	\$ 30,230,677,500
2007	\$ 33,113,148,550
2008	\$ 34,319,256,604
2009	\$ 35,148,821,745

\*Figures from the Douglas County Assessor



## What your Douglas County government does for you

- Long term care facility
- Mental health care facility
- Maintain all county (not city) roads and bridges
  - Landfill
  - Court administration
  - Adult correctional facility
  - Youth detention center
  - Juvenile Assistance Center
- General Assistance (medical and sustenance care for indigent citizens)
- Process all real estate transactions and maintain property records
  - Provide public defender services to county residents
- Prosecute all felony charges/advise county government officers
  - Issue marriage licenses
  - Issue liquor, tobacco and locksmith licenses
  - Issue handicapped parking permits
- With the State of Nebraska and Sarpy County, provide Extension Service to county residents
  - Provide services to veterans in Douglas County
  - Provide 911 services to the residents of Douglas County
- Assess property values, calculate and collect taxes that run city, county and state governments
  - Provide law enforcement services to the citizens of Douglas County
    - Provide copies of birth and death certificates
    - Health care clinic services
    - Immunization clinic services
      - STD clinic services
    - Noxious weed control
- Provide all election and voter registration services to the citizens of Douglas County

**Link to Douglas County's Comprehensive Annual Financial Reports (CAFR's)**

**[www.douglascountyclerk.org/finance-division](http://www.douglascountyclerk.org/finance-division)**

### **Douglas County Elected Officials for 2009/2010**

#### **County Commissioners**

Mary Ann Borgeson  
Mike Boyle  
Clare Duda  
Kyle Hutchings  
Marc Kraft  
Chris Rodgers  
Pam Tusa

#### **Assessor**

#### **Attorney**

#### **Clerk/Comptroller**

#### **Clerk of the District Court**

#### **Engineer**

#### **Public Defender**

#### **Register of Deeds**

#### **Sheriff**

#### **Treasurer**

Roger Morrissey

Don Kleine

Thomas F. Cavanaugh

John Friend

Tom Doyle

Tom Riley

Diane Battiato

Tim Dunning

John Ewing