

**AUDIT REPORT
OF
GREELEY COUNTY**

JULY 1, 2010 THROUGH JUNE 30, 2011

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the Auditor of Public Accounts.**

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Issued on January 12, 2012

GREELEY COUNTY

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GREELEY COUNTY

LIST OF COUNTY OFFICIALS

At June 30, 2011

<u>Name</u>	<u>Title</u>	<u>Term Expires</u>
Leo Reilly	Board of Commissioners	Jan. 2013
Doug Wrede		Jan. 2015
Michael Goldfish		Jan. 2015
Sharon Boucher	Assessor	Jan. 2015
Jim Swanson	Attorney	Jan. 2015
Mindy Grossart	Clerk Clerk of the District Court Election Commissioner Register of Deeds	Jan. 2015
David Weeks	Sheriff	Jan. 2015
Vicki Goodrich	Treasurer	Jan. 2015
John Sweeney	Veterans' Service Officer	Appointed
Bruce Olson	Weed Superintendent	Appointed
Franz Trumler	Planning & Zoning	Appointed



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GREELEY COUNTY

INDEPENDENT AUDITORS' REPORT

Board of Commissioners
Greeley County, Nebraska

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Greeley County, as of and for the year ended June 30, 2011, which collectively comprise the basic financial statements of the County's primary government, as listed in the Table of Contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audit provides a reasonable basis for our opinions.

As discussed in Note 1, these financial statements were prepared on the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash balances of the governmental activities, each major fund, and the aggregate remaining fund information for the primary government of Greeley County, as of June 30, 2011, and the respective changes in cash balances thereof for the year then ended in conformity with the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated January 5, 2012, on our consideration of Greeley County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The budgetary comparison information is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. We applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

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

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining nonmajor fund financial statement, nonmajor budgetary comparison information, schedule of office activity, and schedule of taxes certified and collected, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of Federal awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements. Such statements and schedules have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole on the basis of accounting described in Note 1.

Signed Original on File

January 5, 2012

Deann Haeffner, CPA
Assistant Deputy Auditor

GREELEY COUNTY
STATEMENT OF NET ASSETS - CASH BASIS
 June 30, 2011

	Governmental Activities
ASSETS	
Cash and Cash Equivalents (Note 1.D)	\$ 754,543
Investments (Note 1.D)	1,342
TOTAL ASSETS	\$ 755,885
 NET ASSETS	
Unrestricted	\$ 755,885
TOTAL NET ASSETS	\$ 755,885

The notes to the financial statements are an integral part of this statement.

GREELEY COUNTY
STATEMENT OF ACTIVITIES - CASH BASIS
For the Year Ended June 30, 2011

Functions:	Cash Disbursements	Program Cash Receipts		Net (Disbursement) Receipts and Changes in Net Assets
		Fees, Fines, and Charges for Services	Operating Grants and Contributions	
Governmental Activities:				
General Government	\$ (874,604)	\$ 89,284	\$ 55,122	\$ (730,198)
Public Safety	(243,854)	6,451	60,942	(176,461)
Public Works	(1,611,828)	45	884,437	(727,346)
Health and Sanitation	(9,498)	-	-	(9,498)
Public Assistance	(13,433)	-	-	(13,433)
Total Governmental Activities	<u>\$ (2,753,217)</u>	<u>\$ 95,780</u>	<u>\$ 1,000,501</u>	<u>(1,656,936)</u>

General Receipts:

Property Taxes	1,864,961
Grants and Contributions Not Restricted to Specific Programs	136,276
Investment Income	7,446
Licenses and Permits	14,177
Miscellaneous	3,631
Total General Receipts	<u>2,026,491</u>
Change in Net Assets	369,555
Net Assets - Beginning	386,330
Net Assets - Ending	<u>\$ 755,885</u>

The notes to the financial statements are an integral part of this statement.

GREELEY COUNTY
STATEMENT OF CASH BASIS ASSETS AND FUND BALANCES
GOVERNMENTAL FUNDS
June 30, 2011

	General Fund	Road Fund	Inheritance Fund	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents (Note 1.D)	\$ 372,295	\$ 8,058	\$ 343,260	\$ 30,930	\$ 754,543
Investments (Note 1.D)	1,342	-	-	-	1,342
TOTAL ASSETS	<u>\$ 373,637</u>	<u>\$ 8,058</u>	<u>\$ 343,260</u>	<u>\$ 30,930</u>	<u>\$ 755,885</u>
FUND BALANCES					
Committed to:					
Law Enforcement	\$ -	\$ -	\$ -	\$ 18,043	\$ 18,043
Weed Control	-	-	-	275	275
Aid and Assistance	-	-	-	6,935	6,935
County Buildings	-	-	-	9	9
Planning and Zoning	-	-	-	5,668	5,668
Road Maintenance	-	8,058	-	-	8,058
Assigned to:					
Other Purposes	-	-	343,260	-	343,260
Unassigned	<u>373,637</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>373,637</u>
TOTAL CASH BASIS FUND BALANCES	<u>\$ 373,637</u>	<u>\$ 8,058</u>	<u>\$ 343,260</u>	<u>\$ 30,930</u>	<u>\$ 755,885</u>

The notes to the financial statements are an integral part of this statement.

GREELEY COUNTY
**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS,
AND CHANGES IN CASH BASIS FUND BALANCES**
GOVERNMENTAL FUNDS

For the Year Ended June 30, 2011

	General Fund	Road Fund	Inheritance Fund	Other Governmental Funds	Total Governmental Funds
RECEIPTS					
Property Taxes	\$ 1,319,878	\$ -	\$ 490,865	\$ 54,218	\$ 1,864,961
Licenses and Permits	11,897	-	-	2,280	14,177
Interest	7,446	-	-	-	7,446
Intergovernmental	163,887	945,467	-	27,423	1,136,777
Charges for Services	95,735	-	-	45	95,780
Miscellaneous	1,293	2,338	-	-	3,631
TOTAL RECEIPTS	<u>1,600,136</u>	<u>947,805</u>	<u>490,865</u>	<u>83,966</u>	<u>3,122,772</u>
DISBURSEMENTS					
General Government	857,590	-	-	17,014	874,604
Public Safety	175,576	-	-	68,278	243,854
Public Works	-	1,407,419	195,145	9,264	1,611,828
Health and Sanitation	9,498	-	-	-	9,498
Public Assistance	10,341	-	-	3,092	13,433
TOTAL DISBURSEMENTS	<u>1,053,005</u>	<u>1,407,419</u>	<u>195,145</u>	<u>97,648</u>	<u>2,753,217</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	<u>547,131</u>	<u>(459,614)</u>	<u>295,720</u>	<u>(13,682)</u>	<u>369,555</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	9	460,000	-	8,000	468,009
Transfers out	(468,000)	-	-	(9)	(468,009)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(467,991)</u>	<u>460,000</u>	<u>-</u>	<u>7,991</u>	<u>-</u>
Net Change in Fund Balances	79,140	386	295,720	(5,691)	369,555
CASH BASIS FUND BALANCES - BEGINNING	<u>294,497</u>	<u>7,672</u>	<u>47,540</u>	<u>36,621</u>	<u>386,330</u>
CASH BASIS FUND BALANCES - ENDING	<u>\$ 373,637</u>	<u>\$ 8,058</u>	<u>\$ 343,260</u>	<u>\$ 30,930</u>	<u>\$ 755,885</u>

The notes to the financial statements are an integral part of this statement.

GREELEY COUNTY
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES - CASH BASIS
FIDUCIARY FUNDS
 June 30, 2011

	<u>Agency Funds</u>
ASSETS	
Cash and cash equivalents	\$ 129,279
 LIABILITIES	
Due to other governments	
State	29,079
Schools	38,112
Educational Service Units	1,903
Technical College	2,594
Natural Resource Districts	898
Fire Districts	1,131
Municipalities	10,990
Agricultural Society	111
Irrigation Districts	173
Road Improvement Districts	8,743
Cemetery Districts	3,054
Reclamation Districts	3,855
Others	28,636
TOTAL LIABILITIES	129,279
 TOTAL NET ASSETS	 \$ -

The notes to the financial statements are an integral part of this statement.

GREELEY COUNTY

NOTES TO FINANCIAL STATEMENTS

For the Fiscal Year Ended June 30, 2011

1. **Summary of Significant Accounting Policies**

The following is a summary of the significant accounting policies utilized in the accounting system of Greeley County.

A. Reporting Entity

Greeley County, Nebraska (County) is a governmental entity established under and governed by the laws of the State of Nebraska (State). The County is managed by county officials who are elected on a political ballot for four-year terms. As a political subdivision of the State, the County is exempt from State and Federal income taxes. The financial statements include all funds of the County that are not legally separate. The County has also considered all potential component units for which it is financially accountable, as well as other organizations which are either fiscally dependent on the County or maintain a significant relationship with the County such that exclusion would be misleading or incomplete. The Governmental Accounting Standards Board (GASB) has set forth criteria to be considered in determining financial accountability. These criteria include appointing a voting majority of an organization's governing body, and (1) the ability of the County to impose its will on that organization, or (2) the potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the County.

As required by generally accepted accounting principles (GAAP), these financial statements present the County (the primary government). No component units were identified.

Joint Organization.

Behavioral Health Region III - The County has entered into an agreement with surrounding counties and the Nebraska Health and Human Services System to provide services to carry out the provisions of the Nebraska Behavioral Health Services Act (Act). Agreements were established under the authority of the Interlocal Cooperation Act for services to be provided under the Act. The Region III (Region) consists of the following counties: Blaine, Loup, Garfield, Wheeler, Custer, Valley, Greeley, Sherman, Howard, Buffalo, Hall, Phelps, Kearney, Adams, Clay, Furnas, Harlan, Hamilton, Merrick, Franklin, Webster, and Nuckolls.

The governing board for the Region includes representatives from the participating county boards. Each county contributes to the financial support of the Region activities based on formulas developed by the Region governing board and as required by the Act. Funding is provided by a combination of federal, state, local, and private funding. The County contributed \$8,866 toward the operation of the Region during fiscal year 2011.

GREELEY COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

1. **Summary of Significant Accounting Policies** (Continued)

In the event of the termination of the agreement, assets would be disposed of in accordance with the terms of the agreement. The Nebraska Department of Health and Human Services requires the Region to be audited annually in accordance with State statute. Financial information for the Region is available in those audit reports.

Health Department – The County has entered into an agreement with Loup Basin Public Health Department (Department) to provide public health services. Agreements were established under authority of the Interlocal Cooperation Act for services to be provided per Neb. Rev. Stat. §§ 71-1626 to 71-1636 (Reissue 2009, Supp. 2011).

The Department's governing board is established by statute and includes representatives from the participating county boards and the health profession. Funding is provided by a combination of Federal, State, local, and private funding. The County did not contribute toward the operation of the Department during fiscal year 2011. In the event of the termination of the agreement, assets would be disposed of in accordance with the terms of the agreement. The Department is required to be audited annually in accordance with Neb. Rev. Stat. § 84-304(4) (Reissue 2008). Financial information for the Department is available in that report.

B. Basis of Presentation

Government-wide Financial Statements. The Statement of Net Assets - Cash Basis and Statement of Activities - Cash Basis display information about the activities of the County and are in the format of government-wide statements, as required by GASB Statement Number 34. These statements include all the financial activities of the County, except for fiduciary activities. Internal activities in these statements were considered immaterial and have not been eliminated. Governmental Generally Accepted Accounting Principles (GAAP) requires internal activity to be eliminated to minimize double counting. The County reports governmental activities only. Governmental activities are generally financed through taxes, intergovernmental receipts, and other nonexchange transactions.

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

GREELEY COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

1. Summary of Significant Accounting Policies (Continued)

Fund Financial Statements. The fund financial statements provide information about the County's funds, including its fiduciary funds. GAAP requires separate statements by fund category - governmental, proprietary, and fiduciary. The County uses only the governmental and fiduciary fund categories. The County Board is the highest level of decision-making authority and has the authority, by resolution, to establish, modify or rescind the commitment or assignment of a fund balance to a specific purpose. When resources for a specific purpose are available in more than one fund balance classification, the County's policy is to use resources in the following order: restricted, committed, assigned and unassigned. The emphasis of fund financial statements is on major governmental funds. All remaining governmental funds are aggregated and reported as nonmajor funds.

The County reports the following major governmental funds:

General Fund. This is the County's primary operating fund. It accounts for financial resources of the general government, except those required to be accounted for in another fund.

Road Fund. This fund is used to account for costs associated with the repair and maintenance of roads and bridges.

Inheritance Fund. This fund is used to account for the receipts generated from inheritance taxes.

The County reports the following additional fund types:

Special Revenue Funds. These funds account for the proceeds from a specific receipt source that is restricted to disbursements for a specified purpose.

Agency Funds. These funds account for assets held by the County as an agent for various local governments.

The County designates fund balances as:

Committed. The fund balance has been designated by the County Board for a specific purpose.

Assigned. The fund balances has not been designated by the County Board for a specific purpose, but has been separated based on the type of revenue.

Unassigned. The portion of the General Fund not restricted, committed, or assigned for a specific purpose.

GREELEY COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

1. **Summary of Significant Accounting Policies** (Continued)

C. Measurement Focus, Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus and basis of accounting. The accounting records of the County are maintained and the government-wide financial statements were reported on the basis of cash receipts and disbursements. As such, the measurement focus includes only those assets and fund balances arising from cash transactions on the Statement of Net Assets - Cash Basis and the Statement of Activities - Cash Basis. Receipts are recognized when received and disbursements are recognized when warrants are paid. This differs from governmental GAAP, which requires the government-wide and fiduciary fund financial statements to be reported using the economic resources measurement focus and the accrual basis of accounting. Under this measurement focus and basis of accounting receipts are recorded when earned and disbursements are recorded when a liability is incurred, regardless of the timing of related cash flows.

The governmental fund financial statements were also reported on the cash receipt and disbursement basis of accounting. As such, the same measurement focus and basis of accounting were used, as described above. This differs from governmental GAAP, which require governmental fund financial statements to be reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this measurement focus and basis of accounting, receipts are recognized as soon as they are both measurable and available. Receipts are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Disbursements generally are recorded when a liability is incurred, as under accrual accounting. However, disbursements related to compensated absences and claims and judgments are recorded only when payment is due.

D. Assets and Net Assets

Cash and Cash Equivalents. The County's cash and cash equivalents are considered to be cash on hand and demand deposits.

Investments. The types of investments in which the County is authorized to invest funds are enumerated in Neb. Rev. Stat. §§ 77-2315, 77-2340, and 77-2341 (Reissue 2009), and generally include U.S. Government obligations, certificates of deposit, and time deposits and securities, which are authorized by the Nebraska Investment Council.

Capital Assets. Under the cash receipts and disbursements basis of accounting, capital assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisitions are reflected as disbursements in governmental funds. GAAP requires

GREELEY COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

1. **Summary of Significant Accounting Policies** (Concluded)

capital assets, which would include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items) to be reported in the applicable governmental activities columns in the government-wide financial statements.

Depreciation expenses on capital assets were not recorded on the cash basis financial statements. Under GAAP, depreciation expenses would be recorded in the Statement of Activities. The cost of normal maintenance and repairs that does not add to the value of the asset or extend asset life is not capitalized.

Compensated Absences. Vested or accumulated vacation leave that is liquidated with expendable available financial resources is reported as a disbursement of the County funds as paid. Upon termination, employees are paid for any unused vacation. Under the receipts and disbursements basis of accounting, the liabilities for compensated absences are not reported since they do not represent liabilities arising from cash transactions. Under GAAP, the compensated absences liability would be reported in the government-wide financial statements and would be recorded in accordance with the County's policy, which is to recognize the expense and accrued liability when vacation and compensatory leave is earned.

Restricted Net Assets. When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then the unrestricted resources, as they are needed. Net assets are reported as restricted when constraints placed on their use are either externally imposed or imposed by law through constitutional provisions or enabling legislation. The government-wide statement of net assets reports no restricted net assets.

2. **Deposits and Investments**

The County has generally pooled the cash resources of the various funds for investment purposes. Interest earned on pooled funds is credited to the County General Fund in accordance with Neb. Rev. Stat. § 77-2315 (Reissue 2009).

At year end, the County's carrying amount of deposits was \$754,543 for County funds and \$129,279 for Fiduciary funds. The bank balances for all funds totaled \$947,470. For purposes of classifying categories of custodial risk, the bank balances of the County's deposits, as of June 30, 2011, were either entirely insured or collateralized with securities held by the County's agent in the County's name.

The County's carrying value of investments are stated at cost, which approximates market. Investments consisted of \$1,342 deposited in the Nebraska Public Agency Investment Trust (NPAIT). NPAIT is a public entity investment pool operated under the

GREELEY COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

2. **Deposits and Investments** (Concluded)

direction of a seven member Board of Trustees. All net income of the trust is determined as of the close of business on each banking day and is credited thereafter pro rata to each participant's account. Net income which has accrued to each participant is converted as of the close of business of each calendar month into additional units which thereafter are held in each participant's trust account. Since net income of the fund is allocated among participant's each time net income is determined, the net asset value remains at \$1.00 per unit. Securities held by NPAIT are not held in the County's name.

3. **Property Taxes**

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

Counties are permitted by the State Constitution to levy a tax of up to \$.50/\$100 of assessed valuation for general governmental services other than the payment of principal and interest on bonded debt. They may levy taxes in addition to the 50 cent limitation upon a vote of the people.

The levy set in October 2010, for the 2010, taxes which will be materially collected in May and September 2011, was set at \$.350000/\$100 of assessed valuation. The levy set in October 2009, for the 2009 taxes, which were materially collected in May and September 2010, was set at \$.339887/\$100 of assessed valuation. The amount collected for motor vehicle tax is outlined in State statute.

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

4. **Retirement System**

The Retirement System for Nebraska Counties (the Plan) is a multiple-employer plan administered by the Public Employees Retirement Board in accordance with the provisions of the County Employees Retirement Act. The plan consists of a defined contribution option and a cash balance benefit. The cash balance benefit is a type of defined benefit plan. The Plan provisions are established under Neb. Rev. Stat. §§ 23-2301 through 23-2335 (Reissue 2007, Cum. Supp. 2010, Supp. 2011) and may be amended through legislative action.

GREELEY COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

4. **Retirement System** (Concluded)

Participation in the Plan is required of all full-time employees. Part-time (working less than one-half of the regularly scheduled hours) employees may elect voluntary participation upon reaching age 20. Part-time elected officials may exercise the option to join.

County employees and elected officials contribute 4.5% of their total compensation. In addition, the County contributes an amount equal to 150% of the employee's contribution. The contribution rates are established by § 23-2307 and § 23-2308 and may be amended through legislative action. The employee's and employer's contributions are kept in separate accounts. The employee's account is fully vested. The employer's account is fully vested after three years of participation in the system or credit for participation in another governmental plan prior to actual contribution to the Plan. Prior service benefits are paid directly by the County to the retired employee.

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

For the year ended June 30, 2011, 33 employees contributed \$26,591, and the County contributed \$39,887, which consisted of cash contributions. Additionally, for the year ended June 30, 2011, 4 law enforcement employees and the County contributed \$700 in cash contributions for the supplemental law enforcement plan. Lastly, the County paid \$1,334 directly to 10 retired employees for prior service benefits.

5. **Risk Management**

The County is exposed to various risks of loss related to the following: 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 78 counties throughout Nebraska.

The County pays an annual deposit premium, as calculated by the administrator of the pool. The premium is based on the losses and exposures of each County and the entire pool. If the pool becomes insolvent or otherwise unable to discharge its legal liabilities and obligations, the County may be assessed by the Board for an additional contribution equal to its contribution for the current fiscal year, divided by the contribution of all participants for such year, times the amount of such deficiency. Each such assessment, and the manner of calculating the same, is sent to each county in writing, and each county

GREELEY COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

5. **Risk Management** (Concluded)

has sixty days in which to pay the amount of such assessment. Each county remains liable for such assessments, regardless of such county's withdrawal from participation or the termination of the agreement, as well as for liabilities of the Pool incurred during such county's period of membership.

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

	<u>NIRMA Coverage</u>	<u>Maximum Coverage</u>
General Liability Claim	\$ 300,000	\$ 5,000,000
Worker's Compensation Claim	\$ 500,000	Statutory Limits
Property Damage Claim	\$ 250,000	Insured Value at Replacement Cost

The County has not paid any additional assessments to the pool in the last three fiscal years, and no assessments are anticipated for fiscal year 2012. The County has not had to pay out any amounts that exceeded coverage provided by the pool in the last three fiscal years.

6. **Interfund Transfers**

Interfund transfers for the year ended June 30, 2011, consisted of the following:

<u>Transfers to</u>	<u>Transfers From:</u>		<u>Total</u>
	<u>General Fund</u>	<u>Nonmajor Funds</u>	
Road Fund	\$ 460,000	\$ -	\$ 460,000
General Fund	-	9	9
Nonmajor Funds	8,000	-	8,000
Total	<u>\$ 468,000</u>	<u>\$ 9</u>	<u>\$ 468,009</u>

Transfers are used to move unrestricted receipts collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

GREELEY COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

7. Capital Leases Payable

Changes to the commitments under lease agreement for equipment and amounts to provide for annual rental payments are as follows:

	2007 John Deere Motor Grader	2011 John Deere Motor Grader	Total
Balance July 1, 2010	\$ 51,821	\$ -	\$ 51,821
Purchases	-	138,882	138,882
Payments	26,388	8,574	34,962
Balance June 30, 2011	<u>\$ 25,433</u>	<u>\$ 130,308</u>	<u>\$ 155,741</u>
Future Payments:			
Year			
2012	\$ 26,106	\$ 30,131	\$ 56,237
2013	-	30,132	30,132
2014	-	30,131	30,131
2015	-	30,132	30,132
2016	-	20,089	20,089
Total Payments	<u>26,106</u>	<u>140,615</u>	<u>166,721</u>
Less Interest	<u>673</u>	<u>10,307</u>	<u>10,980</u>
Present Value of Future Minimum Lease Payments	<u>\$ 25,433</u>	<u>\$ 130,308</u>	<u>\$ 155,741</u>
Carrying Value of the related Fixed Asset	<u>\$ 184,725</u>	<u>\$ 201,882</u>	<u>\$ 386,607</u>

GREELEY COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
GENERAL FUND

For the Year Ended June 30, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
RECEIPTS				
Taxes	\$ 1,417,173	\$ 1,417,173	\$ 1,319,878	\$ (97,295)
Licenses and Permits	11,225	11,225	11,897	672
Interest	10,000	10,000	7,446	(2,554)
Intergovernmental	79,820	79,820	163,887	84,067
Charges for Services	86,000	86,000	95,735	9,735
Miscellaneous	4,400	4,400	1,293	(3,107)
TOTAL RECEIPTS	1,608,618	1,608,618	1,600,136	(8,482)
DISBURSEMENTS				
General Government:				
County Board	53,042	53,042	51,852	1,190
County Clerk	78,408	78,408	77,110	1,298
County Treasurer	91,516	93,612	91,515	2,097
Superintendent of Schools	1,200	1,200	1,200	-
Election Commissioner	17,550	17,550	15,874	1,676
Clerk of the District Court	26,634	26,634	15,601	11,033
County Court System	7,105	7,105	2,488	4,617
Building and Grounds	96,833	96,833	89,290	7,543
Agricultural Extension Agent	19,833	19,833	19,753	80
Miscellaneous	516,812	514,716	492,907	21,809
Public Safety:				
County Sheriff	73,727	73,727	72,156	1,571
County Attorney	63,265	63,265	62,099	1,166
Miscellaneous	53,200	53,200	41,321	11,879
Public Health:				
Miscellaneous	19,064	19,064	9,498	9,566
Public Assistance:				
Veterans' Service Officer	11,041	11,041	9,255	1,786
Miscellaneous	494	494	1,086	(592)
TOTAL DISBURSEMENTS	1,129,724	1,129,724	1,053,005	76,719

(Continued)

GREELEY COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
GENERAL FUND

For the Year Ended June 30, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	478,894	478,894	547,131	68,237
OTHER FINANCING SOURCES (USES)				
Transfers in	9	9	9	-
Transfers out	(653,400)	(653,400)	(468,000)	185,400
TOTAL OTHER FINANCING SOURCES (USES)	<u>(653,391)</u>	<u>(653,391)</u>	<u>(467,991)</u>	<u>185,400</u>
Net Change in Fund Balance	(174,497)	(174,497)	79,140	253,637
FUND BALANCE - BEGINNING	<u>294,497</u>	<u>294,497</u>	<u>294,497</u>	<u>-</u>
FUND BALANCE - ENDING	<u><u>\$ 120,000</u></u>	<u><u>\$ 120,000</u></u>	<u><u>\$ 373,637</u></u>	<u><u>\$ 253,637</u></u>

(Concluded)

GREELEY COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
MAJOR FUNDS

For the Year Ended June 30, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
ROAD FUND				
RECEIPTS				
Intergovernmental	\$ 1,048,146	\$ 1,048,146	\$ 945,467	\$ (102,679)
Miscellaneous	2,507	2,507	2,338	(169)
TOTAL RECEIPTS	<u>1,050,653</u>	<u>1,050,653</u>	<u>947,805</u>	<u>(102,848)</u>
DISBURSEMENTS	<u>1,558,725</u>	<u>1,558,725</u>	<u>1,407,419</u>	<u>151,306</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	<u>(508,072)</u>	<u>(508,072)</u>	<u>(459,614)</u>	<u>48,458</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	640,400	640,400	460,000	(180,400)
Transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>640,400</u>	<u>640,400</u>	<u>460,000</u>	<u>(180,400)</u>
Net Change in Fund Balance	132,328	132,328	386	(131,942)
FUND BALANCE - BEGINNING	7,672	7,672	7,672	-
FUND BALANCE - ENDING	<u>\$ 140,000</u>	<u>\$ 140,000</u>	<u>\$ 8,058</u>	<u>\$ (131,942)</u>
INHERITANCE FUND				
RECEIPTS				
Taxes	\$ 150,500	\$ 150,500	\$ 490,865	\$ 340,365
TOTAL RECEIPTS	<u>150,500</u>	<u>150,500</u>	<u>490,865</u>	<u>340,365</u>
DISBURSEMENTS	<u>198,040</u>	<u>198,040</u>	<u>195,145</u>	<u>2,895</u>
Net Change in Fund Balance	(47,540)	(47,540)	295,720	343,260
FUND BALANCE - BEGINNING	47,540	47,540	47,540	-
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 343,260</u>	<u>\$ 343,260</u>

GREELEY COUNTY

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

For the Year Ended June 30, 2011

BUDGETARY COMPARISON SCHEDULES

GAAP Requirements

Generally Accepted Accounting Principles (GAAP) requires budgetary comparison schedules for the General Fund, and for each major special revenue fund that has a legally adopted annual budget. GAAP further requires the budgetary comparison schedules to include the *original budget* and *final budget* amounts. The *original budget* is the first complete appropriated budget adjusted by reserves, transfers, allocations, supplemental appropriations, and other legally authorized legislative and executive changes *before* the beginning of the fiscal year. The original budget would also include actual appropriation amounts automatically carried over from prior years, when required by law. The *final budget* is the original budget adjusted by all reserves, transfers, allocations, supplemental appropriations, and other legally authorized legislative and executive changes applicable to the fiscal year, as approved by the County Board or otherwise legally authorized.

Budgetary Process

The County adopts an annual budget in accordance with the statutory requirements of the Nebraska Budget Act. The budget is prepared on the cash receipts and disbursements basis of accounting. The budget contains only those receipts actually received by the County Treasurer. The County does not utilize an encumbrance accounting system. All appropriated spending authority lapses at the end of the fiscal year.

On or before August 1, the county budget-making authority prepares and transmits a budget for each County fund to the County Board. The budget includes the requirements, the outstanding warrants, the operating reserves to be maintained, the cash on hand at the close of the preceding fiscal year, the receipts from sources other than taxation, and the amount to be raised by taxation. The County Board must hold at least one public hearing on the proposed budget. On or before September 20, the County Board adopts the budget and appropriates the amounts specified in the budget for the departments, offices, activities, and funds of the County.

The County Board is authorized to transfer budgeted amounts between departments within any fund through resolution; however, if revisions are made that alter the total disbursements of any fund, an additional public hearing must be held. The legal level of budgetary control for the General Fund is at the function level, and the special revenue fund types are at the fund level. The County Board is also authorized to budget for the transfer of money between County funds.

GREELEY COUNTY
COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH BASIS FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS

For the Year Ended June 30, 2011

	Planning and Zoning Fund	Reappraisal Fund	Institutions Fund	Veterans' Aid Fund	Law Enforcement Fund	Noxious Weed Control Fund	Courthouse Maintenance Fund	Total Nonmajor Governmental Funds
RECEIPTS								
Property Taxes	\$ 13,724	\$ -	\$ 4	\$ 1,024	\$ 39,466	\$ -	\$ -	\$ 54,218
Licenses and Permits	2,280	-	-	-	-	-	-	2,280
Intergovernmental	939	-	37	56	26,391	-	-	27,423
Charges for Services	-	-	-	-	-	45	-	45
TOTAL RECEIPTS	<u>16,943</u>	<u>-</u>	<u>41</u>	<u>1,080</u>	<u>65,857</u>	<u>45</u>	<u>-</u>	<u>83,966</u>
DISBURSEMENTS								
General Government	17,014	-	-	-	-	-	-	17,014
Public Safety	-	-	-	-	68,278	-	-	68,278
Public Works	-	-	-	-	-	9,264	-	9,264
Public Assistance	-	-	1,092	2,000	-	-	-	3,092
TOTAL DISBURSEMENTS	<u>17,014</u>	<u>-</u>	<u>1,092</u>	<u>2,000</u>	<u>68,278</u>	<u>9,264</u>	<u>-</u>	<u>97,648</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	<u>(71)</u>	<u>-</u>	<u>(1,051)</u>	<u>(920)</u>	<u>(2,421)</u>	<u>(9,219)</u>	<u>-</u>	<u>(13,682)</u>
OTHER FINANCING SOURCES (USES)								
Transfers in	-	-	-	-	-	8,000	-	8,000
Transfers out	-	(9)	-	-	-	-	-	(9)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>(9)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,000</u>	<u>-</u>	<u>7,991</u>
Net Change in Fund Balances	(71)	(9)	(1,051)	(920)	(2,421)	(1,219)	-	(5,691)
FUND BALANCES - BEGINNING	<u>5,739</u>	<u>9</u>	<u>7,489</u>	<u>1,417</u>	<u>20,464</u>	<u>1,494</u>	<u>9</u>	<u>36,621</u>
FUND BALANCES - ENDING	<u>\$ 5,668</u>	<u>\$ -</u>	<u>\$ 6,438</u>	<u>\$ 497</u>	<u>\$ 18,043</u>	<u>\$ 275</u>	<u>\$ 9</u>	<u>\$ 30,930</u>
FUND BALANCES:								
Committed to:								
Law Enforcement	\$ -	\$ -	\$ -	\$ -	\$ 18,043	\$ -	\$ -	\$ 18,043
Weed Control	-	-	-	-	-	275	-	275
Aid and Assistance	-	-	6,438	497	-	-	-	6,935
County Buildings	-	-	-	-	-	-	9	9
Planning and Zoning	5,668	-	-	-	-	-	-	5,668
TOTAL FUND BALANCES	<u>\$ 5,668</u>	<u>\$ -</u>	<u>\$ 6,438</u>	<u>\$ 497</u>	<u>\$ 18,043</u>	<u>\$ 275</u>	<u>\$ 9</u>	<u>\$ 30,930</u>

GREELEY COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
NONMAJOR FUNDS

For the Year Ended June 30, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
PLANNING AND ZONING FUND				
RECEIPTS				
Taxes	\$ 14,686	\$ 14,686	\$ 13,724	\$ (962)
Licenses and Permits	1,550	1,550	2,280	730
Intergovernmental	145	145	939	794
TOTAL RECEIPTS	<u>16,381</u>	<u>16,381</u>	<u>16,943</u>	<u>562</u>
DISBURSEMENTS	<u>18,120</u>	<u>18,120</u>	<u>17,014</u>	<u>1,106</u>
Net Change in Fund Balance	(1,739)	(1,739)	(71)	1,668
FUND BALANCE - BEGINNING	5,739	5,739	5,739	-
FUND BALANCE - ENDING	<u>\$ 4,000</u>	<u>\$ 4,000</u>	<u>\$ 5,668</u>	<u>\$ 1,668</u>
REAPPRAISAL FUND				
RECEIPTS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DISBURSEMENTS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(9)	(9)	(9)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(9)</u>	<u>(9)</u>	<u>(9)</u>	<u>-</u>
Net Change in Fund Balance	(9)	(9)	(9)	-
FUND BALANCE - BEGINNING	9	9	9	-
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(Continued)

GREELEY COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
NONMAJOR FUNDS

For the Year Ended June 30, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
INSTITUTIONS FUND				
RECEIPTS				
Taxes	\$ -	\$ -	\$ 4	\$ 4
Intergovernmental	-	-	37	37
TOTAL RECEIPTS	-	-	41	41
DISBURSEMENTS	7,489	7,489	1,092	6,397
Net Change in Fund Balance	(7,489)	(7,489)	(1,051)	6,438
FUND BALANCE - BEGINNING	7,489	7,489	7,489	-
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,438</u>	<u>\$ 6,438</u>
VETERANS' AID FUND				
RECEIPTS				
Taxes	\$ 823	\$ 823	\$ 1,024	\$ 201
Intergovernmental	10	10	56	46
TOTAL RECEIPTS	833	833	1,080	247
DISBURSEMENTS	2,000	2,000	2,000	-
Net Change in Fund Balance	(1,167)	(1,167)	(920)	247
FUND BALANCE - BEGINNING	1,417	1,417	1,417	-
FUND BALANCE - ENDING	<u>\$ 250</u>	<u>\$ 250</u>	<u>\$ 497</u>	<u>\$ 247</u>
LAW ENFORCEMENT FUND				
RECEIPTS				
Taxes	\$ 36,926	\$ 36,926	\$ 39,466	\$ 2,540
Intergovernmental	25,550	25,550	26,391	841
Miscellaneous	1,500	1,500	-	(1,500)
TOTAL RECEIPTS	63,976	63,976	65,857	1,881
DISBURSEMENTS	74,440	74,440	68,278	6,162
Net Change in Fund Balance	(10,464)	(10,464)	(2,421)	8,043
FUND BALANCE - BEGINNING	20,464	20,464	20,464	-
FUND BALANCE - ENDING	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 18,043</u>	<u>\$ 8,043</u>

(Continued)

GREELEY COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
NONMAJOR FUNDS

For the Year Ended June 30, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>NOXIOUS WEED CONTROL FUND</u>				
RECEIPTS				
Charges for Services	\$ -	\$ -	\$ 45	\$ 45
TOTAL RECEIPTS	-	-	45	45
DISBURSEMENTS	11,870	11,870	9,264	2,606
OTHER FINANCING SOURCES (USES)				
Transfers in	13,000	13,000	8,000	(5,000)
Transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	13,000	13,000	8,000	(5,000)
Net Change in Fund Balance	1,130	1,130	(1,219)	(2,349)
FUND BALANCE - BEGINNING	1,494	1,494	1,494	-
FUND BALANCE - ENDING	<u>\$ 2,624</u>	<u>\$ 2,624</u>	<u>\$ 275</u>	<u>\$ (2,349)</u>
<u>COURTHOUSE MAINTENANCE FUND</u>				
RECEIPTS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DISBURSEMENTS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	-	-	-
FUND BALANCE - BEGINNING	9	9	9	-
FUND BALANCE - ENDING	<u>\$ 9</u>	<u>\$ 9</u>	<u>\$ 9</u>	<u>\$ -</u>

(Concluded)

GREELEY COUNTY
SCHEDULE OF OFFICE ACTIVITIES
For the Year Ended June 30, 2011

	<u>County Clerk</u>	<u>Clerk of the District Court</u>	<u>County Sheriff</u>	<u>County Attorney</u>	<u>Veterans' Service Officer</u>	<u>County Extension</u>	<u>County Planning and Zoning</u>	<u>Total</u>
BALANCES JULY 1, 2010	\$ 3,294	\$ 734	\$ 12,456	\$ 503	\$ 8,098	\$ 2,347	\$ -	\$ 27,432
RECEIPTS								
Licenses and Permits	150	-	305	-	-	-	2,280	2,735
Intergovernmental	-	-	-	-	2,000	-	-	2,000
Charges for Services	24,245	1,021	6,051	390	-	-	-	31,707
Miscellaneous	-	-	-	-	4	-	-	4
State Fees	25,755	1,433	-	-	-	-	-	27,188
Other Liabilities	-	209,499	2,540	4,310	-	-	-	216,349
TOTAL RECEIPTS	<u>50,150</u>	<u>211,953</u>	<u>8,896</u>	<u>4,700</u>	<u>2,004</u>	<u>-</u>	<u>2,280</u>	<u>279,983</u>
DISBURSEMENTS								
Payments to County Treasurer	24,429	1,061	5,855	606	-	-	2,280	34,231
Payments to State Treasurer	26,444	1,376	-	-	-	-	-	27,820
Other Liabilities	124	209,679	1,270	4,297	343	2,347	-	218,060
TOTAL DISBURSEMENTS	<u>50,997</u>	<u>212,116</u>	<u>7,125</u>	<u>4,903</u>	<u>343</u>	<u>2,347</u>	<u>2,280</u>	<u>280,111</u>
BALANCES JUNE 30, 2011	<u>\$ 2,447</u>	<u>\$ 571</u>	<u>\$ 14,227</u>	<u>\$ 300</u>	<u>\$ 9,759</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,304</u>
BALANCES CONSISTS OF:								
Due to County Treasurer	\$ 1,415	\$ 160	\$ 3,062	\$ -	\$ 9,759	\$ -	\$ -	\$ 14,396
Petty Cash	-	-	-	250	-	-	-	250
Due to State Treasurer	1,032	261	-	-	-	-	-	1,293
Due to Others	-	150	11,165	50	-	-	-	11,365
BALANCES JUNE 30, 2011	<u>\$ 2,447</u>	<u>\$ 571</u>	<u>\$ 14,227</u>	<u>\$ 300</u>	<u>\$ 9,759</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,304</u>

GREELEY COUNTY
SCHEDULE OF TAXES CERTIFIED AND COLLECTED FOR
ALL POLITICAL SUBDIVISIONS IN THE COUNTY
June 30, 2011

Item	2006	2007	2008	2009	2010
Tax Certified by Assessor					
Real Estate	\$ 4,745,123	\$ 4,749,648	\$ 4,890,595	\$ 5,451,962	\$ 5,950,690
Personal and Specials	301,358	382,274	395,637	442,702	461,613
Total	<u>5,046,481</u>	<u>5,131,922</u>	<u>5,286,232</u>	<u>5,894,664</u>	<u>6,412,303</u>
Corrections					
Additions	2,591	321	1,802	1,155	1,997
Deductions	(4,362)	(1,988)	(1,065)	(1,099)	-
Net Additions/ (Deductions)	<u>(1,771)</u>	<u>(1,667)</u>	<u>737</u>	<u>56</u>	<u>1,997</u>
Corrected Certified Tax	<u>5,044,710</u>	<u>5,130,255</u>	<u>5,286,969</u>	<u>5,894,720</u>	<u>6,414,300</u>
Net Tax Collected by County Treasurer during Fiscal Year Ending:					
June 30, 2007	2,945,798	-	-	-	-
June 30, 2008	2,088,487	2,997,735	-	-	-
June 30, 2009	5,369	2,111,586	3,119,979	-	-
June 30, 2010	1,688	11,166	2,151,462	3,529,346	-
June 30, 2011	475	1,739	6,651	2,342,600	3,979,096
Total Net Collections	<u>5,041,817</u>	<u>5,122,226</u>	<u>5,278,092</u>	<u>5,871,946</u>	<u>3,979,096</u>
Total Uncollected Tax	<u>\$ 2,893</u>	<u>\$ 8,029</u>	<u>\$ 8,877</u>	<u>\$ 22,774</u>	<u>\$ 2,435,204</u>
Percentage Uncollected Tax	<u>0.06%</u>	<u>0.16%</u>	<u>0.17%</u>	<u>0.39%</u>	<u>37.97%</u>

GREELEY COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2011

Federal Grantor/Pass-Through Grantor/Program Title	CFDA Number	Federal Expenditures
U.S. DEPARTMENT OF ENERGY		
Passed through Nebraska Energy Office Energy Efficiency and Conservation Block Grant Program	81.128	\$ 32,465
Total U.S. Department of Energy		<u>32,465</u>
U.S. DEPARTMENT OF HOMELAND SECURITY		
Passed through Nebraska Military Department Disaster Grants - Public Assistance	97.036	<u>131,113</u>
Total U.S. Department of Homeland Security		<u>131,113</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES		
Passed through Nebraska Department of Health and Human Services Child Support Enforcement	93.563	<u>15,749</u>
Total U.S. Department of Health and Human Services		<u>15,749</u>
U.S. DEPARTMENT OF TRANSPORTATION		
Passed through Nebraska Department of Roads Highway Planning and Construction	20.205	<u>413,014</u> *
Total U.S. Department of Transportation		<u>413,014</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS		<u><u>\$ 592,341</u></u>

* Represents Major Program

See accompanying Notes to the Schedule of Expenditures of Federal Awards

GREELEY COUNTY

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

1. **General**

The accompanying schedule of expenditures of Federal awards (Schedule) presents the activity of all Federal awards programs of Greeley County (County), except as noted in Note 2 below. The County's reporting entity is defined in Note 1.A. to the County's financial statements. Federal awards received directly from Federal agencies, as well as those passed through other government agencies, are included in the Schedule. Unless otherwise noted on the Schedule, all programs are received directly from the respective Federal agency. Due to the operations of the County, the accumulation of amounts passed to subrecipients by the County is not practical.

2. **Summary of Significant Accounting Policies**

A. **Reporting Entity**

The County's reporting entity is defined in Note 1.A. to the financial statements. The accompanying Schedule includes the Federal awards programs administered by the County for the fiscal year ended June 30, 2011.

B. **Basis of Presentation**

The accompanying Schedule presents total expenditures for each Federal awards program in accordance with the Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in the Schedule may differ from amounts presented in, or used in, the preparation of the basic financial statements. Federal program titles are reported as presented in the Catalog of Federal Domestic Assistance (CFDA), whenever possible.

Federal Awards. Pursuant to OMB Circular A-133, Federal awards are defined as assistance provided by a Federal agency, either directly or indirectly, in the form of grants, contracts, cooperative agreements, loans, loan guarantees, property, interest subsidies, insurance, or direct appropriations.

Major Programs. In accordance with OMB Circular A-133, major programs are determined using a risk-based approach. Programs in the accompanying Schedule denoted with an asterisk (*) are considered major programs.

C. **Basis of Accounting**

The accompanying Schedule was prepared on the cash basis of accounting.

Matching Costs. The Schedule does not include matching expenditures from general revenues of the County.



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

Mike Foley
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GREELEY COUNTY
**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***

Board of Commissioners
Greeley County, Nebraska

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Greeley County as of and for the year ended June 30, 2011, and have issued our report thereon dated January 5, 2012. The report notes the financial statements were prepared on the basis of cash receipts and disbursements. Except as noted above, we conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed below, 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, detect, or 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 County's financial statements will not be prevented, detected or corrected on a timely basis. We consider the following deficiency to be a material weakness:

- The County offices had a lack of segregation of duties since one person could handle all aspects of processing a transaction from beginning to end. Good internal control includes a plan of organization, procedures, and records designed to safeguard assets and provide reliable financial records. Due to a limited number of personnel, an adequate segregation of duties may not be possible without additional cost.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Greeley County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, 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*.

We noted certain matters that we reported to management of Greeley County in a separate letter dated January 5, 2012.

This report is intended solely for the information and use of management, the County Board, others within the entity, the State Legislature, the appropriate Federal and regulatory agencies, and citizens of the State of Nebraska, and is not intended to be and should not be used by anyone other than these specified parties.

Signed Original on File

January 5, 2012

Deann Haeffner, CPA
Assistant Deputy Auditor



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GREELEY COUNTY
**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS
THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN
ACCORDANCE WITH OMB CIRCULAR A-133**

Board of Commissioners
Greeley County, Nebraska

Compliance

We have audited Greeley County's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 *Compliance Supplement* that could have a direct and material effect on each of Greeley County's major Federal programs for the year ended June 30, 2011. Greeley County's major Federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major Federal programs is the responsibility of Greeley County's management. Our responsibility is to express an opinion on Greeley County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major Federal program occurred. An audit includes examining, on a test basis, evidence about Greeley County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Greeley County's compliance with those requirements.

In our opinion, Greeley County complied, in all material respects, with the 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, 2011. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying Schedule of Findings and Questioned Costs as Finding #2011-2.

Internal Control Over Compliance

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

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a Federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a Federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

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

This report is intended solely for the information and use of management, the County Board, others within the entity, citizens of the State of Nebraska, the State Legislature, and Federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Signed Original on File

January 5, 2012

Deann Haeffner, CPA
Assistant Deputy Auditor

GREELEY COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2011

SECTION I. SUMMARY OF AUDITOR'S RESULTS

Type of auditor's report issued:	Unqualified
Internal control over financial reporting:	
Material weaknesses identified?	<u> X </u> Yes ___ No
Significant deficiencies identified?	___ Yes <u> X </u> None Reported
Noncompliance material to financial statements noted?	<u> X </u> Yes ___ No
Internal control over major programs:	
Material weaknesses identified?	___ Yes <u> X </u> No
Significant deficiencies identified?	___ Yes <u> X </u> None Reported
Type of auditor's report issued on compliance for major programs:	Unqualified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133:	<u> X </u> Yes ___ No
Major programs: Highway Planning and Construction – CFDA 20.205	
Dollar threshold used to distinguish between type A and type B programs:	\$300,000
Auditee qualified as low-risk auditee:	___ Yes <u> X </u> No

SECTION II. FINANCIAL STATEMENT FINDINGS

Finding #2011-1

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.

GREELEY COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

(Continued)

SECTION II. FINANCIAL STATEMENT FINDINGS (Concluded)

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 the improper segregation of accounting functions.

Management's Response – The County Board recognizes that we do not have adequate personnel to assign financial transactions to multiple employees because of the cost effectiveness of such actions. The County Board is aware of the deficiency and will continue to monitor the situation. The Board has worked with some of the offices to implement some oversight measures to limit exposures where possible.

SECTION III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Finding #2011-2

Program – CFDA 20.205 – Highway Planning and Construction

Federal Grantor Agency – U.S. Department of Transportation passed through Nebraska Department of Roads.

Condition – The receipts and disbursements related to the Highway Planning and Construction Grant were not approved by the County Board or reflected in the County budget.

Criteria – Neb. Rev. Stat. § 23-109 states, “The county board shall have power to examine and settle all accounts against the county and all accounts concerning the receipts and expenditures of the county.” Neb. Rev. Stat. § 23-903 requires the budget of the County to present a complete financial plan of all expenditures and anticipated income. OMB Circular A-87 (C.1.e) requires expenditures to be consistent with policies, regulations, and procedures that apply uniformly to both the Federal awards and other activities of the governmental unit.

Questioned Costs – None

GREELEY COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

(Continued)

SECTION III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (Concluded)

Context – The grant was administered by the Nebraska Department of Roads, the County did not receive or disburse the Federal funds. The County oversaw the work performed on the project and signed the agreement with the vendor to perform the work.

Cause – The Nebraska Department of Roads established procedures to be followed by the County, but failed to consider all applicable State statutes.

Effect – The County was not in compliance with State statutes.

Recommendation – We recommend the County Board approve all payments to the vendor and record all expenditures and receipts in the County budget.

Management's Response – The County Board has taken note of the recommendation and we intend to work with the Department of Roads to resolve this issue in the future.

**MANAGEMENT LETTER
OF
GREELEY COUNTY**

JULY 1, 2010 THROUGH JUNE 30, 2011

**This document is an official public record of the State of Nebraska, issued by
the Auditor of Public Accounts.**

**Modification of this document may change the accuracy of the original
document and may be prohibited by law.**

Issued on January 12, 2012



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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January 5, 2012

Board of Commissioners
Greeley County, Nebraska

Dear Commissioners:

We have audited the basic financial statements of Greeley County (County) for the fiscal year ended June 30, 2011, and have issued our report thereon dated January 5, 2012. In planning and performing our audit of the basic financial statements of the County, we considered internal control in order to determine our auditing procedures for the purpose of expressing our opinion on the basic financial statements. An audit does not include examining the effectiveness of internal control and does not provide assurance on internal control. We also performed tests of the County's compliance with certain provisions of laws, regulations, contracts, and grants.

During our audit, we noted certain matters involving internal control over financial reporting and other operational matters that are presented here. These comments and recommendations are intended to improve the internal control over financial reporting or result in operational efficiencies in the areas as follows:

COUNTY OVERALL

Segregation of Duties

Good internal control includes a plan of organization, procedures, and records designed to safeguard assets and provide reliable financial records. A system of internal control should include a proper segregation of duties so no one individual is capable of handling all phases of a transaction from beginning to end.

We noted the offices of the County each had a lack of segregation of duties since one person could handle all aspects of processing a transaction from beginning to end. Due to a limited number of personnel, an adequate segregation of duties is not possible without additional cost. This was also noted in prior audits.

We recommend the County review this situation. As always, the County must weigh the cost of hiring additional personnel versus the benefit of a proper segregation of duties.

County's Response: The County Board recognizes that we do not have adequate personnel to assign financial transactions to multiple employees because of the cost effectiveness of such actions. The County Board is aware of the deficiency and will continue to monitor the situation. The Board has worked with some of the offices to implement some oversight measures to limit exposures where possible.

COUNTY BOARD

Inventory Policy

During our audit, we noted the County Board had not established a policy for all officers to follow when completing the annual inventory statements. A lack of guidance for completing the inventory statements can result in supply type items or items with immaterial costs being included on the inventory statements.

Good accounting procedures require standardized procedures be established to ensure all offices use the same guidelines when filing an inventory statement of the personal property in the possession of the officer. Additionally, good internal controls require the County Board to review and approve all inventory statements to mitigate the risk of loss, theft, or misuse of County property.

We recommend the County Board establish an inventory policy to be used by County officers

County's Response: The County Board has been working with the County Attorney on a County Personnel Handbook. We are planning on adopting the Handbook soon and it includes a section on an inventory policy.

COUNTY SHERIFF

Accounting Procedures

During our audit, the following was noted:

- Procedures were not in place to reconcile bank balances to book balances.
- Accounting records only recorded amounts received, not the amounts earned by the County Sheriff. This resulted in records not being available to determine if all money belonging to the County was collected.
- The County Sheriff remitted collections instead of the required earnings to the County Treasurer.
- A trust balance of \$11,165 was in the bank account for approximately five years.
- Checks were not restrictively endorsed upon receipt.
- Report fees were not remitted to the County Treasurer on a timely basis, a balance of \$2,161 on hand at June 30, 2011, was largely received prior to December 31, 2010.

Neb. Rev. Stat. § 33-117 (Reissue 2008) requires the County Sheriff to report earnings to the County Board on the first Tuesday in January, April, July, and October and “pay all fees earned to the county treasurer.” Sound accounting practice and good internal controls require procedures be in place to ensure office assets (cash on hand, reconciled bank balance, accounts receivable, etc.) are in agreement with office liabilities (fees and trust accounts) on at least a monthly basis. Balancing procedures should include the timely identification and resolution of all variances noted.

When all monies received are not appropriately accounted for and there is a failure to determine asset-to-liability balancing, there is an increased risk of loss, theft, or misuse of funds allowing errors to more easily go undetected.

We recommend the County Sheriff implement monthly reconciliation procedures and include procedures to remit all earnings and excess balances to the County Treasurer on at least a quarterly basis. We further recommend the County Sheriff locate the trustee and disburse the trust balance on hand.

Fee Amounts

During our review of the fees charged by the County Sheriff for serving orders, we noted mileage charges were not supported and when serving two people at the same time and place, the County Sheriff was charging \$12 for each order.

Neb. Rev. Stat. § 33-117 (Reissue 2008) states “except that when more than one person is served at the same time and location in the same case, the service fee shall be twelve dollars for the first person served at that time and location and three dollars for each other person served at that time and location. . . .”

When fees are not appropriately charged, there is an increased risk of loss or misuse of funds.

We recommend the County Sheriff implement procedures to ensure fees are correctly charged in accordance with State statutes.

COUNTY TREASURER

Fund Balances

We noted several fund balances on the June 30, 2011, semi-annual statement which either needed to be distributed or were incorrect. The following was noted:

- Motor Vehicle Pro Rate Fund noted balance of \$4,763 receipted in June 2011 but was still on hand and not distributed in November 2011.
- Free High Fund noted balance of \$17 – this fund should have been closed in approximately 1993.
- Partial Payment Fund balance included \$3,096 which could not be supported with individual trust names.

- In Lieu of Tax Fund balance of \$540 was receipted prior to June 2010 but not distributed as of November 2011.
- Spirit Plates Fund balance of \$394 was published as \$196.
- Greeley Wolbach Building Fund balance of \$4 was published as \$224.

Good internal control and sound accounting practice require that trust fund balances be accurate and be distributed in a timely manner. When trust fund balances are not distributed or accurately maintained, there is an increased risk of loss, theft, or misuse of funds.

We recommend the County Treasurer review all trust balances on a routine basis to ensure distributions are made in a timely manner and that all balances are current and accurate.

Cash Items

During our audit, we noted the County Treasurer maintained a large number of cash items on the daily balance sheet. Cash items represent transactions which have been posted to the accounting records; however, the money had not yet been received. During a November 16, 2011, cash count, we noted seven cash items totaling \$1,914.

Good internal controls and sound business practices require a receipt be written only when monetary payment is received. When receipts are written prior to actually receiving money, there is an increased risk of loss or misuse of County funds.

We recommend the County Treasurer not write receipts until money is actually received.

Unclaimed Property

Neb. Rev. Stat. § 69-1307.01 (Reissue 2009) states that personal property held by public entities or political subdivisions which remained unclaimed for more than three years is presumed abandoned. Neb. Rev. Stat. § 69-1310 (Reissue 2009) requires such items be reported to the Nebraska State Treasurer before November 1st of each year as of June 30 next preceding.

During our audit, we noted six checks totaling \$64 which were outstanding over three years and five partial payments totaling \$401 which had no activity in the last three years. When outstanding checks and partial payment accounts are not followed up on and resolved, there is noncompliance with State statute and an increased risk of loss or misuse of funds.

We recommend all personal property which remains unclaimed for more than three years be remitted to the Nebraska State Treasurer in accordance with the Unclaimed Property Act.

COUNTY VETERANS' SERVICE OFFICER

The County Veterans' Service Officer had a checking account balance of \$9,759 at June 30, 2011. The County Board deposited \$2,000 in April 2011 and disbursements during fiscal years 2011 and 2010 were \$343 and \$433 respectively.

Good internal control and sound accounting practice requires the amount of money in individual office checking accounts be maintained at a minimum amount to reduce the risk of loss, theft, or misuse of funds.

We recommend the amount of money in the County Veterans'
Service Officer bank account be maintained at an amount
consistent with the annual disbursements from the account.

* * * * *

It should be noted this report is critical in nature since it contains only our comments and recommendations on the areas noted for improvement and does not include our observations on any strong features of the County.

Draft copies of this report were furnished to the County to provide them an opportunity to review the report and to respond to the comments and recommendations included in this report. All formal responses received have been incorporated into this report. Where no response has been included, the County declined to respond. Responses have been objectively evaluated and recognized, as appropriate, in the report. Responses that indicate corrective action has been taken were not verified at this time, but will be verified in the next audit.

This report is intended solely for the information and use of the County, the appropriate Federal and regulatory agencies, and citizens of the State of Nebraska, and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

Signed Original on File

Deann Haeffner, CPA
Assistant Deputy Auditor