

**SALINE COUNTY, NEBRASKA**  
**FINANCIAL STATEMENTS AND**  
**SUPPLEMENTARY INFORMATION**  
**FOR THE YEAR ENDED JUNE 30, 2014**

# SALINE COUNTY

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**INDEPENDENT AUDITORS' REPORT**

County Board of Commissioners  
Saline County, Nebraska  
Wilber, Nebraska

**Report on the Financial Statements**

We have audited the accompanying cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Saline County, Nebraska as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the County's 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 determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error or fraud.

**Auditors' Responsibility**

Our responsibility is to express an opinion 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 auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant 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 opinion.

### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Saline County, Nebraska, as of June 30, 2014, and the respective changes in cash basis financial position, for the year then ended in conformity with the basis of accounting described in Note 1.

### **Supplementary and Other Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Saline County, Nebraska's basic financial statements. The combining nonmajor fund financial statement, budgetary comparison information, and schedules of office activity are presented for purposes of additional analysis and are not a required part of the basic financial statements.

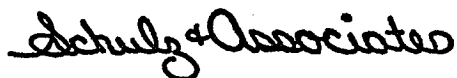
The combining nonmajor fund financial statement, budgetary comparison information, and schedules of office activity are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information 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. 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 combining nonmajor fund financial statement, budgetary comparison information, and schedules of office activity are fairly stated, in all material respects, in relation to the basic financial statements as a whole on the basis of accounting 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 opinions are not modified with respect to this matter.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2014, on our consideration of Saline 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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Saline County, Nebraska's internal control over financial reporting and compliance.



Schulz & Associates, P.C.  
Certified Public Accountants  
December 15, 2014

**SALINE COUNTY  
STATEMENT OF NET POSITION - CASH BASIS  
JUNE 30, 2014**

ASSETS	<u>Governmental Activities</u>
Cash and Cash Equivalents	\$ <u>5,204,235</u>
Total Assets	<u><u>5,204,235</u></u>
NET POSITION	
Restricted for:	
Visitor Promotion	34,346
County Building Fund	27,486
Emergency Preparedness and Services	273,992
Law Enforcement and Crime Prevention	338,606
Debt Service	566,528
Veteran's Aid	5,324
Homeland Security	627
Capital Outlay	146,309
Baliff Fund	8,527
Aging Services	87,889
Grant	1,434
Unrestricted	<u>3,713,167</u>
Total Net Position	\$ <u><u>5,204,235</u></u>

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

**SALINE COUNTY  
STATEMENT OF ACTIVITIES - CASH BASIS  
FOR THE YEAR ENDED JUNE 30, 2014**

Functions:	Cash Disbursements	Program Cash Receipts		Net (Disbursements) Receipts and Changes in Net Position
		Fees, Fines, and Charges for Services	Operating Grants and Contributions	
<b>Governmental Activities:</b>				
General Government	\$ (3,762,258)	\$ 489,657	\$ 12,285	\$ (3,260,316)
Public Safety	(2,892,922)	1,716,639	45,370	(1,130,913)
Public Works	(6,361,980)		1,049,829	(5,312,151)
Public Welfare and Social Services	(159,367)	5,890	60,636	(92,841)
Debt Service	(1,161,753)			(1,161,753)
Total Governmental Activities	(14,338,280)	2,212,186	1,168,120	(10,957,974)
<b>General Receipts:</b>				
Taxes				7,432,788
Intergovernmental				1,168,558
Interest Income				65,707
Licenses and Permits				1,905
Miscellaneous				174,392
Total General Receipts				8,843,350
Change in Net Position				(2,114,624)
Net Position - Beginning				7,318,859
Net Position - Ending				\$ 5,204,235

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

**SALINE COUNTY**  
**STATEMENT OF CASH BASIS ASSETS AND FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**JUNE 30, 2014**

	Total Governmental Funds	General Fund	Inheritance Tax Fund	Road Fund
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 5,204,235	\$ 800,640	\$ 1,810,733	\$ 496,939
Total Assets	5,204,235	800,640	1,810,733	496,939
 <b>FUND BALANCES</b>				
Restricted for:				
Visitor Promotion	34,346			
County Building Fund	27,486			
Emergency Preparedness and Services	273,992			
Law Enforcement and Crime Prevention	338,606			
Debt Service	566,528			
Veteran's Aid	5,324			
Homeland Security	627			
Capital Outlay	146,309			
Baliff Fund	8,527			
Aging Services	87,889			
Grant	1,434			
Committed to:				
Road	1,061,594			496,939
Child Support	31,536			
Damage/ Disaster	1,100			
Assigned to:				
Other Purposes	7,564			
Unassigned:	2,611,373	800,640	1,810,733	
 Total Cash Basis Fund Balances	\$ 5,204,235	\$ 800,640	\$ 1,810,733	\$ 496,939

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



Jail Bond Fund	Other Capital Projects	Other Governmental Funds
\$ 338,849	\$ 146,309	\$ 1,610,765
<u>338,849</u>	<u>146,309</u>	<u>1,610,765</u>

		34,346
		27,486
		273,992
		338,606
338,849		227,679
		5,324
		627
	146,309	
		8,527
		87,889
		1,434
		564,655
		31,536
		1,100
		7,564

\$ <u>338,849</u>	\$ <u>146,309</u>	\$ <u>1,610,765</u>
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**SALINE COUNTY**  
**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS**  
**AND CHANGES IN CASH BASIS FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

	Total Governmental Funds	General Fund	Inheritance Tax Fund	Road Fund
Receipts				
Taxes	\$ 7,432,788	\$ 5,702,058	\$ 1,328,358	\$
Licenses and Permits	1,905	1,905		
Intergovernmental	2,336,678	350,020		1,049,829
Charges for Services	2,212,186	2,072,468		
Interest	65,707	26,272	39,435	
Miscellaneous	174,392	45,205		63,509
<b>Total Receipts</b>	<b>12,223,656</b>	<b>8,197,927</b>	<b>1,367,793</b>	<b>1,113,338</b>
Disbursements				
General Government	3,762,258	3,616,835	9,508	
Public Safety	2,892,922	2,594,182		
Public Works	6,361,980	75,915		3,380,597
Public Welfare and Social Services	159,367	36,817		
Debt Service:				
Principal Payments	918,101			
Interest Payments	243,652			
<b>Total Disbursements</b>	<b>14,338,280</b>	<b>6,323,749</b>	<b>9,508</b>	<b>3,380,597</b>
Excess (Deficiency) of Receipts Over Disbursements	(2,114,624)	1,874,178	1,358,285	(2,267,259)
Other Financing Sources (Uses)				
Transfers from Other Funds	2,600,008	98,773		2,221,542
Transfers to Other Funds	(2,600,008)	(2,342,488)	(168,000)	
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>(2,243,715)</b>	<b>(168,000)</b>	<b>2,221,542</b>
<b>Net Change in Fund Balances</b>	<b>(2,114,624)</b>	<b>(369,537)</b>	<b>1,190,285</b>	<b>(45,717)</b>
Cash Basis Fund Balance - Beginning	7,318,859	1,170,177	620,448	542,656
<b>Cash Basis Fund Balance - Ending</b>	<b>\$ 5,204,235</b>	<b>\$ 800,640</b>	<b>\$ 1,810,733</b>	<b>\$ 496,939</b>

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

<u>Jail Bond Fund</u>	<u>Other Capital Projects</u>	<u>Other Governmental Funds</u>
\$ 402,372	\$	\$ 0
22,687		0
		914,143
		139,718
		65,678
<u>425,059</u>	<u>0</u>	<u>1,119,539</u>
		135,915
		298,740
	2,905,468	0
		122,550
574,820		343,281
93,708		149,944
<u>668,528</u>	<u>2,905,468</u>	<u>1,050,430</u>
(243,469)	(2,905,468)	69,109
0		279,693
		(89,520)
0	0	190,173
(243,469)	(2,905,468)	259,282
582,318	3,051,777	1,351,483
<u>\$ 338,849</u>	<u>\$ 146,309</u>	<u>\$ 1,610,765</u>

**SALINE COUNTY**  
**STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES - CASH BASIS**  
**FIDUCIARY FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

	<u>Balance</u> <u>July 1, 2013</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2014</u>
<b>ASSETS:</b>				
Cash and Deposits	\$ 593,305	\$ 29,368,302	\$ 29,369,660	\$ 591,947
Total Assets	<u>593,305</u>	<u>29,368,302</u>	<u>29,369,660</u>	<u>591,947</u>
<b>LIABILITIES:</b>				
Due to Other Governments:				
State	196,203	2,511,182	2,499,891	207,494
Schools	272,646	19,989,484	19,969,014	293,116
Educational Service Units	2,426	254,916	255,242	2,100
Technical Colleges	9,276	1,057,533	1,057,553	9,256
Natural Resources Districts	5,383	550,624	551,453	4,554
Fire Districts	3,158	247,684	247,001	3,841
Memorial Hospital	1,359	100,577	100,675	1,261
Municipalities	66,710	2,612,759	2,621,620	57,849
Redemptions	31,520	199,987	222,518	8,989
Agricultural Society	903	95,108	95,210	801
Historical Society	189	19,916	19,938	167
Airport Authority	878	54,081	54,256	703
Tax Trust	2,654	4972	5,810	1,816
Undistributed Tax	<u>0</u>	<u>1,669,479</u>	<u>1,669,479</u>	<u>0</u>
Total Liabilities	<u>593,305</u>	<u>29,368,302</u>	<u>29,369,660</u>	<u>591,947</u>
<b>TOTAL NET POSITION</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

**SALINE COUNTY  
WILBER, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2014**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The following is a summary of the significant accounting policies and procedures adopted by Saline County, Nebraska:

**A. Reporting Entity**

Saline County, Nebraska (County) is a governmental entity established under and governed by the laws of the state of Nebraska (State). A reporting entity is composed of the primary government, component units, and other organizations that are included to ensure the financial statements of the county are not misleading. The County, for financial purposes, includes all of the funds relevant to the operation of Saline County. The financial statements of the County include those of separately administered organizations that are controlled by, or dependent on, the County. Control or dependence is determined on the criteria of 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 benefits to or impose specific financial burdens on the county.

Other individual County offices maintain accounting records and account for monies received and disbursed directly by these offices. Only that portion of these monies which is subsequently receipted by the County Treasurer is reflected in the County's financial statements. Accountabilities of the monies for the various other offices of the county are presented in pages 37 to 44 of this report.

**B. Basis of Presentation:**

**Government-wide Financial Statements:**

The Statement of Net Position – Cash Basis and Statement of Activities – Cash Basis display information about the activities of the County (the primary government), and are in the format of government-wide financial 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 have not been eliminated. Governmental GAAP would require internal activity to be eliminated to minimize double counting. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions.

The Statement of Activities illustrates 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 and 2) grant contributions that are restricted to meeting the operational or capital requirements of a particular function. Property tax and other items not properly included among program receipts are reported instead as general receipts.

**SALINE COUNTY  
WILBER, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2014**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED):**

**B. Basis of Presentation (Continued):**

**Fund Financial Statements:**

During the year, the county segregates transactions related to certain county functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the county at the more detailed level. The county uses two categories of funds, governmental and fiduciary. The focus of governmental fund financial statements is on the major funds. Each major fund is presented in a separate column. Non-major funds are aggregated and presented in a single column. Fiduciary funds are reported by type.

The following are Saline County's major governmental funds:

**General Fund:**

The General Fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund. The general fund balance is available to the county for any purpose provided it is expended or transferred according to the general laws of Nebraska.

**Inheritance Tax Fund:**

The Inheritance Tax Fund is used to account for inheritance tax collected in accordance with Nebraska State Statute. The fund balance is available to the county for any purpose.

**Road Fund:**

This Road fund is a special revenue fund that accounts for revenues and expenditures for the maintenance, construction, and improvements of the roads of the county.

**Jail Bond Fund:**

This fund is a debt service fund and accounts for interest revenue and expenditures for the repayment of jail bonds. The county annually levies taxes restricted for the retirement of this debt.

**Other Capital Projects Fund:**

This fund is a capitals projects fund to be used for expenses relating to the Milford road project.

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.

Debt Service Funds. These funds account for the resources for, and the payment of, general long-term debt principal, interest, and related costs.

**SALINE COUNTY  
WILBER, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2014**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED):

B. Basis of Presentation (Concluded):

The County designates fund balances as:

Restricted - The fund balance is restricted by external impositions such as creditors, grantors, or law or regulations of other governments.

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

Assigned - The fund balance 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.

Fiduciary Funds:

Fiduciary fund reporting focuses on net position and changes in net position. The County's only fiduciary funds are agency funds. The agency funds account for assets held by the County for political subdivisions in which the county acts as a fiscal agent and for taxes, state-levied shared revenues, and fines and forfeitures collected and distributed to other political subdivisions.

C. Measurement Focus and 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 Position – Cash Basis and the Statement of Activities – Cash Basis. Revenues are recognized when received and expenditures 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 revenues are recorded when earned and expenses 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.

**SALINE COUNTY  
WILBER, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2014**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED):

C. Measurement Focus and Basis of Accounting (Concluded):

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 Position:

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. Sections 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:

Depreciation expense on capital assets were not recorded on the cash basis financial statements. Under GAAP, depreciation expense 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.

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 selected as disbursements in governmental funds. GAAP requires 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.

Compensated Absences:

Vested or accumulated vacation leave that is liquidated with expendable available financial resources is reported as an expenditure 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 Position

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 position is reported as restricted when constraints placed on their use are either externally imposed or imposed by law through constitutional provisions or enabling legislation.



**SALINE COUNTY  
WILBER, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2014**

**NOTE 2: PROPERTY TAXES:**

Property taxes are levied by the County by October 15 of each year for all political subdivisions in the County. Real Estate taxes become due and attach as an enforceable lien on property as of December 31. Real Estate and Personal Property taxes are payable in two installments and become delinquent on May 1 and September 1, following the levy date. Motor Vehicle taxes are due when application is made for registration of 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, except that \$.05 of \$100 of taxable valuation of property subject to the levy may only be levied to provide financing for the County's share of revenue required under an agreement executed pursuant to the Inter-Local Cooperation act. The County may allocate up to fifteen cents of its authority to other political subdivisions including: Fire districts, Cemetery Districts, and a Historical Society. The County may levy taxes in addition to the .50-cent limitation upon a vote of the people.

The levy set in October for 2013 taxes which will be materially collected in May and September, 2014, was set at \$0.341257/\$100 of assessed valuation.

In addition, there is currently a legislative imposed 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.

**NOTE 3: DEPOSITS AND INVESTMENTS:**

The County Treasurer has generally pooled the cash resources of the various funds for investment purposes. Each fund's portion of total cash and investments is summarized by fund type on the combined statement of assets and other debits, liabilities, and fund balances arising from cash transactions as "equity in pooled cash and investments". Interest earned on pooled funds is credited to County General Fund in accordance with Section 77-2315, (Reissue 2009). Investments made specifically from and for a particular fund are summarized as "Designated Investments". Interest on these investments is credited to the fund from which the investment is made, also in accordance with the above-cited statute.

The types of investments the County is authorized to invest funds in are enumerated in State Statutes and generally include U.S. government obligations, certificates of deposit, time deposits and securities in which the state investment officer is authorized to invest.

At year end, the County's carrying amount of deposits was \$5,204,235 and \$591,947 for Fiduciary funds. The bank balance for all funds totaled \$5,761,878. For purposes of classifying categories of custodial risk, the bank balances of deposits as of June 30, 2014 were either entirely insured or collateralized with securities held by the County's agent in the County's name.

**SALINE COUNTY  
WILBER, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2014**

**NOTE 3: DEPOSITS AND INVESTMENTS(CONTINUED):**

In summary, Pooled Cash and Investments as of June 30, 2014 consists of:

Deposits	\$	5,751,798
Cash on Hand		44,384
 Total	 \$	 <u>5,796,182</u>

**NOTE 4: INTERFUND TRANSFERS:**

The detail of interfund transfers for the year ended June 30, 2014 is as follows:

<u>Transfers To</u>	<u>Transfers From</u>	<u>Amount</u>
Road	General	\$ 2,148,956
County Building	General	155,000
Bailiff	General	28,064
Grant	General	2,050
Aging Service	General	5,072
Drug	General	3,346
Drug	Juvenile Diversion	85
Road	Grant	3,359
Road	Inheritance	69,227
General	Inheritance	98,773
911 Wireless Holding	911 Wireless Service	86,076

Transfers generally move resources from the General Fund, statutorily required to collect the resources, to the fund statutorily required to expend the resources.

**NOTE 5: RETIREMENT PROGRAM:**

The Retirement Program for Nebraska Counties is a multiple-employer cash balance benefit plan or a defined contribution plan administered by the Nebraska Public Employees Retirement Board (NPERB) in accordance with the provisions of the County Employees Retirement Act beginning at State Statute Section 23-2301 through 23-2334 (Reissue 2012, Supp. 2013) and may be amended through legislative action.

Participation in the Plan is required of all full time employees upon the completion of 12 months of continuous service and of all full time elected officials upon taking office.

Full or part time (working less than one-half of the regularly scheduled hours) employees may elect voluntary participation upon reaching age 25 and completing a total of 12 months service within a five-year period. Part time elected officials may exercise the option to join. County employees and elected officials contribute 4.5% of their total compensation except for Certified Law Enforcement employees who contribute 5.5%. In addition, the County contributes an amount equal to 150% of the employee's contribution.

**SALINE COUNTY  
WILBER, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2014**

**NOTE 5: RETIREMENT PROGRAM (CONCLUDED):**

The contribution rates are established by Neb. Rev. Stat. Sections 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, including the twelve month eligibility period 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.

For the year ended June 30, 2014, the employees contributed \$192,539 and the County contributed \$285,121, which consisted of cash contributions. Lastly, the County paid \$202 directly to four retired employees for prior service benefits.

**NOTE 6: DEFERRED COMPENSATION PLAN:**

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code, section 457. The plan, available to all State employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available until termination, retirement, death, or unforeseeable emergency. The plan is recorded as an agency fund of the county.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are (until paid or made available to the employees or other beneficiary) solely the property and rights of the county (without being restricted to the revisions of the plan) subject only to the claims of the county's general creditors. Participants' rights under the plan are equal to those of general creditors of the County in an amount equal to the fair market value of the deferred account for each participant.

The County has the duty of due care that would be required of an ordinary prudent investor. The county believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

The following is a summary of the increases and decreases of the fund for the year ended June 30, 2014:

Fund Assets (at market value), July 1, 2013	\$	376,589
Deferrals of compensation		50,350
Withdrawals		0
Net Earnings and adjustments to market value		<u>90,205</u>
Fund Assets (at market value), June 30, 2014	\$	<u>517,144</u>

**SALINE COUNTY  
WILBER, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2014**

**NOTE 7: FEDERALLY ASSISTED PROGRAMS:**

The County receives substantial grants from the federal and state governments, all of which are subject to audit by the respective governments. Subsequent audits may disallow expenditures financed by governmental grant programs, although past audits have resulted in no violations of grant regulations and no requests for reimbursements.

It is the opinion of management that requests for reimbursement, if any, by either the federal or state governments based on subsequent audits will not be material in relation to the County's financial statements as of June 30, 2014.

**NOTE 8: RELATED PARTY TRANSACTIONS:**

There were no related party transactions having a material effect on the financial statements for the year ended June 30, 2014.

**NOTE 9: ACCUMULATED COMPENSATED ABSENCES:**

It is the County's Policy to permit employees to accumulate a limited amount of earned but unused vacation and sick leave. Upon separation from the County's services, the accumulated vacation would be paid but the sick leave would be forfeited. The cost of vacation and sick leave are recognized when payments are made to the individual.

**NOTE 10: JOINT VENTURE:**

Saline County has entered into an agreement with the other counties in Region V in conjunction with the Nebraska Department of Public Institutions to provide services to carry out the provisions of the Nebraska Comprehensive Community Mental Health Services Act and the related alcoholism and drug abuse services and the Developmental Disabilities Services Act (Acts). Region V consists of sixteen counties. Separate agreements were established under the authority of the Inter-Local Cooperation Act for services to be provided under each of the acts. The governing boards for Region V services are established by Statute and the agreements and include representatives from the participating county boards. Each county contributes to the financial support of the Region activities based on formulas developed by the Region governing boards and as required by the Acts. Funding is provided by a combination of federal, state, local, and private funding. Saline County contributed \$54,695 towards the operation of Region V during fiscal year 2014. In the event of the termination of the agreement, assets would be disposed of in accordance with the terms of the agreement. The Nebraska Department of Public Institutions requires the Region to be audited annually in accordance with State Statute. Financial information for the Region is available in that audit report.

**SALINE COUNTY  
WILBER, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2014**

**NOTE 11: CAPITAL LEASES:**

	<u>Date</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Payments</u>	<u>Ending Balance</u>
Boiler and New Windows	6/1/2011	12/1/2015	2.25%	187,256	0	88,281	98,975
4 Motor Graders	10/26/2010	9/20/2013	2.95%	187,052	0	187,052	0
Total				374,308	0	275,333	98,975

Future principal and interest payments:

<u>Fiscal Year End June 30</u>	<u>Principal</u>	<u>Interest</u>
2015	90,278	1,722
2016	8,697	98

**NOTE 12: LONG-TERM DEBT**

Bonds

	<u>Date</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Payments</u>	<u>Ending Balance</u>
2004 Bonds (refinanced 2009)	6/15/2009	12/15/2020	1.0 to 3.875%	3,100,000	0	3,100,000	0
2012 Bond	6/26/2012	10/1/2032	.40 to 3.60%	6,015,000	0	255,000	5,760,000
2014 Bond	4/30/2014	12/15/2020	.25 to 1.85%	0	2,550,000	0	2,550,000
				9,115,000	2,550,000	3,355,000	8,310,000

Future Payments:

<u>Fiscal Year End June 30</u>	<u>Principal</u>	<u>Interest</u>
2015	660,000	166,608
2016	650,000	163,690
2017	660,000	159,345
2018	660,000	153,565
2019	670,000	145,969
2020-24	1,945,000	599,975
2024-29	1,595,000	388,353
2030-32	1,470,000	106,641
Total	8,310,000	1,884,146

**SALINE COUNTY  
WILBER, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2014**

**NOTE 13: COMMITMENTS**

Doane College Bonds

The county has two sets of educational facilities revenue and refunding bonds for the Doane College Project. If Doane College should default on making the required debt service payments, the county is liable. The information relates to these bonds:

	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Original Amount</u>	<u>Interest Rate</u>
Bonds 2013A	1/30/2013	2/15/2038	9,925,000	.45% to 3.60%
Bonds 2013B	3/7/2013	2/15/2038	8,520,000	.45% to 3.65%

**NOTE 14: 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 68 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 is otherwise unable to discharge its legal liabilities and other obligations, the County may be assessed by the Board for an additional 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 sent 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.

**SALINE COUNTY  
WILBER, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2014**

**NOTE 14: RISK MANAGEMENT (CONTINUED):**

The agreement with NIRMA provides that NIRMA will provide coverage up to a maximum amount per occurrence and purchase commercial insurance for claims in excess of the 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>
Property Damage Claim	\$ 250,000		Insured Value at Replacement Cost
General Liability Claim	300,000	\$	5,000,000
Worker's Compensation Claim	500,000		Statutory Limits

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 2015. The County has not had to pay out any amounts that exceeded coverage provided by the Pool in the last three fiscal years.

**NOTE 15: SUBSEQUENT EVENT**

In August 2014, the County Board signed an Irrevocable Letter of Credit with First State Bank in the amount of \$6,500,000. There has been no activity as of the date for which management evaluated subsequent events.

Management has evaluated subsequent events through December 15, 2014, the date on which the financial statements were available to be issued.

**SALINE COUNTY**  
**BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL**  
**GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2014**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>2014 Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<b>RECEIPTS</b>				
Taxes	\$ 5,963,298	\$ 5,963,298	\$ 5,702,058	\$ (261,240)
Licenses and Permits	0	0	1,905	1,905
Intergovernmental	51,400	51,400	350,020	298,620
Charges for Services	1,947,200	1,947,200	2,072,468	125,268
Interest	38,300	38,300	26,272	(12,029)
Miscellaneous	7,500	7,500	45,205	37,705
<b>TOTAL RECEIPTS</b>	<u>8,007,698</u>	<u>8,007,698</u>	<u>8,197,927</u>	<u>190,229</u>
<b>DISBURSEMENTS</b>				
General Government:				
Board of Supervisors	149,893	149,893	145,499	4,394
Clerk	189,213	189,213	182,759	6,454
Treasurer	260,230	260,230	239,616	20,614
Assessor	242,587	242,587	236,817	5,770
Election Commissioner	36,150	36,150	29,924	6,226
Planning & Zoning	10,550	10,550	8,537	2,013
Clerk of District Court	97,583	97,583	90,434	7,149
County Court System	19,000	19,000	15,368	3,632
Building & Grounds	165,982	165,982	142,865	23,117
Agricultural Extension Agent	137,069	137,069	135,276	1,793
Child Support Enforcement	362,431	362,431	44,086	318,345
Highway Superintendent	133,725	133,725	125,167	8,559
Miscellaneous	2,253,784	2,253,784	2,220,487	33,297
Public Safety:				
Sheriff	608,366	608,366	575,109	33,257
County Attorney	329,940	329,940	308,334	21,606
County Jail	1,628,057	1,628,057	1,468,885	159,172
Emergency Management	278,627	278,627	241,854	36,773
Public Works:				
Surveyor	30,805	30,805	29,613	1,192
Noxious Weed	48,940	48,940	46,302	2,638
Public Assistance:				
Veterans' Service Officer	38,489	38,489	36,817	1,672
<b>TOTAL DISBURSEMENTS</b>	<u>7,021,421</u>	<u>7,021,421</u>	<u>6,323,749</u>	<u>697,672</u>
<b>EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS</b>	<u>986,277</u>	<u>986,277</u>	<u>1,874,178</u>	<u>(507,443)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers from Other Funds	490,000	490,000	98,773	(391,227)
Transfers to Other Funds	<u>(2,448,333)</u>	<u>(2,448,333)</u>	<u>(2,342,488)</u>	<u>105,845</u>
<b>Net Change in Fund Balance</b>	(972,056)	(972,056)	(369,537)	602,519
<b>FUND BALANCES - BEGINNING</b>	<u>1,142,343</u>	<u>1,142,343</u>	<u>1,170,177</u>	<u>27,834</u>
<b>FUND BALANCES - ENDING</b>	<u>\$ 170,287</u>	<u>\$ 170,287</u>	<u>\$ 800,640</u>	<u>\$ 630,353</u>



**SALINE COUNTY**  
**BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL**  
**MAJOR FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

<u>Inheritance Tax</u>	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Receipts:				
Taxes	\$ 250,000	\$ 250,000	\$ 1,328,358	\$ 1,078,358
Interest			39,435	39,435
Total Receipts	<u>250,000</u>	<u>250,000</u>	<u>1,367,793</u>	<u>1,117,793</u>
Disbursements	<u>380,448</u>	<u>380,448</u>	<u>9,508</u>	<u>370,940</u>
Excess (Deficiency) of Receipts Over Disbursements	<u>(130,448)</u>	<u>(130,448)</u>	<u>1,358,285</u>	<u>1,488,733</u>
Other Financing Sources:				
Transfer to other Fund	(490,000)	(490,000)	(168,000)	322,000
Transfer from other Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(490,000)</u>	<u>(490,000)</u>	<u>(168,000)</u>	<u>322,000</u>
Net Change in Fund Balance	(620,448)	(620,448)	1,190,285	1,810,733
Fund Balance at Beginning of Year	<u>620,448</u>	<u>620,448</u>	<u>620,448</u>	<u>0</u>
Fund Balance at End of Year	<u>0</u>	<u>0</u>	<u>1,810,733</u>	<u>1,810,733</u>
 <u>Road Fund</u>				
Receipts:				
Intergovernmental	\$ 1,022,555	\$ 1,022,555	\$ 1,049,829	\$ 27,274
Miscellaneous	<u>286,000</u>	<u>286,000</u>	<u>63,509</u>	<u>(222,491)</u>
Total Receipts	<u>1,308,555</u>	<u>1,308,555</u>	<u>1,113,338</u>	<u>(195,217)</u>
Disbursements	<u>3,810,800</u>	<u>3,810,800</u>	<u>3,380,597</u>	<u>430,203</u>
Excess (Deficiency) of Receipts Over Disbursements	<u>(2,502,245)</u>	<u>(2,502,245)</u>	<u>(2,267,259)</u>	<u>234,986</u>
Other Financing Sources:				
Transfer from other Fund	<u>2,160,000</u>	<u>2,160,000</u>	<u>2,221,542</u>	<u>61,542</u>
Total Other Financing Sources (Uses)	<u>2,160,000</u>	<u>2,160,000</u>	<u>2,221,542</u>	<u>61,542</u>
Net Change in Fund Balance	(342,245)	(342,245)	(45,717)	296,528
Fund Balance at Beginning of Year	<u>542,731</u>	<u>542,731</u>	<u>542,656</u>	<u>(75)</u>
Fund Balance at End of Year	<u>\$ 200,486</u>	<u>\$ 200,486</u>	<u>\$ 496,939</u>	<u>\$ 296,453</u>

**SALINE COUNTY**  
**BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL**  
**MAJOR FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

<u><b>Jail Bond</b></u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
Receipts:				
Taxes	\$ 411,908	\$ 411,908	\$ 402,372	\$ (9,536)
Intergovernmental	1,900	1,900	22,687	20,787
Total Receipts	<u>413,808</u>	<u>413,808</u>	<u>425,059</u>	<u>11,251</u>
Disbursements	<u>996,126</u>	<u>996,126</u>	<u>668,528</u>	<u>327,598</u>
Excess (Deficiency) of Receipts Over Disbursements	<u>(582,318)</u>	<u>(582,318)</u>	<u>(243,469)</u>	<u>338,849</u>
Net Change in Fund Balance	(582,318)	(582,318)	(243,469)	338,849
Fund Balance at Beginning of Year	<u>582,318</u>	<u>582,318</u>	<u>582,318</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 338,849</u>	<u>\$ 338,849</u>
 <u><b>Other Capital Projects</b></u>				
Receipts:	\$ 0	\$ 0	\$ 0	\$ 0
Disbursements	<u>3,051,777</u>	<u>3,051,777</u>	<u>2,905,468</u>	<u>146,309</u>
Excess (Deficiency) of Receipts Over Disbursements	<u>(3,051,777)</u>	<u>(3,051,777)</u>	<u>(2,905,468)</u>	<u>146,309</u>
Net Change in Fund Balance	(3,051,777)	(3,051,777)	(2,905,468)	146,309
Fund Balance at Beginning of Year	<u>3,051,777</u>	<u>3,051,777</u>	<u>3,051,777</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 146,309</u>	<u>\$ 146,309</u>

**SALINE COUNTY**  
**BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL**  
**NONMAJOR FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

<u><b>DISTRICT COURT - BAILIFF FUND</b></u>	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Receipts:				
Intergovernmental	\$ 37,201	\$ 37,201	\$ 35,230	\$ (1,971)
Total Receipts	<u>37,201</u>	<u>37,201</u>	<u>35,230</u>	<u>(1,971)</u>
Disbursements	<u>65,265</u>	<u>65,265</u>	<u>61,635</u>	<u>3,630</u>
Other Financing Sources (Uses):				
Transfer from Other Funds	<u>28,064</u>	<u>28,064</u>	<u>28,064</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>28,064</u>	<u>28,064</u>	<u>28,064</u>	<u>0</u>
Net Change in Fund Balance	0	0	(26,405)	1,659
Fund Balance at Beginning of Year	<u>6,868</u>	<u>6,868</u>	<u>6,868</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 6,868</u>	<u>\$ 6,868</u>	<u>\$ 8,527</u>	<u>\$ 1,660</u>
 <u><b>CHILD SUPPORT ENFORCEMENT FUND</b></u>				
Receipts:				
Intergovernmental	\$ 0	\$ 0	\$ 27,437	\$ 27,437
Total Receipts	<u>0</u>	<u>0</u>	<u>27,437</u>	<u>27,437</u>
Disbursements:	20,569	20,569	770	19,799
Other Financing Sources (Uses):				
Transfer from Other Funds	<u>15,700</u>	<u>15,700</u>	<u>0</u>	<u>(15,700)</u>
Total Other Financing Sources (Uses)	<u>15,700</u>	<u>15,700</u>	<u>0</u>	<u>(15,700)</u>
Net Change in Fund Balance	(4,869)	(20,569)	26,667	47,236
Fund Balance at Beginning of Year	<u>4,869</u>	<u>4,869</u>	<u>4,869</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 31,536</u>	<u>\$ 31,536</u>

**SALINE COUNTY**  
**BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL**  
**NONMAJOR FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

<b><u>VISITOR PROMOTION FUND</u></b>	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Receipts: Taxes	\$ 10,000	\$ 10,000	\$ 9,311	\$ (689)
Disbursements	23,437	23,437	6,711	16,726
Net Change in Fund Balance	(13,437)	(13,437)	2,600	16,037
Fund Balance at Beginning of Year	13,437	13,437	13,437	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 16,037</u>	<u>\$ 16,037</u>
 <b><u>VISITORS IMPROVEMENT FUND</u></b>				
Receipts:				
Taxes	\$ 10,000	\$ 10,000	\$ 9,311	\$ (689)
Disbursements	22,861	22,861	3,863	18,998
Net Change in Fund Balance	(12,861)	(12,861)	5,448	18,309
Fund Balance at Beginning of Year	12,861	12,861	12,861	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 18,309</u>	<u>\$ 18,309</u>
 <b><u>REAPPRAISAL FUND</u></b>				
Receipts: Miscellaneous	\$ 0	\$ 0	\$ 51	\$ 51
Disbursements	50,390	50,390	27,818	22,572
Other Financing Sources (Uses):				
Transfer from Other Funds	19,104	19,104	0	(19,104)
Total Other Financing Sources (Uses)	19,104	19,104	0	(19,104)
Net Change in Fund Balance	(31,286)	(31,286)	(27,767)	3,519
Fund Balance at Beginning of Year	31,286	31,286	31,286	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 3,519</u>	<u>\$ 3,519</u>

**SALINE COUNTY**  
**BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL**  
**NONMAJOR FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

<u><b>EMPLOYMENT SECURITY</b></u>	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Receipts:	\$ 0	\$ 0	\$ 0	\$ 0
Disbursements	40,000	40,000	2,820	37,180
Other Financing Sources (Uses):				
Transfer from Other Funds	36,066	36,066	0	(36,066)
Total Other Financing Sources (Uses)	36,066	36,066	0	(36,066)
Net Change in Fund Balance	(3,934)	(3,934)	(2,820)	1,114
Fund Balance at Beginning of Year	3,934	3,934	3,934	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,114</u>	<u>\$ 1,114</u>
<u><b>VETERANS' AID FUND</b></u>				
Receipts:				
Intergovernmental	\$ 0	\$ 0	\$ 2	\$ 2
Total Receipts	0	0	2	2
Disbursements	5,322	5,322	0	5,322
Net Change in Fund Balance	(5,322)	(5,322)	2	5,324
Fund Balance at Beginning of Year	5,322	5,322	5,322	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 5,324</u>	<u>\$ 5,324</u>

**SALINE COUNTY**  
**BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL**  
**NONMAJOR FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

<b><u>AGING SERVICES</u></b>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
Receipts:				
Miscellaneous	\$ 14,352	\$ 14,352	\$ 14,635	\$ 283
Intergovernmental	<u>72,343</u>	<u>72,343</u>	<u>71,081</u>	<u>(1,262)</u>
Total Receipts	<u>86,695</u>	<u>86,695</u>	<u>85,716</u>	<u>(979)</u>
Disbursements	<u>91,767</u>	<u>91,767</u>	<u>81,008</u>	<u>10,759</u>
Other Financing Sources (Uses):				
Transfer from Other Fund	<u>5,072</u>	<u>5,072</u>	<u>5,072</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>5,072</u>	<u>5,072</u>	<u>5,072</u>	<u>0</u>
Net Change in Fund Balance	0	0	9,780	9,780
Fund Balance at Beginning of Year	<u>78,109</u>	<u>78,109</u>	<u>78,109</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 78,109</u>	<u>\$ 78,109</u>	<u>\$ 87,889</u>	<u>\$ 9,780</u>

**JUVENILE DIVERSION**

Receipts:				
Miscellaneous	\$ <u>2,225</u>	\$ <u>2,225</u>	\$ <u>1,100</u>	\$ <u>(1,125)</u>
Total Receipts	<u>2,225</u>	<u>2,225</u>	<u>1,100</u>	<u>(1,125)</u>
Disbursements	<u>10,000</u>	<u>10,000</u>	<u>381</u>	<u>9,619</u>
Other Financing Sources (Uses):				
Transfer to Other Funds	<u>0</u>	<u>0</u>	<u>(85)</u>	<u>(85)</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>(85)</u>	<u>(85)</u>
Net Change in Fund Balance	(7,775)	(7,775)	634	8,409
Fund Balance at Beginning of Year	<u>7,775</u>	<u>7,775</u>	<u>7,775</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 8,409</u>	<u>\$ 8,409</u>

**SALINE COUNTY**  
**BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL**  
**NONMAJOR FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

<b><u>DRUG COURT FUND</u></b>	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Receipts:				
Miscellaneous	\$ 2,500	\$ 2,500	\$ 3,080	\$ 580
Intergovernmental	<u>19,269</u>	<u>19,269</u>	<u>19,269</u>	<u>0</u>
Total Receipts	<u>21,769</u>	<u>21,769</u>	<u>22,349</u>	<u>580</u>
Disbursements	<u>25,300</u>	<u>25,300</u>	<u>25,297</u>	<u>3</u>
Other Financing Sources (Uses):				
Transfer from Other Fund	<u>3,431</u>	<u>3,431</u>	<u>3,431</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>3,431</u>	<u>3,431</u>	<u>3,431</u>	<u>0</u>
Net Change in Fund Balance	(100)	(100)	483	583
Fund Balance at Beginning of Year	<u>4,407</u>	<u>4,407</u>	<u>4,407</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 4,307</u>	<u>\$ 4,307</u>	<u>\$ 4,890</u>	<u>\$ 583</u>

**GRANT FUND**

Receipts:				
Intergovernmental	\$ <u>101,728</u>	\$ <u>101,728</u>	\$ <u>12,285</u>	\$ <u>(89,443)</u>
Total Receipts	<u>101,728</u>	<u>101,728</u>	<u>12,285</u>	<u>(89,443)</u>
Disbursements	<u>102,204</u>	<u>102,204</u>	<u>10,018</u>	<u>92,186</u>
Total Disbursements	<u>102,204</u>	<u>102,204</u>	<u>10,018</u>	<u>92,186</u>
Other Financing Sources (Uses):				
Transfer to Other Fund	0	0	(3,359)	(3,359)
Transfer from Other Fund	<u>0</u>	<u>0</u>	<u>2,050</u>	<u>2,050</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>(1,309)</u>	<u>(1,309)</u>
Net Change in Fund Balance	(476)	(476)	958	1,434
Fund Balance at Beginning of Year	<u>476</u>	<u>476</u>	<u>476</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,434</u>	<u>\$ 1,434</u>

**SALINE COUNTY**  
**BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL**  
**NONMAJOR FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

<b>HOMELAND SECURITY FUND</b>	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Receipts:				
Intergovernmental	\$ 26,373	\$ 26,373	\$ 0	\$ (26,373)
Total Receipts	26,373	26,373	0	(26,373)
Disbursements	27,000	27,000	0	27,000
Net Change in Fund Balance	(627)	(627)	0	627
Fund Balance at Beginning of Year	627	627	627	0
Fund Balance at End of Year	\$ 0	\$ 0	\$ 627	\$ 627
<b><u>EMERGENCY PREPAREDNESS FUND</u></b>				
Receipts:				
Intergovernmental	\$ 23,824	\$ 23,824	\$ 45,370	\$ 21,546
Miscellaneous	0	0	2,994	2,994
Total Receipts	23,824	23,824	48,364	24,540
Disbursements	111,000	111,000	62,782	48,218
Net Change in Fund Balance	(87,176)	(87,176)	(14,418)	72,758
Fund Balance at Beginning of Year	87,176	87,176	87,176	0
Fund Balance at End of Year	\$ 0	\$ 0	\$ 72,758	\$ 72,758



**SALINE COUNTY  
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL  
NONMAJOR FUNDS  
FOR THE YEAR ENDED JUNE 30, 2014**

<b><u>911 WIRELESS SERVICES FUND</u></b>	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Receipts:				
Intergovernmental	\$ 77,000	\$ 77,000	\$ 52,318	\$ (24,682)
Total Receipts	<u>77,000</u>	<u>77,000</u>	<u>52,318</u>	<u>(24,682)</u>
Disbursements	<u>20,795</u>	<u>20,795</u>	<u>13,724</u>	<u>7,071</u>
Other Financing Sources (Uses):				
Transfer to Other Fund	<u>(150,000)</u>	<u>(150,000)</u>	<u>(86,076)</u>	<u>63,924</u>
Total Other Financing Sources (Uses)	<u>(150,000)</u>	<u>(150,000)</u>	<u>(86,076)</u>	<u>63,924</u>
Net Change in Fund Balance	(93,795)	(93,795)	(47,482)	46,313
Fund Balance at Beginning of Year	<u>93,795</u>	<u>93,795</u>	<u>93,795</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 46,313</u>	<u>\$ 46,313</u>

**COMMISSARY FUND**

Receipts:				
Miscellaneous	\$ 152,172	\$ 152,172	\$ 127,081	\$ (25,091)
Total Receipts	<u>152,172</u>	<u>152,172</u>	<u>127,081</u>	<u>(25,091)</u>
Disbursements	350,000	350,000	143,435	206,565
Other Financing Sources (Uses):				
Transfer from Other Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	(197,828)	(197,828)	(16,354)	181,474
Fund Balance at Beginning of Year	<u>197,828</u>	<u>197,828</u>	<u>223,834</u>	<u>26,006</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 207,480</u>	<u>\$ 207,480</u>

**SALINE COUNTY**  
**BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL**  
**NONMAJOR FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

<u><b>CRIME PREVENTION FUND</b></u>	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Receipts:	\$ 6,875	\$ 6,875	\$ 4,685	\$ (2,190)
Disbursements	120,000	120,000	101	119,899
Net Change in Fund Balance	(113,125)	(113,125)	4,584	117,709
Fund Balance at Beginning of Year	113,125	113,125	113,125	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 117,709</u>	<u>\$ 117,709</u>

**INFRA DAMAGE/DISASTER FUND**

Receipts:	\$ 0	\$ 0	\$ 0	\$ 0
Disbursements	1,100	1,100	0	1,100
Net Change in Fund Balance	(1,100)	(1,100)	0	1,100
Fund Balance at Beginning of Year	1,100	1,100	1,100	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,100</u>	<u>\$ 1,100</u>

**SALINE COUNTY**  
**BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL**  
**NONMAJOR FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

<u><b>E911 FUND</b></u>	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Receipts:	\$ 32,882	\$ 32,882	\$ 27,701	\$ (5,181)
Disbursements	140,000	140,000	65,974	74,026
Net Change in Fund Balance	(107,118)	(107,118)	(38,273)	68,845
Fund Balance at Beginning of Year	107,118	107,118	107,118	0
Fund Balance at End of Year	\$ 0	\$ 0	\$ 68,845	\$ 68,845

**REGISTER OF DEEDS PRESERVATION AND MODERNIZATION**

Receipts:				
Charges for Services	\$ 9,000	\$ 9,000	\$ 8,457	\$ (543)
Total Receipts	9,000	9,000	8,457	(543)
Disbursements	12,842	12,842	9,250	3,592
Net Change in Fund Balance	(3,842)	(3,842)	(793)	3,049
Fund Balance at Beginning of Year	3,842	3,842	3,842	0
Fund Balance at End of Year	\$ 0	\$ 0	\$ 3,049	\$ 3,049

**SALINE COUNTY**  
**BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL**  
**NONMAJOR FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

<b><u>EMERGENCY BRIDGE FUND</u></b>	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Receipt : Intergovernmental	\$ 0	\$ 0	\$ 12	\$ 12
Disbursements	173,198	173,198	0	173,198
Net Change in Fund Balance	(173,198)	(173,198)	12	173,210
Fund Balance at Beginning of Year	173,198	173,198	173,198	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 173,210</u>	<u>\$ 173,210</u>
<b><u>SPECIAL ROAD FUND</u></b>				
Receipts:	\$ 0	\$ 0	\$ 0	\$ 0
Disbursements	144,285	144,285	0	144,285
Net Change in Fund Balance	(144,285)	(144,285)	0	144,285
Fund Balance at Beginning of Year	144,285	144,285	144,285	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 144,285</u>	<u>\$ 144,285</u>
<b><u>DRUG LAW ENFORCEMENT</u></b>				
Receipts:	\$ 100	\$ 100	\$ 0	\$ (100)
Disbursements	100	100	0	100
Net Change in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**SALINE COUNTY  
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL  
NONMAJOR FUNDS  
FOR THE YEAR ENDED JUNE 30, 2014**

<b><u>4M BUILDING FUND</u></b>	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Receipts:	\$ 0	\$ 0	\$ 0	\$ 0
Disbursements	187,000	187,000	133,618	53,382
Other Financing Sources (Uses): Transfer from Other Fund	180,896	180,896	155,000	(25,896)
Total Other Financing Sources (Uses)	180,896	180,896	155,000	(25,896)
Net Change in Fund Balance	(6,104)	(6,104)	21,382	27,486
Fund Balance at Beginning of Year	6,104	6,104	6,104	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 27,486</u>	<u>\$ 27,486</u>
 <b><u>HIGHWAY BOND</u></b>				
Receipts:	\$ 400,969	\$ 400,969	\$ 400,969	\$ 0
Disbursements	628,904	628,904	401,225	227,679
Net Change in Fund Balance	(227,935)	(227,935)	(256)	227,679
Fund Balance at Beginning of Year	227,935	227,935	227,935	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 227,679</u>	<u>\$ 227,679</u>
 <b><u>HIGHWAY BRIDGE BUYBACK</u></b>				
Receipts: Intergovernmental	\$ 247,000	\$ 247,000	\$ 247,160	\$ 160
Total Receipts	247,000	247,000	247,160	160
Disbursements	247,000	247,000	0	247,000
Net Change in Fund Balance	0	0	247,160	247,160
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 247,160</u>	<u>\$ 247,160</u>

**SALINE COUNTY**  
**BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL**  
**NONMAJOR FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

<u><b>FED DRUG LAW ENFORCEMENT</b></u>	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Receipts:	\$ 2,000	\$ 2,000	\$ 0	\$ (2,000)
Disbursements	2,000	2,000	0	2,000
Net Change in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u><b>WIRELESS SERVICE - HOLDING</b></u>				
Receipts:	\$ 0	\$ 0	\$ 0	\$ 0
Disbursements	150,000	150,000	0	150,000
Other Financing Sources (Uses):				
Transfer from Other Fund	150,000	150,000	86,076	(63,924)
Total Other Financing Sources (Uses)	150,000	150,000	86,076	(63,924)
Net Change in Fund Balance	0	0	86,076	86,076
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 86,076</u>	<u>\$ 86,076</u>

**SALINE COUNTY**  
**COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS**  
**AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

	Total Nonmajor Governmental Funds	District Court - Bailliff Fund	Child Support Enforcement Fund	Visitors Promotion Fund	Visitor Improvement Fund
Receipts:					
Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental	914,143	35,230	27,437	0	0
Charges for Service	139,718	0	0	0	0
Miscellaneous	65,678	0	0	9,311	9,311
Total Receipts	<u>1,119,539</u>	<u>35,230</u>	<u>27,437</u>	<u>9,311</u>	<u>9,311</u>
Disbursements:					
General Government	135,915	61,635	0	6,711	3,863
Public Safety	298,740	0	770	0	0
Public Welfare and social services	122,550	0	0	0	0
Debt Service	493,225	0	0	0	0
Total Disbursement	<u>1,050,430</u>	<u>61,635</u>	<u>770</u>	<u>6,711</u>	<u>3,863</u>
Other Financing Sources					
Transfers In	279,693	28,064	0	0	0
Transfers Out	89,520	0	0	0	0
Total Other Financing Sources	<u>190,173</u>	<u>28,064</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	259,282	1,659	26,667	2,600	5,448
Fund Balances at Beginning of Year	<u>1,351,483</u>	<u>6,868</u>	<u>4,869</u>	<u>13,437</u>	<u>12,861</u>
Fund Balances at End of Year	<u>\$ 1,610,765</u>	<u>\$ 8,527</u>	<u>\$ 31,536</u>	<u>\$ 16,037</u>	<u>\$ 18,309</u>

<u>Reappraisal Fund</u>	<u>Employment Security</u>	<u>Veterans' Aid Fund</u>	<u>Aging Services Fund</u>	<u>Juvenile Diversion</u>	<u>Drug Court Fund</u>	<u>Grant Fund</u>	<u>Homeland Security Fund</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	2	71,081	0	19,269	12,285	0
0	0	0	0	1,100	3,080	0	0
<u>51</u>	<u>0</u>	<u>0</u>	<u>14,635</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>51</u>	<u>0</u>	<u>2</u>	<u>85,716</u>	<u>1,100</u>	<u>22,349</u>	<u>12,285</u>	<u>0</u>
0	2,820	0	0	0	0	10,018	0
0	0	0	0	381	25,297	0	0
27,818	0	0	81,008	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>27,818</u>	<u>2,820</u>	<u>0</u>	<u>81,008</u>	<u>381</u>	<u>25,297</u>	<u>10,018</u>	<u>0</u>
0	0	0	5,072	0	3,431	2,050	0
0	0	0	0	85	0	3,359	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>5,072</u>	<u>(85)</u>	<u>3,431</u>	<u>(1,309)</u>	<u>0</u>
(27,767)	(2,820)	2	9,780	634	483	958	0
<u>31,286</u>	<u>3,934</u>	<u>5,322</u>	<u>78,109</u>	<u>7,775</u>	<u>4,407</u>	<u>476</u>	<u>627</u>
<u>\$ 3,519</u>	<u>\$ 1,114</u>	<u>\$ 5,324</u>	<u>\$ 87,889</u>	<u>\$ 8,409</u>	<u>\$ 4,890</u>	<u>\$ 1,434</u>	<u>\$ 627</u>

(CONTINUED)



**SALINE COUNTY**  
**COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS**  
**AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

	Emergency Preparedness Fund	911 Wireless Services Fund	Commissary Fund	Crime Prevention Fund	Infra Damage/ Disaster Fund
<b>Receipts:</b>					
Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental	45,370	52,318	0	3,010	0
Charges for Service	0	0	127,081	0	0
Miscellaneous	2,994	0	0	1,675	0
<b>Total Receipts</b>	<u>48,364</u>	<u>52,318</u>	<u>127,081</u>	<u>4,685</u>	<u>0</u>
<b>Disbursements:</b>					
General Government	0	0	0	0	0
Public Safety	62,782	0	143,435	101	0
Public Welfare and social services	0	13,724	0	0	0
Debt Service	0	0	0	0	0
<b>Total Disbursement</b>	<u>62,782</u>	<u>13,724</u>	<u>143,435</u>	<u>101</u>	<u>0</u>
<b>Other Financing Sources</b>					
Transfers In	0	0	0	0	0
Transfers Out	0	86,076	0	0	0
<b>Total Other Financing Sources</b>	<u>0</u>	<u>(86,076)</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Net Change in Fund Balance</b>	(14,418)	(47,482)	(16,354)	4,584	0
<b>Fund Balances at Beginning of Year</b>	<u>87,176</u>	<u>93,795</u>	<u>223,834</u>	<u>113,125</u>	<u>1,100</u>
<b>Fund Balances at End of Year</b>	<u>\$ 72,758</u>	<u>\$ 46,313</u>	<u>\$ 207,480</u>	<u>\$ 117,709</u>	<u>\$ 1,100</u>

<u>E911 Fund</u>	<u>Register of Deeds Preservation and Modernization</u>	<u>Emergency Bridge Fund</u>	<u>Special Road Fund</u>	<u>4M Building Fund</u>	<u>Highway Bond</u>	<u>Highway Bridge Buyback</u>	<u>Wireless Service Holding</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	12	0	0	400,969	247,160	0
0	8,457	0	0	0	0	0	0
<u>27,701</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>27701</u>	<u>8,457</u>	<u>12</u>	<u>0</u>	<u>0</u>	<u>400,969</u>	<u>247,160</u>	<u>0</u>
0	9,250	0	0	41,618	0	0	0
65,974	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>92,000</u>	<u>401,225</u>	<u>0</u>	<u>0</u>
<u>65,974</u>	<u>9,250</u>	<u>0</u>	<u>0</u>	<u>133,618</u>	<u>401,225</u>	<u>0</u>	<u>0</u>
0	0	0	0	155,000	0	0	86,076
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>155,000</u>	<u>0</u>	<u>0</u>	<u>86,076</u>
(38,273)	(793)	12	0	21,382	(256)	247,160	86,076
<u>107,118</u>	<u>3,842</u>	<u>173,198</u>	<u>144,285</u>	<u>6,104</u>	<u>227,935</u>	<u>0</u>	<u>0</u>
<u>\$ 68,845</u>	<u>\$ 3,049</u>	<u>\$ 173,210</u>	<u>\$ 144,285</u>	<u>\$ 27,486</u>	<u>\$ 227,679</u>	<u>\$ 247,160</u>	<u>\$ 86,076</u>

(CONCLUDED)

**SALINE COUNTY CLERK  
WILBER, NEBRASKA  
STATEMENT OF CHANGES IN ASSETS, LIABILITIES AND FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2014**

	<u>Balance</u> <u>July 1, 2013</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2014</u>
<b>ASSETS</b>				
Cash	\$ 0	\$ 751	\$ 0	\$ 751
Deposits	9,207	156,502	151,287	14,422
Accounts Receivable	<u>2,654</u>	<u>(59)</u>	<u></u>	<u>2,595</u>
<b>Total Assets</b>	<u><u>11,861</u></u>	<u><u>157,194</u></u>	<u><u>151,287</u></u>	<u><u>17,768</u></u>
 <b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Due to State Treasurer:				
Documentary stamp tax	4,569	71,598	67,895	8,272
Title Fees	6	64	60	10
Game and Park Fees	<u>65</u>	<u>1,051</u>	<u>1,019</u>	<u>97</u>
<b>Total Liabilities</b>	<u><u>4,640</u></u>	<u><u>72,713</u></u>	<u><u>68,974</u></u>	<u><u>8,379</u></u>
 Fund Balances:				
Unreserved, Undesignated				
Due to County Treasurer:				
Recording Fees	5,107	55,388	54,419	6,076
Documentary Stamp Tax	1,305	20,454	19,396	2,363
Miscellaneous	34	14	41	7
Due to Preservation Fund	<u>775</u>	<u>8,625</u>	<u>8,457</u>	<u>943</u>
<b>Total Fund Balances</b>	<u><u>7,221</u></u>	<u><u>84,481</u></u>	<u><u>82,313</u></u>	<u><u>9,389</u></u>
 <b>Total Liabilities and Fund Balances</b>	 <u><u>\$ 11,861</u></u>	 <u><u>\$ 157,194</u></u>	 <u><u>\$ 151,287</u></u>	 <u><u>\$ 17,768</u></u>

See Accompanying Notes to the Financial Statements

**SALINE COUNTY CLERK OF THE DISTRICT COURT  
WILBER, NEBRASKA  
STATEMENT OF CHANGES IN ASSETS, LIABILITIES AND FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2014**

	<u>Balance July 1, 2013</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2014</u>
<b>ASSETS</b>				
Cash	\$ 0	\$ 114	\$ 0	\$ 114
Deposits	<u>91,686</u>	<u>383,087</u>	<u>416,395</u>	<u>58,378</u>
Total Assets	<u><u>91,686</u></u>	<u><u>383,201</u></u>	<u><u>416,395</u></u>	<u><u>58,492</u></u>
 <b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Due to State Treasurer:				
State Fees	2,120	23,501	24,143	1,478
Trust	88,792	334,799	368,248	55,343
State Judges Retirement	<u>100</u>	<u>1,610</u>	<u>1,528</u>	<u>182</u>
Total Due to State Treasurer	<u>91,012</u>	<u>359,910</u>	<u>393,919</u>	<u>57,003</u>
Total Liabilities	<u>91,012</u>	<u>359,910</u>	<u>393,919</u>	<u>57,003</u>
 Fund Balances:				
Unreserved, Undesignated				
Due to County Treasurer:				
Regular Fees	<u>674</u>	<u>23,291</u>	<u>22,476</u>	<u>1,489</u>
Total Fund Balances	<u>674</u>	<u>23,291</u>	<u>22,476</u>	<u>1,489</u>
Total Liabilities and Fund Balances	<u><u>\$ 91,686</u></u>	<u><u>\$ 383,201</u></u>	<u><u>\$ 416,395</u></u>	<u><u>\$ 58,492</u></u>

See Accompanying Notes to the Financial Statements

**SALINE COUNTY SHERIFF  
WILBER, NEBRASKA  
STATEMENT OF CHANGES IN ASSETS, LIABILITIES AND FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2014**

	<u>Balance</u> <u>July 1, 2013</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2014</u>
<b>ASSETS</b>				
Cash	\$	\$ 922	\$	\$ 922
Deposits	4,239	52,081	52,480	3,840
Accounts Receivable	<u>70</u>	<u>70</u>	<u>70</u>	<u>70</u>
<b>Total Assets</b>	<u><u>4,239</u></u>	<u><u>53,073</u></u>	<u><u>52,480</u></u>	<u><u>4,832</u></u>
 <b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Cost Refunds	<u>826</u>	<u>9,582</u>	<u>9,254</u>	<u>1,154</u>
<b>Total Liabilities</b>	<u>826</u>	<u>9,582</u>	<u>9,254</u>	<u>1,154</u>
 Fund Balances:				
Unreserved, Undesignated				
Due to County Treasurer:				
Writ Fees	1,431	20,104	19,720	1,815
Inspections	350	4,810	4,710	450
Fees, Commissions, Mileage and Miscellaneous	<u>1,632</u>	<u>18,577</u>	<u>18,796</u>	<u>1,413</u>
<b>Total Fund Balances</b>	<u>3,413</u>	<u>43,491</u>	<u>43,226</u>	<u>3,678</u>
 <b>Total Liabilities and Fund Balances</b>	 <u><u>\$ 4,239</u></u>	 <u><u>\$ 53,073</u></u>	 <u><u>\$ 52,480</u></u>	 <u><u>\$ 4,832</u></u>

See Accompanying Notes to the Financial Statements

**SALINE COUNTY ATTORNEY  
WILBER, NEBRASKA  
STATEMENT OF CHANGES IN ASSETS, LIABILITIES AND FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2014**

	<u>Balance</u> <u>July 1, 2013</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2014</u>
<b>ASSETS</b>				
Deposits	\$ 1,926	\$ 30,369	\$ 30,522	\$ 1,773
<b>Total Assets</b>	<u>1,926</u>	<u>30,369</u>	<u>30,522</u>	<u>1,773</u>
 <b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Restitution Payable	46	14,881	14,882	45
<b>Total Liabilities</b>	<u>46</u>	<u>14,881</u>	<u>14,882</u>	<u>45</u>
 Fund Balances:				
Unreserved, Undesignated				
Due to County Treasurer:				
Bad Check Fee	0	1,530	1,530	0
Collection Fees	1,880	13,958	14,110	1,728
<b>Total Fund Balances</b>	<u>1,880</u>	<u>15,488</u>	<u>15,640</u>	<u>1,728</u>
 <b>Total Liabilities and Fund Balances</b>	 \$ <u>1,926</u>	 \$ <u>30,369</u>	 \$ <u>30,522</u>	 \$ <u>1,773</u>

See Accompanying Notes to the Financial Statements

**SALINE COUNTY VETERANS' AID  
WILBER, NEBRASKA  
STATEMENT OF CHANGES IN ASSETS, LIABILITIES AND FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2014**

	<u>Balance July 1, 2013</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2014</u>
<b>ASSETS</b>				
Deposits	\$ <u>3,092</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>3,092</u>
Total Assets	<u>3,092</u>	<u>0</u>	<u>0</u>	<u>3,092</u>
 <b>LIABILITIES AND FUND BALANCES</b>				
Total Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
 Fund Balances:				
Reserved for Specific Purposes:				
Trust Fund Benefits for Veterans	<u>3,092</u>	<u>0</u>	<u>0</u>	<u>3,092</u>
Total Fund Balances	<u>3,092</u>	<u>0</u>	<u>0</u>	<u>3,092</u>
 Total Liabilities and Fund Balances	 <u>\$ 3,092</u>	 <u>\$ 0</u>	 <u>\$ 0</u>	 <u>\$ 3,092</u>

See Accompanying Notes to the Financial Statements

**SALINE COUNTY INMATE TRUST ACCOUNT  
WILBER, NEBRASKA  
STATEMENT OF CHANGES IN ASSETS, LIABILITIES AND FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2014**

	<u>Balance July 1, 2013</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2014</u>
<b>ASSETS</b>				
Cash on Hand	\$ 0	\$ 2,138	\$ 0	\$ 2,138
Deposits	<u>1,619</u>	<u>316,047</u>	<u>305,520</u>	<u>12,146</u>
Total Assets	<u>1,619</u>	<u>318,185</u>	<u>305,520</u>	<u>14,284</u>
 <b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Commissary	<u>1,619</u>	<u>191,104</u>	<u>178,439</u>	<u>14,284</u>
Total Liabilities	<u>1,619</u>	<u>191,104</u>	<u>178,439</u>	<u>14,284</u>
 Fund Balances:				
Unreserved, Undesignated Due to County Treasurer: Commissary	<u>0</u>	<u>127,081</u>	<u>127,081</u>	<u>0</u>
Total Fund Balances	<u>0</u>	<u>127,081</u>	<u>127,081</u>	<u>0</u>
 Total Liabilities and Fund Balances	 <u>\$ 1,619</u>	 <u>\$ 318,185</u>	 <u>\$ 305,520</u>	 <u>\$ 14,284</u>

See Accompanying Notes to the Financial Statements



**SALINE COUNTY INMATE BOARDING ACCOUNT  
WILBER, NEBRASKA  
STATEMENT OF CHANGES IN ASSETS, LIABILITIES AND FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2014**

	<u>Balance July 1, 2013</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2014</u>
<b>ASSETS</b>				
Accounts Receivable	\$ <u>105,583</u>	\$ <u>1,432,710</u>	\$ <u>1,412,005</u>	\$ <u>126,288</u>
<b>Total Assets</b>	<u>105,583</u>	<u>1,432,710</u>	<u>1,412,005</u>	<u>126,288</u>
 <b>LIABILITIES AND FUND BALANCES</b>				
Total Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances:				
Unreserved, Undesignated				
Due to County Treasurer:				
Prisoner Housing	<u>105,583</u>	<u>1,432,710</u>	<u>1,412,005</u>	<u>126,288</u>
<b>Total Fund Balances</b>	<u>105,583</u>	<u>1,432,710</u>	<u>1,412,005</u>	<u>126,288</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 105,583</u>	<u>\$ 1,432,710</u>	<u>\$ 1,412,005</u>	<u>\$ 126,288</u>

See Accompanying Notes to the Financial Statements

**SALINE COUNTY EXTENSION  
WILBER, NEBRASKA  
STATEMENT OF CHANGES IN ASSETS, LIABILITIES AND FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2014**

	<u>Balance</u> <u>July 1, 2013</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2014</u>
<b>ASSETS</b>				
Petty Cash	\$ 0	\$ 116	\$ 0	\$ 116
Deposits	<u>6,888</u>	<u>19,330</u>	<u>19,376</u>	<u>6,842</u>
Total Assets	<u><u>6,888</u></u>	<u><u>19,446</u></u>	<u><u>19,376</u></u>	<u><u>6,958</u></u>
 <b>LIABILITIES AND FUND BALANCES</b>				
Total Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
 Fund Balances:				
Unreserved, Undesignated				
Due to County Treasurer:				
Refunds and Reimbursements	<u>6,888</u>	<u>19,446</u>	<u>19,376</u>	<u>6,958</u>
Total Fund Balances	<u>6,888</u>	<u>19,446</u>	<u>19,376</u>	<u>6,958</u>
Total Liabilities and Fund Balances	<u><u>\$ 6,888</u></u>	<u><u>\$ 19,446</u></u>	<u><u>\$ 19,376</u></u>	<u><u>\$ 6,958</u></u>

See Accompanying Notes to the Financial Statements

**SCHULZ & ASSOCIATES, P.C.**  
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December 15, 2014

**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  
Saline County  
Wilber, 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, each major fund and the aggregate remaining fund information of Saline County, Nebraska as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the County's financial statements and have issued our report thereon dated December 15, 2014. The report states that the financial statements were prepared on the cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Saline 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 Saline County, Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of Saline County, Nebraska's internal control.

## Internal Control over Financial Reporting, continued

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 County's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify the following deficiency in internal control described below that we consider to be a significant deficiency in internal control over financial reporting:

- 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 is not possible without additional cost.

## Compliance and Other Matters

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

## 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 Saline County, Nebraska's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



SCHULZ & ASSOCIATES, P.C.  
Certified Public Accountants