



SALINE COUNTY, NEBRASKA  
FINANCIAL STATEMENTS AND  
SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDED JUNE 30, 2015

**SALINE COUNTY**  
**TABLE OF CONTENTS**

	<u>Page</u>
<b>Financial Section</b>	
Independent Auditors' Report	1-3
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position - Cash Basis	4
Statement of Activities - Cash Basis	5
Fund Financial Statements:	
Statement of Cash Basis Assets and Fund Balances - Governmental Funds	6
Statement of Cash Receipts, Disbursements, and Changes in Cash Basis Fund Balances - Governmental Funds	7
Statement of Fiduciary Assets and Liabilities - Cash Basis - Fiduciary Funds	8
Notes to the Financial Statements	9 – 19
Combining Statements and Schedules:	
Budgetary Comparison Schedule - Budget and Actual - General Fund	20
Budgetary Comparison Schedule - Budget and Actual - Major Funds	21 – 22
Budgetary Comparison Schedule - Budget and Actual - Nonmajor Funds	23 – 34
Combining Statement of Receipts, Disbursements, and Changes in Cash Basis Fund Balances - Nonmajor Governmental Funds	35 – 36
Schedule of Office Activities	37 – 44
 <b>Government Auditing Standards Section</b>	
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 <i>Government Auditing     Standards</i>	45 – 46

**SCHULZ & ASSOCIATES, P.C.**  
**CERTIFIED PUBLIC ACCOUNTANTS**

106 Eastside Blvd  
Beatrice, NE 68310-3477  
Phone (402) 223-3598  
Fax (402) 228-4731

E-mail: [contactus@schulzcpas.com](mailto:contactus@schulzcpas.com)  
Website: [www.schulzcpas.com](http://www.schulzcpas.com)

300 6<sup>th</sup> Street, P.O. Box 535  
Fairbury, NE 68352-0535  
Phone (402) 729-6137  
Fax (402) 729-6337

**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, 2015, 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 opinions.

### **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, 2015, 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.

### **Emphasis of Matters - 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.

### **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 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.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated October 7, 2015, 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  
October 7, 2015

**SALINE COUNTY  
STATEMENT OF NET POSITION - CASH BASIS  
JUNE 30, 2015**

ASSETS	<u>Governmental Activities</u>
Cash and Cash Equivalents	\$ <u>13,073,594</u>
Total Assets	<u><u>13,073,594</u></u>
<b>NET POSITION</b>	
Restricted for:	
Visitor Promotion	54,652
County Building Fund	7,365,313
Emergency Preparedness and Services	95,081
Law Enforcement and Crime Prevention	720
Debt Service	1,283,499
Homeland Security	5,325
Unrestricted	<u>4,269,004</u>
Total Net Position	<u><u>\$ 13,073,594</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, 2015**

		Program Cash Receipts		Net (Disbursements)
	Cash	Fees, Fines,	Operating	Receipts and
	Disbursements	and Charges	Grants and	Changes in
		for Services	Contributions	Net Position
<b>Governmental Activities:</b>				
General Government	\$ (3,895,868)	\$ 517,023	\$ 91,787	\$ (3,287,058)
Public Safety	(3,059,500)	1,547,666	181,743	(1,330,091)
Public Works	(4,588,402)		1,839,265	(2,749,137)
Public Welfare and Social Services	(38,468)			(38,468)
Culture and Recreation	(10,699)			(10,699)
Debt Service	(918,708)			(918,708)
<b>Total Governmental Activities</b>	<b>(12,511,645)</b>	<b>2,064,689</b>	<b>2,112,795</b>	<b>(8,334,161)</b>
<b>General Receipts:</b>				
Taxes				7,204,052
Intergovernmental				439,592
Interest Income				22,522
Licenses and Permits				1,280
Miscellaneous				821,078
				<b>8,488,524</b>
Change in Net Position Before Other Financing Sources and Uses				154,363
Bond Proceeds				7,715,000
<b>Total Other Financing Sources</b>				<b>7,715,000</b>
Change in Net Position				7,869,363
Net Position - Beginning				5,204,231
Net Position - Ending				<b>\$ 13,073,594</b>

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, 2015**

	Total Governmental Funds	General Fund	Inheritance Tax Fund	Road Fund
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 13,073,594	\$ 927,133	\$ 1,275,166	\$ 1,157,481
<b>Total Assets</b>	<b>13,073,594</b>	<b>927,133</b>	<b>1,275,166</b>	<b>1,157,481</b>
 <b>FUND BALANCES</b>				
Restricted for:				
Visitor Promotion	54,652			
County Building Fund	7,365,313			
Emergency Preparedness and Services	95,081			
Law Enforcement and Crime Prevention	720			
Debt Service	1,283,499		1,275,166	
Homeland Security	5,325			
Committed to:				
Road	1,157,481			1,157,481
Child Support	45,318			
Assigned to:				
Other Purposes	2,139,072			
Unassigned:	927,133	927,133		
 <b>Total Cash Basis Fund Balances</b>	<b>\$ 13,073,594</b>	<b>\$ 927,133</b>	<b>\$ 1,275,166</b>	<b>\$ 1,157,481</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>
\$ <u>339,893</u>	\$ <u>7,365,045</u>	\$ <u>2,008,876</u>
<u>339,893</u>	<u>7,365,045</u>	<u>2,008,876</u>

7,365,045	54,652
	268
	95,081
	720
	8,333
	5,325

45,318

339,893	1,799,179
---------	-----------

\$ <u>339,893</u>	\$ <u>7,365,045</u>	\$ <u>2,008,876</u>
-------------------	---------------------	---------------------

**SALINE COUNTY**  
**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS**  
**AND CHANGES IN CASH BASIS FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2015**

	Total Governmental Funds	General Fund	Inheritance Tax Fund	Road Fund
<b>Receipts</b>				
Taxes	\$ 7,204,052	\$ 6,052,667	\$ 636,382	\$
Licenses and Permits	1,280	1,280		
Intergovernmental	2,552,387	483,699		1,162,277
Charges for Services	2,064,689	2,056,457		
Interest	22,522	22,522		
Miscellaneous	821,078	89,893		563,312
<b>Total Receipts</b>	<u>12,666,008</u>	<u>8,706,518</u>	<u>636,382</u>	<u>1,725,589</u>
<b>Disbursements</b>				
General Government	3,895,868	3,737,518	27	
Public Safety	3,059,500	2,683,343		
Public Works	4,588,402	236,279		3,624,976
Public Assistance	38,468	38,468		
Public Health	0			
Culture and Recreation	10,699			
Debt Service:				
Principal Payments	750,278			
Interest Payments	168,430			
<b>Total Disbursements</b>	<u>12,511,645</u>	<u>6,695,608</u>	<u>27</u>	<u>3,624,976</u>
<b>Excess (Deficiency) of Receipts Over Disbursements</b>	<u>154,363</u>	<u>2,010,910</u>	<u>636,355</u>	<u>(1,899,387)</u>
<b>Other Financing Sources (Uses)</b>				
Bond Proceeds	7,715,000			
Transfers from Other Funds	6,501,711	1,661,709	1,105,000	2,559,930
Transfers to Other Funds	(6,501,711)	(3,546,126)	(2,276,922)	
<b>Total Other Financing Sources (Uses)</b>	<u>7,715,000</u>	<u>(1,884,417)</u>	<u>(1,171,922)</u>	<u>2,559,930</u>
<b>Net Change in Fund Balances</b>	7,869,363	126,493	(535,567)	660,543
<b>Cash Basis Fund Balance - Beginning</b>	<u>5,204,231</u>	<u>800,640</u>	<u>1,810,733</u>	<u>496,938</u>
<b>Cash Basis Fund Balance - Ending</b>	<u>\$ 13,073,594</u>	<u>\$ 927,133</u>	<u>\$ 1,275,166</u>	<u>\$ 1,157,481</u>

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>
\$ 402,060	\$	\$ 112,943
25,678		880,733
		8,232
	3,884	163,989
<u>427,738</u>	<u>3,884</u>	<u>1,165,897</u>
		158,323
		376,157
	727,147	0
		10,699
405,000		345,278
21,694		146,736
<u>426,694</u>	<u>727,147</u>	<u>1,037,193</u>
1,044	(723,263)	128,704
	7,715,000	
	850,000	325,072
	(623,001)	(55,662)
<u>0</u>	<u>7,941,999</u>	<u>269,410</u>
1,044	7,218,736	398,114
<u>338,849</u>	<u>146,309</u>	<u>1,610,762</u>
<u>\$ 339,893</u>	<u>\$ 7,365,045</u>	<u>\$ 2,008,876</u>

**SALINE COUNTY**  
**STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES - CASH BASIS**  
**FIDUCIARY FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Balance</u> <u>July 1, 2014</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2015</u>
<b>ASSETS:</b>				
Cash and Deposits	\$ 591,947	\$ 32,122,943	\$ 32,080,529	\$ 634,361
Total Assets	<u>591,947</u>	<u>32,122,943</u>	<u>32,080,529</u>	<u>634,361</u>
<b>LIABILITIES:</b>				
Due to Other Governments:				
State	207,494	2,834,271	2,806,358	235,407
Schools	293,116	21,996,480	21,980,147	309,449
Educational Service Units	2,100	291,418	290,653	2,865
Technical Colleges	9,256	1,190,569	1,188,670	11,155
Natural Resources Districts	4,554	578,564	577,710	5,408
Fire Districts	3,841	259,939	259,829	3,951
Municipalities	57,849	2,545,729	2,544,864	58,714
Airport Authorities	703	53,319	53,237	785
Agricultural Society	801	98,240	98,138	903
Historical Society	167	20,755	20,731	191
Clerk of District Court Trust	1,816	3863	2,900	2,779
Others	<u>10,250</u>	<u>2,249,796</u>	<u>2,257,292</u>	<u>2,754</u>
Total Liabilities	<u>591,947</u>	<u>32,122,943</u>	<u>32,080,529</u>	<u>634,361</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, 2015**

**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, 2015**

**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 non-major governmental 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, 2015**

**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, 2015**

**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, 2015**

**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 2014 taxes which will be materially collected in May and September, 2015, was set at \$0.300483/\$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 \$13,073,594 and \$634,361 for Fiduciary funds. The bank balance for all funds totaled \$13,657,777. For purposes of classifying categories of custodial risk, the bank balances of deposits as of June 30, 2015 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, 2015**

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

In summary, Pooled Cash and Investments as of June 30, 2015 consists of:

Deposits	\$ 13,654,812
Cash on Hand	<u>53,143</u>
<b>Total</b>	<b>\$ <u>13,707,955</u></b>

**NOTE 4: INTERFUND TRANSFERS:**

The detail of interfund transfers for the year ended June 30, 2015 is as follows:

<u>Transfers To</u>	<u>Transfers From</u>	<u>Amount</u>
Road	General	\$ 2,559,930
County Building	General	77,000
Bailiff	General	25,484
Grant	General	3,600
Aging Service	General	5,072
Drug Court	General	9,360
Reappraisal	General	25,000
Inheritance	General	805,000
Aging Services	General	35,680
Emergency Service	Inheritance	36,922
911 Wireless Holding	911 Wireless Service	45,832
General	Inheritance	1,390,000
Other Capital Projects	Inheritance	850,000
Inheritance	Other Capital Projects	300,000
General	Other Capital Projects	261,879
Highway Bond	Other Capital Projects	61,122
General	Grant	5,650
General	Drug Court	4,180

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.

**SALINE COUNTY  
WILBER, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2015**

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

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.

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, 2015, the employees contributed \$197,832 and the County contributed \$292,902, which consisted of cash contributions. Lastly, the County paid \$192 directly to three 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, 2015:

Fund Assets (at market value), July 1, 2014	\$ 517,144
Deferrals of compensation	45,875
Withdrawals	0
Net Earnings and adjustments to market value	<u>20,603</u>
Fund Assets (at market value), June 30, 2015	<u>\$ 583,622</u>

**SALINE COUNTY  
WILBER, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2015**

**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, 2015.

**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, 2015.

**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 \$55,209 towards the operation of Region V during fiscal year 2015. 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, 2015**

**NOTE 11: CAPITAL LEASE:**

Changes to commitments under a lease agreement for a boiler and windows and amounts to provide for annual rental payments are as follows:

	<u>Boiler and Windows</u>
Balance July 1, 2014	\$ 98,975
Purchases	-
Payments	<u>90,328</u>
Balance June 30, 2015	<u>\$ 8,647</u>

Future principal and interest payments:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>
<u>End June 30</u>		
2016	8,647	98

**NOTE 12: LONG-TERM DEBT:**

**Bonds**

*Highway Allocation Bond*

The County issued bonds in 2012, in the amount of \$6,015,000 for the purpose of paying the costs of certain streets, highways, and roads within Saline County. The bond payable, as of June 30, 2015, was \$5,505,000. The County has the ability to levy taxes as necessary to cover the annual required principal and interest payments over the term of these bonds. Future tax resources will be used to pay off the bonds.

*Law Enforcement Center Jail Bond*

The County originally issued bonds to construct a new jail and certain costs of issuing a bond. The original bond was refinanced with Series 2014 refunding bonds to lower the interest rate. The original amount of refunding bonds was \$2,550,000. The bond payable balance, as of June 30, 2015, was \$2,145,000. The County has the ability to levy taxes as necessary to cover the annual required principal and interest payments over the term of the bonds. Future tax resources will be used to pay off bonds.

*Courthouse Building Bond*

The County issued bonds on June 11, 2015, in the amount of \$7,715,000 for the purpose of paying the costs of renovating and improving its existing courthouse and constructing an addition thereto, which has not yet been completed, and certain costs of issuing the bonds. The bond payable balance, as of June 30, 2015, was \$7,715,000. The County has the ability to levy taxes as necessary to cover the annual required principal and interest payments over the term of these bonds. Future tax payments will be used to pay off these bonds.

**SALINE COUNTY  
WILBER, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2015**

**NOTE 12: LONG-TERM DEBT (CONTINUED):**

Total Future Payments on All Bonds:

<u>Fiscal Year</u> <u>End June 30</u>	<u>Principal</u>	<u>Interest</u>
2016	650,000	403,857
2017	660,000	396,873
2018	660,000	391,093
2019	670,000	383,496
2020	680,000	373,708
2021-25	3,520,000	1,653,070
2026-30	4,005,000	1,240,825
2031-35	3,900,000	436,570
2036-40	<u>620,000</u>	<u>11,625</u>
<b>Total</b>	<b>15,365,000</b>	<b>5,291,117</b>

**NOTE 13: 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, 2015**

**NOTE 13: 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 2016. The County has not had to pay out any amounts that exceeded coverage provided by the Pool in the last three fiscal years.

**NOTE 14: COMMITMENTS:**

The County is going to add on and remodel the courthouse. Saline County has signed construction commitments totaling \$6,651,000 as of June 30, 2015; for projects to be completed during the year ended June 30, 2016, or thereafter.

**SALINE COUNTY**  
**BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL**  
**GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2015**

	Original Budget	Final Budget	2015 Actual	Variance with Final Budget Favorable (Unfavorable)
<b>RECEIPTS</b>				
Property Taxes	\$ 6,272,602	\$ 6,272,602	\$ 6,052,667	\$ (219,935)
Licenses and Permits	0	0	1,280	1,280
Intergovernmental	124,700	124,700	483,699	358,999
Charges for Services	2,079,300	2,079,300	2,056,457	(22,843)
Interest	26,000	26,000	22,522	(3,478)
Miscellaneous	400,700	400,700	89,893	(310,807)
<b>TOTAL RECEIPTS</b>	<b>8,903,302</b>	<b>8,903,302</b>	<b>8,706,518</b>	<b>(196,784)</b>
<b>DISBURSEMENTS</b>				
General Government:				
Board of Supervisors	149,700	149,700	145,791	3,909
Clerk	198,328	198,328	176,626	21,702
Treasurer	253,732	253,732	239,294	14,438
Assessor	248,319	248,319	246,548	1,771
Election Commissioner	39,050	39,050	34,342	4,708
Planning & Zoning	10,794	10,794	9,230	1,564
Clerk of District Court	98,654	98,654	95,345	3,309
County Court System	19,000	19,000	12,904	6,096
Building & Grounds	178,376	178,376	147,522	30,854
Agricultural Extension Agent	141,163	141,163	140,419	744
Child Support Enforcement	368,523	368,523	44,696	323,827
Miscellaneous	2,319,235	2,319,235	2,444,801	(125,566)
Public Safety:				
Sheriff	664,928	664,928	622,976	41,952
County Attorney	210,105	210,105	198,514	11,591
Child Support Services	136,868	136,868	113,830	23,038
County Jail	1,663,416	1,663,416	1,468,260	195,156
911 Emergency	237,905	237,905	234,994	2,911
Emergency Management	47,100	47,100	44,769	2,331
Public Works:				
Highway Superintendent	138,850	138,850	131,802	7,048
Surveyor	31,930	31,930	29,928	2,002
Noxious Weed	77,026	77,026	74,549	2,477
Public Assistance:				
Veterans' Service Officer	39,808	39,808	38,468	1,340
<b>TOTAL DISBURSEMENTS</b>	<b>7,272,810</b>	<b>7,272,810</b>	<b>6,695,608</b>	<b>577,202</b>
<b>EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS</b>	<b>1,630,492</b>	<b>1,630,492</b>	<b>2,010,910</b>	<b>(773,986)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers from Other Funds	480,000	480,000	1,661,709	1,181,709
Transfers to Other Funds	(2,740,337)	(2,740,337)	(3,546,126)	(805,789)
Net Change in Fund Balance	(629,845)	(629,845)	126,493	756,338
<b>FUND BALANCES - BEGINNING</b>	<b>800,640</b>	<b>800,640</b>	<b>800,640</b>	<b>0</b>
<b>FUND BALANCES - ENDING</b>	<b>\$ 170,795</b>	<b>\$ 170,795</b>	<b>\$ 927,133</b>	<b>\$ 756,338</b>



**SALINE COUNTY**  
**BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL**  
**MAJOR FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2015**

<u><b>INHERITANCE TAX</b></u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
Receipts:				
Taxes	\$ 250,000	\$ 250,000	\$ 636,382	\$ 386,382
Total Receipts	<u>250,000</u>	<u>250,000</u>	<u>636,382</u>	<u>386,382</u>
Disbursements	<u>80,733</u>	<u>80,733</u>	<u>27</u>	<u>80,706</u>
Excess (Deficiency) of Receipts Over Disbursements	<u>169,267</u>	<u>169,267</u>	<u>636,355</u>	<u>467,088</u>
Other Financing Sources:				
Transfer from other Fund			1,105,000	1,105,000
Transfer to other Fund	<u>(1,980,000)</u>	<u>(1,980,000)</u>	<u>(2,276,922)</u>	<u>(296,922)</u>
Total Other Financing Sources (Uses)	<u>(1,980,000)</u>	<u>(1,980,000)</u>	<u>(1,171,922)</u>	<u>808,078</u>
Net Change In Fund Balance	<u>(1,810,733)</u>	<u>(1,810,733)</u>	<u>(535,567)</u>	<u>1,275,166</u>
Fund Balance at Beginning of Year	<u>1,810,733</u>	<u>1,810,733</u>	<u>1,810,733</u>	<u>0</u>
Fund Balance at End of Year	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>1,275,166</u></u>	<u><u>1,275,166</u></u>
 <u><b>ROAD FUND</b></u>				
Receipts:				
Intergovernmental	\$ 1,090,740	\$ 1,090,740	\$ 1,162,277	\$ 71,537
Miscellaneous	504,010	504,010	563,312	59,302
Total Receipts	<u>1,594,750</u>	<u>1,594,750</u>	<u>1,725,589</u>	<u>130,839</u>
Disbursements	<u>4,022,400</u>	<u>4,022,400</u>	<u>3,624,976</u>	<u>397,424</u>
Excess (Deficiency) of Receipts Over Disbursements	<u>(2,427,650)</u>	<u>(2,427,650)</u>	<u>(1,899,387)</u>	<u>528,263</u>
Other Financing Sources:				
Transfer from other Fund	<u>2,131,000</u>	<u>2,131,000</u>	<u>2,559,930</u>	<u>428,930</u>
Total Other Financing Sources (Uses)	<u>2,131,000</u>	<u>2,131,000</u>	<u>2,559,930</u>	<u>428,930</u>
Net Change in Fund Balance	<u>(296,650)</u>	<u>(296,650)</u>	<u>660,543</u>	<u>957,193</u>
Fund Balance at Beginning of Year	<u>496,938</u>	<u>496,938</u>	<u>496,938</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$ 200,288</u></u>	<u><u>\$ 200,288</u></u>	<u><u>\$ 1,157,481</u></u>	<u><u>\$ 957,193</u></u>

**SALINE COUNTY**  
**BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL**  
**MAJOR FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2015**

<u>JAIL BOND</u>	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Receipts:				
Property Taxes	\$ 411,908	\$ 411,908	\$ 402,060	\$ (9,848)
Intergovernmental	1,800	1,800	25,678	23,878
Total Receipts	<u>413,708</u>	<u>413,708</u>	<u>427,738</u>	<u>14,030</u>
Disbursements				
Principal	405,000	405,000	405,000	0
Interest	347,557	347,557	21,694	325,863
Total Disbursements	<u>752,557</u>	<u>752,557</u>	<u>426,694</u>	<u>325,863</u>
Net Change in Fund Balance	(338,849)	(338,849)	1,044	339,893
Fund Balance at Beginning of Year	<u>338,849</u>	<u>338,849</u>	<u>338,849</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 339,893</u>	<u>\$ 339,893</u>
 <b><u>OTHER CAPITAL PROJECTS</u></b>				
Receipts:				
Miscellaneous	<u>0</u>	<u>0</u>	<u>3,884</u>	<u>3,884</u>
Total Receipts	<u>0</u>	<u>0</u>	<u>3,884</u>	<u>3,884</u>
Disbursements	<u>1,646,309</u>	<u>1,646,309</u>	<u>727,147</u>	<u>919,162</u>
Other Financing Sources:				
Bond Proceeds	0	0	7,715,000	7,715,000
Transfer from other Fund	1,500,000	1,500,000	850,000	(650,000)
Transfer to other Fund	<u>0</u>	<u>0</u>	<u>(623,001)</u>	<u>(623,001)</u>
Total Other Financing Sources (Uses)	<u>1,500,000</u>	<u>1,500,000</u>	<u>7,941,999</u>	<u>6,441,999</u>
Net Change in Fund Balance	(146,309)	(146,309)	7,218,736	7,365,045
Fund Balance at Beginning of Year	<u>146,309</u>	<u>146,309</u>	<u>146,309</u>	<u>0</u>
Fund Balance at End of Year	<u>0</u>	<u>0</u>	<u>7,365,045</u>	<u>7,365,045</u>

**SALINE COUNTY  
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL  
NONMAJOR FUNDS  
FOR THE YEAR ENDED JUNE 30, 2015**

<b><u>DISTRICT COURT - BAILIFF FUND</u></b>	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Favorable (Unfavorable)</b>
Receipts:				
Intergovernmental	\$ 38,498	\$ 38,498	\$ 38,498	\$ 0
Total Receipts	<u>38,498</u>	<u>38,498</u>	<u>38,498</u>	<u>0</u>
Disbursements	<u>67,613</u>	<u>67,613</u>	<u>63,176</u>	<u>4,437</u>
Other Financing Sources (Uses):				
Transfer from Other Funds	<u>25,484</u>	<u>25,484</u>	<u>25,484</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>25,484</u>	<u>25,484</u>	<u>25,484</u>	<u>0</u>
Net Change in Fund Balance	(3,631)	(3,631)	806	4,437
Fund Balance at Beginning of Year	<u>8,528</u>	<u>8,528</u>	<u>8,528</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 4,897</u>	<u>\$ 4,897</u>	<u>\$ 9,334</u>	<u>\$ 4,437</u>
 <b><u>CHILD SUPPORT ENFORCEMENT FUND</u></b>				
Receipts:				
Intergovernmental	\$ 0	\$ 0	\$ 15,372	\$ 15,372
Total Receipts	<u>0</u>	<u>0</u>	<u>15,372</u>	<u>15,372</u>
Disbursements:	<u>31,535</u>	<u>31,535</u>	<u>1,589</u>	<u>29,946</u>
Net Change in Fund Balance	(31,535)	(31,535)	13,783	45,318
Fund Balance at Beginning of Year	<u>31,535</u>	<u>31,535</u>	<u>31,535</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 45,318</u>	<u>\$ 45,318</u>

**SALINE COUNTY  
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL  
NONMAJOR FUNDS  
FOR THE YEAR ENDED JUNE 30, 2015**

<u><b>VISITOR PROMOTION FUND</b></u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
Receipts:				
Property Taxes	\$ 10,000	\$ 10,000	\$ 11,028	\$ 1,028
Disbursements	<u>26,037</u>	<u>26,037</u>	<u>8,066</u>	<u>17,971</u>
Net Change in Fund Balance	(16,037)	(16,037)	2,962	18,999
Fund Balance at Beginning of Year	<u>16,037</u>	<u>16,037</u>	<u>16,037</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 18,999</u>	<u>\$ 18,999</u>
 <u><b>VISITORS IMPROVEMENT FUND</b></u>				
Receipts:				
Property Taxes	\$ 10,000	\$ 10,000	\$ 11,028	\$ 1,028
Disbursements	<u>28,309</u>	<u>28,309</u>	<u>2,633</u>	<u>25,676</u>
Net Change in Fund Balance	(18,309)	(18,309)	8,395	26,704
Fund Balance at Beginning of Year	<u>18,309</u>	<u>18,309</u>	<u>18,309</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 26,704</u>	<u>\$ 26,704</u>
 <u><b>REAPPRAISAL FUND</b></u>				
Receipts:				
Miscellaneous	\$ 0	\$ 0	\$ 26	\$ 26
Disbursements	<u>73,039</u>	<u>73,039</u>	<u>27,825</u>	<u>45,214</u>
Other Financing Sources (Uses):				
Transfer from Other Funds	<u>69,520</u>	<u>69,520</u>	<u>25,000</u>	<u>(44,520)</u>
Total Other Financing Sources (Uses)	<u>69,520</u>	<u>69,520</u>	<u>25,000</u>	<u>(44,520)</u>
Net Change in Fund Balance	(3,519)	(3,519)	(2,799)	720
Fund Balance at Beginning of Year	<u>3,519</u>	<u>3,519</u>	<u>3,519</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 720</u>	<u>\$ 720</u>

**SALINE COUNTY  
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL  
NONMAJOR FUNDS  
FOR THE YEAR ENDED JUNE 30, 2015**

<u>EMPLOYMENT SECURITY</u>	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Receipts:	\$ 0	\$ 0	\$ 0	\$ 0
Disbursements	40,000	40,000	846	39,154
Other Financing Sources (Uses):				
Transfer from Other Funds	38,886	38,886	0	(38,886)
Total Other Financing Sources (Uses)	38,886	38,886	0	(38,886)
Net Change in Fund Balance	(1,114)	(1,114)	(846)	268
Fund Balance at Beginning of Year	1,114	1,114	1,114	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 268</u>	<u>\$ 268</u>
 <u>VETERANS' AID FUND</u>				
Receipts:				
Interest	\$ 0	\$ 0	\$ 3	\$ 3
Total Receipts	0	0	3	3
Disbursements	5,322	5,322	0	5,322
Net Change in Fund Balance	(5,322)	(5,322)	3	5,325
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>\$ 5,325</u>	<u>\$ 5,325</u>

**SALINE COUNTY**  
**BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL**  
**NONMAJOR FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2015**

<b>SENIOR SERVICES FUND</b>	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Receipts:				
Intergovernmental	\$ 77,146	\$ 77,146	\$ 73,700	\$ (3,446)
Miscellaneous	17,190	17,190	14,827	(2,363)
Total Receipts	94,336	94,336	88,527	(5,809)
Disbursements	99,408	99,408	86,407	13,001
Other Financing Sources (Uses):				
Transfer from Other Fund	5,072	5,072	5,072	0
Total Other Financing Sources (Uses)	5,072	5,072	5,072	0
Net Change in Fund Balance	0	0	7,192	7,192
Fund Balance at Beginning of Year	87,889	87,889	87,889	0
Fund Balance at End of Year	\$ 87,889	\$ 87,889	\$ 95,081	\$ 7,192
 <b>JUVENILE DIVERSION</b>				
Receipts:				
Intergovernmental	\$ 2,200	\$ 2,200	\$ 500	\$ (1,700)
Total Receipts	2,200	2,200	500	(1,700)
Disbursements	10,609	10,609	576	10,033
Net Change in Fund Balance	(8,409)	(8,409)	(76)	8,333
Fund Balance at Beginning of Year	8,409	8,409	8,409	0
Fund Balance at End of Year	\$ 0	\$ 0	\$ 8,333	\$ 8,333

**SALINE COUNTY  
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL  
NONMAJOR FUNDS  
FOR THE YEAR ENDED JUNE 30, 2015**

<b><u>DRUG COURT FUND</u></b>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
Receipts:				
Intergovernmental	\$ 20,117	\$ 20,117	\$ 19,701	\$ (416)
Disbursements	<u>25,300</u>	<u>25,300</u>	<u>24,185</u>	<u>1,115</u>
Other Financing Sources (Uses):				
Transfer from Other Fund	5,180	5,180	9,360	4,180
Transfer to Other Fund	<u>          </u>	<u>          </u>	<u>(4,180)</u>	<u>(4,180)</u>
Total Other Financing Sources (Uses)	<u>5,180</u>	<u>5,180</u>	<u>5,180</u>	<u>0</u>
Net Change in Fund Balance	(3)	(3)	696	699
Fund Balance at Beginning of Year	<u>4,890</u>	<u>4,890</u>	<u>4,890</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 4,887</u>	<u>\$ 4,887</u>	<u>\$ 5,586</u>	<u>\$ 699</u>
<b><u>GRANT FUND</u></b>				
Receipts:				
Intergovernmental	\$ 100,770	\$ 100,770	\$ 18,037	\$ (82,733)
Total Receipts	<u>100,770</u>	<u>100,770</u>	<u>18,037</u>	<u>(82,733)</u>
Disbursements	<u>102,204</u>	<u>102,204</u>	<u>15,945</u>	<u>86,259</u>
Other Financing Sources (Uses):				
Transfer from Other Fund	0	0	3,600	3,600
Transfer to Other Fund	<u>0</u>	<u>0</u>	<u>(5,650)</u>	<u>(5,650)</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>(2,050)</u>	<u>(2,050)</u>
Net Change in Fund Balance	(1,434)	(1,434)	42	1,476
Fund Balance at Beginning of Year	<u>1,434</u>	<u>1,434</u>	<u>1,434</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,476</u>	<u>\$ 1,476</u>

**SALINE COUNTY**  
**BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL**  
**NONMAJOR FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2015**

<u>HOMELAND SECURITY FUND</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
Receipts:				
Intergovernmental	\$ 26,373	\$ 26,373	\$ 0	\$ (26,373)
Total Receipts	<u>26,373</u>	<u>26,373</u>	<u>0</u>	<u>(26,373)</u>
Disbursements	<u>27,000</u>	<u>27,000</u>	<u>0</u>	<u>27,000</u>
Net Change in Fund Balance	(627)	(627)	0	627
Fund Balance at Beginning of Year	<u>627</u>	<u>627</u>	<u>627</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 627</u>	<u>\$ 627</u>
 <u>EMERGENCY PREPAREDNESS FUND</u>				
Receipts:				
Miscellaneous	\$ 39,241	\$ 39,241	\$ 36,596	\$ (2,645)
Disbursements	<u>112,000</u>	<u>112,000</u>	<u>94,123</u>	<u>17,877</u>
Other Financing Sources (Uses):				
Transfer from Other Fund	0	0	36,922	36,922
Transfer to Other Fund	<u>0</u>	<u>0</u>	<u>        </u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>36,922</u>	<u>36,922</u>
Net Change in Fund Balance	(72,759)	(72,759)	(20,605)	52,154
Fund Balance at Beginning of Year	<u>72,759</u>	<u>72,759</u>	<u>72,759</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 52,154</u>	<u>\$ 52,154</u>



**SALINE COUNTY**  
**BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL**  
**NONMAJOR FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2015**

<u><b>911 WIRELESS SERVICES FUND</b></u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
Receipts:				
Taxes	\$ 59,376	\$ 59,376	\$ 59,376	\$ 0
Disbursements	63,692	63,692	13,178	50,514
Other Financing Sources (Uses):				
Transfer to Other Fund	(41,997)	(41,997)	(45,832)	(3,835)
Total Other Financing Sources (Uses)	(41,997)	(41,997)	(45,832)	(3,835)
Net Change in Fund Balance	(46,313)	(46,313)	366	46,679
Fund Balance at Beginning of Year	46,313	46,313	46,313	0
Fund Balance at End of Year	\$ 0	\$ 0	\$ 46,679	\$ 46,679
 <u><b>COMMISSARY FUND</b></u>				
Receipts:				
Miscellaneous	\$ 142,520	\$ 142,520	\$ 144,622	\$ 2,103
Disbursements	350,000	350,000	143,922	206,078
Net Change in Fund Balance	(207,480)	(207,480)	700	208,180
Fund Balance at Beginning of Year	207,480	207,480	207,480	0
Fund Balance at End of Year	\$ 0	\$ 0	\$ 208,180	\$ 208,180

**SALINE COUNTY**  
**BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL**  
**NONMAJOR FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2015**

<u><b>CRIME PREVENTION FUND</b></u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
Receipts:				
Intergovernmental	\$ 2,291	\$ 2,291	\$ 767	\$ (1,524)
Miscellaneous			2,050	2,050
Total Receipts	<u>2,291</u>	<u>2,291</u>	<u>2,817</u>	<u>526</u>
Disbursements	<u>120,000</u>	<u>120,000</u>	<u>62</u>	<u>119,938</u>
Net Change in Fund Balance	(117,709)	(117,709)	2,755	120,464
Fund Balance at Beginning of Year	<u>117,709</u>	<u>117,709</u>	<u>117,709</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 120,464</u>	<u>\$ 120,464</u>
<u><b>INFRA DAMAGE/DISASTER FUND</b></u>				
Receipts:	\$ 0	\$ 0	\$ 0	\$ 0
Disbursements	<u>1,100</u>	<u>1,100</u>	<u>0</u>	<u>1,100</u>
Net Change in Fund Balance	(1,100)	(1,100)	0	1,100
Fund Balance at Beginning of Year	<u>1,100</u>	<u>1,100</u>	<u>1,100</u>	<u>0</u>
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, 2015**

<u><b>E911 FUND</b></u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
Receipts:				
Property Taxes	\$ 27,155	\$ 27,155	\$ 31,511	\$ 4,356
Disbursements	96,000	96,000	19,401	76,599
Net Change in Fund Balance	(68,845)	(68,845)	12,110	80,955
Fund Balance at Beginning of Year	68,845	68,845	68,845	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 80,955</u>	<u>\$ 80,955</u>

**REGISTER OF DEEDS PRESERVATION AND MODERNIZATION**

Receipts:				
Charges for Services	\$ 9,000	\$ 9,000	\$ 8,232	\$ (768)
Total Receipts	9,000	9,000	8,232	(768)
Disbursements	12,049	12,049	3,675	8,374
Net Change in Fund Balance	(3,049)	(3,049)	4,557	7,606
Fund Balance at Beginning of Year	3,049	3,049	3,049	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 7,606</u>	<u>\$ 7,606</u>

**EMERGENCY BRIDGE FUND**

Receipts:	\$ 0	\$ 0	\$ 12	\$ 12
Disbursements	173,209	173,209	0	173,209
Net Change in Fund Balance	(173,209)	(173,209)	12	173,221
Fund Balance at Beginning of Year	173,209	173,209	173,209	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 173,221</u>	<u>\$ 173,221</u>

**SALINE COUNTY  
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL  
NONMAJOR FUNDS  
FOR THE YEAR ENDED JUNE 30, 2015**

<b><u>SPECIAL ROAD FUND</u></b>	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Total Receipts	0	0	0	0
Total 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	\$ 0	\$ 0	\$ 144,285	\$ 144,285
 <b><u>DRUG LAW ENFORCEMENT</u></b>				
Receipts:	\$ 2,100	\$ 2,100	\$ 0	\$ (2,100)
Disbursements	100	100	0	100
Net Change in Fund Balance	2,000	2,000	0	(2,000)
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	\$ 2,000	\$ 2,000	\$ 0	\$ (2,000)
 <b><u>COUNTY BUILDING FUND</u></b>				
Receipts:	\$ 0	\$ 0	\$ 0	\$ 0
Disbursements	457,001	457,001	104,117	352,884
Other Financing Sources (Uses):				
Transfer from Other Fund	429,515	429,515	77,000	(352,515)
Total Other Financing Sources (Uses)	429,515	429,515	77,000	(352,515)
Net Change in Fund Balance	(27,486)	(27,486)	(27,117)	369
Fund Balance at Beginning of Year	27,486	27,486	27,486	0
Fund Balance at End of Year	\$ 0	\$ 0	\$ 369	\$ 369

**SALINE COUNTY  
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL  
NONMAJOR FUNDS  
FOR THE YEAR ENDED JUNE 30, 2015**

<b><u>HIGHWAY BOND</u></b>	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Receipts:	\$ 399,664	\$ 399,664	\$ 399,664	\$ 0
Disbursements	627,343	627,343	400,014	227,329
Other Financing Sources (Uses):				
Transfer from Other Fund	0	0	61,122	61,122
Total Other Financing Sources (Uses)	0	0	61,122	61,122
Net Change in Fund Balance	(227,679)	(227,679)	60,772	288,451
Fund Balance at Beginning of Year	227,679	227,679	227,679	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 288,451</u>	<u>\$ 288,451</u>
 <b><u>HIGHWAY BRIDGE BUYBACK</u></b>				
Receipts:				
Intergovernmental	\$ 270,000	\$ 270,000	\$ 277,632	\$ 7,632
Total Receipts	270,000	270,000	277,632	7,632
Disbursements				
Capital Outlay	517,160	517,160	0	517,160
Total Disbursements	517,160	517,160	0	517,160
Net Change in Fund Balance	(247,160)	(247,160)	277,632	524,792
Fund Balance at Beginning of Year	247,160	247,160	247,160	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 524,792</u>	<u>\$ 524,792</u>

**SALINE COUNTY**  
**BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL**  
**NONMAJOR FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2015**

<u>EMPLOYEE WELLNESS FUND</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
Receipts:				
Intergovernmental	\$ 3,775	\$ 3,775	\$ 2,715	\$ (1,060)
Disbursements	39,455	39,455	27,453	12,002
Other Financing Sources (Uses):				
Transfer from Other Fund	35,680	35,680	35,680	0
Total Other Financing Sources (Uses)	35,680	35,680	35,680	0
Net Change in Fund Balance	0	0	10,942	10,942
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	\$ 0	\$ 0	\$ 10,942	\$ 10,942
 <u>WIRELESS SERVICE - HOLDING</u>				
Receipts:	\$ 0	\$ 0	\$ 0	\$ 0
Disbursements	128,073	128,073	0	128,073
Other Financing Sources (Uses):				
Transfer from Other Fund	41,997	41,997	45,832	3,835
Total Other Financing Sources (Uses)	41,997	41,997	45,832	3,835
Net Change in Fund Balance	(86,076)	(86,076)	45,832	131,908
Fund Balance at Beginning of Year	86,076	86,076	86,076	0
Fund Balance at End of Year	\$ 0	\$ 0	\$ 131,908	\$ 131,908

**SALINE COUNTY  
 COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS  
 AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2015**

	Total Nonmajor Governmental Funds	District Court - Bailliff Fund	Child Support Enforcement Fund	Visitors Promotion Fund	Visitor Improvement Fund
Receipts:					
Property Taxes	\$ 112,943	\$	\$	\$ 11,028	\$ 11,028
Intergovernmental	880,733	38,498	15,372		
Charges for Service	8,232				
Miscellaneous	163,989				
<b>Total Receipts</b>	<b>1,165,897</b>	<b>38,498</b>	<b>15,372</b>	<b>11,028</b>	<b>11,028</b>
Disbursements:					
General Government	158,323				
Public Safety	376,157	63,176	1,589		
Public Works	0				
Culture and Recreation	10,699			8,066	2,633
Debt Service	492,014				
<b>Total Disbursement</b>	<b>1,037,193</b>	<b>63,176</b>	<b>1,589</b>	<b>8,066</b>	<b>2,633</b>
Other Financing Sources					
Transfers In	325,072	25,484			
Transfers Out	(55,662)				
<b>Total Other Financing Sources</b>	<b>269,410</b>	<b>25,484</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Change in Fund Balance</b>	<b>398,114</b>	<b>806</b>	<b>13,783</b>	<b>2,962</b>	<b>8,395</b>
<b>Fund Balances at Beginning of Year</b>	<b>1,610,762</b>	<b>8,528</b>	<b>31,535</b>	<b>16,037</b>	<b>18,309</b>
<b>Fund Balances at End of Year</b>	<b>\$ 2,008,876</b>	<b>\$ 9,334</b>	<b>\$ 45,318</b>	<b>\$ 18,999</b>	<b>\$ 26,704</b>

<u>Reappraisal Fund</u>	<u>Employment Security</u>	<u>Veterans' Aid Fund</u>	<u>Senior Services Fund</u>	<u>Juvenile Diversion</u>	<u>Drug Court Fund</u>	<u>Grant Fund</u>	<u>Homeland Security Fund</u>
\$	\$	\$	\$	\$	\$	\$	\$
		3	73,700	500	17,237	18,037	
<u>26</u>			<u>14,827</u>		<u>2,464</u>		
<u>26</u>	<u>0</u>	<u>3</u>	<u>88,527</u>	<u>500</u>	<u>19,701</u>	<u>18,037</u>	<u>0</u>
27,825	846	0	86,407	576	24,185	15,945	0
<u>27,825</u>	<u>846</u>	<u>0</u>	<u>86,407</u>	<u>576</u>	<u>24,185</u>	<u>15,945</u>	<u>0</u>
25,000	0		5,072		9,360	3,600	
					(4,180)	(5,650)	
<u>25,000</u>	<u>0</u>		<u>5,072</u>		<u>5,180</u>	<u>(2,050)</u>	
(2,799)	(846)	3	7,192	(76)	696	42	0
<u>3,519</u>	<u>1,114</u>	<u>5,322</u>	<u>87,889</u>	<u>8,409</u>	<u>4890</u>	<u>1,434</u>	<u>627</u>
<u>\$ 720</u>	<u>\$ 268</u>	<u>\$ 5,325</u>	<u>\$ 95,081</u>	<u>\$ 8,333</u>	<u>\$ 5,586</u>	<u>\$ 1,476</u>	<u>\$ 627</u>



<u>Emergency Preparedness Fund</u>	<u>911 Wireless Services Fund</u>	<u>Commissary Fund</u>	<u>Crime Prevention Fund</u>	<u>Infra Damage/ Disaster Fund</u>	<u>E911 Fund</u>	<u>Register of Deeds Preservation and Modernization</u>	<u>Emergency Bridge Fund</u>
36,596	59,376		767		31,511		12
		144,622	2,050			8,232	
<u>36,596</u>	<u>59,376</u>	<u>144,622</u>	<u>2,817</u>	<u>0</u>	<u>31,511</u>	<u>8,232</u>	<u>12</u>
94,123	13,178	143,922	62		19,401	3,675	
<u>94,123</u>	<u>13,178</u>	<u>143,922</u>	<u>62</u>	<u>0</u>	<u>19,401</u>	<u>3,675</u>	<u>0</u>
36,922	(45,832)						
<u>36,922</u>	<u>(45,832)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(20,605)	366	700	2,755	0	12,110	4,557	12
<u>72,759</u>	<u>46,313</u>	<u>207,480</u>	<u>117,709</u>	<u>1,100</u>	<u>68,845</u>	<u>3,049</u>	<u>173,209</u>
<u>52,154</u>	<u>46,679</u>	<u>208,180</u>	<u>120,464</u>	<u>1,100</u>	<u>80,955</u>	<u>7,606</u>	<u>173,221</u>

<u>Special Road Fund</u>	<u>County Building Fund</u>	<u>Highway Bond</u>	<u>Highway Buyback</u>	<u>Employee Wellness</u>	<u>Wireless Service</u>
		399,664	277,632	2,715	
<u>0</u>	<u>0</u>	<u>399,664</u>	<u>277,632</u>	<u>2,715</u>	<u>0</u>
	12,117			27,453	
	<u>92,000</u>	<u>400,014</u>			
<u>0</u>	<u>104,117</u>	<u>400,014</u>	<u>0</u>	<u>27,453</u>	<u>0</u>
	77,000	61,122		35,680	45,832
<u>0</u>	<u>77,000</u>	<u>61,122</u>	<u>0</u>	<u>35,680</u>	<u>45,832</u>
0	(27,117)	60,772	277,632	10,942	45,832
<u>144,285</u>	<u>27,486</u>	<u>227,679</u>	<u>247,160</u>	<u>0</u>	<u>86,076</u>
<u>144,285</u>	<u>369</u>	<u>288,451</u>	<u>524,792</u>	<u>10,942</u>	<u>131,908</u>

**SALINE COUNTY CLERK  
WILBER, NEBRASKA  
STATEMENT OF CHANGES IN ASSETS, LIABILITIES AND FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Balance July 1, 2014</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2015</u>
<b>ASSETS</b>				
Cash	\$ 751	\$ (540)	\$	\$ 211
Deposits	14,422	160,349	164,839	9,932
Accounts Receivable	<u>2,595</u>	<u>(1,741)</u>	<u></u>	<u>854</u>
<b>Total Assets</b>	<u><u>17,768</u></u>	<u><u>158,068</u></u>	<u><u>164,839</u></u>	<u><u>10,997</u></u>
 <b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Due to State Treasurer:				
Documentary stamp tax	8,272	76,948	80,961	4,259
Title Fees	10	55	59	6
Game and Park Fees	<u>97</u>	<u>773</u>	<u>845</u>	<u>25</u>
<b>Total Liabilities</b>	<u><u>8,379</u></u>	<u><u>77,776</u></u>	<u><u>81,865</u></u>	<u><u>4,290</u></u>
 <b>Fund Balances:</b>				
Unreserved, Undesignated				
Due to County Treasurer:				
Recording Fees	6,076	50,190	51,544	4,722
Documentary Stamp Tax	2,363	21,982	23,129	1,216
Miscellaneous	7	63	69	1
Due to Preservation Fund	<u>943</u>	<u>8,057</u>	<u>8,232</u>	<u>768</u>
<b>Total Fund Balances</b>	<u><u>9,389</u></u>	<u><u>80,292</u></u>	<u><u>82,974</u></u>	<u><u>6,707</u></u>
 <b>Total Liabilities and Fund Balances</b>	 <u><u>\$ 17,768</u></u>	 <u><u>\$ 158,068</u></u>	 <u><u>\$ 164,839</u></u>	 <u><u>\$ 10,997</u></u>

**SALINE COUNTY CLERK OF THE DISTRICT COURT  
WILBER, NEBRASKA  
STATEMENT OF CHANGES IN ASSETS, LIABILITIES AND FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Balance July 1, 2014</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2015</u>
<b>ASSETS</b>				
Cash	\$ 114	\$ 113	\$	\$ 227
Deposits	<u>58,378</u>	<u>313,671</u>	<u>330,763</u>	<u>41,286</u>
Total Assets	<u><u>58,492</u></u>	<u><u>313,784</u></u>	<u><u>330,763</u></u>	<u><u>41,513</u></u>
 <b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Due to State Treasurer:				
State Fees	1,478	24,354	23,534	2,298
Trust	55,343	264,833	283,036	37,140
State Judges Retirement	<u>182</u>	<u>1,738</u>	<u>1,706</u>	<u>214</u>
Total Due to State Treasurer	<u>57,003</u>	<u>290,925</u>	<u>308,276</u>	<u>39,652</u>
Total Liabilities	<u>57,003</u>	<u>290,925</u>	<u>308,276</u>	<u>39,652</u>
Fund Balances:				
Unreserved, Undesignated				
Due to County Treasurer:				
Regular Fees	<u>1,489</u>	<u>22,859</u>	<u>22,487</u>	<u>1,861</u>
Total Fund Balances	<u>1,489</u>	<u>22,859</u>	<u>22,487</u>	<u>1,861</u>
Total Liabilities and Fund Balances	<u><u>\$ 58,492</u></u>	<u><u>\$ 313,784</u></u>	<u><u>\$ 330,763</u></u>	<u><u>\$ 41,513</u></u>

**SALINE COUNTY SHERIFF  
WILBER, NEBRASKA  
STATEMENT OF CHANGES IN ASSETS, LIABILITIES AND FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Balance July 1, 2014</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2015</u>
<b>ASSETS</b>				
Cash	\$ 922	\$ (347)	\$ 0	\$ 575
Deposits	3,840	47,579	47,956	3,463
Accounts Receivable	<u>70</u>	<u>466</u>	<u>0</u>	<u>536</u>
<b>Total Assets</b>	<u><u>4,832</u></u>	<u><u>47,698</u></u>	<u><u>47,956</u></u>	<u><u>4,574</u></u>
 <b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Cost Refunds	<u>1,154</u>	<u>5,701</u>	<u>5,701</u>	<u>1,154</u>
<b>Total Liabilities</b>	<u>1,154</u>	<u>5,701</u>	<u>5,701</u>	<u>1,154</u>
 Fund Balances:				
Unreserved, Undesignated				
Due to County Treasurer:				
Writ Fees	1,815	18,149	18,621	1,343
Inspections	450	6,400	6,310	540
Fees, Commissions, Mileage and Miscellaneous	<u>1,413</u>	<u>17,448</u>	<u>17,324</u>	<u>1,537</u>
<b>Total Fund Balances</b>	<u>3,678</u>	<u>41,997</u>	<u>42,255</u>	<u>3,420</u>
<b>Total Liabilities and Fund Balances</b>	<u><u>\$ 4,832</u></u>	<u><u>\$ 47,698</u></u>	<u><u>\$ 47,956</u></u>	<u><u>\$ 4,574</u></u>

**SALINE COUNTY ATTORNEY  
WILBER, NEBRASKA  
STATEMENT OF CHANGES IN ASSETS, LIABILITIES AND FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Balance July 1, 2014</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2015</u>
<b>ASSETS</b>				
Deposits	\$ 1,773	\$ 28,124	\$ 27,932	\$ 1,965
Total Assets	<u>1,773</u>	<u>28,124</u>	<u>27,932</u>	<u>1,965</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Restitution Payable	<u>45</u>	<u>19,963</u>	<u>19,972</u>	<u>36</u>
Total Liabilities	<u>45</u>	<u>19,963</u>	<u>19,972</u>	<u>36</u>
Fund Balances:				
Unreserved, Undesignated				
Due to County Treasurer:				
Bad Check Fee	0	620	580	40
Collection Fees	<u>1,728</u>	<u>7,541</u>	<u>7,380</u>	<u>1,889</u>
Total Fund Balances	<u>1,728</u>	<u>8,161</u>	<u>7,960</u>	<u>1,929</u>
Total Liabilities and Fund Balances	<u>\$ 1,773</u>	<u>\$ 28,124</u>	<u>\$ 27,932</u>	<u>\$ 1,965</u>

**SALINE COUNTY VETERANS' AID  
WILBER, NEBRASKA  
STATEMENT OF CHANGES IN ASSETS, LIABILITIES AND FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Balance July 1, 2014</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2015</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>

**SALINE COUNTY INMATE TRUST ACCOUNT  
WILBER, NEBRASKA  
STATEMENT OF CHANGES IN ASSETS, LIABILITIES AND FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Balance July 1, 2014</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2015</u>
<b>ASSETS</b>				
Cash on Hand	\$ 2,138	\$ (1,970)	\$	\$ 168
Deposits	<u>12,146</u>	<u>369,908</u>	<u>377,198</u>	<u>4,856</u>
Total Assets	<u>14,284</u>	<u>367,938</u>	<u>377,198</u>	<u>5,024</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Commissary	<u>14,284</u>	<u>223,315</u>	<u>232,575</u>	<u>5,024</u>
Total Liabilities	<u>14,284</u>	<u>223,315</u>	<u>232,575</u>	<u>5,024</u>
Fund Balances:				
Unreserved, Undesignated Due to County Treasurer:				
Commissary	<u>0</u>	<u>144,623</u>	<u>144,623</u>	<u>0</u>
Total Fund Balances	<u>0</u>	<u>144,623</u>	<u>144,623</u>	<u>0</u>
Total Liabilities and Fund Balances	<u>\$ 14,284</u>	<u>\$ 367,938</u>	<u>\$ 377,198</u>	<u>\$ 5,024</u>



**SALINE COUNTY INMATE BOARDING ACCOUNT  
WILBER, NEBRASKA  
STATEMENT OF CHANGES IN ASSETS, LIABILITIES AND FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Balance July 1, 2014</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2015</u>
<b>ASSETS</b>				
Accounts Receivable	\$ <u>126,288</u>	\$ <u>1,555,414</u>	\$ <u>1,476,538</u>	\$ <u>205,164</u>
Total Assets	<u>126,288</u>	<u>1,555,414</u>	<u>1,476,538</u>	<u>205,164</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>126,288</u>	<u>1,555,414</u>	<u>1,476,538</u>	<u>205,164</u>
Total Fund Balances	<u>126,288</u>	<u>1,555,414</u>	<u>1,476,538</u>	<u>205,164</u>
Total Liabilities and Fund Balances	\$ <u>126,288</u>	\$ <u>1,555,414</u>	\$ <u>1,476,538</u>	\$ <u>205,164</u>

**SALINE COUNTY EXTENSION  
WILBER, NEBRASKA  
STATEMENT OF CHANGES IN ASSETS, LIABILITIES AND FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Balance July 1, 2014</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2015</u>
<b>ASSETS</b>				
Petty Cash	\$ 116	\$ 20	\$	\$ 136
Deposits	<u>6,842</u>	<u>18,365</u>	<u>18,504</u>	<u>6,703</u>
<b>Total Assets</b>	<u><u>6,958</u></u>	<u><u>18,385</u></u>	<u><u>18,504</u></u>	<u><u>6,839</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>6,958</u>	<u>18,385</u>	<u>18,504</u>	<u>6,839</u>
<b>Total Fund Balances</b>	<u>6,958</u>	<u>18,385</u>	<u>18,504</u>	<u>6,839</u>
 <b>Total Liabilities and Fund Balances</b>	 <u><u>\$ 6,958</u></u>	 <u><u>\$ 18,385</u></u>	 <u><u>\$ 18,504</u></u>	 <u><u>\$ 6,839</u></u>

**SCHULZ & ASSOCIATES, P.C.**  
CERTIFIED PUBLIC ACCOUNTANTS

106 Eastside Blvd  
Beatrice, NE 68310-3477  
Phone (402) 223-3598  
Fax (402) 228-4731

E-mail: [contactus@schulzcpas.com](mailto:contactus@schulzcpas.com)  
Website: [www.schulzcpas.com](http://www.schulzcpas.com)

300 6<sup>th</sup> Street, P.O. Box 535  
Fairbury, NE 68352-0535  
Phone (402) 729-6137  
Fax (402) 729-6337

October 7, 2015

**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, 2015, and the related notes to the financial statements, which collectively comprise the County's financial statements and have issued our report thereon dated October 7, 2015. 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.

*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.

## Internal Control over Financial Reporting, continued

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.

*County's Response: We are aware of this concern and understand that it is at times impossible for proper segregation of duties due to limited staff. It is correct to say that funds are also limited to hire more staffing to separate these duties.*

## 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*.

## Saline County's Response to Findings

Saline County's response to the findings identified in our audit is described above. Saline County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

## Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of 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