

SALINE COUNTY, NEBRASKA
FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2016

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, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the cash basis of accounting described in Note 1. This includes 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 opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the 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, 2016, 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 31, 2016, 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.

A handwritten signature in cursive script that reads "Schulz & Associates".

Schulz & Associates, P.C.
Certified Public Accountants
October 31, 2016

**SALINE COUNTY
STATEMENT OF NET POSITION - CASH BASIS
JUNE 30, 2016**

ASSETS	<u>Governmental Activities</u>
Cash and Cash Equivalents	\$ <u>11,753,692</u>
Total Assets	<u><u>11,753,692</u></u>
NET POSITION	
Restricted for:	
Visitor Promotion	68,361
County Building Fund	4,583,544
Emergency Preparedness and Services	17,212
Law Enforcement and Crime Prevention	1,298
Debt Service	2,216,216
Homeland Security	5,327
Unrestricted	<u>4,861,734</u>
Total Net Position	\$ <u><u>11,753,692</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, 2016

Functions:	Cash Disbursements	Program Cash Receipts		Net (Disbursements) Receipts and Changes in Net Position
		Fees, Fines, and Charges for Services	Operating Grants and Contributions	
Governmental Activities:				
General Government	\$ (3,725,068)	\$ 525,233	\$ 100,616	\$ (3,099,219)
Public Safety	(3,127,176)	2,104,148	112,810	(910,218)
Public Works	(6,471,843)		2,156,798	(4,315,045)
Public Welfare and Social Services	(38,697)			(38,697)
Public Health	(27,175)		2,959	(24,216)
Culture and Recreation	(13,031)			(13,031)
Debt Service	(1,053,858)			(1,053,858)
Total Governmental Activities	(14,456,848)	2,629,381	2,373,183	(9,454,284)
 General Receipts:				
Taxes				7,221,702
Intergovernmental				551,798
Interest Income				49,239
Licenses and Permits				6,020
Miscellaneous				305,622
				8,134,381
Change in Net Position				(1,319,903)
Net Position - Beginning				13,073,595
Net Position - Ending				\$ 11,753,692

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, 2016

	<u>Total Governmental Funds</u>	<u>General Fund</u>	<u>Inheritance Tax Fund</u>	<u>Road Fund</u>
ASSETS				
Cash and Cash Equivalents	\$ 11,753,692	\$ 1,739,003	\$ 2,208,121	\$ 587,784
Total Assets	<u>11,753,692</u>	<u>1,739,003</u>	<u>2,208,121</u>	<u>587,784</u>
 FUND BALANCES				
Restricted for:				
Visitor Promotion	68,361			
County Building Fund	4,583,544			
Emergency Preparedness and Services	17,212			
Law Enforcement and Crime Prevention	1,298			
Debt Service	2,216,216		2,208,121	
Homeland Security	5,327			
Committed to:				
Road	587,784			587,784
Child Support	59,848			
Assigned to:				
Other Purposes	2,475,099			
Unassigned:	1,739,003	1,739,003		
Total Cash Basis Fund Balances	<u>\$ 11,753,692</u>	<u>\$ 1,739,003</u>	<u>\$ 2,208,121</u>	<u>\$ 587,784</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>
\$ <u>351,065</u>	\$ <u>4,580,938</u>	\$ <u>2,286,781</u>
<u>351,065</u>	<u>4,580,938</u>	<u>2,286,781</u>

	68,361
4,580,938	2,606
	17,212
	1,298
	8,095
	5,327

59,848

351,065	2,124,034
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\$ <u>351,065</u>	\$ <u>4,580,938</u>	\$ <u>2,286,781</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, 2016

	Total Governmental Funds	General Fund	Inheritance Tax Fund	Road Fund
Receipts				
Taxes	\$ 7,221,702	\$ 6,070,323	\$ 498,484	\$
Licenses and Permits	6,020	1,320		4,700
Intergovernmental	2,924,981	501,245		1,517,253
Charges for Services	2,629,381	2,620,034		
Interest	49,239	49,239		
Miscellaneous	305,622	36,571		82,621
Total Receipts	13,136,945	9,278,732	498,484	1,604,574
Disbursements				
General Government	3,725,068	3,450,768	29	
Public Safety	3,127,176	2,764,531		
Public Works	6,471,843	201,902		4,035,834
Public Assistance	38,697	38,697		
Public Health	27,175			
Culture and Recreation	13,031			
Debt Service:				
Principal Payments	650,000			
Interest Payments	403,858			
Total Disbursements	14,456,848	6,455,898	29	4,035,834
Excess (Deficiency) of Receipts Over Disbursements	(1,319,903)	2,822,834	498,455	(2,431,260)
Other Financing Sources (Uses)				
Transfers from Other Funds	3,054,899	27,500	695,000	1,861,563
Transfers to Other Funds	(3,054,899)	(2,038,464)	(260,500)	
Total Other Financing Sources (Uses)	0	(2,010,964)	434,500	1,861,563
Net Change in Fund Balances	(1,319,903)	811,870	932,955	(569,697)
Cash Basis Fund Balance - Beginning	13,073,595	927,133	1,275,166	1,157,481
Cash Basis Fund Balance - Ending	<u>\$ 11,753,692</u>	<u>\$ 1,739,003</u>	<u>\$ 2,208,121</u>	<u>\$ 587,784</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>
\$ 394,417	\$	\$ 258,478
32,153		874,330 9,347
	0	186,430
<u>426,570</u>	<u>0</u>	<u>1,328,585</u>
		274,271 362,645
	2,234,107	
		27,175 13,031
395,000		255,000
<u>20,398</u>		<u>383,460</u>
<u>415,398</u>	<u>2,234,107</u>	<u>1,315,582</u>
<u>11,172</u>	<u>(2,234,107)</u>	<u>13,003</u>
		470,836 (205,935)
	(550,000)	
<u>0</u>	<u>(550,000)</u>	<u>264,901</u>
11,172	(2,784,107)	277,904
<u>339,893</u>	<u>7,365,045</u>	<u>2,008,877</u>
<u>\$ 351,065</u>	<u>\$ 4,580,938</u>	<u>\$ 2,286,781</u>

SALINE COUNTY
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES - CASH BASIS
FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2016

	<u>Balance</u> <u>July 1, 2015</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2016</u>
ASSETS:				
Cash and Deposits	\$ 634,361	\$ 34,807,700	\$ 34,819,152	\$ 622,909
Total Assets	<u>634,361</u>	<u>34,807,700</u>	<u>34,819,152</u>	<u>622,909</u>
 LIABILITIES:				
Due to Other Governments:				
State	235,407	2,675,882	2,684,681	226,608
Schools	309,449	23,312,848	23,314,406	307,891
Educational Service Units	2,865	342,277	342,719	2,423
Technical Colleges	11,155	1,545,586	1,545,091	11,650
Natural Resources Districts	5,408	591,140	592,581	3,967
Fire Districts	3,951	264,649	265,781	2,819
Municipalities	58,714	2,889,176	2,891,096	56,794
Airport Authorities	785	48,006	48,115	676
Agricultural Society	903	99,894	100,118	679
Historical Society	191	21,444	21,489	146
Clerk of District Court Trust	2,779	3,264	3,623	2,420
Others	<u>2,754</u>	<u>3,013,534</u>	<u>3,009,452</u>	<u>6,836</u>
Total Liabilities	<u>634,361</u>	<u>34,807,700</u>	<u>34,819,152</u>	<u>622,909</u>
TOTAL NET POSITION	<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, 2016**

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 received 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 38 to 45 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, 2016**

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, 2016**

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, 2016**

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

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, 2016**

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 2015 taxes which will be materially collected in May and September, 2016, was set at \$0.293131/\$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 \$11,753,692 and \$622,909 for Fiduciary funds. The bank balance for all funds totaled \$12,338,097. For purposes of classifying categories of custodial risk, the bank balances of deposits as of June 30, 2016 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, 2016**

NOTE 3: DEPOSITS AND INVESTMENTS (CONCLUDED):

In summary, Pooled Cash and Investments as of June 30, 2016 consists of:

Deposits	\$ 12,336,337
Cash on Hand	<u>40,264</u>
 Total	 <u>\$ 12,376,601</u>

NOTE 4: INTERFUND TRANSFERS:

The detail of interfund transfers for the year ended June 30, 2016 is as follows:

<u>Transfers To</u>	<u>Transfers From</u>	<u>Amount</u>
Road	General	\$ 1,861,563
County Building	General	51,500
Bailiff	General	29,680
Aging Service	General	5,072
Drug Court	General	5,649
Reappraisal	General	65,000
Wellness	General	15,000
Employment Security	General	5,000
CTHSE Debt	Inheritance	233,000
911 Wireless Holding	911 Wireless Service	43,365
General	Inheritance	27,500
Inheritance	Other Capital Projects	550,000
Inheritance	Emergency Prepared	20,000
Inheritance	Debt Service	125,000
Vets Memorial	Visitor Improvement	17,570

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, Cum. Supp. 2014, Supp. 2015) 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, 2016**

NOTE 5: RETIREMENT PROGRAM (CONCLUDED):

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, 2016, the employees contributed \$207,243 and the County contributed \$307,085, 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.

**SALINE COUNTY
WILBER, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2016**

NOTE 6: DEFERRED COMPENSATION PLAN (CONCLUDED):

The following is a summary of the increases and decreases of the fund for the year ended June 30, 2016:

Fund Assets (at market value), July 1, 2015	\$	583,622
Deferrals of compensation		52,615
Withdrawals		(46,364)
Net earnings and adjustments to market value		<u>(14,106)</u>
Fund Assets (at market value), June 30, 2016	\$	<u>575,767</u>

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, 2016.

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, 2016.

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.

**SALINE COUNTY
WILBER, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2016**

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 \$58,091 towards the operation of Region V during fiscal year 2016. 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.

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, 2015	\$ 8,647
Purchases	0
Payments	<u>8,647</u>
Balance June 30, 2016	<u>\$ 0</u>

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, 2016, was \$5,250,000. 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.

**SALINE COUNTY
WILBER, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2016**

NOTE 12: LONG-TERM DEBT (CONCLUDED):

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, 2016, was \$1,750,000. 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, 2016, 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.

Total Future Payments on All Bonds:

<u>Fiscal Year</u> <u>End June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2017	\$ 660,000	\$ 396,873	\$ 1,056,873
2018	660,000	391,093	1,051,093
2019	670,000	383,496	1,053,496
2020	680,000	373,708	1,053,708
2021	675,000	361,553	1,036,553
2022-26	3,600,000	1,267,366	4,867,366
2027-31	4,130,000	1,011,893	5,141,893
2032-36	<u>3,640,000</u>	<u>300,925</u>	<u>3,940,925</u>
Total	<u>14,715,000</u>	<u>4,486,907</u>	<u>19,201,907</u>

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.

**SALINE COUNTY
WILBER, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2016**

NOTE 13: RISK MANAGEMENT (CONCLUDED):

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.

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.

	NIRMA Coverage		Maximum Coverage
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 \$6,806,836 and has paid \$2,913,050 as of June 30, 2016. The remaining \$3,893,786 will be paid out during the fiscal year June 30, 2017.

**BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2016**

	Original Budget	Final Budget	2016 Actual	Variance with Final Budget Favorable (Unfavorable)
RECEIPTS				
Property Taxes	\$ 6,281,602	\$ 6,281,602	\$ 6,070,323	\$ (211,279)
Licenses and Permits	0	0	1,320	1,320
Intergovernmental	56,700	56,700	501,245	444,545
Charges for Services	2,272,800	2,272,800	2,620,034	347,234
Interest	22,000	22,000	49,239	27,239
Miscellaneous	11,700	11,700	36,571	24,871
TOTAL RECEIPTS	<u>8,644,802</u>	<u>8,644,802</u>	<u>9,278,732</u>	<u>633,930</u>
DISBURSEMENTS				
General Government:				
Board of Supervisors	152,200	152,200	148,111	4,089
Clerk	197,380	197,380	184,411	12,969
Treasurer	261,405	261,405	249,388	12,017
Assessor	260,467	260,467	257,708	2,759
Election Commissioner	44,950	44,950	33,049	11,901
Planning & Zoning	11,504	11,504	9,168	2,336
Data Processing	27,000	27,000	24,774	2,226
Clerk of District Court	99,574	99,574	94,863	4,711
County Court System	19,000	19,000	12,755	6,245
Building & Grounds	186,412	186,412	138,763	47,649
Agricultural Extension Agent	146,358	146,358	144,542	1,816
Child Support Enforcement	370,437	370,437	44,115	326,322
Miscellaneous	2,406,719	2,406,719	2,109,121	297,598
Public Safety:				
Sheriff	642,117	642,117	622,443	19,674
County Attorney	216,521	216,521	198,704	17,817
Child Support Services	139,340	139,340	120,390	18,950
County Jail	1,699,529	1,699,529	1,579,149	120,380
911 Emergency	244,421	244,421	212,929	31,492
Emergency Management	47,943	47,943	30,916	17,027
Public Works:				
Highway Superintendent	146,200	146,200	130,126	16,074
Surveyor	32,300	32,300	24,792	7,508
Noxious Weed	51,040	51,040	46,984	4,056
Public Assistance:				
Veterans' Service Officer	40,947	40,947	38,697	2,250
TOTAL DISBURSEMENTS	<u>7,443,764</u>	<u>7,443,764</u>	<u>6,455,898</u>	<u>987,866</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	<u>1,201,038</u>	<u>1,201,038</u>	<u>2,822,834</u>	<u>1,621,796</u>
OTHER FINANCING SOURCES (USES)				
Transfers from Other Funds	231,882	231,882	27,500	(204,382)
Transfers to Other Funds	(2,189,857)	(2,189,857)	(2,038,464)	151,393
Net Change in Fund Balance	(756,937)	(756,937)	811,870	1,568,807
FUND BALANCES - BEGINNING	<u>927,133</u>	<u>927,133</u>	<u>927,133</u>	<u>0</u>
FUND BALANCES - ENDING	<u>\$ 170,196</u>	<u>\$ 170,196</u>	<u>\$ 1,739,003</u>	<u>\$ 1,568,807</u>

SALINE COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
MAJOR FUNDS
FOR THE YEAR ENDED JUNE 30, 2016

<u>INHERITANCE TAX</u>	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Receipts:				
Taxes	\$ 250,000	\$ 250,000	\$ 498,484	\$ 248,484
Total Receipts	<u>250,000</u>	<u>250,000</u>	<u>498,484</u>	<u>248,484</u>
Disbursements	<u>1,843,284</u>	<u>1,843,284</u>	<u>29</u>	<u>1,843,255</u>
Excess (Deficiency) of Receipts Over Disbursements	<u>(1,593,284)</u>	<u>(1,593,284)</u>	<u>498,455</u>	<u>2,091,739</u>
Other Financing Sources:				
Transfer from other Fund	550,000	550,000	695,000	145,000
Transfer to other Fund	<u>(231,882)</u>	<u>(231,882)</u>	<u>(260,500)</u>	<u>(28,618)</u>
Total Other Financing Sources (Uses)	<u>318,118</u>	<u>318,118</u>	<u>434,500</u>	<u>116,382</u>
Net Change In Fund Balance	(1,275,166)	(1,275,166)	932,955	2,208,121
Fund Balance at Beginning of Year	<u>1,275,166</u>	<u>1,275,166</u>	<u>1,275,166</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,208,121</u>	<u>\$ 2,208,121</u>
 <u>ROAD FUND</u>				
Receipts:				
License and Permits	\$ 5,000	\$ 5,000	\$ 4,700	\$ (300)
Intergovernmental	1,187,403	1,187,403	1,517,253	329,850
Miscellaneous	<u>2,190,000</u>	<u>2,190,000</u>	<u>82,621</u>	<u>(2,107,379)</u>
Total Receipts	<u>3,382,403</u>	<u>3,382,403</u>	<u>1,604,574</u>	<u>(1,777,829)</u>
Disbursements	<u>6,214,100</u>	<u>6,214,100</u>	<u>4,035,834</u>	<u>2,178,266</u>
Excess (Deficiency) of Receipts Oyer Disbursements	<u>(2,831,697)</u>	<u>(2,831,697)</u>	<u>(2,431,260)</u>	<u>400,437</u>
Other Financing Sources:				
Transfer from other Fund	<u>1,875,000</u>	<u>1,875,000</u>	<u>1,861,563</u>	<u>(13,437)</u>
Net Change in Fund Balance	(956,697)	(956,697)	(569,697)	387,000
Fund Balance at Beginning of Year	<u>1,157,481</u>	<u>1,157,481</u>	<u>1,157,481</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 200,784</u>	<u>\$ 200,784</u>	<u>\$ 587,784</u>	<u>\$ 387,000</u>

SALINE COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
MAJOR FUNDS
FOR THE YEAR ENDED JUNE 30, 2016

<u>JAIL BOND</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
Receipts:				
Property Taxes	\$ 411,908	\$ 411,908	\$ 394,417	\$ (17,491)
Intergovernmental	<u>1,600</u>	<u>1,600</u>	<u>32,153</u>	<u>30,553</u>
Total Receipts	<u>413,508</u>	<u>413,508</u>	<u>426,570</u>	<u>13,062</u>
Disbursements				
Principal	733,003	733,003	395,000	338,003
Interest	<u>20,398</u>	<u>20,398</u>	<u>20,398</u>	<u>0</u>
Total Disbursements	<u>753,401</u>	<u>753,401</u>	<u>415,398</u>	<u>338,003</u>
Net Change in Fund Balance	(339,893)	(339,893)	11,172	351,065
Fund Balance at Beginning of Year	<u>339,893</u>	<u>339,893</u>	<u>339,893</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 351,065</u>	<u>\$ 351,065</u>

OTHER CAPITAL PROJECTS

Receipts:	\$ 0	\$ 0	\$ 0	\$ 0
Disbursements	<u>6,815,045</u>	<u>6,815,045</u>	<u>2,234,107</u>	<u>4,580,938</u>
Other Financing Sources:				
Transfer to other Fund	<u>(550,000)</u>	<u>(550,000)</u>	<u>(550,000)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(550,000)</u>	<u>(550,000)</u>	<u>(550,000)</u>	<u>0</u>
Net Change in Fund Balance	(7,365,045)	(7,365,045)	(2,784,107)	4,580,938
Fund Balance at Beginning of Year	<u>7,365,045</u>	<u>7,365,045</u>	<u>7,365,045</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 4,580,938</u>	<u>\$ 4,580,938</u>

SALINE COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
NONMAJOR FUNDS
FOR THE YEAR ENDED JUNE 30, 2016

<u>DISTRICT COURT - BAILIFF FUND</u>	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Receipts:				
Intergovernmental	\$ 34,128	\$ 34,128	\$ 34,263	\$ 135
Total Receipts	<u>34,128</u>	<u>34,128</u>	<u>34,263</u>	<u>135</u>
Disbursements	<u>68,381</u>	<u>68,381</u>	<u>64,764</u>	<u>3,617</u>
Other Financing Sources (Uses):				
Transfer from Other Funds	<u>29,072</u>	<u>29,072</u>	<u>29,680</u>	<u>608</u>
Total Other Financing Sources (Uses)	<u>29,072</u>	<u>29,072</u>	<u>29,680</u>	<u>608</u>
Net Change in Fund Balance	(5,181)	(5,181)	(821)	4,360
Fund Balance at Beginning of Year	<u>9,334</u>	<u>9,334</u>	<u>9,334</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 4,153</u>	<u>\$ 4,153</u>	<u>\$ 8,513</u>	<u>\$ 4,360</u>
 <u>CHILD SUPPORT ENFORCEMENT FUND</u>				
Receipts:				
Intergovernmental	\$ 0	\$ 0	\$ 14,530	\$ 14,530
Total Receipts	<u>0</u>	<u>0</u>	<u>14,530</u>	<u>14,530</u>
Disbursements:	<u>45,318</u>	<u>45,318</u>	<u>0</u>	<u>45,318</u>
Net Change in Fund Balance	(45,318)	(45,318)	14,530	59,848
Fund Balance at Beginning of Year	<u>45,318</u>	<u>45,318</u>	<u>45,318</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 59,848</u>	<u>\$ 59,848</u>
 <u>VISITOR PROMOTION FUND</u>				
Receipts:				
Taxes	\$ 11,000	\$ 11,000	\$ 13,410	\$ 2,410
Disbursements	<u>29,999</u>	<u>29,999</u>	<u>6,486</u>	<u>23,513</u>
Net Change in Fund Balance	(18,999)	(18,999)	6,924	25,923
Fund Balance at Beginning of Year	<u>18,999</u>	<u>18,999</u>	<u>18,999</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 25,923</u>	<u>\$ 25,923</u>

SALINE COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
NONMAJOR FUNDS
FOR THE YEAR ENDED JUNE 30, 2016

<u>VISITORS IMPROVEMENT FUND</u>	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Receipts:				
Taxes	\$ 11,000	\$ 11,000	\$ 12,582	\$ 1,582
Disbursements	37,704	37,704	6,545	31,159
Other Financing Sources (Uses):				
Transfer to Other Funds	0	0	(17,570)	(17,570)
Total Other Financing Sources (Uses)	0	0	(17,570)	(17,570)
Net Change in Fund Balance	(26,704)	(26,704)	(11,533)	15,171
Fund Balance at Beginning of Year	26,704	26,704	26,704	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 15,171</u>	<u>\$ 15,171</u>
 <u>REAPPRAISAL FUND</u>				
Receipts:				
Miscellaneous	\$ 0	\$ 0	\$ 0	\$ 0
Disbursements	69,090	69,090	64,422	4,668
Other Financing Sources (Uses):				
Transfer from Other Funds	68,370	68,370	65,000	(3,370)
Total Other Financing Sources (Uses)	68,370	68,370	65,000	(3,370)
Net Change in Fund Balance	(720)	(720)	578	1,298
Fund Balance at Beginning of Year	720	720	720	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,298</u>	<u>\$ 1,298</u>

SALINE COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
NONMAJOR FUNDS
FOR THE YEAR ENDED JUNE 30, 2016

<u>EMPLOYMENT SECURITY</u>	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Receipts:				
Miscellaneous	\$ 0	\$ 0	\$ 2,662	\$ 2,662
Disbursements	40,000	40,000	5,324	34,676
Other Financing Sources (Uses):				
Transfer from Other Funds	39,732	39,732	5,000	(34,732)
Total Other Financing Sources (Uses)	39,732	39,732	5,000	(34,732)
Net Change in Fund Balance	(268)	(268)	2,338	2,606
Fund Balance at Beginning of Year	268	268	268	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,606</u>	<u>\$ 2,606</u>
 <u>VETERANS' AID FUND</u>				
Receipts:				
Intergovernmental	\$ 0	\$ 0	\$ 2	\$ 2
Total Receipts	0	0	2	2
Disbursements	5,325	5,325	0	5,325
Net Change in Fund Balance	(5,325)	(5,325)	2	5,327
Fund Balance at Beginning of Year	5,325	5,325	5,325	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 5,327</u>	<u>\$ 5,327</u>

SALINE COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
NONMAJOR FUNDS
FOR THE YEAR ENDED JUNE 30, 2016

<u>SENIOR SERVICES FUND</u>	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Receipts:				
Intergovernmental	\$ 88,072	\$ 98,072	\$ 86,086	\$ (11,986)
Miscellaneous	6,767	6,767	5,800	(967)
Total Receipts	<u>94,839</u>	<u>104,839</u>	<u>91,886</u>	<u>(12,953)</u>
Disbursements	<u>167,800</u>	<u>177,800</u>	<u>174,827</u>	<u>2,973</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	(67,889)	(67,889)	(77,869)	(9,980)
Fund Balance at Beginning of Year	<u>95,081</u>	<u>95,081</u>	<u>95,081</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 27,192</u>	<u>\$ 27,192</u>	<u>\$ 17,212</u>	<u>\$ (9,980)</u>
 <u>JUVENILE DIVERSION</u>				
Receipts:				
Intergovernmental	\$ 2,200	\$ 2,200	\$ 1,400	\$ (800)
Total Receipts	<u>2,200</u>	<u>2,200</u>	<u>1,400</u>	<u>(800)</u>
Disbursements	<u>10,533</u>	<u>10,533</u>	<u>1,638</u>	<u>8,895</u>
Net Change in Fund Balance	(8,333)	(8,333)	(238)	8,095
Fund Balance at Beginning of Year	<u>8,333</u>	<u>8,333</u>	<u>8,333</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 8,095</u>	<u>\$ 8,095</u>

**SALINE COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
NONMAJOR FUNDS
FOR THE YEAR ENDED JUNE 30, 2016**

<u>DRUG COURT FUND</u>	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Receipts:				
Intergovernmental	\$ 19,479	\$ 19,479	\$ 19,843	\$ 364
Disbursements	26,500	26,500	25,192	1,308
Other Financing Sources (Uses):				
Transfer from Other Fund	5,649	5,649	5,649	0
Total Other Financing Sources (Uses)	5,649	5,649	5,649	0
Net Change in Fund Balance	(1,372)	(1,372)	300	1,672
Fund Balance at Beginning of Year	5,586	5,586	5,586	0
Fund Balance at End of Year	<u>\$ 4,214</u>	<u>\$ 4,214</u>	<u>\$ 5,886</u>	<u>\$ 1,672</u>
 <u>GRANT FUND</u>				
Receipts:				
Intergovernmental	\$ 100,728	\$ 100,728	\$ 15,750	\$ (84,978)
Total Receipts	100,728	100,728	15,750	(84,978)
Disbursements	102,204	102,204	14,208	87,996
Net Change in Fund Balance	(1,476)	(1,476)	1,542	3,018
Fund Balance at Beginning of Year	1,476	1,476	1,476	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 3,018</u>	<u>\$ 3,018</u>

**SALINE COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
NONMAJOR FUNDS
FOR THE YEAR ENDED JUNE 30, 2016**

<u>HOMELAND SECURITY FUND</u>	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
 <u>EMERGENCY PREPAREDNESS FUND</u>				
Receipts:				
Receipts Over Disbursements	\$ 31,100	\$ 31,100	\$ 32,143	\$ 1,043
Disbursements	83,254	83,254	23,562	59,692
Other Financing Sources (Uses):				
Transfer to Other Fund	0	0	(20,000)	(20,000)
Total Other Financing Sources (Uses)	0	0	(20,000)	(20,000)
Net Change in Fund Balance	(52,154)	(52,154)	(11,419)	40,735
Fund Balance at Beginning of Year	52,154	52,154	52,154	0
Fund Balance at End of Year	\$ 0	\$ 0	\$ 40,735	\$ 40,735

**SALINE COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
NONMAJOR FUNDS
FOR THE YEAR ENDED JUNE 30, 2016**

<u>911 WIRELESS SERVICES FUND</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
Receipts:				
Taxes	\$ 65,000	\$ 65,000	\$ 60,651	\$ (4,349)
Disbursements	67,147	67,147	16,135	51,012
Other Financing Sources (Uses):				
Transfer to Other Fund	(44,532)	(44,532)	(43,365)	1,167
Total Other Financing Sources (Uses)	(44,532)	(44,532)	(43,365)	1,167
Net Change in Fund Balance	(46,679)	(46,679)	1,151	47,830
Fund Balance at Beginning of Year	46,679	46,679	46,679	0
Fund Balance at End of Year	\$ <u>0</u>	\$ <u>0</u>	\$ <u>47,830</u>	\$ <u>47,830</u>
 <u>COMMISSARY FUND</u>				
Receipts:				
Miscellaneous	\$ 141,820	\$ 141,820	\$ 177,898	\$ 36,078
Disbursements	350,000	350,000	163,849	186,151
Net Change in Fund Balance	(208,180)	(208,180)	14,049	222,229
Fund Balance at Beginning of Year	208,180	208,180	208,180	0
Fund Balance at End of Year	\$ <u>0</u>	\$ <u>0</u>	\$ <u>222,229</u>	\$ <u>222,229</u>

**SALINE COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
NONMAJOR FUNDS
FOR THE YEAR ENDED JUNE 30, 2016**

<u>CRIME PREVENTION FUND</u>	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Receipts:				
Intergovernmental	\$ 1,536	\$ 1,536	\$ 9,411	\$ 7,875
Total Receipts	<u>1,536</u>	<u>1,536</u>	<u>9,411</u>	<u>7,875</u>
Disbursements	<u>122,000</u>	<u>122,000</u>	<u>32,539</u>	<u>89,461</u>
Net Change in Fund Balance	(120,464)	(120,464)	(23,128)	97,336
Fund Balance at Beginning of Year	<u>120,464</u>	<u>120,464</u>	<u>120,464</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 97,336</u>	<u>\$ 97,336</u>
<u>INFRA DAMAGE/DISASTER FUND</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, 2016

<u>E911 FUND</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
Receipts:				
Taxes	\$ 28,845	\$ 28,845	\$ 30,926	\$ 2,081
Disbursements	109,800	109,800	20,758	89,042
Net Change in Fund Balance	(80,955)	(80,955)	10,168	91,123
Fund Balance at Beginning of Year	80,955	80,955	80,955	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 91,123</u>	<u>\$ 91,123</u>

REGISTER OF DEEDS PRESERVATION AND MODERNIZATION

Receipts:				
Charges for Services	\$ 9,000	\$ 9,000	\$ 9,347	\$ 347
Total Receipts	9,000	9,000	9,347	347
Disbursements	16,606	16,606	1,158	15,448
Net Change in Fund Balance	(7,606)	(7,606)	8,189	15,795
Fund Balance at Beginning of Year	7,606	7,606	7,606	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 15,795</u>	<u>\$ 15,795</u>

EMERGENCY BRIDGE FUND

Receipts:				
Intergovernmental	\$ 0	\$ 0	\$ 12	\$ 12
Disbursements	173,221	173,221	0	173,221
Net Change in Fund Balance	(173,221)	(173,221)	12	173,233
Fund Balance at Beginning of Year	173,221	173,221	173,221	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 173,233</u>	<u>\$ 173,233</u>

SALINE COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
NONMAJOR FUNDS
FOR THE YEAR ENDED JUNE 30, 2016

<u>SPECIAL ROAD FUND</u>	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	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 144,285</u>	<u>\$ 144,285</u>
 <u>DRUG LAW ENFORCEMENT</u>				
Receipts:	\$ 2,100	\$ 2,100	\$ 0	\$ (2,100)
Disbursements	2,100	2,100	0	2,100
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>
 <u>COUNTY BUILDING FUND</u>				
Receipts:				
Miscellaneous	\$ 0	\$ 0	\$ 70	\$ 70
Disbursements	23,795	23,795	28,540	(4,745)
Other Financing Sources (Uses):				
Transfer from Other Fund	23,426	23,426	51,500	28,074
Total Other Financing Sources (Uses)	23,426	23,426	51,500	28,074
Net Change in Fund Balance	(369)	(369)	23,030	23,399
Fund Balance at Beginning of Year	369	369	369	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 23,399</u>	<u>\$ 23,399</u>

**SALINE COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
NONMAJOR FUNDS
FOR THE YEAR ENDED JUNE 30, 2016**

<u>HIGHWAY BOND</u>	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Receipts:				
Intergovernmental	\$ 340,410	\$ 340,410	\$ 340,410	\$ 0
Disbursements				
Principal Payments	485,568	485,568	255,000	230,568
Interest Payments	143,293	143,293	143,293	0
Total Disbursements	628,861	628,861	398,293	230,568
Net Change in Fund Balance	(288,451)	(288,451)	(57,883)	230,568
Fund Balance at Beginning of Year	288,451	288,451	288,451	0
Fund Balance at End of Year	\$ 0	\$ 0	\$ 230,568	\$ 230,568
<u>HIGHWAY BRIDGE BUYBACK</u>				
Receipts:				
Intergovernmental	\$ 277,632	\$ 277,632	\$ 299,328	\$ 21,696
Total Receipts	277,632	277,632	299,328	21,696
Disbursements				
Capital Outlay	802,424	802,424	0	802,424
Total Disbursements	802,424	802,424	0	802,424
Net Change in Fund Balance	(524,792)	(524,792)	299,328	824,120
Fund Balance at Beginning of Year	524,792	524,792	524,792	0
Fund Balance at End of Year	\$ 0	\$ 0	\$ 824,120	\$ 824,120

SALINE COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
NONMAJOR FUNDS
FOR THE YEAR ENDED JUNE 30, 2016

<u>EMPLOYEE WELLNESS FUND</u>	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Receipts:				
Intergovernmental	\$ 3,275	\$ 3,275	\$ 2,959	\$ (316)
Disbursements	36,350	36,350	27,175	9,175
Other Financing Sources (Uses):				
Transfer from Other Fund	22,133	22,133	15,000	(7,133)
Total Other Financing Sources (Uses)	22,133	22,133	15,000	(7,133)
Net Change in Fund Balance	(10,942)	(10,942)	(9,216)	1,726
Fund Balance at Beginning of Year	10,942	10,942	10,942	0
Fund Balance at End of Year	\$ 0	\$ 0	\$ 1,726	\$ 1,726
<u>WIRELESS SERVICE - HOLDING</u>				
Receipts:	\$ 0	\$ 0	\$ 0	\$ 0
Disbursements	176,441	176,441	0	176,441
Other Financing Sources (Uses):				
Transfer from Other Fund	44,532	44,532	43,365	(1,167)
Total Other Financing Sources (Uses)	44,532	44,532	43,365	(1,167)
Net Change in Fund Balance	(131,909)	(131,909)	43,365	175,274
Fund Balance at Beginning of Year	131,909	131,909	131,909	0
Fund Balance at End of Year	\$ 0	\$ 0	\$ 175,274	\$ 175,274
<u>VETERANS' MEMORIAL FUND</u>				
Receipts:				
Taxes	\$ 0	\$ 0	\$ 828	\$ 828
Disbursements	0	0	0	0
Other Financing Sources (Uses):				
Transfer from Other Funds	0	0	17,570	17,570
Net Change in Fund Balance	0	0	18,398	18,398
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	\$ 0	\$ 0	\$ 18,398	\$ 18,398

SALINE COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
NONMAJOR FUNDS
FOR THE YEAR ENDED JUNE 30, 2016

<u>COURTHOUSE BUILDING BOND</u>	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Receipts:				
Real Estate Taxes	\$ 243,000	\$ 243,000	\$ 140,081	\$ (102,919)
Intergovernmental	<u>0</u>	<u>0</u>	<u>18,193</u>	<u>18,193</u>
Total Receipts	<u>243,000</u>	<u>243,000</u>	<u>158,274</u>	<u>(84,726)</u>
Disbursements				
Interest Payments	<u>364,403</u>	<u>364,403</u>	<u>240,167</u>	<u>124,236</u>
Other Financing Sources (Uses):				
Transfer from Other Funds	121,403	121,403	233,000	111,597
Transfer to Other Funds	<u>0</u>	<u>0</u>	<u>(125,000)</u>	<u>(125,000)</u>
Total Other Financing Sources (Uses)	<u>121,403</u>	<u>121,403</u>	<u>108,000</u>	<u>(13,403)</u>
Net Change in Fund Balance	0	0	26,107	26,107
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 26,107</u>	<u>\$ 26,107</u>

**SALINE COUNTY
COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2016**

	Total Nonmajor Governmental Funds	District Court - Bailliff Fund	Child Support Enforcement Fund	Visitors Promotion Fund	Visitor Improvement Fund
Receipts:					
Taxes	\$ 258,478	\$	\$	\$ 13,410	\$ 12,582
Intergovernmental	874,330	34,263	14,530		
Charges for Service	9,347				
Miscellaneous	186,430				
Total Receipts	<u>1,328,585</u>	<u>34,263</u>	<u>14,530</u>	<u>13,410</u>	<u>12,582</u>
Disbursements:					
General Government	274,271				
Public Safety	362,645	64,764	0		
Public Health	27,175				
Culture and Recreation	13,031			6,486	6,545
Debt Service: Principal Payments	255,000				
Interest Payment	383,460				
Total Disbursements	<u>1,315,582</u>	<u>64,764</u>	<u>0</u>	<u>6,486</u>	<u>6,545</u>
Other Financing Sources					
Transfers In	470,836	29,680			
Transfers Out	(205,935)				(17,570)
Total Other Financing Sources	<u>264,901</u>	<u>29,680</u>	<u>0</u>	<u>0</u>	<u>(17,570)</u>
Net Change in Fund Balance	277,904	(821)	14,530	6,924	(11,533)
Fund Balances at Beginning of Year	<u>2,008,877</u>	<u>9,334</u>	<u>45,318</u>	<u>18,999</u>	<u>26,704</u>
Fund Balances at End of Year	<u>\$ 2,286,781</u>	<u>\$ 8,513</u>	<u>\$ 59,848</u>	<u>\$ 25,923</u>	<u>\$ 15,171</u>

<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>
\$	\$	\$	\$	\$	\$	\$	\$
		2	86,086	1,400	19,843	15,750	
<u>0</u>	<u>2,662</u>		<u>5,800</u>				
<u>0</u>	<u>2,662</u>	<u>2</u>	<u>91,886</u>	<u>1,400</u>	<u>19,843</u>	<u>15,750</u>	<u>0</u>
64,422	5,324	0	174,827	1,638	25,192	14,208	
<u>64,422</u>	<u>5,324</u>	<u>0</u>	<u>174,827</u>	<u>1,638</u>	<u>25,192</u>	<u>14,208</u>	<u>0</u>
65,000	5,000		5,072		5,649		
<u>65,000</u>	<u>5,000</u>		<u>5,072</u>		<u>5,649</u>	<u>0</u>	<u>0</u>
578	2,338	2	(77,869)	(238)	300	1,542	0
<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>\$ 1,298</u>	<u>\$ 2,606</u>	<u>\$ 5,327</u>	<u>\$ 17,212</u>	<u>\$ 8,095</u>	<u>\$ 5,886</u>	<u>\$ 3,018</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>
\$ 32,143	\$ 60,651	\$	\$ 9,411	\$	\$ 30,926	\$	\$ 12
		177,898	0			9,347	
<u>32,143</u>	<u>60,651</u>	<u>177,898</u>	<u>9,411</u>	<u>0</u>	<u>30,926</u>	<u>9,347</u>	<u>12</u>
23,562	16,135	163,849	32,539		20,758	1,158	
<u>23,562</u>	<u>16,135</u>	<u>163,849</u>	<u>32,539</u>	<u>0</u>	<u>20,758</u>	<u>1,158</u>	<u>0</u>
(20,000)	(43,365)						
<u>(20,000)</u>	<u>(43,365)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(11,419)	1,151	14,049	(23,128)	0	10,168	8,189	12
<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>\$ 40,735</u>	<u>\$ 47,830</u>	<u>\$ 222,229</u>	<u>\$ 97,336</u>	<u>\$ 1,100</u>	<u>\$ 91,123</u>	<u>\$ 15,795</u>	<u>\$ 173,233</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>	<u>Veterans Memorial</u>	<u>Courthouse Building Bond</u>
\$	\$	\$	\$	\$	\$	\$	\$
		340,410	299,328	2,959		828	140,081 18,193
	70						
0	70	340,410	299,328	2,959	0	828	158,274
	28,540						
				27,175			
		255,000 143,293					240,167
0	28,540	398,293	0	27,175	0	0	240,167
	51,500			15,000	43,365	17,570	233,000 (125,000)
0	51,500	0	0	15,000	43,365	17,570	108,000
0	23,030	(57,883)	299,328	(9,216)	43,365	18,398	26,107
144,285	369	288,451	524,792	10,942	131,908	0	
<u>\$ 144,285</u>	<u>\$ 23,399</u>	<u>\$ 230,568</u>	<u>\$ 824,120</u>	<u>\$ 1,726</u>	<u>\$ 175,273</u>	<u>\$ 18,398</u>	<u>\$ 26,107</u>

**SALINE COUNTY CLERK
WILBER, NEBRASKA
SCHEDULE OF OFFICE ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2016**

	<u>Balance July 1, 2015</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2016</u>
ASSETS				
Cash	\$ 211	\$ 491	\$ 0	\$ 702
Deposits	9,932	171,081	169,027	11,986
Accounts Receivable	<u>854</u>	<u>968</u>	<u>(148)</u>	<u>1,970</u>
Total Assets	<u><u>10,997</u></u>	<u><u>172,540</u></u>	<u><u>168,879</u></u>	<u><u>14,658</u></u>
 LIABILITIES AND FUND BALANCES				
Liabilities:				
Due to State Treasurer:				
Documentary stamp tax	4,259	89,144	86,159	7,244
Title Fees	6	56	55	7
Game and Park Fees	<u>25</u>	<u>830</u>	<u>789</u>	<u>66</u>
Total Liabilities	<u><u>4,290</u></u>	<u><u>90,030</u></u>	<u><u>87,003</u></u>	<u><u>7,317</u></u>
 Fund Balances:				
Unreserved, Undesignated				
Due to County Treasurer:				
Recording Fees	4,722	49,281	49,458	4,545
Documentary Stamp Tax	1,216	25,467	24,614	2,069
Miscellaneous	1	12	13	0
Due to Preservation Fund	<u>768</u>	<u>7,750</u>	<u>7,791</u>	<u>727</u>
Total Fund Balances	<u><u>6,707</u></u>	<u><u>82,510</u></u>	<u><u>81,876</u></u>	<u><u>7,341</u></u>
 Total Liabilities and Fund Balances	 <u><u>\$ 10,997</u></u>	 <u><u>\$ 172,540</u></u>	 <u><u>\$ 168,879</u></u>	 <u><u>\$ 14,658</u></u>

**SALINE COUNTY CLERK OF THE DISTRICT COURT
WILBER, NEBRASKA
SCHEDULE OF OFFICE ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2016**

	<u>Balance</u> <u>July 1, 2015</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2016</u>
ASSETS				
Cash	\$ 227	\$ (227)	\$ 0	\$ 0
Deposits	<u>41,286</u>	<u>330,242</u>	<u>301,174</u>	<u>70,354</u>
Total Assets	<u><u>41,513</u></u>	<u><u>330,015</u></u>	<u><u>301,174</u></u>	<u><u>70,354</u></u>
 LIABILITIES AND FUND BALANCES				
Liabilities:				
Due to State Treasurer:				
State Fees	2,298	20,706	21,772	1,232
Trust	37,140	268,499	237,694	67,945
State Judges Retirement	<u>214</u>	<u>1,574</u>	<u>1,692</u>	<u>96</u>
Total Due to State Treasurer	<u>39,652</u>	<u>290,779</u>	<u>261,158</u>	<u>69,273</u>
 Total Liabilities	 <u>39,652</u>	 <u>290,779</u>	 <u>261,158</u>	 <u>69,273</u>
 Fund Balances:				
Unreserved, Undesignated				
Due to County Treasurer:				
Regular Fees	<u>1,861</u>	<u>39,236</u>	<u>40,016</u>	<u>1,081</u>
 Total Fund Balances	 <u>1,861</u>	 <u>39,236</u>	 <u>40,016</u>	 <u>1,081</u>
 Total Liabilities and Fund Balances	 <u>\$ 41,513</u>	 <u>\$ 330,015</u>	 <u>\$ 301,174</u>	 <u>\$ 70,354</u>

**SALINE COUNTY SHERIFF
WILBER, NEBRASKA
SCHEDULE OF OFFICE ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2016**

	Balance <u>July 1, 2015</u>	Additions <u> </u>	Deductions <u> </u>	Balance <u>June 30, 2016</u>
ASSETS				
Cash	\$ 575	\$ 320	\$ 0	\$ 895
Deposits	3,463	50,755	50,740	3,478
Accounts Receivable	<u>536</u>	<u>171</u>	<u>0</u>	<u>707</u>
Total Assets	<u><u>4,574</u></u>	<u><u>51,246</u></u>	<u><u>50,740</u></u>	<u><u>5,080</u></u>
 LIABILITIES AND FUND BALANCES				
Liabilities:				
Cost Refunds	<u>1,154</u>	<u>6,892</u>	<u>6,892</u>	<u>1,154</u>
Total Liabilities	<u>1,154</u>	<u>6,892</u>	<u>6,892</u>	<u>1,154</u>
 Fund Balances:				
Unreserved, Undesignated				
Due to County Treasurer:				
Writ Fees	1,343	20,511	19,923	1,931
Inspections	540	5,790	5,900	430
Fees, Commissions, Mileage and Miscellaneous	<u>1,537</u>	<u>18,053</u>	<u>18,025</u>	<u>1,565</u>
Total Fund Balances	<u>3,420</u>	<u>44,354</u>	<u>43,848</u>	<u>3,926</u>
Total Liabilities and Fund Balances	<u><u>\$ 4,574</u></u>	<u><u>\$ 51,246</u></u>	<u><u>\$ 50,740</u></u>	<u><u>\$ 5,080</u></u>

**SALINE COUNTY ATTORNEY
WILBER, NEBRASKA
SCHEDULE OF OFFICE ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2016**

	<u>Balance</u> <u>July 1, 2015</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2016</u>
ASSETS				
Deposits	\$ <u>1,965</u>	\$ <u>19,249</u>	\$ <u>19,009</u>	\$ <u>2,205</u>
Total Assets	<u>1,965</u>	<u>19,249</u>	<u>19,009</u>	<u>2,205</u>
 LIABILITIES AND FUND BALANCES				
Liabilities:				
Restitution Payable	<u>36</u>	<u>10,992</u>	<u>10,982</u>	<u>46</u>
Total Liabilities	<u>36</u>	<u>10,992</u>	<u>10,982</u>	<u>46</u>
 Fund Balances:				
Unreserved, Undesignated				
Due to County Treasurer:				
Bad Check Fee	40	870	910	0
Collection Fees	<u>1,889</u>	<u>7,387</u>	<u>7,117</u>	<u>2,159</u>
Total Fund Balances	<u>1,929</u>	<u>8,257</u>	<u>8,027</u>	<u>2,159</u>
 Total Liabilities and Fund Balances	 \$ <u>1,965</u>	 \$ <u>19,249</u>	 \$ <u>19,009</u>	 \$ <u>2,205</u>

**SALINE COUNTY VETERANS' AID
WILBER, NEBRASKA
SCHEDULE OF OFFICE ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2016**

	<u>Balance</u> <u>July 1, 2015</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2016</u>
ASSETS				
Deposits	\$ <u>3,092</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>3,092</u>
Total Assets	<u><u>3,092</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>3,092</u></u>
 LIABILITIES AND FUND BALANCES				
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><u>3,092</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>3,092</u></u>
 Total Liabilities and Fund Balances	 \$ <u><u>3,092</u></u>	 \$ <u><u>0</u></u>	 \$ <u><u>0</u></u>	 \$ <u><u>3,092</u></u>

**SALINE COUNTY INMATE TRUST ACCOUNT
WILBER, NEBRASKA
SCHEDULE OF OFFICE ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2016**

	<u>Balance</u> <u>July 1, 2015</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2016</u>
ASSETS				
Cash on Hand	\$ 168	\$ 522	\$ 0	\$ 690
Deposits	<u>4,856</u>	<u>414,346</u>	<u>417,709</u>	<u>1,493</u>
Total Assets	<u>5,024</u>	<u>414,868</u>	<u>417,709</u>	<u>2,183</u>
 LIABILITIES AND FUND BALANCES				
Liabilities:				
Commissary	<u>5,024</u>	<u>236,970</u>	<u>239,811</u>	<u>2,183</u>
Total Liabilities	<u>5,024</u>	<u>236,970</u>	<u>239,811</u>	<u>2,183</u>
 Fund Balances:				
Unreserved, Undesignated				
Due to County Treasurer:				
Commissary	<u>0</u>	<u>177,898</u>	<u>177,898</u>	<u>0</u>
Total Fund Balances	<u>0</u>	<u>177,898</u>	<u>177,898</u>	<u>0</u>
Total Liabilities and Fund Balances	<u>\$ 5,024</u>	<u>\$ 414,868</u>	<u>\$ 417,709</u>	<u>\$ 2,183</u>

**SALINE COUNTY INMATE BOARDING ACCOUNT
WILBER, NEBRASKA
SCHEDULE OF OFFICE ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2016**

	<u>Balance</u> <u>July 1, 2015</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2016</u>
ASSETS				
Accounts Receivable	\$ <u>205,164</u>	\$ <u>1,870,246</u>	\$ <u>1,942,961</u>	\$ <u>132,449</u>
Total Assets	<u>205,164</u>	<u>1,870,246</u>	<u>1,942,961</u>	<u>132,449</u>
 LIABILITIES AND FUND BALANCES				
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>205,164</u>	<u>1,870,246</u>	<u>1,942,961</u>	<u>132,449</u>
Total Fund Balances	<u>205,164</u>	<u>1,870,246</u>	<u>1,942,961</u>	<u>132,449</u>
Total Liabilities and Fund Balances	<u>\$ 205,164</u>	<u>\$ 1,870,246</u>	<u>\$ 1,942,961</u>	<u>\$ 132,449</u>

**SALINE COUNTY EXTENSION
WILBER, NEBRASKA
SCHEDULE OF OFFICE ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2016**

	<u>Balance</u> <u>July 1, 2015</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2016</u>
ASSETS				
Petty Cash	\$ 136	\$ 95	\$ 0	\$ 231
Deposits	<u>6,703</u>	<u>18,836</u>	<u>18,695</u>	<u>6,844</u>
Total Assets	<u><u>6,839</u></u>	<u><u>18,931</u></u>	<u><u>18,695</u></u>	<u><u>7,075</u></u>
 LIABILITIES AND FUND BALANCES				
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>6,839</u>	<u>18,931</u>	<u>18,695</u>	<u>7,075</u>
Total Fund Balances	<u><u>6,839</u></u>	<u><u>18,931</u></u>	<u><u>18,695</u></u>	<u><u>7,075</u></u>
 Total Liabilities and Fund Balances	 <u><u>\$ 6,839</u></u>	 <u><u>\$ 18,931</u></u>	 <u><u>\$ 18,695</u></u>	 <u><u>\$ 7,075</u></u>

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**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, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated October 31, 2016. 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.

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the following deficiency to be a material weakness:

Internal Control over Financial Reporting, continued

- 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