

SALINE COUNTY, NEBRASKA
FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2017

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, 2017, 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.

Auditors' Responsibility, Continued

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, 2017, 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 December 21, 2017, on our consideration of Saline County, Nebraska's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Saline County, Nebraska's internal control over financial reporting and compliance.



Schulz & Associates, P.C.
Certified Public Accountants
December 21, 2017

**SALINE COUNTY
STATEMENT OF NET POSITION - CASH BASIS
JUNE 30, 2017**

ASSETS	<u>Governmental Activities</u>
Cash and Cash Equivalents	\$ <u>7,656,874</u>
Total Assets	<u><u>7,656,874</u></u>
NET POSITION	
Restricted for:	
Visitor Promotion	32,690
County Building Fund	917,848
Emergency Preparedness and Services	33,231
Law Enforcement and Crime Prevention	139,207
Debt Service	620,853
Homeland Security	627
Unrestricted	<u>5,912,418</u>
Total Net Position	\$ <u><u>7,656,874</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, 2017

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	\$ (4,796,892)	\$ 546,859	\$ 108,034	\$ (4,141,999)
Public Safety	(3,397,055)	1,925,650	119,210	(1,352,195)
Public Works	(8,473,195)		2,105,486	(6,367,709)
Public Welfare and Social Services	(39,385)			(39,385)
Public Health	(22,223)		5,150	(17,073)
Culture and Recreation	(26,349)			(26,349)
Debt Service	(1,056,872)			(1,056,872)
 Total Governmental Activities	 (17,811,971)	 2,472,509	 2,337,880	 (13,001,582)
 General Receipts:				
Taxes				7,906,430
Intergovernmental				595,744
Interest Income				45,856
Licenses and Permits				8,800
Miscellaneous				347,934
				8,904,764
 Change in Net Position				 (4,096,818)
 Net Position - Beginning				 11,753,692
 Net Position - Ending				 \$ 7,656,874

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, 2017

	<u>Total Governmental Funds</u>	<u>General Fund</u>	<u>Inheritance Tax Fund</u>	<u>Road Fund</u>
ASSETS				
Cash and Cash Equivalents	\$ <u>7,656,874</u>	\$ <u>1,526,592</u>	\$ <u>2,822,724</u>	\$ <u>410,800</u>
Total Assets	<u>7,656,874</u>	<u>1,526,592</u>	<u>2,822,724</u>	<u>410,800</u>
FUND BALANCES				
Restricted for:				
Visitor Promotion	32,690			
County Building Fund	917,848			
Emergency Preparedness and Services	33,231			
Law Enforcement and Crime Prevention	139,207			
Debt Service	620,853			
Homeland Security	627			
Committed to:				
Road	410,800			410,800
Child Support	59,848			
Assigned to:				
Other Purposes	3,915,178		2,822,724	
Unassigned:	1,526,592	1,526,592		
Total Cash Basis Fund Balances	<u>\$ 7,656,874</u>	<u>\$ 1,526,592</u>	<u>\$ 2,822,724</u>	<u>\$ 410,800</u>

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

<u>Jail Bond Fund</u>	<u>Highway Bond Fund</u>	<u>Courthouse Building Bond</u>	<u>Other Capital Projects</u>	<u>Other Governmental Funds</u>
\$ 355,301	\$ 229,951	\$ 35,601	\$ 903,122	\$ 1,372,783
<u>355,301</u>	<u>229,951</u>	<u>35,601</u>	<u>903,122</u>	<u>1,372,783</u>

				32,690
			903,122	14,726
				33,231
				139,207
355,301	229,951	35,601		627

59,848

1,092,454

<u>\$ 355,301</u>	<u>\$ 229,951</u>	<u>\$ 35,601</u>	<u>\$ 903,122</u>	<u>\$ 1,372,783</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, 2017

	Total Governmental Funds	General Fund	Inheritance Tax Fund	Road Fund
Receipts				
Taxes	\$ 7,906,430	\$ 6,171,325	\$ 1,001,602	\$
Licenses and Permits	8,800	1,200		7,600
Intergovernmental	2,933,624	543,544		1,381,277
Charges for Services	2,472,509	2,463,998		
Interest	45,856	45,856		
Miscellaneous	347,934	8,367	105,560	75,637
Total Receipts	<u>13,715,153</u>	<u>9,234,290</u>	<u>1,107,162</u>	<u>1,464,514</u>
Disbursements				
General Government	4,796,892	3,662,273	205,187	
Public Safety	3,397,055	3,013,040		
Public Works	8,473,195	218,162		4,577,217
Public Assistance	39,385	39,385		
Public Health	22,223			
Culture and Recreation	26,349			
Debt Service:				
Principal Payments	660,000			
Interest Payments	396,872			
Total Disbursements	<u>17,811,971</u>	<u>6,932,860</u>	<u>205,187</u>	<u>4,577,217</u>
Excess (Deficiency) of Receipts Over Disbursements	<u>(4,096,818)</u>	<u>2,301,430</u>	<u>901,975</u>	<u>(3,112,703)</u>
Other Financing Sources (Uses)				
Transfers from Other Funds	7,492,839	1,531,544	648,000	4,601,719
Transfers to Other Funds	(7,492,839)	(4,045,385)	(935,372)	(1,666,000)
Total Other Financing Sources (Uses)	<u>0</u>	<u>(2,513,841)</u>	<u>(287,372)</u>	<u>2,935,719</u>
Net Change in Fund Balances	(4,096,818)	(212,411)	614,603	(176,984)
Cash Basis Fund Balance - Beginning	<u>11,753,692</u>	<u>1,739,003</u>	<u>2,208,121</u>	<u>587,784</u>
Cash Basis Fund Balance - Ending	<u>\$ 7,656,874</u>	<u>\$ 1,526,592</u>	<u>\$ 2,822,724</u>	<u>\$ 410,800</u>

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

<u>Jail Bond Fund</u>	<u>Highway Bond Fund</u>	<u>Courthouse Building Bond</u>	<u>Other Capital Projects</u>	<u>Other Governmental Funds</u>
\$ 389,818	\$	\$ 229,561	\$	\$ 114,124
32,726	400,420	19,460		556,197 8,511
				158,370
<u>422,544</u>	<u>400,420</u>	<u>249,021</u>	<u>0</u>	<u>837,202</u>
				929,432 384,015
			3,677,816	
				22,223 26,349
400,000	260,000			0
18,308	141,037	237,527		0
<u>418,308</u>	<u>401,037</u>	<u>237,527</u>	<u>3,677,816</u>	<u>1,362,019</u>
<u>4,236</u>	<u>(617)</u>	<u>11,494</u>	<u>(3,677,816)</u>	<u>(524,817)</u>
		222,500 (224,500)		489,076 (621,582)
<u>0</u>	<u>0</u>	<u>(2,000)</u>	<u>0</u>	<u>(132,506)</u>
4,236	(617)	9,494	(3,677,816)	(657,323)
<u>351,065</u>	<u>230,568</u>	<u>26,107</u>	<u>4,580,938</u>	<u>2,030,106</u>
<u>\$ 355,301</u>	<u>\$ 229,951</u>	<u>\$ 35,601</u>	<u>\$ 903,122</u>	<u>\$ 1,372,783</u>

SALINE COUNTY
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES - CASH BASIS
FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2017

	<u>Balance</u> <u>July 1, 2016</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2017</u>
ASSETS:				
Cash and Deposits	\$ 622,909	\$ 32,450,090	\$ 32,371,417	\$ 701,582
Total Assets	<u>622,909</u>	<u>32,450,090</u>	<u>32,371,417</u>	<u>701,582</u>
 LIABILITIES:				
Due to Other Governments:				
State	226,608	2,856,310	2,820,399	262,519
Schools	307,891	23,367,774	23,349,324	326,341
Educational Service Units	2,423	357,726	357,246	2,903
Technical Colleges	11,650	1,715,390	1,713,149	13,891
Natural Resources Districts	3,967	569,365	568,791	4,541
Fire Districts	2,819	270,045	267,810	5,054
Municipalities	56,794	2,711,210	2,703,942	64,062
Airport Authorities	676	25,634	26,137	173
Agricultural Society	679	101,014	100,867	826
Historical Society	146	59,575	59,060	661
Clerk of District Court Trust	2,420	3,583	4,729	1,274
Others	6,836	412,464	399,963	19,337
Total Liabilities	<u>622,909</u>	<u>32,450,090</u>	<u>32,371,417</u>	<u>701,582</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, 2017**

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 36 to 43 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, 2017**

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.

Highway Bond Fund:

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

Courthouse Building Bond Fund:

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

Other Capital Projects Fund:

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

**SALINE COUNTY
WILBER, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2017**

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

B. Basis of Presentation (Concluded):

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.

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.

**SALINE COUNTY
WILBER, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2017**

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

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

The governmental fund financial statements were also reported on the cash receipt and disbursement basis of accounting. As such, the same measurement focus and basis of accounting were used, as described above. This differs from governmental GAAP, which require governmental fund financial statements to be reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this measurement focus and basis of accounting, receipts are recognized as soon as they are both measurable and available. Receipts are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period.

Disbursements generally are recorded when a liability is incurred, as under accrual accounting. However, disbursements related to compensated absences and claims and judgments are recorded only when payment is due.

D. Assets and Net 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.

**SALINE COUNTY
WILBER, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2017**

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

**D. Assets and Net Position (Concluded):
Compensated Absences (Concluded):**

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.

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 2016 taxes which will be materially collected in May and September, 2017, was set at \$0.304198/\$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.

**SALINE COUNTY
WILBER, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2017**

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 \$7,656,874 and \$701,582 for Fiduciary funds. The bank balance for all funds totaled \$8,314,283. For purposes of classifying categories of custodial risk, the bank balances of deposits as of June 30, 2017 were either entirely insured or collateralized with securities held by the County's agent in the County's name.

In summary, Pooled Cash and Investments as of June 30, 2017 consists of:

Deposits	\$ 8,299,261
Cash on Hand	<u>59,195</u>
 Total	 <u>\$ 8,358,456</u>

NOTE 4: 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.

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

**SALINE COUNTY
WILBER, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2017**

NOTE 4: RETIREMENT PROGRAM (Concluded):

The contribution rates are established by Neb. Rev. Stat. Sections 23-2307 and 23-2308 and may be amended through legislative action. The employee's and employer's contributions are kept in separate accounts. The employee's account is fully vested. The employer's account is fully vested after three years of participation in the system, including the twelve-month eligibility period or credit for participation in another governmental plan prior to actual contribution to the Plan. Prior service benefits are paid directly by the County to the retired employee.

For the year ended June 30, 2017, the employees contributed \$216,590 and the County contributed \$320,640, which consisted of cash contributions. Lastly, the County paid \$192 directly to three retired employees for prior service benefits.

NOTE 5: 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, 2017:

Fund Assets (at market value), July 1, 2016	\$	575,767
Deferrals of compensation		49,427
Withdrawals		(1,176)
Net earnings and adjustments to market value		<u>103,782</u>
Fund Assets (at market value), June 30, 2017	\$	<u>727,800</u>

**SALINE COUNTY
WILBER, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2017**

NOTE 6: INTERFUND TRANSFERS:

The detail of interfund transfers for the year ended June 30, 2017 is as follows:

<u>Transfers To</u>	<u>Transfers From</u>	<u>Amount</u>
Road	General	\$ 3,691,719
Juvenile Service	General	62
Bailliff	General	28,538
Aging Service	General	5,072
Drug Court	General	6,194
Reappraisal	General	38,800
Wellness	General	26,000
Inheritance	General	15,000
Courthouse	General	222,500
Grant	General	11,500
General	Road	1,391,000
Inheritance	Road	275,000
General	Grant	8,500
General	Inheritance	15,000
County Building	Inheritance	323,720
Road	Inheritance	592,482
Aging Services	Inheritance	4,170
Inheritance	Courthouse	108,000
General	Courthouse	116,500
Inheritance	County Building	250,000
Wireless Services	Wireless Services	45,021
General	Wireless Services	481
General	Juvenile Service	62
Road	Emergency Bridge	173,233
Road	Special Road	144,285

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

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, 2017.

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, 2017.

**SALINE COUNTY
WILBER, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2017**

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 \$64,924 towards the operation of Region V during fiscal year 2017. 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: 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, 2017, was \$4,990,000. 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, 2017, was \$1,350,000. 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.

**SALINE COUNTY
WILBER, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2017**

NOTE 11: LONG-TERM DEBT (CONCLUDED):

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, 2017, 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>
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	690,000	347,515	1,037,515
2023-27	3,690,000	1,474,120	5,164,120
2028-32	4,260,000	874,089	5,134,089
2033-37	<u>2,730,000</u>	<u>184,814</u>	<u>2,914,814</u>
Total	<u>14,055,000</u>	<u>4,390,388</u>	<u>18,445,388</u>

NOTE 12: 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, 2017**

NOTE 12: RISK MANAGEMENT (CONCLUDED):

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 2017. The County has not had to pay out any amounts that exceeded coverage provided by the Pool in the last three fiscal years.

NOTE 13: COMMITMENTS:

The County is going to add on and remodel the courthouse. Saline County has signed construction commitments totaling \$8,027,193 and has paid \$6,526,343 as of June 30, 2017. The remaining \$1,500,850 will be paid out during the fiscal year June 30, 2018.

SALINE COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2017

	Original Budget	Final Budget	2017 Actual	Variance with Final Budget Favorable (Unfavorable)
RECEIPTS				
Property Taxes	\$ 6,566,273	\$ 6,566,273	\$ 6,171,325	\$ (394,948)
Licenses and Permits		0	1,200	1,200
Intergovernmental	56,400	56,400	543,544	487,144
Charges for Services	2,303,100	2,303,100	2,463,998	160,898
Interest	22,000	22,000	45,856	23,856
Miscellaneous	25,500	25,500	8,367	(17,133)
TOTAL RECEIPTS	<u>8,973,273</u>	<u>8,973,273</u>	<u>9,234,290</u>	<u>261,017</u>
DISBURSEMENTS				
General Government:				
Board of Supervisors	153,200	153,200	148,665	4,535
Clerk	206,321	206,321	186,578	19,743
Treasurer	294,780	294,780	281,386	13,394
Assessor	259,255	259,255	237,238	22,017
Election Commissioner	44,450	44,450	36,639	7,811
Planning & Zoning	38,944	38,944	33,854	5,090
Data Processing	27,000	27,000	24,826	2,174
Administrative Services	30,100	30,100	25,036	5,064
Clerk of District Court	100,514	100,514	95,114	5,400
County Court System	18,000	18,000	14,298	3,702
Building & Grounds	192,500	192,500	155,378	37,122
Agricultural Extension Agent	155,857	155,857	145,404	10,453
Child Support Enforcement	371,584	371,584	45,401	326,183
Miscellaneous	5,908,897	5,908,897	2,232,456	3,676,441
Public Safety:				
Sheriff	807,206	807,206	803,355	3,851
County Attorney	218,921	218,921	191,364	27,557
Child Support Services	125,539	125,539	114,998	10,541
County Jail	1,736,869	1,736,869	1,619,317	117,552
911 Emergency	251,134	251,134	224,267	26,867
Emergency Management	69,450	69,450	59,739	9,711
Public Works:				
Highway Superintendent	152,100	152,100	140,035	12,065
Surveyor	32,200	32,200	27,702	4,498
Noxious Weed	54,648	54,648	50,425	4,223
Public Assistance:				
Veterans' Service Officer	41,815	41,815	39,385	2,430
TOTAL DISBURSEMENTS	<u>11,291,284</u>	<u>11,291,284</u>	<u>6,932,860</u>	<u>4,358,424</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	<u>(2,318,011)</u>	<u>(2,318,011)</u>	<u>2,301,430</u>	<u>4,619,441</u>
OTHER FINANCING SOURCES (USES)				
Transfers from Other Funds	750,000	750,000	1,531,544	781,544
Transfers to Other Funds	0	0	(4,045,385)	(4,045,385)
Net Change in Fund Balance	(1,568,011)	(1,568,011)	(212,411)	1,355,600
FUND BALANCES - BEGINNING	<u>1,739,003</u>	<u>1,739,003</u>	<u>1,739,003</u>	<u>0</u>
FUND BALANCES - ENDING	<u>\$ 170,992</u>	<u>\$ 170,992</u>	<u>\$ 1,526,592</u>	<u>\$ 1,355,600</u>

SALINE COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
MAJOR FUNDS
FOR THE YEAR ENDED JUNE 30, 2017

INHERITANCE TAX	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Receipts:				
Taxes	\$ 250,000	\$ 250,000	\$ 1,001,602	\$ 751,602
Miscellaneous	<u>0</u>	<u>0</u>	<u>105,560</u>	<u>105,560</u>
Total Receipts	<u>250,000</u>	<u>250,000</u>	<u>1,107,162</u>	<u>857,162</u>
Disbursements	<u>1,728,121</u>	<u>1,728,121</u>	<u>205,187</u>	<u>1,522,934</u>
Excess (Deficiency) of Receipts Over Disbursements	<u>(1,478,121)</u>	<u>(1,478,121)</u>	<u>901,975</u>	<u>2,380,096</u>
Other Financing Sources:				
Transfer from other Fund	20,000	20,000	648,000	628,000
Transfer to other Fund	<u>(750,000)</u>	<u>(750,000)</u>	<u>(935,372)</u>	<u>(185,372)</u>
Total Other Financing Sources (Uses)	<u>(730,000)</u>	<u>(730,000)</u>	<u>(287,372)</u>	<u>442,628</u>
Net Change In Fund Balance	(2,208,121)	(2,208,121)	614,603	2,822,724
Fund Balance at Beginning of Year	<u>2,208,121</u>	<u>2,208,121</u>	<u>2,208,121</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,822,724</u>	<u>\$ 2,822,724</u>
 ROAD FUND				
Receipts:				
License and Permits	\$ 5,000	\$ 5,000	\$ 7,600	\$ 2,600
Intergovernmental	2,213,978	2,213,978	1,381,277	(832,701)
Miscellaneous	<u>40,000</u>	<u>40,000</u>	<u>75,637</u>	<u>35,637</u>
Total Receipts	<u>2,258,978</u>	<u>2,258,978</u>	<u>1,464,514</u>	<u>(794,464)</u>
Disbursements	<u>5,533,900</u>	<u>5,533,900</u>	<u>4,577,217</u>	<u>956,683</u>
Excess (Deficiency) of Receipts Over Disbursements	<u>(3,274,922)</u>	<u>(3,274,922)</u>	<u>(3,112,703)</u>	<u>162,219</u>
Other Financing Sources:				
Transfer from other Fund	2,888,000	2,888,000	4,601,719	1,713,719
Transfer to other Fund	<u>0</u>	<u>0</u>	<u>(1,666,000)</u>	<u>(1,666,000)</u>
Net Change in Fund Balance	(386,922)	(386,922)	(176,984)	209,938
Fund Balance at Beginning of Year	<u>587,784</u>	<u>587,784</u>	<u>587,784</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 200,862</u>	<u>\$ 200,862</u>	<u>\$ 410,800</u>	<u>\$ 209,938</u>

SALINE COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
MAJOR FUNDS
FOR THE YEAR ENDED JUNE 30, 2017

<u>JAIL BOND</u>	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Receipts:				
Property Taxes	\$ 411,908	\$ 411,908	\$ 389,818	\$ (22,090)
Intergovernmental	<u>1,400</u>	<u>1,400</u>	<u>32,726</u>	<u>31,326</u>
Total Receipts	<u>413,308</u>	<u>413,308</u>	<u>422,544</u>	<u>9,236</u>
Disbursements				
Principal	746,065	746,065	400,000	346,065
Interest	<u>18,308</u>	<u>18,308</u>	<u>18,308</u>	<u>0</u>
Total Disbursements	<u>764,373</u>	<u>764,373</u>	<u>418,308</u>	<u>346,065</u>
Net Change in Fund Balance	(351,065)	(351,065)	4,236	355,301
Fund Balance at Beginning of Year	<u>351,065</u>	<u>351,065</u>	<u>351,065</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 355,301</u>	<u>\$ 355,301</u>
<u>OTHER CAPITAL PROJECTS</u>				
Receipts:	\$ 0	\$ 0	\$ 0	\$ 0
Disbursements	<u>4,580,938</u>	<u>4,580,938</u>	<u>3,677,816</u>	<u>903,122</u>
Other Financing Sources:				
Transfer to other Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	(4,580,938)	(4,580,938)	(3,677,816)	903,122
Fund Balance at Beginning of Year	<u>4,580,938</u>	<u>4,580,938</u>	<u>4,580,938</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 903,122</u>	<u>\$ 903,122</u>

SALINE COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
MAJOR FUNDS
FOR THE YEAR ENDED JUNE 30, 2017

<u>COURTHOUSE BUILDING BOND</u>	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Receipts:				
Real Estate Taxes	\$ 243,000	\$ 243,000	\$ 229,561	\$ (13,439)
Intergovernmental	<u>600</u>	<u>600</u>	<u>19,460</u>	<u>18,860</u>
Total Receipts	<u>243,600</u>	<u>243,600</u>	<u>249,021</u>	<u>5,421</u>
Disbursements				
Interest Payments	<u>269,707</u>	<u>269,707</u>	<u>237,527</u>	<u>32,180</u>
Other Financing Sources (Uses):				
Transfer from Other Funds	0	0	222,500	222,500
Transfer to Other Funds	<u> </u>	<u> </u>	<u>(224,500)</u>	<u>(224,500)</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>(2,000)</u>	<u>(2,000)</u>
Net Change in Fund Balance	(26,107)	(26,107)	9,494	35,601
Fund Balance at Beginning of Year	<u>26,107</u>	<u>26,107</u>	<u>26,107</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 35,601</u>	<u>\$ 35,601</u>
<u>HIGHWAY BOND</u>				
Receipts:				
Intergovernmental	<u>\$ 400,420</u>	<u>\$ 400,420</u>	<u>\$ 400,420</u>	<u>\$ 0</u>
Disbursements				
Principal Payments	489,951	489,951	260,000	229,951
Interest Payments	<u>141,037</u>	<u>141,037</u>	<u>141,037</u>	<u>0</u>
Total Disbursements	<u>630,988</u>	<u>630,988</u>	<u>401,037</u>	<u>229,951</u>
Net Change in Fund Balance	(230,568)	(230,568)	(617)	229,951
Fund Balance at Beginning of Year	<u>230,568</u>	<u>230,568</u>	<u>230,568</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 229,951</u>	<u>\$ 229,951</u>

SALINE COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
NONMAJOR FUNDS
FOR THE YEAR ENDED JUNE 30, 2017

<u>DISTRICT COURT - BAILIFF FUND</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
Receipts:				
Intergovernmental	\$ 38,081	\$ 38,081	\$ 38,082	\$ 1
Total Receipts	<u>38,081</u>	<u>38,081</u>	<u>38,082</u>	<u>1</u>
Disbursements	<u>70,235</u>	<u>70,235</u>	<u>67,705</u>	<u>2,530</u>
Other Financing Sources (Uses):				
Transfer from Other Funds	<u>28,537</u>	<u>28,537</u>	<u>28,537</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>28,537</u>	<u>28,537</u>	<u>28,537</u>	<u>0</u>
Net Change in Fund Balance	(3,617)	(3,617)	(1,086)	2,531
Fund Balance at Beginning of Year	<u>8,513</u>	<u>8,513</u>	<u>8,513</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 4,896</u>	<u>\$ 4,896</u>	<u>\$ 7,427</u>	<u>\$ 2,531</u>
 <u>CHILD SUPPORT ENFORCEMENT FUND</u>				
Receipts:				
Intergovernmental	\$ 0	\$ 0	\$ 1,387	\$ 1,387
Total Receipts	<u>0</u>	<u>0</u>	<u>1,387</u>	<u>1,387</u>
Disbursements:	<u>59,848</u>	<u>59,848</u>	<u>1,387</u>	<u>58,461</u>
Net Change in Fund Balance	(59,848)	(59,848)	0	59,848
Fund Balance at Beginning of Year	<u>59,848</u>	<u>59,848</u>	<u>59,848</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	\$ 13,077	\$ 13,077	\$ 11,964	\$ (1,113)
Disbursements	<u>39,000</u>	<u>39,000</u>	<u>14,980</u>	<u>24,020</u>
Net Change in Fund Balance	(25,923)	(25,923)	(3,016)	22,907
Fund Balance at Beginning of Year	<u>25,923</u>	<u>25,923</u>	<u>25,923</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 22,907</u>	<u>\$ 22,907</u>

**SALINE COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
NONMAJOR FUNDS
FOR THE YEAR ENDED JUNE 30, 2017**

<u>VISITORS IMPROVEMENT FUND</u>	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Receipts:				
Taxes	\$ 11,829	\$ 11,829	\$ 5,981	\$ (5,848)
Disbursements	27,000	27,000	11,369	15,631
Other Financing Sources (Uses):				
Transfer to Other Funds	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0
Net Change in Fund Balance	(15,171)	(15,171)	(5,388)	9,783
Fund Balance at Beginning of Year	15,171	15,171	15,171	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 9,783</u>	<u>\$ 9,783</u>
 <u>REAPPRAISAL FUND</u>				
Receipts:				
Miscellaneous	\$ 0	\$ 0	\$ 0	\$ 0
Disbursements	65,850	65,850	40,062	25,788
Other Financing Sources (Uses):				
Transfer from Other Funds	64,552	64,552	38,800	(25,752)
Total Other Financing Sources (Uses)	64,552	64,552	38,800	(25,752)
Net Change in Fund Balance	(1,298)	(1,298)	(1,262)	36
Fund Balance at Beginning of Year	1,298	1,298	1,298	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 36</u>	<u>\$ 36</u>
 <u>JUVENILE SERVICES AND GRANT</u>				
Receipts:				
Intergovernmental	\$ 25,000	\$ 25,000	\$ 11,378	\$ (13,622)
Disbursements	25,000	25,000	8,386	16,614
Other Financing Sources (Uses):				
Transfer from Other Funds			62	62
Transfer to Other Funds	0	0	(62)	(62)
Net Change in Fund Balance	0	0	2,992	2,992
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,992</u>	<u>\$ 2,992</u>

SALINE COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
NONMAJOR FUNDS
FOR THE YEAR ENDED JUNE 30, 2017

<u>EMPLOYMENT SECURITY</u>	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Receipts:				
Miscellaneous	\$ 0	\$ 0	\$ 0	\$ 0
Disbursements	40,000	40,000	2,502	37,498
Other Financing Sources (Uses):				
Transfer from Other Funds	37,394	37,394	0	(37,394)
Total Other Financing Sources (Uses)	37,394	37,394	0	(37,394)
Net Change in Fund Balance	(2,606)	(2,606)	(2,502)	104
Fund Balance at Beginning of Year	2,606	2,606	2,606	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 104</u>	<u>\$ 104</u>
 <u>VETERANS' AID FUND</u>				
Receipts:				
Intergovernmental	\$ 0	\$ 0	\$ 2	\$ 2
Total Receipts	0	0	2	2
Disbursements	5,327	5,327	0	5,327
Net Change in Fund Balance	(5,327)	(5,327)	2	5,329
Fund Balance at Beginning of Year	5,327	5,327	5,327	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 5,329</u>	<u>\$ 5,329</u>
 <u>DRUG LAW ENFORCEMENT</u>				
Receipts:				
Miscellaneous	\$ 100	\$ 100	\$ 0	\$ (100)
Disbursements	100	100	0	100
Other Financing Sources (Uses):				
Transfer from Other Funds	0	0	0	0
Net Change in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

SALINE COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
NONMAJOR FUNDS
FOR THE YEAR ENDED JUNE 30, 2017

<u>SENIOR SERVICES FUND</u>	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Receipts:				
Intergovernmental	\$ 99,639	\$ 99,639	\$ 106,647	\$ 7,008
Miscellaneous	16,768	16,768	2,438	(14,330)
Total Receipts	<u>116,407</u>	<u>116,407</u>	<u>109,085</u>	<u>(7,322)</u>
Disbursements	<u>138,679</u>	<u>138,679</u>	<u>130,217</u>	<u>8,462</u>
Other Financing Sources (Uses):				
Transfer from Other Fund	<u>5,072</u>	<u>5,072</u>	<u>9,242</u>	<u>4,170</u>
Total Other Financing Sources (Uses)	<u>5,072</u>	<u>5,072</u>	<u>9,242</u>	<u>4,170</u>
Net Change in Fund Balance	(17,200)	(17,200)	(11,890)	5,310
Fund Balance at Beginning of Year	<u>17,212</u>	<u>17,212</u>	<u>17,212</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 12</u>	<u>\$ 12</u>	<u>\$ 5,322</u>	<u>\$ 5,310</u>
 <u>JUVENILE DIVERSION</u>				
Receipts:				
Intergovernmental	\$ 1,405	\$ 1,405	\$ 500	\$ (905)
Total Receipts	<u>1,405</u>	<u>1,405</u>	<u>500</u>	<u>(905)</u>
Disbursements	<u>9,500</u>	<u>9,500</u>	<u>247</u>	<u>9,253</u>
Net Change in Fund Balance	(8,095)	(8,095)	253	8,348
Fund Balance at Beginning of Year	<u>8,095</u>	<u>8,095</u>	<u>8,095</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 8,348</u>	<u>\$ 8,348</u>
 <u>VETERANS' MEMORIAL FUND</u>				
Receipts:				
Taxes	\$ 0	\$ 0	\$ 5,886	\$ 5,886
Disbursements	<u>23,940</u>	<u>23,940</u>	<u>15,035</u>	<u>8,905</u>
Other Financing Sources (Uses):				
Transfer from Other Funds	<u>5,542</u>	<u>5,542</u>	<u>0</u>	<u>(5,542)</u>
Net Change in Fund Balance	(18,398)	(18,398)	(9,149)	9,249
Fund Balance at Beginning of Year	<u>18,398</u>	<u>18,398</u>	<u>18,398</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 9,249</u>	<u>\$ 9,249</u>

**SALINE COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
NONMAJOR FUNDS
FOR THE YEAR ENDED JUNE 30, 2017**

<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	<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:				
Receipts Over Disbursements	\$ 37,000	\$ 37,000	\$ 5,676	\$ (31,324)
Disbursements	<u>57,735</u>	<u>57,735</u>	<u>13,180</u>	<u>44,555</u>
Other Financing Sources (Uses):				
Transfer to Other Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	(20,735)	(20,735)	(7,504)	13,231
Fund Balance at Beginning of Year	<u>40,735</u>	<u>40,735</u>	<u>40,735</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ 33,231</u>	<u>\$ 13,231</u>
 <u>WIRELESS SERVICE - HOLDING</u>				
Receipts:	\$ 0	\$ 0	\$ 0	\$ 0
Disbursements	<u>219,812</u>	<u>219,812</u>	<u>17,575</u>	<u>202,237</u>
Other Financing Sources (Uses):				
Transfer from Other Fund	<u>44,539</u>	<u>44,539</u>	<u>45,021</u>	<u>482</u>
Total Other Financing Sources (Uses)	<u>44,539</u>	<u>44,539</u>	<u>45,021</u>	<u>482</u>
Net Change in Fund Balance	(175,273)	(175,273)	27,446	202,719
Fund Balance at Beginning of Year	<u>175,273</u>	<u>175,273</u>	<u>175,273</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 202,719</u>	<u>\$ 202,719</u>

SALINE COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
NONMAJOR FUNDS
FOR THE YEAR ENDED JUNE 30, 2017

<u>DRUG COURT FUND</u>	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Receipts:				
Intergovernmental	\$ 16,118	\$ 16,118	\$ 19,568	\$ 3,450
Disbursements	26,500	26,500	25,242	1,258
Other Financing Sources (Uses):				
Transfer from Other Fund	6,194	6,194	6,194	0
Total Other Financing Sources (Uses)	6,194	6,194	6,194	0
Net Change in Fund Balance	(4,188)	(4,188)	520	4,708
Fund Balance at Beginning of Year	5,886	5,886	5,886	0
Fund Balance at End of Year	\$ 1,698	\$ 1,698	\$ 6,406	\$ 4,708
 <u>GRANT FUND</u>				
Receipts:				
Intergovernmental	\$ 100,000	\$ 100,000	\$ 9,215	\$ (90,785)
Total Receipts	100,000	100,000	9,215	(90,785)
Disbursements	103,018	103,018	14,468	88,550
Other Financing Sources:				
Transfer from other Fund	0	0	11,500	11,500
Transfer to other Fund	0	0	(8,500)	(8,500)
Net Change in Fund Balance	(3,018)	(3,018)	(2,253)	765
Fund Balance at Beginning of Year	3,018	3,018	3,018	0
Fund Balance at End of Year	\$ 0	\$ 0	\$ 765	\$ 765
 <u>EMPLOYEE WELLNESS FUND</u>				
Receipts:				
Intergovernmental	\$ 3,000	\$ 3,000	\$ 5,150	\$ 2,150
Disbursements	35,569	35,569	22,223	13,346
Other Financing Sources (Uses):				
Transfer from Other Fund	30,843	30,843	26,000	(4,843)
Total Other Financing Sources (Uses)	30,843	30,843	26,000	(4,843)
Net Change in Fund Balance	(1,726)	(1,726)	8,927	10,653
Fund Balance at Beginning of Year	1,726	1,726	1,726	0
Fund Balance at End of Year	\$ 0	\$ 0	\$ 10,653	\$ 10,653

SALINE COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
NONMAJOR FUNDS
FOR THE YEAR ENDED JUNE 30, 2017

911 WIRELESS SERVICES FUND	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Receipts:				
Taxes	\$ 60,000	\$ 60,000	\$ 60,374	\$ 374
Disbursements	63,291	63,291	14,466	48,825
Other Financing Sources (Uses):				
Transfer to Other Fund	(44,539)	(44,539)	(45,502)	(963)
Total Other Financing Sources (Uses)	(44,539)	(44,539)	(45,502)	(963)
Net Change in Fund Balance	(47,830)	(47,830)	406	48,236
Fund Balance at Beginning of Year	47,830	47,830	47,830	0
Fund Balance at End of Year	\$ 0	\$ 0	\$ 48,236	\$ 48,236
COMMISSARY FUND				
Receipts:				
Miscellaneous	\$ 127,771	\$ 127,771	\$ 155,792	\$ 28,021
Disbursements	350,000	350,000	152,298	197,702
Net Change in Fund Balance	(222,229)	(222,229)	3,494	225,723
Fund Balance at Beginning of Year	222,229	222,229	222,229	0
Fund Balance at End of Year	\$ 0	\$ 0	\$ 225,723	\$ 225,723
HIGHWAY BRIDGE BUYBACK				
Receipts:				
Intergovernmental	\$ 323,789	\$ 323,789	\$ 323,789	\$ 0
Total Receipts	323,789	323,789	323,789	0
Disbursements				
Capital Outlay	1,147,909	1,147,909	657,943	489,966
Total Disbursements	1,147,909	1,147,909	657,943	489,966
Net Change in Fund Balance	(824,120)	(824,120)	(334,154)	489,966
Fund Balance at Beginning of Year	824,120	824,120	824,120	0
Fund Balance at End of Year	\$ 0	\$ 0	\$ 489,966	\$ 489,966

SALINE COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
NONMAJOR FUNDS
FOR THE YEAR ENDED JUNE 30, 2017

<u>CRIME PREVENTION FUND</u>	Original Budget	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Receipts:				
Intergovernmental	\$ 24,664	\$ 24,664	\$ 34,791	\$ 10,127
Total Receipts	<u>24,664</u>	<u>24,664</u>	<u>34,791</u>	<u>10,127</u>
Disbursements	<u>122,000</u>	<u>122,000</u>	<u>10,666</u>	<u>111,334</u>
Net Change in Fund Balance	(97,336)	(97,336)	24,125	121,461
Fund Balance at Beginning of Year	<u>97,336</u>	<u>97,336</u>	<u>97,336</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 121,461</u>	<u>\$ 121,461</u>
 <u>INFRA DAMAGE/DISASTER FUND</u>				
Receipts:				
Total Receipts	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
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>
 <u>COUNTY BUILDING FUND</u>				
Receipts:				
Miscellaneous	\$ 0	\$ 0	\$ 140	\$ 140
Disbursements	<u>23,399</u>	<u>23,399</u>	<u>82,533</u>	<u>(59,134)</u>
Other Financing Sources (Uses):				
Transfer from Other Fund	0	0	323,720	323,720
Transfer to Other Fund	<u>0</u>	<u>0</u>	<u>(250,000)</u>	<u>(250,000)</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>73,720</u>	<u>73,720</u>
Net Change in Fund Balance	(23,399)	(23,399)	(8,673)	14,726
Fund Balance at Beginning of Year	<u>23,399</u>	<u>23,399</u>	<u>23,399</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 14,726</u>	<u>\$ 14,726</u>

SALINE COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
NONMAJOR FUNDS
FOR THE YEAR ENDED JUNE 30, 2017

<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	\$ 28,877	\$ 28,877	\$ 29,919	\$ 1,042
Disbursements	120,000	120,000	58,395	61,605
Net Change in Fund Balance	(91,123)	(91,123)	(28,476)	62,647
Fund Balance at Beginning of Year	91,123	91,123	91,123	0
Fund Balance at End of Year	\$ 0	\$ 0	\$ 62,647	\$ 62,647

REGISTER OF DEEDS PRESERVATION AND MODERNIZATION

Receipts:				
Charges for Services	\$ 9,000	\$ 9,000	\$ 8,511	\$ (489)
Total Receipts	9,000	9,000	8,511	(489)
Disbursements	24,795	24,795	1,140	23,655
Net Change in Fund Balance	(15,795)	(15,795)	7,371	23,166
Fund Balance at Beginning of Year	15,795	15,795	15,795	0
Fund Balance at End of Year	\$ 0	\$ 0	\$ 23,166	\$ 23,166

EMERGENCY BRIDGE FUND

Receipts:				
Intergovernmental	\$ 0	\$ 0	\$ 12	\$ 12
Disbursements	173,233	173,233	0	173,233
Other Financing Sources (Uses):				
Transfer to Other Fund	0	0	(173,233)	(173,233)
Total Other Financing Sources (Uses)	0	0	(173,233)	(173,233)
Net Change in Fund Balance	(173,233)	(173,233)	(173,221)	12
Fund Balance at Beginning of Year	173,233	173,233	173,233	0
Fund Balance at End of Year	\$ 0	\$ 0	\$ 12	\$ 12

**SALINE COUNTY
BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL
NONMAJOR FUNDS
FOR THE YEAR ENDED JUNE 30, 2017**

<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
Other Financing Sources (Uses):				
Transfer to Other Fund	0	0	(144,285)	(144,285)
Total Other Financing Sources (Uses)	0	0	(144,285)	(144,285)
Net Change in Fund Balance	(144,285)	(144,285)	(144,285)	0
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>\$ 0</u>	<u>\$ 0</u>
<u>FED DRUG LAW ENFORCEMENT</u>				
Receipts:	\$ 2,000	\$ 2,000	\$ 0	\$ (2,000)
Disbursements	2,000	2,000	0	2,000
Net Change in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

SALINE COUNTY
COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2017

	Total Nonmajor Governmental Funds	District Court - Bailliff Fund	Child Support Enforcement Fund	Visitors Promotion Fund	Visitor Improvement Fund
Receipts:					
Taxes	\$ 114,124	\$	\$	\$ 11,964	\$ 5,981
Intergovernmental	556,197	38,082	1,387		
Charges for Service	8,511				
Miscellaneous	158,370				
	<u>837,202</u>	<u>38,082</u>	<u>1,387</u>	<u>11,964</u>	<u>5,981</u>
Total Receipts					
Disbursements:					
General Government	929,432				
Public Safety	384,015	67,705	1,387		
Public Health	22,223				
Culture and Recreation	26,349			14,980	11,369
	<u>1,362,019</u>	<u>67,705</u>	<u>1,387</u>	<u>14,980</u>	<u>11,369</u>
Total Disbursements					
Other Financing Sources					
Transfers In	489,076	28,537			
Transfers Out	(621,582)				0
	<u>(132,506)</u>	<u>28,537</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Financing Sources					
Net Change in Fund Balance	(657,323)	(1,086)	0	(3,016)	(5,388)
Fund Balances at Beginning of Year	2,030,106	8,513	59,848	25,923	15,171
Fund Balances at End of Year	<u>\$ 1,372,783</u>	<u>\$ 7,427</u>	<u>\$ 59,848</u>	<u>\$ 22,907</u>	<u>\$ 9,783</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	106,647	500	19,568	9,215	
<u>0</u>	<u>0</u>		<u>2,438</u>				
<u>0</u>	<u>0</u>	<u>2</u>	<u>109,085</u>	<u>500</u>	<u>19,568</u>	<u>9,215</u>	<u>0</u>
40,062	2,502	0	130,217	247	25,242	14,468	
<u>40,062</u>	<u>2,502</u>	<u>0</u>	<u>130,217</u>	<u>247</u>	<u>25,242</u>	<u>14,468</u>	<u>0</u>
38,800	0		9,242		6,194	11,500	
						(8,500)	
<u>38,800</u>	<u>0</u>		<u>9,242</u>		<u>6,194</u>	<u>3,000</u>	<u>0</u>
(1,262)	(2,502)	2	(11,890)	253	520	(2,253)	0
<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>\$ 36</u>	<u>\$ 104</u>	<u>\$ 5,329</u>	<u>\$ 5,322</u>	<u>\$ 8,348</u>	<u>\$ 6,406</u>	<u>\$ 765</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>
\$ 5,676	\$ 60,374	\$	\$ 34,791	\$	\$ 29,919	\$	\$
		155,792	0			8,511	12
<u>5,676</u>	<u>60,374</u>	<u>155,792</u>	<u>34,791</u>	<u>0</u>	<u>29,919</u>	<u>8,511</u>	<u>12</u>
13,180	14,466	152,298	10,666		58,395	1,140	
<u>13,180</u>	<u>14,466</u>	<u>152,298</u>	<u>10,666</u>	<u>0</u>	<u>58,395</u>	<u>1,140</u>	<u>0</u>
0	(45,502)						(173,233)
<u>0</u>	<u>(45,502)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(173,233)</u>
(7,504)	406	3,494	24,125	0	(28,476)	7,371	(173,221)
<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>\$ 33,231</u>	<u>\$ 48,236</u>	<u>\$ 225,723</u>	<u>\$ 121,461</u>	<u>\$ 1,100</u>	<u>\$ 62,647</u>	<u>\$ 23,166</u>	<u>\$ 12</u>

<u>Special Road Fund</u>	<u>County Building Fund</u>	<u>Highway Buyback</u>	<u>Employee Wellness</u>	<u>Wireless Service</u>	<u>Veterans Memorial</u>	<u>Juvenile Services</u>
\$	\$	\$	\$	\$	\$	\$
		323,789	5,150		5,886	11,378
	140					
<u>0</u>	<u>140</u>	<u>323,789</u>	<u>5,150</u>	<u>0</u>	<u>5,886</u>	<u>11,378</u>
	82,533	657,943			15,035	
			22,223	17,575		8,386
<u>0</u>	<u>82,533</u>	<u>657,943</u>	<u>22,223</u>	<u>17,575</u>	<u>15,035</u>	<u>8,386</u>
	323,720		26,000	45,021	0	62
<u>(144,285)</u>	<u>(250,000)</u>					<u>(62)</u>
<u>(144,285)</u>	<u>73,720</u>	<u>0</u>	<u>26,000</u>	<u>45,021</u>	<u>0</u>	<u>0</u>
<u>(144,285)</u>	<u>(8,673)</u>	<u>(334,154)</u>	<u>8,927</u>	<u>27,446</u>	<u>(9,149)</u>	<u>2,992</u>
<u>144,285</u>	<u>23,399</u>	<u>824,120</u>	<u>1,726</u>	<u>175,273</u>	<u>18,398</u>	<u>0</u>
<u>\$ 0</u>	<u>\$ 14,726</u>	<u>\$ 489,966</u>	<u>\$ 10,653</u>	<u>\$ 202,719</u>	<u>\$ 9,249</u>	<u>\$ 2,992</u>

**SALINE COUNTY CLERK
WILBER, NEBRASKA
SCHEDULE OF OFFICE ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2017**

	<u>Balance</u> <u>July 1, 2016</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2017</u>
ASSETS				
Cash	\$ 702	\$ (455)	\$	\$ 247
Deposits	11,986	210,063	212,076	9,973
Accounts Receivable	<u>1,970</u>	<u>(1,838)</u>	<u>(436)</u>	<u>568</u>
Total Assets	<u><u>14,658</u></u>	<u><u>207,770</u></u>	<u><u>211,640</u></u>	<u><u>10,788</u></u>
 LIABILITIES AND FUND BALANCES				
Liabilities:				
Due to State Treasurer:				
Documentary stamp tax	7,244	110,816	113,568	4,492
Title Fees	7	54	31	30
Game and Park Fees	<u>66</u>	<u>1,298</u>	<u>1,219</u>	<u>145</u>
Total Liabilities	<u>7,317</u>	<u>112,168</u>	<u>114,818</u>	<u>4,667</u>
 Fund Balances:				
Unreserved, Undesignated				
Due to County Treasurer:				
Recording Fees	4,545	55,326	55,736	4,135
Documentary Stamp Tax	2,069	31,658	32,444	1,283
Miscellaneous	0	67	58	9
Due to Preservation Fund	<u>727</u>	<u>8,551</u>	<u>8,584</u>	<u>694</u>
Total Fund Balances	<u>7,341</u>	<u>95,602</u>	<u>96,822</u>	<u>6,121</u>
 Total Liabilities and Fund Balances	 <u><u>\$ 14,658</u></u>	 <u><u>\$ 207,770</u></u>	 <u><u>\$ 211,640</u></u>	 <u><u>\$ 10,788</u></u>

**SALINE COUNTY CLERK OF THE DISTRICT COURT
WILBER, NEBRASKA
SCHEDULE OF OFFICE ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2017**

	<u>Balance</u> <u>July 1, 2016</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2017</u>
ASSETS				
Deposits	\$ 70,354	\$ 322,255	\$ 310,046	\$ 82,563
Total Assets	<u>70,354</u>	<u>322,255</u>	<u>310,046</u>	<u>82,563</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Due to State Treasurer:				
State Fees	1,232	22,244	21,489	1,987
Trust	67,945	268,564	257,552	78,957
State Judges Retirement	<u>96</u>	<u>1,804</u>	<u>1,790</u>	<u>110</u>
Total Due to State Treasurer	<u>69,273</u>	<u>292,612</u>	<u>280,831</u>	<u>81,054</u>
Total Liabilities	<u>69,273</u>	<u>292,612</u>	<u>280,831</u>	<u>81,054</u>
Fund Balances:				
Unreserved, Undesignated				
Due to County Treasurer:				
Regular Fees	<u>1,081</u>	<u>29,643</u>	<u>29,215</u>	<u>1,509</u>
Total Fund Balances	<u>1,081</u>	<u>29,643</u>	<u>29,215</u>	<u>1,509</u>
Total Liabilities and Fund Balances	<u>\$ 70,354</u>	<u>\$ 322,255</u>	<u>\$ 310,046</u>	<u>\$ 82,563</u>

**SALINE COUNTY SHERIFF
WILBER, NEBRASKA
SCHEDULE OF OFFICE ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2017**

	<u>Balance July 1, 2016</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2017</u>
ASSETS				
Cash	\$ 895	\$ 708	\$	\$ 1,603
Deposits	3,478	69,641	69,062	4,057
Accounts Receivable/Prepayments	<u>707</u>	<u>(1,858)</u>	<u></u>	<u>(1,151)</u>
Total Assets	<u><u>5,080</u></u>	<u><u>68,491</u></u>	<u><u>69,062</u></u>	<u><u>4,509</u></u>
 LIABILITIES AND FUND BALANCES				
Liabilities:				
Cost Refunds	<u>1,154</u>	<u>4,189</u>	<u>4,189</u>	<u>1,154</u>
Total Liabilities	<u>1,154</u>	<u>4,189</u>	<u>4,189</u>	<u>1,154</u>
 Fund Balances:				
Unreserved, Undesignated				
Due to County Treasurer:				
Writ Fees	1,931	19,469	19,882	1,518
Inspections	430	6,340	6,310	460
Fees, Commissions, Mileage and Miscellaneous	<u>1,565</u>	<u>38,493</u>	<u>38,681</u>	<u>1,377</u>
Total Fund Balances	<u>3,926</u>	<u>64,302</u>	<u>64,873</u>	<u>3,355</u>
Total Liabilities and Fund Balances	<u><u>\$ 5,080</u></u>	<u><u>\$ 68,491</u></u>	<u><u>\$ 69,062</u></u>	<u><u>\$ 4,509</u></u>

**SALINE COUNTY ATTORNEY
WILBER, NEBRASKA
SCHEDULE OF OFFICE ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2017**

	<u>Balance</u> <u>July 1, 2016</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2017</u>
ASSETS				
Deposits	\$ 2,205	\$ 15,190	\$ 14,980	\$ 2,415
Total Assets	<u>2,205</u>	<u>15,190</u>	<u>14,980</u>	<u>2,415</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Restitution Payable	<u>46</u>	<u>7,512</u>	<u>7,512</u>	<u>46</u>
Total Liabilities	<u>46</u>	<u>7,512</u>	<u>7,512</u>	<u>46</u>
Fund Balances:				
Unreserved, Undesignated				
Due to County Treasurer:				
Bad Check Fee	0	450	450	0
Collection Fees	<u>2,159</u>	<u>7,228</u>	<u>7,018</u>	<u>2,369</u>
Total Fund Balances	<u>2,159</u>	<u>7,678</u>	<u>7,468</u>	<u>2,369</u>
Total Liabilities and Fund Balances	<u>\$ 2,205</u>	<u>\$ 15,190</u>	<u>\$ 14,980</u>	<u>\$ 2,415</u>

**SALINE COUNTY VETERANS' AID
WILBER, NEBRASKA
SCHEDULE OF OFFICE ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2017**

	<u>Balance July 1, 2016</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2017</u>
ASSETS				
Deposits	\$ <u>3,092</u>	\$ <u>0</u>	\$ <u>925</u>	\$ <u>2,167</u>
Total Assets	<u>3,092</u>	<u>0</u>	<u>925</u>	<u>2,167</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>925</u>	<u>2,167</u>
Total Fund Balances	<u>3,092</u>	<u>0</u>	<u>925</u>	<u>2,167</u>
 Total Liabilities and Fund Balances	 \$ <u>3,092</u>	 \$ <u>0</u>	 \$ <u>925</u>	 \$ <u>2,167</u>

**SALINE COUNTY INMATE TRUST ACCOUNT
WILBER, NEBRASKA
SCHEDULE OF OFFICE ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2017**

	<u>Balance</u> <u>July 1, 2016</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2017</u>
ASSETS				
Cash on Hand	\$ 690	\$ (690)	\$ 0	\$ 0
Deposits	<u>1,493</u>	<u>392,144</u>	<u>390,029</u>	<u>3,608</u>
Total Assets	<u><u>2,183</u></u>	<u><u>391,454</u></u>	<u><u>390,029</u></u>	<u><u>3,608</u></u>
 LIABILITIES AND FUND BALANCES				
Liabilities:				
Commissary	<u>2,183</u>	<u>235,662</u>	<u>234,237</u>	<u>3,608</u>
Total Liabilities	<u><u>2,183</u></u>	<u><u>235,662</u></u>	<u><u>234,237</u></u>	<u><u>3,608</u></u>
 Fund Balances:				
Unreserved, Undesignated Due to County Treasurer: Commissary	<u>0</u>	<u>155,792</u>	<u>155,792</u>	<u>0</u>
Total Fund Balances	<u><u>0</u></u>	<u><u>155,792</u></u>	<u><u>155,792</u></u>	<u><u>0</u></u>
 Total Liabilities and Fund Balances	 <u><u>\$ 2,183</u></u>	 <u><u>\$ 391,454</u></u>	 <u><u>\$ 390,029</u></u>	 <u><u>\$ 3,608</u></u>

**SALINE COUNTY INMATE BOARDING ACCOUNT
WILBER, NEBRASKA
SCHEDULE OF OFFICE ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2017**

	<u>Balance July 1, 2016</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2017</u>
ASSETS				
Accounts Receivable	\$ 132,449	\$ 1,684,130	\$ 1,644,154	\$ 172,425
Total Assets	<u>132,449</u>	<u>1,684,130</u>	<u>1,644,154</u>	<u>172,425</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>132,449</u>	<u>1,684,130</u>	<u>1,644,154</u>	<u>172,425</u>
Total Fund Balances	<u>132,449</u>	<u>1,684,130</u>	<u>1,644,154</u>	<u>172,425</u>
Total Liabilities and Fund Balances	<u>\$ 132,449</u>	<u>\$ 1,684,130</u>	<u>\$ 1,644,154</u>	<u>\$ 172,425</u>

**SALINE COUNTY EXTENSION
WILBER, NEBRASKA
SCHEDULE OF OFFICE ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2017**

	<u>Balance July 1, 2016</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2017</u>
ASSETS				
Petty Cash	\$ 231	\$ (156)	\$	\$ 75
Deposits	<u>6,844</u>	<u>18,517</u>	<u>18,407</u>	<u>6,954</u>
Total Assets	<u><u>7,075</u></u>	<u><u>18,361</u></u>	<u><u>18,407</u></u>	<u><u>7,029</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>7,075</u>	<u>18,361</u>	<u>18,407</u>	<u>7,029</u>
Total Fund Balances	<u>7,075</u>	<u>18,361</u>	<u>18,407</u>	<u>7,029</u>
Total Liabilities and Fund Balances	<u>\$ 7,075</u>	<u>\$ 18,361</u>	<u>\$ 18,407</u>	<u>\$ 7,029</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, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated December 21, 2017. 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*.

Additional Items

We also noted matters that we reported to the management of Saline County in a separate letter dated December 21, 2017.

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.



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MANAGEMENT LETTER

December 21, 2017

Board of Supervisors
Saline County
Wilber, Nebraska

During the course of our audit of the financial statements of Saline County for the fiscal year ended June 30, 2017, we noted the following items we wish to bring to your attention:

COUNTY OVERALL

Segregation of Duties

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

During our examination we noted the following:

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

A lack of segregation of duties contributes to an increased risk of loss, theft, or misuse of funds.

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

Other Audit Findings or Issues

Saline County offices of Clerk, Clerk of District Court, Sheriff and Detention Center had small issues detected and communicated with each office.

The Clerk of District Court, Sheriff and the Detention Center each had checks outstanding for more than three years. There are over 500 checks totaling \$2,669.28 that need to be remitted to the state treasurer. The state requires counties to remit the funds to the Nebraska State Treasurer if a check is not cashed within three years.

The Clerk of District Court, Sheriff and the Detention Center have noninterest bearing checking accounts and it is required to use the county funds to its fullest ability, thus, it is required to have interest bearing accounts.

A check was found in the Clerk's office that did not have the endorsement for deposit only. It is required to mark checks for deposit only when received. If checks are not marked for deposit only when received it becomes susceptible to fraud or mishandling.

Lastly, the Clerk's office did not remit fees to the Treasurer timely for one month. The Clerk must remit the fees timely and orderly.

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

We appreciate the cooperation and courtesy extended to our auditors during the course of the audit.

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

Sincerely,

Schulz & Associates

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Certified Public Accountants

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December 21, 2017

County Board of Commissioners
Saline County
Wilber, Nebraska

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Saline County for the year ended June 30, 2017. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated August 2, 2017. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Saline County are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during fiscal year 2017. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit.

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. No misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 21, 2017.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Saline County's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

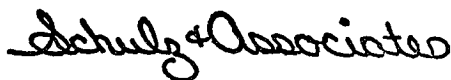
Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the cash basis of accounting described in Note 1 of the financial statements, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the use of the County Board of Commissioners and management of Saline County and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,



Schulz & Associates, P.C.
Certified Public Accountants