

**SAUNDERS COUNTY
NEBRASKA**

**COMBINED FINANCIAL STATEMENTS,
SUPPLEMENTAL INFORMATION, AND
INDEPENDENT AUDITORS' REPORT FOR
THE FISCAL YEAR ENDED JUNE 30, 2000**

SAUNDERS COUNTY, NEBRASKA
COMBINED FINANCIAL STATEMENTS, SUPPLEMENTAL
INFORMATION AND INDEPENDENT AUDITORS' REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

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SAUNDERS COUNTY

LIST OF SAUNDERS COUNTY OFFICIALS

At June 30, 2000

<u>Name</u>	<u>Title</u>	<u>Term Expires</u>
Robert Gottschalk	Board of Supervisors	Jan. 2001
Doris Karloff		Jan. 2001
Tim Rounph		Jan. 2001
Kenneth Kunch		Jan. 2003
Bernice Noonan		Jan. 2003
Steve Clark		Jan. 2003
Daryl Watson		Jan. 2003
Thomas Jaudzemis	Attorney	Jan. 2003
Patti Lindgren	Clerk Election Commissioner	Jan. 2003
JoAnn Cherovsky	Clerk of the District Court	Jan. 2003
Don Clark	Register of Deeds	Jan. 2003
Ron Hulse	School Superintendent	June 2000
Ron Poskochil	Sheriff	Jan. 2003
Louis Austin	Surveyor	Jan. 2003
James Fauver	Treasurer	Jan. 2003
Herbert Barnes	Veterans' Service Officer	Appointed
Ed Sladky	Weed Superintendent	Appointed
William Lindholm	Highway Superintendent	Appointed
Janice Synovec	Health Department	Appointed
Jerry Divis	Planning and Zoning	Appointed
William Lindholm	Handi-Van	Appointed
Pam Lilidahl	Senior Services	Appointed
Pam Lausterer	Youth Services	Appointed

SAUNDERS COUNTY

SUMMARY OF COMMENTS

During our audit of Saunders County, we noted certain matters involving the internal control structure and other operational matters which are presented here. These comments and recommendations are intended to improve the internal control structure or result in operational efficiencies in the following areas:

County Overall

1. ***Segregation of Duties:*** Offices lack proper segregation of duties.
2. ***Cashing Personal Checks:*** Employee personal checks are cashed with office funds.

County Board

3. ***Fixed Asset Policy:*** Policy is not in place outlining what items should be inventoried.
4. ***Overexpended Budgets:*** Expenditures exceeded budget allowances.
5. ***Petty Cash Funds:*** Funds were not correctly reflected in the budget document.
6. ***Budget Transfers:*** Transfers in did not agree to transfers out in budget document.
7. ***Publication of Board Minutes:*** Publication was not within ten working days of meeting.

County Treasurer

8. ***Balancing of Depository Accounts:*** Bank balances was not reconciled to book balances.
9. ***Manual Change Listing:*** Listing was not reviewed for unauthorized changes.
10. ***Tax Lists:*** Tax payments were not recorded to manual record.

County Clerk

11. ***Motor Vehicle Fees Incorrectly Remitted:*** Amounts remitted to State and County were incorrect.

County Sheriff

12. ***Commingling of Personal Funds:*** Personal funds were commingled with office funds.
13. ***Petty Cash Reconciliation:*** Funds on hand were not reconciled to the authorized amount.

County Veterans' Service Officer

14. ***Investments:*** Veterans' Service Officer is investing funds.

County Highway Department

15. ***Improper Use of Fees:*** Proceeds from sale of surplus property were used for office expenditures.

More detailed information on the above items is provided hereafter. 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.

SAUNDERS COUNTY

SUMMARY OF COMMENTS (Concluded)

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

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

SAUNDERS COUNTY

COMMENTS AND RECOMMENDATIONS

COUNTY OVERALL

1. Segregation of Duties

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

We noted the offices of the Treasurer, Clerk, Clerk of the District Court, Sheriff, Attorney, Register of Deeds, Planning and Zoning, School Superintendent, Weed Superintendent, Surveyor, Health Department, Handi-Van, Veterans' Service Office, Senior Services, Youth Services, and Highway Superintendent 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 noted in the prior audit.

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

2. Cashing Personal Checks

Nebraska Attorney General's Opinion No. 92039, issued March 10, 1992, concludes that county offices "may not cash checks unless the transactions are related to official duties or to facilitate general operational expenditures and purchases of the county."

During our audit, we noted the offices of the County Clerk and Register of Deeds allow cashing of personal checks from cash on hand. Furthermore, during a surprise cash count in the County Clerk's office we observed a \$75 personal check on hand which was one week old. The cashing and subsequent holding of personal checks constitutes unauthorized short-term personal loans, and increases the risk of loss or misuse of funds.

We recommend the practice of cashing personal checks not related to the official business of the County be discontinued immediately.

SAUNDERS COUNTY

COMMENTS AND RECOMMENDATIONS

COUNTY BOARD

3. Fixed Asset Policy

Good internal control requires the County to have in place a written policy regarding the fixed assets of the County. A written fixed asset policy would provide the various individual offices guidance including, but not limited to, setting the dollar value for including and carrying fixed assets on inventory listings, reporting assets at historical and/or estimated historical cost, tagging of fixed assets for physical inventory purposes, etc.

During our audit, we noted the following:

- The County did not have a written policy regarding fixed assets. As a result, the County inventory listings included a wide array of items, including such supply items as paper towels, disinfectants, and window cleaners, and small desk-type items such as scissors, wastebaskets, and hole punches. Considerable time and effort would be expended to track and report items at this level.
- Items included on the County's fixed asset listings are not consistently tagged as County property.
- Items included on the County's fixed asset listings had inconsistent values from year to year. The value of a fixed asset item should be based upon historical cost when initially added to the listing and should not be changed from year to year.

We recommend the County Board adopt a formal, written, fixed asset policy to serve as a guideline for the reporting of assets. We recommend the policy include a dollar value for including and carrying fixed assets on inventory listings, the report of assets at historical and/or estimated historical cost, and the procedures for tagging and/or identification of assets for physical inventory purposes.

4. Overexpended Budgets

Neb. Rev. Stat. Section 23-918, R.R.S. 1997 gives the County Board the authority, during the fiscal year, to make additional appropriations or increase existing appropriations after having a hearing with the office or department affected.

SAUNDERS COUNTY

COMMENTS AND RECOMMENDATIONS

COUNTY BOARD

4. Overexpended Budgets (Concluded)

During our audit, we noted the following functions and funds had expenditures in excess of their approved budgets for the fiscal year ended June 30, 2000:

- | | |
|---|----------------------|
| • General Fund – Clerk of the District Court IVD Function | \$179 overexpended |
| • General Fund – Extension Agent Function | \$184 overexpended |
| • Special Road Fund | \$8,566 overexpended |

As a result, these functions and fund were expended over and above public awareness.

We recommend all individual offices as well as the County Board review budget allowances prior to expenditures being made to insure expenditures do not exceed budgeted amounts. Amendments to the budget should be considered when necessary to avoid overexpenditures.

5. Petty Cash Funds

Neb. Rev. Stat. Section 23-106 R.R.S. 1997, in regards to the establishment of petty cash funds, states the County Board shall set petty cash fund amounts and that such amounts shall be stated in the County Board budget message.

During our audit, we noted the following:

- The Planning and Zoning Office had a petty cash fund which was not authorized by the County Board. This fund was started from monies received for copy fees, and at June 30, 2000 had a balance of \$58.
- The County Clerk had a \$200 petty cash fund; however, the budget message showed the Clerk's petty cash fund as \$100.
- The Register of Deeds had a \$500 petty cash fund; however, the budget message showed the Register of Deeds' petty cash fund as \$300.
- The Senior Services Office had a petty cash fund of \$30; however, the budget message showed the Senior Service's petty cash fund as \$20.
- The Health Department had a \$100 petty cash fund, which was not reflected in the budget message.

SAUNDERS COUNTY

COMMENTS AND RECOMMENDATIONS

COUNTY BOARD

5. Petty Cash Funds (Concluded)

We recommend all petty cash funds be properly authorized by the County Board and the amount of such funds be accurately reflected in the budget message of the County's budget document as required by State Statute.

6. Budget Transfers

Neb. Rev. Stat. Section 23-903, R.R.S. 1997, states the county budget document shall present a complete financial plan including all proposed expenditures and all anticipated means of financing those proposed expenditures for the period covered by the budget document. In addition, sound accounting practices require that when preparing a budget document, the sum of budgeted transfers in be in agreement to budgeted transfers out.

During our audit, we noted the total budgeted transfers out amount exceeded the total budgeted transfers in amount by \$542. If transfers in and transfers out don't agree, a complete financial picture of each fund is not accurately presented in the budget.

We recommend when transfers are included as part of the County budget, the budgeted transfers in and out be in agreement as required by State Statute.

7. Publication of Board Minutes

Neb. Rev. Stat. Section 23-122 R.R.S. 1997 requires publication of County Board proceedings related to annual, regular, or special meetings within ten working days after the close of such meetings.

During our audit, we noted County Board proceedings were not published within ten working days after the close of County Board meetings.

We recommend County Board proceedings be published within ten working days as required by State Statute.

SAUNDERS COUNTY

COMMENTS AND RECOMMENDATIONS

COUNTY TREASURER

8. Balancing of Depository Accounts

Sound accounting practices require that, as part of month-end balancing procedures, bank account balances be reconciled to the depository balance shown on the Treasurer's Daily Balance Record in order to ensure complete and accurate accountability of assets.

During our audit, we noted the County Treasurer was not reconciling the bank account balances to the depository balances shown on the Treasurer's Daily Balance Record. On June 30, 2000, a variance of \$1,356 was noted, more money was noted in the bank accounts than was recorded on the Daily Balance Record. There is an increased risk of loss or misuse of funds when bank balances are not reconciled to book balances.

We recommend the County Treasurer, as part of month-end balancing procedures, reconcile the bank account balances to the depository balances as shown on the Treasurer's Daily Balance Record.

9. Manual Change Listing

Good internal control requires active review of all manual change listings to ensure the legitimacy and accuracy of changes made after a transaction has been completed.

During our audit, it was noted the County Treasurer's Office did not review the manual change listings, which can be generated by the Motor Vehicle Registration system. These listings show all manual changes made to registrations after the initial transactions are completed, such as names, addresses, fees, etc. A review of the manual change listing reduces the risk of loss or misuse of funds.

We recommend the County Treasurer's office perform timely reviews of the Motor Vehicle Registration systems manual change listing to ensure all changes are authorized.

10. Tax Lists

Neb. Rev. Stat. Section 77-1710, R.R.S. 1997, states, "Whenever any taxes are paid, the treasurer shall write on the tax lists, opposite the description of real estate or personal property whereon the same was levied, the word "paid", together with the date of such payment, and the name of the person paying the same, which entry shall be prima facie evidence of such payment."

SAUNDERS COUNTY

COMMENTS AND RECOMMENDATIONS

COUNTY TREASURER

10. Tax Lists (Concluded)

During our audit, we noted tax payments are being recorded in a computerized system, but not on the original tax lists.

We recommend tax payments be recorded in the tax lists as directed by Statute.

County's Response: I will be in contact with NACO to seek a revision to this statute, as there needs to be consideration of information on file in the county's computer system. It is obvious this is one of many state laws that needs to be updated, with consideration given to our computerized world.

COUNTY CLERK

11. Motor Vehicle Fees Incorrectly Remitted

Neb. Rev. Stat. Sections 60-115 and 37-1287, R.R.S. 1998 set forth the various title and lien fees to be charged for motor vehicles and boats. In addition, these Sections set forth the subsequent distribution of those title and lien fees.

During our audit, we noted that nine of the twelve months during the audit period the County Clerk's Office had incorrectly calculated the distribution of title and lien fees payable to the Saunders County Treasurer and the State of Nebraska. As a result of these incorrect distributions, Saunders County was overpaid \$3,638 and the State of Nebraska was underpaid \$3,638.

We recommend the County Clerk make adjustments to future title and lien remittances to Saunders County and the State of Nebraska to correct the \$3,638 in distribution errors noted during the audit. We further recommend procedures be established to ensure fees are correctly distributed in accordance with State Statutes.

COUNTY SHERIFF

12. Commingling of Personal Funds

Sound accounting procedures require a distinct separation between the personal funds of an official and the funds received relative to the official business of the office.

SAUNDERS COUNTY

COMMENTS AND RECOMMENDATIONS

COUNTY SHERIFF

12. Commingling of Personal Funds (Concluded)

During our audit, we noted the County Sheriff had an undetermined amount of personal funds commingled with office funds. This increases the risk of loss or misuse of county funds.

We recommend all personal monies be removed from the office accounts and the practice of commingling personal funds with official funds be discontinued immediately.

13. Petty Cash Reconciliation

Good internal control requires petty cash funds always reconcile to the authorized amount set by the County Board.

During our audit, we noted the County Sheriff's Office did not periodically reconcile its petty cash funds on hand to the \$1,800 amount authorized by the County Board. At June 30, 2000, the County Sheriff's Office had a petty cash fund balance of \$1,665. There is an increased risk of loss or misuse of funds when reconciliations are not performed.

We recommend the County Sheriff's Office reconcile at least monthly its petty cash funds on hand to the amount authorized by the County Board to ensure complete office accountability of the fund.

COUNTY VETERANS' SERVICE OFFICER

14. Investments

Nebraska Attorney General's Opinion No. 98028, issued June 22, 1998, concludes that neither the Veterans Service Committee nor the Veterans Service Officer has authority to invest excess veterans aid funds in certificates of deposit or otherwise. This opinion further concludes that the investment responsibility rests with the County Treasurer.

During our audit, we noted the Veteran Service Officer was investing and holding \$75,000 in certificates of deposit.

We recommend the Veteran Service Officer discontinue making unauthorized investments, and remit the funds to the County Treasurer for further investment.

SAUNDERS COUNTY

COMMENTS AND RECOMMENDATIONS

COUNTY VETERANS' SERVICE OFFICER

14. Investments (Concluded)

County's Response: This situation has been rectified, as of February 2, 2001--\$75,000.00 has now been invested by County Treasurer.

COUNTY HIGHWAY DEPARTMENT

15. Improper Use of Fees

Neb. Rev. Stat. Section 23-1601(1), R.S. Supp., 2000 states, in part, "It is the duty of the county treasurer to receive all money belonging to the county, from whatsoever source derived" In addition, Neb. Rev. Stat. Section 23-904, R.R.S. 1997 requires that the county budget document include the total revenues and expenditures of the County as well as explanatory schedules classifying the income and expenditures by offices, departments, activities, and funds.

During our audit, we noted the Highway Department used proceeds from the sale of surplus materials to make office expenditures. As a result, all revenues and expenditures were not being reflected in the County budget document.

We recommend all proceeds from the sale of surplus property be remitted to the County Treasurer and all expenses be presented to the County Board through the claims process as required by State Statute.

STATE OF NEBRASKA
Auditor of Public Accounts



Kate Witek
State Auditor
kwitek05@nol.org

P.O. Box 98917
Suite 2303, State Capitol
Lincoln, NE 68509
402-471-2111, FAX 402-471-3301

County Board of Supervisors
Saunders County, Nebraska

INDEPENDENT AUDITORS' REPORT

We have audited the primary government combined financial statements of Saunders County as of and for the fiscal year ended June 30, 2000, as listed in the Table of Contents. These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

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

As discussed in Note 1F., the accounting records of the County were not adequate to permit proper measurement of certain assets included in the general fixed asset account group.

A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate

entities are referred to as component units. In our opinion, the primary government combined financial statements referred to above, except for the general fixed asset account group on which we do not express an opinion for the reason described in the fourth paragraph, present fairly, in all material respects, the fund balances of the primary government of Saunders County as of June 30, 2000, and the receipts and disbursements for the fiscal year then ended, on the basis of accounting described in Note 1.

However, the primary government combined financial statements, because they do not include the financial data of the Saunders County Health Services, the component unit of Saunders County, do not purport to, and do not, present fairly the fund balances of Saunders County as of June 30, 2000, and the receipts and disbursements for the fiscal year then ended, on the basis of accounting described in Note 1.

In accordance with Governmental Auditing Standards, we have also issued our report dated January 4, 2001 on our consideration of the primary government of Saunders County's internal control over financial reporting and our tests of its compliance with certain provisions of laws and regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

The accompanying supplementary schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements of the County. Such information, has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly presented in all material respects in relation to the primary government combined financial statements taken as a whole.

January 4, 2001


Deputy State Auditor

Saunders County, Nebraska
Combined Statement of Assets, Other Debits, Fund Balances, Liabilities,
and Other Credits Arising from Cash Transactions-
All Fund Types and Account Groups
June 30, 2000

Exhibit A

	Governmental Fund Types			Fiduciary Fund Types	Account Groups		Totals 2000 (Memorandum Only)
	General	Special Revenue	Capital Project	Trust and Agency	General Fixed Assets	General Long-term Debt	
ASSETS AND OTHER DEBITS							
Assets:							
Equity in Pooled Cash and Investments (Note 2)	\$ (826,703)	\$ 198,515	\$ 1,697,756	\$ 998,923	\$ -	\$ -	\$ 2,068,491
Designated Investments (Note 2)	-	1,782,967	-	1,190,197	-	-	2,973,164
Fixed Assets (Note 5)	-	-	-	-	4,635,528	-	4,635,528
Other Debits:							
Amount to be Provided for Retirement of General Long-term Debt	-	-	-	-	-	236,475	236,475
Total Assets and Other Debits	<u>\$ (826,703)</u>	<u>\$ 1,981,482</u>	<u>\$ 1,697,756</u>	<u>\$ 2,189,120</u>	<u>\$ 4,635,528</u>	<u>\$ 236,475</u>	<u>\$ 9,913,658</u>
LIABILITIES FUND BALANCES AND OTHER CREDITS							
Liabilities:							
Due to Other Governments	\$ -	\$ -	\$ -	\$ 2,119,544	\$ -	\$ -	\$ 2,119,544
Partial Payments-Undistributed Tax	-	-	-	1,700	-	-	1,700
Capital Leases Payable (Note 10)	-	-	-	-	-	236,475	236,475
Other Liabilities	-	-	-	67,876	-	-	67,876
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,189,120</u>	<u>-</u>	<u>236,475</u>	<u>2,425,595</u>
Fund Balances and Other Credits:							
Investment in General Fixed Assets	-	-	-	-	4,635,528	-	4,635,528
Fund Balances:							
Unreserved, Undesignated	(826,703)	1,897,688	1,697,756	-	-	-	2,768,741
Reserved for Specific Purposes (Note 9)	-	83,794	-	-	-	-	83,794
Total Fund Balances and Other Credits	<u>(826,703)</u>	<u>1,981,482</u>	<u>1,697,756</u>	<u>-</u>	<u>4,635,528</u>	<u>-</u>	<u>7,488,063</u>
Total Liabilities, Fund Balances and Other Credits	<u>\$ (826,703)</u>	<u>\$ 1,981,482</u>	<u>\$ 1,697,756</u>	<u>\$ 2,189,120</u>	<u>\$ 4,635,528</u>	<u>\$ 236,475</u>	<u>\$ 9,913,658</u>

See Notes to Combined Financial Statements

Saunders County, Nebraska
Combined Statement of Receipts, Disbursements, and
Changes in Fund Balances-All Governmental Fund Types
For the Fiscal Year Ended June 30, 2000

Exhibit B

	Governmental Fund Types			Totals 2000 (Memorandum Only)
	General	Special Revenue	Capital Projects	
Receipts:				
Taxes (Note 3)	\$ 2,581,063	\$ 473,812	\$ -	\$ 3,054,875
Intergovernmental Revenue	329,827	1,817,265	6,498	2,153,590
Local Fees, Licenses, Commissions, and Miscellaneous (Note 6)	<u>866,952</u>	<u>1,048,905</u>	<u>91,530</u>	<u>2,007,387</u>
Total Receipts	<u>3,777,842</u>	<u>3,339,982</u>	<u>98,028</u>	<u>7,215,852</u>
Disbursements:				
Current:				
General Government	1,852,255	78,154	-	1,930,409
Public Safety	68,619	246,638	-	315,257
Public Works	63,514	1,859,240	-	1,922,754
Public Health	28,586	112,489	-	141,075
Public Welfare and Social Services	3,154,598	320,622	-	3,475,220
Culture and Recreation	-	8,518	-	8,518
Capital Outlay	<u>-</u>	<u>890,682</u>	<u>189,360</u>	<u>1,080,042</u>
Total Disbursements	<u>5,167,572</u>	<u>3,516,343</u>	<u>189,360</u>	<u>8,873,275</u>
Excess (Deficiency) of Receipts over Disbursements	<u>(1,389,730)</u>	<u>(176,361)</u>	<u>(91,332)</u>	<u>(1,657,423)</u>
Other Financing Sources (Uses):				
Transfers from Other Funds	-	574,799	-	574,799
Transfers to Other Funds	<u>(314,925)</u>	<u>(259,874)</u>	<u>-</u>	<u>(574,799)</u>
Total Other Financing Sources (Uses)	<u>(314,925)</u>	<u>314,925</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Receipts and Other Financing Sources over (under) Disbursements and Other Financing Uses	<u>(1,704,655)</u>	<u>138,564</u>	<u>(91,332)</u>	<u>(1,657,423)</u>
Fund Balances, July 1	<u>877,952</u>	<u>1,842,918</u>	<u>1,789,088</u>	<u>4,509,958</u>
Fund Balances, June 30	<u>\$ (826,703)</u>	<u>\$ 1,981,482</u>	<u>\$ 1,697,756</u>	<u>\$ 2,852,535</u>

See Notes to Combined Financial Statements

Saunders County, Nebraska
Combined Statement of Receipts, Disbursements,
and Changes in Fund Balances of the County Treasurer
Budget and Actual-Governmental Fund Types
For the Fiscal Year Ended June 30, 2000

Exhibit C

	General Fund		
	Actual	Budget	Favorable (Unfavorable)
Receipts:			
Taxes (Note 3)	\$ 2,581,063	\$ 2,092,808	\$ 488,255
Intergovernmental Revenue	329,827	336,750	(6,923)
Local Fees, Licenses, Commissions, and Miscellaneous (Note 6)	883,727	722,904	160,823
Total Receipts	<u>3,794,617</u>	<u>3,152,462</u>	<u>642,155</u>
Disbursements:			
Current:			
General Government	1,852,255	2,148,523	296,268
Public Safety	68,619	70,533	1,914
Public Works	63,514	67,514	4,000
Public Health	28,586	29,319	733
Public Welfare and Social Services	3,154,598	3,552,087	397,489
Culture and Recreation	-	-	-
Capital Outlay	-	-	-
Total Disbursements	<u>5,167,572</u>	<u>5,867,976</u>	<u>700,404</u>
Excess (Deficiency) of Receipts over Disbursements	<u>(1,372,955)</u>	<u>(2,715,514)</u>	<u>1,342,559</u>
Other Financing Sources (Uses):			
Transfers from Other Funds	-	360,000	(360,000)
Transfers to Other Funds	(314,925)	(336,320)	21,395
Total Other Financing Sources (Uses)	<u>(314,925)</u>	<u>23,680</u>	<u>(338,605)</u>
Excess (Deficiency) of Receipts and Other Financing Sources over (under) Disburse- ments and Other Financing Uses	<u>(1,687,880)</u>	<u>(2,691,834)</u>	<u>1,003,954</u>
Fund Balances, July 1	<u>842,896</u>	<u>842,896</u>	<u>-</u>
Fund Balances, June 30	<u>\$ (844,984)</u>	<u>\$ (1,848,938)</u>	<u>\$ 1,003,954</u>

See Notes to Combined Financial Statements.

Continued

Saunders County, Nebraska
Combined Statement of Receipts, Disbursements,
and Changes in Fund Balances of the County Treasurer
Budget and Actual-Governmental Fund Types
For the Fiscal Year Ended June 30, 2000

Exhibit C

	Special Revenue Funds		
	Actual	Budget	Favorable (Unfavorable)
Receipts:			
Taxes (Note 3)	\$ 473,812	\$ 412,931	\$ 60,881
Intergovernmental Revenue	1,817,265	2,046,427	(229,162)
Local Fees, Licenses, Commissions, and Miscellaneous (Note 6)	1,038,372	406,795	631,577
Total Receipts	3,329,449	2,866,153	463,296
Disbursements:			
Current:			
General Government	78,154	329,459	251,305
Public Safety	246,638	482,822	236,184
Public Works	1,859,240	2,109,085	249,845
Public Health	112,489	112,561	72
Public Welfare and Social Services	320,622	395,324	74,702
Culture and Recreation	8,518	15,700	7,182
Capital Outlay	890,682	1,194,951	304,269
Total Disbursements	3,516,343	4,639,902	1,123,559
Excess (Deficiency) of Receipts over Disbursements	(186,894)	(1,773,749)	1,586,855
Other Financing Sources (Uses):			
Transfers from Other Funds	574,799	805,163	(230,364)
Transfers to Other Funds	(259,874)	(568,301)	308,427
Total Other Financing Sources (Uses)	314,925	236,862	78,063
Excess (Deficiency) of Receipts and Other Financing Sources over (under) Disburse- ments and Other Financing Uses	128,031	(1,536,887)	1,664,918
Fund Balances, July 1	1,761,887	1,761,887	-
Fund Balances, June 30	\$ 1,889,918	\$ 225,000	\$ 1,664,918

See Notes to Combined Financial Statements.

Continued

Saunders County, Nebraska
Combined Statement of Receipts, Disbursements,
and Changes in Fund Balances of the County Treasurer
Budget and Actual-Governmental Fund Types
For the Fiscal Year Ended June 30, 2000

Exhibit C

	Capital Project Funds		
	Actual	Budget	Favorable (Unfavorable)
Receipts:			
Taxes (Note 3)	\$ -	\$ -	\$ -
Intergovernmental Revenue	6,498	-	6,498
Local Fees, Licenses, Commissions, and Miscellaneous (Note 6)	91,530	88,400	3,130
Total Receipts	98,028	88,400	9,628
Disbursements:			
Current:			
General Government	-	-	-
Public Safety	-	-	-
Public Works	-	-	-
Public Health	-	-	-
Public Welfare and Social Services	-	-	-
Culture and Recreation	-	-	-
Capital Outlay	189,360	1,617,488	1,428,128
Total Disbursements	189,360	1,617,488	1,428,128
Excess (Deficiency) of Receipts over Disbursements	(91,332)	(1,529,088)	1,437,756
Other Financing Sources (Uses):			
Transfers from Other Funds	-	-	-
Transfers to Other Funds	-	(260,000)	260,000
Total Other Financing Sources (Uses)	-	(260,000)	260,000
Excess (Deficiency) of Receipts and Other Financing Sources over (under) Disburse- ments and Other Financing Uses	(91,332)	(1,789,088)	1,697,756
Fund Balances, July 1	1,789,088	1,789,088	-
Fund Balances, June 30	\$ 1,697,756	\$ -	\$ 1,697,756

See Notes to Combined Financial Statements.

Continued

Saunders County, Nebraska
Combined Statement of Receipts, Disbursements,
and Changes in Fund Balances of the County Treasurer
Budget and Actual-Governmental Fund Types
For the Fiscal Year Ended June 30, 2000

Exhibit C

	2000 Total Governmental Funds (Memorandum Only)		
	Actual	Budget	Favorable (Unfavorable)
Receipts:			
Taxes (Note 3)	\$ 3,054,875	\$ 2,505,739	\$ 549,136
Intergovernmental Revenue	2,153,590	2,383,177	(229,587)
Local Fees, Licenses, Commissions, and Miscellaneous (Note 6)	<u>2,013,629</u>	<u>1,218,099</u>	<u>795,530</u>
Total Receipts	<u>7,222,094</u>	<u>6,107,015</u>	<u>1,115,079</u>
Disbursements:			
Current:			
General Government	1,930,409	2,477,982	547,573
Public Safety	315,257	553,355	238,098
Public Works	1,922,754	2,176,599	253,845
Public Health	141,075	141,880	805
Public Welfare and Social Services	3,475,220	3,947,411	472,191
Culture and Recreation	8,518	15,700	7,182
Capital Outlay	<u>1,080,042</u>	<u>2,812,439</u>	<u>1,732,397</u>
Total Disbursements	<u>8,873,275</u>	<u>12,125,366</u>	<u>3,252,091</u>
Excess (Deficiency) of Receipts over Disbursements	<u>(1,651,181)</u>	<u>(6,018,351)</u>	<u>4,367,170</u>
Other Financing Sources (Uses):			
Transfers from Other Funds	574,799	1,165,163	(590,364)
Transfers to Other Funds	<u>(574,799)</u>	<u>(1,164,621)</u>	<u>589,822</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>542</u>	<u>(542)</u>
Excess (Deficiency) of Receipts and Other Financing Sources over (under) Disburse- ments and Other Financing Uses	<u>(1,651,181)</u>	<u>(6,017,809)</u>	<u>4,366,628</u>
Fund Balances, July 1	<u>4,393,871</u>	<u>4,393,871</u>	<u>-</u>
Fund Balances, June 30	<u>\$ 2,742,690</u>	<u>\$ (1,623,938)</u>	<u>\$ 4,366,628</u>

See Notes to Combined Financial Statements.

Concluded

SAUNDERS COUNTY
NOTES TO COMBINED FINANCIAL STATEMENTS

JUNE 30, 2000

1. Summary of Significant Accounting Policies

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

A. Reporting Entity

Saunders County (County) is a governmental entity established under and governed by the laws of the State of Nebraska (State) on January 26, 1856. As a political subdivision of the State, the County is exempt from State and Federal income taxes. For financial reporting purposes, the County has included all funds and account groups that are not legally separate. The County has also considered all potential component units for which it is financially accountable, and other organizations for which the nature and significance of their relationship with the County are such that exclusion would cause the County's financial statements to be misleading or incomplete. The Governmental Accounting Standards Board has set forth criteria to be considered in determining financial accountability. These criteria include appointing a voting majority of an organization's governing body and (1) the ability of the County to impose its will on that organization or (2) the potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the County.

These financial statements present the County (the primary government). The Saunders County Health Services is a component unit of the County because of the significance of its operational and financial relationship with the County. The financial statements do not include the data of the Saunders County Health Services necessary for reporting in conformity with generally accepted accounting principles. Complete financial statements of the Saunders County Health Services can be obtained from the Health Service's administrative office.

B. Fund Accounting

The County uses funds and account groups to report on its financial position and the results of its operations. An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources. A fund is a separate accounting entity. The operations of each fund are accounted for with a self-balancing set of accounts which record receipts, disbursements, and fund balances for the purpose of complying with the limitations and restrictions placed on the resources made available to the County. The major fund types used by the County are:

SAUNDERS COUNTY
NOTES TO COMBINED FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies (Continued)

General Fund - to account for all financial resources except those required to be accounted for in another fund.

Special Revenue - to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Capital Projects - to account for financial resources to be used for the acquisition or construction of major capital facilities.

Trust and Agency - to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds.

C. Basis of Accounting

The funds of the County are maintained and the financial statements have been prepared on the cash receipts and disbursements basis of accounting. Revenues are taken into account only when received by the County and expenditures are recorded when warrants are issued. Various officers of the County have accounts receivable. These are considered as cash items in the County financial statements. This differs from generally accepted accounting principles which require governmental fund accounting to follow the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they become susceptible to accrual and obligations are generally recognized when they are incurred.

D. Totals Columns - Memorandum Only

The "Memorandum Only" columns represent an aggregation of individual account balances. The columns are presented for overview informational purposes and do not present consolidated financial information since interfund balances and transactions have not been eliminated.

E. Budgets and Budgetary Accounting

The County follows these procedures in establishing the budgetary data reflected in the schedules in accordance with the statutory requirements of the Nebraska Budget Act:

1. On or before August 1, the County Board prepares and transmits a budget for each County fund showing the requirements, the outstanding warrants, the operating reserve to be maintained, the cash on hand at the close of the

SAUNDERS COUNTY
NOTES TO COMBINED FINANCIAL STATEMENTS

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

preceding fiscal year, the revenue from sources other than taxation, and the amount to be raised by taxation. The budget, like the County financial statements, is prepared on the cash receipts and disbursements basis of accounting. The budget contains only those revenues which have actually been received by the County Treasurer.

2. At least one public hearing must be held by the County Board.
3. At a meeting of the County Board, the budget, as revised, is adopted and the amounts provided therein are appropriated.
4. The County Board is authorized to transfer budgeted amounts between departments within any fund through resolution; however, revisions that alter the total expenditures of any fund require that an additional public hearing be held. The legal level of budgetary control for the general fund is at the function level, and the special revenue fund types are at the fund level.
5. The County does not utilize an encumbrance accounting system. All appropriated spending authority lapses at the end of the fiscal year.
6. The County Board is authorized to budget for the transfer of money between County funds.

F. **Fixed Assets and Long-Term Obligations**

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisitions are reflected as expenditures in governmental funds and the related assets are reported in the general fixed assets account group. All purchased fixed assets are valued at cost where historical records are available and at an estimated historical cost where no historical records exist. Donated fixed assets are valued at their estimated fair market value on the date received. Assets on hand as of June 30, 2000, have been recorded at cost or estimated cost by the County and have not been audited as the records were incomplete.

Assets in the general fixed assets account group are not depreciated. Public domain general fixed assets consisting of roads, bridges, curbs and gutters, and streets and sidewalks, are not capitalized, as these assets are immovable and of value only to the government.

SAUNDERS COUNTY
NOTES TO COMBINED FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies (Concluded)

The County has recognized lease obligations in their general long-term debt account group. Since the County reports on a cash basis, these amounts include the current portions which under modified accrual would normally be accounted for in the fund from which it would be paid.

The two account groups are not "funds". They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

G. 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 GAAP the vested portion of the employee's compensated absences is recorded in the Long-Term Debt Account Group for governmental funds. Under the receipts and disbursements basis of accounting, the balances which would be reported in the Long-Term Debt Account Group are not reported as they do not represent balances arising from cash transactions.

2. Equity in Pooled Cash and Investments and Designated Investments

The County 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, Other Debits, Fund Balances, Liabilities, and Other Credits Arising from Cash Transactions as "Equity in Pooled Cash and Investments." Investments are stated at cost, which approximates market. Interest earned on pooled funds is credited to the County General Fund in accordance with Neb. Rev. Stat. Section 77-2315, R.R.S. 1996. 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. Whether funds are commingled or invested separately is at the discretion of the County Board. The types of investments the County is authorized to invest funds in are enumerated in Neb. Rev. Stat. Sections 77-2315, R.R.S. 1996, 77-2340, R.R.S. 1996, and 77-2341, R.R.S. 1996, and generally include U.S. government obligations, certificates of deposit, time deposits, and securities which are authorized by the Nebraska Investment Council.

For the following disclosures required by Governmental Accounting Standards Board Statement #3, deposits include checking accounts, savings accounts, money-market accounts, and certificates of deposit.

SAUNDERS COUNTY
NOTES TO COMBINED FINANCIAL STATEMENTS

2. **Equity in Pooled Cash and Investments and Designated Investments (Concluded)**

	<u>June 30, 2000 Carrying Amount</u>
Pooled cash and investments consist of:	
Cash on Hand	\$ 165,361
Deposits	<u>3,790,045</u>
Total	<u>\$ 3,955,406</u>

Designated investments consists of \$2,973,164 of bank deposits.

The bank balance for all deposits as of June 30 was \$7,312,567 (with a carrying amount of \$6,763,209) and was entirely covered by federal depository insurance or by collateral securities pledged to the County Treasurer and held by the safekeeping department of the depository's correspondent bank.

3. **Property Taxes**

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

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

The levy set in October, 1999, for the 1999 taxes which will be materially collected in May and September, 2000, was set at \$.24981/\$100 of assessed valuation. The levy set in October, 1998, for the 1998 taxes which were materially collected in May and September, 1999, was set at \$.29862/\$100 of assessed valuation. The amount collected for motor vehicle tax is outlined in State Statute.

Additionally, there is currently a legislatively-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.

SAUNDERS COUNTY
NOTES TO COMBINED FINANCIAL STATEMENTS

4. Retirement System

A. County Employees:

The Retirement System for Nebraska Counties (the Plan) is a multiple-employer defined contribution plan administered by the Public Employees Retirement Board in accordance with the provisions of the County Employees Retirement Act.

In a defined contribution plan, benefits depend solely on amounts contributed to the Plan plus investment earnings. Membership in the Plan consists of all employees working twenty or more hours per week who have been employed for a period of twelve continuous months. Part-time employees who have attained the age of twenty-five and have been employed for a total of twelve months have the option to join the Plan. Elected officials shall be eligible for membership upon taking office. The plan provisions are established under Neb. Rev. Stat. Sections 23-2301 through 23-2335 and may be amended through legislative action. Employees contribute 4% of their salary and 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 R.R.S. 1997, and 23-2308, R.S. Supp. 2000, 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 vested 100% after five years participation in the Plan. Prior service benefits are paid directly by the County to the retired employee. For the year ended June 30, 2000, 113 employees contributed \$110,022; the County contributed \$165,033, which consisted of \$152,348 in cash contributions and \$12,685 in employee forfeitures of employer contributions. Additionally, the County paid \$2,640 directly to 20 retired employees for prior service benefits.

5. Fixed Assets

The following is a summary of changes in the general fixed assets account group during the fiscal year:

	Balance July 1, 1999	Additions	Retirements	Balance June 30, 2000
Land	\$ 141,568	\$ -	\$ -	\$ 141,568
Machinery and Equipment	4,251,718	334,016	91,774	4,493,960
Total General Fixed Assets	<u>\$4,393,286</u>	<u>\$ 334,016</u>	<u>\$ 91,774</u>	<u>\$ 4,635,528</u>

SAUNDERS COUNTY
NOTES TO COMBINED FINANCIAL STATEMENTS

6. Budget to Actual Comparison of Local Receipts

Only the County Treasurer's Local Receipts are reflected in the County Budget on Exhibit C. This is a comparison and reconciliation of the County Treasurer's Local Receipts to the County Total Local Receipts, which include the County portion of receipts on hand at June 30, 2000 held by other County offices.

	General	Special Revenue
Budget (Exhibit C) Reflected Local Receipts:		
Local Receipts in Funds not in Budget:	\$ 883,727	\$ 1,038,372
County Clerk	(128)	-
Clerk of the District Court	3,230	-
County Sheriff	5,667	-
County Register of Deeds	9,512	-
Veterans' Aid	-	83,794
Highway Superintendent	-	7,770
Total Local Receipts in Funds not in Budget	18,281	91,564
Less Local Receipts in Funds not in Budget From Prior Year	(35,056)	(81,031)
Actual Local Receipts (Exhibit B)	\$ 866,952	\$ 1,048,905

7. Joint Venture

Saunders County has entered into an agreement with the other counties in Region V in conjunction with the Nebraska Department of Health and Human Services to provide services to carry out the provisions of the Nebraska Comprehensive Community Mental Health Services Act and related alcoholism and drug abuse services and the Developmental Disabilities Services Act (Acts). Region V consists of the following counties: Polk, Butler, Saunders, Seward, Lancaster, Otoe, Fillmore, Saline, Thayer, Jefferson, Gage, Johnson, Nemaha, Pawnee, York, and Richardson. Separate agreements were established under the authority of the Interlocal Cooperation Act for services to be provided under each of the Acts. The governing board 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. Saunders County contributed \$63,514 toward the operation of Region V during fiscal year 2000. In the event of the termination of the agreement, assets would be disposed of in accordance with the terms of the agreement. The Nebraska Department of Health and Human Services requires the Region to be audited annually in accordance with State Statute. Financial information for the Region is available in those audit reports.

SAUNDERS COUNTY
NOTES TO COMBINED FINANCIAL STATEMENTS

8. County Insurance

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 62 counties throughout Nebraska. NIRMA was created as a result of the Intergovernmental Risk Management Act, Neb. Rev. Stat. Sections 44-4301 to 44-4339, R.R.S. 1998, which resulted in two programs being established, NIRMA and NIRMA II. The County has the option of participating in one or both of the programs.

The County pays an annual deposit premium as calculated by the administrator of the pool. Nine months following the close of the fiscal year and at annual intervals thereafter, the Pool may calculate each County's retrospective premium or premium credit for the year. The retrospective formula shall be adopted by the Board prior to the beginning of the fiscal year. The formula shall consider the losses and exposures of each County and the entire Pool. The deposit premium paid for the fiscal year shall be applied as a credit against the retrospective premium. If it is determined that the deposit premium paid is in excess of the retrospective premiums calculated, such excess shall be applied as a credit toward the next annual deposit premium. Retrospective premium adjustments for each fiscal year shall continue until all claims are closed or until the Board determines that sufficient facts are known to make a final adjustment for the year.

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 equal to its contribution for the current fiscal year, divided by the contribution of all participants for such year, times the amount of such deficiency. Each such assessment, and the manner of calculating the same, 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, as provided by Neb. Rev. Stat. Section 44-4312, R.R.S. 1998.

The following schedule is a summary of the NIRMA coverage in effect for the period August 1, 1999 through July 31, 2000:

<u>Coverage</u>	<u>NIRMA Member Deductible</u>	<u>Self-Insured Retention</u>	<u>Excess Insurance</u>	<u>Insurance Company</u>
1. General Liability	Zero	300,000	\$5,000,000 per occurrence with no annual aggregate	Coregis & American Alternative

SAUNDERS COUNTY
NOTES TO COMBINED FINANCIAL STATEMENTS

8. County Insurance (Concluded)

<u>Coverage</u>	<u>NIRMA Member Deductible</u>	<u>Self-Insured Retention</u>	<u>Excess Insurance</u>	<u>Insurance Company</u>
2. Property/Inland Marine	500	10,000	Replacement value	Coregis & Zurich
3. Auto Physical damage	250	10,000	Replacement value	Coregis & Zurich
4. Crime	500	10,000	\$50,000/100,000 per occurrence and aggregate	Coregis
5. Public Employee Blanket Bond	10,000	None	\$1,000,000 per occurrence and aggregate	National Casualty
6. Boiler & Machinery	1,000	None	50,000,000 per occurrence and aggregate	Kemper

In the event of a liability loss exceeding \$5,000,000 per occurrence the County would be responsible for funding the excess amount.

The following schedule is a summary of the self-funded NIRMA II coverage in effect for the period August 1, 1999 through July 31, 2000:

<u>Coverage</u>	<u>Member Deductible</u>	<u>NIRMA II Self-Insured Retention</u>	<u>Excess Insurance</u>
1. Workers' Compensation	N/A	\$ 300,000 per claim with no annual aggregate	\$ 10,000,000
2. Employer's Liability	N/A	\$300,000 per claim with no annual aggregate	\$ 4,000,000

The Pool has an annual audit performed of its financial statements. Copies of these reports may be obtained by writing to NIRMA Board of Directors at 625 S. 14th Street, Suite A, Lincoln, Nebraska 68508.

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 2001. The County has not had to pay out any amounts that exceeded coverages provided by the pool in the last three fiscal years.

SAUNDERS COUNTY
NOTES TO COMBINED FINANCIAL STATEMENTS

9. Reservation of Fund Balance

Fund balance reserved for specific purposes is for the Veterans' Service Office to be used for veterans' assistance.

10. Capital Leases Payable

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

	Ambulance	911 System Equipment	John Deere Scraper and Caterpillar Bulldozer	Ballot Counter	Total
Balance July 1, 1999	\$ 18,921	\$ 40,193	\$ 266,645	\$ 34,693	\$ 360,452
Payments	9,227	12,735	85,042	16,973	123,977
Balance June 30, 2000	<u>\$ 9,694</u>	<u>\$ 27,458</u>	<u>\$ 181,603</u>	<u>\$ 17,720</u>	<u>\$ 236,475</u>

Future Payments:

Year					
2001	\$ 10,059	\$ 14,606	\$ 95,849	\$ -	\$ 120,514
2002	-	14,606	95,850	18,500	128,956
Total Payments	<u>10,059</u>	<u>29,212</u>	<u>191,699</u>	<u>18,500</u>	<u>249,470</u>
Less Interest	<u>365</u>	<u>1,754</u>	<u>10,096</u>	<u>780</u>	<u>12,995</u>
Present Value of future Minimum lease payments	<u>\$ 9,694</u>	<u>\$ 27,458</u>	<u>\$ 181,603</u>	<u>\$ 17,720</u>	<u>\$ 236,475</u>

11. General Long-Term Debt

The following is a summary of changes in the general long-term debt account group during the fiscal year:

	Balance July 1, 1999	Additions	Deletions	Balance June 30, 2000
Capital Leases	<u>\$ 360,452</u>	<u>\$ -</u>	<u>\$ 123,977</u>	<u>\$ 236,475</u>

SAUNDERS COUNTY
NOTES TO COMBINED FINANCIAL STATEMENTS

12. Contingent Liabilities

The County is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the County Attorney the resolution of these matters will not have a material adverse effect on the financial condition of the County.

13. Overexpended Budget

The Special Road Fund overexpended its budgeted expenditures by \$8,566 during fiscal year ending June 30, 2000.

Saunders County, Nebraska
Combining Statement of Assets, Liabilities,
and Fund Balances Arising from Cash Transactions
by County Offices
June 30, 2000

Schedule A-1

	Totals by County Offices								TOTAL OF ALL OFFICES
	County Treasurer	County Clerk	Clerk of the District Court	County Sheriff	Register of Deeds	County Attorney	Veterans' Aid	Highway Superin- tendent	
ASSETS									
Cash, Deposits, and Cash Items	\$ 4,845,421	\$ 9,814	\$ 71,285	\$ 5,667	\$ 16,951	\$ 953	\$ 83,794	\$ 7,770	\$ 5,041,655
Total Assets	<u>\$ 4,845,421</u>	<u>\$ 9,814</u>	<u>\$ 71,285</u>	<u>\$ 5,667</u>	<u>\$ 16,951</u>	<u>\$ 953</u>	<u>\$ 83,794</u>	<u>\$ 7,770</u>	<u>\$ 5,041,655</u>
LIABILITIES AND FUND BALANCES									
Liabilities:									
Due to Other Governments	\$ 2,101,031	\$ 9,942	\$ 1,132	\$ -	\$ 7,439	\$ -	\$ -	\$ -	\$ 2,119,544
Partial Payments-Undistributed Tax	1,700	-	-	-	-	-	-	-	1,700
Other Liabilities	-	-	66,923	-	-	953	-	-	67,876
Total Liabilities	<u>2,102,731</u>	<u>9,942</u>	<u>68,055</u>	<u>-</u>	<u>7,439</u>	<u>953</u>	<u>-</u>	<u>-</u>	<u>2,189,120</u>
Fund Balances:									
Reserved for Specific Purposes, Special Revenue Funds	-	-	-	-	-	-	83,794	-	83,794
General, Unreserved, Undesignated	(844,984)	(128)	3,230	5,667	9,512	-	-	-	(826,703)
Special Revenue, Unreserved, Undesignated	1,889,918	-	-	-	-	-	-	7,770	1,897,688
Capital Project, Unreserved, Undesignated	1,697,756	-	-	-	-	-	-	-	1,697,756
Total Fund Balances	<u>2,742,690</u>	<u>(128)</u>	<u>3,230</u>	<u>5,667</u>	<u>9,512</u>	<u>-</u>	<u>83,794</u>	<u>7,770</u>	<u>2,852,535</u>
Total Liabilities and Fund Balances	<u>\$ 4,845,421</u>	<u>\$ 9,814</u>	<u>\$ 71,285</u>	<u>\$ 5,667</u>	<u>\$ 16,951</u>	<u>\$ 953</u>	<u>\$ 83,794</u>	<u>\$ 7,770</u>	<u>\$ 5,041,655</u>

Saunders County, Nebraska
Statement of Disbursements Compared to Budget-by Function
General Fund
For the Fiscal Year Ended June 30, 2000

	GENERAL GOVERNMENT								GENERAL GOVERNMENT											
	Board of Supervisors/Commissioners		Register of Deeds		Treasurer		Assessor		Supt. of Schools	Election Commissioner	Clerk of the District Court	Clerk of the District Court IV-D	District Court Judge							
Disbursements:	\$	125,738	\$	92,294	\$	65,282	\$	191,020	\$	9,245	\$	11,474	\$	41,091	\$	61,927	\$	39,818	\$	-
Personal Service		6,289		2,165		2,920		19,247		-		6,616		17,864		1,165		6,749		756
Operating Expense		93		2,326		1,292		9,854		-		81		2,393		1,004		2,344		-
Supplies/Materials		-		-		-		-		-		-		1,007		-		-		-
Equipment Rental		-		1,242		2,006		860		-		-		21,915		-		862		1,726
Capital Outlay		-		-		-		-		-		-		-		-		-		-
Total Disbursements		132,120		98,027		71,500		220,981		9,245		18,171		84,270		64,096		49,773		2,482
Budget:																				
Budget less Capital Outlay		132,588		98,834		69,702		214,163		9,245		19,220		74,495		64,127		49,294		1,500
Budget Adjustments		-		-		-		8,000		-		-		-		-		-		-
Budget Capital Outlay		-		-		5,352		-		-		-		19,500		-		300		1,000
Total Budget		132,588		98,834		75,054		222,163		9,245		19,220		93,995		64,127		49,594		2,500
Favorable (Unfavorable)		\$ 468		\$ 807		\$ 3,554		\$ 1,182		\$ -		\$ 1,049		\$ 9,725		\$ 31		\$ (179)		\$ 18
	PUBLIC SAFETY								PUBLIC SAFETY											
	Miscellaneous	Building and Zoning	Public Defender	Board of Equalization	Total General Government	Sheriff	Attorney	Attorney IV-D	County Jail	Civil Defense										
Disbursements:	\$	480,465	\$	90,438	\$	55,188	\$	5,977	\$	1,370,470	\$	533,776	\$	75,075	\$	83,904	\$	149,028	\$	9,797
Personal Service		270,547		15,271		8,674		17,542		420,391		29,235		3,719		1,378		98,708		1,682
Operating Expense		6,890		1,229		1,168		823		46,115		30,463		899		1,245		2,364		-
Supplies/Materials		8,085		-		3,000		-		15,279		-		-		-		-		500
Equipment Rental		53,090		4,216		477		-		88,442		30,961		449		1,138		1,693		471
Capital Outlay		-		-		-		-		-		-		-		-		-		-
Total Disbursements		819,077		111,154		68,507		24,342		1,940,697		624,435		80,142		87,665		251,793		12,450
Budget:																				
Budget less Capital Outlay		1,016,646		110,001		68,323		35,800		2,148,523		604,651		87,174		92,617		259,487		12,779
Budget Adjustments		(8,300)		-		300		-		-		-		-		-		-		-
Budget Capital Outlay		70,000		5,000		-		-		102,152		36,300		2,100		2,000		700		1,200
Total Budget		1,078,346		115,001		68,623		35,800		2,250,675		640,951		89,274		94,617		260,187		13,979
Favorable (Unfavorable)		\$ 259,269		\$ 3,847		\$ 116		\$ 11,458		\$ 309,978		\$ 16,516		\$ 9,132		\$ 6,952		\$ 8,394		\$ 1,529
	PUBLIC SAFETY		PUBLIC WORKS			PUBLIC HEALTH		PUBLIC WELFARE AND SOCIAL SERVICES				CULTURE AND RECREATION		TOTAL ALL FUNCTIONS						
	Total Public Safety	Surveyor	Highway Department	Total Public Works	Health Miscellaneous	Veterans' Service Officer	Miscellaneous	Total Public Welfare and Social Services	Culture Miscellaneous	2000										
Disbursements:	\$	851,580	\$	66,142	\$	83,136	\$	149,278	\$	-	\$	27,000	\$	-	\$	27,000	\$	-	\$	2,398,328
Personal Service		140,822		385		1,112		1,497		63,514		1,285		-		1,285		29,000		656,509
Operating Expense		34,971		2,092		503		2,595		-		301		-		301		-		83,982
Supplies/Materials		500		-		-		-		-		-		-		-		-		15,779
Equipment Rental		34,712		1,805		-		1,805		-		1,100		-		1,100		-		126,059
Capital Outlay		-		-		-		-		-		-		-		-		-		-
Total Disbursements		1,062,585		70,424		84,751		155,175		63,514		29,686		-		29,686		29,000		3,280,657
Budget:																				
Budget less Capital Outlay		1,070,208		70,533		86,990		157,523		67,514		29,319		50,000		79,319		29,000		3,552,087
Budget Adjustments		-		-		-		-		-		-		-		-		-		-
Budget Capital Outlay		42,300		1,299		-		1,299		-		1,200		-		1,200		-		146,951
Total Budget		1,112,508		71,832		86,990		158,822		67,514		30,519		50,000		80,519		29,000		3,699,038
Favorable (Unfavorable)		\$ 49,923		\$ 1,408		\$ 2,239		\$ 3,647		\$ 4,000		\$ 833		\$ 50,000		\$ 50,833		\$ -		\$ 418,381

Saunders County, Nebraska
Statement of Receipts, Disbursements, and Changes in
Special Revenue Fund Balances of the County Treasurer
For the Fiscal Year Ended June 30, 2000

Schedule C-1

	Road Fund		
	Actual	Budget	Favorable (Unfavorable)
Receipts:			
Taxes	\$ 248,311	\$ 237,574	\$ 10,737
Intergovernmental Revenue	1,735,358	1,651,100	84,258
Local Fees, Licenses, Commissions, and Miscellaneous	84,364	7,200	77,164
Total Receipts	<u>2,068,033</u>	<u>1,895,874</u>	<u>172,159</u>
Disbursements:			
Personal Services	1,011,383	1,121,543	110,160
Operating Expenses	128,209	160,300	32,091
Supplies/Materials	278,059	343,900	65,841
Equipment Rental	7,783	25,050	17,267
Capital Outlay	588,444	834,350	245,906
Total Disbursements	<u>2,013,878</u>	<u>2,485,143</u>	<u>471,265</u>
Excess (Deficiency) of Receipts over Disbursements	<u>54,155</u>	<u>(589,269)</u>	<u>643,424</u>
Other Financing Sources (Uses):			
Transfers from Other Funds	-	-	-
Transfers to Other Funds	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Receipts and Other Financing Sources over (under) Disburse- ments and Other Financing Uses	<u>54,155</u>	<u>(589,269)</u>	<u>643,424</u>
Fund Balances, July 1	<u>814,269</u>	<u>814,269</u>	<u>-</u>
Fund Balances, June 30	<u>\$ 868,424</u>	<u>\$ 225,000</u>	<u>\$ 643,424</u>

Saunders County, Nebraska
Statement of Receipts, Disbursements, and Changes in
Special Revenue Fund Balances of the County Treasurer
For the Fiscal Year Ended June 30, 2000

Schedule C-2

	Relief-Medical Fund		
	Actual	Budget	Favorable (Unfavorable)
Receipts:			
Taxes	\$ 5,400	\$ 4,276	\$ 1,124
Intergovernmental Revenue	35	25	10
Local Fees, Licenses, Commissions, and Miscellaneous	-	-	-
Total Receipts	<u>5,435</u>	<u>4,301</u>	<u>1,134</u>
Disbursements:			
Personal Services	-	-	-
Operating Expenses	21,811	51,075	29,264
Supplies/Materials	-	-	-
Equipment Rental	-	-	-
Capital Outlay	-	-	-
Total Disbursements	<u>21,811</u>	<u>51,075</u>	<u>29,264</u>
Excess (Deficiency) of Receipts over Disbursements	<u>(16,376)</u>	<u>(46,774)</u>	<u>30,398</u>
Other Financing Sources (Uses):			
Transfers from Other Funds	-	7,500	(7,500)
Transfers to Other Funds	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>7,500</u>	<u>(7,500)</u>
Excess (Deficiency) of Receipts and Other Financing Sources over (under) Disburse- ments and Other Financing Uses	<u>(16,376)</u>	<u>(39,274)</u>	<u>22,898</u>
Fund Balances, July 1	<u>39,274</u>	<u>39,274</u>	<u>-</u>
Fund Balances, June 30	<u>\$ 22,898</u>	<u>\$ -</u>	<u>\$ 22,898</u>

Saunders County, Nebraska
Statement of Receipts, Disbursements, and Changes in
Special Revenue Fund Balances of the County Treasurer
For the Fiscal Year Ended June 30, 2000

Schedule C-3

	Special Road Fund		
	Actual	Budget	Favorable (Unfavorable)
Receipts:			
Taxes	\$ 347	\$ 150	\$ 197
Intergovernmental Revenue	-	10,000	(10,000)
Local Fees, Licenses, Commissions, and Miscellaneous	37,567	500	37,067
Total Receipts	37,914	10,650	27,264
Disbursements:			
Personal Services	-	-	-
Operating Expenses	25,566	-	(25,566)
Supplies/Materials	222,066	226,000	3,934
Equipment Rental	17,877	15,000	(2,877)
Capital Outlay	256,657	272,600	15,943
Total Disbursements	522,166	513,600	(8,566)
Excess (Deficiency) of Receipts over Disbursements	(484,252)	(502,950)	18,698
Other Financing Sources (Uses):			
Transfers from Other Funds	300,908	319,606	(18,698)
Transfers to Other Funds	-	-	-
Total Other Financing Sources (Uses)	300,908	319,606	(18,698)
Excess (Deficiency) of Receipts and Other Financing Sources over (under) Disburse- ments and Other Financing Uses	(183,344)	(183,344)	-
Fund Balances, July 1	183,344	183,344	-
Fund Balances, June 30	\$ -	\$ -	\$ -

Saunders County, Nebraska
Statement of Receipts, Disbursements, and Changes in
Special Revenue Fund Balances of the County Treasurer
For the Fiscal Year Ended June 30, 2000

Schedule C-4

	Visitors Promotion Fund		
	Actual	Budget	Favorable (Unfavorable)
Receipts:			
Taxes	\$ -	\$ -	\$ -
Intergovernmental Revenue	4,810	-	4,810
Local Fees, Licenses, Commissions, and Miscellaneous	-	2,000	(2,000)
Total Receipts	<u>4,810</u>	<u>2,000</u>	<u>2,810</u>
Disbursements:			
Personal Services	-	-	-
Operating Expenses	-	3,000	3,000
Supplies/Materials	-	-	-
Equipment Rental	-	-	-
Capital Outlay	-	-	-
Total Disbursements	<u>-</u>	<u>3,000</u>	<u>3,000</u>
Excess (Deficiency) of Receipts over Disbursements	<u>4,810</u>	<u>(1,000)</u>	<u>5,810</u>
Other Financing Sources (Uses):			
Transfers from Other Funds	-	1,000	(1,000)
Transfers to Other Funds	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>1,000</u>	<u>(1,000)</u>
Excess (Deficiency) of Receipts and Other Financing Sources over (under) Disburse- ments and Other Financing Uses	<u>4,810</u>	<u>-</u>	<u>4,810</u>
Fund Balances, July 1	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances, June 30	<u>\$ 4,810</u>	<u>\$ -</u>	<u>\$ 4,810</u>

Saunders County, Nebraska
Statement of Receipts, Disbursements, and Changes in
Special Revenue Fund Balances of the County Treasurer
For the Fiscal Year Ended June 30, 2000

Schedule C-5

	Employment Security Act Fund		
	Actual	Budget	Favorable (Unfavorable)
Receipts:			
Taxes	\$ 7,049	\$ 2,749	\$ 4,300
Intergovernmental Revenue	11	20	(9)
Local Fees, Licenses, Commissions, and Miscellaneous	-	-	-
Total Receipts	<u>7,060</u>	<u>2,769</u>	<u>4,291</u>
Disbursements:			
Personal Services	584	600	16
Operating Expenses	58	19,400	19,342
Supplies/Materials	-	-	-
Equipment Rental	-	-	-
Capital Outlay	-	-	-
Total Disbursements	<u>642</u>	<u>20,000</u>	<u>19,358</u>
Excess (Deficiency) of Receipts over Disbursements	<u>6,418</u>	<u>(17,231)</u>	<u>23,649</u>
Other Financing Sources (Uses):			
Transfers from Other Funds	-	-	-
Transfers to Other Funds	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Receipts and Other Financing Sources over (under) Disburse- ments and Other Financing Uses	<u>6,418</u>	<u>(17,231)</u>	<u>23,649</u>
Fund Balances, July 1	<u>17,231</u>	<u>17,231</u>	<u>-</u>
Fund Balances, June 30	<u>\$ 23,649</u>	<u>\$ -</u>	<u>\$ 23,649</u>

Saunders County, Nebraska
Statement of Receipts, Disbursements, and Changes in
Special Revenue Fund Balances of the County Treasurer
For the Fiscal Year Ended June 30, 2000

Schedule C-6

	Institutions Fund		
	Actual	Budget	Favorable (Unfavorable)
Receipts:			
Taxes	\$ 15,912	\$ 13,082	\$ 2,830
Intergovernmental Revenue	102	55	47
Local Fees, Licenses, Commissions, and Miscellaneous	-	-	-
Total Receipts	<u>16,014</u>	<u>13,137</u>	<u>2,877</u>
Disbursements:			
Personal Services	-	-	-
Operating Expenses	11,988	30,000	18,012
Supplies/Materials	-	-	-
Equipment Rental	-	-	-
Capital Outlay	-	-	-
Total Disbursements	<u>11,988</u>	<u>30,000</u>	<u>18,012</u>
Excess (Deficiency) of Receipts over Disbursements	<u>4,026</u>	<u>(16,863)</u>	<u>20,889</u>
Other Financing Sources (Uses):			
Transfers from Other Funds	-	10,000	(10,000)
Transfers to Other Funds	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>10,000</u>	<u>(10,000)</u>
Excess (Deficiency) of Receipts and Other Financing Sources over (under) Disburse- ments and Other Financing Uses	<u>4,026</u>	<u>(6,863)</u>	<u>10,889</u>
Fund Balances, July 1	<u>6,863</u>	<u>6,863</u>	<u>-</u>
Fund Balances, June 30	<u>\$ 10,889</u>	<u>\$ -</u>	<u>\$ 10,889</u>

Saunders County, Nebraska
Statement of Receipts, Disbursements, and Changes in
Special Revenue Fund Balances of the County Treasurer
For the Fiscal Year Ended June 30, 2000

Schedule C-7

	Veterans' Aid Fund		
	Actual	Budget	Favorable (Unfavorable)
Receipts:			
Taxes	\$ -	\$ -	\$ -
Intergovernmental Revenue	-	-	-
Local Fees, Licenses, Commissions, and Miscellaneous	-	-	-
Total Receipts	-	-	-
Disbursements:			
Personal Services	-	-	-
Operating Expenses	-	3	3
Supplies/Materials	-	-	-
Equipment Rental	-	-	-
Capital Outlay	-	-	-
Total Disbursements	-	3	3
Excess (Deficiency) of Receipts over Disbursements	-	(3)	3
Other Financing Sources (Uses):			
Transfers from Other Funds	-	-	-
Transfers to Other Funds	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Excess (Deficiency) of Receipts and Other Financing Sources over (under) Disburse- ments and Other Financing Uses	-	(3)	3
Fund Balances, July 1	3	3	-
Fund Balances, June 30	\$ 3	\$ -	\$ 3

Saunders County, Nebraska
Statement of Receipts, Disbursements, and Changes in
Special Revenue Fund Balances of the County Treasurer
For the Fiscal Year Ended June 30, 2000

Schedule C-8

	Handi-Van Fund		
	Actual	Budget	Favorable (Unfavorable)
Receipts:			
Taxes	\$ -	\$ -	\$ -
Intergovernmental Revenue	29,889	33,338	(3,449)
Local Fees, Licenses, Commissions, and Miscellaneous	2,373	2,600	(227)
Total Receipts	<u>32,262</u>	<u>35,938</u>	<u>(3,676)</u>
Disbursements:			
Personal Services	41,196	42,882	1,686
Operating Expenses	6,004	5,850	(154)
Supplies/Materials	2,957	3,920	963
Equipment Rental	-	-	-
Capital Outlay	162	4,271	4,109
Total Disbursements	<u>50,319</u>	<u>56,923</u>	<u>6,604</u>
Excess (Deficiency) of Receipts over Disbursements	<u>(18,057)</u>	<u>(20,985)</u>	<u>2,928</u>
Other Financing Sources (Uses):			
Transfers from Other Funds	14,018	16,714	(2,696)
Transfers to Other Funds	-	-	-
Total Other Financing Sources (Uses)	<u>14,018</u>	<u>16,714</u>	<u>(2,696)</u>
Excess (Deficiency) of Receipts and Other Financing Sources over (under) Disburse- ments and Other Financing Uses	<u>(4,039)</u>	<u>(4,271)</u>	<u>232</u>
Fund Balances, July 1	<u>4,271</u>	<u>4,271</u>	<u>-</u>
Fund Balances, June 30	<u>\$ 232</u>	<u>\$ -</u>	<u>\$ 232</u>

Saunders County, Nebraska
Statement of Receipts, Disbursements, and Changes in
Special Revenue Fund Balances of the County Treasurer
For the Fiscal Year Ended June 30, 2000

Schedule C-9

	Senior Citizen Services Fund		
	Actual	Budget	Favorable (Unfavorable)
Receipts:			
Taxes	\$ -	\$ -	\$ -
Intergovernmental Revenue	14,822	80,731	(65,909)
Local Fees, Licenses, Commissions, and Miscellaneous	<u>149,751</u>	<u>86,353</u>	<u>63,398</u>
Total Receipts	<u>164,573</u>	<u>167,084</u>	<u>(2,511)</u>
Disbursements:			
Personal Services	141,429	152,897	11,468
Operating Expenses	30,107	35,473	5,366
Supplies/Materials	58,530	66,624	8,094
Equipment Rental	6,600	6,600	-
Capital Outlay	<u>4,270</u>	<u>7,200</u>	<u>2,930</u>
Total Disbursements	<u>240,936</u>	<u>268,794</u>	<u>27,858</u>
Excess (Deficiency) of Receipts over Disbursements	<u>(76,363)</u>	<u>(101,710)</u>	<u>25,347</u>
Other Financing Sources (Uses):			
Transfers from Other Funds	68,274	68,000	274
Transfers to Other Funds	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>68,274</u>	<u>68,000</u>	<u>274</u>
Excess (Deficiency) of Receipts and Other Financing Sources over (under) Disburse- ments and Other Financing Uses	<u>(8,089)</u>	<u>(33,710)</u>	<u>25,621</u>
Fund Balances, July 1	<u>33,710</u>	<u>33,710</u>	<u>-</u>
Fund Balances, June 30	<u>\$ 25,621</u>	<u>\$ -</u>	<u>\$ 25,621</u>

Saunders County, Nebraska
Statement of Receipts, Disbursements, and Changes in
Special Revenue Fund Balances of the County Treasurer
For the Fiscal Year Ended June 30, 2000

Schedule C-10

	CASA Youth Services Fund		
	Actual	Budget	Favorable (Unfavorable)
Receipts:			
Taxes	\$ -	\$ -	\$ -
Intergovernmental Revenue	-	1,500	(1,500)
Local Fees, Licenses, Commissions, and Miscellaneous	2,058	500	1,558
Total Receipts	2,058	2,000	58
Disbursements:			
Personal Services	-	-	-
Operating Expenses	1,603	2,489	886
Supplies/Materials	17	850	833
Equipment Rental	-	-	-
Capital Outlay	545	500	(45)
Total Disbursements	2,165	3,839	1,674
Excess (Deficiency) of Receipts over Disbursements	(107)	(1,839)	1,732
Other Financing Sources (Uses):			
Transfers from Other Funds	-	1,324	(1,324)
Transfers to Other Funds	-	-	-
Total Other Financing Sources (Uses)	-	1,324	(1,324)
Excess (Deficiency) of Receipts and Other Financing Sources over (under) Disburse- ments and Other Financing Uses	(107)	(515)	408
Fund Balances, July 1	515	515	-
Fund Balances, June 30	\$ 408	\$ -	\$ 408

Saunders County, Nebraska
Statement of Receipts, Disbursements, and Changes in
Special Revenue Fund Balances of the County Treasurer
For the Fiscal Year Ended June 30, 2000

Schedule C-11

	Diversion Program -Youth Services Fund		
	Actual	Budget	Favorable (Unfavorable)
Receipts:			
Taxes	\$ -	\$ -	\$ -
Intergovernmental Revenue	2,219	15,000	(12,781)
Local Fees, Licenses, Commissions, and Miscellaneous	9,661	12,400	(2,739)
Total Receipts	11,880	27,400	(15,520)
Disbursements:			
Personal Services	50,058	49,620	(438)
Operating Expenses	6,809	10,000	3,191
Supplies/Materials	2,848	6,500	3,652
Equipment Rental	-	-	-
Capital Outlay	3,260	5,800	2,540
Total Disbursements	62,975	71,920	8,945
Excess (Deficiency) of Receipts over Disbursements	(51,095)	(44,520)	(6,575)
Other Financing Sources (Uses):			
Transfers from Other Funds	51,191	44,524	6,667
Transfers to Other Funds	-	(500)	500
Total Other Financing Sources (Uses)	51,191	44,024	7,167
Excess (Deficiency) of Receipts and Other Financing Sources over (under) Disburse- ments and Other Financing Uses	96	(496)	592
Fund Balances, July 1	496	496	-
Fund Balances, June 30	\$ 592	\$ -	\$ 592

Saunders County, Nebraska
Statement of Receipts, Disbursements, and Changes in
Special Revenue Fund Balances of the County Treasurer
For the Fiscal Year Ended June 30, 2000

Schedule C-12

	Drug Law Enforcement Fund		
	Actual	Budget	Favorable (Unfavorable)
Receipts:			
Taxes	\$ -	\$ -	\$ -
Intergovernmental Revenue	-	-	-
Local Fees, Licenses, Commissions, and Miscellaneous	-	10,000	(10,000)
Total Receipts	-	10,000	(10,000)
Disbursements:			
Personal Services	-	-	-
Operating Expenses	398	10,784	10,386
Supplies/Materials	-	-	-
Equipment Rental	-	-	-
Capital Outlay	2,944	5,000	2,056
Total Disbursements	3,342	15,784	12,442
Excess (Deficiency) of Receipts over Disbursements	(3,342)	(5,784)	2,442
Other Financing Sources (Uses):			
Transfers from Other Funds	-	-	-
Transfers to Other Funds	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Excess (Deficiency) of Receipts and Other Financing Sources over (under) Disburse- ments and Other Financing Uses	(3,342)	(5,784)	2,442
Fund Balances, July 1	5,784	5,784	-
Fund Balances, June 30	\$ 2,442	\$ -	\$ 2,442

Saunders County, Nebraska
Statement of Receipts, Disbursements, and Changes in
Special Revenue Fund Balances of the County Treasurer
For the Fiscal Year Ended June 30, 2000

Schedule C-13

	Drug Testing Fund		
	Actual	Budget	Favorable (Unfavorable)
Receipts:			
Taxes	\$ -	\$ -	\$ -
Intergovernmental Revenue	-	-	-
Local Fees, Licenses, Commissions, and Miscellaneous	3,848	1,200	2,648
Total Receipts	3,848	1,200	2,648
Disbursements:			
Personal Services	-	-	-
Operating Expenses	-	8,531	8,531
Supplies/Materials	-	-	-
Equipment Rental	-	-	-
Capital Outlay	-	8,530	8,530
Total Disbursements	-	17,061	17,061
Excess (Deficiency) of Receipts over Disbursements	3,848	(15,861)	19,709
Other Financing Sources (Uses):			
Transfers from Other Funds	-	-	-
Transfers to Other Funds	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Excess (Deficiency) of Receipts and Other Financing Sources over (under) Disburse- ments and Other Financing Uses	3,848	(15,861)	19,709
Fund Balances, July 1	15,861	15,861	-
Fund Balances, June 30	\$ 19,709	\$ -	\$ 19,709

Saunders County, Nebraska
Statement of Receipts, Disbursements, and Changes in
Special Revenue Fund Balances of the County Treasurer
For the Fiscal Year Ended June 30, 2000

Schedule C-14

	Federal Forfeiture Fund		
	Actual	Budget	Favorable (Unfavorable)
Receipts:			
Taxes	\$ -	\$ -	\$ -
Intergovernmental Revenue	-	-	-
Local Fees, Licenses, Commissions, and Miscellaneous	-	25,000	(25,000)
Total Receipts	-	25,000	(25,000)
Disbursements:			
Personal Services	-	-	-
Operating Expenses	-	12,500	12,500
Supplies/Materials	-	12,500	12,500
Equipment Rental	-	-	-
Capital Outlay	-	-	-
Total Disbursements	-	25,000	25,000
Excess (Deficiency) of Receipts over Disbursements	-	-	-
Other Financing Sources (Uses):			
Transfers from Other Funds	-	-	-
Transfers to Other Funds	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Excess (Deficiency) of Receipts and Other Financing Sources over (under) Disburse- ments and Other Financing Uses	-	-	-
Fund Balances, July 1	-	-	-
Fund Balances, June 30	\$ -	\$ -	\$ -

Saunders County, Nebraska
Statement of Receipts, Disbursements, and Changes in
Special Revenue Fund Balances of the County Treasurer
For the Fiscal Year Ended June 30, 2000

Schedule C-15

	Federal Grants Fund		
	Actual	Budget	Favorable (Unfavorable)
Receipts:			
Taxes	\$ -	\$ -	\$ -
Intergovernmental Revenue	28,694	238,933	(210,239)
Local Fees, Licenses, Commissions, and Miscellaneous	147	-	147
Total Receipts	<u>28,841</u>	<u>238,933</u>	<u>(210,092)</u>
Disbursements:			
Personal Services	-	-	-
Operating Expenses	16,177	240,000	223,823
Supplies/Materials	-	-	-
Equipment Rental	-	-	-
Capital Outlay	-	-	-
Total Disbursements	<u>16,177</u>	<u>240,000</u>	<u>223,823</u>
Excess (Deficiency) of Receipts over Disbursements	<u>12,664</u>	<u>(1,067)</u>	<u>13,731</u>
Other Financing Sources (Uses):			
Transfers from Other Funds	-	10,000	(10,000)
Transfers to Other Funds	-	(10,000)	10,000
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Receipts and Other Financing Sources over (under) Disburse- ments and Other Financing Uses	<u>12,664</u>	<u>(1,067)</u>	<u>13,731</u>
Fund Balances, July 1	<u>1,067</u>	<u>1,067</u>	<u>-</u>
Fund Balances, June 30	<u>\$ 13,731</u>	<u>\$ -</u>	<u>\$ 13,731</u>

Saunders County, Nebraska
Statement of Receipts, Disbursements, and Changes in
Special Revenue Fund Balances of the County Treasurer
For the Fiscal Year Ended June 30, 2000

Schedule C-16

	Inheritance Tax Fund		
	Actual	Budget	Favorable (Unfavorable)
Receipts:			
Taxes	\$ -	\$ -	\$ -
Intergovernmental Revenue	-	-	-
Local Fees, Licenses, Commissions, and Miscellaneous	602,732	150,500	452,232
Total Receipts	602,732	150,500	452,232
Disbursements:			
Personal Services	-	-	-
Operating Expenses	120,114	147,137	27,023
Supplies/Materials	-	-	-
Equipment Rental	-	-	-
Capital Outlay	-	-	-
Total Disbursements	120,114	147,137	27,023
Excess (Deficiency) of Receipts over Disbursements	482,618	3,363	479,255
Other Financing Sources (Uses):			
Transfers from Other Funds	-	-	-
Transfers to Other Funds	(259,874)	(557,607)	297,733
Total Other Financing Sources (Uses)	(259,874)	(557,607)	297,733
Excess (Deficiency) of Receipts and Other Financing Sources over (under) Disburse- ments and Other Financing Uses	222,744	(554,244)	776,988
Fund Balances, July 1	554,244	554,244	-
Fund Balances, June 30	\$ 776,988	\$ -	\$ 776,988

Saunders County, Nebraska
Statement of Receipts, Disbursements, and Changes in
Special Revenue Fund Balances of the County Treasurer
For the Fiscal Year Ended June 30, 2000

Schedule C-17

	Health Department Fund		
	Actual	Budget	Favorable (Unfavorable)
Receipts:			
Taxes	\$ -	\$ -	\$ -
Intergovernmental Revenue	-	14,600	(14,600)
Local Fees, Licenses, Commissions, and Miscellaneous	57,144	32,600	24,544
Total Receipts	57,144	47,200	9,944
Disbursements:			
Personal Services	89,751	90,961	1,210
Operating Expenses	11,201	11,525	324
Supplies/Materials	11,537	10,075	(1,462)
Equipment Rental	-	-	-
Capital Outlay	1,370	2,600	1,230
Total Disbursements	113,859	115,161	1,302
Excess (Deficiency) of Receipts over Disbursements	(56,715)	(67,961)	11,246
Other Financing Sources (Uses):			
Transfers from Other Funds	56,429	65,004	(8,575)
Transfers to Other Funds	-	-	-
Total Other Financing Sources (Uses)	56,429	65,004	(8,575)
Excess (Deficiency) of Receipts and Other Financing Sources over (under) Disburse- ments and Other Financing Uses	(286)	(2,957)	2,671
Fund Balances, July 1	2,957	2,957	-
Fund Balances, June 30	\$ 2,671	\$ -	\$ 2,671

Saunders County, Nebraska
Statement of Receipts, Disbursements, and Changes in
Special Revenue Fund Balances of the County Treasurer
For the Fiscal Year Ended June 30, 2000

Schedule C-18

	Jail Project Fund		
	Actual	Budget	Favorable (Unfavorable)
Receipts:			
Taxes	\$ 13,155	\$ 10,100	\$ 3,055
Intergovernmental Revenue	86	115	(29)
Local Fees, Licenses, Commissions, and Miscellaneous	80	25	55
Total Receipts	<u>13,321</u>	<u>10,240</u>	<u>3,081</u>
Disbursements:			
Personal Services	-	-	-
Operating Expenses	39,900	60,000	20,100
Supplies/Materials	-	-	-
Equipment Rental	-	-	-
Capital Outlay	-	-	-
Total Disbursements	<u>39,900</u>	<u>60,000</u>	<u>20,100</u>
Excess (Deficiency) of Receipts over Disbursements	<u>(26,579)</u>	<u>(49,760)</u>	<u>23,181</u>
Other Financing Sources (Uses):			
Transfers from Other Funds	28,681	44,956	(16,275)
Transfers to Other Funds	-	-	-
Total Other Financing Sources (Uses)	<u>28,681</u>	<u>44,956</u>	<u>(16,275)</u>
Excess (Deficiency) of Receipts and Other Financing Sources over (under) Disburse- ments and Other Financing Uses	<u>2,102</u>	<u>(4,804)</u>	<u>6,906</u>
Fund Balances, July 1	<u>4,804</u>	<u>4,804</u>	<u>-</u>
Fund Balances, June 30	<u>\$ 6,906</u>	<u>\$ -</u>	<u>\$ 6,906</u>

Saunders County, Nebraska
Statement of Receipts, Disbursements, and Changes in
Special Revenue Fund Balances of the County Treasurer
For the Fiscal Year Ended June 30, 2000

Schedule C-19

	Flood Control Fund		
	Actual	Budget	Favorable (Unfavorable)
Receipts:			
Taxes	\$ 183,622	\$ 145,000	\$ 38,622
Intergovernmental Revenue	1,200	1,000	200
Local Fees, Licenses, Commissions, and Miscellaneous	1,121	-	1,121
Total Receipts	<u>185,943</u>	<u>146,000</u>	<u>39,943</u>
Disbursements:			
Personal Services	-	-	-
Operating Expenses	149,094	308,507	159,413
Supplies/Materials	-	-	-
Equipment Rental	-	-	-
Capital Outlay	-	-	-
Total Disbursements	<u>149,094</u>	<u>308,507</u>	<u>159,413</u>
Excess (Deficiency) of Receipts over Disbursements	<u>36,849</u>	<u>(162,507)</u>	<u>199,356</u>
Other Financing Sources (Uses):			
Transfers from Other Funds	-	100,000	(100,000)
Transfers to Other Funds	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>100,000</u>	<u>(100,000)</u>
Excess (Deficiency) of Receipts and Other Financing Sources over (under) Disburse- ments and Other Financing Uses	<u>36,849</u>	<u>(62,507)</u>	<u>99,356</u>
Fund Balances, July 1	<u>62,507</u>	<u>62,507</u>	<u>-</u>
Fund Balances, June 30	<u>\$ 99,356</u>	<u>\$ -</u>	<u>\$ 99,356</u>

Saunders County, Nebraska
Statement of Receipts, Disbursements, and Changes in
Special Revenue Fund Balances of the County Treasurer
For the Fiscal Year Ended June 30, 2000

Schedule C-20

	Property Tax Reimbursement Fund		
	Actual	Budget	Favorable (Unfavorable)
Receipts:			
Taxes	\$ 3	\$ -	\$ 3
Intergovernmental Revenue	-	-	-
Local Fees, Licenses, Commissions, and Miscellaneous	-	-	-
Total Receipts	<u>3</u>	<u>-</u>	<u>3</u>
Disbursements:			
Personal Services	-	-	-
Operating Expenses	-	-	-
Supplies/Materials	-	-	-
Equipment Rental	-	-	-
Capital Outlay	-	-	-
Total Disbursements	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Receipts over Disbursements	<u>3</u>	<u>-</u>	<u>3</u>
Other Financing Sources (Uses):			
Transfers from Other Funds	-	-	-
Transfers to Other Funds	-	(194)	194
Total Other Financing Sources (Uses)	<u>-</u>	<u>(194)</u>	<u>194</u>
Excess (Deficiency) of Receipts and Other Financing Sources over (under) Disburse- ments and Other Financing Uses	<u>3</u>	<u>(194)</u>	<u>197</u>
Fund Balances, July 1	<u>194</u>	<u>194</u>	<u>-</u>
Fund Balances, June 30	<u>\$ 197</u>	<u>\$ -</u>	<u>\$ 197</u>

Saunders County, Nebraska
Statement of Receipts, Disbursements, and Changes in
Special Revenue Fund Balances of the County Treasurer
For the Fiscal Year Ended June 30, 2000

Schedule C-21

	Youth Camp Fund		
	Actual	Budget	Favorable (Unfavorable)
Receipts:			
Taxes	\$ -	\$ -	\$ -
Intergovernmental Revenue	-	-	-
Local Fees, Licenses, Commissions, and Miscellaneous	7,325	3,417	3,908
Total Receipts	7,325	3,417	3,908
Disbursements:			
Personal Services	-	-	-
Operating Expenses	39	700	661
Supplies/Materials	8,479	12,000	3,521
Equipment Rental	-	-	-
Capital Outlay	-	-	-
Total Disbursements	8,518	12,700	4,182
Excess (Deficiency) of Receipts over Disbursements	(1,193)	(9,283)	8,090
Other Financing Sources (Uses):			
Transfers from Other Funds	-	-	-
Transfers to Other Funds	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Excess (Deficiency) of Receipts and Other Financing Sources over (under) Disburse- ments and Other Financing Uses	(1,193)	(9,283)	8,090
Fund Balances, July 1	9,283	9,283	-
Fund Balances, June 30	\$ 8,090	\$ -	\$ 8,090

Saunders County, Nebraska
Statement of Receipts, Disbursements, and Changes in
Special Revenue Fund Balances of the County Treasurer
For the Fiscal Year Ended June 30, 2000

Schedule C-22

	Noxious Weed Fund		
	Actual	Budget	Favorable (Unfavorable)
Receipts:			
Taxes	\$ 13	\$ -	\$ 13
Intergovernmental Revenue	39	10	29
Local Fees, Licenses, Commissions, and Miscellaneous	<u>19,806</u>	<u>15,000</u>	<u>4,806</u>
Total Receipts	<u>19,858</u>	<u>15,010</u>	<u>4,848</u>
Disbursements:			
Personal Services	33,709	48,949	15,240
Operating Expenses	3,580	8,530	4,950
Supplies/Materials	10,894	12,676	1,782
Equipment Rental	-	-	-
Capital Outlay	<u>-</u>	<u>1,600</u>	<u>1,600</u>
Total Disbursements	<u>48,183</u>	<u>71,755</u>	<u>23,572</u>
Excess (Deficiency) of Receipts over Disbursements	<u>(28,325)</u>	<u>(56,745)</u>	<u>28,420</u>
Other Financing Sources (Uses):			
Transfers from Other Funds	25,432	53,146	(27,714)
Transfers to Other Funds	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>25,432</u>	<u>53,146</u>	<u>(27,714)</u>
Excess (Deficiency) of Receipts and Other Financing Sources over (under) Disburse- ments and Other Financing Uses	<u>(2,893)</u>	<u>(3,599)</u>	<u>706</u>
Fund Balances, July 1	<u>3,599</u>	<u>3,599</u>	<u>-</u>
Fund Balances, June 30	<u>\$ 706</u>	<u>\$ -</u>	<u>\$ 706</u>

Saunders County, Nebraska
Statement of Receipts, Disbursements, and Changes in
Special Revenue Fund Balances of the County Treasurer
For the Fiscal Year Ended June 30, 2000

Schedule C-23

	Ambulance Service Fund		
	Actual	Budget	Favorable (Unfavorable)
Receipts:			
Taxes	\$ -	\$ -	\$ -
Intergovernmental Revenue	-	-	-
Local Fees, Licenses, Commissions, and Miscellaneous	6,653	10,000	(3,347)
Total Receipts	6,653	10,000	(3,347)
Disbursements:			
Personal Services	-	-	-
Operating Expenses	14,279	25,000	10,721
Supplies/Materials	-	-	-
Equipment Rental	-	-	-
Capital Outlay	10,059	12,500	2,441
Total Disbursements	24,338	37,500	13,162
Excess (Deficiency) of Receipts over Disbursements	(17,685)	(27,500)	9,815
Other Financing Sources (Uses):			
Transfers from Other Funds	16,074	25,889	(9,815)
Transfers to Other Funds	-	-	-
Total Other Financing Sources (Uses)	16,074	25,889	(9,815)
Excess (Deficiency) of Receipts and Other Financing Sources over (under) Disburse- ments and Other Financing Uses	(1,611)	(1,611)	-
Fund Balances, July 1	1,611	1,611	-
Fund Balances, June 30	\$ -	\$ -	\$ -

Saunders County, Nebraska
Statement of Receipts, Disbursements, and Changes in
Special Revenue Fund Balances of the County Treasurer
For the Fiscal Year Ended June 30, 2000

Schedule C-24

	911 Emergency Fund		
	Actual	Budget	Favorable (Unfavorable)
Receipts:			
Taxes	\$ -	\$ -	\$ -
Intergovernmental Revenue	-	-	-
Local Fees, Licenses, Commissions, and Miscellaneous	53,742	47,500	6,242
Total Receipts	53,742	47,500	6,242
Disbursements:			
Personal Services	-	-	-
Operating Expenses	42,967	45,000	2,033
Supplies/Materials	-	-	-
Equipment Rental	-	-	-
Capital Outlay	22,971	40,000	17,029
Total Disbursements	65,938	85,000	19,062
Excess (Deficiency) of Receipts over Disbursements	(12,196)	(37,500)	25,304
Other Financing Sources (Uses):			
Transfers from Other Funds	13,792	37,500	(23,708)
Transfers to Other Funds	-	-	-
Total Other Financing Sources (Uses)	13,792	37,500	(23,708)
Excess (Deficiency) of Receipts and Other Financing Sources over (under) Disburse- ments and Other Financing Uses	1,596	-	1,596
Fund Balances, July 1	-	-	-
Fund Balances, June 30	\$ 1,596	\$ -	\$ 1,596

Saunders County, Nebraska
Combined Statement of Receipts, Disbursements, and Changes in
Capital Project Fund Balances of the County Treasurer
For the Year Ended June 30, 2000

Schedule D-1

	County Building Fund		
	Actual	Budget	Favorable (Unfavorable)
Receipts:			
Taxes	\$ -	\$ -	\$ -
Intergovernmental Revenue	6,498	-	6,498
Local Fees, Licenses, Commissions, and Miscellaneous	91,530	88,400	3,130
Total Receipts	98,028	88,400	9,628
Disbursements:			
Personal Services	-	-	-
Operating Expenses	28,384	697,488	669,104
Supplies/Materials	-	-	-
Equipment Rental	-	-	-
Capital Outlay	160,976	920,000	759,024
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Disbursements	189,360	1,617,488	1,428,128
Excess (Deficiency) of Receipts over Disbursements	(91,332)	(1,529,088)	1,437,756
Other Financing Sources (Uses):			
Transfers from Other Funds	-	-	-
Transfers to Other Funds	-	(260,000)	260,000
Total Other Financing Sources(Uses)	-	(260,000)	260,000
Excess (Deficiency) of Receipts and Other Financing Sources over (under) Disburse- ments and Other Financing Uses	(91,332)	(1,789,088)	1,697,756
Fund Balances, July 1	1,789,088	1,789,088	-
Fund Balances, June 30	\$ 1,697,756	\$ -	\$ 1,697,756

Saunders County, Nebraska
Statement of Assets and Liabilities -
County Treasurer Trust and Agency Funds
For the Fiscal Year Ended June 30, 2000

Schedule E-1

	Balance July 1, 1999	Additions	Deductions	Balance June 30, 2000
ASSETS				
Cash and Deposits	\$ 1,956,314	\$ 22,142,674	\$ 21,996,257	\$ 2,102,731
Total Assets	<u>\$ 1,956,314</u>	<u>\$ 22,142,674</u>	<u>\$ 21,996,257</u>	<u>\$ 2,102,731</u>
LIABILITIES				
Trust and Agency Funds:				
State	\$ 242,562	\$ 2,865,729	\$ 2,859,937	\$ 248,354
Schools	758,672	13,575,656	13,574,987	759,341
Educational Service Units	3,892	159,174	160,869	2,197
Technical College	16,849	501,643	513,196	5,296
Natural Resource Districts	9,915	428,317	432,148	6,084
Fire Districts	99,870	405,114	417,172	87,812
Municipalities	94,572	2,075,986	2,105,317	65,241
Agricultural Society	2,425	96,827	97,928	1,324
Partial Payments-				
Undistributed Tax	3,366	2,451	4,117	1,700
Homestead Allocation	407	-	407	-
Redemption	13,321	401,934	405,488	9,767
Drainage Districts	83,785	52,439	115,348	20,876
Townships	85,133	706,734	668,342	123,525
Sanitary Improvement Districts	535,202	562,653	334,258	763,597
Hospital	6,343	308,017	306,743	7,617
Total Liabilities	<u>\$ 1,956,314</u>	<u>\$ 22,142,674</u>	<u>\$ 21,996,257</u>	<u>\$ 2,102,731</u>

Saunders County Clerk
Wahoo, Nebraska
Statement of Changes in Assets, Liabilities, and Fund Balances
For the Fiscal Year Ended June 30, 2000

Schedule F-1

	Balance July 1, 1999	Additions	Deductions	Balance June 30, 2000
ASSETS				
Cash and Deposits	\$ 10,832	\$ 114,921	\$ 115,939	\$ 9,814
Investments	-	-	-	-
Accounts Receivables	-	-	-	-
Total Assets	<u>\$ 10,832</u>	<u>\$ 114,921</u>	<u>\$ 115,939</u>	<u>\$ 9,814</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Due to State Treasurer:				
Recording Fees	\$ 210	\$ -	\$ 210	\$ -
Title Fees	6,358	61,085	58,123	9,320
Game and Park Permits	<u>263</u>	<u>5,021</u>	<u>4,662</u>	<u>622</u>
Total Liabilities	<u>6,831</u>	<u>66,106</u>	<u>62,995</u>	<u>9,942</u>
Fund Balances:				
Unreserved, Undesignated				
Consists of:				
Title Fees	3,189	31,716	35,546	(641)
Miscellaneous	812	10,446	10,745	513
Ambulance Fees	<u>-</u>	<u>6,653</u>	<u>6,653</u>	<u>-</u>
Total Fund Balances	<u>4,001</u>	<u>48,815</u>	<u>52,944</u>	<u>(128)</u>
Total Liabilities and Fund Balances	<u>\$ 10,832</u>	<u>\$ 114,921</u>	<u>\$ 115,939</u>	<u>\$ 9,814</u>

Saunders County Register of Deeds
Wahoo, Nebraska
Statement of Changes in Assets, Liabilities, and Fund Balances
For the Fiscal Year Ended June 30, 2000

Schedule F-2

	Balance July 1, 1999	Additions	Deductions	Balance June 30, 2000
ASSETS				
Cash and Deposits	\$ 21,485	\$ 181,264	\$ 185,798	\$ 16,951
Total Assets	<u>\$ 21,485</u>	<u>\$ 181,264</u>	<u>\$ 185,798</u>	<u>\$ 16,951</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Due to State Treasurer:				
Documentary Stamp Tax	\$ 10,290	\$ 79,007	\$ 81,858	\$ 7,439
Total Liabilities	<u>10,290</u>	<u>79,007</u>	<u>81,858</u>	<u>7,439</u>
Fund Balances:				
Unreserved, Undesignated				
Consists of:				
Recording Fees	7,081	70,641	71,187	6,535
Documentary Stamp Tax	4,114	31,616	32,753	2,977
Total Fund Balances	<u>11,195</u>	<u>102,257</u>	<u>103,940</u>	<u>9,512</u>
Total Liabilities and Fund Balances	<u>\$ 21,485</u>	<u>\$ 181,264</u>	<u>\$ 185,798</u>	<u>\$ 16,951</u>

Saunders County Clerk of the District Court
Wahoo, Nebraska
Statement of Changes in Assets, Liabilities and Fund Balances
For the Fiscal Year Ended June 30, 2000

Schedule F-3

	<u>Balance</u> <u>July 1, 1999</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2000</u>
ASSETS				
Cash and Deposits	\$ 48,120	\$ 2,446,793	\$ 2,423,628	\$ 71,285
Total Assets	<u>\$ 48,120</u>	<u>\$ 2,446,793</u>	<u>\$ 2,423,628</u>	<u>\$ 71,285</u>
 LIABILITIES AND FUND BALANCES				
Liabilities:				
Due to State Treasurer:				
State Fees	\$ 728	\$ 7,817	\$ 7,566	\$ 979
Law Enforcement Fees	6	144	126	24
State Judges Retirement Fund	30	303	305	28
Legal Aid	<u>135</u>	<u>1,326</u>	<u>1,360</u>	<u>101</u>
Total	<u>899</u>	<u>9,590</u>	<u>9,357</u>	<u>1,132</u>
 Trust Fund Benefits:				
Payable	<u>45,383</u>	<u>2,413,112</u>	<u>2,391,572</u>	<u>66,923</u>
Total	<u>45,383</u>	<u>2,413,112</u>	<u>2,391,572</u>	<u>66,923</u>
Total Liabilities	<u>46,282</u>	<u>2,422,702</u>	<u>2,400,929</u>	<u>68,055</u>
 Fund Balances:				
Unreserved, Undesignated				
Consists of:				
Regular Fees	1,138	21,042	19,650	2,530
Petty Cash	<u>700</u>	<u>3,049</u>	<u>3,049</u>	<u>700</u>
Total Fund Balances	<u>1,838</u>	<u>24,091</u>	<u>22,699</u>	<u>3,230</u>
Total Liabilities and Fund Balances	<u>\$ 48,120</u>	<u>\$ 2,446,793</u>	<u>\$ 2,423,628</u>	<u>\$ 71,285</u>

Saunders County Sheriff
Wahoo, Nebraska
Statement of Changes in Assets, Liabilities, and Fund Balances
For Fiscal Year Ended June 30, 2000

Schedule F-4

	Balance July 1, 1999	Additions	Deductions	Balance June 30, 2000
ASSETS				
Cash and Deposits	\$ 17,356	\$ 97,065	\$ 108,754	\$ 5,667
Total Assets	<u>\$ 17,356</u>	<u>\$ 97,065</u>	<u>\$ 108,754</u>	<u>\$ 5,667</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Personal Mileage	\$ -	\$ 3,072	\$ 3,072	\$ -
Out of County Bonds	<u>-</u>	<u>9,433</u>	<u>9,433</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>12,505</u>	<u>12,505</u>	<u>-</u>
Fund Balances:				
Unreserved, Undesignated				
Consists of:				
Inspection Fees	-	7,340	7,340	-
Petty Cash	2,215	5,433	5,983	1,665
Fees, Commissions, Mileage	2,836	19,598	18,789	3,645
Handgun Permits	-	985	985	-
Miscellaneous	-	11,825	11,625	200
Distress Warrants	<u>12,305</u>	<u>39,379</u>	<u>51,527</u>	<u>157</u>
Total Fund Balances	<u>17,356</u>	<u>84,560</u>	<u>96,249</u>	<u>5,667</u>
Total Liabilities and Fund Balances	<u>\$ 17,356</u>	<u>\$ 97,065</u>	<u>\$ 108,754</u>	<u>\$ 5,667</u>

Saunders County Attorney
Wahoo, Nebraska
Statement of Changes in Assets, Liabilities and Fund Balances
For the Fiscal Year Ended June 30, 2000

Schedule F-5

	<u>Balance</u> <u>July 1, 1999</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2000</u>
ASSETS				
Cash and Deposits	\$ 1,162	\$ 71,916	\$ 72,125	\$ 953
Total Assets	<u>\$ 1,162</u>	<u>\$ 71,916</u>	<u>\$ 72,125</u>	<u>\$ 953</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Trust Fund Benefits:				
Restitution Payable	<u>\$ 1,162</u>	<u>\$ 36,131</u>	<u>\$ 36,340</u>	<u>\$ 953</u>
Total Liabilities	<u>1,162</u>	<u>36,131</u>	<u>36,340</u>	<u>953</u>
Fund Balances:				
Unreserved, Undesignated				
Consists of:				
Collection Fee	-	4,870	4,870	-
STOP	<u>-</u>	<u>30,915</u>	<u>30,915</u>	<u>-</u>
Total Fund Balances	<u>-</u>	<u>35,785</u>	<u>35,785</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 1,162</u>	<u>\$ 71,916</u>	<u>\$ 72,125</u>	<u>\$ 953</u>

Saunders County Board of Commissioners
Wahoo, Nebraska
Noxious Weed District
Statement of Changes in Assets and Fund Balances
For the Fiscal Year Ended June 30, 2000

Schedule F-6

	Balance July 1, 1999	Additions	Deductions	Balance June 30, 2000
ASSETS				
Cash	\$ -	\$ 13,494	\$ 13,494	\$ -
Total Assets	<u>\$ -</u>	<u>\$ 13,494</u>	<u>\$ 13,494</u>	<u>\$ -</u>
 FUND BALANCES				
Fund Balances:				
Unreserved, Undesignated				
Consists of:				
Service Earnings	\$ -	\$ 13,494	\$ 13,494	\$ -
Total Fund Balances	<u>\$ -</u>	<u>\$ 13,494</u>	<u>\$ 13,494</u>	<u>\$ -</u>

Saunders County Highway Superintendent
Wahoo, Nebraska
Statement of Changes in Assets and Fund Balances
For the Fiscal Year Ended June 30, 2000

Schedule F-7

	Balance July 1, 1999	Additions	Deductions	Balance June 30, 2000
ASSETS				
Cash	\$ -	\$ 118,110	\$ 110,340	\$ 7,770
Total Assets	<u>\$ -</u>	<u>\$ 118,110</u>	<u>\$ 110,340</u>	<u>\$ 7,770</u>
 FUND BALANCES				
Fund Balances:				
Unreserved, Undesignated				
Consists of:				
Fees	\$ -	\$ 118,110	\$ 110,340	\$ 7,770
Total Fund Balances	<u>\$ -</u>	<u>\$ 118,110</u>	<u>\$ 110,340</u>	<u>\$ 7,770</u>

Saunders County Superintendent of Schools
Wahoo, Nebraska
Statement of Changes in Assets and Fund Balances
For the Fiscal Year Ended June 30, 2000

Schedule F-8

	Balance July 1, 1999	Additions	Deductions	Balance June 30, 2000
ASSETS				
Cash and Deposits	\$ 666	\$ -	\$ 666	\$ -
Total Assets	<u>\$ 666</u>	<u>\$ -</u>	<u>\$ 666</u>	<u>\$ -</u>
 FUND BALANCES				
Fund Balances:				
Unreserved, Undesignated				
Consists of:				
Fair Exhibits	666	-	666	-
Total Fund Balances	<u>\$ 666</u>	<u>\$ -</u>	<u>\$ 666</u>	<u>\$ -</u>

Saunders County Surveyor
Wahoo, Nebraska
Statement of Changes in Assets and Fund Balances
For the Fiscal Year Ended June 30, 2000

Schedule F-9

	Balance July 1, 1999	Additions	Deductions	Balance June 30, 2000
ASSETS				
Cash	\$ -	\$ 4,090	\$ 4,090	\$ -
Total Assets	<u>\$ -</u>	<u>\$ 4,090</u>	<u>\$ 4,090</u>	<u>\$ -</u>
 FUND BALANCES				
Fund Balances:				
Unreserved, Undesignated				
Consists of:				
Fees	\$ -	\$ 4,090	\$ 4,090	\$ -
Total Fund Balances	<u>\$ -</u>	<u>\$ 4,090</u>	<u>\$ 4,090</u>	<u>\$ -</u>

Saunders County Health Department
Wahoo, Nebraska
Statement of Changes in Assets and Fund Balances
For the Fiscal Year Ended June 30, 2000

Schedule F-10

	Balance July 1, 1999	Additions	Deductions	Balance June 30, 2000
ASSETS				
Cash	\$ -	\$ 56,387	\$ 56,387	\$ -
Total Assets	<u>\$ -</u>	<u>\$ 56,387</u>	<u>\$ 56,387</u>	<u>\$ -</u>
 FUND BALANCES				
Fund Balances:				
Unreserved, Undesignated				
Consists of:				
Grants	\$ -	\$ 16,633	\$ 16,633	\$ -
Program Fees	-	37,802	37,802	-
Miscellaneous	-	1,952	1,952	-
Total Fund Balances	<u>\$ -</u>	<u>\$ 56,387</u>	<u>\$ 56,387</u>	<u>\$ -</u>

Saunders County Planning and Zoning
Wahoo, Nebraska
Statement of Changes in Assets and Fund Balances
For the Fiscal Year Ended June 30, 2000

Schedule F-11

	Balance July 1, 1999	Additions	Deductions	Balance June 30, 2000
ASSETS				
Cash	\$ -	\$ 64,979	\$ 64,979	\$ -
Total Assets	<u>\$ -</u>	<u>\$ 64,979</u>	<u>\$ 64,979</u>	<u>\$ -</u>
 FUND BALANCES				
Fund Balances:				
Unreserved, Undesignated				
Consists of:				
Permits	\$ -	\$ 64,979	\$ 64,979	\$ -
Total Liabilities and Fund Balances	<u>\$ -</u>	<u>\$ 64,979</u>	<u>\$ 64,979</u>	<u>\$ -</u>

Saunders County Handi-Van
Wahoo, Nebraska
Statement of Changes in Assets Fund Balances
For the Fiscal Year Ended June 30, 2000

Schedule F-12

	Balance July 1, 1999	Additions	Deductions	Balance June 30, 2000
ASSETS				
Cash	\$ -	\$ 32,262	\$ 32,262	\$ -
Total Assets	<u>\$ -</u>	<u>\$ 32,262</u>	<u>\$ 32,262</u>	<u>\$ -</u>
FUND BALANCES				
Fund Balances:				
Unreserved, Undesignated				
Consists of:				
Ticket Sales	\$ -	\$ 2,030	\$ 2,030	\$ -
Reimbursements	-	30,232	30,232	-
Total Fund Balances	<u>\$ -</u>	<u>\$ 32,262</u>	<u>\$ 32,262</u>	<u>\$ -</u>

Saunders County Veterans' Service Officer
Wahoo, Nebraska
Statement of Changes in Assets and Fund Balances
For the Fiscal Year Ended June 30, 2000

Schedule F-13

	Balance July 1, 1999	Additions	Deductions	Balance June 30, 2000
ASSETS				
Cash and Deposits	\$ 81,031	\$ 4,071	\$ 1,308	\$ 83,794
Total Assets	<u>\$ 81,031</u>	<u>\$ 4,071</u>	<u>\$ 1,308</u>	<u>\$ 83,794</u>
 FUND BALANCES				
Reserved for Specific Purposes:				
Trust Fund Benefits				
for Veterans'	\$ 81,031	\$ 4,071	\$ 1,308	\$ 83,794
Total Fund Balances	<u>\$ 81,031</u>	<u>\$ 4,071</u>	<u>\$ 1,308</u>	<u>\$ 83,794</u>

Saunders County Senior Services
Wahoo, Nebraska
Statement of Changes in Assets and Fund Balances
For the Fiscal Year Ended June 30, 2000

Schedule F-14

	<u>Balance</u> <u>July 1, 1999</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2000</u>
ASSETS				
Cash	\$ -	\$ 164,573	\$ 164,573	\$ -
Total Assets	<u>\$ -</u>	<u>\$ 164,573</u>	<u>\$ 164,573</u>	<u>\$ -</u>
 FUND BALANCES				
Fund Balances:				
Unreserved, Undesignated				
Consists of:				
Client Contributions	\$ -	\$ 70,327	\$ 70,327	\$ -
Reimbursements	-	80,369	80,369	-
Miscellaneous	-	13,877	13,877	-
Total Fund Balances	<u>\$ -</u>	<u>\$ 164,573</u>	<u>\$ 164,573</u>	<u>\$ -</u>

Saunders County Youth Services
Wahoo, Nebraska
Statement of Changes in Assets and Fund Balances
For the Fiscal Year Ended June 30, 2000

Schedule F-15

	Balance July 1, 1999	Additions	Deductions	Balance June 30, 2000
ASSETS				
Cash	\$ -	\$ 19,609	\$ 19,609	\$ -
Total Assets	<u>\$ -</u>	<u>\$ 19,609</u>	<u>\$ 19,609</u>	<u>\$ -</u>
 FUND BALANCES				
Fund Balances:				
Unreserved, Undesignated				
Consists of:				
Donations	\$ -	\$ 10,336	\$ 10,336	\$ -
Diversion	-	5,599	5,599	-
Miscellaneous	-	3,674	3,674	-
Total Fund Balances	<u>\$ -</u>	<u>\$ 19,609</u>	<u>\$ 19,609</u>	<u>\$ -</u>

Saunders County
Comparative Analysis of Total Tax Certified, Corrections, and
Collections for Past Three Tax Years
of All Political Subdivisions in Saunders County

Schedule G-1

<u>Item</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>
Tax Certified by Assessor			
Real Estate	\$ 17,258,008	\$ 16,692,258	\$ 17,663,020
Personal and Specials	<u>1,293,423</u>	<u>1,366,674</u>	<u>1,277,364</u>
Total	<u>18,551,431</u>	<u>18,058,932</u>	<u>18,940,384</u>
Corrections			
Additions	103,842	5,915	17,736
Deductions	<u>35,894</u>	<u>9,011</u>	<u>32,104</u>
Net Additions/ (Deductions)	<u>67,948</u>	<u>(3,096)</u>	<u>(14,368)</u>
Corrected Certified Tax	<u>18,619,379</u>	<u>18,055,836</u>	<u>18,926,016</u>
Net Tax Collected by County Treasurer during Fiscal Year Ending:			
June 30, 1998	10,302,144	-	-
June 30, 1999	8,261,029	10,197,633	-
June 30, 2000	<u>45,986</u>	<u>7,815,845</u>	<u>10,671,704</u>
Total Net Collections	<u>18,609,159</u>	<u>18,013,478</u>	<u>10,671,704</u>
 Total Uncollected Tax	 <u>\$ 10,220</u>	 <u>\$ 42,358</u>	 <u>\$ 8,254,312</u>
 Percentage Uncollected Tax	 <u>0.05%</u>	 <u>0.23%</u>	 <u>43.61%</u>

STATE OF NEBRASKA
Auditor of Public Accounts



Kate Witek
State Auditor
kwitek05@nol.org

P.O. Box 98917
Suite 2303, State Capitol
Lincoln, NE 68509
402-471-2111, FAX 402-471-3301

SAUNDERS COUNTY
**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL
REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

We have audited the financial statements of Saunders County as of and for the year ended June 30, 2000, and have issued our report thereon dated January 4, 2001. The report notes the financial statements were prepared on the basis of cash receipts and disbursements, do not include an opinion on the general fixed assets account group and do not include the financial data of the Saunders County Health Services, a component unit of Saunders County. Except as discussed in the second sentence, we conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Saunders County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws and regulations, 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 that are required to be reported under Government Auditing Standards. We noted certain immaterial instances of noncompliance that we have reported to management of Saunders County in the Comments Section of this report as Comment Number 2 (Cashing Personal Checks), Comment Number 4 (Overexpended Budgets), Comment Number 5 (Petty Cash Funds), Comment Number 6 (Budget Transfers), Comment Number 7 (Publication of Board Minutes), Comment Number 10 (Tax Lists), Comment Number 11 (Motor Vehicle Fees Incorrectly Remitted), Comment Number 14 (Investments), and Comment Number 15 (Improper Use of Fees).

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Saunders County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing

our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect Saunders County's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the Comments Section of the report as Comment Number 1 (Segregation of Duties), Comment Number 3 (Fixed Asset Policy), and Comment Number 8 (Balancing of Depository Accounts).

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions described above, we consider comment numbers 1 and 3 to be material weaknesses. We also noted other matters involving internal control over financial reporting that we have reported to management of Saunders County in the Comments Section of the report as Comment Number 9 (Manual Change Listing) and Comment Number 12 (Commingling of Personal Funds), and Comment Number 13 (Petty Cash Reconciliation).

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.

A handwritten signature in dark ink, reading "Deanne Haefliger CPA". The signature is written in a cursive, flowing style.

Deputy State Auditor

January 4, 2001