

**SAUNDERS COUNTY
NEBRASKA**

**COMBINED FINANCIAL STATEMENTS,
SUPPLEMENTAL INFORMATION, AND
INDEPENDENT AUDITORS' REPORT FOR
THE FISCAL YEAR ENDED JUNE 30, 2002**

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SAUNDERS COUNTY, NEBRASKA
 COMBINED FINANCIAL STATEMENTS, SUPPLEMENTAL
 INFORMATION, AND INDEPENDENT AUDITORS' REPORT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2002

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SAUNDERS COUNTY

LIST OF COUNTY OFFICIALS

At June 30, 2002

Name	Title	Term Expires
Doris Karloff	Board of Supervisors	Jan. 2005
Kenneth Kuncel		Jan. 2003
Bernice Noonan		Jan. 2003
Steve Clark		Jan. 2003
Daryl Watson		Jan. 2003
Scott Sukstorf		Jan. 2005
Joan Moore		Jan. 2005
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 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
George Borreson	Planning and Zoning	Appointed
William Lindholm	Handi- Van/Tri-County	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:*** Numerous offices lacked a proper segregation of duties.

County Board

2. ***Fixed Asset Policy:*** A policy was not in place outlining what items should be inventoried.
3. ***Overexpended Budget:*** Expenditures exceeded budget allowances without County Board approval.

County Clerk

4. ***Motor Vehicle Fees Incorrectly Remitted:*** For three of twelve months, the amounts remitted to the State and the County Treasurer were incorrect.

County Sheriff

5. ***Balancing Procedures:*** Office assets and liabilities were not balanced on a monthly basis.

Register of Deeds

6. ***Cash Accountability:*** The office cashed customer checks containing overpayments at the local bank. Overpayments were refunded to customers in cash via mail.
7. ***Restrictive Endorsement of Checks:*** Checks were not restrictively endorsed immediately upon receipt.

County Attorney

8. ***Tax Foreclosures:*** The County Attorney did not initiate tax foreclosure proceedings.

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. The officials declined to respond.

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, Weed Superintendent, Surveyor, Health Department, Handi-Van, Veterans' Service Officer, Senior Services, Youth Services, Highway Superintendent, and Tri-County Bus each had a lack of segregation of duties since one person could handle all aspects of processing a transaction from beginning to end. Due to a limited number of personnel, an adequate segregation of duties is not possible without additional cost. This was also noted in prior audits.

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.

COUNTY BOARD

2. 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 individual offices guidance including, but not limited to, setting the dollar value for including and carrying fixed assets on the inventory listing, the types of items to be considered fixed assets, reporting assets at historical or estimated historical cost, and tagging of fixed assets for physical inventory purposes. In addition, Neb. Rev. Stat. Section 23-347 R.R.S. 1997 requires all inventories be filed on or before August 31 of each year.

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 office supplies and small-desk type items such as scissors, wastebaskets, and hole punchers. Considerable time and effort would be expended to track and report items at this level. This was noted in the prior two audits.
- Lease purchases were not correctly or consistently added to the County's inventory listings. This was noted in the prior audit.

SAUNDERS COUNTY

COMMENTS AND RECOMMENDATIONS

COUNTY BOARD

2. Fixed Asset Policy (Concluded)

- Inventory items were recorded with no dollar value.
- An item no longer in the County's possession was still on the inventory listing.
- Eight of twenty-five inventory statements were not filed on or before August 31. This was also noted in the prior audit.

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 definition of fixed assets, a minimum dollar value for including and carrying fixed assets on the inventory listings, the reporting of assets at historical or estimated historical cost, and the procedures for tagging and/or identification of assets for physical inventory purposes. We further recommend all inventory statements be filed with the County Board on or before August 31 as required by State Statutes.

3. 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 to address certain emergencies. Such appropriations are to be provided from temporary loans after a two-thirds vote of the County Board, with a resolution being entered on the proceedings of the County Board.

During our audit, we noted the 911 Emergency Fund had expenditures of \$2,446 in excess of the approved budget for the fiscal year ended June 30, 2002, without the required resolution by the County Board.

As a result, this Fund was expended over and above public awareness. A similar comment was noted in the prior audit.

We recommend the County Board review budget allowances prior to expenditures being made to ensure expenditures do not exceed budgeted amounts. Emergency appropriations should only be made by resolution of the County Board.

SAUNDERS COUNTY

COMMENTS AND RECOMMENDATIONS

COUNTY CLERK

4. 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 for three of the twelve months of 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, the Saunders County Treasurer was overpaid \$1,196 and the State of Nebraska was underpaid \$1,196. Similar errors were noted in the prior audit.

We recommend the County Clerk make adjustments to future title and lien remittances to the Saunders County Treasurer and the State of Nebraska to correct the \$1,196 in distribution errors noted during the audit period. We further recommend procedures be established to ensure fees are correctly distributed in accordance with State Statutes.

COUNTY SHERIFF

5. Balancing Procedures

The Sheriff's Accounting Manual, issued by this office, and sound accounting practice require at the close of each month's business, office assets (cash on hand, reconciled bank balance, and accounts receivable) be in agreement with office liabilities (fees, commissions, mileage, and refunds).

During our audit, we noted the Sheriff's office did not perform asset-to-liability balancing procedures. At June 30, 2002, office records indicated assets were long \$324 compared to office liabilities. In the prior year they were short \$760.

Failure to perform asset-to-liability balancing procedures can result in an increased risk of loss, theft, or misuse of funds and errors can more easily go undetected.

We recommend the County Sheriff implement documented monthly balancing procedures of all office assets including cash on hand, petty cash, accounts receivable, bank accounts, etc., to office liabilities.

SAUNDERS COUNTY

COMMENTS AND RECOMMENDATIONS

REGISTER OF DEEDS

6. Cash Accountability

Sound accounting practices require that receipts be deposited intact and overpayments, if any, be made either via check or applied to a customer's account in order to provide a full documentation of the transaction. Sound accounting practices also require office records be reconciled to bank records.

During our audit, we noted that as overpayments were received by the Register of Deeds, the customers checks were deposited at the local bank and then withdrawn immediately following, resulting in essentially the cashing of customer checks. Also, cash refunds were given either directly to the customers, if in the office, or sent, in cash, via the Postal Service. As a result, receipts were not deposited intact. We also noted the Register of Deeds did not perform a bank reconciliation. We noted at June 30, 2002, cash was long \$79.

We recommend all receipts be deposited intact. We further recommend refunds be made either via check or applied to a customer's account. If refunding via check, the Register of Deeds could, at his discretion, determine a threshold at which point a refund check would be issued in order to avoid issuing an excessive number of small dollar checks. We strongly recommend the practice of refunding cash via the Postal Service be discontinued immediately. Lastly, we recommend monthly reconciliation of office records to bank records be performed, documented, and maintained for future reference.

7. Restrictive Endorsement of Checks

Good internal control requires checks be restrictively endorsed immediately upon receipt. The practice of holding checks unendorsed increases the risk of loss, theft, or misuse of County funds.

During a surprise cash count, it was noted checks received by the Register of Deeds were not restrictively endorsed immediately upon receipt.

We recommend all checks be restrictively endorsed immediately upon receipt.

SAUNDERS COUNTY

COMMENTS AND RECOMMENDATIONS

COUNTY ATTORNEY

8. Tax Foreclosures

Neb. Rev. Stat. 77-1918 R.R.S. 1996 gives the County Board the authority to direct the County Attorney to commence foreclosure proceedings on all real property upon which taxes are delinquent for three or more years. This Statute also provides penalties for failure, neglect, or refusal to perform duties imposed. The Statute includes penalties for removal from office and further states, in part, "If the county board fails to dismiss the county attorney for failure to foreclose liens, the county board shall be removed."

During our audit, it was noted the County Board has annually directed the County Attorney to commence foreclosure proceedings, however, the County Attorney had initiated no such proceedings during the audit period. This was also noted in the prior audit.

We recommend the County Attorney initiate foreclosure proceedings when instructed to do so by the County Board. We further recommend the County Board implement review procedures to ensure proceedings have been commenced.

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County Board of Supervisors
Saunders County, Nebraska

INDEPENDENT AUDITORS' REPORT

We have audited the accompanying primary government financial statements of Saunders County as of and for the fiscal year ended June 30, 2002, 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 auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free 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 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 assets 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 financial statements, 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, 2002, and the receipts and disbursements for the fiscal year then ended, on the basis of accounting described in Note 1.

However, the primary government 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, 2002, and the receipts and disbursements for the fiscal year then ended, on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 10, 2002 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, 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 financial statements taken as a whole.

October 10, 2002


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, 2002

Exhibit A

	Governmental Fund Types			Fiduciary Fund Types	Account Groups		Totals 2002 (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)	\$ 438,547	\$ 1,631,220	\$ -	\$ 1,125,952	\$ -	\$ -	\$ 3,195,719
Designated Investments (Note 2)	-	90,825	1,643,758	1,734,815	-	-	3,469,398
Fixed Assets (Note 5)	-	-	-	-	10,303,983	-	10,303,983
Other Debits:							
Amount to be Provided for Retirement of General Long-term Debt	-	-	-	-	-	12,073	12,073
Total Assets and Other Debits	\$ 438,547	\$ 1,722,045	\$ 1,643,758	\$ 2,860,767	\$ 10,303,983	\$ 12,073	\$ 16,981,173
LIABILITIES FUND BALANCES AND OTHER CREDITS							
Liabilities:							
Due to Other Governments	\$ -	\$ -	\$ -	\$ 2,773,912	\$ -	\$ -	\$ 2,773,912
Partial Payments-Undistributed Tax	-	-	-	297	-	-	297
Capital Leases Payable (Note 10)	-	-	-	-	-	12,073	12,073
Other Liabilities	-	-	-	86,558	-	-	86,558
Total Liabilities	-	-	-	2,860,767	-	12,073	2,872,840
Fund Balances and Other Credits:							
Investment in General Fixed Assets	-	-	-	-	10,303,983	-	10,303,983
Fund Balances:							
Unreserved, Undesignated	438,547	1,711,190	1,643,758	-	-	-	3,793,495
Reserved for Specific Purposes (Note 9)	-	10,855	-	-	-	-	10,855
Total Fund Balances and Other Credits	438,547	1,722,045	1,643,758	-	10,303,983	-	14,108,333
Total Liabilities, Fund Balances and Other Credits	\$ 438,547	\$ 1,722,045	\$ 1,643,758	\$ 2,860,767	\$ 10,303,983	\$ 12,073	\$ 16,981,173

The accompanying notes are an integral part of the 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, 2002

Exhibit B

	Governmental Fund Types			Totals 2002 (Memorandum Only)
	General	Special Revenue	Capital Projects	
Receipts:				
Taxes (Note 3)	\$ 2,501,668	\$ 432,340	\$ -	\$ 2,934,008
Intergovernmental Revenue	344,347	2,101,241	-	2,445,588
Local Fees, Licenses, Commissions, and Miscellaneous (Note 6)	903,195	809,635	90,857	1,803,687
Total Receipts	3,749,210	3,343,216	90,857	7,183,283
Disbursements:				
Current:				
General Government	2,016,357	2,909	-	2,019,266
Public Safety	1,263,733	241,756	-	1,505,489
Public Works	158,029	1,858,862	-	2,016,891
Public Health	77,882	131,127	-	209,009
Public Welfare and Social Services	30,394	406,408	-	436,802
Culture and Recreation	29,325	6,461	-	35,786
Capital Outlay	94,786	991,560	147,681	1,234,027
Total Disbursements	3,670,506	3,639,083	147,681	7,457,270
Excess (Deficiency) of Receipts over Disbursements	78,704	(295,867)	(56,824)	(273,987)
Other Financing Sources (Uses):				
Transfers from Other Funds	-	703,301	-	703,301
Transfers to Other Funds	(376,235)	(327,066)	-	(703,301)
Total Other Financing Sources (Uses)	(376,235)	376,235	-	-
Excess (Deficiency) of Receipts and Other Financing Sources over (under) Disbursements and Other Financing Uses	(297,531)	80,368	(56,824)	(273,987)
Fund Balances, July 1	736,078	1,641,677	1,700,582	4,078,337
Fund Balances, June 30	\$ 438,547	\$ 1,722,045	\$ 1,643,758	\$ 3,804,350

The accompanying notes are an integral part of the 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, 2002

Exhibit C

	General Fund		
	Actual	Budget	Favorable (Unfavorable)
Receipts:			
Taxes (Note 3)	\$ 2,501,668	\$ 2,274,850	\$ 226,818
Intergovernmental Revenue	344,347	289,250	55,097
Local Fees, Licenses, Commissions, and Miscellaneous (Note 6)	898,620	805,400	93,220
Total Receipts	3,744,635	3,369,500	375,135
Disbursements:			
Current:			
General Government	2,016,357	2,110,513	94,156
Public Safety	1,263,733	1,274,753	11,020
Public Works	158,029	160,756	2,727
Public Health	77,882	67,483	(10,399)
Public Welfare and Social Services	30,394	30,712	318
Culture and Recreation	29,325	29,750	425
Capital Outlay	94,786	115,750	20,964
Total Disbursements	3,670,506	3,789,717	119,211
Excess (Deficiency) of Receipts over Disbursements	74,129	(420,217)	494,346
Other Financing Sources (Uses):			
Transfers from Other Funds	-	499,103	(499,103)
Transfers to Other Funds	(376,235)	(468,968)	92,733
Total Other Financing Sources (Uses)	(376,235)	30,135	(406,370)
Excess (Deficiency) of Receipts and Other Financing Sources over (under) Disburse- ments and Other Financing Uses	(302,106)	(390,082)	87,976
Fund Balances, July 1	710,082	710,082	-
Fund Balances, June 30	\$ 407,976	\$ 320,000	\$ 87,976

The accompanying notes are an integral part of the 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, 2002

Exhibit C

	Special Revenue Funds		
	Actual	Budget	Favorable (Unfavorable)
Receipts:			
Taxes (Note 3)	\$ 432,340	\$ 556,858	\$ (124,518)
Intergovernmental Revenue	2,101,241	2,241,354	(140,113)
Local Fees, Licenses, Commissions, and Miscellaneous (Note 6)	810,303	559,845	250,458
Total Receipts	3,343,884	3,358,057	(14,173)
Disbursements:			
Current:			
General Government	2,909	264,740	261,831
Public Safety	241,756	677,738	435,982
Public Works	1,858,862	2,196,055	337,193
Public Health	131,127	133,341	2,214
Public Welfare and Social Services	406,408	517,900	111,492
Culture and Recreation	6,461	28,647	22,186
Capital Outlay	991,560	1,176,655	185,095
Total Disbursements	3,639,083	4,995,076	1,355,993
Excess (Deficiency) of Receipts over Disbursements	(295,199)	(1,637,019)	1,341,820
Other Financing Sources (Uses):			
Transfers from Other Funds	703,301	931,463	(228,162)
Transfers to Other Funds	(327,066)	(699,598)	372,532
Total Other Financing Sources (Uses)	376,235	231,865	144,370
Excess (Deficiency) of Receipts and Other Financing Sources over (under) Disburse- ments and Other Financing Uses	81,036	(1,405,154)	1,486,190
Fund Balances, July 1	1,630,154	1,630,154	-
Fund Balances, June 30	\$ 1,711,190	\$ 225,000	\$ 1,486,190

The accompanying notes are an integral part of the 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, 2002

Exhibit C

	Capital Project Funds		
	Actual	Budget	Favorable (Unfavorable)
Receipts:			
Taxes (Note 3)	\$ -	\$ -	\$ -
Intergovernmental Revenue	-	-	-
Local Fees, Licenses, Commissions, and Miscellaneous (Note 6)	90,857	88,400	2,457
Total Receipts	90,857	88,400	2,457
Disbursements:			
Current:			
General Government	-	-	-
Public Safety	-	-	-
Public Works	-	-	-
Public Health	-	-	-
Public Welfare and Social Services	-	-	-
Culture and Recreation	-	-	-
Capital Outlay	147,681	1,528,982	1,381,301
Total Disbursements	147,681	1,528,982	1,381,301
Excess (Deficiency) of Receipts over Disbursements	(56,824)	(1,440,582)	1,383,758
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	(56,824)	(1,700,582)	1,643,758
Fund Balances, July 1	1,700,582	1,700,582	-
Fund Balances, June 30	\$ 1,643,758	\$ -	\$ 1,643,758

The accompanying notes are an integral part of the 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, 2002

Exhibit C

	2002 Total Governmental Funds (Memorandum Only)		
	Actual	Budget	Favorable (Unfavorable)
Receipts:			
Taxes (Note 3)	\$ 2,934,008	\$ 2,831,708	\$ 102,300
Intergovernmental Revenue	2,445,588	2,530,604	(85,016)
Local Fees, Licenses, Commissions, and Miscellaneous (Note 6)	1,799,780	1,453,645	346,135
Total Receipts	7,179,376	6,815,957	363,419
Disbursements:			
Current:			
General Government	2,019,266	2,375,253	355,987
Public Safety	1,505,489	1,952,491	447,002
Public Works	2,016,891	2,356,811	339,920
Public Health	209,009	200,824	(8,185)
Public Welfare and Social Services	436,802	548,612	111,810
Culture and Recreation	35,786	58,397	22,611
Capital Outlay	1,234,027	2,821,387	1,587,360
Total Disbursements	7,457,270	10,313,775	2,856,505
Excess (Deficiency) of Receipts over Disbursements	(277,894)	(3,497,818)	3,219,924
Other Financing Sources (Uses):			
Transfers from Other Funds	703,301	1,430,566	(727,265)
Transfers to Other Funds	(703,301)	(1,428,566)	725,265
Total Other Financing Sources (Uses)	-	2,000	(2,000)
Excess (Deficiency) of Receipts and Other Financing Sources over (under) Disburse- ments and Other Financing Uses	(277,894)	(3,495,818)	3,217,924
Fund Balances, July 1	4,040,818	4,040,818	-
Fund Balances, June 30	\$ 3,762,924	\$ 545,000	\$ 3,217,924

The accompanying notes are an integral part of the financial statements.

Concluded

SAUNDERS COUNTY

NOTES TO COMBINED FINANCIAL STATEMENTS

For the Year Ended June 30, 2002

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 Hospital necessary for reporting in conformity with generally accepted accounting principles (GAAP). Complete financial statements of the Saunders County Health Services can be obtained from the Hospital'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

(Continued)

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:

SAUNDERS COUNTY

NOTES TO COMBINED FINANCIAL STATEMENTS

(Continued)

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

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 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, 2002, have been recorded at cost or estimated cost by the County and have not been audited because the records were incomplete.

SAUNDERS COUNTY

NOTES TO COMBINED FINANCIAL STATEMENTS

(Continued)

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

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, because these assets are immovable and of value only to the government.

The County has recognized lease obligations in its General Long-Term Debt Account Group. Since the County reports on a cash basis, these amounts include the current portions which under the modified accrual basis of accounting 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 General Long-Term Debt Account Group for governmental funds. Under the receipts and disbursements basis of accounting, the balances which would be reported in the General Long-Term Debt Account Group are not reported because 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 Section 77-2315. 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,

SAUNDERS COUNTY

NOTES TO COMBINED FINANCIAL STATEMENTS

(Continued)

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

77-2340 R.S.Supp., 2001, 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.

	June 30, 2002
	<u>Carrying Amount</u>
Pooled cash and investments consist of:	
Cash on Hand	\$ 821,531
Deposits	<u>2,374,188</u>
Total	<u>\$ 3,195,719</u>

Designated investments consist of \$3,469,398 of bank deposits.

The bank balance for all deposits as of June 30 was \$7,503,766 with a carrying amount of \$5,843,586 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, 2001, for the 2001 taxes which will be materially collected in May and September, 2002, was set at \$.21588/\$100 of assessed valuation. The levy set in October, 2000, for the 2000 taxes which were materially collected in May and September, 2001, was set at \$.20165/\$100 of assessed valuation. The amount collected for motor vehicle tax is outlined in State Statute.

SAUNDERS COUNTY

NOTES TO COMBINED FINANCIAL STATEMENTS

(Continued)

3. **Property Taxes (Concluded)**

Additionally, there is currently a statutory 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.

4. **Retirement System**

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.S.Supp., 2001 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. Prior to April 18, 2002, the employer's account was fully vested after five years participation in the Plan or at retirement. Legislative Bill 687 (2002), effective April 18, 2002, changed the vesting requirement to a total of three years of participation in the system, including the twelve month eligibility period or credit for participation in another governmental plan prior to actual contribution to the Plan. Prior service benefits are paid directly by the County to the retired employee. For the year ended June 30, 2002, 118 employees contributed \$119,776; the County contributed \$179,663. Additionally, the County paid \$2,430 directly to 21 retired employees for prior service benefits.

SAUNDERS COUNTY

NOTES TO COMBINED FINANCIAL STATEMENTS

(Continued)

5. **Fixed Assets**

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

	Balance July 1, 2001	Additions	Retirements	Balance June 30, 2002
Land	\$ 144,936	\$ -	\$ -	\$ 144,936
Buildings	5,617,700	-	-	5,617,700
Machinery and Equipment	4,596,773	31,107	86,533	4,541,347
Total General Fixed Assets	<u>\$ 10,359,409</u>	<u>\$ 31,107</u>	<u>\$ 86,533</u>	<u>\$ 10,303,983</u>

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 includes the County portion of receipts on hand at June 30, 2002 held by other County offices.

	General	Special Revenue
Budget (Exhibit C) Reflected Local Receipts:	<u>\$ 898,620</u>	<u>\$ 810,303</u>
Local Receipts in Funds not in Budget:		
Clerk	7,617	-
Clerk of the District Court	1,968	-
Sheriff	8,396	-
Register of Deeds	12,110	-
Attorney	200	-
Planning & Zoning	100	-
Veterans' Aid	-	10,855
Health Department	100	-
Youth Services	50	-
Senior Services	30	-
Total Local Receipts in Funds not in Budget	<u>30,571</u>	<u>10,855</u>
Less Local Receipts in Funds not in Budget From Prior Year	<u>(25,996)</u>	<u>(11,523)</u>
Actual Local Receipts (Exhibit B)	<u>\$ 903,195</u>	<u>\$ 809,635</u>

SAUNDERS COUNTY

NOTES TO COMBINED FINANCIAL STATEMENTS

(Continued)

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 \$77,882 toward the operation of Region V during fiscal year 2002. 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.

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

SAUNDERS COUNTY

NOTES TO COMBINED FINANCIAL STATEMENTS

(Continued)

8. County Insurance (Continued)

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, 2001 through July 31, 2002:

<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	United National & American Alternative
2. Property/Inland Marine	500	25,000	Replacement value	United National & Travelers Indemnity
3. Auto Physical damage	250	25,000	Replacement value	United National & Travelers Indemnity
4. Crime	500	25,000	\$50,000/100,000 per occurrence and aggregate	United National
5. Public Employee Blanket Bond	Various	Various	\$1,000,000 per occurrence and aggregate	Scottsdale Indemnity
6. Boiler & Machinery	1,000	None	50,000,000 per occurrence and aggregate	Hartford Steam Boiler

SAUNDERS COUNTY

NOTES TO COMBINED FINANCIAL STATEMENTS

(Continued)

8. County Insurance (Concluded)

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, 2001 through July 31, 2002:

<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	Continental Casualty
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 the 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 2003. The County has not had to pay out any amounts that exceeded coverages provided by the Pool in the last three fiscal years.

9. Reservation of Fund Balance

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

SAUNDERS COUNTY

NOTES TO COMBINED FINANCIAL STATEMENTS

(Continued)

10. Capital Leases Payable

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

	911 System Equipment	John Deere Scraper and Caterpillar Bulldozer	Pitney Bowes Postage Machine	Total
Balance July 1, 2001	\$ 14,071	\$ 92,778	\$ -	\$ 106,849
Payments	14,071	92,778	921	107,770
Purchases	-	-	12,994	12,994
Balance June 30, 2002	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,073</u>	<u>\$ 12,073</u>

Future Payments:

Year			
2003		\$ 4,200	\$ 4,200
2004		4,200	4,200
2005		4,200	4,200
2006		4,200	4,200
2007		1,750	1,750
Thereafter		-	-
Total Payments		<u>18,550</u>	<u>18,550</u>
Less Interest		<u>6,477</u>	<u>6,477</u>
Present Value of future Minimum lease payments		<u>\$ 12,073</u>	<u>\$ 12,073</u>
Carrying Value of the related Fixed asset			

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, 2001	Additions	Deletions	Balance June 30, 2002
Capital Leases	<u>\$ 106,849</u>	<u>\$ 12,994</u>	<u>\$ 107,770</u>	<u>\$ 12,073</u>

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.

SAUNDERS COUNTY

NOTES TO COMBINED FINANCIAL STATEMENTS

(Continued)

13. **Overexpended Budget**

The 911 Emergency Fund overexpended its budgeted expenditures by \$2,446 during fiscal year ending June 30, 2002.

Saunders County, Nebraska
Combining Statement of Assets, Liabilities,
and Fund Balances Arising from Cash Transactions
by County Offices
June 30, 2002

Schedule A-1

Totals by County Offices												
County Treasurer	County Clerk	Clerk of the District Court	County Sheriff	Register of Deeds	County Attorney	Planning and Zoning	Health Department	Youth Services	Senior Services	Veterans' Aid	TOTAL OF ALL OFFICES	
ASSETS												
Cash, Deposits, and Cash Items	\$ 6,522,539	\$ 14,703	\$ 88,495	\$ 8,396	\$ 19,376	\$ 473	\$ 100	\$ 100	\$ 50	\$ 30	\$ 10,855	\$ 6,665,117
Total Assets	\$ 6,522,539	\$ 14,703	\$ 88,495	\$ 8,396	\$ 19,376	\$ 473	\$ 100	\$ 100	\$ 50	\$ 30	\$ 10,855	\$ 6,665,117
LIABILITIES AND FUND BALANCES												
Liabilities:												
Due to Other Governments	\$ 2,759,318	\$ 6,695	\$ 633	\$ -	\$ 7,266	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,773,912
Partial Payments-Undistributed Tax	297	-	-	-	-	-	-	-	-	-	-	297
Other Liabilities	-	391	85,894	-	-	273	-	-	-	-	-	86,558
Total Liabilities	2,759,615	7,086	86,527	-	7,266	273	-	-	-	-	-	2,860,767
Fund Balances:												
Reserved for Specific Purposes, Special Revenue Funds	-	-	-	-	-	-	-	-	-	-	10,855	10,855
General, Unreserved, Undesignated	407,976	7,617	1,968	8,396	12,110	200	100	100	50	30	-	438,547
Special Revenue, Unreserved, Undesignated	1,711,190	-	-	-	-	-	-	-	-	-	-	1,711,190
Capital Project, Unreserved, Undesignated	1,643,758	-	-	-	-	-	-	-	-	-	-	1,643,758
Total Fund Balances	3,762,924	7,617	1,968	8,396	12,110	200	100	100	50	30	10,855	3,804,350
Total Liabilities and Fund Balances	\$ 6,522,539	\$ 14,703	\$ 88,495	\$ 8,396	\$ 19,376	\$ 473	\$ 100	\$ 100	\$ 50	\$ 30	\$ 10,855	\$ 6,665,117

Saunders County, Nebraska
Statement of Disbursements Compared to Budget - By Function
General Fund
For the Fiscal Year Ended June 30, 2002

GENERAL GOVERNMENT

	Board of Supervisors	Clerk	Register of Deeds	Treasurer	Board of Equalization	Clerk of the District Court IV-D Cases
Disbursements:						
Personal Service	\$ 125,738	\$ 99,410	\$ 70,299	\$ 205,915	\$ 4,880	\$ 43,986
Operating Expense	4,597	3,218	2,687	15,291	15,328	3,700
Supplies/Materials	305	1,826	2,438	8,114	103	2,333
Equipment Rental	-	-	-	-	-	-
Capital Outlay	-	625	500	1,706	-	-
Total Disbursements	130,640	105,079	75,924	231,026	20,311	50,019
Budget:						
Budget less Capital Outlay	133,938	108,765	75,276	242,186	15,500	51,972
Budget Adjustments	-	-	-	-	5,000	-
Budget Capital Outlay	-	-	1,000	-	-	-
Total Budget	133,938	108,765	76,276	242,186	20,500	51,972
Favorable (Unfavorable)	\$ 3,298	\$ 3,686	\$ 352	\$ 11,160	\$ 189	\$ 1,953

GENERAL GOVERNMENT

	Extension Agent	Miscellaneous	Public Defender	Building and Zoning	Total General Government	Sheriff
Disbursements:						
Personal Service	\$ 49,777	\$ 617,343	\$ 75,067	\$ 58,233	\$ 1,528,303	\$ 576,583
Operating Expense	16,634	297,569	6,943	10,143	431,899	40,040
Supplies/Materials	3,439	8,338	965	1,357	44,915	38,755
Equipment Rental	-	7,350	3,000	-	11,240	-
Capital Outlay	-	37,892	-	2,241	51,574	39,156
Total Disbursements	69,850	968,492	85,975	71,974	2,067,931	694,534
Budget:						
Budget less Capital Outlay	68,867	992,358	85,694	71,476	2,110,513	672,068
Budget Adjustments	-	(5,000)	-	-	-	-
Budget Capital Outlay	1,000	55,000	300	2,000	68,300	41,800
Total Budget	69,867	1,042,358	85,994	73,476	2,178,813	713,868
Favorable (Unfavorable)	\$ 17	\$ 73,866	\$ 19	\$ 1,502	\$ 110,882	\$ 19,334

PUBLIC SAFETY

PUBLIC WORKS

PUBLIC HEALTH

	Miscellaneous	Total Public Safety	Highway Department	Surveyor	Total Public Works	Health Miscellaneous
Disbursements:						
Personal Service	\$ -	\$ 975,329	\$ 83,433	\$ 70,477	\$ 153,910	\$ -
Operating Expense	78,762	244,581	1,071	1,262	2,333	77,882
Supplies/Materials	-	43,823	645	1,141	1,786	-
Equipment Rental	-	-	-	-	-	-
Capital Outlay	-	42,202	-	-	-	-
Total Disbursements	78,762	1,305,935	85,149	72,880	158,029	77,882
Budget:						
Budget less Capital Outlay	57,284	1,274,753	85,197	75,559	160,756	67,483
Budget Adjustments	-	-	-	-	-	-
Budget Capital Outlay	-	44,950	200	1,100	1,300	-
Total Budget	57,284	1,319,703	85,397	76,659	162,056	67,483
Favorable (Unfavorable)	\$ (21,478)	\$ 13,768	\$ 248	\$ 3,779	\$ 4,027	\$ (10,399)

GENERAL GOVERNMENT

Election Commissioner	District Court Judge	Clerk of the District Court	Building and Grounds
\$ 39,470	\$ -	\$ 65,541	\$ 72,644
14,665	937	687	39,500
3,823	-	1,626	10,248
890	-	-	-
4,270	4,340	-	-
63,118	5,277	67,854	122,392
69,743	1,850	69,536	123,352
-	-	-	-
5,500	3,500	-	-
75,243	5,350	69,536	123,352
\$ 12,125	\$ 73	\$ 1,682	\$ 960

PUBLIC SAFETY

Attorney	Emergency Management	County Jail	Attorney IV-D Cases
\$ 122,043	\$ 600	\$ 183,762	\$ 92,341
7,505	18,806	98,226	1,242
765	-	3,261	1,042
-	-	-	-
-	-	3,046	-
130,313	19,406	288,295	94,625
134,773	19,406	294,830	96,392
-	-	-	-
1,150	-	1,700	300
135,923	19,406	296,530	96,692
\$ 5,610	\$ -	\$ 8,235	\$ 2,067

PUBLIC WELFARE AND SOCIAL SERVICES		CULTURE AND RECREATION	TOTAL ALL FUNCTIONS
Veterans' Service Officer	Total Public Welfare and Social Services	Culture Miscellan- eous	2002
\$ 28,863	\$ 28,863	\$ -	\$ 2,686,405
1,314	1,314	29,325	787,334
217	217	-	90,741
-	-	-	11,240
1,010	1,010	-	94,786
31,404	31,404	29,325	3,670,506
30,712	30,712	29,750	3,673,967
-	-	-	-
1,200	1,200	-	115,750
31,912	31,912	29,750	3,789,717
\$ 508	\$ 508	\$ 425	\$ 119,211

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, 2002

Schedule C-1

	Road Fund		
	Actual	Budget	Favorable (Unfavorable)
Receipts:			
Taxes	\$ 222,861	\$ 348,080	\$ (125,219)
Intergovernmental Revenue	1,916,894	1,781,100	135,794
Local Fees, Licenses, Commissions, and Miscellaneous	88,414	112,600	(24,186)
Total Receipts	2,228,169	2,241,780	(13,611)
Disbursements:			
Personal Services	1,128,637	1,222,640	94,003
Operating Expenses	146,418	145,800	(618)
Supplies/Materials	230,515	358,900	128,385
Equipment Rental	845	25,050	24,205
Capital Outlay	802,031	833,350	31,319
Total Disbursements	2,308,446	2,585,740	277,294
Excess (Deficiency) of Receipts over Disbursements	(80,277)	(343,960)	263,683
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	(80,277)	(343,960)	263,683
Fund Balances, July 1	568,960	568,960	-
Fund Balances, June 30	\$ 488,683	\$ 225,000	\$ 263,683

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, 2002

Schedule C-2

	Relief-Medical Fund		
	Actual	Budget	Favorable (Unfavorable)
Receipts:			
Taxes	\$ 18,127	\$ 14,326	\$ 3,801
Intergovernmental Revenue	138	25	113
Local Fees, Licenses, Commissions, and Miscellaneous	10	-	10
Total Receipts	18,275	14,351	3,924
Disbursements:			
Personal Services	-	-	-
Operating Expenses	21,595	40,000	18,405
Supplies/Materials	-	-	-
Equipment Rental	-	-	-
Capital Outlay	-	-	-
Total Disbursements	21,595	40,000	18,405
Excess (Deficiency) of Receipts over Disbursements	(3,320)	(25,649)	22,329
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	(3,320)	(25,649)	22,329
Fund Balances, July 1	25,649	25,649	-
Fund Balances, June 30	\$ 22,329	\$ -	\$ 22,329

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, 2002

Schedule C-3

	Special Road Fund		
	Actual	Budget	Favorable (Unfavorable)
Receipts:			
Taxes	\$ 244	\$ -	\$ 244
Intergovernmental Revenue	-	25,000	(25,000)
Local Fees, Licenses, Commissions, and Miscellaneous	23,847	27,000	(3,153)
Total Receipts	24,091	52,000	(27,909)
Disbursements:			
Personal Services	-	-	-
Operating Expenses	-	-	-
Supplies/Materials	177,089	221,000	43,911
Equipment Rental	10,473	18,000	7,527
Capital Outlay	173,281	262,600	89,319
Total Disbursements	360,843	501,600	140,757
Excess (Deficiency) of Receipts over Disbursements	(336,752)	(449,600)	112,848
Other Financing Sources (Uses):			
Transfers from Other Funds	359,725	449,600	(89,875)
Transfers to Other Funds	-	-	-
Total Other Financing Sources (Uses)	359,725	449,600	(89,875)
Excess (Deficiency) of Receipts and Other Financing Sources over (under) Disburse- ments and Other Financing Uses	22,973	-	22,973
Fund Balances, July 1	-	-	-
Fund Balances, June 30	\$ 22,973	\$ -	\$ 22,973

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, 2002

Schedule C-4

	Visitors Promotion Fund		
	Actual	Budget	Favorable (Unfavorable)
Receipts:			
Taxes	\$ -	\$ -	\$ -
Intergovernmental Revenue	8,028	4,500	3,528
Local Fees, Licenses, Commissions, and Miscellaneous	-	-	-
Total Receipts	8,028	4,500	3,528
Disbursements:			
Personal Services	-	-	-
Operating Expenses	832	15,306	14,474
Supplies/Materials	-	-	-
Equipment Rental	-	-	-
Capital Outlay	-	-	-
Total Disbursements	832	15,306	14,474
Excess (Deficiency) of Receipts over Disbursements	7,196	(10,806)	18,002
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	7,196	(10,806)	18,002
Fund Balances, July 1	10,806	10,806	-
Fund Balances, June 30	\$ 18,002	\$ -	\$ 18,002

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, 2002

Schedule C-5

	Employment Security Act Fund		
	Actual	Budget	Favorable (Unfavorable)
Receipts:			
Taxes	\$ 6	\$ 25	\$ (19)
Intergovernmental Revenue	-	-	-
Local Fees, Licenses, Commissions, and Miscellaneous	-	-	-
Total Receipts	6	25	(19)
Disbursements:			
Personal Services	681	600	(81)
Operating Expenses	-	23,790	23,790
Supplies/Materials	-	-	-
Equipment Rental	-	-	-
Capital Outlay	-	-	-
Total Disbursements	681	24,390	23,709
Excess (Deficiency) of Receipts over Disbursements	(675)	(24,365)	23,690
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	(675)	(24,365)	23,690
Fund Balances, July 1	24,365	24,365	-
Fund Balances, June 30	\$ 23,690	\$ -	\$ 23,690

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, 2002

Schedule C-6

	Institutions Fund		
	Actual	Budget	Favorable (Unfavorable)
Receipts:			
Taxes	\$ 9,713	\$ 8,615	\$ 1,098
Intergovernmental Revenue	70	55	15
Local Fees, Licenses, Commissions, and Miscellaneous	-	-	-
Total Receipts	9,783	8,670	1,113
Disbursements:			
Personal Services	-	-	-
Operating Expenses	12,174	25,000	12,826
Supplies/Materials	-	-	-
Equipment Rental	-	-	-
Capital Outlay	-	-	-
Total Disbursements	12,174	25,000	12,826
Excess (Deficiency) of Receipts over Disbursements	(2,391)	(16,330)	13,939
Other Financing Sources (Uses):			
Transfers from Other Funds	-	5,000	(5,000)
Transfers to Other Funds	-	-	-
Total Other Financing Sources (Uses)	-	5,000	(5,000)
Excess (Deficiency) of Receipts and Other Financing Sources over (under) Disburse- ments and Other Financing Uses	(2,391)	(11,330)	8,939
Fund Balances, July 1	11,330	11,330	-
Fund Balances, June 30	\$ 8,939	\$ -	\$ 8,939

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, 2002

Schedule C-7

	Veterans' Aid Fund		
	Actual	Budget	Favorable (Unfavorable)
Receipts:			
Taxes	\$ -	\$ -	\$ -
Intergovernmental Revenue	-	-	-
Local Fees, Licenses, Commissions, and Miscellaneous	4,482	100	4,382
Total Receipts	4,482	100	4,382
Disbursements:			
Personal Services	-	-	-
Operating Expenses	-	75,463	75,463
Supplies/Materials	-	-	-
Equipment Rental	-	-	-
Capital Outlay	-	-	-
Total Disbursements	-	75,463	75,463
Excess (Deficiency) of Receipts over Disbursements	4,482	(75,363)	79,845
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	4,482	(75,363)	79,845
Fund Balances, July 1	75,363	75,363	-
Fund Balances, June 30	\$ 79,845	\$ -	\$ 79,845

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, 2002

Schedule C-8

	County Transportation Fund		
	Actual	Budget	Favorable (Unfavorable)
Receipts:			
Taxes	\$ -	\$ -	\$ -
Intergovernmental Revenue	42,684	45,390	(2,706)
Local Fees, Licenses, Commissions, and Miscellaneous	7,805	1,700	6,105
Total Receipts	50,489	47,090	3,399
Disbursements:			
Personal Services	56,732	55,142	(1,590)
Operating Expenses	5,971	9,615	3,644
Supplies/Materials	5,208	3,900	(1,308)
Equipment Rental	-	-	-
Capital Outlay	-	200	200
Total Disbursements	67,911	68,857	946
Excess (Deficiency) of Receipts over Disbursements	(17,422)	(21,767)	4,345
Other Financing Sources (Uses):			
Transfers from Other Funds	16,510	19,368	(2,858)
Transfers to Other Funds	-	-	-
Total Other Financing Sources (Uses)	16,510	19,368	(2,858)
Excess (Deficiency) of Receipts and Other Financing Sources over (under) Disburse- ments and Other Financing Uses	(912)	(2,399)	1,487
Fund Balances, July 1	2,399	2,399	-
Fund Balances, June 30	\$ 1,487	\$ -	\$ 1,487

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, 2002

Schedule C-9

	Tri-County Inter City Bus Fund		
	Actual	Budget	Favorable (Unfavorable)
Receipts:			
Taxes	\$ -	\$ -	\$ -
Intergovernmental Revenue	36,250	20,010	16,240
Local Fees, Licenses, Commissions, and Miscellaneous	901	550	351
Total Receipts	37,151	20,560	16,591
Disbursements:			
Personal Services	38,900	38,251	(649)
Operating Expenses	1,950	4,400	2,450
Supplies/Materials	3,852	5,450	1,598
Equipment Rental	-	-	-
Capital Outlay	-	-	-
Total Disbursements	44,702	48,101	3,399
Excess (Deficiency) of Receipts over Disbursements	(7,551)	(27,541)	19,990
Other Financing Sources (Uses):			
Transfers from Other Funds	4,519	20,942	(16,423)
Transfers to Other Funds	-	-	-
Total Other Financing Sources (Uses)	4,519	20,942	(16,423)
Excess (Deficiency) of Receipts and Other Financing Sources over (under) Disburse- ments and Other Financing Uses	(3,032)	(6,599)	3,567
Fund Balances, July 1	6,599	6,599	-
Fund Balances, June 30	\$ 3,567	\$ -	\$ 3,567

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, 2002

Schedule C-10

	Senior Citizen Services Center Fund		
	Actual	Budget	Favorable (Unfavorable)
Receipts:			
Taxes	\$ -	\$ -	\$ -
Intergovernmental Revenue	80,032	81,896	(1,864)
Local Fees, Licenses, Commissions, and Miscellaneous	87,751	77,995	9,756
Total Receipts	167,783	159,891	7,892
Disbursements:			
Personal Services	154,609	156,808	2,199
Operating Expenses	32,861	30,921	(1,940)
Supplies/Materials	64,956	65,350	394
Equipment Rental	7,600	7,600	-
Capital Outlay	86	200	114
Total Disbursements	260,112	260,879	767
Excess (Deficiency) of Receipts over Disbursements	(92,329)	(100,988)	8,659
Other Financing Sources (Uses):			
Transfers from Other Funds	89,914	89,830	84
Transfers to Other Funds	-	-	-
Total Other Financing Sources (Uses)	89,914	89,830	84
Excess (Deficiency) of Receipts and Other Financing Sources over (under) Disburse- ments and Other Financing Uses	(2,415)	(11,158)	8,743
Fund Balances, July 1	11,158	11,158	-
Fund Balances, June 30	\$ 8,743	\$ -	\$ 8,743

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, 2002

Schedule C-11

CASA Youth Services Fund			
	Actual	Budget	Favorable (Unfavorable)
Receipts:			
Taxes	\$ -	\$ -	\$ -
Intergovernmental Revenue	-	5,000	(5,000)
Local Fees, Licenses, Commissions, and Miscellaneous	-	100	(100)
Total Receipts	-	5,100	(5,100)
Disbursements:			
Personal Services	-	-	-
Operating Expenses	267	1,550	1,283
Supplies/Materials	68	3,800	3,732
Equipment Rental	-	-	-
Capital Outlay	-	1,750	1,750
Total Disbursements	335	7,100	6,765
Excess (Deficiency) of Receipts over Disbursements	(335)	(2,000)	1,665
Other Financing Sources (Uses):			
Transfers from Other Funds	335	2,000	(1,665)
Transfers to Other Funds	-	-	-
Total Other Financing Sources (Uses)	335	2,000	(1,665)
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, 2002

Schedule C-12

	Diversion Program - Youth Services Fund		
	Actual	Budget	Favorable (Unfavorable)
Receipts:			
Taxes	\$ -	\$ -	\$ -
Intergovernmental Revenue	7,471	19,000	(11,529)
Local Fees, Licenses, Commissions, and Miscellaneous	9,047	10,400	(1,353)
Total Receipts	16,518	29,400	(12,882)
Disbursements:			
Personal Services	64,752	66,780	2,028
Operating Expenses	5,934	8,725	2,791
Supplies/Materials	6,261	9,800	3,539
Equipment Rental	-	-	-
Capital Outlay	646	14,500	13,854
Total Disbursements	77,593	99,805	22,212
Excess (Deficiency) of Receipts over Disbursements	(61,075)	(70,405)	9,330
Other Financing Sources (Uses):			
Transfers from Other Funds	64,105	70,240	(6,135)
Transfers to Other Funds	-	-	-
Total Other Financing Sources (Uses)	64,105	70,240	(6,135)
Excess (Deficiency) of Receipts and Other Financing Sources over (under) Disburse- ments and Other Financing Uses	3,030	(165)	3,195
Fund Balances, July 1	165	165	-
Fund Balances, June 30	\$ 3,195	\$ -	\$ 3,195

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, 2002

Schedule C-13

	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	-	7,442	7,442
Supplies/Materials	-	-	-
Equipment Rental	-	-	-
Capital Outlay	-	5,000	5,000
Total Disbursements	-	12,442	12,442
Excess (Deficiency) of Receipts over Disbursements	-	(2,442)	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	-	(2,442)	2,442
Fund Balances, July 1	2,442	2,442	-
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, 2002

Schedule C-14

	Drug Testing Fund		
	Actual	Budget	Favorable (Unfavorable)
Receipts:			
Taxes	\$ -	\$ -	\$ -
Intergovernmental Revenue	-	-	-
Local Fees, Licenses, Commissions, and Miscellaneous	60	1,200	(1,140)
Total Receipts	60	1,200	(1,140)
Disbursements:			
Personal Services	-	-	-
Operating Expenses	-	10,454	10,454
Supplies/Materials	-	-	-
Equipment Rental	-	-	-
Capital Outlay	-	10,455	10,455
Total Disbursements	-	20,909	20,909
Excess (Deficiency) of Receipts over Disbursements	60	(19,709)	19,769
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	60	(19,709)	19,769
Fund Balances, July 1	19,709	19,709	-
Fund Balances, June 30	\$ 19,769	\$ -	\$ 19,769

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, 2002

Schedule C-15

	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, 2002

Schedule C-16

	Federal Grant Fund		
	Actual	Budget	Favorable (Unfavorable)
Receipts:			
Taxes	\$ -	\$ -	\$ -
Intergovernmental Revenue	5,000	233,418	(228,418)
Local Fees, Licenses, Commissions, and Miscellaneous	154	-	154
Total Receipts	5,154	233,418	(228,264)
Disbursements:			
Personal Services	-	-	-
Operating Expenses	1,893	235,000	233,107
Supplies/Materials	-	-	-
Equipment Rental	-	-	-
Capital Outlay	-	-	-
Total Disbursements	1,893	235,000	233,107
Excess (Deficiency) of Receipts over Disbursements	3,261	(1,582)	4,843
Other Financing Sources (Uses):			
Transfers from Other Funds	-	5,000	(5,000)
Transfers to Other Funds	-	(10,000)	10,000
Total Other Financing Sources (Uses)	-	(5,000)	5,000
Excess (Deficiency) of Receipts and Other Financing Sources over (under) Disburse- ments and Other Financing Uses	3,261	(6,582)	9,843
Fund Balances, July 1	6,582	6,582	-
Fund Balances, June 30	\$ 9,843	\$ -	\$ 9,843

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, 2002

Schedule C-17

	Inheritance Tax Fund		
	Actual	Budget	Favorable (Unfavorable)
Receipts:			
Taxes	\$ -	\$ -	\$ -
Intergovernmental Revenue	-	-	-
Local Fees, Licenses, Commissions, and Miscellaneous	420,778	150,500	270,278
Total Receipts	420,778	150,500	270,278
Disbursements:			
Personal Services	-	-	-
Operating Expenses	109,981	145,815	35,834
Supplies/Materials	-	-	-
Equipment Rental	-	-	-
Capital Outlay	-	-	-
Total Disbursements	109,981	145,815	35,834
Excess (Deficiency) of Receipts over Disbursements	310,797	4,685	306,112
Other Financing Sources (Uses):			
Transfers from Other Funds	-	-	-
Transfers to Other Funds	(327,066)	(689,598)	362,532
Total Other Financing Sources (Uses)	(327,066)	(689,598)	362,532
Excess (Deficiency) of Receipts and Other Financing Sources over (under) Disburse- ments and Other Financing Uses	(16,269)	(684,913)	668,644
Fund Balances, July 1	684,913	684,913	-
Fund Balances, June 30	\$ 668,644	\$ -	\$ 668,644

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, 2002

Schedule C-18

	Health Department Fund		
	Actual	Budget	Favorable (Unfavorable)
Receipts:			
Taxes	\$ -	\$ -	\$ -
Intergovernmental Revenue	3,355	24,480	(21,125)
Local Fees, Licenses, Commissions, and Miscellaneous	56,186	40,200	15,986
Total Receipts	59,541	64,680	(5,139)
Disbursements:			
Personal Services	108,306	106,517	(1,789)
Operating Expenses	14,319	19,624	5,305
Supplies/Materials	8,502	7,200	(1,302)
Equipment Rental	-	-	-
Capital Outlay	910	800	(110)
Total Disbursements	132,037	134,141	2,104
Excess (Deficiency) of Receipts over Disbursements	(72,496)	(69,461)	(3,035)
Other Financing Sources (Uses):			
Transfers from Other Funds	73,249	66,969	6,280
Transfers to Other Funds	-	-	-
Total Other Financing Sources (Uses)	73,249	66,969	6,280
Excess (Deficiency) of Receipts and Other Financing Sources over (under) Disburse- ments and Other Financing Uses	753	(2,492)	3,245
Fund Balances, July 1	2,492	2,492	-
Fund Balances, June 30	\$ 3,245	\$ -	\$ 3,245

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, 2002

Schedule C-19

	Jail Project Fund		
	Actual	Budget	Favorable (Unfavorable)
Receipts:			
Taxes	\$ 7,400	\$ 8,011	\$ (611)
Intergovernmental Revenue	53	80	(27)
Local Fees, Licenses, Commissions, and Miscellaneous	69	-	69
Total Receipts	7,522	8,091	(569)
Disbursements:			
Personal Services	-	-	-
Operating Expenses	27,004	30,000	2,996
Supplies/Materials	-	-	-
Equipment Rental	-	-	-
Capital Outlay	-	-	-
Total Disbursements	27,004	30,000	2,996
Excess (Deficiency) of Receipts over Disbursements	(19,482)	(21,909)	2,427
Other Financing Sources (Uses):			
Transfers from Other Funds	19,978	18,000	1,978
Transfers to Other Funds	-	-	-
Total Other Financing Sources (Uses)	19,978	18,000	1,978
Excess (Deficiency) of Receipts and Other Financing Sources over (under) Disburse- ments and Other Financing Uses	496	(3,909)	4,405
Fund Balances, July 1	3,909	3,909	-
Fund Balances, June 30	\$ 4,405	\$ -	\$ 4,405

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, 2002

Schedule C-20

	Flood Control Fund		
	Actual	Budget	Favorable (Unfavorable)
Receipts:			
Taxes	\$ 173,988	\$ 177,801	\$ (3,813)
Intergovernmental Revenue	1,266	1,400	(134)
Local Fees, Licenses, Commissions, and Miscellaneous	1,510	-	1,510
Total Receipts	176,764	179,201	(2,437)
Disbursements:			
Personal Services	-	-	-
Operating Expenses	55,328	446,537	391,209
Supplies/Materials	-	-	-
Equipment Rental	-	-	-
Capital Outlay	-	-	-
Total Disbursements	55,328	446,537	391,209
Excess (Deficiency) of Receipts over Disbursements	121,436	(267,336)	388,772
Other Financing Sources (Uses):			
Transfers from Other Funds	-	100,000	(100,000)
Transfers to Other Funds	-	-	-
Total Other Financing Sources (Uses)	-	100,000	(100,000)
Excess (Deficiency) of Receipts and Other Financing Sources over (under) Disburse- ments and Other Financing Uses	121,436	(167,336)	288,772
Fund Balances, July 1	167,336	167,336	-
Fund Balances, June 30	\$ 288,772	\$ -	\$ 288,772

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, 2002

Schedule C-21

	STOP Fund		
	Actual	Budget	Favorable (Unfavorable)
Receipts:			
Taxes	\$ -	\$ -	\$ -
Intergovernmental Revenue	-	-	-
Local Fees, Licenses, Commissions, and Miscellaneous	18,295	20,000	(1,705)
Total Receipts	18,295	20,000	(1,705)
Disbursements:			
Personal Services	-	-	-
Operating Expenses	-	-	-
Supplies/Materials	-	3,000	3,000
Equipment Rental	-	-	-
Capital Outlay	-	17,000	17,000
Total Disbursements	-	20,000	20,000
Excess (Deficiency) of Receipts over Disbursements	18,295	-	18,295
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	18,295	-	18,295
Fund Balances, July 1	-	-	-
Fund Balances, June 30	\$ 18,295	\$ -	\$ 18,295

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, 2002

Schedule C-22

	Youth Camp Fund		
	Actual	Budget	Favorable (Unfavorable)
Receipts:			
Taxes	\$ -	\$ -	\$ -
Intergovernmental Revenue	-	-	-
Local Fees, Licenses, Commissions, and Miscellaneous	4,504	7,500	(2,996)
Total Receipts	4,504	7,500	(2,996)
Disbursements:			
Personal Services	-	-	-
Operating Expenses	75	250	175
Supplies/Materials	5,554	13,091	7,537
Equipment Rental	-	-	-
Capital Outlay	-	-	-
Total Disbursements	5,629	13,341	7,712
Excess (Deficiency) of Receipts over Disbursements	(1,125)	(5,841)	4,716
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	(1,125)	(5,841)	4,716
Fund Balances, July 1	5,841	5,841	-
Fund Balances, June 30	\$ 4,716	\$ -	\$ 4,716

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, 2002

Schedule C-23

	Noxious Weed Fund		
	Actual	Budget	Favorable (Unfavorable)
Receipts:			
Taxes	\$ 1	\$ -	\$ 1
Intergovernmental Revenue	-	-	-
Local Fees, Licenses, Commissions, and Miscellaneous	10,579	16,500	(5,921)
Total Receipts	10,580	16,500	(5,920)
Disbursements:			
Personal Services	37,996	38,707	711
Operating Expenses	4,700	7,467	2,767
Supplies/Materials	12,208	12,676	468
Equipment Rental	-	-	-
Capital Outlay	-	800	800
Total Disbursements	54,904	59,650	4,746
Excess (Deficiency) of Receipts over Disbursements	(44,324)	(43,150)	(1,174)
Other Financing Sources (Uses):			
Transfers from Other Funds	44,525	43,150	1,375
Transfers to Other Funds	-	-	-
Total Other Financing Sources (Uses)	44,525	43,150	1,375
Excess (Deficiency) of Receipts and Other Financing Sources over (under) Disburse- ments and Other Financing Uses	201	-	201
Fund Balances, July 1	-	-	-
Fund Balances, June 30	\$ 201	\$ -	\$ 201

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, 2002

Schedule C-24

	Ambulance Fund		
	Actual	Budget	Favorable (Unfavorable)
Receipts:			
Taxes	\$ -	\$ -	\$ -
Intergovernmental Revenue	-	-	-
Local Fees, Licenses, Commissions, and Miscellaneous	13,042	8,500	4,542
Total Receipts	13,042	8,500	4,542
Disbursements:			
Personal Services	1,520	1,100	(420)
Operating Expenses	18,117	23,900	5,783
Supplies/Materials	-	-	-
Equipment Rental	-	-	-
Capital Outlay	-	-	-
Total Disbursements	19,637	25,000	5,363
Excess (Deficiency) of Receipts over Disbursements	(6,595)	(16,500)	9,905
Other Financing Sources (Uses):			
Transfers from Other Funds	6,595	16,500	(9,905)
Transfers to Other Funds	-	-	-
Total Other Financing Sources (Uses)	6,595	16,500	(9,905)
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, 2002

Schedule C-25

	911 Emergency Fund		
	Actual	Budget	Favorable (Unfavorable)
Receipts:			
Taxes	\$ -	\$ -	\$ -
Intergovernmental Revenue	-	-	-
Local Fees, Licenses, Commissions, and Miscellaneous	62,869	50,000	12,869
Total Receipts	62,869	50,000	12,869
Disbursements:			
Personal Services	-	-	-
Operating Expenses	62,840	45,000	(17,840)
Supplies/Materials	-	-	-
Equipment Rental	-	-	-
Capital Outlay	14,606	30,000	15,394
Total Disbursements	77,446	75,000	(2,446)
Excess (Deficiency) of Receipts over Disbursements	(14,577)	(25,000)	10,423
Other Financing Sources (Uses):			
Transfers from Other Funds	23,846	24,864	(1,018)
Transfers to Other Funds	-	-	-
Total Other Financing Sources (Uses)	23,846	24,864	(1,018)
Excess (Deficiency) of Receipts and Other Financing Sources over (under) Disburse- ments and Other Financing Uses	9,269	(136)	9,405
Fund Balances, July 1	136	136	-
Fund Balances, June 30	\$ 9,405	\$ -	\$ 9,405

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, 2002

Schedule D-1

	County Building Fund		
	Actual	Budget	Favorable (Unfavorable)
Receipts:			
Local Fees, Licenses, Commissions, and Miscellaneous	\$ 90,857	\$ 88,400	\$ 2,457
Total Receipts	90,857	88,400	2,457
Disbursements:			
Operating Expenses	70,162	1,008,982	938,820
Capital Outlay	77,519	520,000	442,481
Total Disbursements	147,681	1,528,982	1,381,301
Excess (Deficiency) of Receipts over Disbursements	(56,824)	(1,440,582)	1,383,758
Other Financing Sources (Uses):			
Excess (Deficiency) of Receipts and Other Financing Sources over (under) Disburse-	-	(260,000)	260,000
	-	(260,000)	260,000
Excess (Deficiency) of Receipts and Other Financing Sources over (under) Disburse- ments and Other Financing Uses	(56,824)	(1,700,582)	1,643,758
Fund Balances, July 1	1,700,582	1,700,582	-
Fund Balances, June 30	\$ 1,643,758	\$ -	\$ 1,643,758

Saunders County, Nebraska
Statement of Assets and Liabilities -
County Treasurer Trust and Agency Funds
For the Fiscal Year Ended June 30, 2002

Schedule E-1

	Balance July 1, 2001	Additions	Deductions	Balance June 30, 2002
ASSETS				
Cash and Deposits	\$ 2,395,382	\$ 25,310,563	\$ 24,946,330	\$ 2,759,615
Total Assets	<u>\$ 2,395,382</u>	<u>\$ 25,310,563</u>	<u>\$ 24,946,330</u>	<u>\$ 2,759,615</u>
LIABILITIES				
Trust and Agency Funds:				
State	\$ 243,839	\$ 3,219,426	\$ 3,229,846	\$ 233,419
Schools	899,786	15,730,352	15,624,992	1,005,146
Educational Service Units	2,369	169,608	169,393	2,584
Technical College	5,134	606,260	600,402	10,992
Natural Resource Districts	7,122	517,068	516,426	7,764
Fire Districts	95,480	534,857	526,108	104,229
Municipalities	70,585	2,397,160	2,408,335	59,410
Agricultural Society	2,090	139,416	139,506	2,000
Partial Payments-				
Undistributed Tax	435	227	365	297
Redemption	18,429	351,158	330,037	39,550
Drainage Districts	49,227	59,303	75,002	33,528
Townships	91,899	748,997	695,943	144,953
Sanitary Improvement Districts	905,074	535,894	364,568	1,076,400
Hospital	3,913	261,621	261,775	3,759
Tax Collection Fund	-	39,216	3,632	35,584
Total Liabilities	<u>\$ 2,395,382</u>	<u>\$ 25,310,563</u>	<u>\$ 24,946,330</u>	<u>\$ 2,759,615</u>

Saunders County Clerk
Wahoo, Nebraska
Statement of Changes in Assets, Liabilities, and Fund Balances
For the Fiscal Year Ended June 30, 2002

Schedule F-1

	Balance July 1, 2001	Additions	Deductions	Balance June 30, 2002
ASSETS				
Cash and Deposits	\$ 10,123	\$ 135,218	\$ 130,638	\$ 14,703
Total Assets	<u>\$ 10,123</u>	<u>\$ 135,218</u>	<u>\$ 130,638</u>	<u>\$ 14,703</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Due to State Treasurer:				
Title Fees	\$ 5,643	\$ 61,903	\$ 61,343	\$ 6,203
Sales Tax	36	68	63	41
Game and Park Permits	308	7,606	7,463	451
Total	<u>5,987</u>	<u>69,577</u>	<u>68,869</u>	<u>6,695</u>
Due to Local Banks:				
Advance Title Fees	433	391	433	391
Total	<u>433</u>	<u>391</u>	<u>433</u>	<u>391</u>
Total Liabilities	<u>6,420</u>	<u>69,968</u>	<u>69,302</u>	<u>7,086</u>
Fund Balances:				
Unreserved, Undesignated				
Consists of:				
Title Fees	2,466	31,989	33,085	1,370
Petty Cash	700	7,139	2,139	5,700
Miscellaneous	537	26,122	26,112	547
Total Fund Balances	<u>3,703</u>	<u>65,250</u>	<u>61,336</u>	<u>7,617</u>
Total Liabilities and Fund Balances	<u>\$ 10,123</u>	<u>\$ 135,218</u>	<u>\$ 130,638</u>	<u>\$ 14,703</u>

Saunders County Register of Deeds
Wahoo, Nebraska
Statement of Changes in Assets, Liabilities, and Fund Balances
For the Fiscal Year Ended June 30, 2002

Schedule F-2

	Balance July 1, 2001	Additions	Deductions	Balance June 30, 2002
ASSETS				
Cash and Deposits	\$ 18,177	\$ 223,209	\$ 222,010	\$ 19,376
Total Assets	\$ 18,177	\$ 223,209	\$ 222,010	\$ 19,376
 LIABILITIES AND FUND BALANCES				
Liabilities:				
Due to State Treasurer:				
Documentary Stamp Tax	\$ 6,600	\$ 76,573	\$ 75,907	\$ 7,266
Total Liabilities	6,600	76,573	75,907	7,266
 Fund Balances:				
Unreserved, Undesignated				
Consists of:				
Recording Fees	8,436	114,863	114,596	8,703
Documentary Stamp Tax	2,641	30,642	30,376	2,907
Petty Cash	500	1,131	1,131	500
Total Fund Balances	11,577	146,636	146,103	12,110
Total Liabilities and Fund Balances	\$ 18,177	\$ 223,209	\$ 222,010	\$ 19,376

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, 2002

Schedule F-3

	Balance July 1, 2001	Additions	Deductions	Balance June 30, 2002
ASSETS				
Cash and Deposits	\$ 35,079	\$ 1,415,924	\$ 1,362,508	\$ 88,495
Total Assets	\$ 35,079	\$ 1,415,924	\$ 1,362,508	\$ 88,495
 LIABILITIES AND FUND BALANCES				
Liabilities:				
Due to State Treasurer:				
State Fees	\$ 921	\$ 6,448	\$ 6,914	\$ 455
Law Enforcement Fees	2	90	76	16
State Judges Retirement Fund	20	263	264	19
Legal Services Fees	100	1,143	1,100	143
Total	1,043	7,944	8,354	633
 Trust Fund Benefits:				
Payable	31,570	1,387,032	1,332,708	85,894
Total	31,570	1,387,032	1,332,708	85,894
Total Liabilities	32,613	1,394,976	1,341,062	86,527
 Fund Balances:				
Unreserved, Undesignated				
Consists of:				
Regular Fees	1,766	17,467	17,965	1,268
Petty Cash	700	3,481	3,481	700
Total Fund Balances	2,466	20,948	21,446	1,968
Total Liabilities and Fund Balances	\$ 35,079	\$ 1,415,924	\$ 1,362,508	\$ 88,495

Saunders County Sheriff
Wahoo, Nebraska
Statement of Changes in Assets, Liabilities, and Fund Balances
For Fiscal Year Ended June 30, 2002

Schedule F-4

	Balance July 1, 2001	Additions	Deductions	Balance June 30, 2002
ASSETS				
Cash and Deposits	\$ 7,344	\$ 85,509	\$ 85,559	\$ 7,294
Accounts Receivables	656	1,102	656	1,102
Total Assets	\$ 8,000	\$ 86,611	\$ 86,215	\$ 8,396
LIABILITIES AND FUND BALANCES				
Liabilities:				
Other Liabilities	\$ -	\$ -	\$ -	\$ -
Total Liabilities	-	-	-	-
Fund Balances:				
Unreserved, Undesignated				
Consists of:				
Inspection Fees	700	7,080	7,150	630
Petty Cash-Office Expenses	1,894	5,454	5,159	2,189
Fees, Commissions, Mileage	1,781	23,870	23,360	2,291
Personal Mileage	217	5,002	4,673	546
Petty Cash- Paper Service	2,500	-	-	2,500
Handgun Permits	55	1,030	1,055	30
Distress Warrants	157	28,733	28,890	-
Miscellaneous	696	5,903	6,389	210
Bonds	-	9,539	9,539	-
Total Fund Balances	8,000	86,611	86,215	8,396
Total Liabilities and Fund Balances	\$ 8,000	\$ 86,611	\$ 86,215	\$ 8,396

Saunders County Attorney
Wahoo, Nebraska
Statement of Changes in Assets, Liabilities and Fund Balances
For the Fiscal Year Ended June 30, 2002

Schedule F-5

	Balance July 1, 2001	Additions	Deductions	Balance June 30, 2002
ASSETS				
Cash and Deposits	\$ 678	\$ 72,316	\$ 72,521	\$ 473
Total Assets	\$ 678	\$ 72,316	\$ 72,521	\$ 473
 LIABILITIES AND FUND BALANCES				
Liabilities:				
Trust Fund Benefits:				
Restitution Payable	\$ 578	\$ 46,439	\$ 46,744	\$ 273
Total Liabilities	578	46,439	46,744	273
 Fund Balances:				
Unreserved, Undesignated				
Consists of:				
Collection Fee	-	5,654	5,654	-
Petty Cash	100	898	798	200
Diversion Program	-	19,325	19,325	-
Total Fund Balances	100	25,877	25,777	200
 Total Liabilities and Fund Balances	\$ 678	\$ 72,316	\$ 72,521	\$ 473

Saunders County Board of Commissioners
Wahoo, Nebraska
Noxious Weed District
Statement of Changes in Assets, Liabilities, and Fund Balances
For the Fiscal Year Ended June 30, 2002

Schedule F-6

	Balance July 1, 2001	Additions	Deductions	Balance June 30, 2002
ASSETS				
Cash	\$ -	\$ 10,400	\$ 10,400	\$ -
Total Assets	\$ -	\$ 10,400	\$ 10,400	\$ -
 LIABILITIES AND FUND BALANCES				
Liabilities:				
Other Liabilities	\$ -	\$ -	\$ -	\$ -
Total Liabilities	-	-	-	-
Fund Balances:				
Unreserved, Undesignated				
Consists of:				
Service Earnings	-	10,400	10,400	-
Total Fund Balances	-	10,400	10,400	-
Total Liabilities and Fund Balances	\$ -	\$ 10,400	\$ 10,400	\$ -

Saunders County Highway Superintendent
Wahoo, Nebraska
Statement of Changes in Assets, Liabilities, and Fund Balances
For the Fiscal Year Ended June 30, 2002

Schedule F-7

	Balance July 1, 2001	Additions	Deductions	Balance June 30, 2002
ASSETS				
Cash	\$ -	\$ 107,197	\$ 107,197	\$ -
Total Assets	\$ -	\$ 107,197	\$ 107,197	\$ -
 LIABILITIES AND FUND BALANCES				
Liabilities:				
Due to State Treasurer:				
Sales Tax	\$ -	\$ -	\$ -	\$ -
Total Liabilities	-	-	-	-
 Fund Balances:				
Unreserved, Undesignated				
Consists of:				
Fees	-	107,197	107,197	-
Total Fund Balances	-	107,197	107,197	-
Total Fund Balances	\$ -	\$ 107,197	\$ 107,197	\$ -

Saunders County Surveyor
Wahoo, Nebraska
Statement of Changes in Assets, Liabilities, and Fund Balances
For the Fiscal Year Ended June 30, 2002

Schedule F-8

	Balance July 1, 2001	Additions	Deductions	Balance June 30, 2002
ASSETS				
Cash	\$ -	\$ 214	\$ 214	\$ -
Total Assets	\$ -	\$ 214	\$ 214	\$ -
 LIABILITIES AND FUND BALANCES				
Liabilities:				
Other Liabilities	\$ -	\$ -	\$ -	\$ -
Total Liabilities	-	-	-	-
Fund Balances:				
Unreserved, Undesignated				
Consists of:				
Copy Fees	-	214	214	-
Total Fund Balances	-	214	214	-
Total Liabilities and Fund Balances	\$ -	\$ 214	\$ 214	\$ -

Saunders County Health Department
Wahoo, Nebraska
Statement of Changes in Assets, Liabilities, and Fund Balances
For the Fiscal Year Ended June 30, 2002

Schedule F-9

	Balance July 1, 2001	Additions	Deductions	Balance June 30, 2002
ASSETS				
Cash	\$ 100	\$ 58,780	\$ 58,780	\$ 100
Total Assets	\$ 100	\$ 58,780	\$ 58,780	\$ 100
 LIABILITIES AND FUND BALANCES				
Liabilities:				
Other Liabilities	\$ -	\$ -	\$ -	\$ -
Total Liabilities	-	-	-	-
Fund Balances:				
Unreserved, Undesignated				
Consists of:				
Petty Cash	100	690	690	100
Program Fees	-	38,808	38,808	-
Miscellaneous	-	19,282	19,282	-
Total Fund Balances	100	58,780	58,780	100
Total Liabilities and Fund Balances	\$ 100	\$ 58,780	\$ 58,780	\$ 100

Saunders County Planning and Zoning
Wahoo, Nebraska
Statement of Changes in Assets, Liabilities, and Fund Balances
For the Fiscal Year Ended June 30, 2002

Schedule F-10

	Balance July 1, 2001	Additions	Deductions	Balance June 30, 2002
ASSETS				
Cash and Deposits	\$ -	\$ 60,714	\$ 60,614	\$ 100
Total Assets	\$ -	\$ 60,714	\$ 60,614	\$ 100
LIABILITIES AND FUND BALANCES				
Liabilities:				
Other Liabilities	\$ -	\$ -	\$ -	\$ -
Total Liabilities	-	-	-	-
Fund Balances:				
Unreserved, Undesignated				
Consists of:				
Petty Cash	-	100	-	100
Permits	-	60,614	60,614	-
Total Fund Balance	-	60,714	60,614	100
 Total Liabilities and Fund Balances	 \$ -	 \$ 60,714	 \$ 60,614	 \$ 100

Saunders County Handi-Van
Wahoo, Nebraska
Statement of Changes in Assets, Liabilities, and Fund Balances
For the Fiscal Year Ended June 30, 2002

Schedule F-11

	Balance July 1, 2001	Additions	Deductions	Balance June 30, 2002
ASSETS				
Cash	\$ -	\$ 44,750	\$ 44,750	\$ -
Total Assets	\$ -	\$ 44,750	\$ 44,750	\$ -
LIABILITIES AND FUND BALANCES				
Liabilities:				
Other Liabilities	\$ -	\$ -	\$ -	\$ -
Total Liabilities	-	-	-	-
Fund Balances:				
Unreserved, Undesignated				
Consists of:				
Ticket Sales	-	2,582	2,582	-
Reimbursements	-	42,168	42,168	-
Total Fund Balances	-	44,750	44,750	-
 Total Liabilities and Fund Balances	 \$ -	 \$ 44,750	 \$ 44,750	 \$ -

Saunders County Veterans' Aid
Wahoo, Nebraska
Statement of Changes in Assets, Liabilities, and Fund Balances
For the Fiscal Year Ended June 30, 2002

Schedule F-12

	Balance July 1, 2001	Additions	Deductions	Balance June 30, 2002
ASSETS				
Cash and Deposits	\$ 11,523	\$ 87	\$ 755	\$ 10,855
Total Assets	\$ 11,523	\$ 87	\$ 755	\$ 10,855
 LIABILITIES AND FUND BALANCES				
Liabilities:				
Other Liabilities	\$ -	\$ -	\$ -	\$ -
Total Liabilities	-	-	-	-
Fund Balances:				
Reserved for Specific Purposes:				
Trust Fund Benefits for Veterans'	11,523	87	755	10,855
Total Fund Balances	11,523	87	755	10,855
Total Liabilities and Fund Balances	\$ 11,523	\$ 87	\$ 755	\$ 10,855

Saunders County Senior Services
Wahoo, Nebraska
Statement of Changes in Assets, Liabilities, and Fund Balances
For the Fiscal Year Ended June 30, 2002

Schedule F-13

	Balance July 1, 2001	Additions	Deductions	Balance June 30, 2002
ASSETS				
Cash	\$ -	\$ 167,813	\$ 167,783	\$ 30
Total Assets	\$ -	\$ 167,813	\$ 167,783	\$ 30
 LIABILITIES AND FUND BALANCES				
Liabilities:				
Other Liabilities	\$ -	\$ -	\$ -	\$ -
Total Liabilities	-	-	-	-
Fund Balances:				
Unreserved, Undesignated				
Consists of:				
Client Contributions	-	76,116	76,116	-
Reimbursements	-	80,032	80,032	-
Miscellaneous	-	11,665	11,635	30
Total Fund Balances	-	167,813	167,783	30
Total Liabilities and Fund Balances	\$ -	\$ 167,813	\$ 167,783	\$ 30

Saunders County Tri-County Van
Wahoo, Nebraska
Statement of Changes in Assets, Liabilities, and Fund Balances
For the Fiscal Year Ended June 30, 2002

Schedule F-14

	Balance July 1, 2001	Additions	Deductions	Balance June 30, 2002
ASSETS				
Cash	\$ -	\$ 41,891	\$ 41,891	\$ -
Total Assets	\$ -	\$ 41,891	\$ 41,891	\$ -
LIABILITIES AND FUND BALANCES				
Liabilities:				
Other Liabilities	\$ -	\$ -	\$ -	\$ -
Total Liabilities	-	-	-	-
Fund Balances:				
Unreserved, Undesignated				
Consists of:				
Ticket Sales	-	2,194	2,194	-
Reimbursements	-	39,697	39,697	-
Total Fund Balances	-	41,891	41,891	-
 Total Liabilities and Fund Balances	 \$ -	 \$ 41,891	 \$ 41,891	 \$ -

Saunders County Youth Services
Wahoo, Nebraska
Statement of Changes in Assets, Liabilities, and Fund Balances
For the Fiscal Year Ended June 30, 2002

Schedule F-15

	Balance July 1, 2001	Additions	Deductions	Balance June 30, 2002
ASSETS				
Cash	\$ 50	\$ 20,959	\$ 20,959	\$ 50
Total Assets	\$ 50	\$ 20,959	\$ 20,959	\$ 50
 LIABILITIES AND FUND BALANCES				
Liabilities:				
Other Liabilities	\$ -	\$ -	\$ -	\$ -
Total Liabilities	-	-	-	-
Fund Balances:				
Unreserved, Undesignated				
Consists of:				
Petty Cash	50	-	-	50
Diversion	-	5,796	5,796	-
Miscellaneous	-	15,163	15,163	-
Total Fund Balances	50	20,959	20,959	50
Total Liabilities and Fund Balances	\$ 50	\$ 20,959	\$ 20,959	\$ 50

Saunders County
 Comparative Analysis Of Total Tax Certified, Corrections, and
 Collections For Past Five Tax Years
 Of All Political Subdivisions In Saunders County

Schedule G-1

Item	1997	1998	1999	2000	2001
Tax Certified by Assessor					
Real Estate	\$ 17,258,008	\$ 16,692,258	\$ 17,663,020	\$ 18,223,901	\$ 20,331,248
Personal and Specials	1,293,423	1,366,674	1,277,364	1,344,537	1,414,112
Total	<u>18,551,431</u>	<u>18,058,932</u>	<u>18,940,384</u>	<u>19,568,438</u>	<u>21,745,360</u>
Corrections					
Additions	103,883	6,542	25,953	30,401	22,715
Deductions	40,176	12,974	47,324	41,685	29,809
Net Additions/ (Deductions)	<u>63,707</u>	<u>(6,432)</u>	<u>(21,371)</u>	<u>(11,284)</u>	<u>(7,094)</u>
Corrected Certified Tax	<u>18,615,138</u>	<u>18,052,500</u>	<u>18,919,013</u>	<u>19,557,154</u>	<u>21,738,266</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	45,986	7,815,845	10,671,704	-	-
June 30, 2001	3,916	20,154	8,214,227	10,835,781	-
June 30, 2002	1,032	10,360	17,934	8,659,041	12,060,908
Total Net Collections	<u>18,614,107</u>	<u>18,043,992</u>	<u>18,903,865</u>	<u>19,494,822</u>	<u>12,060,908</u>
Total Uncollected Tax	<u>\$ 1,031</u>	<u>\$ 8,508</u>	<u>\$ 15,148</u>	<u>\$ 62,332</u>	<u>\$ 9,677,358</u>
Percentage Uncollected Tax	<u>0.01%</u>	<u>0.05%</u>	<u>0.08%</u>	<u>0.32%</u>	<u>44.52%</u>

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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

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We have audited the financial statements of Saunders County as of and for the year ended June 30, 2002, and have issued our report thereon dated October 10, 2002. The report notes the financial statements were prepared on the basis of cash receipts and disbursements and 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 auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

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 3 (Overexpended Budget), Comment Number 4 (Motor Vehicle Fees Incorrectly Remitted), and Comment Number 8 (Tax Foreclosures).

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) and Comment Number 2 (Fixed Asset Policy).

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, the reportable conditions described above, are considered 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 5 (Balancing Procedures), Comment Number 6 (Cash Accountability), and Comment Number 7 (Restrictive Endorsement of Checks).

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.

October 10, 2002


Dawn Hauffman CPA
Deputy State Auditor