

**AUDIT REPORT  
OF  
JEFFERSON COUNTY**

**JULY 1, 2013 THROUGH JUNE 30, 2014**

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The Auditor of Public Accounts.**

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**Issued on September 26, 2014**

JEFFERSON COUNTY

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JEFFERSON COUNTY

**LIST OF COUNTY OFFICIALS**

At June 30, 2014

<u>Name</u>	<u>Title</u>	<u>Term Expires</u>
Michael Dux	Board of Commissioners	Jan. 2015
Bradley Grummert		Jan. 2017
Arthur Craig Jr.		Jan. 2015
Vicki Haskell	Assessor	Jan. 2015
Linda Bauer	Attorney	Jan. 2015
Sandra Stelling	Clerk Election Commissioner Register of Deeds	Jan. 2015
Rosanna Wiegert	Clerk of the District Court	Jan. 2015
Nels Sorensen	Sheriff	Jan. 2015
Leroy Bast	Treasurer	Jan. 2015
Kenneth Dodge	Veterans' Service Officer	Appointed
John McKee	Weed Superintendent Emergency Manager Zoning Administrator	Appointed
William Hansel	Highway Superintendent	Appointed



## NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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State Auditor

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JEFFERSON COUNTY

### INDEPENDENT AUDITOR'S REPORT

Board of Commissioners  
Jefferson County, Nebraska

#### **Report on the Financial Statements**

We have audited the accompanying cash-basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Jefferson County, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, as listed in the table of contents.

#### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the cash basis of accounting described in Note 1. This includes determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

#### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used, and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinions.

### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash-basis financial position of the governmental activities, each major fund, and aggregate remaining fund information of Jefferson County as of June 30, 2014, and the respective changes in cash-basis financial position for the year then ended in conformity with the basis of accounting described in Note 1.

### **Report on Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements as a whole that collectively comprise the County's basic financial statements. The combining nonmajor fund financial statement, budgetary comparison information, schedule of office activity, and schedule of taxes certified and collected, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining nonmajor fund financial statement, budgetary comparison information, schedule of office activity, and schedule of taxes certified and collected, Pages 21 - 45, is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole on the basis of accounting described in Note 1.

## **Basis of Accounting**

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated September 22, 2014, on our consideration of Jefferson County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and considering Jefferson County's internal control over financial reporting and compliance.



Deann Haeffner, CPA  
Assistant Deputy Auditor  
Lincoln, Nebraska

September 22, 2014

JEFFERSON COUNTY  
**STATEMENT OF NET POSITION - CASH BASIS**

June 30, 2014

	Governmental Activities
<b>ASSETS</b>	
Cash and Cash Equivalents (Note 1.D)	\$ 6,990,082
Investments (Note 1.D)	3,471
<b>TOTAL ASSETS</b>	<b>\$ 6,993,553</b>
<b>NET POSITION</b>	
Restricted for:	
Visitor Promotion	\$ 19,880
911 Emergency Services	100,520
Drug Education	39
Law Enforcement	8,867
Debt Service	126,842
Bridge/Road Projects	211,375
Preservation of Records	6,407
Community Development	141,921
Unrestricted	6,377,702
<b>TOTAL NET POSITION</b>	<b>\$ 6,993,553</b>

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

JEFFERSON COUNTY  
**STATEMENT OF ACTIVITIES - CASH BASIS**  
For the Year Ended June 30, 2014

<b>Functions:</b>	Cash Disbursements	Program Cash Receipts		Net (Disbursement) Receipts and Changes in Net Position
		Fees, Fines, and Charges for Services	Operating Grants and Contributions	
<b>Governmental Activities:</b>				
General Government	\$ (1,773,165)	\$ 275,276	\$ 69,323	\$ (1,428,566)
Public Safety	(2,694,225)	415,834	67,576	(2,210,815)
Public Works	(2,599,585)	40,177	1,525,319	(1,034,089)
Health and Sanitation	(37,895)	-	-	(37,895)
Public Assistance	(112,052)	-	-	(112,052)
Culture and Recreation	(128,414)	-	-	(128,414)
Debt Payments	(458,587)	-	-	(458,587)
<b>Total Governmental Activities</b>	<b><u>\$ (7,803,923)</u></b>	<b><u>\$ 731,287</u></b>	<b><u>\$ 1,662,218</u></b>	<b><u>(5,410,418)</u></b>

General Receipts:

Property Taxes	5,628,674
Grants and Contributions Not Restricted to Specific Programs	526,514
Investment Income	46,527
Licenses and Permits	44,831
Miscellaneous	290,330
<b>Total General Receipts</b>	<b><u>6,536,876</u></b>
 Increase in Net Position	 1,126,458
Net Position - Beginning of year	5,867,095
Net Position - End of year	<b><u>\$ 6,993,553</u></b>

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



**JEFFERSON COUNTY**  
**STATEMENT OF CASH BASIS ASSETS AND FUND BALANCES**  
**GOVERNMENTAL FUNDS**

June 30, 2014

	General Fund	Road Fund	Inheritance Fund	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>					
Cash and Cash Equivalents (Note 1.D)	\$ 572,606	\$ 637,856	\$ 3,769,692	\$ 2,009,928	\$ 6,990,082
Investments (Note 1.D)	3,471	-	-	-	3,471
<b>TOTAL ASSETS</b>	<b>\$ 576,077</b>	<b>\$ 637,856</b>	<b>\$ 3,769,692</b>	<b>\$ 2,009,928</b>	<b>\$ 6,993,553</b>
 <b>FUND BALANCES</b>					
Restricted for:					
Visitor Promotion	-	-	-	19,880	19,880
911 Emergency Services	-	-	-	100,520	100,520
Drug Education	-	-	-	39	39
Law Enforcement	-	-	-	8,867	8,867
Debt Service	-	-	-	126,842	126,842
Bridge/Road Projects	-	-	-	211,375	211,375
Preservation of Records	-	-	-	6,407	6,407
Community Development	-	-	-	141,921	141,921
Committed to:					
Public Safety	-	-	-	577,533	577,533
Road Maintenance	-	637,856	-	348,829	986,685
Aid and Assistance	-	-	-	73,862	73,862
County Buildings	-	-	-	283,513	283,513
Equipment	-	-	-	25,636	25,636
Noxious Weeds	-	-	-	36,414	36,414
Culture & Recreations	-	-	-	21,814	21,814
Unemployment Benefits	-	-	-	26,476	26,476
Assigned to:					
Other Purposes	-	-	3,769,692	-	3,769,692
Unassigned	576,077	-	-	-	576,077
<b>TOTAL CASH BASIS FUND BALANCES</b>	<b>\$ 576,077</b>	<b>\$ 637,856</b>	<b>\$ 3,769,692</b>	<b>\$ 2,009,928</b>	<b>\$ 6,993,553</b>

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

JEFFERSON COUNTY  
**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS,  
AND CHANGES IN CASH BASIS FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
For the Year Ended June 30, 2014

	General Fund	Road Fund	Inheritance Fund	Other Governmental Funds	Total Governmental Funds
<b>RECEIPTS</b>					
Property Taxes	\$ 4,688,516	\$ -	\$ 489,407	\$ 450,751	\$ 5,628,674
Licenses and Permits	38,631	6,200	-	-	44,831
Interest	46,527	-	-	-	46,527
Intergovernmental	389,707	1,199,256	-	599,769	2,188,732
Charges for Services	316,322	626	-	414,339	731,287
Miscellaneous	4,978	170,416	3,000	111,936	290,330
<b>TOTAL RECEIPTS</b>	<u>5,484,681</u>	<u>1,376,498</u>	<u>492,407</u>	<u>1,576,795</u>	<u>8,930,381</u>
<b>DISBURSEMENTS</b>					
General Government	1,517,124	-	104,578	151,463	1,773,165
Public Safety	1,412,794	-	-	1,281,431	2,694,225
Public Works	35,952	2,470,540	-	93,093	2,599,585
Health and Sanitation	28,367	-	-	9,528	37,895
Public Assistance	99,404	-	-	12,648	112,052
Culture and Recreation	-	-	-	128,414	128,414
Debt Service:					
Principal Payments	-	-	-	250,000	250,000
Interest and Fiscal Charges	-	-	-	208,587	208,587
<b>TOTAL DISBURSEMENTS</b>	<u>3,093,641</u>	<u>2,470,540</u>	<u>104,578</u>	<u>2,135,164</u>	<u>7,803,923</u>
<b>EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS</b>	<u>2,391,040</u>	<u>(1,094,042)</u>	<u>387,829</u>	<u>(558,369)</u>	<u>1,126,458</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	2,171,156	47,000	1,447,418	3,665,574
Transfers out	(2,651,618)	(669,525)	-	(344,431)	(3,665,574)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(2,651,618)</u>	<u>1,501,631</u>	<u>47,000</u>	<u>1,102,987</u>	<u>-</u>
Net Change in Fund Balances	(260,578)	407,589	434,829	544,618	1,126,458
<b>CASH BASIS FUND BALANCES - BEGINNING</b>	<u>836,655</u>	<u>230,267</u>	<u>3,334,863</u>	<u>1,465,310</u>	<u>5,867,095</u>
<b>CASH BASIS FUND BALANCES - ENDING</b>	<u>\$ 576,077</u>	<u>\$ 637,856</u>	<u>\$ 3,769,692</u>	<u>\$ 2,009,928</u>	<u>\$ 6,993,553</u>

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

JEFFERSON COUNTY  
**STATEMENT OF FIDUCIARY ASSETS AND  
LIABILITIES - CASH BASIS**  
**FIDUCIARY FUNDS**  
June 30, 2014

	Agency Funds
<b>ASSETS</b>	
Cash and Cash Equivalents	\$ 295,611
 <b>LIABILITIES</b>	
Due to other governments	
State	125,552
Schools	124,429
Educational Service Units	1,541
Technical College	6,182
Natural Resource Districts	2,824
Fire Districts	3,023
Municipalities	27,487
Historical Society	277
Airport Authority	1,280
Others	3,016
<b>TOTAL LIABILITIES</b>	<b>295,611</b>
 <b>TOTAL NET ASSETS</b>	 <b>\$ -</b>

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

JEFFERSON COUNTY

NOTES TO FINANCIAL STATEMENTS

For the Fiscal Year Ended June 30, 2014

1. **Summary of Significant Accounting Policies**

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

**A. Reporting Entity**

Jefferson County, Nebraska, (County) is a governmental entity established under and governed by the laws of the State of Nebraska (State). The County is managed by county officials who are elected on a political ballot for four-year terms. As a political subdivision of the State, the County is exempt from State and Federal income taxes. The financial statements include all funds of the County that are not legally separate. The County has also considered all potential component units for which it is financially accountable, as well as other organizations that are either fiscally dependent on the County or maintain a significant relationship with the County, such that exclusion would be misleading or incomplete. The Governmental Accounting Standards Board (GASB) 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.

As required by Generally Accepted Accounting Principles (GAAP), these financial statements present the County (the primary government). No component units were identified.

**Joint Organization.**

Behavioral Health Region V – The County has entered into an agreement with surrounding counties and the Nebraska Department of Health and Human Services to provide services to carry out the provisions of the Nebraska Behavioral Health Services Act (Act). Agreements were established under the authority of the Interlocal Cooperation Act for services to be provided under the Act. Region V (Region) consists of the following counties: Polk, Butler, Saunders, Seward, Lancaster, Otoe, Fillmore, Saline, Thayer, Jefferson, Gage, Johnson, Nemaha, Pawnee, York, and Richardson.

The governing board for the Region includes 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 board and as required by the Act. Funding is provided by a combination of Federal, State, local, and private funding. The County contributed \$26,867 toward the operation of the Region during fiscal year 2014. 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.

JEFFERSON COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

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

Health Department – The County has entered into an agreement with Public Health Solutions (Department) to provide public health services. The agreement was established under authority of the Interlocal Cooperation Act for services to be provided per Neb. Rev. Stat. §§ 71-1626 to 71-1636 (Reissue 2009, Cum. Supp. 2012, Laws 2014, LB 759, § 19).

The Department's governing board is established by statute and includes representatives from the participating county boards and the health profession. Funding is provided by a combination of Federal, State, local, and private funding. The County did not contribute toward the operation of the Department during fiscal year 2014. In the event of the termination of the agreement, assets would be disposed of in accordance with the terms of the agreement. The Department is audited in accordance with Neb. Rev. Stat. § 84-304(4) (Laws 2014, LB 759, § 21). Financial information for the Department is available in that report.

**B. Basis of Presentation**

**Government-Wide Financial Statements.** The Statement of Net Position - Cash Basis and Statement of Activities - Cash Basis display information about the activities of the County and are in the format of government-wide statements, as required by GASB Statement Number 34. These statements include all the financial activities of the County, except for fiduciary activities. Internal activities in these statements were considered immaterial and have not been eliminated. Governmental Generally Accepted Accounting Principles (GAAP) requires internal activity to be eliminated to minimize double counting. The County reports governmental activities only. Governmental activities are generally financed through taxes, intergovernmental receipts, and other nonexchange transactions.

The statement of activities demonstrates the degree to which the direct disbursement of a given function or segment is offset by program receipts. Direct disbursements are those that are clearly identifiable with a specific function or segment. Program receipts include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment; and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program receipts are reported instead as general receipts.

**Fund Financial Statements.** The fund financial statements provide information about the County's funds, including its fiduciary funds. GAAP requires separate statements by fund category – governmental, proprietary, and fiduciary. The County uses only the governmental and fiduciary fund categories. The County Board is the highest level of

JEFFERSON COUNTY

NOTES TO FINANCIAL STATEMENTS  
(Continued)

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

decision-making authority and has the authority, by resolution, to establish, modify or rescind the commitment or assignment of a fund balance to a specific purpose. When resources for a specific purpose are available in more than one fund balance classification, the County's policy is to use resources in the following order: restricted, committed, assigned, and unassigned. The emphasis of fund financial statements is on major governmental funds. All remaining governmental funds are aggregated and reported as nonmajor funds.

The County reports the following major governmental funds:

**General Fund.** This is the County's primary operating fund. It accounts for financial resources of the general government, except those required to be accounted for in another fund.

**Road Fund.** This fund is used to account for costs associated with the repair and maintenance of roads and bridges and is primarily funded by State tax receipts.

**Inheritance Fund.** This fund is used to account for the receipts generated from inheritance taxes and is used for various projects.

The County reports the following additional non-major governmental fund types:

**Special Revenue Funds.** These funds account for the proceeds from a specific receipt source that is restricted to disbursements for a specified purpose.

**Agency Funds.** These funds account for assets held by the County as an agent for various local governments.

**Debt Service Funds.** The Law Enforcement Building Bond Fund and the Highway Bonds Fund account for the resources for, and the payment of, general long-term debt principal, interest, and related costs.

The County designates fund balances as:

**Restricted.** The fund balance is restricted by external impositions, such as creditors, grantors, or laws or regulations of other governments.

**Committed.** The fund balance has been designated by the County Board for a specific purpose.

JEFFERSON COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

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

**Assigned.** The fund balance has not been designated by the County Board for a specific purpose, but it has been separated based on the type of revenue.

**Unassigned.** This portion of the General Fund is not restricted, committed, or assigned for a specific purpose.

**C. Measurement Focus, Basis of Accounting**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus and basis of accounting. The accounting records of the County are maintained and the government-wide financial statements were reported on the basis of cash receipts and disbursements. As such, the measurement focus includes only those assets and fund balances arising from cash transactions on the Statement of Net Position - Cash Basis and the Statement of Activities - Cash Basis. Receipts are recognized when received, and disbursements are recognized when warrants are paid. This differs from governmental GAAP, which requires the government-wide and fiduciary fund financial statements to be reported using the economic resources measurement focus and the accrual basis of accounting. Under this measurement focus and basis of accounting, receipts are recorded when earned, and disbursements are recorded when a liability is incurred, regardless of the timing of related cash flows.

The governmental fund financial statements were also reported on the cash receipt and disbursement basis of accounting. As such, the same measurement focus and basis of accounting were used, as described above. This differs from governmental GAAP, which requires governmental fund financial statements to be reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this measurement focus and basis of accounting, receipts are recognized as soon as they are both measurable and available. Receipts are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Disbursements are generally recorded when a liability is incurred, as under accrual accounting. However, disbursements related to compensated absences and claims and judgments are recorded only when payment is due.

**D. Assets and Net Position**

**Cash and Cash Equivalents.** The County's cash and cash equivalents are considered to be cash on hand and demand deposits.

**Investments.** The types of investments in which the County is authorized to invest funds are enumerated in Neb. Rev. Stat. §§ 77-2315, 77-2340, and 77-2341 (Reissue 2009) and generally include U.S. Government obligations, certificates of deposit, and time deposits and securities, which are authorized by the Nebraska Investment Council.

JEFFERSON COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

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

**Capital Assets.** Under the cash receipts and disbursements basis of accounting, capital assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisitions are reflected as disbursements in governmental funds. GAAP requires capital assets, which would include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), to be reported in the applicable governmental activities columns in the government-wide financial statements.

Depreciation expenses on capital assets were not recorded on the cash basis financial statements. Under GAAP, depreciation expenses would be recorded in the Statement of Activities. The cost of normal maintenance and repairs that does not add to the value of the asset or extend asset life is not capitalized.

**Compensated Absences.** Vested or accumulated vacation leave that is liquidated with expendable available financial resources is reported as a disbursement of the County funds as paid. Upon termination, employees are paid for any unused vacation. Under the receipts and disbursements basis of accounting, the liabilities for compensated absences are not reported since they do not represent liabilities arising from cash transactions. Under GAAP, the compensated absences liability would be reported in the government-wide financial statements and would be recorded in accordance with the County's policy, which is to recognize the expense and accrued liability when vacation and compensatory leave is earned.

**Restricted Net Position.** When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then the unrestricted resources, as they are needed. Net position is reported as restricted when constraints placed on its use are either externally imposed or imposed by law through constitutional provisions or enabling legislation. The government-wide statement of net position reports \$615,851 of restricted net position, of which \$338,221 is restricted by enabling legislation.

**Budgetary Process.** The County adopts an annual budget in accordance with the statutory requirements of the Nebraska Budget Act. The budget is prepared on the cash receipts and disbursements basis of accounting. The budget contains only those receipts actually received by the County Treasurer. The County does not utilize an encumbrance accounting system. All appropriated spending authority lapses at the end of the fiscal year.

On or before August 1, the County budget-making authority prepares and transmits a budget for each County fund to the County Board. The budget includes the requirements, the outstanding warrants, the operating reserves to be maintained, the cash on hand at the close of the preceding fiscal year, the receipts from sources other than taxation, and the



JEFFERSON COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

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

amount to be raised by taxation. The County Board must hold at least one public hearing on the proposed budget. On or before September 20, the County Board adopts the budget and appropriates the amounts specified in the budget for the departments, offices, activities, and funds of the County.

The County Board is authorized to transfer budgeted amounts between departments within any fund through resolution; however, if revisions are made that alter the total disbursements of any fund, an additional public hearing must 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. The County Board is also authorized to budget for the transfer of money between County funds.

2. **Deposits and Investments**

The County has generally pooled the cash resources of the various funds for investment purposes. Interest earned on pooled funds is credited to the County General Fund in accordance with Neb. Rev. Stat. § 77-2315 (Reissue 2009).

At year end, the County's carrying amount of deposits was \$6,990,082 for County funds and \$295,611 for Fiduciary funds. The bank balances for all funds totaled \$7,237,928. For purposes of classifying categories of custodial risk, the bank balances of the County's deposits, as of June 30, 2014, were either entirely insured or collateralized with securities held by the County's agent in the County's name.

The County's carrying value of investments is stated at cost, which approximates market. Investments consisted of \$3,471 deposited in the Nebraska Public Agency Investment Trust (NPAIT). NPAIT is a public entity investment pool operated under the direction of a seven-member Board of Trustees. All net income of the trust is determined as of the close of business on each banking day and is credited thereafter pro rata to each participant's account. Net income that has accrued to each participant is converted as of the close of business of each calendar month into additional units, which thereafter are held in each participant's trust account. Since net income of the fund is allocated among participants each time net income is determined, the net asset value remains at \$1.00 per unit. Securities held by NPAIT are not held in the County's name.

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 they 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.

JEFFERSON COUNTY

**NOTES TO FINANCIAL STATEMENTS**

(Continued)

**3. Property Taxes (Concluded)**

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. Counties may levy taxes in addition to the 50-cent limitation upon a vote of the people.

The levy set in October 2013, for the 2013 taxes, which will be materially collected in May and September 2014, was set at \$.310134/\$100 of assessed valuation. The levy set in October 2012, for the 2012 taxes, which were materially collected in May and September 2013, was set at \$.356928/\$100 of assessed valuation. The amount collected for the motor vehicle tax is outlined in State statute.

Additionally, there is currently a statutory lid limitation, which limits taxation to the prior year's level, with provisions for growth. The lid may be increased by 1% upon the approval of a three-fourths majority of the County Board.

**4. Retirement System**

The Retirement System for Nebraska Counties (the Plan) is a multiple-employer plan administered by the Public Employees Retirement Board in accordance with the provisions of the County Employees Retirement Act. The Plan consists of a defined contribution option and a cash balance benefit. The cash balance benefit is a type of defined benefit plan. The Plan provisions are established under Neb. Rev. Stat. §§ 23-2301 through 23-2334 (Reissue 2012, Supp. 2013, Laws 2014, LB 759, § 16) and may be amended through legislative action.

Participation in the Plan is required of all full-time employees. Part-time (working less than one-half of the regularly scheduled hours) employees may elect voluntary participation upon reaching age 18. Part-time elected officials may exercise the option to join.

County employees and elected officials contribute 4.5% of their total compensation. In addition, the County contributes an amount equal to 150% of the employee's contribution. The contribution rates are established by § 23-2307 and § 23-2308 and may be amended through legislative action. The employee's and employer's contributions are kept in separate accounts. The employee's account is fully vested. The employer's account is fully vested after three years of participation in the system 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.

JEFFERSON COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

4. **Retirement System** (Concluded)

A supplemental retirement plan was established on January 1, 2003, for the benefit of all present and future commissioned law enforcement personnel employed by the County. Employees contribute 1% of their salary, and the County contributes an amount equal to 100% of the employee's contribution. In a defined contribution plan, benefits depend solely on amounts contributed to the Plan plus investment earnings.

For the year ended June 30, 2014, 94 employees contributed \$127,629, and the County contributed \$189,456. Contributions included \$4,090 in cash contributions towards the supplemental law enforcement plan for 16 law enforcement employees. Lastly, the County paid \$144 directly to one retired employee for prior service benefits.

5. **Risk Management**

The County is exposed to various risks of loss related to the following: 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 79 counties throughout Nebraska.

The County pays an annual deposit premium, as calculated by the administrator of the pool. The premium is based on the losses and exposures of each County and the entire pool. If the pool becomes insolvent or otherwise unable to discharge its legal liabilities and 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, is sent to each county in writing, and each county has 60 days in which to pay the amount of such assessment. Each county remains liable for such assessments, regardless of such county's withdrawal from participation or the termination of the agreement, as well as for liabilities of the Pool incurred during such county's period of membership.

The agreement with NIRMA requires the risk pool to provide coverage for up to a maximum amount per occurrence and purchase commercial insurance for claims in excess of coverage provided. In the event of a liability exceeding the commercial insurance, the County would be responsible for funding the excess amount.

JEFFERSON COUNTY

NOTES TO FINANCIAL STATEMENTS  
(Continued)

5. **Risk Management** (Concluded)

	NIRMA Coverage	Maximum Coverage
General Liability Claim	\$ 300,000	\$ 5,000,000
Worker's Compensation Claim	\$ 500,000	Statutory Limits
Property Damage Claim	\$ 250,000	Insured Value at Replacement Cost

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 2015. The County has not had to pay out any amounts that exceeded coverage provided by the pool in the last three fiscal years.

6. **Interfund Transfers**

Interfund transfers for the year ended June 30, 2014, consisted of the following:

<b><u>Transfers to</u></b>	<u>Transfers from</u>			<u>Total</u>
	<u>General Fund</u>	<u>Road Fund</u>	<u>Nonmajor Funds</u>	
Road Fund	\$ 1,971,156	\$ -	\$ 200,000	\$ 2,171,156
Inheritance Fund	25,000	-	22,000	47,000
Nonmajor Funds	655,462	669,525	122,431	1,447,418
Total	<u>\$ 2,651,618</u>	<u>\$ 669,525</u>	<u>\$ 344,431</u>	<u>\$ 3,665,574</u>

Transfers are used to move unrestricted receipts collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

In the year ended June 30, 2014, the County made a one-time transfer of \$369,525 from the Road Fund to the Highway Bonds Fund to pay for debt service payments and a transfer of \$300,000 to the Road Bridge Escrow Fund for future Projects.

JEFFERSON COUNTY

NOTES TO FINANCIAL STATEMENTS  
(Continued)

7. **Capital Leases Payable**

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

	Ambulance	Motor Grader	Dell Computers	Law Enforcement Equipment	John Deere Motor Grader	Ambulance Defibrillators	Total
Balance July 1, 2013	\$ 37,735	\$ 299,843	\$ 16,795	\$ 2,467	\$ -	\$ -	\$ 356,840
Purchases	-	-	-	-	528,605	21,800	550,405
Payments	18,501	125,984	8,254	2,467	21,192	2,934	179,332
Balance June 30, 2014	<u>\$ 19,234</u>	<u>\$ 173,859</u>	<u>\$ 8,541</u>	<u>\$ -</u>	<u>\$ 507,413</u>	<u>\$ 18,866</u>	<u>\$ 727,913</u>
Future Payments:							
<b>Year</b>							
2015	\$ 19,922	\$ 133,135	\$ 8,766	\$ -	\$ 137,618	\$ 6,737	\$ 306,178
2016	-	44,379	-	-	137,618	6,737	188,734
2017	-	-	-	-	137,618	6,737	144,355
2018	-	-	-	-	114,682	-	114,682
2019	-	-	-	-	-	-	-
2020-2024	-	-	-	-	-	-	-
Total Payments	19,922	177,514	8,766	-	527,536	20,211	753,949
Less Interest	688	3,655	225	-	20,123	1,345	26,036
Present Value of Future Minimum Lease Payments	<u>\$ 19,234</u>	<u>\$ 173,859</u>	<u>\$ 8,541</u>	<u>\$ -</u>	<u>\$ 507,413</u>	<u>\$ 18,866</u>	<u>\$ 727,913</u>
Carrying Value of the Related Fixed Asset	<u>\$ 93,238</u>	<u>\$ 787,204</u>	<u>\$ 24,757</u>	<u>\$ 17,962</u>	<u>\$ 528,605</u>	<u>\$ 21,800</u>	<u>\$ 1,473,566</u>

8. **Contingent Liabilities**

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

JEFFERSON COUNTY

NOTES TO FINANCIAL STATEMENTS  
(Concluded)

9. **Long-Term Debt**

**Limited Tax Refunding Bond**

The County issued bonds on June 30, 2010, in the amount of \$1,025,000 for the purpose of paying the costs of refinancing Tax Obligation Bond Series 2005. Principal payments are due December 15 annually with final maturity on December 15, 2025. Interest is payable semi-annually on June 15 and December 15 with rates ranging from 1.0% to 4.05%. The bond payable balance, as of June 30, 2014, was \$845,000. The County has the ability to levy taxes as necessary to cover the annual required principal and interest payments over the term of these bonds. Future tax resources will be used to pay off the bonds.

Future Payments:

<b>Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2015	\$ 60,000	\$ 28,323	\$ 88,323
2016	60,000	26,972	86,972
2017	65,000	25,311	90,311
2018	60,000	23,440	83,440
2019	65,000	21,423	86,423
2020-2024	365,000	70,066	435,066
2025-2026	170,000	6,864	176,864
<b>Total Payments</b>	<b>\$ 845,000</b>	<b>\$ 202,399</b>	<b>\$ 1,047,399</b>

**Highway Allocation Bond**

The County issued bonds on April 26, 2011, in the amount of \$4,875,000 to cover the cost of road improvements in the County. Principal payments are paid annually on May 1 with final maturity on May 1, 2031. Interest rates vary from 1% to 5.05%. The bond payable balance, as of June 30, 2014, was \$4,320,000. The County has the ability to levy taxes as necessary to cover the annual required principal and interest payments over the term of these bonds. Future tax resources will be used to pay off the bonds.

Future Payments:

<b>Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2015	\$ 190,000	\$ 176,085	\$ 366,085
2016	195,000	172,095	367,095
2017	200,000	167,317	367,317
2018	205,000	162,018	367,018
2019	210,000	155,765	365,765
2020-2024	1,180,000	659,060	1,839,060
2025-2029	1,455,000	386,660	1,841,660
2030-2031	685,000	52,100	737,100
<b>Total Payments</b>	<b>\$ 4,320,000</b>	<b>\$ 1,931,100</b>	<b>\$ 6,251,100</b>

**JEFFERSON COUNTY**  
**BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL**  
**GENERAL FUND**

For the Year Ended June 30, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>RECEIPTS</b>				
Taxes	\$ 4,834,804	\$ 4,834,804	\$ 4,688,516	\$ (146,288)
Licenses and Permits	34,900	34,900	38,631	3,731
Interest	40,250	40,250	46,527	6,277
Intergovernmental	138,474	138,474	389,707	251,233
Charges for Services	248,400	248,400	316,322	67,922
Miscellaneous	750	750	4,978	4,228
<b>TOTAL RECEIPTS</b>	<u>5,297,578</u>	<u>5,297,578</u>	<u>5,484,681</u>	<u>187,103</u>
<b>DISBURSEMENTS</b>				
General Government:				
County Board	71,739	71,739	71,215	524
County Clerk	124,139	124,139	119,184	4,955
County Treasurer	147,169	147,169	137,470	9,699
Register of Deeds	44,802	44,802	38,274	6,528
County Assessor	152,694	152,694	134,414	18,280
Election Commissioner	26,726	26,726	20,259	6,467
Planning and Zoning	45,276	45,276	35,706	9,570
Clerk of the District Court	94,748	94,748	92,967	1,781
County Court System	11,180	11,180	10,958	222
Building and Grounds	105,672	105,672	98,691	6,981
Agricultural Extension Agent	53,150	53,150	50,459	2,691
Miscellaneous	1,182,337	1,105,625	707,527	398,098
Public Safety				
County Sheriff	566,531	583,910	583,910	-
County Attorney	143,375	143,375	127,999	15,376
Child Support Enforcement	26,750	26,750	26,385	365
County Jail	456,388	514,769	514,769	-
Civil Defense	117,882	117,882	95,670	22,212
Miscellaneous	58,677	58,677	64,061	(5,384)
Public Works				
County Surveyor	35,000	35,952	35,952	-
Public Health				
Miscellaneous	29,367	29,367	28,367	1,000
Public Assistance				
Veterans' Service Officer	61,464	61,464	59,804	1,660
Miscellaneous	41,328	41,328	39,600	1,728
<b>TOTAL DISBURSEMENTS</b>	<u>3,596,394</u>	<u>3,596,394</u>	<u>3,093,641</u>	<u>502,753</u>

(Continued)

**JEFFERSON COUNTY**  
**BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL**  
**GENERAL FUND**

For the Year Ended June 30, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	1,701,184	1,701,184	2,391,040	689,856
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	392,000	392,000	-	(392,000)
Transfers out	(2,448,712)	(2,448,712)	(2,651,618)	(202,906)
TOTAL OTHER FINANCING SOURCES (USES)	(2,056,712)	(2,056,712)	(2,651,618)	(594,906)
Net Change in Fund Balance	(355,528)	(355,528)	(260,578)	94,950
<b>FUND BALANCE - BEGINNING</b>	836,655	836,655	836,655	-
<b>FUND BALANCE - ENDING</b>	<u>\$ 481,127</u>	<u>\$ 481,127</u>	<u>\$ 576,077</u>	<u>\$ 94,950</u>

(Concluded)



**JEFFERSON COUNTY**  
**BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL**  
**MAJOR FUNDS**

For the Year Ended June 30, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>ROAD FUND</b>				
<b>RECEIPTS</b>				
Licenses and Permits	5,500	5,500	6,200	700
Intergovernmental	1,181,100	1,181,100	1,199,256	18,156
Charges for Services	1,620	1,620	626	(994)
Miscellaneous	55,000	55,000	170,416	115,416
<b>TOTAL RECEIPTS</b>	<u>1,243,220</u>	<u>1,243,220</u>	<u>1,376,498</u>	<u>133,278</u>
<b>DISBURSEMENTS</b>	<u>2,899,788</u>	<u>2,899,788</u>	<u>2,470,540</u>	<u>429,248</u>
<b>EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS</b>	<u>(1,656,568)</u>	<u>(1,656,568)</u>	<u>(1,094,042)</u>	<u>562,526</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	2,362,500	2,362,500	2,171,156	(191,344)
Transfers out	(569,525)	(569,525)	(669,525)	(100,000)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>1,792,975</u>	<u>1,792,975</u>	<u>1,501,631</u>	<u>(291,344)</u>
Net Change in Fund Balance	136,407	136,407	407,589	271,182
FUND BALANCE - BEGINNING	230,267	230,267	230,267	-
FUND BALANCE - ENDING	<u>\$ 366,674</u>	<u>\$ 366,674</u>	<u>\$ 637,856</u>	<u>\$ 271,182</u>
<b>INHERITANCE FUND</b>				
<b>RECEIPTS</b>				
Taxes	\$ 100,000	\$ 100,000	\$ 489,407	\$ 389,407
Miscellaneous	-	-	3,000	3,000
<b>TOTAL RECEIPTS</b>	<u>100,000</u>	<u>100,000</u>	<u>492,407</u>	<u>392,407</u>
<b>DISBURSEMENTS</b>	<u>2,939,883</u>	<u>2,939,883</u>	<u>104,578</u>	<u>2,835,305</u>
<b>EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS</b>	<u>(2,839,883)</u>	<u>(2,839,883)</u>	<u>387,829</u>	<u>3,227,712</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	47,020	47,020	47,000	(20)
Transfers out	(542,000)	(542,000)	-	542,000
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(494,980)</u>	<u>(494,980)</u>	<u>47,000</u>	<u>541,980</u>
Net Change in Fund Balance	(3,334,863)	(3,334,863)	434,829	3,769,692
FUND BALANCE - BEGINNING	3,334,863	3,334,863	3,334,863	-
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,769,692</u>	<u>\$ 3,769,692</u>

**JEFFERSON COUNTY**  
**BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL**  
**NONMAJOR FUNDS**

For the Year Ended June 30, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>HIGHWAY STREET BUYBACK PROGRAM</b>				
<b>FUND</b>				
RECEIPTS	\$ 100,279	\$ 100,279	\$ 100,278	\$ (1)
DISBURSEMENTS	100,279	100,279	-	100,279
Net Change in Fund Balance	-	-	100,278	100,278
FUND BALANCE - BEGINNING	-	-	-	-
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100,278</u>	<u>\$ 100,278</u>
<b>HIGHWAY BRIDGE BUYBACK PROGRAM</b>				
<b>FUND</b>				
RECEIPTS	\$ 111,097	\$ 111,097	\$ 111,097	\$ -
DISBURSEMENTS	111,097	111,097	-	111,097
Net Change in Fund Balance	-	-	111,097	111,097
FUND BALANCE - BEGINNING	-	-	-	-
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 111,097</u>	<u>\$ 111,097</u>
<b>ROAD BRIDGE ESCROW FUND</b>				
RECEIPTS	\$ 476	\$ 476	\$ 50,652	\$ 50,176
DISBURSEMENTS	320,000	320,000	21,347	298,653
OTHER FINANCING SOURCES (USES)				
Transfers in	300,000	300,000	300,000	-
Transfers out	(200,000)	(200,000)	(200,000)	-
TOTAL OTHER FINANCING SOURCES (USES)	100,000	100,000	100,000	-
Net Change in Fund Balance	(219,524)	(219,524)	129,305	348,829
FUND BALANCE - BEGINNING	219,524	219,524	219,524	-
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 348,829</u>	<u>\$ 348,829</u>

(Continued)

**JEFFERSON COUNTY**  
**BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL**  
**NONMAJOR FUNDS**

For the Year Ended June 30, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b><u>EQUIPMENT RESERVE FUND</u></b>				
RECEIPTS	\$ 10,000	\$ 10,000	\$ -	\$ (10,000)
DISBURSEMENTS	14,556	14,556	1,653	12,903
Net Change in Fund Balance	(4,556)	(4,556)	(1,653)	2,903
FUND BALANCE - BEGINNING	4,556	4,556	4,556	-
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,903</u>	<u>\$ 2,903</u>
<b><u>COMMUNICATION EQUIPMENT FUND</u></b>				
RECEIPTS	\$ -	\$ -	\$ 8	\$ 8
DISBURSEMENTS	18,474	18,474	15,884	2,590
OTHER FINANCING SOURCES (USES)				
Transfers in	12,000	12,000	12,000	-
Transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	12,000	12,000	12,000	-
Net Change in Fund Balance	(6,474)	(6,474)	(3,876)	2,598
FUND BALANCE - BEGINNING	6,474	6,474	6,474	-
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,598</u>	<u>\$ 2,598</u>
<b><u>COMPUTER IT FUND</u></b>				
RECEIPTS	\$ 32,000	\$ 32,000	\$ -	\$ (32,000)
DISBURSEMENTS	68,200	68,200	67,295	905
OTHER FINANCING SOURCES (USES)				
Transfers in	27,371	27,371	59,371	32,000
Transfers out	-	-	(420)	(420)
TOTAL OTHER FINANCING SOURCES (USES)	27,371	27,371	58,951	31,580
Net Change in Fund Balance	(8,829)	(8,829)	(8,344)	485
FUND BALANCE - BEGINNING	8,829	8,829	8,829	-
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 485</u>	<u>\$ 485</u>

(Continued)

**JEFFERSON COUNTY**  
**BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL**  
**NONMAJOR FUNDS**

For the Year Ended June 30, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>EQUIPMENT VEHICLE FUND</b>				
RECEIPTS	\$ -	\$ -	\$ 2	\$ 2
DISBURSEMENTS	18,921	18,921	3,832	15,089
OTHER FINANCING SOURCES (USES)				
Transfers in	10,000	10,000	10,000	-
Transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	10,000	10,000	10,000	-
Net Change in Fund Balance	(8,921)	(8,921)	6,170	15,091
FUND BALANCE - BEGINNING	8,921	8,921	8,921	-
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,091</u>	<u>\$ 15,091</u>
<b>FAIR FUND</b>				
RECEIPTS	\$ 12,000	\$ 12,000	\$ 11,734	\$ (266)
DISBURSEMENTS	103,000	103,000	95,525	7,475
OTHER FINANCING SOURCES (USES)				
Transfers in	193,000	193,000	118,000	(75,000)
Transfers out	(100,000)	(100,000)	(25,000)	75,000
TOTAL OTHER FINANCING SOURCES (USES)	93,000	93,000	93,000	-
Net Change in Fund Balance	2,000	2,000	9,209	7,209
FUND BALANCE - BEGINNING	12,605	12,605	12,605	-
FUND BALANCE - ENDING	<u>\$ 14,605</u>	<u>\$ 14,605</u>	<u>\$ 21,814</u>	<u>\$ 7,209</u>
<b>PRESERVATION/MODERNIZATION FUND</b>				
RECEIPTS	\$ 3,500	\$ 3,500	\$ 5,450	\$ 1,950
DISBURSEMENTS	5,959	5,959	1,502	4,457
Net Change in Fund Balance	(2,459)	(2,459)	3,948	6,407
FUND BALANCE - BEGINNING	2,459	2,459	2,459	-
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,407</u>	<u>\$ 6,407</u>

(Continued)

**JEFFERSON COUNTY**  
**BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL**  
**NONMAJOR FUNDS**

For the Year Ended June 30, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>EMPLOYMENT SECURITY FUND</b>				
RECEIPTS	\$ -	\$ -	\$ 5	\$ 5
DISBURSEMENTS	28,000	28,000	1,529	26,471
OTHER FINANCING SOURCES (USES)				
Transfers in	6,622	6,622	6,622	-
Transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	6,622	6,622	6,622	-
Net Change in Fund Balance	(21,378)	(21,378)	5,098	26,476
FUND BALANCE - BEGINNING	21,378	21,378	21,378	-
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26,476</u>	<u>\$ 26,476</u>
<b>MEDICAL RELIEF FUND</b>				
RECEIPTS	\$ -	\$ -	\$ 16	\$ 16
DISBURSEMENTS	59,999	59,999	9,528	50,471
OTHER FINANCING SOURCES (USES)				
Transfers in	1,058	1,058	1,058	-
Transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	1,058	1,058	1,058	-
Net Change in Fund Balance	(58,941)	(58,941)	(8,454)	50,487
FUND BALANCE - BEGINNING	58,941	58,941	58,941	-
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50,487</u>	<u>\$ 50,487</u>

(Continued)

**JEFFERSON COUNTY**  
**BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL**  
**NONMAJOR FUNDS**

For the Year Ended June 30, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>INSTITUTIONS FUND</b>				
RECEIPTS	\$ -	\$ -	\$ 16	\$ 16
DISBURSEMENTS	17,000	17,000	-	17,000
OTHER FINANCING SOURCES (USES)				
Transfers in	92	92	92	-
Transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	92	92	92	-
Net Change in Fund Balance	(16,908)	(16,908)	108	17,016
FUND BALANCE - BEGINNING	16,908	16,908	16,908	-
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,016</u>	<u>\$ 17,016</u>
<b>VETERANS' AID FUND</b>				
RECEIPTS	\$ -	\$ -	\$ 7	\$ 7
DISBURSEMENTS	19,000	19,000	12,648	6,352
OTHER FINANCING SOURCES (USES)				
Transfers in	8,923	8,923	8,923	-
Transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	8,923	8,923	8,923	-
Net Change in Fund Balance	(10,077)	(10,077)	(3,718)	6,359
FUND BALANCE - BEGINNING	10,077	10,077	10,077	-
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,359</u>	<u>\$ 6,359</u>
<b>TRAFFIC DIVERSION FUND</b>				
RECEIPTS	\$ 1,400	\$ 1,400	\$ 1,952	\$ 552
DISBURSEMENTS	4,841	4,841	4,540	301
Net Change in Fund Balance	(3,441)	(3,441)	(2,588)	853
FUND BALANCE - BEGINNING	3,441	3,441	3,441	-
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 853</u>	<u>\$ 853</u>

(Continued)

**JEFFERSON COUNTY**  
**BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL**  
**NONMAJOR FUNDS**

For the Year Ended June 30, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b><u>DRUG LAW ENFORCEMENT FUND</u></b>				
RECEIPTS	\$ 24,961	\$ 24,961	\$ -	\$ (24,961)
DISBURSEMENTS	25,000	25,000	-	25,000
Net Change in Fund Balance	(39)	(39)	-	39
FUND BALANCE - BEGINNING	39	39	39	-
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 39</u>	<u>\$ 39</u>
<b><u>INTOXILYZER FUND</u></b>				
RECEIPTS	\$ 1,500	\$ 1,500	\$ 1,513	\$ 13
DISBURSEMENTS	4,871	4,871	2,942	1,929
Net Change in Fund Balance	(3,371)	(3,371)	(1,429)	1,942
FUND BALANCE - BEGINNING	3,371	3,371	3,371	-
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,942</u>	<u>\$ 1,942</u>
<b><u>FEDERAL FORFEITURE FUND</u></b>				
RECEIPTS	\$ 25,000	\$ 25,000	\$ -	\$ (25,000)
DISBURSEMENTS	25,000	25,000	-	25,000
Net Change in Fund Balance	-	-	-	-
FUND BALANCE - BEGINNING	-	-	-	-
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b><u>CANINE FUND</u></b>				
RECEIPTS	\$ 4,682	\$ 4,682	\$ 1,150	\$ (3,532)
DISBURSEMENTS	5,000	5,000	490	4,510
Net Change in Fund Balance	(318)	(318)	660	978
FUND BALANCE - BEGINNING	318	318	318	-
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 978</u>	<u>\$ 978</u>

(Continued)

**JEFFERSON COUNTY**  
**BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL**  
**NONMAJOR FUNDS**

For the Year Ended June 30, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b><u>LAW ENFORCEMENT GRANT FUND</u></b>				
RECEIPTS	\$ 13,143	\$ 13,143	\$ 10,233	\$ (2,910)
DISBURSEMENTS	<u>15,000</u>	<u>15,000</u>	<u>3,651</u>	<u>11,349</u>
Net Change in Fund Balance	(1,857)	(1,857)	6,582	8,439
FUND BALANCE - BEGINNING	<u>1,857</u>	<u>1,857</u>	<u>1,857</u>	<u>-</u>
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,439</u>	<u>\$ 8,439</u>
<b><u>CRIME AGAINST CHILDREN FUND</u></b>				
RECEIPTS	\$ -	\$ -	\$ -	\$ -
DISBURSEMENTS	<u>646</u>	<u>646</u>	<u>218</u>	<u>428</u>
Net Change in Fund Balance	(646)	(646)	(218)	428
FUND BALANCE - BEGINNING	<u>646</u>	<u>646</u>	<u>646</u>	<u>-</u>
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 428</u>	<u>\$ 428</u>
<b><u>COMMUNITY DEVELOPMENT BLOCK GRANT FUND</u></b>				
RECEIPTS	\$ 33,590	\$ 33,590	\$ 43,671	\$ 10,081
DISBURSEMENTS	<u>212,977</u>	<u>212,977</u>	<u>81,137</u>	<u>131,840</u>
Net Change in Fund Balance	(179,387)	(179,387)	(37,466)	141,921
FUND BALANCE - BEGINNING	<u>179,387</u>	<u>179,387</u>	<u>179,387</u>	<u>-</u>
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 141,921</u>	<u>\$ 141,921</u>

(Continued)



**JEFFERSON COUNTY**  
**BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL**  
**NONMAJOR FUNDS**

For the Year Ended June 30, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>911 EMERGENCY FUND</b>				
RECEIPTS	\$ 37,001	\$ 37,001	\$ 35,663	\$ (1,338)
DISBURSEMENTS	42,115	42,115	26,310	15,805
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	(10,000)	(10,000)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	(10,000)	(10,000)
Net Change in Fund Balance	(5,114)	(5,114)	(647)	4,467
FUND BALANCE - BEGINNING	5,114	5,114	5,114	-
FUND BALANCE - ENDING	\$ -	\$ -	\$ 4,467	\$ 4,467
<b>911 WIRELESS FUND</b>				
RECEIPTS	\$ 52,000	\$ 52,000	\$ 42,117	\$ (9,883)
DISBURSEMENTS	120,670	120,670	14,734	105,936
Net Change in Fund Balance	(68,670)	(68,670)	27,383	96,053
FUND BALANCE - BEGINNING	68,670	68,670	68,670	-
FUND BALANCE - ENDING	\$ -	\$ -	\$ 96,053	\$ 96,053
<b>EMERGENCY MANAGEMENT FUND</b>				
RECEIPTS	\$ 64,200	\$ 64,200	\$ 92,470	\$ 28,270
DISBURSEMENTS	278,193	278,193	23,924	254,269
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	(1,394)	(1,394)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	(1,394)	(1,394)
Net Change in Fund Balance	(213,993)	(213,993)	67,152	281,145
FUND BALANCE - BEGINNING	213,993	213,993	213,993	-
FUND BALANCE - ENDING	\$ -	\$ -	\$ 281,145	\$ 281,145

(Continued)

**JEFFERSON COUNTY**  
**BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL**  
**NONMAJOR FUNDS**

For the Year Ended June 30, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b><u>LAW ENFORCEMENT OPERATING FUND</u></b>				
RECEIPTS	\$ 478,042	\$ 478,042	\$ 137,116	\$ (340,926)
DISBURSEMENTS	541,133	541,133	510,481	30,652
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	383,801	383,801
Transfers out	-	-	(8,000)	(8,000)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	375,801	375,801
Net Change in Fund Balance	(63,091)	(63,091)	2,436	65,527
FUND BALANCE - BEGINNING	63,091	63,091	63,091	-
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 65,527</u>	<u>\$ 65,527</u>
<b><u>LAW ENFORCEMENT BUILDING BOND FUND</u></b>				
RECEIPTS	\$ 18,001	\$ 18,001	\$ 18,069	\$ 68
DISBURSEMENTS	216,810	216,810	90,036	126,774
OTHER FINANCING SOURCES (USES)				
Transfers in	63,600	63,600	63,600	-
Transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	63,600	63,600	63,600	-
Net Change in Fund Balance	(135,209)	(135,209)	(8,367)	126,842
FUND BALANCE - BEGINNING	135,209	135,209	135,209	-
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 126,842</u>	<u>\$ 126,842</u>

(Continued)

**JEFFERSON COUNTY**  
**BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL**  
**NONMAJOR FUNDS**

For the Year Ended June 30, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>HIGHWAY BONDS FUND</b>				
RECEIPTS	\$ -	\$ -	\$ -	\$ -
DISBURSEMENTS	369,525	369,525	369,525	-
OTHER FINANCING SOURCES (USES)				
Transfers in	369,525	369,525	369,525	-
Transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	369,525	369,525	369,525	-
Net Change in Fund Balance	-	-	-	-
FUND BALANCE - BEGINNING	-	-	-	-
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>CITY-COUNTY BUILDING FUND</b>				
RECEIPTS	\$ -	\$ -	\$ 8	\$ 8
DISBURSEMENTS	23,816	23,816	-	23,816
OTHER FINANCING SOURCES (USES)				
Transfers in	10,000	10,000	10,000	-
Transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	10,000	10,000	10,000	-
Net Change in Fund Balance	(13,816)	(13,816)	10,008	23,824
FUND BALANCE - BEGINNING	13,816	13,816	13,816	-
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,824</u>	<u>\$ 23,824</u>
<b>NATURAL DISASTER FUND</b>				
RECEIPTS	\$ 277,817	\$ 277,817	\$ 114,719	\$ (163,098)
DISBURSEMENTS	300,000	300,000	-	300,000
Net Change in Fund Balance	(22,183)	(22,183)	114,719	136,902
FUND BALANCE - BEGINNING	22,183	22,183	22,183	-
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 136,902</u>	<u>\$ 136,902</u>

(Continued)

**JEFFERSON COUNTY**  
**BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL**  
**NONMAJOR FUNDS**

For the Year Ended June 30, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>FAIR BUILDING FUND</b>				
RECEIPTS	\$ -	\$ -	\$ 13	\$ 13
DISBURSEMENTS	129,000	129,000	19,603	109,397
OTHER FINANCING SOURCES (USES)				
Transfers in	139,113	139,113	64,113	(75,000)
Transfers out	(100,000)	(100,000)	(25,000)	75,000
TOTAL OTHER FINANCING SOURCES (USES)	39,113	39,113	39,113	-
Net Change in Fund Balance	(89,887)	(89,887)	19,523	109,410
FUND BALANCE - BEGINNING	89,887	89,887	89,887	-
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 109,410</u>	<u>\$ 109,410</u>
<b>COUNTY BUILDING FUND</b>				
RECEIPTS	\$ -	\$ -	\$ 9	\$ 9
DISBURSEMENTS	145,246	145,246	-	145,246
OTHER FINANCING SOURCES (USES)				
Transfers in	10,000	10,000	10,000	-
Transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	10,000	10,000	10,000	-
Net Change in Fund Balance	(135,246)	(135,246)	10,009	145,255
FUND BALANCE - BEGINNING	135,246	135,246	135,246	-
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 145,255</u>	<u>\$ 145,255</u>

(Continued)

**JEFFERSON COUNTY**  
**BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL**  
**NONMAJOR FUNDS**

For the Year Ended June 30, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>LAW ENFORCEMENT ADDITION</b>				
<b>REMODEL FUND</b>				
RECEIPTS	\$ -	\$ -	\$ 9	\$ 9
DISBURSEMENTS	24,659	24,659	19,644	5,015
OTHER FINANCING SOURCES (USES)				
Transfers in	10,000	10,000	10,000	-
Transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	10,000	10,000	10,000	-
Net Change in Fund Balance	(14,659)	(14,659)	(9,635)	5,024
FUND BALANCE - BEGINNING	14,659	14,659	14,659	-
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,024</u>	<u>\$ 5,024</u>
<b>VISITOR PROMOTION FUND</b>				
RECEIPTS	\$ 15,000	\$ 15,000	\$ 17,080	\$ 2,080
DISBURSEMENTS	31,086	31,086	13,286	17,800
Net Change in Fund Balance	(16,086)	(16,086)	3,794	19,880
FUND BALANCE - BEGINNING	16,086	16,086	16,086	-
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,880</u>	<u>\$ 19,880</u>
<b>NOXIOUS WEED FUND</b>				
RECEIPTS	\$ 47,000	\$ 47,000	\$ 41,551	\$ (5,449)
DISBURSEMENTS	86,548	86,548	71,346	15,202
OTHER FINANCING SOURCES (USES)				
Transfers in	19,433	19,433	20,313	880
Transfers out	-	-	(117)	(117)
TOTAL OTHER FINANCING SOURCES (USES)	19,433	19,433	20,196	763
Net Change in Fund Balance	(20,115)	(20,115)	(9,599)	10,516
FUND BALANCE - BEGINNING	46,013	46,013	46,013	-
FUND BALANCE - ENDING	<u>\$ 25,898</u>	<u>\$ 25,898</u>	<u>\$ 36,414</u>	<u>\$ 10,516</u>

**JEFFERSON COUNTY**  
**BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL**  
**NONMAJOR FUNDS**

For the Year Ended June 30, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>AMBULANCE FUND</b>				
RECEIPTS	\$ 693,690	\$ 693,690	\$ 740,185	\$ 46,495
DISBURSEMENTS	709,725	709,725	652,554	57,171
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(22,020)	(22,020)	(74,500)	(52,480)
TOTAL OTHER FINANCING SOURCES (USES)	(22,020)	(22,020)	(74,500)	(52,480)
Net Change in Fund Balance	(38,055)	(38,055)	13,131	51,186
FUND BALANCE - BEGINNING	77,055	77,055	77,055	-
FUND BALANCE - ENDING	<u>\$ 39,000</u>	<u>\$ 39,000</u>	<u>\$ 90,186</u>	<u>\$ 51,186</u>
<b>AMBULANCE EQUIPMENT FUND</b>				
RECEIPTS	\$ 2,443	\$ 2,443	\$ 2	\$ (2,441)
DISBURSEMENTS	7,000	7,000	-	7,000
Net Change in Fund Balance	(4,557)	(4,557)	2	4,559
FUND BALANCE - BEGINNING	4,557	4,557	4,557	-
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,559</u>	<u>\$ 4,559</u>

(Concluded)

**JEFFERSON COUNTY**  
**COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS,**  
**AND CHANGES IN CASH BASIS FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
For the Year Ended June 30, 2014

	Highway Street Buyback Program Fund	Highway Bridge Buyback Program Fund	Road Bridge Escrow Fund	Equipment Reserve Fund	Communication Equipment Fund
<b>RECEIPTS</b>					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 8
Intergovernmental	100,278	111,097	-	-	-
Charges for Services	-	-	-	-	-
Miscellaneous	-	-	50,652	-	-
<b>TOTAL RECEIPTS</b>	<b>100,278</b>	<b>111,097</b>	<b>50,652</b>	<b>-</b>	<b>8</b>
<b>DISBURSEMENTS</b>					
General Government	-	-	-	-	-
Public Safety	-	-	-	1,653	15,884
Public Works	-	-	21,347	-	-
Health and Sanitation	-	-	-	-	-
Public Assistance	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Debt Service:					
Principal Payments	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
<b>TOTAL DISBURSEMENTS</b>	<b>-</b>	<b>-</b>	<b>21,347</b>	<b>1,653</b>	<b>15,884</b>
<b>EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS</b>	<b>100,278</b>	<b>111,097</b>	<b>29,305</b>	<b>(1,653)</b>	<b>(15,876)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	300,000	-	12,000
Transfers out	-	-	(200,000)	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>100,000</b>	<b>-</b>	<b>12,000</b>
Net Change in Fund Balances	100,278	111,097	129,305	(1,653)	(3,876)
<b>FUND BALANCES - BEGINNING</b>	<b>-</b>	<b>-</b>	<b>219,524</b>	<b>4,556</b>	<b>6,474</b>
<b>FUND BALANCES - ENDING</b>	<b>\$ 100,278</b>	<b>\$ 111,097</b>	<b>\$ 348,829</b>	<b>\$ 2,903</b>	<b>\$ 2,598</b>
<b>FUND BALANCES:</b>					
Restricted for:					
Visitor Promotion	-	-	-	-	-
911 Emergency Services	-	-	-	-	-
Drug Education	-	-	-	-	-
Law Enforcement	-	-	-	-	-
Debt Service	-	-	-	-	-
Bridge/Road Projects	100,278	111,097	-	-	-
Preservation of Records	-	-	-	-	-
Community Development	-	-	-	-	-
Committed to:					
Public Safety	-	-	-	-	-
Road Maintenance	-	-	348,829	-	-
Aid and Assistance	-	-	-	-	-
County Buildings	-	-	-	-	-
Equipment	-	-	-	2,903	2,598
Noxious Weeds	-	-	-	-	-
Culture & Recreations	-	-	-	-	-
Unemployment Benefits	-	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<b>\$ 100,278</b>	<b>\$ 111,097</b>	<b>\$ 348,829</b>	<b>\$ 2,903</b>	<b>\$ 2,598</b>

(Continued)

**JEFFERSON COUNTY**  
**COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS,**  
**AND CHANGES IN CASH BASIS FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
For the Year Ended June 30, 2014

	Computer IT Fund	Equipment Vehicle Fund	Fair Fund	Preservation/ Modernization Fund	Employment Security Fund	Medical Relief Fund
<b>RECEIPTS</b>						
Property Taxes	\$ -	\$ 2	\$ 71	\$ -	\$ 5	\$ 11
Intergovernmental	-	-	2	-	-	5
Charges for Services	-	-	-	5,450	-	-
Miscellaneous	-	-	11,661	-	-	-
<b>TOTAL RECEIPTS</b>	<b>-</b>	<b>2</b>	<b>11,734</b>	<b>5,450</b>	<b>5</b>	<b>16</b>
<b>DISBURSEMENTS</b>						
General Government	67,295	-	-	1,502	1,529	-
Public Safety	-	3,832	-	-	-	-
Public Works	-	-	-	-	-	-
Health and Sanitation	-	-	-	-	-	9,528
Public Assistance	-	-	-	-	-	-
Culture and Recreation	-	-	95,525	-	-	-
Debt Service:						
Principal Payments	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-
<b>TOTAL DISBURSEMENTS</b>	<b>67,295</b>	<b>3,832</b>	<b>95,525</b>	<b>1,502</b>	<b>1,529</b>	<b>9,528</b>
<b>EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS</b>	<b>(67,295)</b>	<b>(3,830)</b>	<b>(83,791)</b>	<b>3,948</b>	<b>(1,524)</b>	<b>(9,512)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	59,371	10,000	118,000	-	6,622	1,058
Transfers out	(420)	-	(25,000)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>58,951</b>	<b>10,000</b>	<b>93,000</b>	<b>-</b>	<b>6,622</b>	<b>1,058</b>
Net Change in Fund Balances	(8,344)	6,170	9,209	3,948	5,098	(8,454)
<b>FUND BALANCES - BEGINNING</b>	<b>8,829</b>	<b>8,921</b>	<b>12,605</b>	<b>2,459</b>	<b>21,378</b>	<b>58,941</b>
<b>FUND BALANCES - ENDING</b>	<b>\$ 485</b>	<b>\$ 15,091</b>	<b>\$ 21,814</b>	<b>\$ 6,407</b>	<b>\$ 26,476</b>	<b>\$ 50,487</b>
<b>FUND BALANCES:</b>						
Restricted for:						
Visitor Promotion	-	-	-	-	-	-
911 Emergency Services	-	-	-	-	-	-
Drug Education	-	-	-	-	-	-
Law Enforcement	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Bridge/Road Projects	-	-	-	-	-	-
Preservation of Records	-	-	-	6,407	-	-
Community Development	-	-	-	-	-	-
Committed to:						
Public Safety	-	-	-	-	-	-
Road Maintenance	-	-	-	-	-	-
Aid and Assistance	-	-	-	-	-	50,487
County Buildings	-	-	-	-	-	-
Equipment	485	15,091	-	-	-	-
Noxious Weeds	-	-	-	-	-	-
Culture & Recreations	-	-	21,814	-	-	-
Unemployment Benefits	-	-	-	-	26,476	-
<b>TOTAL FUND BALANCES</b>	<b>\$ 485</b>	<b>\$ 15,091</b>	<b>\$ 21,814</b>	<b>\$ 6,407</b>	<b>\$ 26,476</b>	<b>\$ 50,487</b>

(Continued)



JEFFERSON COUNTY  
**COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CHANGES IN CASH BASIS FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
For the Year Ended June 30, 2014

	Institutions Fund	Veterans' Aid Fund	Traffic Diversion Fund	Drug Law Enforcement Fund	Intoxilyzer Fund	Canine Fund	Law Enforcement Grant Fund
<b>RECEIPTS</b>							
Property Taxes	\$ 3	\$ 7	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	13	-	-	-	-	-	10,233
Charges for Services	-	-	1,952	-	1,513	-	-
Miscellaneous	-	-	-	-	-	1,150	-
<b>TOTAL RECEIPTS</b>	<b>16</b>	<b>7</b>	<b>1,952</b>	<b>-</b>	<b>1,513</b>	<b>1,150</b>	<b>10,233</b>
<b>DISBURSEMENTS</b>							
General Government	-	-	-	-	-	-	-
Public Safety	-	-	4,540	-	2,942	490	3,651
Public Works	-	-	-	-	-	-	-
Health and Sanitation	-	-	-	-	-	-	-
Public Assistance	-	12,648	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-
Debt Service:							
Principal Payments	-	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-	-
<b>TOTAL DISBURSEMENTS</b>	<b>-</b>	<b>12,648</b>	<b>4,540</b>	<b>-</b>	<b>2,942</b>	<b>490</b>	<b>3,651</b>
<b>EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS</b>	<b>16</b>	<b>(12,641)</b>	<b>(2,588)</b>	<b>-</b>	<b>(1,429)</b>	<b>660</b>	<b>6,582</b>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in	92	8,923	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>92</b>	<b>8,923</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	108	(3,718)	(2,588)	-	(1,429)	660	6,582
<b>FUND BALANCES - BEGINNING</b>	<b>16,908</b>	<b>10,077</b>	<b>3,441</b>	<b>39</b>	<b>3,371</b>	<b>318</b>	<b>1,857</b>
<b>FUND BALANCES - ENDING</b>	<b>\$ 17,016</b>	<b>\$ 6,359</b>	<b>\$ 853</b>	<b>\$ 39</b>	<b>\$ 1,942</b>	<b>\$ 978</b>	<b>\$ 8,439</b>
<b>FUND BALANCES:</b>							
Restricted for:							
Visitor Promotion	-	-	-	-	-	-	-
911 Emergency Services	-	-	-	-	-	-	-
Drug Education	-	-	-	39	-	-	-
Law Enforcement	-	-	-	-	-	-	8,439
Debt Service	-	-	-	-	-	-	-
Bridge/Road Projects	-	-	-	-	-	-	-
Preservation of Records	-	-	-	-	-	-	-
Community Development	-	-	-	-	-	-	-
Committed to:							
Public Safety	-	-	853	-	1,942	978	-
Road Maintenance	-	-	-	-	-	-	-
Aid and Assistance	17,016	6,359	-	-	-	-	-
County Buildings	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-
Noxious Weeds	-	-	-	-	-	-	-
Culture & Recreations	-	-	-	-	-	-	-
Unemployment Benefits	-	-	-	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<b>\$ 17,016</b>	<b>\$ 6,359</b>	<b>\$ 853</b>	<b>\$ 39</b>	<b>\$ 1,942</b>	<b>\$ 978</b>	<b>\$ 8,439</b>

(Continued)

**JEFFERSON COUNTY**  
**COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS,**  
**AND CHANGES IN CASH BASIS FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
For the Year Ended June 30, 2014

	Crime Against Children Fund	Community Development Block Grant Fund	911 Emergency Fund	911 Wireless Fund	Emergency Management Fund	Law Enforcement Operating Fund
<b>RECEIPTS</b>						
Property Taxes	\$ -	\$ -	\$ 35,663	\$ 42,117	\$ -	\$ -
Intergovernmental	-	-	-	-	86,669	137,116
Charges for Services	-	-	-	-	4,200	-
Miscellaneous	-	43,671	-	-	1,601	-
<b>TOTAL RECEIPTS</b>	<b>-</b>	<b>43,671</b>	<b>35,663</b>	<b>42,117</b>	<b>92,470</b>	<b>137,116</b>
<b>DISBURSEMENTS</b>						
General Government	-	81,137	-	-	-	-
Public Safety	218	-	26,310	14,734	23,924	510,481
Public Works	-	-	-	-	-	-
Health and Sanitation	-	-	-	-	-	-
Public Assistance	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Debt Service:						
Principal Payments	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-
<b>TOTAL DISBURSEMENTS</b>	<b>218</b>	<b>81,137</b>	<b>26,310</b>	<b>14,734</b>	<b>23,924</b>	<b>510,481</b>
<b>EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS</b>	<b>(218)</b>	<b>(37,466)</b>	<b>9,353</b>	<b>27,383</b>	<b>68,546</b>	<b>(373,365)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	-	-	-	-	383,801
Transfers out	-	-	(10,000)	-	(1,394)	(8,000)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>(10,000)</b>	<b>-</b>	<b>(1,394)</b>	<b>375,801</b>
Net Change in Fund Balances	(218)	(37,466)	(647)	27,383	67,152	2,436
<b>FUND BALANCES - BEGINNING</b>	<b>646</b>	<b>179,387</b>	<b>5,114</b>	<b>68,670</b>	<b>213,993</b>	<b>63,091</b>
<b>FUND BALANCES - ENDING</b>	<b>\$ 428</b>	<b>\$ 141,921</b>	<b>\$ 4,467</b>	<b>\$ 96,053</b>	<b>\$ 281,145</b>	<b>\$ 65,527</b>
<b>FUND BALANCES:</b>						
Restricted for:						
Visitor Promotion	-	-	-	-	-	-
911 Emergency Services	-	-	4,467	96,053	-	-
Drug Education	-	-	-	-	-	-
Law Enforcement	428	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Bridge/Road Projects	-	-	-	-	-	-
Preservation of Records	-	-	-	-	-	-
Community Development	-	141,921	-	-	-	-
Committed to:						
Public Safety	-	-	-	-	281,145	65,527
Road Maintenance	-	-	-	-	-	-
Aid and Assistance	-	-	-	-	-	-
County Buildings	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Noxious Weeds	-	-	-	-	-	-
Culture & Recreations	-	-	-	-	-	-
Unemployment Benefits	-	-	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<b>\$ 428</b>	<b>\$ 141,921</b>	<b>\$ 4,467</b>	<b>\$ 96,053</b>	<b>\$ 281,145</b>	<b>\$ 65,527</b>

(Continued)

**JEFFERSON COUNTY**  
**COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS,**  
**AND CHANGES IN CASH BASIS FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
For the Year Ended June 30, 2014

	Law Enforcement Building Bond Fund	Highway Bonds Fund	City-County Building Fund	Natural Disaster Fund	Fair Building Fund	County Building Fund
<b>RECEIPTS</b>						
Property Taxes	\$ 62	\$ -	\$ 8	\$ -	\$ 13	\$ 9
Intergovernmental	18,007	-	-	114,719	-	-
Charges for Services	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>TOTAL RECEIPTS</b>	<u>18,069</u>	<u>-</u>	<u>8</u>	<u>114,719</u>	<u>13</u>	<u>9</u>
<b>DISBURSEMENTS</b>						
General Government	-	-	-	-	-	-
Public Safety	574	-	-	-	-	-
Public Works	-	400	-	-	-	-
Health and Sanitation	-	-	-	-	-	-
Public Assistance	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	19,603	-
Debt Service:						
Principal Payments	60,000	190,000	-	-	-	-
Interest and Fiscal Charges	29,462	179,125	-	-	-	-
<b>TOTAL DISBURSEMENTS</b>	<u>90,036</u>	<u>369,525</u>	<u>-</u>	<u>-</u>	<u>19,603</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS</b>	<u>(71,967)</u>	<u>(369,525)</u>	<u>8</u>	<u>114,719</u>	<u>(19,590)</u>	<u>9</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	63,600	369,525	10,000	-	64,113	10,000
Transfers out	-	-	-	-	(25,000)	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>63,600</u>	<u>369,525</u>	<u>10,000</u>	<u>-</u>	<u>39,113</u>	<u>10,000</u>
Net Change in Fund Balances	(8,367)	-	10,008	114,719	19,523	10,009
<b>FUND BALANCES - BEGINNING</b>	<u>135,209</u>	<u>-</u>	<u>13,816</u>	<u>22,183</u>	<u>89,887</u>	<u>135,246</u>
<b>FUND BALANCES - ENDING</b>	<u>\$ 126,842</u>	<u>\$ -</u>	<u>\$ 23,824</u>	<u>\$ 136,902</u>	<u>\$ 109,410</u>	<u>\$ 145,255</u>
<b>FUND BALANCES:</b>						
Restricted for:						
Visitor Promotion	-	-	-	-	-	-
911 Emergency Services	-	-	-	-	-	-
Drug Education	-	-	-	-	-	-
Law Enforcement	-	-	-	-	-	-
Debt Service	126,842	-	-	-	-	-
Bridge/Road Projects	-	-	-	-	-	-
Preservation of Records	-	-	-	-	-	-
Community Development	-	-	-	-	-	-
Committed to:						
Public Safety	-	-	-	136,902	-	-
Road Maintenance	-	-	-	-	-	-
Aid and Assistance	-	-	-	-	-	-
County Buildings	-	-	23,824	-	109,410	145,255
Equipment	-	-	-	-	-	-
Noxious Weeds	-	-	-	-	-	-
Culture & Recreations	-	-	-	-	-	-
Unemployment Benefits	-	-	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<u>\$ 126,842</u>	<u>\$ -</u>	<u>\$ 23,824</u>	<u>\$ 136,902</u>	<u>\$ 109,410</u>	<u>\$ 145,255</u>

(Continued)

**JEFFERSON COUNTY**  
**COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS,**  
**AND CHANGES IN CASH BASIS FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**

For the Year Ended June 30, 2014

	Law Enforcement Addition Remodel Fund	Visitor Promotion Fund	Noxious Weed Fund	Ambulance Fund	Ambulance Equipment Fund	Total Nonmajor Governmental Funds
<b>RECEIPTS</b>						
Property Taxes	\$ 9	\$ 17,080	\$ -	\$ 355,681	\$ 2	\$ 450,751
Intergovernmental	-	-	-	21,630	-	599,769
Charges for Services	-	-	39,551	361,673	-	414,339
Miscellaneous	-	-	2,000	1,201	-	111,936
<b>TOTAL RECEIPTS</b>	<u>9</u>	<u>17,080</u>	<u>41,551</u>	<u>740,185</u>	<u>2</u>	<u>1,576,795</u>
<b>DISBURSEMENTS</b>						
General Government	-	-	-	-	-	151,463
Public Safety	19,644	-	-	652,554	-	1,281,431
Public Works	-	-	71,346	-	-	93,093
Health and Sanitation	-	-	-	-	-	9,528
Public Assistance	-	-	-	-	-	12,648
Culture and Recreation	-	13,286	-	-	-	128,414
Debt Service:						-
Principal Payments	-	-	-	-	-	250,000
Interest and Fiscal Charges	-	-	-	-	-	208,587
<b>TOTAL DISBURSEMENTS</b>	<u>19,644</u>	<u>13,286</u>	<u>71,346</u>	<u>652,554</u>	<u>-</u>	<u>2,135,164</u>
<b>EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS</b>	<u>(19,635)</u>	<u>3,794</u>	<u>(29,795)</u>	<u>87,631</u>	<u>2</u>	<u>(558,369)</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	10,000	-	20,313	-	-	1,447,418
Transfers out	-	-	(117)	(74,500)	-	(344,431)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>10,000</u>	<u>-</u>	<u>20,196</u>	<u>(74,500)</u>	<u>-</u>	<u>1,102,987</u>
Net Change in Fund Balances	(9,635)	3,794	(9,599)	13,131	2	544,618
<b>FUND BALANCES - BEGINNING</b>	<u>14,659</u>	<u>16,086</u>	<u>46,013</u>	<u>77,055</u>	<u>4,557</u>	<u>1,465,310</u>
<b>FUND BALANCES - ENDING</b>	<u>\$ 5,024</u>	<u>\$ 19,880</u>	<u>\$ 36,414</u>	<u>\$ 90,186</u>	<u>\$ 4,559</u>	<u>\$ 2,009,928</u>
<b>FUND BALANCES:</b>						
Restricted for:						
Visitor Promotion	-	19,880	-	-	-	19,880
911 Emergency Services	-	-	-	-	-	100,520
Drug Education	-	-	-	-	-	39
Law Enforcement	-	-	-	-	-	8,867
Debt Service	-	-	-	-	-	126,842
Bridge/Road Projects	-	-	-	-	-	211,375
Preservation of Records	-	-	-	-	-	6,407
Community Development	-	-	-	-	-	141,921
Committed to:						
Public Safety	-	-	-	90,186	-	577,533
Road Maintenance	-	-	-	-	-	348,829
Aid and Assistance	-	-	-	-	-	73,862
County Buildings	5,024	-	-	-	-	283,513
Equipment	-	-	-	-	4,559	25,636
Noxious Weeds	-	-	36,414	-	-	36,414
Culture & Recreations	-	-	-	-	-	21,814
Unemployment Benefits	-	-	-	-	-	26,476
<b>TOTAL FUND BALANCES</b>	<u>\$ 5,024</u>	<u>\$ 19,880</u>	<u>\$ 36,414</u>	<u>\$ 90,186</u>	<u>\$ 4,559</u>	<u>\$ 2,009,928</u>

(Concluded)

**JEFFERSON COUNTY**  
**SCHEDULE OF OFFICE ACTIVITIES**  
For the Year Ended June 30, 2014

	County Clerk	Register of Deeds	Clerk of the District Court	County Sheriff	County Attorney	Weed Superintendent	Highway Superintendent	Veterans' Service Officer
BALANCES JULY 1, 2013	\$ 284	\$ 5,151	\$ 11,889	\$ 8,424	\$ 2,450	\$ 2,808	\$ 839	\$ 10,626
<b>RECEIPTS</b>								
Licenses and Permits	600	-	-	630	-	-	6,200	-
Intergovernmental	-	-	-	10,233	-	-	-	-
Charges for Services	8,662	49,532	15,121	58,518	1,677	39,614	506	-
Miscellaneous	135	-	-	6,516	-	-	170,326	12,619
State Fees	1,009	43,819	16,830	369	-	-	-	-
Other Liabilities	-	-	352,587	108,413	43,552	-	225	-
<b>TOTAL RECEIPTS</b>	<b>10,406</b>	<b>93,351</b>	<b>384,538</b>	<b>184,679</b>	<b>45,229</b>	<b>39,614</b>	<b>177,257</b>	<b>12,619</b>
<b>DISBURSEMENTS</b>								
Payments to County Treasurer	9,269	49,706	14,840	77,155	1,952	39,552	177,032	-
Payments to State Treasurer	907	44,082	16,454	386	-	-	-	-
Other Liabilities	-	-	335,184	108,867	44,186	-	564	12,110
<b>TOTAL DISBURSEMENTS</b>	<b>10,176</b>	<b>93,788</b>	<b>366,478</b>	<b>186,408</b>	<b>46,138</b>	<b>39,552</b>	<b>177,596</b>	<b>12,110</b>
BALANCES JUNE 30, 2014	<u>\$ 514</u>	<u>\$ 4,714</u>	<u>\$ 29,949</u>	<u>\$ 6,695</u>	<u>\$ 1,541</u>	<u>\$ 2,870</u>	<u>\$ 500</u>	<u>\$ 11,135</u>
<b>BALANCES CONSIST OF:</b>								
Due to County Treasurer	\$ 201	\$ 3,496	\$ 750	\$ 3,778	\$ 50	\$ 2,820	\$ -	\$ 11,135
Petty Cash	135	-	100	2,700	1,000	50	500	-
Due to State Treasurer	178	1,218	1,744	20	-	-	-	-
Due to Others	-	-	27,355	197	491	-	-	-
BALANCES JUNE 30, 2014	<u>\$ 514</u>	<u>\$ 4,714</u>	<u>\$ 29,949</u>	<u>\$ 6,695</u>	<u>\$ 1,541</u>	<u>\$ 2,870</u>	<u>\$ 500</u>	<u>\$ 11,135</u>

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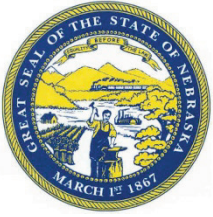
**JEFFERSON COUNTY**  
**SCHEDULE OF OFFICE ACTIVITIES**  
For the Year Ended June 30, 2014

	<u>County Fair</u>	<u>County Ambulance</u>	<u>County Planning and Zoning</u>	<u>County Board</u>	<u>County Emergency Manager</u>	<u>County Assessor</u>	<u>Total</u>
BALANCES JULY 1, 2013	\$ -	\$ 275,173	\$ -	\$ 24,502	\$ -	\$ 25	\$ 342,171
<b>RECEIPTS</b>							
Licenses and Permits	-	-	-	-	-	-	7,430
Intergovernmental	-	-	-	-	-	-	10,233
Charges for Services	-	391,047	10,590	-	4,200	-	579,467
Miscellaneous	30,630	-	-	32	101	-	220,359
State Fees	-	-	-	-	-	-	62,027
Other Liabilities	-	-	-	209	-	-	504,986
<b>TOTAL RECEIPTS</b>	<u>30,630</u>	<u>391,047</u>	<u>10,590</u>	<u>241</u>	<u>4,301</u>	<u>-</u>	<u>1,384,502</u>
<b>DISBURSEMENTS</b>							
Payments to County Treasurer	11,314	362,004	10,590	4,852	4,301	-	762,567
Payments to State Treasurer	-	-	-	-	-	-	61,829
Other Liabilities	18,733	1,587	-	269	-	-	521,500
<b>TOTAL DISBURSEMENTS</b>	<u>30,047</u>	<u>363,591</u>	<u>10,590</u>	<u>5,121</u>	<u>4,301</u>	<u>-</u>	<u>1,345,896</u>
BALANCES JUNE 30, 2014	<u>\$ 583</u>	<u>\$ 302,629</u>	<u>\$ -</u>	<u>\$ 19,622</u>	<u>\$ -</u>	<u>\$ 25</u>	<u>\$ 380,777</u>
<b>BALANCES CONSIST OF:</b>							
Due to County Treasurer	\$ -	\$ 302,129	\$ -	\$ 19,122	\$ -	\$ -	\$ 343,481
Petty Cash	583	500	-	500	-	25	6,093
Due to State Treasurer	-	-	-	-	-	-	3,160
Due to Others	-	-	-	-	-	-	28,043
BALANCES JUNE 30, 2014	<u>\$ 583</u>	<u>\$ 302,629</u>	<u>\$ -</u>	<u>\$ 19,622</u>	<u>\$ -</u>	<u>\$ 25</u>	<u>\$ 380,777</u>

(Concluded)

JEFFERSON COUNTY  
**SCHEDULE OF TAXES CERTIFIED AND COLLECTED**  
**FOR ALL POLITICAL SUBDIVISIONS IN THE COUNTY**  
June 30, 2014

Item	2009	2010	2011	2012	2013
<b>Tax Certified by Assessor</b>					
Real Estate	\$ 12,331,972	\$ 12,792,474	\$ 13,583,414	\$ 14,256,560	\$ 16,168,240
Personal and Specials	2,440,396	3,027,387	3,350,353	4,306,425	4,172,947
<b>Total</b>	<b>14,772,368</b>	<b>15,819,861</b>	<b>16,933,767</b>	<b>18,562,985</b>	<b>20,341,187</b>
<b>Corrections</b>					
Additions	4,662	40,493	3,039	6,045	4,975
Deductions	(44,229)	(89,499)	(7,196)	(2,187)	(890)
Net Additions/ (Deductions)	(39,567)	(49,006)	(4,157)	3,858	4,085
<b>Corrected Certified Tax</b>	<b>14,732,801</b>	<b>15,770,855</b>	<b>16,929,610</b>	<b>18,566,843</b>	<b>20,345,272</b>
<b>Net Tax Collected by County Treasurer during Fiscal Year Ending:</b>					
June 30, 2010	8,604,716	-	-	-	-
June 30, 2011	6,091,014	9,234,375	-	-	-
June 30, 2012	14,112	6,493,023	10,031,797	-	-
June 30, 2013	10,449	18,422	6,855,613	11,110,379	-
June 30, 2014	2,598	6,461	13,807	7,399,734	12,482,562
<b>Total Net Collections</b>	<b>14,722,889</b>	<b>15,752,281</b>	<b>16,901,217</b>	<b>18,510,113</b>	<b>12,482,562</b>
<b>Total Uncollected Tax</b>	<b>\$ 9,912</b>	<b>\$ 18,574</b>	<b>\$ 28,393</b>	<b>\$ 56,730</b>	<b>\$ 7,862,710</b>
<b>Percentage Uncollected Tax</b>	<b>0.07%</b>	<b>0.12%</b>	<b>0.17%</b>	<b>0.31%</b>	<b>38.65%</b>



## NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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Mike Foley  
State Auditor

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JEFFERSON COUNTY  
**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT  
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
*GOVERNMENT AUDITING STANDARDS***

Board of Commissioners  
Jefferson County, Nebraska

We have audited, 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, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Jefferson County, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise Jefferson County's basic financial statements, and have issued our report thereon dated September 22, 2014. The report notes the financial statements were prepared on the basis of cash receipts and disbursements.

### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Jefferson County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Jefferson County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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



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

- The County offices lacked a segregation of duties, as one person could handle all aspects of processing a transaction from beginning to end. Good internal control includes a plan of organization, procedures, and records designed to safeguard assets and provide reliable financial records. Due to a limited number of personnel, an adequate segregation of duties may not be possible without additional cost.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Jefferson County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.


### **Additional Items**

We also noted certain matters that we reported to management of Jefferson County in a separate letter dated September 22, 2014.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

September 22, 2014

  
Deann Haeffner, CPA  
Assistant Deputy Auditor  
Lincoln, Nebraska



## NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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State Auditor

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September 22, 2014

Board of Commissioners  
Jefferson County, Nebraska

Dear Commissioners:

We have audited the basic financial statements of Jefferson County (County) for the fiscal year ended June 30, 2014, and have issued our report thereon dated September 22, 2014. In planning and performing our audit of the basic financial statements of the County, we considered internal control in order to determine our auditing procedures for the purpose of expressing our opinion on the basic financial statements. An audit does not include examining the effectiveness of internal control and does not provide assurance on internal control. We also performed tests of the County's compliance with certain provisions of laws, regulations, contracts, and grants.

During our audit, we noted certain matters involving internal control over financial reporting and other operational matters that are presented here. These comments and recommendations are intended to improve the internal control over financial reporting or result in operational efficiencies in the areas, as follows:

### **COUNTY OVERALL**

#### **Segregation of Duties**

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

We noted the offices of the County each lacked a segregation of duties, as 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.

## **Unclaimed Property**

The Uniform Disposition of Unclaimed Property Act (Act) is set out at Neb. Rev. Stat. §§ 69-1301 to 69-1329 (Reissue 2009, Cum. Supp. 2012). Section 69-1307.01 of the Act states that personal property held by public entities or political subdivisions that remains unclaimed for more than three years is presumed abandoned. Section 69-1310 requires that such items be reported to the Nebraska State Treasurer before November 1 of each year as of June 30 next proceeding. In addition, sound accounting practices require that old accounts be followed up on to determine if they should still be active or not.

During our audit, we noted the following offices held funds that had remained unclaimed for more than three years and had not been remitted to the State Treasurer in accordance with the Act:

- **County Fair:** 25 checks totaling \$154
- **County Sheriff:** 25 checks totaling \$499

We recommend all personal property that remains unclaimed for more than three years be remitted to the State Treasurer in accordance with the Unclaimed Property Act.

## **COUNTY TREASURER**

### **Motor Vehicle Fee Distribution**

Neb. Rev. Stat. § 37-1287(4) (Cum. Supp. 2012) states, in relevant part:

*The county treasurers shall remit fees due the State Treasurer under this section monthly and not later than the fifteenth day of the month following collection.*

During our audit, we noted motor vehicle fees collected in February 2014, totaling \$10,811, were not disbursed to the State Treasurer until April 2014.

We recommend procedures be established to ensure fees are remitted in accordance with State statute.

## **COUNTY ATTORNEY**

### **Timeliness of Deposits**

Sound business practices and good internal controls require all deposits to the bank or the County Treasurer be made in a timely manner.

During testing, we noted checks and cash received were not deposited timely. We noted eight receipts that were not deposited within 20 days of being received.

When deposits are not made in a timely manner, there is an increased risk of loss or misuse of funds.

We recommend the County Attorney implement procedures to ensure deposits are performed in a timely manner, at least once a week.

## **COUNTY FAIR**

### **Bank Reconciliation Procedures**

During testing of the County Fair bank records, we noted there was not an accurate reconciled book balance at June 30, 2014.

Sound accounting practices include performing bank reconciliations on a timely basis and following up on variances noted between book and bank balances

When variances are not resolved in a timely manner, there is an increased risk of loss or misuse of funds.

We recommend the County Fair perform bank reconciliations on a timely basis and follow up on all variances.

## **COUNTY SHERIFF**

### **Balancing Procedures**

The County Sheriff does not have procedures in place to determine accurate asset to liability balancing. At June 30, 2014, the County Sheriff's Office records indicated that total liabilities exceeded total assets by \$152.

Good internal control requires procedures be in place to ensure assets (cash on hand, reconciled bank statement, and accounts receivable) are in agreement with office liabilities (fees and trust accounts). Without proper oversight of transaction activity and a failure to determine asset to liability balancing variances, there is an increased risk of loss, theft, or misuse of funds allowing errors to more easily go undetected.

We recommend the County Sheriff implement balancing procedures to insure assets agree to liabilities at all times.

\* \* \* \* \*

It should be noted this report is critical in nature, as 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.

Draft copies of this report were furnished to the County to provide management with an opportunity to review the report and to respond to the comments and recommendations included in this report. The County declined to respond.

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 it is not intended to be, and should not be, used by anyone other than these specified parties. However, this report is a matter of public record, and its distribution is not limited.

Sincerely,

A handwritten signature in black ink, appearing to read "Deann Haeffner", with a long, sweeping horizontal line extending to the right.

Deann Haeffner  
Assistant Deputy Auditor