

**STAFF MEETING MINUTES
LANCASTER COUNTY BOARD OF COMMISSIONERS
COUNTY-CITY BUILDING, ROOM 113
THURSDAY, MARCH 22, 2012
8:30 A.M.**

Commissioners Present: Deb Schorr, Chair
Larry Hudkins, Vice Chair
Jane Raybould
Brent Smoyer

Commissioners Absent: Bernie Heier

Others Present: Kerry Eagan, Chief Administrative Officer
Gwen Thorpe, Deputy Chief Administrative Officer
Dan Nolte, County Clerk
Cori Beattie, Deputy County Clerk
Ann Taylor, County Clerk's Office

Advance public notice of the Board of Commissioners Staff Meeting was posted on the County-City Building bulletin board and the Lancaster County, Nebraska, web site and provided to the media on March 21, 2012.

The Chair noted the location of the Open Meetings Act and opened the meeting at 8:33 a.m.

AGENDA ITEM

1 APPROVAL OF THE MINUTES OF THE THURSDAY, MARCH 15, 2012 STAFF MEETING AND MID-YEAR BUDGET RETREAT ON THURSDAY, FEBRUARY 9, 2012

MOTION: Hudkins moved and Raybould seconded approval of the minutes of the March 15, 2012 Staff Meeting and February 9, 2012 Mid-Year Budget Retreat. Hudkins, Smoyer, Raybould and Schorr voted aye. Heier was absent from voting. Motion carried 4-0.

2 ADDITIONS TO THE AGENDA

None were stated.

3 LEGISLATIVE UPDATE - Gordon Kissel, Joe Kohout, Kissel/E&S Associates

Gordon Kissel, Kissel/E&S Associates, presented a legislative update (Exhibit A). He also reported that efforts to place Legislative Bill (LB) 787 (Authorize inspection and regulation of staff secure facilities by the Jail Standards Board) on the Consent Calendar were unsuccessful and said they will try to add it to the Judiciary Committee's amendment.

Brief discussion took place regarding the County's interest in repealing Nebraska Revised Statute §68-130 which requires counties to maintain, at no additional cost to the Department of Health and Human Services, office and service facilities used for the administration of the public assistance programs as such facilities existed on April 1, 1983.

ADMINISTRATIVE OFFICER REPORT

- B. National Roller Skating Museum Visitors Improvement Fund Grant Extension

Eagan gave an overview of the extension request.

Board consensus was to move the item to a regular County Board of Commissioners Meeting agenda for action.

DISCUSSION OF BOARD MEMBER MEETINGS

- A. Lincoln Independent Business Association (LIBA) Budget Monitoring Committee - Smoyer

Smoyer said discussion focused on the budget and legislation.

- B. General Assistance (GA) Monitoring Committee - Hudkins, Raybould

Raybould said they reviewed the budget and discussed ways to reduce mortician, burial and cremation costs. She said they are also trying to reduce over-the-counter medication costs, perhaps by purchasing in bulk.

Kerry Eagan, Chief Administrative Officer, reported said they have negotiated a contract with an urgent care facility on North 27th Street.

ADMINISTRATIVE OFFICER REPORT

A. Equal Employment Opportunity (EEO) Officer

Eagan said the City has hired a new Director of Equity and Diversity (Kimberly Taylor-Riley) who will also serve as the City's Equal Employment Opportunity (EEO) Officer. He said the Mayor's Office has asked whether the County would like to return to a previous arrangement and contract with the City for EEO services at an annual cost of \$15,000.

Tom Fox, Deputy County Attorney, appeared and said the individual in that position needs to remain independent of a department it is investigating. He said the Personnel Department has recently been performing that service for that County and indicated satisfaction with their work.

Gwen Thorpe, Deputy Chief Administrative Officer, said another duty of that position is to provide training and monitor the workforce and said the Personnel Department already provides that service.

Raybould said departments have told her they would like to have more diversity and sexual harassment training.

Doug McDaniel, Personnel Director, appeared and said in the past that training has been outsourced to other groups but his department can provide that training as well.

Schorr suggested it would be an appropriate topic for discussion at a Management Team meeting.

MOTION: Hudkins moved and Smoyer seconded to respectfully decline the offer from the Mayor's Office to utilize the City's Equal Employment Opportunity (EEO) Officer, due to budgetary concerns. Smoyer, Hudkins, Raybould and Schorr voted aye. Heier was absent from voting. Motion carried 4-0.

There was general consensus to name Thorpe as the County's EEO Officer in the County's EEO Plan, which will be adopted by resolution.

4 OLD JAIL SPACE REUSE STUDY - Don Killeen, County Property Manager; John Kay, Sinclair Hille & Associates Inc.; Dan Spiry, BVH Architects; Bob Walla, Assistant Purchasing Agent

John Kay, Sinclair Hille & Associates Inc., said representatives of the 13 departments who were identified as possible tenants for the Lancaster County Adult Detention Facility (LCADF) participated in a study of space needs and development of a space plan for reuse of the current Lancaster County Adult Detention Facility (LCADF) (Exhibit B). He said the goals were to identify requirements and develop block diagrams, a phasing plan and cost estimates. Kay said nine recommendations came out of the study:

- Meet court and justice system space demands in the current Justice and Law Enforcement Center by converting the building to a renovated "Justice and Law Enforcement Center - South".
- Relocate the existing prisoner transport, intake and holding areas into renovated space in the north portions of the LCADF.
- Prioritize the second, third and fourth floors of the current Justice and Law Enforcement Center for expansion of courtroom space.
- Relocate county departments from Trabert Hall and the Community Mental Health Center (CMHC) Building to the renovated LCADF ("Justice and Law Enforcement Center - South").
- Relocate Lincoln Police Department (LPD) evidence storage from the "K" Street Records Warehouse to interim storage areas in the LCADF ("Justice and Law Enforcement Center - South").
- Relocate Community Corrections and Adult Drug Court to the LCADF ("Justice and Law Enforcement Center - South") and co-locate with Adult Probation for shared operational efficiencies.
- Convert the 9th & "J" Street Building to a County Wellness Center.
- Convert a portion of the existing LCADF ("Justice and Law Enforcement Center - South") kitchen area into a new County Morgue.
- Manage increased parking demands by developing a surface lot on "H" Street and adding parking control systems to the lower level of the LCADF ("Justice and Law Enforcement Center - South").

Spiry presented concept diagrams that show how the building could be used (see Exhibit B).

Hudkins asked whether the new Sally Port will be of sufficient height for ambulances. Spiry said it would not because of how low the first floor sits. Terry Wagner, County Sheriff, said the need for ambulances will be diminished once the detention facility is relocated.

Schorr asked why new windows are indicated. Spiry said they are trying to give it more of an office building appearance. He said some of the blank, pre-cast panels on the first floor would be removed and replaced with window walls to provide more light into the office space. Hudkins asked whether additional windows would increase heating and cooling costs. Spiry said windows are not as energy efficient as solid walls so there would likely be an increase in those costs.

Spiry said a new floor plate will be need to be structured on the third floor to allow for location of the Community Mental Health Center (CMHC) and Crisis Center on the south side (there is currently a mezzanine and a roof depression in that area). Another option would be to use the space for police evidence storage.

Dean Settle, Community Mental Health Center (CMHC) Director, appeared and expressed concern regarding locating the Crisis Center in an office building or within the government complex. He said parking and 24-hour access for mental health professionals and law enforcement are also critical. Settle felt a more appropriate placement would be a stand-alone facility near a hospital.

Bob Walla, Assistant Purchasing Agent, said this process is completed and the Board must now decide how to proceed.

Schorr inquired about construction costs. Spiry gave an overview of the implementation phasing and probable construction costs (see Exhibit B, Pages 41-49). **NOTE:** The total construction cost is projected to be \$24,222,250 (in current dollars) and phased in over time.

Don Killeen, County Property Manager, suggested a more in-depth structural analysis is needed.

Board consensus was to schedule further discussion on the March 29th Staff Meeting agenda.

5 LANCASTER COUNTY AUDIT - Dennis Meyer, Budget and Fiscal Officer; Jeremy Vokt, Kailey Riskowski, and Amanda Chantiam, Bland & Associates

Amanda Chantiam, Bland & Associates, gave an overview of the audit report for the year ending June 30, 2011 (Exhibit C). She noted it is a clean (unqualified) opinion which is the best type of report an auditee may receive from an external auditor. Chantiam referred to the Statement of Net Assets (see Page 3) and noted the following:

- Cash investments increased by \$1,800,000

- Capital assets decreased with the sale of Lancaster Manor.
- Payables decreased by \$2,700,000
- The net loss was \$500,000, which is less than the previous year

In response to a question from Hudkins, Dennis Meyer, Budget and Fiscal Officer, said Lancaster Manor was valued at \$4,500,000 for GASB 34 (Governmental Accounting Standards Board) purposes.

It was noted the Board will need to adopt new fund balance policy due to new GASB 54 standards.

Chantiam also noted there was a prior period adjustment of \$808,294 related to payout of accrued benefits (vacation and sick leave) to approximately 300 employees when Lancaster Manor, the County's retirement home, was sold.

Hudkins inquired about the Lancaster Manor Fund (Fund 061). Jeremy Vokt, Bland & Associates, said those details are on Page 58. There is also a note relating to Lancaster Manor on Page 45. Meyer noted the County is still paying workers' compensation claims out of the fund.

Hudkins said one of the Commissioners has reported that Lancaster Manor lost \$1,000,000 in taxpayer funds in the final year of operation and asked the amount of the final cash balance. Meyer explained that the audit report only covers a couple of months of activity since the Manor was sold in August, 2010. He said the State Auditor's report will show the exact amount that was lost.

Chantiam said there were also clear opinions on internal control over financial reporting and on compliance and other matters (see Pages 72-73) and internal control over compliance in accordance with OMB Circular A-133 for several programs (see Pages 74-75). She said there was one finding of significant deficiency this year i.e., the financial statements are not prepared by the County (see Page 77). Meyer explained he would have to hire additional staff to do so.

Vokt said they also tested certain requirements for the federal grants the County has received (see Page 77) and they received clean opinions as well.

6 MAINTENANCE OF ABANDONED PIONEER CEMETERIES - Brent Meyer, Noxious Weed Control Superintendent

Brent Meyer, Noxious Weed Control Superintendent, said his department provides for maintenance (at least one mowing before Memorial Day) for six (6) abandoned cemeteries in the County: 1) Jordan Cemetery (North 134th Street and Raymond Road); 2) Highland Precinct Cemetery (Southwest 114th and West Sprague Road); 3) Uphoff Cemetery (Southwest 114th Street and West Martell Road); 4) Dietz Cemetery

(North of Firth Road on South 68th Street); 5) Evangelical Cemetery (Pioneers Boulevard West of South 120th Street); and 6) County Poor Farm Cemetery (Alvo Road west of Northwest 27th Street). He noted the Board has provided an allowance of up to \$200 per cemetery, per year. He said the cost to mow the Dietz cemetery exceeded the \$200 allowance by \$120 but the total cost of maintaining all of the cemeteries (\$863.75) remained under the total allocated amount. Meyer said two of the cemeteries have been mowed by a civic minded neighbor(s) throughout the season. He said he would like to identify them and offer to pay them. Schorr said another option would be to recognize them at a regular County Board of Commissioners Meeting for their service. Meyer said he would also like to find a group(s) that would agree to assist with cemetery maintenance on a volunteer basis or for a donation to their group.

Hudkins said he was informed there is another abandoned cemetery near Emerald that may require maintenance.

Board consensus was to not increase the \$1,200 allowance but to allow Meyer to use discretion in how to allocate the funds between the cemeteries.

7 BEHAVIORAL HEALTH FURNITURE BID FOR NEW LANCASTER COUNTY ADULT DETENTION FACILITY (LCADF) - Mike Thurber, Corrections Director; Bob Walla, Assistant Purchasing Agent

Mike Thurber, Corrections Director, presented information regarding furniture for the booking area in the new Lancaster County Adult Detention Facility (LCADF) and for inmate dining tables and chairs (Exhibit D). He said the lowest bid received was for \$114,291.37 from the direct supplier of the Norix brand detention furniture. Thurber said that amount will be reduced \$50,444.74 by reusing furniture from the current Jail and the Airpark facility that is still serviceable.

In response to a question from Schorr, Thurber said this will be the first large expenditure from the Furniture, Fixtures and Equipment (FF&E) budget, which is approximately \$2,100,000. He said they still need to bid the radio system which will be another major expenditure.

Hudkins asked whether the pulling of wires has been completed. Thurber said it has not, adding the contractor has until May 15th to complete the work.

Schorr inquired about the video conferencing system. Thurber said there will be a demonstration of the internet based software system called MOVI that is utilized by the State on March 29th.

8 COUNTY ROAD ACCESS PERMIT (SOUTH 96TH STREET IN HOLLAND, NEBRASKA) - Ken Schroeder, County Surveyor; Brittany Behrens, Deputy County Attorney; Ryan Omel, Applicant

Ken Schroeder, County Surveyor, discussed a request from Ryan Omel for a waiver or variance for an access drive off South 96th Street in Holland, Nebraska to landlocked property he would like to use as a rural residential acreage site (see Exhibit E for aerial maps and photographs). He said the access permit was denied because it did not meet the minimum width requirement of 16 feet (the area in question is 14.5 feet wide). In addition there is a power pole in the middle of the proposed driveway and spacing between the two driveways that are north and south of the proposed driveway does not meet minimum requirements. Schroeder said there is an existing road that might be a means of access to the Omels' property. That road leads to property owned by Sanitary and Improvement District (S.I.D.) No. 3.

Ryan Omel, applicant, said the Reformed Church of Holland, which owns the 14.5 foot wide strip he would like to use, has agreed to give him a permanent easement. He said he would have to pay to have the utility pole relocated and the driveway rocked. Several trees would also have to be removed.

Schorr asked how the Weckles, who own the house next to the proposed drive, feel about it coming so close to their house (see picture in Exhibit E). Omel said he has not talked to them about it. He said Schroeder has suggested he try to get an easement from the property owner to the south which he could use to get off the road and cut over and connect to the Church's driveway to meet the 16 feet requirement. He said that property is currently owned by the Federal National Mortgage Association and said the process to negotiate an easement could be lengthy.

Hudkins asked Omel whether he has explored getting access from the S.I.D.'s property. Omel said he has contacted them but has not received a response.

Brittany Behrens, Deputy County Attorney, said with regards to the landlocked issue, Omel must establish that he has explored all options for access and that the other landowners are either unwilling to sell him land that would provide access or the price is exorbitant before the Board can intervene.

Board consensus was to not approve a waiver or variance at this time.

9 ACTION ITEMS

There were no action items.

10 CONSENT ITEMS

There were no consent items.

11 ADMINISTRATIVE OFFICER REPORT

- A. Equal Employment Opportunity (EEO) Officer
- B. National Roller Skating Museum Visitors Improvement Fund Grant Extension

Items A and B were moved forward on the agenda.

12 PENDING

There were no pending items.

13 DISCUSSION OF BOARD MEMBER MEETINGS

- A. Lincoln Independent Business Association (LIBA) Budget Monitoring Committee - Smoyer
- B. General Assistance (GA) Monitoring Committee - Hudkins, Raybould

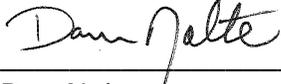
Items A and B were moved forward on the agenda.

14 EMERGENCY ITEMS AND OTHER BUSINESS

There were no emergency items or other business.

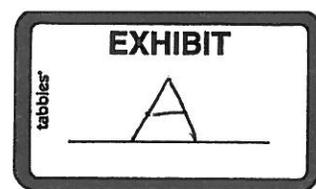
15 ADJOURNMENT

MOTION: Smoyer moved and Raybould seconded to adjourn the meeting at 10:58 a.m. Raybould, Smoyer, Hudkins and Schorr voted aye. Heier was absent from voting. Motion carried 4-0.



Dan Nolte
Lancaster County Clerk





Lancaster Board of Commissioners

Legislative Update

March 22, 2012

Today is the Forty-ninth day of the 60 day session.

This week the Legislature advanced to Select File LB 867 (Karpisek). This is the bill we requested that would allow Lancaster County to reduce the employer's contribution to the county employee's retirement plan. The bill would cap the contribution rate at 100 percent of the employee's contribution for individuals hired after July 1, 2012. The current rate is set in state law as 150 percent. Senator Karpisek, a member of the Nebraska Retirement Committee said he introduced LB 867 at the request of Lancaster County to lower personnel costs and bring the county's contribution rate in line with nongovernmental entities. The vote was 37-0 and we do not anticipate any major issues.

The Governor's tax-cut package won over enough converts in the Legislature to be approved on first round of debate. The tax-cut was advanced on a vote of 36-6 in LB 970. The tax cuts would cost about \$56 million annually when fully implemented. That is less than half as much as the governor's original plan which would have cost \$130 million a year. The compromise also dropped a proposed decrease in corporate income taxes and the elimination of an inheritance tax paid to counties.

Today the Legislature is working on the Consent Calendar. We have a few bills on the Consent Calendar.

LB 881 (Coash)-This bill would change medical services payment provisions relating to Jails and Correctional Facilities. The bill would provide that the cost for medical services for those persons injured during the course of the person being apprehended, will be paid by the apprehending or arresting agency and not by the agency responsible for the operation of the institution that is providing the apprehended person lodging. Bill came out of the Judiciary Committee on a vote of 8-0.

LB 722 (Coash)-This bill would amend the statutes to provide for fines or costs owed by an offender to be deducted from the cash bond posted by the offender. The bill was advanced by the Judiciary Committee on a vote of 8-0.

LB 865 (McGill)-This bill would provide that jurors may voluntarily waive the compensation due to them for their service. The bill would change provisions allowing a county clerk to deduct the amount of any delinquent personal taxes due to the county from a juror's compensation to allow deduction of real estate taxes as well. The Judiciary advanced the bill 8-0 and added an amendment that would remove the changes to provisions allowing a county clerk to deduct the amount of any delinquent personal taxes from a juror's compensation.



LANCASTER COUNTY ADULT DETENTION FACILITY

Reuse Study

March 19, 2012



SINCLAIR | hille
architects



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A. STUDY BACKGROUND

1. INTRODUCTION

In January, 2012, the Lancaster County Commissioners hired BVH and Sinclair Hille Architects to conduct a planning study to chart a course for the adaptive re-use of the current Lancaster County Adult Detention Facility (LCADF). Lancaster County is currently in the process of constructing a new Adult Detention Facility in west Lincoln, approximately four miles from the current facility. The operational start date for the new facility is anticipated to be September, 2012. As a result of constructing the new detention facility, the Lancaster County Commissioners authorized a seven-week space planning study to determine the highest and best use of the existing 115,000 square-foot facility.



2. PROCESS & PARTICIPANTS

BVH and Sinclair Hille architects were hired in late January, 2012 by Lancaster County to gather and analyze space needs, and develop a Space Plan for 13 departments identified as possible tenants for the LCADF. An Advisory Committee was formed with each of the departments designating a representative to serve on the Committee, collect space needs data, and participate in a series of work sessions. The LCADF Advisory Committee included the following representatives:

Community Mental Health: Dean Settle, Scott Etherton
 County Attorney: Joe Kelly, Doug Cyr, Mike Thew, Eileen LeGrande
 Records Management: Brian Pillard
 County Sheriff: Terry Wagner, William Jarrett
 County Corrections: Mike Thurber
 County Wellness Center: Judy Halstead, Pat Borer
 Adult Probation: Gene Cotter
 County Court: Judge Laurie Yardley, Judge Susan Strong, Becky Bruckner
 Clerk of the District Court: Sue Kirkland, Chuck Salem
 District Court: Judge Jodi Nelson, Judge Stephanie Stacy, Troy Hawk
 Juvenile Court: Judge Reggie Ryder, Theresa Emmert
 Juvenile Probation: Lori Griggs
 Community Corrections: Kim Etherton
 Lincoln Police Evidence Storage: Jim Peschong, Pam Fittje

Additional representatives providing input during Advisory Committee meetings included:

County Commissioners: Jayne Raybould, Brent Smoyer
 City/County Property Management: Don Killeen
 City/County Purchasing: Robert Walla

Each Advisory Committee representative completed a Space Needs Survey Form documenting existing and future needs for their respective departments. One-on-one interviews and facility tours were then completed with each department, followed by an on-site tour and analysis of the existing Adult Detention Facility.

A series of three work sessions were held with the LCADF Advisory Committee over a span of seven weeks. The work sessions focused on a report of preliminary findings and review of block diagrams that graphically represented potential re-use alternatives.

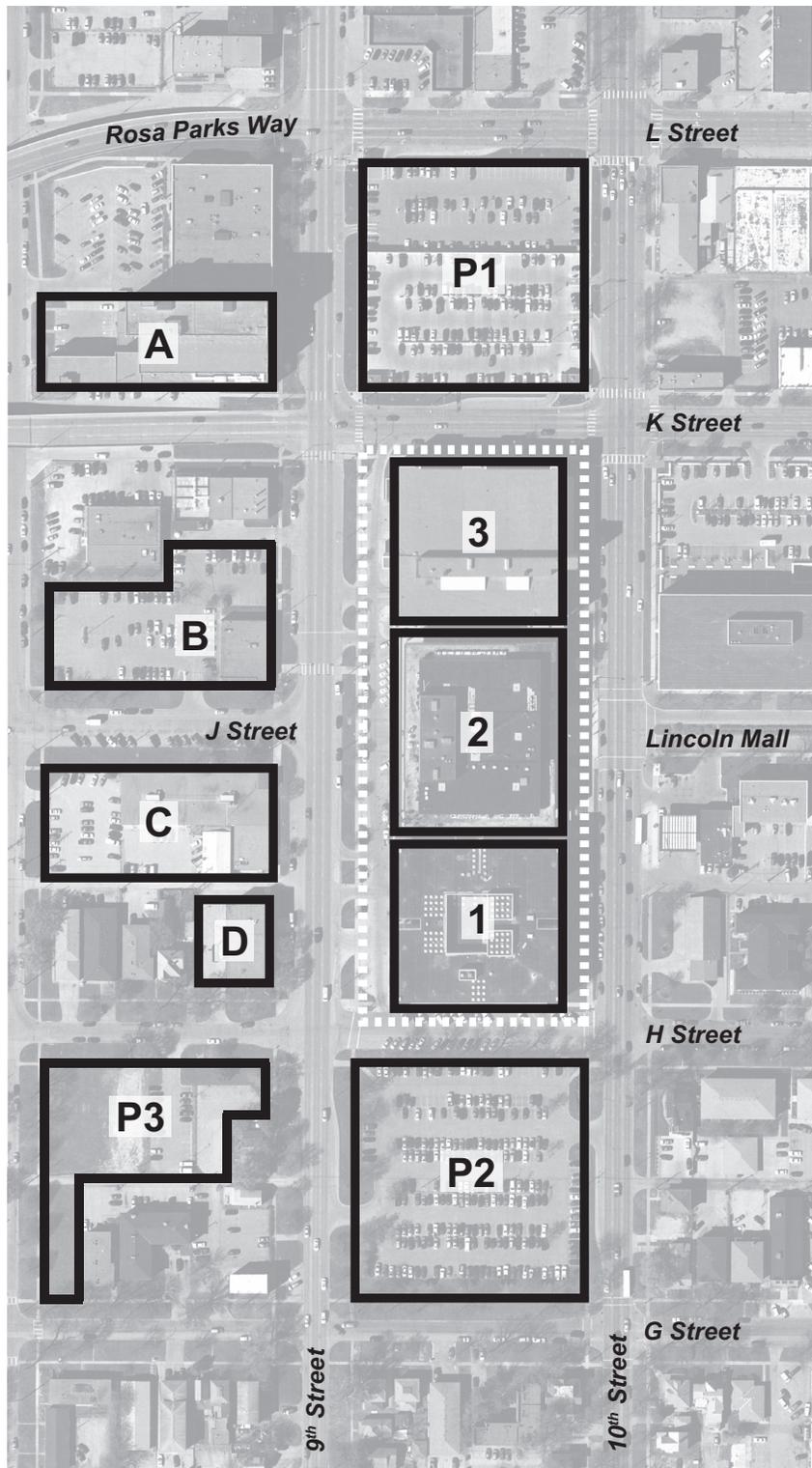
3. LCADF SITE

The existing LCADF is located on the main County-City Government campus near the south edge of downtown Lincoln. The campus site is bounded on the east and west by two primary one-way arterial streets (9th & 10th) that carry significant traffic volumes entering and exiting downtown Lincoln. The LCADF is part of a three-building complex on the core government campus. Immediately north of the LCADF is the Lancaster County Justice and Law Enforcement Center, which is then bordered on the north by the County-City Government Building (Figure 1, page 8).

Parking areas for these buildings exist in two locations: 1). public parking in a north deck that is bordered by 9th, 10th, "K" and "L" streets; and 2). employee parking in a south surface lot bordered by 9th, 10th, "G" and "H" streets.

Ancillary government-owned buildings and land are located on 9th Street immediately west of the main three-building complex. These include: a). K Street Records Warehouse (records storage); b). 900 "J" Street (Adult Drug Court); c.) Benesch Building (private office lease); d). Courthouse Plaza (Public Defender & Community Corrections); and e). Public Building Commission property (surface parking).

FIGURE 1



LEGEND

CORE GOVERNMENT SITE

- 1.** Adult Correctional Facility – facility to be vacated Fall 2012
- 2.** Justice & Law Enforcement Center – courts, law enforcement, public safety
- 3.** Government Building – core city and county departments

ANCILLARY BUILDINGS

- A.** K-Street Records Warehouse
- B.** 900 “J” Street
- C.** Benesch Building
- D.** Courthouse Plaza

PARKING

- P1** Public Parking Deck
- P2** Employee Surface Parking
- P3** Public Building Commission Property (small employee surface parking, future expansion area)

4. PURPOSE

The LCADF study examined the projected space needs of 13 County departments over the next decade (2012-2022). This document is the product of that planning effort. The scope of the study focused on the development of space planning block diagrams for adaptive reuse of the LCADF, with corresponding implementation phases and opinions of cost. Recommendations and concepts outlined in the following pages are intended to support Lancaster County in assessing the potential for relocating County agencies into the LCADF following the relocation to the new County Correctional facility.

The LCADF Reuse Study can be viewed as a guide for short-term and long-term growth needs. It serves as a tool to support timely decision-making for anticipated growth in delivery of government services. However, it should not be viewed as pre-authorization for departmental space growth or staff increases. Rather, the Study expresses the collective best-guess picture of the future based on certain assumptions and preliminary analysis within a snapshot of time.

This LCADF study builds on work completed by the Public Building Commission (PBC) in 2002 when it adopted the County-City Master Plan. The PBC is comprised of representatives from the Lancaster County Board of Commissioners and Lincoln City Council, with an additional public member from the community. The 2002 County-City Master Plan recognized the consistent growth of the Judicial System and recommended that, in the eventuality of a new off-site Detention Facility, consideration be given to converting the existing LCADF to County government use focused on necessary expansion of Courtroom space.

The value of the Reuse Study is not measured by its ability to accurately predict the future, but its ability to frame a collection of needs, offer concepts to address them, and fashion a systematic approach for implementing the concepts. Subsequent analysis, planning, and design will need to take place at the project level to verify needs and costs, refine concepts, and strategize the best options for implementation.

5. STUDY GOALS

The goals of LCADF Reuse Study were as follows:

- To address critical space deficiencies among the 13 represented departments and identify possible space use in the LCADF
- To meet anticipated growth needs of 10 years or more
- To increase staff efficiencies by consolidating departments with multiple locations
- To increase staff efficiencies by locating high interaction departments within proximity of each other
- To increase public convenience by locating related departments within proximity of each other
- To provide employee security and public safety by maintaining secure circulation and controlled points of entry
- To decrease space needs by co-location of departments that can share space

6. EVENTS IMPACTING REUSE RECOMMENDATIONS

During the seven-week period of the LCADF Reuse Study, several events occurred involving facilities owned by Lancaster County. These events had a significant impact on the recommendations formulated by the LCADF Advisory Committee and consultant team.

A. Court Growth in the Justice & Law Enforcement Center:

Lancaster County has experienced a consistent ten to fifteen year cycle in court growth. For example, the 3rd Judicial District Court received appointments for additional judges in 1972, 1982, 1995 and 2011. In recent years, Juvenile Court received appointments in 1997 and 2007, and Lancaster County Court anticipates the addition of a seventh judge in July, 2012. The high growth of the judicial departments reflects the changing social, economic, public safety, and mental health needs of the community. With the appointments of new judges in recent years, the courtroom floors of the Justice & Law Enforcement Center (2nd, 3rd and 4th) are virtually land-locked, having nearly maximized any growth potential for interior courtroom additions.

B. Trabert Hall, Community Mental Health, and Benesch buildings:

On February 28, 2012, the Lancaster County Board voted to buy the Alfred Benesch & Company building at 825 "J" Street. The intent of the commissioners is to consolidate departments from Trabert Hall and the Community Mental Health Center building into the LCADF and the Benesch building in the next five to seven years. The purchase of the 25,000-square-foot Benesch building is part of the county's 10-year master plan for a county-city campus that locates departments primarily between 7th and 10th streets and "J" to "K" streets.

As part of purchasing the Benesch Building, the county intends to sell Trabert Hall (11th & South streets) and the Community Mental Health Building (2200 St. Mary's Avenue) and use the Benesch building and the vacated LCADF space to co-locate departments in the existing central county-city campus. Trabert Hall has 25,880 square feet of county space and the Community Mental Health Center has 43,930 square feet of county space, although a pending shift in mental health services may reduce the space needed for the Mental Health Center.

The purchase agreement has Lancaster County buying the Benesch building and leasing it back to Benesch & Company for five years with two, one-year options to renew the lease. The county could then occupy the building in either 2017 or 2019.

(continued→)

Concurrent to the purchase of the Alfred Benesch Building, the Lancaster County Board of Commissioners voted to accept a special task force recommendation to transition management of the Community Mental Health Center over to Region V Systems as a temporary measure while community leaders look for other options to provide mental health services. Lancaster County owns and operates the center, but is seeking to outsource mental health care due to high operational costs and constricted budgets. The center provides mental health care and rehabilitation services for adults, who experience acute psychological distress or serious mental illness. More than 5,000 people use the center.

Under the task force recommendation, Region V would manage the Mental Health Center during a transition period through a pending contract with the county. The transition period is set to begin July 1, 2012, with center services, staff and funding levels remaining the same until July, 2014.

C. Phased Implementation:

Successful implementation of the LCADF Reuse Plan is highly-dependent on a phased, incremental approach. Recommendations listed on pages 13-19 outline a multi-phase plan to be completed over an estimated 25-year period (between 2013 to 2037) following the opening of the new Lancaster County Detention Facility in west Lincoln. The sequence of the phases is critical to the success of the plan and has significant cost-savings implications to the County.

Phasing of the LCADF renovation is directly tied to court growth in the Justice and Law Enforcement Center and the eminent sale of Trabert Hall and the Community Mental Health Center. The majority of the Reuse Plan can be implemented as additional judges are added in the Juvenile and District court levels (estimated as 2017 and 2021 respectively). However, Lancaster County Court anticipates the addition of a seventh judge in July, 2012. Consequently, pending approval, immediate steps need to be taken to accommodate an additional courtroom and chamber set on the second floor of the Justice and Law Enforcement Center.

C. Recommendations

Various alternatives for addressing future space needs were explored and refined during work sessions with the LCADF Advisory Committee. The result was nine primary space plan recommendations for reuse of the LCADF. These recommendations are listed below and described on the following pages:

Recommendation #1: Meet court and justice system space demands in the current Justice and Law Enforcement Center by converting the Lancaster County Adult Detention Facility (LCADF) to a renovated “Justice and Law Enforcement Center - South”.

Recommendation #2: Relocate the existing prisoner transport, intake and holding areas into renovated space in the north portions of the LCADF.

Recommendation #3: Prioritize the second, third and fourth floors of the current Justice and Law Enforcement Center for expansion of courtroom space.

Recommendation #4: Relocate county departments from Trabert Hall and the Community Mental Health Building to the renovated LCADF (“Justice and Law Enforcement Center - South”).

Recommendation #5: Relocate Lincoln Police Evidence storage from the “K” Street Records Warehouse to interim storage areas in the LCADF (“Justice and Law Enforcement Center - South”).

Recommendation #6: Relocate Community Corrections and Adult Drug Court to the LCADF (“Justice and Law Enforcement Center - South”) and co-locate with Adult Probation for shared operational efficiencies.

Recommendation #7: Convert the 9th & “J” Street Building to a County Wellness Center.

Recommendation #8: Convert a portion of the existing LCADF Kitchen area into a new County Morgue space.

Recommendation #9: Manage increased parking demands by developing a surface lot on “H” Street and adding parking control systems to the lower level of the LCADF (“Justice and Law Enforcement Center - South”).

Recommendation #1: Meet court and justice system space demands in the current Justice and Law Enforcement Center by converting the Lancaster County Adult Detention Facility (LCADF) to a renovated “Justice and Law Enforcement Center - South”.



The recommendation to adaptively reuse the LCADF to house justice-related county departments is consistent with the 2002 County-City Master Plan and can be done more economically than constructing a new facility to house similar functions. This concept will alleviate the eminent overcrowding in the Justice and Law Enforcement Center and accommodate the anticipated growth associated with County Court (2nd floor), District Court (3rd floor) and Juvenile Court (4th floor). The adaptive reuse of the LCADF to justice

related departments will essentially create a Justice Center Complex comprised of a Justice and Law Enforcement Center - North (current center) and a Justice Center and Law Enforcement Center - South (converted LCADF).



This recommendation will “land-bank” space on the second and third floors of the LCADF for future use as courtroom and justice-related support offices. Conversion of interior space to courtrooms, jury rooms and judge’s chambers/offices can be incrementally done as new appointments are made to each court level. The next anticipated appointments are Juvenile Court 2017-19; District Court 2021-2023 and County Court 2022-24. The exception to this is the anticipated appointment of a seventh Lancaster County Court Judge in July, 2012. Pending approval of this appointment, immediate steps need to be taken to accommodate an additional courtroom and chamber set on the second floor of the Justice and Law Enforcement Center.

Secure entry to the future court space on the 2nd and 3rd floors of the LCADF (Justice and Law Enforcement Center - South) can be provided through the existing entry in the Justice and Law Enforcement Center. This recommendation does not propose adding a second security checkpoint in the LCADF due to the ongoing high costs of equipment and labor to operate security entrances.



Existing Secure Skywalk

Instead, this recommendation proposes two separate secure corridors: 1) for judges and employees using the existing secure “back of court” corridor and skywalk that currently connects the two buildings on both the 2nd and 3rd floors; and 2) for public visitors by using the existing public lobbies of the Justice and Law Enforcement Center and constructing a new two-level skywalk (2nd and 3rd floors) that connects the southeast corner of the current Justice and Law Enforcement Center with the northeast corner of the LCADF. Public visitors passing through the existing secured entry could then access future courts in the LCADF through the proposed new skywalk. Security checks of public visitors going to court in both buildings would therefore occur through the existing entry in the Justice and Law Enforcement Center. This one-time expenditure of funds to construct the public skywalk is more economical than the long-term cost associated with operating a second security entrance in the LCADF. It should be noted that the first level of the LCADF would remain an unsecured entry for both employees and public visitors.

Recommendation #2: Relocate the existing prisoner transport, intake and holding areas into renovated space in the north portions of the LCADF.



Existing Holding Cells

The existing LCADF sally port, holding cells and secure corridor to courts are located in the south portions of the building. This condition is acceptable on an interim, short-term basis until the LCADF is fully renovated to meet the recommendations of this plan. However, keeping these functions in their current south location limits the useful floor area of the facility by requiring a secure corridor (south to north) through each floor level. This would essentially divide the future office and court space into east and west halves, and adversely affect functional efficiency. This recommendation eliminates this inefficiency by relocating the sallyport to the northeast corner of the lower level parking area and using the existing elevator shaft in this area to access a new holding area created in the northwest corner of the second floor. This new holding area will be in close proximity to the secure skywalk link connecting to the court floors in the Justice and Law Enforcement Center.

Recommendation #3: Prioritize the second, third and fourth floors of the current Justice and Law Enforcement Center for future courtroom expansion space.



Existing County Courtroom

The court floors (second, third and fourth) in the Justice and Law Enforcement Center cannot accommodate interior courtroom additions without relocating portions of judicial support offices currently located on each floor. As new appointments for judges are added, the Justice and Law Enforcement Center should be prioritized for continual courtroom expansion. This will require a phased relocation of the judicial support departments on an incremental basis.

To accommodate the anticipated growth of courtrooms, this recommendation proposes to relocate the County Attorney Civil and Criminal divisions from the fourth floor of the Justice and Law Enforcement Center to renovated space on the second floor of the LCADF. This solution not only allows the future expansion of Juvenile Court on fourth floor of the Justice and Law Enforcement Center, but also increases the operational efficiency of County Attorney by co-locating all its divisions in one office space. Currently, the Child Support Division is located in Trabert Hall.

The County Attorney's office must be provided with two critical space criteria: 1) location in a secure environment where public visitors are required to enter through a security checkpoint; and 2). close proximity to all level of courts.

Recommendation #4: Relocate county departments from Trabert Hall and the Community Mental Health Building to the Lancaster County Adult Detention Facility.



Trabert Hall - 11th & South streets

This recommendation facilitates the Commissioners February 28, 2012 action to purchase the Benesch Building, 825 "J" Street and relinquish ownership of Trabert Hall (11th and South streets) and the Community Mental Health Center (2200 St. Mary's Avenue).

This recommendation accomplishes greater operational efficiency by co-locating county departments with divisions currently operating in separate locations. For example, the County Attorney's office is located on the fourth floor of the Justice and Law Enforcement Center, but the Child Support Division is located in Trabert Hall. Similarly, the Adult Probation Pre-Sentence Investigation and Director's administrative office are located on the first floor of the LCADF, while the Intensive Supervision and Drug Testing Center serve community needs from Trabert Hall.



Community Mental Health Center -
2200 St. Mary's Avenue

The concept of relocating the Community Mental Health Crisis Center from 2200 St. Mary's Avenue is motivated by the Lancaster County Board of Commissioners recent vote to accept a special task force recommendation to transition management of the Community Mental Health Center over to Region V Systems. This action is a temporary measure while community leaders look for other options to provide mental health services. The transition period is set to begin July 1, 2012, with center services, staff and funding levels remaining the same until July, 2014. The 2200 St. Mary's Avenue building that houses the Community Mental Health Center is located on the northeast corner of the BryanLGH West Medical Center campus. Medical Center administrators from BryanLGH have expressed an interest in obtaining the Mental Health Center building.

Administrators from Lancaster County Community Mental Health oppose the relocation of the Crisis Center to the LCADF, largely because they believe a high-traffic public area is an inappropriate location for the sensitive issues inherent with operating a mental health crisis center.

Recommendation #5: Relocate Lincoln Police Evidence storage from the "K" Street Records Warehouse to interim storage areas in the LCADF ("Justice and Law Enforcement Center - South").



K Street Records Warehouse

The conversion of the former K Street Power Plant to the K Street Records Warehouse has been so successful that both the State and County Records Management departments are nearly at capacity. Their need for additional records storage space continues to grow despite growth in digital imaging and de-accessioning practices. The result is that within a few years, they will have outgrown the space available to them in the K Street facility.

The Master Plan recommends that areas used for Police Evidence Storage in the lower levels of the north towers be relocated into the LCADF for interim storage in order to make room for additional County and State records storage in the building. However, this is not a long-term solution for Police Evidence Storage. The areas of storage designated for LPD evidence storage in the LCADF are located in the floor areas reserved for future court growth. This court growth is anticipated to occur between 2022 and 2024, creating an interim 10- to 12-year period for LPD evidence storage.

Beyond 2022, possible future options for LPD evidence storage include the construction of a new Police Storage facility in conjunction with other future public safety facilities (e.g. new police garage, new police precincts, new fire stations).

Recommendation #6: Relocate Community Corrections and Adult Drug Court to the LCADF and co-locate with Adult Probation for shared operational efficiencies.

Directors from Adult Probation and Community Corrections have developed an innovative concept that proposes to share resources between the two departments by co-locating their programs in adjacent office space. This concept has the potential to increase operational efficiency by sharing resources common to both departments. With the continued population growth in Lancaster County, there will continue to be growth in the amount of crime and resulting demand for more staff and program space. The Community Corrections Department offers viable alternatives to costly incarceration. With jail overcrowding initiatives at the forefront, more and more people are diverted to Community Corrections programs, which directly interact with Adult Probation activities. The activities of Adult Probation, while not duplicative of services offered by Community Corrections, are similar in nature and close proximity could create the sharing of common resources. Examples include group therapy rooms, security and chemical dependency testing.

This recommendation co-locates the offices of Community Corrections and Adult Probation on the first floor of the LCADF, with shared meeting rooms available for both departments. It also combines the chemical dependency testing requirements of both departments in a Drug Test Reporting Center in the lower level of the LCADF. The joint "Reporting Center" would include Adult Drug Court and would be accessed through a separate, discreet entrance on the south side of the LCADF.

Recommendation #7: Convert the 9th & "J" Street Building to a County Wellness Center.



The 9th & "J" Street building has served for years as critical "swing space" for County departments. It has acted as temporary office space for departments impacted by construction elsewhere on the campus, as well as offering overflow space for crowded departments. It is currently the home of the Adult Drug Court, operated under the direction of Community Corrections. However, over the next decade as the LCADF Reuse Plan is implemented, the need for swing space and overflow space will likely decrease. Therefore, this plan recommends that the 9th & "J" Street building be converted to a new County Wellness Center.

The Wellness Center would be accessible on a 24/7 basis, with parking readily available in the existing parking lot immediately west of the building. A joint partnership with the City of Lincoln should be investigated to allow Lincoln Fire and Rescue (LFR) employees access to the facility. Employees of LFR are required to complete weekly exercise.

The Wellness Center will require exercise space for aerobic, cardio and strength conditioning, as well as shower and locker areas. Additional restrooms were recently added in the building, but no other major investments have recently been made to adapt or renovate the structure for long term government use. An addition of approximately 4,000 sq. ft. will be required to meet the space needs of the Wellness Center.

Recommendation #8: Convert a portion of the existing LCADF Kitchen area into a new County Morgue space.

Lancaster County currently has limited morgue storage cooler capacity. Overflow storage is handled through contracted services with local hospitals and funeral homes. The Lancaster County Sheriff's Office has proposed the need for increased morgue capacity on-site in the LCADF building. This can be accomplished by converting a portion of the existing refrigeration area in the cafeteria kitchen located on the lower level of the LCADF. A separate loading door is currently located on the west side of the cafeteria and can be retained for use in transport and unloading of bodies to the proposed morgue space.

Recommendation #9: Manage increased parking demands by developing a surface lot on "H" Street and adding parking control systems to the lower level of the LCADF.

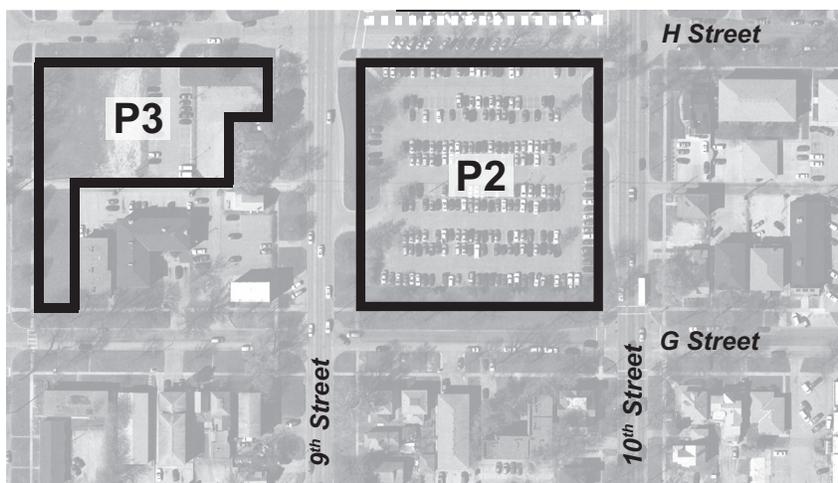


FIGURE 2

Parking expansion should be designed for the property immediately west of the government campus bordered by 8th & 9th streets and "G" & "H" streets (see Figure 2).

The property indicated in Figure 2 (P3) is currently owned by the Public Building Commission and development of a surface parking lot could accommodate approximately 125 stalls. Entry and exit to this lot should be limited to the north side of the property ("H" Street) in order to

discourage traffic through the neighborhood to the south.

In addition to creating a new lot west of the campus, parking control measures need to be implemented in the lower level of the LCADF. This area will be prioritized for transport of prisoners to and from court through a proposed new sallyport in the northeast corner of the lower level. Parking for law enforcement is a priority for this area and control gates should be installed on the west side of the parking area off the 9th Street access.

In the next stage of planning, a traffic/neighborhood impact study should be conducted, with the involvement of neighborhood residents, to more fully explore and evaluate options for addressing the site implications of parking expansion and to study existing traffic in the area.

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C. Space Needs Summary

In order to quantify the scope of future program space, the LCADF planning team collected data through surveys, site visits, and individual meetings with each of the 13 departments involved in the study. The focus of the data collection was to quantify existing conditions and projected needs. Each of the 13 departments were provided with a "Space Needs Survey Form". The survey form requested information related to current and projected needs such as staff counts, square footages and adjacency preferences. The survey also requested elaboration on current and potential future events that may impact the growth of each department. Survey data provided by the departments was compiled and analyzed by the planning team. Individual meetings were then held with each department, followed by site tours to review and correlate space projections. The table below summarizes the space needs for each respective department.

It should be stated that the anticipated space needs outlined on the following pages are intended for preliminary planning purposes only. Over the next ten years, each decision to implement a specific phase or project outlined in this study should include architectural programming, design, and project budgeting.

	Existing NASF	Staff Increase	Re-Use Plan
1.0 Community Mental Health	17,050	2	21,500
2.0 County Attorney-Civil & Criminal	13,042	9	23,700 combined with Child Support
2.1 County Attorney-Child Support	5,516	8	(included in 2.0 above)
3.0 Records Management	21,738	0	36,646
4.0 County Sheriff - Morgue	-----	NP	1,860
5.0 County Corrections	5,235	NP	6,630
6.0 Wellness Center	-----	NP	8,300 with addition to 900 "J" Street
7.0 Adult Probation-Administration & PSI	6,323	5	36,320 combined with Community Corrections
7.1 Adult Probation-Drug Test & IS Intensive	16,831	9	(included in 7.0 above)
8.0 County Court-Judges & Clerk	29,095	2	See Block Diagrams
9.0 District Court-Clerk	5,936	2	6,186
9.1 District Court-Judges	33,524	3	See Block Diagrams
10.0 Juvenile Court	12,632	4	See Block Diagrams
11.0 Juvenile Probation	3,471	5	5,300
12.0 Community Corrections-Admin.	4,950	4	(included in 7.0 above)
12.1 Community Corrections-Drug Court	4,722	2	(included in 7.0 above)
13.0 Police Evidence Storage	14,908	NP	23,000

NP = Not Provided by Department

The following concept diagrams illustrate the proposed reuse of the LCADF. Their primary purpose is to provide a graphic description of where departments should be located and approximately how much space they will require. Actual scope and individual office layout plans will be determined during the design process for each renovation phase.

Plan Diagrams

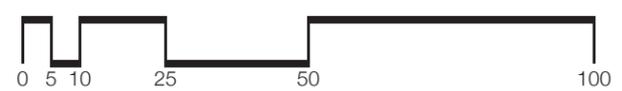
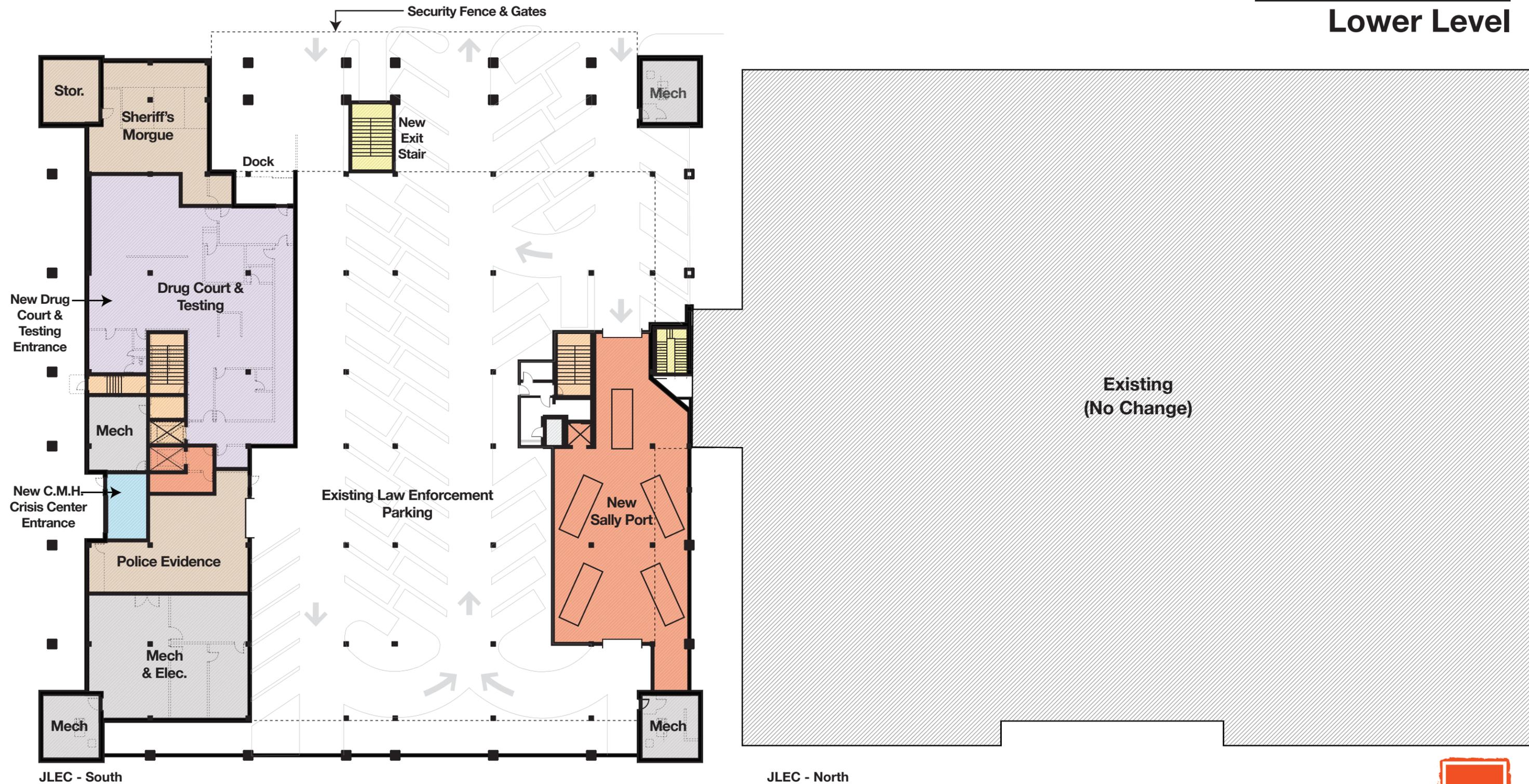
The plan diagrams on the following pages illustrate the near-capacity occupancy of both the JLEC-North and JLEC-South buildings ending with the addition of a County Court and District Court courtroom, judge's chamber set and jury room in the year 2032+/- . The underlying design fundamentals that shaped the plan organization are as follows:

- The secured public access to the District, County and Juvenile courts as provided by the County Sheriff's department is provided at a single point of entry in its current location. A public skywalk connection between the JLEC-North and JLEC-South buildings on the 2nd and 3rd floors allows for future District, County and Juvenile court expansion on the 2nd, 3rd and 4th floors. Public circulation is indicated in a yellow color on the plan diagrams.
- The secure transfer and holding of prisoners between the new correctional center and the courts is located on the north side of the JLEC-South to minimize its presence on the floors above. The new Sally Port on the Lower Level is sized to accommodate four transfer vehicles at one time. The new prisoner holding area is housed in a portion of the former northwest cell-block on 2nd floor. A new 3-stop elevator located in an existing elevator shaft is dedicated only to the transfer of prisoners between floors. Secure transfer circulation is indicated in a red color on the plan diagrams.
- The public and non-court staff circulate through a new skywalk that connects the JLEC-North and JLEC-South buildings on 2nd and 3rd floors. Judge's, court staff, juries and escorted prisoners circulate through the existing skywalk that connects the non-public side of the current and future courtrooms on 2nd and 3rd floors. This level of limited access circulation is indicated in an orange color on the plan diagrams.
- Adult Probation and Community Corrections are co-located on the 1st floor level with Drug Court and drug testing located on the Lower Level in the former Kitchen area. It is anticipated that the co-location of these programs will allow for some functions and resources, e.g., drug testing and client meeting rooms, to be shared and result in operational efficiencies. Access to these programs is unsecured and discreetly separated from the secured

- JLEC-North entrance. A new Lower Level entrance on the south side of JLEC-South would provide quick access to Drug Court and drug testing from designated short-term parking on “H” Street.
- The infilling of the open floor areas on the 3rd floor level of JLEC-South would maximize the potential occupancy of the building. Initially it allows for the Community Mental Health program to locate on the south side of JLEC-South and have secure public business-hours access as well as emergency and after-hours access via a new entrance on the south side of the Lower Level. In the long term the infilling of the open floor areas on the 3rd floor level allows for the District Court to add judges, courtrooms and jury rooms well into the future.
 - If the open floor areas on the 3rd floor level of JLEC-South are not infilled then Police Evidence Storage would likely be the best use for this area. A “Third Floor–Option” plan diagram illustrates how this approach could work on the south half of the floor.
 - The plan diagrams indicate opportunities to open up the walls of the building with the addition of windows. This will not only provide natural light and views to the occupants of the building, but will also help to transform the image of the building from a corrections center to a public use civic building.
 - A Sheriff’s Morgue is located in the southwest corner of the Lower Level where the jail kitchen is currently located. This end of the existing kitchen houses the cooler and freezer units that could be adapted to morgue use.
 - The proposed Wellness Center is not shown to be located in the JLEC complex for two reasons. The first reason is that there simply is not enough room in the facility to establish a permanent location for the Wellness Center. The second reason is that it would be highly desirable to have convenient 24-7 access and use of the facility by both “on-campus” and “off-campus” staff. For these reasons the Wellness Center is being proposed to be developed in the 900 “J” Street building after Drug Court vacates it.

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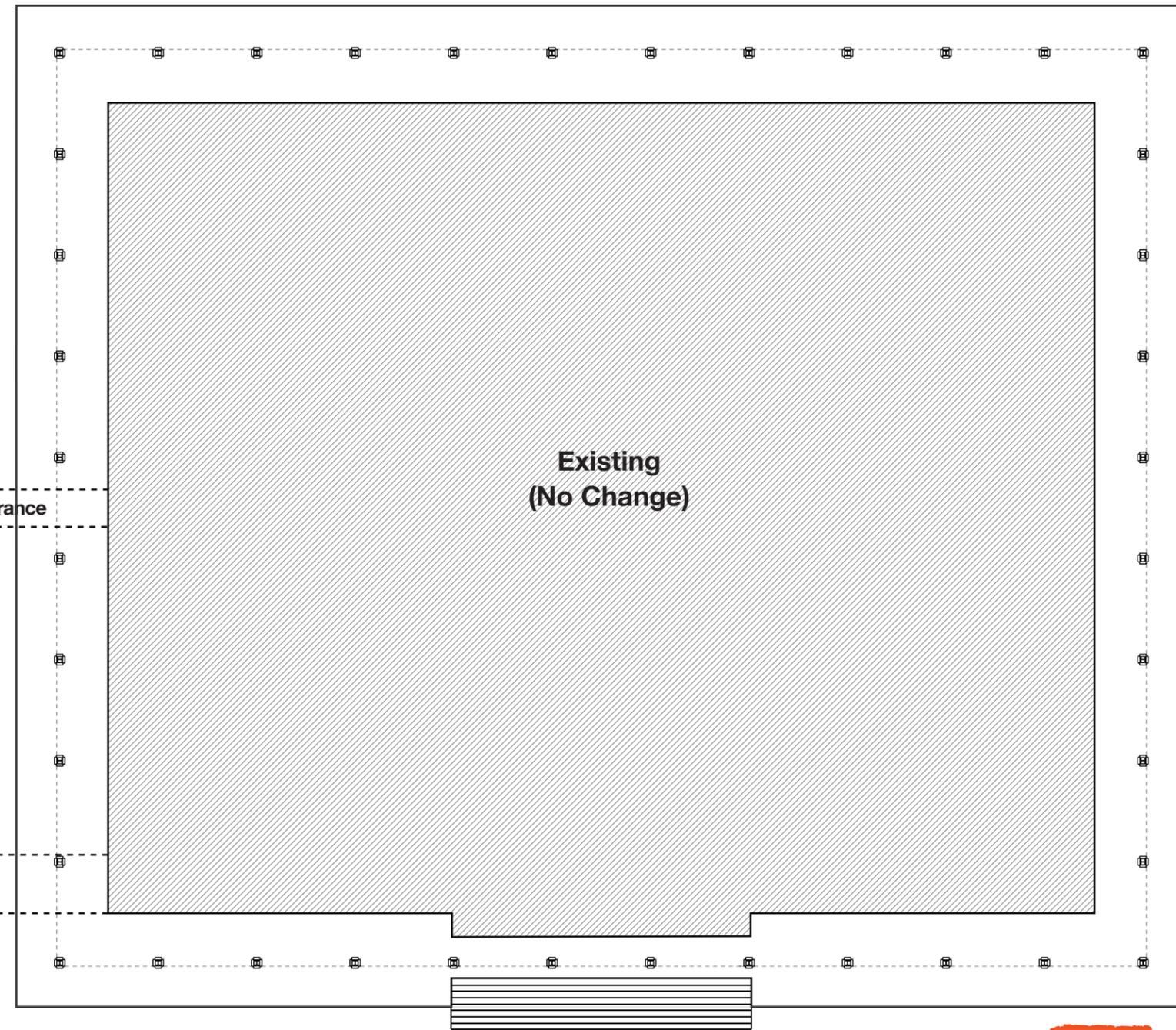
Lower Level



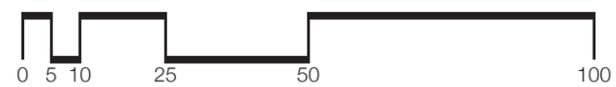
First Floor



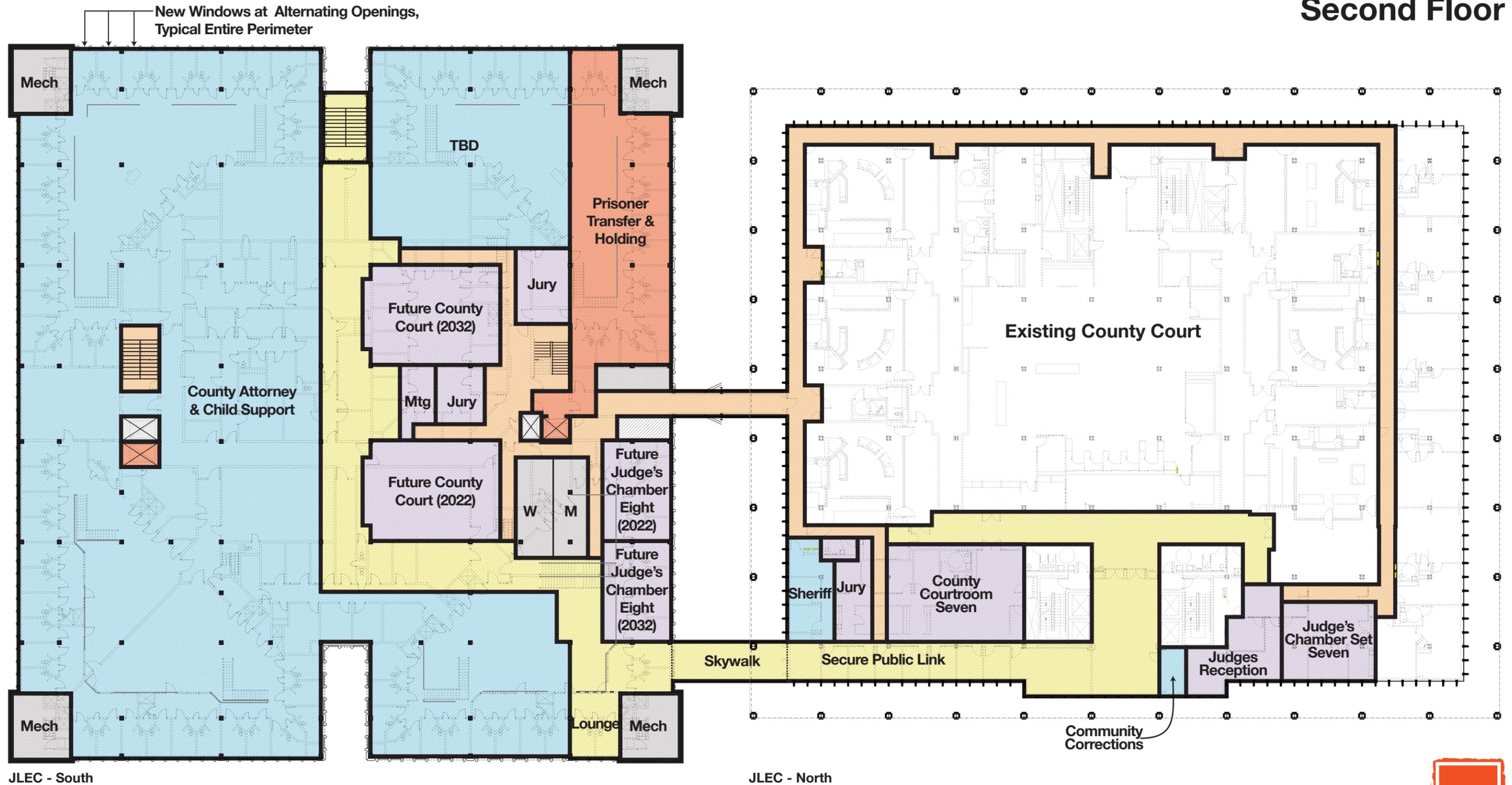
JLEC - South



JLEC - North

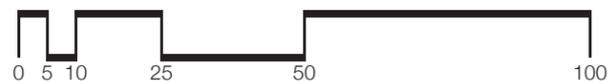


Second Floor

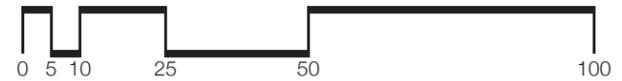
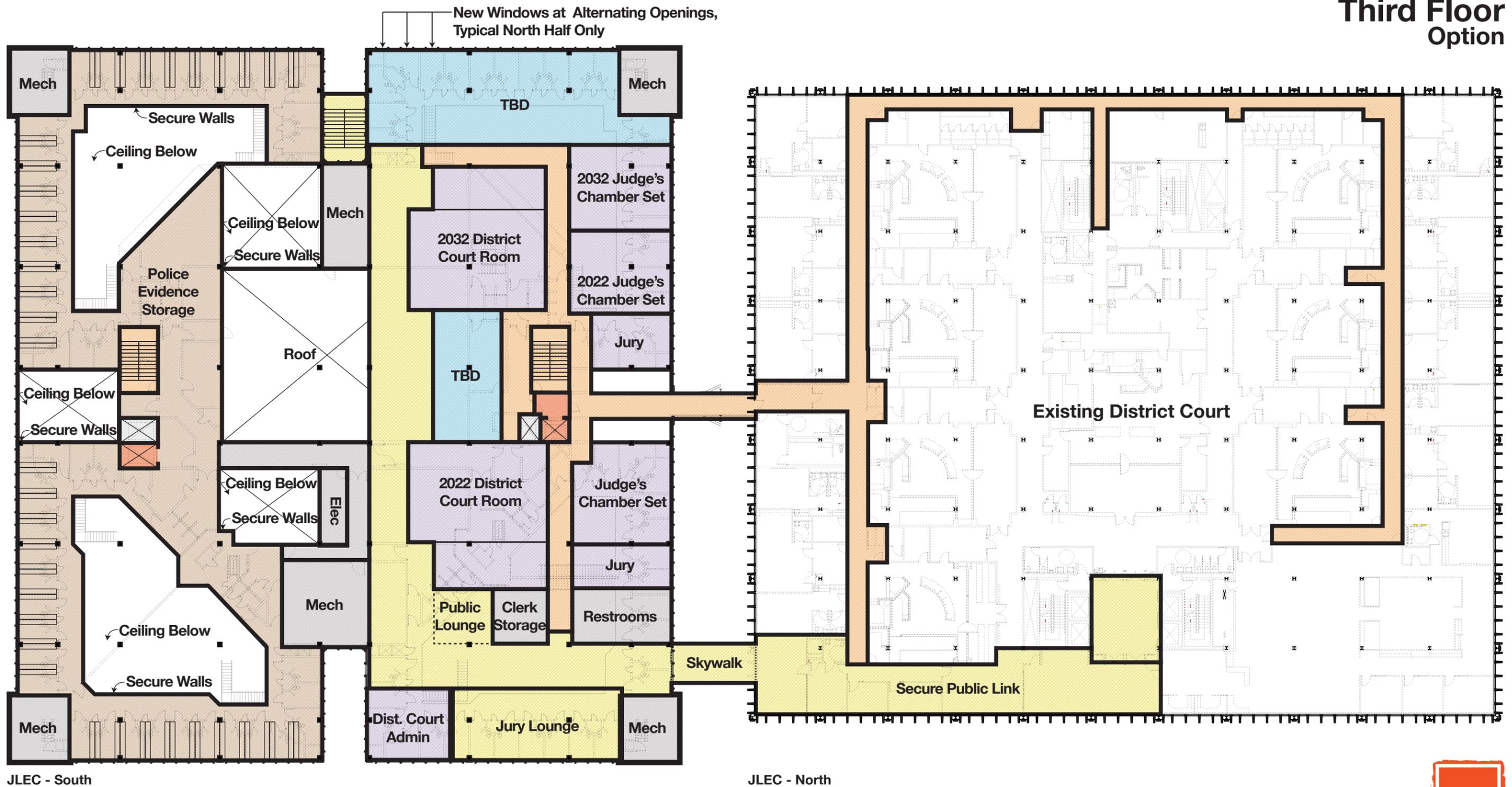


JLEC - South

JLEC - North



Third Floor Option

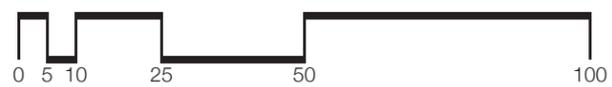


Fourth Floor



JLEC - South

JLEC - North



Structural Conditions & Approach

The existing building is a structure composed of precast concrete column and beam members with a precast concrete twin-tee floor system. The one exception to this system is that the perimeter cell-block floor mezzanines utilize a structural concrete floor slab design. Partition walls are constructed of concrete masonry units and for the most part would need to be removed in order to open up the design flexibility of the floor plates to office type usage. There are several structural issues that will need further study early in the implementation process as follows:

- **Floor Infill.** The first issue that needs further study is the infilling of the open 2-story areas on the 3rd floor. The open areas occur at the 2-story day rooms in each quadrant of the building and at the five 2-story exercise areas. The 3rd floor will have little use other than for lightweight storage if these floors are not infilled due to the pervasive layout of the openings. The new floor areas would likely require new footings, columns, beams and floor system. New columns would be strategically located through the 2nd, 1st and lower levels to minimize the impact on the law enforcement vehicle parking layout.
- **Roof Well.** This issue is similar to the floor infill issue that is described above. There is a depressed interior roof well in the middle of the 3rd floor level that essentially divided the floor plate into northern and southern halves. In order to maximize the usefulness of the 3rd floor it would be necessary to add a roof (or a mechanical equipment penthouse) above convert the existing roof to a floor. It appears that this existing roof area may have the same structural system as the floor area. This issue and the possibility of adding a mechanical equipment penthouse above will need further study to verify its feasibility.
- **Floor Design Loads.** The original construction documents generally indicate structural floor design live loads of 40, 60 and 100psf for specific areas of the building. For comparison, the International Building Code currently requires new office buildings to have a minimum floor live load of 65psf (50 + 15 for partitions). Light storage floors require a 125psf live load and heavy storage floors a 250psf live load. It is very apparent that heavy storage such as the County Records storage in the "K" Street facility is not suitable for this building. On the other hand, relatively light storage such as that found in Police Evidence Storage may be accommodated. Further structural analysis of the shop fabrication drawings for the columns, beams and twin-tees will be necessary to resolve this issue. One procedure that could help alleviate the issue with floor design loads will be the removal of most if not all of the relatively heavy concrete masonry unit partitions.

It is highly recommended that further structural analysis of the structural issues outlined above occur early in the process of designing for the reuse of this building.

Mechanical & Electrical Conditions and Approach

1. MECHANICAL

a. HVAC

The existing facility HVAC system is primarily composed of air handling units with hot and chilled water provided by the District Energy Plant. Air is distributed to individual zones throughout the facility where terminal boxes located above the ceiling adjust air flow quantities to each space. The existing system performs adequately; however, frequent individual complaints are common.

As spaces are remodeled, it is recommended that a new space or area be created to house new air handling units. The new system should be provided with heat recovery to recover excess energy being exhausted. A new temperature control system should also be installed. The new system would have the ability to be a web based system and be viewed by maintenance personnel on a personal computer.

The District energy corporation hot and chilled water is recommended to be utilized to provide low cost energy to feed the building.

b. Plumbing

Domestic Hot Water

The existing facility is currently served by two large gas fired domestic water heaters, one for the kitchen and one for the rest of the building. These units are very large and inefficient. As the building function changes away from a kitchen, shower and laundry facility to more of an office environment, it is recommended to go with a smaller high efficiency water heater.

Fire Sprinkler

The existing building is served by a fire service coming into the building at the lower level south mechanical room. The water is pumped by a fire pump to the rest of the facility. It is recommended to keep this system and remove/extend the sprinkler system as required.

2. ELECTRICAL

a. Electrical Service

The existing electrical service is 277,480-V, 3-phase and is located in the lower level. The switchboard has three main disconnects, a 200A/3P for fire pump, 800A/3P for emergency systems, and a 2500A/3P for all other systems. The equipment appears to be in good condition and could be reused. New panels will need to be added and existing ones relocated, depending on floor plan changes.

b. Emergency Service

The facility has a diesel fired emergency generator that is in working order and should be reused. The generator serves an 800A emergency distribution panel and appears to be in good condition and adequate for the facility. One issue that was discussed was the location of the engine exhaust for the generator. When the generator is running, sometimes exhaust fumes enter the building.

c. Lighting

New lighting should be provided in areas that are remodeled. This will allow the County to take advantage of the latest energy saving designs.

d. Fire Alarm

Where areas are remodeled, new ADA type devices should be installed. The existing system should be reused, if possible. More research needs to occur to determine whether the system is still serviceable and if accessories are still available.

e. Data System/Telephone System

We recommend keeping existing areas that are not being remodeled. In remodeled areas, new data cables and patch panels should be provided. The same approach applies to the telephone system.

f. Security System/Camera System

These systems need more consideration and input to determine the proper direction. At this time, we do not have enough information to make any recommendations.

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D. Implementation Phasing

The following implementation scenario describes a phasing sequence of construction and occupancy that ultimately fills the JLEC-North and JLEC-South buildings to capacity and accommodates growth in the County departments and District, County and Juvenile Court systems for the next 20+ years.

County Court Expansion Phase—The imminent addition of a seventh County Court Judge will create an urgent need for an additional courtroom, judge’s chamber set and jury room. The new courtroom is planned to be located where the Juvenile Probation Office is currently located on the 2nd floor, JLEC-North. This is also the area where secured public access to the 2nd floor of the JLEC-South via the new skywalk will occur. The most expedient method of allowing the design and construction of this project will be to relocate the Juvenile Probation Office off campus, but in close proximity to the JLEC.

The proposed schedule for this first phase of the project would be as follows:

1.	5/12 - 6/12	Locate and secure space for the Juvenile Probation Office relocation.
2.	7/12 - 10/12	Temporary Juvenile Probation Office preparation and County Court design and contract document preparation.
3.	11/12	Juvenile Probation Office vacates current location and County Court project bids.
4.	12/12 - 5/13	County Court project construction.
5.	6/13	County Court occupied new courtroom.

Building Preparation Phase—This initial phase will prepare the building for the office-type occupancy of those Lancaster County departments that have been identified as potential tenants as well as the future expansion of the County and District Courts. This work would occur while Adult Probation and the temporary Prisoner Transfer & Holding function (see below) occupy the building. Ideally, the scope would include the following in order to minimize future construction disruption while the building is occupied:

- Total demolition of interior to usable shell space.
- Infill “open to below” floor areas on the 3rd floor.
- New Prisoner Transfer & Holding Sally Port on Lower Level, holding area on 2nd floor and secure elevator between Lower Level and 2nd & 3rd floors.

- Windows on the 1st, 2nd and 3rd floors.
- New exit stairway.
- New 2nd and 3rd floor skywalk link between JLEC-North and JLEC-South.
- Mechanical, electrical and plumbing systems infrastructure upgrades including additional HVAC equipment in a new rooftop equipment penthouse.

The proposed schedule for the demolition phase would be as follows:

6.	6/12 - 9/12	Prepare interior demolition contract documents.
7.	9/12	Lancaster County Adult Detention vacates the building.
8.	10/12	Bid interior demolition project.
9.	11/12 - 2/13	Interior demolition except space occupied by Adult Probation and temporary Prisoner Transfer & Holding.

Overlapping the above schedule would be the design and contract document preparation for the balance of the building preparation work as outlined above. The proposed schedule for this phase would be as follows:

10.	6/12 - 12/12	Design and contract documents for building preparation scope outlined above.
11.	1/13	Bid building preparation project.
12.	2/13 – 9/13	Construct building preparation project. Note that floor infill work will be phased to avoid the spaces occupied by Adult Probation and the temporary Prisoner Transfer & Holding function. Floor infill would therefore be completed in the northeast and southwest quadrants. When the floor infill in the northeast quadrant is complete, Adult Probation would temporarily relocate into the former Jail Administration space and floor infill work would commence in the northwest quadrant. The new Prisoner Transfer & Holding work would be constructed and this function would relocate into its permanent location when complete. Floor infill work would then commence in the southeast quadrant.

At the end of 2013, the facility would be completely prepared for tenant fit out work to begin. Adult Probation would be temporarily located in the former Jail Administration area and Prisoner Transfer & Holding would occupy its permanent location in the facility.

Initial Tenant Occupancy Phase—Design work on the initial tenant spaces would be in progress during the building preparation phase of implementation. Construction of tenant spaces could be held until the building preparation phase is complete which would allow this work to be bid separately by general contractors. Another option would be to integrate tenant finish work into the building preparation construction scope. This option would require more design time up front which could be picked up in a more efficient construction schedule.

The initial tenants to occupy the building would be the following:

- Lower Level

- >> Adult Probation drug testing
- >> Community Corrections Drug Court and drug testing
- >> Sheriff's Morgue
- >> Prisoner Transfer & Holding Sally Port

- 1st Floor

- >> Adult Probation
- >> Community Corrections

- 2nd Floor

- >> Child Support (part of County Attorney department)
- >> Prisoner Transfer & Holding holding block
- >> Police Evidence Storage and/or lightweight general storage in future County Attorney and County Court expansion spaces

- 3rd Floor

- >> Community Mental Health including Crisis Center
- >> Police Evidence Storage and/or lightweight general storage in future District Court expansion space

The proposed schedule for the initial tenant occupancy phase would be as follows assuming the approach where tenant finish work would be implemented under separate contract once the building preparation phase is complete:

- | | | |
|-----|--------------|---|
| 13. | 1/13 - 5/13 | Design and contract document preparation for tenant finish project. |
| 14. | 6/13 | Bid tenant finish project. |
| 15. | 10/13 - 1/14 | Tenant finish construction. |

Wellness Center Phase—Once the 900 “J” Street building is vacated by the Community Corrections Drug Court the Wellness Center can be developed in that location.

The proposed schedule for the Wellness Center phase of implementation would be as follows:

- | | | |
|-----|--------------|---|
| 16. | 7/13 - 12/13 | Design and contract document preparation for the Wellness Center project. |
| 17. | 1/14 | Bid Wellness Center project. |
| 18. | 2/14 - 8/14 | Wellness Center project construction. |

Future Phases—The anticipated growth of the Juvenile, County and District Courts, Adult Probation and Community Corrections would be accommodated in future phases as follows:

- | | | |
|-----|------|---|
| 19. | 2017 | Tenant finish for County Attorney on 2 nd floor, JLEC-South.

Tenant finish for additional Juvenile Court courtroom and judge’s chamber set on 4 th floor, JLEC-North. |
| 20. | 2022 | Tenant finish for additional County Court courtroom, judge’s chamber set and jury room on 2 nd floor, JLEC-South.

Tenant finish for additional District Court courtroom, judge’s chamber set and jury room on 3 rd floor, JLEC-South.

West addition for Adult Probation and Community Corrections expansion on 1 st floor, JLEC-South. |

- | | | |
|-----|------|--|
| 21. | 2027 | Tenant finish for additional Juvenile Court courtroom and judge's chamber set on 4th floor, JLEC-North. |
| 22. | 2032 | Tenant finish for additional County Court courtroom, judge's chamber set and jury room on 2 nd floor, JLEC-South.

Tenant finish for additional District Court courtroom, judge's chamber set and jury room on 3 rd floor, JLEC-South. |

At this point in the future the JLEC-North and JLEC-South buildings are fully occupied. If Police Evidence Storage occupies unfinished space in JLEC-South, there will be a time when that function will be displaced to another location as other departments in the facility expand into those unfinished spaces.

Opinion of Probable Construction Cost

The following Opinion of Probable Construction Cost is based on average projected square footage costs (\$/sf) applied to the corresponding areas of the conceptual plan diagrams. The intent of this estimate is to provide “order of magnitude” costs that will guide the County as it implements a plan to adapt and reuse the facility. The costs have been organized in steps that parallel the anticipated implementation sequence as previously outlined.

County Court Expansion—The following are the estimated construction costs associated with the County Court Expansion project in the JLEC-North initiated by the addition of a seventh County Court Judge. Remodeling would include spaces for the new County Court Courtroom, Judge’s Chamber Set, Jury Room, Judge’s Reception, Sheriff’s Office and Community Corrections Office on the 2nd floor. Note that the costs associated with the temporary off-campus relocation of Juvenile Probation are not included:

JLEC-North

2 nd floor demolition	5,450sf @ \$10/sf =	\$ 54,500.
2 nd floor tenant finish	5,450sf @ \$100/sf =	545,000.
		599,500.
Contingency (10%)		59,950.
Total County Court Expansion		\$ 659,450.

Building Preparation—The following are the estimated construction costs associated with preparing the JLEC-South building shell for tenant fit out and occupancy:

Demolition	97,840sf @ \$10/sf =	\$ 978,400.
4 th floor infill*	18,324sf @ \$150/sf =	2,748,600.
New exit stairway	1,056sf @ \$200/sf =	211,200.
New skywalk link	Allowance =	500,000.
New windows (1 st floor)	7,000sf @ \$60/sf =	420,000.
New windows (2 nd & 3 rd floors)	168 @ \$2000ea =	336,000.
Elevator controls	3 @ \$10,000ea =	30,000.
Mechanical/Electrical infrastructure	116,164sf @ \$25/sf =	2,904,100.
New mechanical penthouse	4,480sf @ \$75/sf =	336,000.
		8,464,300.
Contingency (10%)		846,430.
Total Building Preparation		\$9,310,730.

**The structural method of infilling the open floor areas on the 3rd floor has been determined as part of this study. Further structural analysis is needed to verify the method and estimated cost of the floor infill.*

Prisoner Transfer & Holding—The following are the estimated construction costs associated with the new JLEC-South Sally Port, secure elevator adaptation and 2nd floor holding area.

New Sally Port.	3,750sf @ \$50/sf =	\$ 332,500.
Prisoner Holding	2,880sf @ \$25/sf =	72,000.
New 3-stop elevator	Allowance =	75,000.
		479,500.
Contingency (10%)		47,950.
Total Prisoner Transfer & Holding		\$ 527,450.

Initial Occupancy—The following are the estimated costs associated with finishing tenant space for Adult Probation, Community Corrections, Child Support and Community Mental Health in the JLEC-South. Secure access to Community Mental Health would displace a District Court Judge's chamber set, the District Court Administrator's office and jury lounge space which would be relocated in JLEC-South.

JLEC-South tenant finish

Lower Level	8,070sf @ \$75/sf =	\$ 605,250.
1 st floor	30,040sf @ \$75/sf =	2,253,000.
2 nd floor	10,700sf @ \$75/sf =	*802,500.
3 rd floor	26,100sf @ \$75/sf =	1,957,500.
		5,618,250.
Contingency (10%)		561,825.
Total Initial Occupancy		\$6,180,075.

**Note that this cost does not include finished tenant space for relocating Juvenile Probation to 2nd floor, JLEC-South from their temporary off-campus location. This would be an option to consider in advance of their permanent relocation to 4th floor, JLEC-North. The cost to include this tenant finish space would be \$437,250.*

Wellness Center—The following is the estimated cost associated with developing a Wellness Center at 900 "J" Street after Community Corrections Drug Court vacates the facility.

Demolition	4,440sf @ \$5/sf =	\$ 22,200.
Remodel	4,440sf @ \$50/sf =	222,000.
Addition	4,000sf @ \$200/sf =	800,000.
		1,044,200.
Contingency (10%)		104,420.
Total Wellness Center		\$1,148,620.

Year 2017 Occupancy—The following are the estimated costs (in current dollars) associated with the future need for an additional Juvenile Court judge and courtroom on the 4th floor of JLEC-North and the resulting need to relocate the County Attorney to the 2nd floor of JLEC-South which would prompt Juvenile Probation to relocate to their permanent location on the 4th floor of JLEC-North.

JLEC-South

2 nd floor demolition	5,400sf @ \$5/sf =	\$ 27,000.
2 nd floor tenant finish	18,550sf @ \$75/sf =	1,391,250.

JLEC-North

4 th floor demolition	12,345sf @ \$5/sf =	\$ 61,725.
4 th floor tenant finish	5,300sf @ \$75/sf =	397,500.
4 th floor courtroom finish	3,600sf @ \$100/sf =	360,000.
		2,237,475.
Contingency (10%)		223,750.
Total 2017-Year Occupancy		\$2,461,225.

Year 2022 Occupancy—The following are the estimated costs (in current dollars) associated with the future need for the additional space requirements of Adult Probation & Community Corrections provided by an expansion to the west and an additional County Court Judge & Courtroom and District Court judge & courtroom.

JLEC-South

1 st floor addition	6,175sf @ \$200/sf =	\$1,235,000.
2 nd floor tenant finish	4,000sf @ \$100/sf =	400,000.
3 rd floor tenant finish	4,000sf @ \$100/sf =	400,000.
		2,035,000.
Contingency (10%)		203,500.
Total 2022-Year Occupancy		\$2,238,500.

Year 2027 Occupancy—The following are the estimated costs (in current dollars) associated with the future need for an additional Juvenile Court judge and courtroom.

JLEC-North

4 th floor tenant finish	3,445sf @ \$100/sf =	\$ 344,500.
Contingency (10%)		34,450.
Total 2027-Year Occupancy		\$ 378,950.

Year 2032 Occupancy—The following are the estimated costs (in current dollars) associated with the future need for an additional County Court judge and courtroom and District Court judge & courtroom.

JLEC-South

2 nd floor tenant finish	4,000sf @ \$100/sf =	\$ 400,000.
3 rd floor tenant finish	4,000sf @ \$100/sf =	400,000.
		800,000.
Contingency (10%)		80,000.
Total Year 2032 Occupancy		\$ 880,000.

Summary of Opinion of Probable Construction Costs:

900 "J" Street Wellness Center	\$ 1,148,620.
JLEC-South	21,134,080.
JLEC-North	1,939,550.
Total Construction Value (in current dollars)	\$24,222,250.

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Appendix

1.0 COMMUNITY MENTAL HEALTH - CRISIS CENTER & PARTIAL HOSPITALIZATION PROGRAM

Contacts: Dean Settle
Scott Etherton

Description

The Community Mental Health Crisis Center provides custody, screening, emergency evaluation and crisis intervention to acutely mentally ill individuals, age 18 and older, who are detained under Nebraska Civil Commitment Statutes within Region V. Individuals must be detained by Law Enforcement under the Mental Health Commitment Act to gain admission to the center. The Center serves the Region V area (Southeast Nebraska). Services provided by the center include Psychiatric Evaluation, Psychological Evaluation & Testing, Medication Therapy, Nursing Care and Assessment, Laboratory tests as ordered by a physician, and Discharge Planning. The center contains 15 beds, with an average length of stay currently four days.

Existing Location: 2200 St. Mary's Ave.

Proposed Location: LADF (Justice & Law Enforcement Center-South), 3rd floor

Space Summary

Existing NASF	Add'l Staff	LADF Re-Use Plan NASF
17,050	2	21,500

Survey edited and provided by Scott Etherton.

**Lancaster County Jail Re-Use Study 2012
Director Survey**

GENERAL INFORMATION

Code No.: 1.0

Department: **CMHC** _____ Phone _____

Director/Contact _____

Email _____

Division Name (if any) _____ Location _____

PERSONNEL DATA

Existing Full Time Employees appr 24 _____ 5-6 persons work unit each
shift Projected Full Time in 2022 26 _____

Existing Part Time all part time work unit _____ Projected Part
Time in 2022 _____

EXISTING 2012 FACILITIES DATA

Please provide a list of the existing spaces that make up your department or division. To the best of your ability, please indicate their location on a floor plan(if attached).

Survey edited and provided by Scott Etherton.

EXISTING FACILITIES	No. Staff working in the space	No. of spaces	NSF each space	Total NSF
Reception/Waiting/Lobby	0	2		
Open Staff Work Area (systems furniture workstations)	0			
Meeting/Conference Room	0	2		
Copy/Workroom	1	1		
File Room	1	2		
Director's Office	1	1		
Staff Offices	1	4		
Break Room/Kitchenette	0	2		
Miscellaneous Spaces: list individually below				
Client rooms	0	15		
Central Work Station	5	2		
Medication Room	1	1		
Dining room	0	1		
Library Activity room	0	1		
Seclusion room	0	2		
Exercise room	0	1		
Interview room	0	1		
Storage room	0	2		
TOTALS				

SPACE NEEDS: 2022

What are the main factors influencing your projected growth in staffing or space?

__We would only grow if we expanded the services that we offered at the Crisis Center. The number of clients we serve could only grow by one room. If the Crisis Center is split off from CMHC than we may need to expand some therapy services and have a room or share a space with the "library" to accomplish this. Our current size meets most of our needs but a couple of additions would be very beneficial. If we were to move into a new area, a segregated living space apart from the standard 15 bed unit. Additionally, a "comfort" room and another interview room would help.

Please list your projected space needs for the year 2022.

PROJECTED FACILITY NEEDS: Year 2022	No. Staff working in the space	No. of spaces	NSF each space	Total NSF
Reception/Waiting/Lobby				
Open Staff Work Area (systems furniture workstations)				
Meeting/Conference Room				
Copy/Workroom				
File Room				
Director's Office				
Staff Offices				
Break Room/Kitchenette				
Miscellaneous Spaces: list individually below				
TOTALS				

DEPARTMENT PROXIMITY & PUBLIC VISITORS

1. In your opinion, what other department or division does your department need to be located near and for what reasons? (e.g. access, efficiency, convenience, security)

We do not necessarily need to be located by another county agency. LPD and LSO are used when needed for security purposes and these agencies deliver clients to our door. We also have numerous clients taken to BLGH ED prior to being brought to us.

2. What is the typical number of public visitors to your department that need to be accommodated at one time? We hold MHB Hearings where the conference room houses about 10 persons on average and the surrounding 2 waiting areas there could be 10 or more. Having a

visitor entrance that can be accessed separate from law enforcement's delivery of a client is good.

3. The best thing about your current location is: Located close to BLGH for treatment and transportation access and issues.

4. The worst thing about your current location is:
Access to entry for unit can be difficult and location of entrance is not pleasant.

5. General comments and suggestions regarding the location of your department or division: At times, we have clients who end up making loud noises on the unit verbally and by pounding on building surfaces. Isolating the sounds would be beneficial as to not disrupt other agency work areas.

DEPARTMENTAL PARKING & STORAGE NEEDS

Please provide a list of your department-owned vehicles by general type, number, and parking location. We occasionally use a CMHC vehicle for transport of client. If split, we would need a vehicle or make other transport arrangements.

We need parking areas for law enforcement and access for emergency vehicles. Many times, two law enforcement officers/vehicles are used for delivery of a client. We also have an area for the Mental Health Professional to park.

DEPARTMENTAL VEHICLES (general type)	No. Vehicles	Parking Lot or Garage Location
TOTAL		

If you lease off-site storage, please provide the following:

OFF-SITE STORAGE (type)	SF	Storage Location	Annual Lease Cost
None			
TOTAL			

Please estimate your departmental vehicle and storage needs for 10 years: If electronic records are implemented that would decrease the need for storage space for all the medical records.

GENERAL COMMENTS (building / office space)

1. The best thing about your existing facility is:
Client rooms and spaces are generally adequate in size.
2. The worst thing about your existing facility is:
We lack the ability to separate our client population
3. In your opinion, what events, changes, trends, or policies are likely to impact your facility requirements by 2022 (e.g. mergers, technology, security, legislation, grants, reorganization, records management, etc.). Please elaborate: _____
I tried to consider things when answering the previous questions. Having a "comfort" room is something that will be viewed as essential. Records storage should change for the better. We do not have any "outside" area for client use.

Please provide responses by January 31, e-mail to jkay@sinclairhille.com or fax to 402-476-8341

Response to Jail Reuse Study

*Raise # of beds to 16. Current rooms sufficient in size. increase sq ft

-Ability to separate/segregate based on: Gender, Psychosis, Medical, age?
Use statistics to formulate

*Central Station- little larger in back, area in front for interactions

*MHB Hearing rm-little larger to accommodate functions.

-Visit area-good size, keep same if can combine with MHB witness rm, currently use another office for secondary witness-closer to unit- storage and check in for visitors

-Client phone area-good -little more privacy, computer use area?

*Med Room-little larger, provide service, wounds etc

*Outside Air ???? Atrium

-2 Day areas which we currently have- Library little larger, need to tv areas,

*Comfort room - new

*3 interview rooms, currently one- Combination as extra seclusion, comfort rm?

-Bathrooms - Close for size-male side has less stalls than designed. Back up currently is seclusion

-Showers adequate- locate separate by room areas, whirlpool?

-Food Prep-mostly adequate, storage -CMHC split-more staff support office

-MD and directors office smaller? Others sufficient

-Hallway testing and eating separate

-Another East Station? -Seclusion-rooms extra foot -Training room?

*Separate high watch area-2 beds, bath, shower?, day area,

Currently: Offices off unit could be used differently- intake area,

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2.0 COUNTY ATTORNEY - CRIMINAL & CIVIL DIVISIONS

Contacts: Joe Kelly
Mike Thew
Doug Cyr
Eileen LeGrande

Description

The County Attorney's office reviews investigative reports, verifies and files charges against persons accused of felonies or misdemeanors. The office also prosecutes these violations. The office assists in collection of child support, inheritance and other taxes. Other duties include filing petitions with Juvenile Court and disposing of cases concerning children who are delinquent, neglected, dependent or in need of special supervision.

The County Attorney prefers to have all staff co-located if possible. Currently, the Civil and Criminal Divisions are located in the Justice and Law Enforcement Center and the Child Support Division is located in Trabert Hall.

Existing Location: Criminal & Civil Divisions in Justice & Law Enforcement Center, 4th floor

Proposed Location: LADF (Justice & Law Enforcement Center-South), 2nd Floor

Space Needs Summary

Existing NASF	Add'l Staff	LADF Re-Use Plan NASF
13,042	9	23,700 combined with Child Support

Lancaster County Jail Re-Use Study 2012 Director Survey

GENERAL INFORMATION

Code No.: 2.0

Department: County Attorney Phone 402-441-8176
 Director/Contact: Joe Kelly Email jkelly@lanaster.nc.gov
 Division Name (if any): Criminal/civil/Juv. Location 575-20.10 St

PERSONNEL DATA

Existing Full Time Employees 48 Projected Full Time in 2022 54
 Existing Part Time/Volunteer 16 Projected Part Time in 2022 18

EXISTING 2012 FACILITIES DATA

Please provide a list of the existing spaces that make up your department or division.
 To the best of your ability, please indicate their location on a floor plan (if attached).

EXISTING FACILITIES	No. Staff working in the space	No. of spaces	NSF each space	Total NSF
Reception/Waiting/Lobby	2	1		
Open Staff Work Area (systems furniture workstations)	14	15		
Meeting/Conference Room		2		
Copy/Workroom		2		
File Room		1	-open area	
Director's Office	1	1		
Staff Offices	32	32		
Break Room/Kitchenette		1		
Miscellaneous Spaces: list individually below				
Interview Rooms		2		
Trial Prep Room		1		
Law Clerks	6	1		
Clinic office	8	1		
Storage		1		
Data Entry office		1		
Rest room - men & women		1 each		
TOTALS				

SPACE NEEDS: 2022

What are the main factors influencing your projected growth in staffing or space?

1. Increase in Criminal and Juvenile case loads;
2. Legislative Changes;
3. Community demographic changes.

Please list your projected space needs for the year 2022.

PROJECTED FACILITY NEEDS: Year 2022	No. Staff working in the space	No. of spaces	NSF each space	Total NSF
Reception/Waiting/Lobby	2	2		
Open Staff Work Area (systems furniture workstations)	17	18		
Meeting/Conference Room	3	3		
Copy/Workroom		2		
File Room		2		
Director's Office	1	1		
Staff Offices	30	30		
Break Room/Kitchenette		1		
Miscellaneous Spaces: list individually below				
Interview Rooms		4		
Trial prep Room		2		
Law Clerks	8	1		
Clinic office	8	1		
Storage		2		
Data Entry office		1		
Rest rooms - Men/Women with Showers		1 each		
TOTALS				

DEPARTMENT PROXIMITY & PUBLIC VISITORS

1. In your opinion, what other department or division does your department need to be located near and for what reasons? (e.g. access, efficiency, convenience, security)

County, District and Juvenile Courts, LPD and LSO

2. What is the typical number of public visitors to your department that need to be accommodated at one time 15

3. The best thing about your current location is: Proximity to Courts

4. The worst thing about your current location is: Space is inadequate to accommodate entire office

5. General comments and suggestions regarding the location of your department or division: It is important and efficient to locate prosecutors and law enforcement in the building as the courts.

DEPARTMENTAL PARKING & STORAGE NEEDS

Please provide a list of your department-owned vehicles by general type, number, and parking location.

DEPARTMENTAL VEHICLES (general type)	No. Vehicles	Parking Lot or Garage Location
<u>No Department owned vehicles</u>		
TOTAL		

If you lease off-site storage, please provide the following:

OFF-SITE STORAGE (type)	SP	Storage Location	Annual Lease Cost
TOTAL			

Please estimate your departmental vehicle and storage needs for 10 years:

GENERAL COMMENTS (building / office space)

1. The best thing about your existing facility is: Law enforcement, prosecutors and Courts in the same building.

2. The worst thing about your existing facility is: _____

3. In your opinion, what events, changes, trends, or policies are likely to impact your facility requirements by 2022 (e.g. mergers, technology, security, legislation, grants, reorganization, records management, etc.). Please elaborate: _____

Please provide responses by **January 31**, e-mail to jkay@sinclairhille.com or fax to 402-476-8341

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2.1 COUNTY ATTORNEY - CHILD SUPPORT DIVISION

Contacts: Joe Kelly
Mike Thew
Doug Cyr
Eileen LeGrande

Description

The County Attorney's office reviews investigative reports, verifies and files charges against persons accused of felonies or misdemeanors. The office also prosecutes these violations. The office assists in collection of child support, inheritance and other taxes. Other duties include filing petitions with Juvenile Court and disposing of cases concerning children who are delinquent, neglected, dependent or in need of special supervision.

The County Attorney prefers to have all staff co-located if possible. Currently, the Civil and Criminal Divisions are located in the Justice and Law Enforcement Center and the Child Support Division located in Trabert Hall.

Existing Location: Child Support Division in Trabert Hall, 1st Floor

Proposed Location: LADF (Justice & Law Enforcement Center-South), 2nd Floor

Space Needs Summary

Existing NASF	Add'l Staff	LADF Re-Use Plan NASF
5,516	8	23,700 combined with Civil and Criminal Divisions

Lancaster County Jail Re-Use Study 2012 Director Survey

GENERAL INFORMATION

Code No.: 2.1

Department: County Attorney Phone 402-441-8170
 Director/Contact Joe Kelly Email: jkelly@Lancaster.Ne.gov
 Division Name (if any) Child Support Location 2202 South 11st

PERSONNEL DATA

Existing Full Time Employees 19 Projected Full Time in 2022 28
 Existing Part Time/Volunteer 1 Projected Part Time in 2022 0

EXISTING 2012 FACILITIES DATA

Please provide a list of the existing spaces that make up your department or division. To the best of your ability, please indicate their location on a floor plan (if attached).

EXISTING FACILITIES	No. Staff working in the space	No. of spaces	NSF each space	Total NSF
Reception/Waiting/Lobby	1	1		
Open Staff Work Area (systems furniture workstations)	9	9		
Meeting/Conference Room		1		
Copy/Workroom		1		
File Room	<u>No designated File Room - Files split among staff</u>			
Director's Office		1		
Staff Offices	9	9		
Break Room/Kitchenette		1		
Miscellaneous Spaces: list individually below				
<u>Interview Room</u>		1		
<u>Storage</u>		1		
<u>Restroom - men and women</u>		1 each		
TOTALS				

SPACE NEEDS: 2022

What are the main factors influencing your projected growth in staffing or space?

1. Increase case load in Child Support establishment and enforcement

Please list your projected space needs for the year 2022.

PROJECTED FACILITY NEEDS: Year 2022	No. Staff working in the space	No. of spaces	NSF each space	Total NSF
Reception/Waiting/Lobby	1	1		
Open Staff Work Area (systems furniture workstations)	14	14		
Meeting/Conference Room		1		
Copy/Workroom		1		
File Room				
Director's Office	1	1		
Staff Offices	12	12		
Break Room/Kitchenette		1		
Miscellaneous Spaces: list individually below				
Interview Rooms		3		
Storage		1		
Rest room - men + women		1 each		
TOTALS				

DEPARTMENT PROXIMITY & PUBLIC VISITORS

1. In your opinion, what other department or division does your department need to be located near and for what reasons? (e.g. access, efficiency, convenience, security)

For efficiency, located near to District and Juvenile Courts and to the main County Attorney office

2. What is the typical number of public visitors to your department that need to be accommodated at one time 10

3. The best thing about your current location is: Close parking

4. The worst thing about your current location is: This is the worst office space occupied by county employees with poor heating & air conditioning. The parking is over crowded with criminals coming & going frequently

5. General comments and suggestions regarding the location of your department or division: It is desirable to be closer to the courts and the main County Attorney office, however not necessary to occupy the same office space as the criminal and other divisions of the office.

DEPARTMENTAL PARKING & STORAGE NEEDS

Please provide a list of your department-owned vehicles by general type, number, and parking location.

DEPARTMENTAL VEHICLES (general type)	No. Vehicles	Parking Lot or Garage Location
<u>No Department owned Vehicles</u>		
TOTAL		

If you lease off-site storage, please provide the following:

OFF-SITE STORAGE (type)	SF	Storage Location	Annual Lease Cost
No			
TOTAL			

Please estimate your departmental vehicle and storage needs for 10 years:

GENERAL COMMENTS (building / office space)

1. The best thing about your existing facility is: Close parking

2. The worst thing about your existing facility is: See #4 previous page

3. In your opinion, what events, changes, trends, or policies are likely to impact your facility requirements by 2022 (e.g. mergers, technology, security, legislation, grants, reorganization, records management, etc.). Please elaborate: Economic conditions affect ability to pay child support.

Please provide responses by **January 31**, e-mail to jkay@sinclairhille.com or fax to 402-476-8341

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3.0 RECORDS & INFORMATION MANAGEMENT

Contact: Brian Pillard

Description:

Records & Information Management provides records analysis, records storage, and image capture services. As the official County/City Records Center, document security is the top priority of this department. The conversion of the former K Street Power Plant to the K Street Records Warehouse has been so successful that both the State and County Records Management departments are nearly at capacity. Their need for additional records storage space continues to grow despite growth in digital imaging and de-accessioning practices. Storage is provided in three formats: hard copy, electronic, or on microfilm. A scanning and bar code system is used to file, store and retrieve all storage. Records & Information Management contracts with Community Alternatives for staffing necessary to complete microfilming of records. Scanning procedures are conducted from 9:00 a.m. to 2:00 p.m. daily.

The total capacity for County/City storage areas in the K Street facility is 35,000 cubic feet. In January 2012, the storage volume in County/City storage measured 32,800 cubic feet. Based on an average growth of 1,000 boxes per year (1 cubic foot per box), the County/City storage area has approximately two years of available storage remaining. Efforts to relocate Police Evidence Storage (15,000 square feet) out of the K Street facility could alleviate the two year capacity projection

Existing Location: K Street Records Warehouse

Proposed Location: K Street Records Warehouse

Space Needs Summary

Existing NASF	Add'l Staff	LADF Re-Use Plan NASF
21,738	0	36,646

** A completed Space Needs Survey Form was not provided*

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4.0 COUNTY SHERIFF - MORGUE

Contacts: Terry Wagner, County Sheriff
William Jarrett, Chief Deputy

Description:

The Lancaster County Sheriff's Office has proposed the creation of a dedicated County Morgue space in the lower level of the renovated LADF. Lancaster County currently has two county morgue storage coolers. Overflow storage is handled through contracted services with local hospitals and funeral homes. The Sheriff's Office proposal can be accomplished by converting a portion of the existing refrigeration area in the cafeteria kitchen located on the lower level of the LADF. A separate loading door is currently located on the west side of the cafeteria and can be retained for use in transport and unloading of bodies to the proposed morgue space.

Existing Location: None

Proposed Location: LADF (Justice & Law Enforcement Center-South), Lower Level

Space Needs Summary

Existing NASF	Add'l Staff	LADF Re-Use Plan NASF
-----	0	1,860

* A completed Space Needs Survey Form was not provided

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5.0 COUNTY CORRECTIONS - TRANSFER & HOLDING

Contact: Mike Thurber

Description:

Lancaster County is constructing a new Adult Detention Facility in west Lincoln, approximately four miles from the current facility. A critical function of the renovated LADF (Justice & Law Enforcement Center-South), will be the creation of a new area to transfer and hold inmates for court appearances in the Justice and Law Enforcement Center-North.

The existing LADF sallyport, holding cells and secure corridor to courts are located in the south portions of the building. This condition is acceptable on an interim, short-term basis until the LADF is fully renovated to meet the recommendations of this plan. However, keeping these functions in their current south location limits the useful floor area of the facility by requiring a secure corridor (south to north) through each floor level. This would essentially divide the future office and court space into east and west halves, and adversely affect functional efficiency.

This Reuse Study recommends eliminating this inefficiency by relocating the sallyport to the northeast corner of the lower level parking area and using the existing elevator in this area to access a new holding area created in the north portion of the second floor. These new holding areas will be in close proximity to the secure skywalk link connecting to the court floors in the Justice and Law Enforcement Center.

Existing Location: LADF: Sallyport (lower level); Booking & Holding (1st Floor)
Proposed Location: LADF (Justice & Law Enforcement Center-South), Sallyport (lower level);
 Transfer & Holding (2nd Floor)

Space Needs Summary

Existing NASF	Add'l Staff	LADF Re-Use Plan NASF
5,235	NP	6,630

The corrections department will need an area to stage inmates for court appearance purposes. At present and into the foreseeable future court proceedings other than arraignment or initial appearances will require that the inmate be transported to the Hall of Justice.

In an effort to reduce the number of trips between the corrections facility and the Hall of Justice the current booking area would be used to stage inmates waiting to appear in court or return to the facility. On heavy court days 30 inmates could be held in this area. In addition, two staff members would be assigned to manage this area.

We will need a space to store various restraint equipment and two small rooms for conducting unclothed searches.

All door, intercom, camera and elevator controls outlined in the attached prints must be assigned to master control at the new facility.

I have highlighted the second and third floor corridors between the elevator and sky walks. However, we would only need to have access to one or the other. The second floor would be our preference as this would be the most efficient for our operations, however, we could operate with only the third floor corridor if the master plan called for it.

6.0 WELLNESS CENTER

Contact: Judy Halstead

Description:

To make the creation of a Lancaster County Wellness Center more viable, this plan recommends investigating a joint partnership between the County and the City of Lincoln. The City of Lincoln recently moved the supervision of Wellness programs from Risk Management to the Health Department and hired a City Wellness Director using shared funding resources. Through County-City collaboration, over 2,100 public employees would have access to wellness programs and exercise areas in a newly created center located in the existing 9th & "J" street building immediately west of the Justice and Law Enforcement Center. This building currently houses Community Corrections Adult Drug Court and would need to undergo an interior renovation and addition to provide a Wellness Center facility. A joint effort to partner on a center would allow Lincoln Fire and Rescue (LFR) employees access to the facility. The center would be accessible on a 24/7 basis, with parking readily available in the existing parking lot immediately west of the building. The Wellness Center will require exercise space for aerobic, cardio and strength conditioning, as well as shower and locker areas. Additional restrooms were recently added in the building, but no other major investments have recently been made to adapt or renovate the structure for long term government use.

Existing Location: None
Proposed Location: 9th & "J" Street Building

Space Needs Summary

Existing NASF	Add'l Staff	LADF Re-Use Plan NASF
-----	-----	8,300 with addition to 900 "J" Street

** A completed Space Needs Survey Form was not provided*

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7.0 ADULT PROBATION - ADMINISTRATION & PSI

Contact: Gene Cotter

Description:

Adult Probation is currently in two locations: Intensive Supervision (IS) and Drug Testing are in Trabert Hall, and Pre-Sentence Investigation (PSI) and the Director are located in the Correctional Center. Programs of Adult Probation are best located in the Justice & Law Enforcement Center complex because of their close interaction with the courts. Offenders often go directly from court to probation. Relocating Intensive Supervision (IS) and Drug Testing from Trabert Hall into a co-located space with PSI and administration makes management of the department more effective and decreases the need for support staff and equipment.

In addition to consolidating all of Adult Probation into one contiguous office space in the LADF (Justice & Law Enforcement Center-South), this plan also recommends that the offices of Adult Probation and Community Corrections be located together on the first floor, with shared meeting rooms available for both departments. The Community Corrections Department offers viable alternatives to costly incarceration. With jail overcrowding initiatives at the forefront, more and more people are diverted to Community Corrections programs, which directly interact with Adult Probation activities. The activities of Adult Probation, while not duplicative of services offered by Community Corrections, are similar in nature and close proximity could create the sharing of common resources. Examples include group therapy rooms, security and chemical testing.

The chemical testing requirements of both departments can be combined into a Drug Test Reporting Center in the lower level of the LADF (Justice & Law Enforcement Center-South). The joint "Reporting Center" would include Adult Drug Court and would be accessed through a separate, discreet entrance on the south side of the LADF.

Existing Location: Correctional Center - Pre-Sentence Investigation (PSI) and Director
 Trabert Hall - Intensive Supervision (ISP) and Drug Testing

Proposed Location: LADF (Justice & Law Enforcement Center-South), 1st Floor

Space Needs Summary

Existing NASF	Add'l Staff	LADF Re-Use Plan NASF
6,323 PSI and Admin.	5	36,320 all Adult Probation combined with Community Corrections

Lancaster County Jail Re-Use Study 2012 Director Survey

GENERAL INFORMATION

Code No.: 7.0

Department: District #3A Probation Phone 402-441-8869
 Director/Contact Gene Cotter Email gene.cotter@nebraska.gov Division
 Name (if any) PSI Unit Location County Jail Building

PERSONNEL DATA

Existing Full Time Employees 13 Projected Full Time in 2022 18
 Existing Part Time/Volunteer 1 Projected Part Time in 2022 2

EXISTING 2012 FACILITIES DATA

Please provide a list of the existing spaces that make up your department or division. To the best of your ability, please indicate their location on a floor plan (if attached).

EXISTING FACILITIES	No. Staff working in the space	No. of spaces	NSF each space	Total NSF
Reception/Waiting/Lobby	1	1	500	500
Open Staff Work Area (systems furniture workstations)	4	1	3000	3000
Meeting/Conference Room		1	625	625
Copy/Workroom		1	250	250
File Room		1	100	100
Director's Office	2	2	100	200
Staff Offices	7	15	80	560
Break Room/Kitchenette		2	300	300
Miscellaneous Spaces: list individually below				
Men's and Women's restrooms		2	150	300
TOTALS	14			5,835

SPACE NEEDS: 2022

What are the main factors influencing your projected growth in staffing or space? With the continued population growth in Lancaster County there will likely and unfortunately continue to be a growth in the amount of crime. The more Crime, the more need for people to do the work of the criminal justice system, which means the need for more people and space. Further, as enhancements of community corrections continue to take hold and prove themselves viable alternatives to more costly incarceration, and with prison and jail overcrowding initiatives continuing at the forefront, more and more people are diverted the way of community corrections programming, of which probation and probation related activities and services are a part. Therefore, this too will bring about a need for additional staff.

Please list your projected space needs for the year 2022.

PROJECTED FACILITY NEEDS: Year 2022	No. Staff working in the space	No. of spaces	NSF each space	Total NSF
Reception/Waiting/Lobby	1	1	500	500
Open Staff Work Area (systems furniture workstations)	6	1	3000	3000
Meeting/Conference Room		1	625	625
Copy/Workroom	1	2	250	500
File Room		2	100	200
Director's Office	2	2	100	200
Staff Offices	10	10	100	1000
Break Room/Kitchenette		1	300	300
Miscellaneous Spaces: list individually below				
Men's and Women's Restrooms		2	150	300
TOTALS	20	22		6,625

DEPARTMENT PROXIMITY & PUBLIC VISITORS

1. In your opinion, what other department or division does your department need to be located near and for what reasons? (e.g. access, efficiency, convenience, security)
Courts. Because we are an arm of the Court and Officers of the Court for access, efficiency, convenience and security, being near the Courts is imperative.
2. What is the typical number of public visitors to your department that need to be accommodated at one time 15 at any one given time at 50 on any given day.
3. The best thing about your current location is: Proximity to the Courts.
4. The worst thing about your current location is: Parking and access to the public.
5. General comments and suggestions regarding the location of your department or division: Generally people coming to this officer are coming from some sort of a Court hearing or for a scheduled appointment. There is very little "walk up, stop in" traffic from the public. Also, as a department we function similarly to other community corrections type agencies.

DEPARTMENTAL PARKING & STORAGE NEEDS

Please provide a list of your department-owned vehicles by general type, number, and parking location. .

DEPARTMENTAL VEHICLES (general type)	No. Vehicles	Parking Lot or Garage Location
None		
TOTAL	0	

If you lease off-site storage, please provide the following:

OFF-SITE STORAGE (type)	SF	Storage Location	Annual Lease Cost
Files		K Street	
TOTAL		K Street	

Please estimate your departmental vehicle and storage needs for 10 years: With a move to a paperless system of data management I would expect (hope!!!) that our need for physical space dwindles exponentially over this time period as our work is stored electronically.

GENERAL COMMENTS (building / office space)

1. The best thing about your existing facility is: Proximity to the Courts and Jail. It is easy for people to get to us from Court and easy for us to get to the people in Jail. Also, this office is all about generation of reports for the Courts so it allows for a simpler relay of information. These reports include information primarily available from the Police Department and County Attorney so proximity to those office is a plus as well.
2. The worst thing about your existing facility is: It is Dirty and it hasn't been painted or received no floor coverings or anything other than General Upkeep since it opened in I believe 1990. There is little if any security and parking can be troublesome.
3. In your opinion, what events, changes, trends, or policies are likely to impact your facility requirements by 2022 (e.g. mergers, technology, security, legislation, grants, reorganization, records management, etc.). Please elaborate: some were already spoken to relevant to population growth and jail/prison overcrowding efforts. Other possible items include additions of judges, changes in sentencing philosophies, etc., all of which could influence the number of people coming through our door. Technology can and will likely play a huge role as well, especially in storage needs.

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8.0 COUNTY COURT

Contact: Becky Bruckner
 Judge Laurie Yardley
 Judge Susan Strong

Description:

Under the existing six judge court, the space assigned to County Court and County Clerk is currently adequate. However, in March, 2012, the Legislature approved funding for a seventh Lancaster County Court Judge, with a final appointment anticipated in July, 2012. Pending approval of this appointment, immediate steps need to be taken to accommodate an additional courtroom and chamber set on the second floor of the Justice and Law Enforcement Center - North (see Block Diagrams).

The imminent addition of a seventh County Court Judge will create an urgent need for an additional courtroom, judge's chamber set and jury room. The new courtroom is planned to be located where the Juvenile Probation Office is currently located on the 2nd Floor of the Justice and Law Enforcement Center - North. This is also the area where secured public access to the 2nd Floor of the JLEC-South via the new skywalk will occur. The most expedient method of allowing the design and construction of an additional courtroom, judge's chamber set and jury room will be to relocate the Juvenile Probation Office off campus, but in close proximity to the JLEC.

Interim use of the in-custody arraignment courtroom (#10) in the LADF by County Court is problematic due to significant structural renovations needed in the floor and ceiling areas immediately surrounding the courtroom. Employee and public safety would potentially be comprised under this scenario. In addition, public restrooms may not be available during the renovation work.

Existing Location: Justice & Law Enforcement Center-North), 2nd Floor

Proposed Location: LADF (Justice & Law Enforcement Center-North & South), 2nd Floor

Space Needs Summary

Existing NASF	Add'l Staff	LADF Re-Use Plan NASF
29,095	2	See Block Diagrams

Lancaster County Jail Re-Use Study 2012 Director Survey

GENERAL INFORMATION

Code No.: 8.0

Department: Lancaster County Court Phone 4024417295

Director/Contact Becky Bruckner Email bbruckner@lancaster.ne.gov

Division Name (if any) _____ Location Hall of Justice/2nd floor

PERSONNEL DATA

Existing Full Time Employees 48 Projected Full Time in 2022

48

Existing Part Time/Volunteer 0 Projected Part Time in 2022

0

EXISTING 2012 FACILITIES DATA

Please provide a list of the existing spaces that make up your department or division. To the best of your ability, please indicate their location on a floor plan (if attached).

EXISTING FACILITIES	No. Staff working in the space	No. of spaces	NSF each space	Total NSF
Reception/Waiting/Lobby	2	2		
Open Staff Work Area (systems furniture workstations)	36	1		
Meeting/Conference Room	0	2		
Copy/Workroom	0	2		
File Room	0	1		
Director's Office	1	1		
Judges/Staff Offices	16	16		
Break Room/Kitchenette	0	1		
Miscellaneous Spaces: list individually below				
Jury rooms	0	4		
TOTALS	55	30		

SPACE NEEDS: 2022

What are the main factors influencing your projected growth in staffing or space? Number of cases filed. _____

Please list your projected space needs for the year 2022.

PROJECTED FACILITY NEEDS: Year 2022	No. Staff working in the space	No. of spaces	NSF each space	Total NSF
Reception/Waiting/Lobby	2	2		
Open Staff Work Area (systems furniture workstations)	36	1		
Meeting/Conference Room	0	2		
Copy/Workroom	0	2		
File Room	0	1		
Director's Office	1	1		
Staff Offices	18	18		
Break Room/Kitchenette	0	1		
Miscellaneous Spaces: list individually below				
Jury rooms	0	5		
TOTALS	57	33		

DEPARTMENT PROXIMITY & PUBLIC VISITORS

1. In your opinion, what other department or division does your department need to be located near and for what reasons? (e.g. access, efficiency, convenience, security) It is certainly more convenient to be located near both prosecuting attorney offices (County and City attorney) as we are know. It is more efficient to be located near the public defender office as well as communication corrections. Paper work goes back and forth several times each day but we also send defendants to any of their office daily.

2. What is the typical number of public visitors to your department that need to be accommodated at one time varies greatly as it depends on what is set in each courtroom for the

day as well as the number of people who may come for other reasons such as paying a fine, filing motions, getting a warrant recalled, requesting copies of a file, etc.

3. The best thing about your current location is: Lancaster County Court is located near the agencies we deal with the most.

4. The worst thing about your current location is: Parking or lack thereof

5. General comments and suggestions regarding the location of your department or division:

DEPARTMENTAL PARKING & STORAGE NEEDS

Please provide a list of your department-owned vehicles by general type, number, and parking location.

DEPARTMENTAL VEHICLES (general type)	No. Vehicles	Parking Lot or Garage Location
TOTAL		

If you lease off-site storage, please provide the following:

OFF-SITE STORAGE (type)	SF	Storage Location	Annual Lease Cost
TOTAL			

Please estimate your departmental vehicle and storage needs for 10 years: Lancaster County court does not have any departmental vehicles. However, the administrator and all judges park in the

parking garage under the city/county building. Six supervisors park in the _____lower level of the parking garage north of our building. All other employees parking in the lot south of the current jail location. _____

GENERAL COMMENTS (building / office space)

1. The best thing about your existing facility is close proximity to agencies we work with most frequently and we have security at the main entrance to the building.
2. The worst thing about your existing facility is: Parking is often a problem.
3. In your opinion, what events, changes, trends, or policies are likely to impact your facility requirements by 2022 (e.g. mergers, technology, security, legislation, grants, reorganization, records management, etc.). Please elaborate: We expect that the legislature will approve an additional judge for Lancaster County this year which would bring about the previously stated needed for an additional courtroom, judge's office, staff office and jury room.

Please provide responses by January 31, e-mail to jkay@sinclairhille.com or fax to 402-476-8341

9.0 CLERK OF THE DISTRICT COURT

Contact: Sue Kirkland
Chuck Salem

Description:

Each county in the State of Nebraska has a Clerk of the District Court performing the administrative duties associated with District Court. Besides being the administrative officer of the court, the Clerk of the District Court is responsible for the record keeping and collection of child support payments, the record keeping of criminal and civil cases, maintenance of the court's dockets and processing judgments.

The Clerk of the District Court has mitigated growth in workload through e-filing and scanning of documents. As a result, no additional growth in office space is required at this time. However, the Clerk has requested an additional 250 square-feet of storage space in the renovated LADF (Justice & Law Enforcement Center - South).

Existing Location: Justice & Law Enforcement Center-North), 3rd Floor

Proposed Location: Offices - Justice & Law Enforcement Center-North), 3rd Floor
Storage - LADF (Justice & Law Enforcement Center- South), 3rd Floor

Space Needs Summary

Existing NASF	Add'l Staff	LADF Re-Use Plan NASF
5,936	2	6,186

Lancaster County Jail Re-Use Study 2012
Director Survey
SINCLAIR HILLE ARCHITECTS

GENERAL INFORMATION

Code No.: 9.0

Department: Clerk of the District Ct. Phone 441-7328
 Director/Contact Sue Kirkland Email skirkland@lancoستر.ne.gov
 Division Name (if any) _____ Location 575 So. 10th

PERSONNEL DATA

Existing Full Time Employees 24 Projected Full Time in 2022 26
 Existing Part Time/Volunteer 1 Projected Part Time in 2022 0

EXISTING 2012 FACILITIES DATA

Please provide a list of the existing spaces that make up your department or division. To the best of your ability, please indicate their location on a floor plan (if attached).

EXISTING FACILITIES	No. Staff working in the space	No. of spaces	NSF each space	Total NSF
Reception/Waiting/Lobby				
Open Staff Work Area (systems furniture workstations)	16	18	50	900
Meeting/Conference Room				
Copy/Workroom				
File Room	2	2	80	160
Director's Office	1	1	250	250
Staff Offices	5	5	250	1250
Break Room/Kitchenette			400	400
Miscellaneous Spaces: list individually below				
TOTALS	<u>24</u>	<u>24</u>		<u>2960</u>

SPACE NEEDS: 2022

What are the main factors influencing your projected growth in staffing or space?

We will have more staff if District Court Judges are added

Please list your projected space needs for the year 2022.

PROJECTED FACILITY NEEDS: Year 2022	No. Staff working in the space	No. of spaces	Net sq. ft NSF each space	Total NSF
Reception/Waiting/Lobby				
Open Staff Work Area (systems furniture workstations)	18	18	50	900
Meeting/Conference Room				
Copy/Workroom				
File Room	2	2	80	160
Director's Office	1	1	250	250
Staff Offices	5	5	250	1250
Break Room/Kitchenette			400	400
Miscellaneous Spaces: list individually below				
TOTALS				

DEPARTMENT PROXIMITY & PUBLIC VISITORS

1. In your opinion, what other department or division does your department need to be located near and for what reasons? (e.g. access, efficiency, convenience, security)

District Court Judge's Offices

2. What is the typical number of public visitors to your department that need to be accommodated at one time 10

3. The best thing about your current location is: Deputy Sheriffs near office, Close to Court System, Metal Detector security on 1st Floor

4. The worst thing about your current location is: Parking for Walk-ins

5. General comments and suggestions regarding the location of your department or division: We are only asking for addition file store nearby

DEPARTMENTAL PARKING & STORAGE NEEDS

Please provide a list of your department-owned vehicles by general type, number, and parking location.

DEPARTMENTAL VEHICLES (general type)	No. Vehicles	Parking Lot or Garage Location
TOTAL	0	

If you lease off-site storage, please provide the following:

OFF SITE STORAGE (type)	SF	Storage Location	Annual Lease Cost
TOTAL			

Please estimate your departmental vehicle and storage needs for 10 years:

GENERAL COMMENTS (building / office space)

1. The best thing about your existing facility is: See Page 3

2. The worst thing about your existing facility is: See Page 3

3. In your opinion, what events, changes, trends, or policies are likely to impact your facility requirements by 2022 (e.g. mergers, technology, security, legislation, grants, reorganization, records management, etc.). Please elaborate: Additional

Judges and Court Rooms would increase our needs

E-Filing may decrease our needs

Please provide responses by **January 31**, e-mail to jkay@sinclairhille.com or fax to 402-476-8341

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10.0 JUVENILE COURT

Contacts: Theresa Emmert
Judge Reggie Ryder

Description:

Juvenile Court is located on the fourth floor of the Justice and Law Enforcement Center. Expansion and interior renovation of Juvenile Court was completed in 2009 following the appointment of a fourth Juvenile Court Judge in 2007. As a result, Juvenile Court has no immediate space needs until such time a fifth judge is added to the system. Based on the historical pattern of the last two appointments (1997 and 2007), it is reasonable to estimate that a fifth judge may be necessary between 2017 and 2020. At this time, expansion of the court can occur on the fourth floor following the relocation of the County Attorney's office to the LADF (Justice and Law Enforcement Center-South). Preliminary space planning conducted during this study indicates that two courtrooms (with supporting judge's chambers) can be accommodated in the County Attorney space.

Proximity to Juvenile Probation is also critical to the efficient management of Juvenile Court. Juvenile Court and Juvenile Probation personnel have daily face-to-face interaction, often on a short notice basis. This plan recommends co-locating Juvenile Probation on the fourth floor with Juvenile Court, essentially creating a "Juvenile Justice Floor".

Existing Location: Justice & Law Enforcement Center-North, 4th Floor

Proposed Location: Justice & Law Enforcement Center-North, 4th Floor

Space Needs Summary

Existing NASF	Add'l Staff	LADF Re-Use Plan NASF
12,632	4	See Block Diagrams

Lancaster County Jail Re-Use Study 2012 Director Survey

10.0

GENERAL INFORMATION

Code No.: _____

Department: Juvenile Court Phone (402) 441-6928
 Director/Contact Theresa Emmert Email t Emmert @ lancaster .nc gov
 Division Name (if any) _____ Location Justice + Law Enf. Center

PERSONNEL DATA

Existing Full Time Employees 16 Projected Full Time in 2022 20
 Existing Part Time/Volunteer 0 Projected Part Time in 2022 _____

EXISTING 2012 FACILITIES DATA

Please provide a list of the existing spaces that make up your department or division.
 To the best of your ability, please indicate their location on a floor plan (if attached).

EXISTING FACILITIES	No. Staff working in the space	No. of spaces	NSF each space	Total NSF
Reception/Waiting/Lobby	1			
Open Staff Work Area (systems furniture workstations)	2			
Meeting/Conference Room				
Copy/Workroom				
File Room				
Director's Office	1			
Staff Offices				
Break Room/Kitchenette				
Miscellaneous Spaces: list individually below				
<u>Judges Chambers</u>	<u>4</u>			
<u>Bailiff offices</u>	<u>4</u>			
<u>Court Reporter offices</u>	<u>4</u>			
TOTALS	<u>16</u>			

SPACE NEEDS: 2022

What are the main factors influencing your projected growth in staffing or space?

Increasing population numbers and Juvenile Court filings

Please list your projected space needs for the year 2022.

PROJECTED FACILITY NEEDS: Year 2022	No. Staff working in the space	No. of spaces	NSF each space	Total NSF
Reception/Waiting/Lobby	<i>1</i>			
Open Staff Work Area (systems furniture workstations)	<i>3</i>			
Meeting/Conference Room				
Copy/Workroom				
File Room				
Director's Office	<i>1</i>			
Staff Offices				
Break Room/Kitchenette				
Miscellaneous Spaces: list individually below				
<i>Judges Chambers</i>	<i>5</i>			
<i>Bailiff Offices</i>	<i>5</i>			
<i>Court Reporter Offices</i>	<i>5</i>			
TOTALS	<i>20</i>			

DEPARTMENT PROXIMITY & PUBLIC VISITORS

1. In your opinion, what other department or division does your department need to be located near and for what reasons? (e.g. access, efficiency, convenience, security)

Juvenile Probation - efficiency, convenience

2. What is the typical number of public visitors to your department that need to be accommodated at one time 30-40

3. The best thing about your current location is: _____

4. The worst thing about your current location is: _____

5. General comments and suggestions regarding the location of your department or division: _____

DEPARTMENTAL PARKING & STORAGE NEEDS

Please provide a list of your department-owned vehicles by general type, number, and parking location.

DEPARTMENTAL VEHICLES (general type)	No. Vehicles	Parking Lot or Garage Location
<i>No Dept owned vehicles</i>		
TOTAL		

If you lease off-site storage, please provide the following:

OFF-SITE STORAGE (type)	SF	Storage Location	Annual Lease Cost
N/A			
TOTAL			

Please estimate your departmental vehicle and storage needs for 10 years:

South lot - 4 parking spots
 North lot - 10 parking spots
 Secure lot (under City/County Bldg) - 6 parking spots

GENERAL COMMENTS (building / office space)

- The best thing about your existing facility is: _____

- The worst thing about your existing facility is: _____

- In your opinion, what events, changes, trends, or policies are likely to impact your facility requirements by 2022 (e.g. mergers, technology, security, legislation, grants, reorganization, records management, etc.). Please elaborate: _____

Please provide responses by **January 31**, e-mail to jkay@sinclairhille.com or fax to 402-476-8341

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11.0 JUVENILE PROBATION

Contacts: Lori Griggs

Description:

This plan recommends co-locating Juvenile Probation on the fourth floor with Juvenile Court, essentially creating a "Juvenile Justice Floor". Juvenile Probation staff attend an average of 80 hearings per day in Juvenile Court. Therefore, the optimal solution is to locate them on the same floor. However, a temporary relocation will be necessary to allow expansion of County Court. The imminent addition of a seventh County Court Judge creates an urgent need for an additional courtroom, judge's chamber set and jury room. The new courtroom is planned to be located where the Juvenile Probation Office is currently situated on the 2nd Floor of the Justice and Law Enforcement Center - North. This is also the area where secured public access to the 2nd Floor of the JLEC-South via the new skywalk will occur. The most expedient method of allowing the design and expansion of County Court will be to temporarily relocate the Juvenile Probation Office off campus, but in close proximity to the Justice and Law Enforcement Center.

Proximity to Juvenile Drug Court is also critical. Juvenile Probation staff attend a significant number of meetings in Juvenile Drug Court, which is currently located on the first floor of the County-City Government Building.

Additionally, Juvenile Probation is experiencing overcrowding in their current location. Additional offices are necessary for probation officers and their current offices are undersized. Future office space should be increased in size from the current 80SF to 120SF in order to accommodate in-office conferences with youth and their parents. The larger office size is also desirable for security reasons in order to create more distance between staff and potentially volatile youth. Other space needs include a larger waiting area and storage room.

Adult Probation is currently providing a drug technician staff member on loan to Juvenile Drug Court. The concept of a "Drug Test Reporting Center" involving Adult Probation (7.0 & 7.1) and Community Corrections (12.0 & 12.1) has been recommended in this Reuse Plan. Juvenile Probation requests that coordination of juvenile drug testing be coordinated when the Reporting Center concept is implemented.

Existing Location: Justice & Law Enforcement Center-North), 2nd Floor

Proposed Location: Interim - Off-Campus Location

Permanent - Justice & Law Enforcement Center-North), 4th Floor

Space Needs Summary

Existing NASF	Add'l Staff	LADF Re-Use Plan NASF
3,471	5	5,300

Lancaster County Jail Re-Use Study 2012 Director Survey

GENERAL INFORMATION

Code No.: 11.0

Department: Juvenile Probation Phone 402-441-7383

Director/Contact Lori Griggs

Email lori.griggs@nebraska.gov

Division Name (if any) _____ Location
575 S. 10th – Rm 2301

PERSONNEL DATA

Existing Full Time Employees 19 Projected Full Time in 2022 24

Existing Part Time/Volunteer 1 Projected Part Time in 2022 2

EXISTING 2012 FACILITIES DATA

Please provide a list of the existing spaces that make up your department or division.
To the best of your ability, please indicate their location on a floor plan (if attached).

EXISTING FACILITIES	No. Staff working in the space	No. of spaces	NSF each space	Total NSF
Reception/Waiting/Lobby		1	320	320
Open Staff Work Area (systems furniture workstations)	3	1	330	330
Meeting/Conference Room		1	352	352
Copy/Workroom		1	50	50
File Room		1	120	120
Director's Office		1	133	133
Staff Offices		13	80	1040
Break Room/Kitchenette		1	50	50
Miscellaneous Spaces: list individually below				
Hallways/closets/bathrooms			700	700
TOTALS			3,095	3,095

SPACE NEEDS: 2022

What are the main factors influencing your projected growth in staffing or space?
 The potential of taking on more juvenile offenders per potential re-organization of juvenile court supervision of cases (status offenders) or juvenile parole. The potential for a 5th juvenile court judge in the next 10 years would require additional juvenile probation staff.

Please list your projected space needs for the year 2022.

PROJECTED FACILITY NEEDS: Year 2022	No. Staff working in the space	No. of spaces	NSF each space	Total NSF
Reception/Waiting/Lobby		1	600	600
Open Staff Work Area (systems furniture workstations)	2	1	400	400
Meeting/Conference Room		1	600	600
Copy/Workroom		1	80	80
File Room		1	300	300
Director's Office		1	150	150
Staff Offices (<i>2 will be clerical offices</i>)	20	20	100	2,000
Break Room/Kitchenette		1	80	80
Miscellaneous Spaces: list individually below				
Hallways, bathrooms, closet – extra storage			1,000	1,000
Drug testing room	1	1	100	100
TOTALS			5,310	5,310

DEPARTMENT PROXIMITY & PUBLIC VISITORS

1. In your opinion, what other department or division does your department need to be located near and for what reasons? (e.g. access, efficiency, convenience, security)

Priority is Juvenile Court – youth are sent down to our office from Juvenile Court daily and anywhere from 3 to 15 cases each day. If attorneys don't bring them down, sometimes families just leave the building and we are therefore unable to complete our intake paperwork. Some youth need immediate drug test and they are able to get out of this if they don't stop down. Being next to the Juvenile Court would make it easier for court staff or attorneys to guide them directly to our front door. We would also be able to attend hearings at the last minute and do last minute drug test on youth before a hearing. We not only attend hearings but have the judges sign sanctions and affidavits on a daily basis plus have conversations with them.

2. What is the typical number of public visitors to your department that need to be accommodated at one time _____ 10-15.
3. The best thing about your current location is: _____ in the courthouse and 2 floors away from the Juvenile Court judges.

4. The worst thing about your current location is: _____ not able to have after- hours meetings or groups due to building security shut down at 5:00 p.m.

5. General comments and suggestions regarding the location of your department or division: _____ We have generally been very satisfied – just growing our of our space and need more offices and slightly bigger offices.

DEPARTMENTAL PARKING & STORAGE NEEDS

Please provide a list of your department-owned vehicles by general type, number, and parking location. .

DEPARTMENTAL VEHICLES (general type)	No. Vehicles	Parking Lot or Garage Location
State Vehicle	1	Green tag (west parking lot)
TOTAL	1	

If you lease off-site storage, please provide the following:

OFF-SITE STORAGE (type)	SF	Storage Location	Annual Lease Cost
None			
TOTAL			

Please estimate your departmental vehicle and storage needs for 10 years:

_____ possibly expands to 2 state vehicles.

GENERAL COMMENTS (building / office space)

1. The best thing about your existing facility is: our own bathrooms for drug testing.

2. The worst thing about your existing facility is: _____staff offices are too small to work comfortably and interview a youth and parents. 80 sq. feet is too small for this function.

3. In your opinion, what events, changes, trends, or policies are likely to impact your facility requirements by 2022 (e.g. mergers, technology, security, legislation, grants, reorganization, records management, etc.). Please elaborate:

It is possible that the Supreme Court / Probation Department would take over the responsibility of supervising juveniles released on parole from the YRTC's and is also possible through legislation to fund services for youth on probation. More youth could be served at the probation level and not be made state wards just to access funding for therapy, services, etc.

Please provide responses by **January 31**, e-mail to jkay@sinclairhille.com or fax to 402-476-8341

12.0 COMMUNITY CORRECTIONS - ADMINISTRATION

Contacts: Kim Etherton

Description:

The administrative offices of Community Correction are currently located on the first floor of the Courthouse Plaza building (633 So. 9th Street). The Adult Drug Court program supervised by Community Corrections is currently housed in the 9th & "J" Street building. Community Corrections offers viable alternatives to costly incarceration. With jail overcrowding initiatives at the forefront, more and more people are diverted to Community Corrections programs. These programs directly interact with Adult Probation activities, and while not duplicative, close proximity to Adult Probation could create the sharing of common resources. Examples include group therapy rooms, security and chemical testing.

The chemical testing requirements of both Community Corrections Adult Drug Court and Adult Probation can be combined into a Drug Test Reporting Center in the lower level of the LADF (Justice & Law Enforcement Center-South). The joint "Reporting Center" would be accessed through a separate, discreet entrance on the south side of the LADF.

Existing Location: Administration - Courthouse Plaza, 633 So. 9th Street, 1st Floor
Adult Drug Court - 9th & "J" Street Building

Proposed Location: Administration - LADF (Justice & Law Enforcement Center-South), 1st Floor
Adult Drug Court - LADF (Justice & Law Enforcement Center-South), Lower Level

Space Needs Summary

Existing NASF	Add'l Staff	LADF Re-Use Plan NASF
4,950 - Admin.	4	36,320 Community Corrections combined w/Adult Probation

Lancaster County Jail Re-Use Study 2012 Director Survey

GENERAL INFORMATION

Code No.: 12.0

Department: **Community Corrections** Phone (402) 441-3603
 Director/Contact: Kim Etherton Email KEtherton@lancaster.ne.gov
 Division Name (if any) **Alternatives to Incarceration** Location: 633 S. Ninth

PERSONNEL DATA

Existing Full Time Employees	16	Projected Full Time in 2022	20
Existing Part Time/Volunteer	2+	Projected Part Time in 2022	2+

EXISTING 2012 FACILITIES DATA

Please provide a list of the existing spaces that make up your department or division.
 To the best of your ability, please indicate their location on a floor plan (if attached).

EXISTING FACILITIES	No. Staff working in the space	No. of spaces	NSF each space	Total NSF
Reception/Waiting/Lobby	2	1		
Open Staff Work Area (systems furniture workstations)	3	2		
*Meeting/Conference Room	4	2		
Copy/Workroom	0	1		
File Room	0	2		
Director's Office	1	1		
Staff Offices	8	7		
Break Room/Kitchenette	0	1		
Miscellaneous Spaces: list individually below				
*Field officers currently share a conference room turned into workstations				
Drug testing area; including restrooms,		1		
Volunteer workspace for court reminder calls and data entry assignments	(+)	1		
Storage space for drug testing supplies and electronic monitoring equipment		1		
TOTALS	18+	20		

SPACE NEEDS: 2022

What are the main factors influencing your projected growth in staffing or space?

Possible additional alternative programs being taken on by County:

- Diversion service
- veterans programming
- courts expanding use of current alternatives
- legislative changes that place mandatory sentencing requirements on specific offenses.

Please list your projected space needs for the year 2022.

PROJECTED FACILITY NEEDS: Year 2022	No. Staff working in the space	No. of spaces	NSF each space	Total NSF
Reception/Waiting/Lobby	2	1		
Open Staff Work Area (systems furniture workstations)	5+	5+		
Meeting/Conference Room	0	2		
Copy/Workroom	0	1		
File Room	0	2		
Director's Office	1	1		
Staff Offices	11	10		
Break Room/Kitchenette	0	1		
Miscellaneous Spaces: list individually below				
Drug testing area; including restrooms, testing area and staff workspace rug testing	2	2+		
TOTALS	22	25+		

DEPARTMENT PROXIMITY & PUBLIC VISITORS

1. In your opinion, what other department or division does your department need to be located near and for what reasons? (e.g. access, efficiency, convenience, security)

Being near the County and District court is necessary for efficiency and convenience as staff are there daily. We also are at the jail on a daily basis (but that is not as important as being near the courts).

2. What is the typical number of public visitors to your department that need to be accommodated at one time: 6-10 at a given time; there is generally a number of people in our waiting room at any give time.

3. The best thing about your current location is: Close to courts, jail and bus route.

4. The worst thing about your current location is: Do not have all programs at one location. Sharing resources can be cumbersome.

5. General comments and suggestions regarding the location of your department or division:

It would make a lot of sense, if probation is moving to this space, to co-exist. Resource sharing would provide cost savings for the County and the State and improve access for the consumer.

DEPARTMENTAL PARKING & STORAGE NEEDS

Please provide a list of your department-owned vehicles by general type, number, and parking location.

DEPARTMENTAL VEHICLES (general type)	No. Vehicles	Parking Lot or Garage Location
Cars and SUVs	6	lot south of 633 S. 9 th Street
TOTAL	6	

If you lease off-site storage, please provide the following:

OFF-SITE STORAGE (type)	SF	Storage Location	Annual Lease Cost
TOTAL			

Please estimate your departmental vehicle and storage needs for 10 years:

GENERAL COMMENTS (building / office space)

1. The best thing about your existing facility is: Office space has plenty of daylight and is a pleasant place for participants to visit (not sterile or threatening).
2. The worst thing about your existing facility is: the heating and cooling system is unpredictable and often you dress for the opposite season. It also has a very bad sewer smell lingering in the air.
3. In your opinion, what events, changes, trends, or policies are likely to impact your facility requirements by 2022 (e.g. mergers, technology, security, legislation, grants, reorganization, records management, etc.). Please elaborate: _____
I would suggest that funding will have the biggest impact on this department. It is a non-mandated service and one that is always being looked at for reduction when budgets are tight.

Please provide responses by **January 31**, e-mail to jkay@sinclairhille.com or fax to 402-476-8341

12.1 COMMUNITY CORRECTIONS - ADULT DRUG COURT

Contacts: Kim Etherton

Description:

The Adult Drug Court program supervised by Community Corrections is currently housed in the 9th & "J" Street building. The administrative offices of Community Correction are currently located on the first floor of the Courthouse Plaza building (633 So. 9th Street). Community Corrections offers viable alternatives to costly incarceration. With jail overcrowding initiatives at the forefront, more and more people are diverted to Community Corrections programs. These programs directly interact with Adult Probation activities, and while not duplicative, close proximity to Adult Probation could create the sharing of common resources. Examples include group therapy rooms, security and chemical testing.

The chemical testing requirements of both Community Corrections Adult Drug Court and Adult Probation can be combined into a Drug Test Reporting Center in the lower level of the LADF (Justice & Law Enforcement Center-South). The joint "Reporting Center" would be accessed through a separate, discreet entrance on the south side of the LADF.

Existing Location: Adult Drug Court - 9th & "J" Street Building
Administration - Courthouse Plaza, 633 So. 9th Street, 1st Floor

Proposed Location: Adult Drug Court - LADF (Justice & Law Enforcement Center-South), Lower Level
Administration - LADF (Justice & Law Enforcement Center-South), 1st Floor

Space Needs Summary

Existing NASF	Add'l Staff	LADF Re-Use Plan NASF
4,722	2	36,320 Community Corrections combined w/Adult Probation

**Lancaster County Jail Re-Use Study 2012
Director Survey**

GENERAL INFORMATION

Code No.: 12.1

Department: **Community Corrections** Phone (402) 441-3603
 Director/Contact: Kim Etherton Email KEtherton@lancaster.ne.gov
 Division Name (if any) **Adult Drug Court** Location: 555 S. 9th Street

PERSONNEL DATA

Existing Full Time Employees	9	Projected Full Time in 2022	11
Existing Part Time/Volunteer	4	Projected Part Time in 2022	4

EXISTING 2012 FACILITIES DATA

Please provide a list of the existing spaces that make up your department or division.
 To the best of your ability, please indicate their location on a floor plan (if attached).

EXISTING FACILITIES	No. Staff working in the space	No. of spaces	NSF each space	Total NSF
Reception/Waiting/Lobby	1	1		
*Open Staff Work Area (systems furniture workstations)	0	1		
Meeting/Conference Room	0	2		
Copy/Workroom	0	1		
File Room	0	1		
Director's Office	0	0		
Staff Offices	8	7		
Break Room/Kitchenette	0	1		
Miscellaneous Spaces: list individually below				
*Computer access area for client use.	0	1		
Drug testing area; including restrooms,	4	2		
Storage space for drug testing supplies		1		
TOTALS	13	17		

SPACE NEEDS: 2022

What are the main factors influencing your projected growth in staffing or space?

Please list your projected space needs for the year 2022.

PROJECTED FACILITY NEEDS: Year 2022	No. Staff working in the space	No. of spaces	NSF each space	Total NSF
Reception/Waiting/Lobby	1	1		
Open Staff Work Area (systems furniture workstations)		1		
Meeting/Conference Room	0	3		
Copy/Workroom	0	1		
File Room	0	1		
Director's Office	0	0		
Staff Offices	10	10		
Break Room/Kitchenette	0	1		
Miscellaneous Spaces: list individually below				
Drug testing area; including restrooms, testing area and staff workspace rug testing	4	1		
TOTALS	15	19		

DEPARTMENT PROXIMITY & PUBLIC VISITORS

1. In your opinion, what other department or division does your department need to be located near and for what reasons? (e.g. access, efficiency, convenience, security)

Being near the District court is necessary for efficiency and convenience. There is also, at a minimum, weekly contact with the County Attorney and Public Defender offices.

2. What is the typical number of public visitors to your department that need to be accommodated at one time: 6-10 at a given time; there is generally a number of people in our waiting room at any give time to check in with staff. However, on drug testing days (most days of the week), the drug testing area will see 15-20 people at a time.

3. The best thing about your current location is: Close to courts, jail and bus route.

4. The worst thing about your current location is: Do not have all programs at one location. Sharing resources can be cumbersome.

5. General comments and suggestions regarding the location of your department or division:
 It would make a lot of sense, if probation is moving to this space, to co-exist. Resource sharing would provide cost savings for the County and the State and improve access for the consumer.

DEPARTMENTAL PARKING & STORAGE NEEDS

Please provide a list of your department-owned vehicles by general type, number, and parking location.

DEPARTMENTAL VEHICLES (general type)	No. Vehicles	Parking Lot or Garage Location
share cars with Alternatives		
TOTAL		

If you lease off-site storage, please provide the following:

OFF-SITE STORAGE (type)	SF	Storage Location	Annual Lease Cost
Closed files		stored at Records and Information Management	NA
TOTAL			

Please estimate your departmental vehicle and storage needs for 10 years:

GENERAL COMMENTS (building / office space)

1. The best thing about your existing facility is: Office space has plenty of daylight. Drug testing facilities can accommodate large numbers of participants that show for testing.
2. The worst thing about your existing facility is: the heating and cooling system is unpredictable, lots of cockroaches and the paint is really quite ugly (government grey).
3. In your opinion, what events, changes, trends, or policies are likely to impact your facility requirements by 2022 (e.g. mergers, technology, security, legislation, grants, reorganization, records management, etc.). Please elaborate: _____
 I would suggest that funding will have the biggest impact on this department. It is a non-mandated service and one that is always being looked at for reduction when budgets are tight. It is also a program that could be taken over by state probation and thus would still need a home as the County is responsible for the administrative overhead of Probation programs.

Please provide responses by **January 31**, e-mail to jkay@sinclairhille.com or fax to 402-476-8341

13.0 POLICE EVIDENCE STORAGE

Contacts: Pam Fittje

Description:

Police Evidence Storage is currently located in the lower level of the K Street Records Warehouse. Storage areas comprise approximately 15,000 square-feet of floor area, accessed through an overhead loading door. Secure access to the storage area is highly critical to preserve the chain of custody required for police evidence. Location in the K Street warehouse has facilitated this function. However, the primary purpose of the K Street Warehouse is to provide records storage and the Lancaster County Records Management Department projections indicate that available (unleased) storage space may be full by 2014. It is prudent, therefore, to plan for relocation of non-record storage occupants.

The Master Plan recommends that areas used for Police Evidence Storage in the lower levels of K Street be relocated into the LADF for interim storage in order to make room for additional County and State records storage in the building. However, this is not a long-term solution for Police Evidence Storage. The areas designated for LPD evidence storage in the LADF are located in the floor areas reserved for future court growth. This court growth is anticipated to occur between 2022 and 2024, creating an interim 10 to 12-year period for LPD evidence storage.

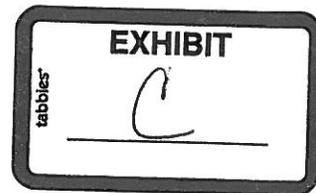
Beyond 2022, possible future options for LPD evidence storage include the construction of a new Police Storage facility in conjunction with other future public safety facilities (e.g. new police garage, new police precincts, new fire stations).

Existing Location: K Street Records Warehouse
Proposed Location: 10-12 years interim - Justice & Law Enforcement Center - South
 Permanent - TBD

Space Needs Summary

Existing NASF	Add'l Staff	LADF Re-Use Plan NASF
14,908	Not Provided	23,000 - interim

** A completed Space Needs Survey Form was not provided*



LANCASTER COUNTY, NEBRASKA

FINANCIAL STATEMENTS
WITH
SUPPLEMENTAL INFORMATION
AND
ACCOMPANYING INDEPENDENT AUDITORS' REPORTS

YEAR ENDED JUNE 30, 2011

BLAND & ASSOCIATES, P.C.
Certified Public Accountants

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**INDEPENDENT AUDITORS' REPORT ON
FINANCIAL STATEMENTS AND SUPPLEMENTAL
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

Board of Commissioners
Lancaster County, Nebraska

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Lancaster County, Nebraska (the County) as of and for the year ended June 30, 2011, which collectively comprise the County's financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the County as of June 30, 2011, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated February 29, 2012, on our consideration of the 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 should be considered in assessing the results of our audit.

The County has not presented Management's Discussion and Analysis that accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

**INDEPENDENT AUDITORS' REPORT ON
FINANCIAL STATEMENTS AND SUPPLEMENTAL
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**

The budgetary information on pages 47 through 49 is not a required part of the financial statements but is supplemental information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplemental information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's financial statements. The accompanying supplemental information on pages 50 through 71 is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying Schedule of Expenditures of Federal Awards on pages 50 through 52 is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments and Non-Profit Organizations, and is also not a required part of the financial statements of the County. The supplemental information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole. The Statements of Accountability on pages 62 through 71 have not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

BLAND + ASSOCIATES, P.C.

Omaha, Nebraska
February 29, 2012

LANCASTER COUNTY, NEBRASKA
STATEMENT OF NET ASSETS
June 30, 2011

ASSETS	Governmental Activities
CURRENT ASSETS	
Cash and Cash Equivalents	\$ 26,768,937
Certificates of Deposit	14,518,276
Interest Receivable	6,243
Due From Other Governmental Agencies	3,704,477
Patient and Insurance Receivable	
Less Allowance for Doubtful Accounts of \$248,959	111,998
Taxes Receivable	21,148,200
Total Current Assets	66,258,131
CAPITAL ASSETS	
Non-depreciable Capital Assets	
Land	10,041,791
Total Non-depreciable Capital Assets	10,041,791
Depreciable Capital Assets	
Less Accumulated Depreciation	158,249,850
Total Depreciable Capital Assets	(60,332,281)
Total Capital Assets	97,917,569
OTHER ASSETS	
Debt Issuance Costs, Net of Accumulated Amortization	20,730
	\$ 174,238,221
LIABILITIES AND NET ASSETS	
CURRENT LIABILITIES	
Accounts Payable	\$ 2,617,405
Accrued Interest Payable	8,099
Claims Liability	1,325,389
Accrued Salaries	2,261,651
Due to Other Governmental Agencies	125,000
Current Portion of Bonds Payable	330,000
Current Portion of Capital Lease Obligations	15,857
Deferred Revenue	52,352
Total Current Liabilities	6,735,753
LONG-TERM LIABILITIES	
Accrued Compensated Absences	6,834,057
Bonds Payable, Less Current Portion	1,066,966
Total Long-Term Liabilities	7,901,023
Total Liabilities	14,636,776
COMMITMENTS AND CONTINGENCIES	
	-
NET ASSETS	
Invested In Capital Assets, Net of Related Debt	106,546,537
Restricted for:	
Visitor Improvement	3,682,341
Rural Library Services	246,848
Building, Land and Road Maintenance	8,191,029
Veterans Aid	12,282
Alcohol Abuse	29,440
Drug Education	242,425
Economic Development	466,972
Debt Service	2,730,046
Capital Assets	1,997,637
Mental Health	1,383,395
Total Restricted	18,982,415
Unrestricted	34,072,493
Total Net Assets	159,601,445
	\$ 174,238,221

The accompanying notes to financial
statements are an integral part of these statements

LANCASTER COUNTY, NEBRASKA
STATEMENT OF ACTIVITIES
Year Ended June 30, 2011

	Program Revenues			Net (Expenses) Revenues and Change in Net Assets
				Primary Government
FUNCTIONS/PROGRAMS	Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities
General Government	\$ 85,113,504	\$ 27,266,352	\$ 2,353,841	\$ (55,493,311)
Community Development	1,525,964	-	-	(1,525,964)
Public Works	20,025,150	16,623,238	1,350,918	(2,050,994)
Public Health and Human Services	22,394,336	9,320,437	2,325,197	(10,748,702)
Culture and Recreation	1,448,076	24,758	-	(1,421,318)
Debt Service Interest	579,101	50,400	-	(528,701)
Total Functions/Programs	\$ 131,084,131	\$ 53,285,185	\$ 6,029,956	(71,768,990)
GENERAL REVENUES				
Taxes				
Property Tax	47,565,078			
Motor Vehicle Tax	6,530,634			
Inheritance Tax	6,700,528			
Homestead Exemption	1,199,803			
In-lieu-of Tax	1,523,730			
Carline/Airline Tax	214,056			
Insurance Tax	446,726			
MV Prorate Tax	135,788			
Lodging Tax	2,187,078			
Other				
State Aid to Counties	637,360			
Miscellaneous	1,841,063			
Intergovernmental	770,576			
Investment Income	403,115			
Transfers	276,057			
Total General Revenues	70,431,592			
CHANGE IN NET ASSETS	(1,337,398)			
NET ASSETS - BEGINNING OF THE YEAR, AS PREVIOUSLY STATED	160,130,549			
PRIOR PERIOD ADJUSTMENT	808,294			
NET ASSETS - BEGINNING OF THE YEAR, AS RESTATED	160,938,843			
NET ASSETS - END OF YEAR	\$ 159,601,445			

The accompanying notes to financial
statements are an integral part of these statements

LANCASTER COUNTY, NEBRASKA
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2011

ASSETS	Major Governmental Funds			Total Governmental Funds
	General Fund (011)	Bridge and Road Special (021)	Other Governmental Funds	
Cash and Cash Equivalents	\$ 825,608	\$ 4,989,208	\$ 15,474,876	\$ 21,289,692
Certificates of Deposit	13,228,276	1,290,000	-	14,518,276
Due From Other Governmental Agencies	1,390,388	167,958	2,118,520	3,676,866
Interest Receivable	4,791	1,452	-	6,243
Patient and Insurance Receivables, Net of Allowance for Doubtful Accounts of \$248,959	-	-	111,998	111,998
Taxes Receivable	19,448,231	-	1,699,969	21,148,200
	<u>\$ 34,897,294</u>	<u>\$ 6,448,618</u>	<u>\$ 19,405,363</u>	<u>\$ 60,751,275</u>
LIABILITIES AND FUND BALANCE				
LIABILITIES				
Accounts Payable	\$ 1,540,259	\$ 218,096	\$ 663,738	\$ 2,522,093
Accrued Salaries	1,686,915	80,694	489,211	2,256,820
Due To Other Governmental Agencies	-	-	125,000	125,000
Deferred Revenue	1,509,997	-	187,969	1,697,966
Total Liabilities	<u>4,837,171</u>	<u>298,790</u>	<u>1,465,918</u>	<u>6,601,879</u>
COMMITMENTS AND CONTINGENCIES				
	-	-	-	-
FUND BALANCE				
Restricted for:				
Visitor Improvement	-	-	3,682,341	3,682,341
Rural Library Services	-	-	246,848	246,848
Building, Land and Road Maintenance	-	6,149,828	2,041,201	8,191,029
Veterans Aid	-	-	12,282	12,282
Alcohol Abuse	-	-	29,440	29,440
Drug Education	-	-	242,425	242,425
Economic Development	-	-	466,972	466,972
Debt Service	-	-	2,730,046	2,730,046
Capital Assets	-	-	1,997,637	1,997,637
Mental Health	-	-	1,383,395	1,383,395
Total Restricted	-	<u>6,149,828</u>	<u>12,832,567</u>	<u>18,982,415</u>
Committed to:				
Property Tax Relief	-	-	1,823,092	1,823,092
Workers Compensation	-	-	382,325	382,325
Building Maintenance	-	-	711,630	711,630
Public Safety	297,762	-	-	297,762
Human Services	33,840	-	-	33,840
Public Works	26,750	-	-	26,750
General Government	26,253	-	-	26,253
Total Committed	<u>384,605</u>	-	<u>2,917,047</u>	<u>3,301,652</u>
Assigned for:				
Public Health and Human Services	-	-	2,189,811	2,189,811
Unassigned	<u>29,675,518</u>	-	-	<u>29,675,518</u>
Total Fund Balance	<u>\$ 30,060,123</u>	<u>\$ 6,149,828</u>	<u>\$ 17,939,445</u>	<u>\$ 54,149,396</u>
	<u>\$ 34,897,294</u>	<u>\$ 6,448,618</u>	<u>\$ 19,405,363</u>	<u>\$ 60,751,275</u>

The accompanying notes to financial statements are an integral part of these statements

LANCASTER COUNTY, NEBRASKA
RECONCILIATION OF THE BALANCE SHEET -
GOVERNMENTAL FUNDS TO THE STATEMENT OF NET ASSETS
June 30, 2011

Total Fund Balances - Governmental Funds	\$	54,149,396
Amounts reported in the governmental activities in the statement of net assets are different because:		
Capital assets are reported at historical cost, net of accumulated depreciation, on the statement of net assets, including internal service funds.		107,959,360
Debt issuance costs are reported at historical cost, net of accumulated amortization, on the statement of net assets, including internal service funds.		20,730
Internal service funds are used by the County to charge the cost of certain activities to individual funds. The assets and certain liabilities of the internal service funds are included in the governmental activities in the statement of net assets.		4,081,324
Property tax revenues, not collected within 60 days of the fiscal year end are not financial resources and, therefore, not reported as revenues in the governmental funds.		1,645,614
The issuance of bonds payable, net of bond discounts provides current financial resources to governmental funds, while the repayment of the principal consumes the current financial resources of governmental funds.		(1,396,966)
The following expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds:		
Capital lease obligations		(15,857)
Accrued compensated absences		(6,834,057)
Accrued interest payable		(8,099)
Net Assets - Governmental Activities	\$	<u>159,601,445</u>

The accompanying notes to financial
statements are an integral part of these statements

LANCASTER COUNTY, NEBRASKA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE
GOVERNMENTAL FUNDS
Year Ended June 30, 2011

	Major Governmental Funds			Total Governmental Funds
	General Fund (011)	Bridge and Special Road Fund (021)	Other Governmental Funds	
REVENUES				
Taxes	\$ 60,527,053	\$ -	\$ 6,088,688	\$ 66,615,741
Charges for Services	13,710,061	5,734,519	4,031,456	23,476,036
Federal Receipts	2,353,841	445,842	3,230,273	6,029,956
State Revenues	3,082,055	-	10,282,209	13,364,264
Medicaid/Medicare/MRO Reimbursements	-	-	4,544,488	4,544,488
License, Fees and Rental Income	67,987	-	1,434,104	1,502,091
Interest Income	309,882	42,457	42,794	395,133
Intergovernmental	440,393	-	330,183	770,576
Other	992,746	-	1,244,852	2,237,598
Total Revenues	<u>81,484,018</u>	<u>6,222,818</u>	<u>31,229,047</u>	<u>118,935,883</u>
EXPENDITURES				
General Government	75,539,898	-	444,970	75,984,868
Public Safety - Law Enforcement	-	-	-	-
Community Development	-	-	1,525,964	1,525,964
Public Works	-	10,152,884	11,111,622	21,264,506
Public Health and Human Services	-	-	22,209,034	22,209,034
Culture and Recreation	-	-	1,446,076	1,446,076
Debt Service	-	-	59,312	59,312
Total Expenditures	<u>75,539,898</u>	<u>10,152,884</u>	<u>36,796,978</u>	<u>122,489,760</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	5,944,120	(3,930,066)	(5,567,931)	(3,553,877)
OTHER FINANCING SOURCES (USES)				
Debt Payments	(15,331)	-	(320,000)	(335,331)
Proceeds from Sale of Capital Assets	-	-	9,531,526	9,531,526
Operating Transfers In	585,544	6,212,392	311,786	7,109,722
Operating Transfers Out	(6,249,865)	-	(859,856)	(7,109,721)
Transfers In - Public Building Commission	-	-	276,057	276,057
Transfers Out - City of Lincoln	-	-	(516,146)	(516,146)
Total Other Financing Sources (Uses)	<u>(5,679,652)</u>	<u>6,212,392</u>	<u>8,423,367</u>	<u>8,956,107</u>
CHANGE IN FUND BALANCE	264,468	2,282,326	2,855,436	5,402,230
FUND BALANCE - BEGINNING OF YEAR	<u>29,795,655</u>	<u>3,867,502</u>	<u>15,084,009</u>	<u>48,747,166</u>
FUND BALANCE - END OF YEAR	<u>\$ 30,060,123</u>	<u>\$ 6,149,828</u>	<u>\$ 17,939,445</u>	<u>\$ 54,149,396</u>

The accompanying notes to financial statements are an integral part of these statements.

LANCASTER COUNTY, NEBRASKA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGE IN FUND BALANCE OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
Year Ended June 30, 2011

Net Change in Fund Balances - Total Governmental Funds	\$	5,402,230
Amounts reported in the governmental activities in the statement of activities are different because:		
Capital outlays are reported as expenditures in the fund financial statements. However, they are presented as assets in the statement of activities and depreciated over their estimated economic lives:		
Capital outlays		3,465,550
Loss on disposals of capital assets		(4,655,440)
Current year depreciation expense for total capital assets		(4,039,866)
Governmental funds recognize property tax revenues as revenues when received within 60 days of the end of the fiscal year. However, in the statement of activities, property tax revenues are recognized based on the total taxes levied. This amount of property tax revenues is due to the County but not collected within 60 days of the fiscal year.		
		(112,321)
Debt payments are expenditures in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets:		
Bond payments		320,000
Capital lease payments		15,331
Governmental funds report the effect on issuance costs, premiums, and discounts when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.		
		(7,128)
Certain items reported in the statements of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds:		
Accrued compensated absences		(665,011)
Accrued interest expense		3,734
Internal service funds are used by the County to charge the costs of certain activities to individual funds. The activities of the internal service funds are included in the governmental activities in the statement of activities, net of depreciation expense and bond payments which are included above.		
		<u>(1,064,477)</u>
Change in Net Assets - Governmental Funds	\$	<u>(1,337,398)</u>

The accompanying notes to financial
statements are an integral part of these statements

LANCASTER COUNTY, NEBRASKA
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
June 30, 2011

ASSETS	Total Internal Service Funds
CURRENT ASSETS	
Cash and Cash Equivalents	\$ 5,479,245
Due From Other Governmental Agencies	27,611
Total Current Assets	5,506,856
	\$ 5,506,856
LIABILITIES AND NET ASSETS	
CURRENT LIABILITIES	
Accounts Payable	\$ 95,313
Claims Liability	1,325,389
Accrued Salaries	4,831
Total Current Liabilities	1,425,533
LONG-TERM LIABILITIES	
Accrued Compensated Absences	34,692
Total Long-Term Liabilities	34,692
Total Liabilities	1,460,225
COMMITMENTS AND CONTINGENCIES	
	-
NET ASSETS	
Unrestricted	4,046,631
Total Net Assets	4,046,631
	\$ 5,506,856

The accompanying notes to financial
statements are an integral part of these statements

LANCASTER COUNTY, NEBRASKA
STATEMENT OF REVENUES, EXPENSES, AND CHANGE IN NET ASSETS
PROPRIETARY FUNDS
Year Ended June 30, 2011

	<u>Total Internal Service Funds</u>
OPERATING REVENUES	
Charges for Services	\$ 10,398,306
Other	240,824
Total Operating Revenues	<u>10,639,130</u>
OPERATING EXPENSES	
Insurance	10,326,867
Contractual	1,194,687
Wages and Benefits	127,680
Other	57,156
Rental	4,591
Supplies	609
Total Operating Expenses	<u>11,711,590</u>
Operating Loss	(1,072,460)
NON-OPERATING REVENUES	
Interest Income	7,982
Total Non-Operating Revenues	<u>7,982</u>
CHANGE IN NET ASSETS	(1,064,478)
NET ASSETS - BEGINNING OF YEAR	<u>5,111,109</u>
NET ASSETS - END OF YEAR	<u><u>\$ 4,046,631</u></u>

The accompanying notes to financial
statements are an integral part of these statements

LANCASTER COUNTY, NEBRASKA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
Year Ended June 30, 2011

	Total Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES	
Received from User Charges	\$ 10,611,519
Payments for Employee Indemnity	(1,385,302)
Payments for Claims/Insurance	(10,034,591)
Net Cash Used In Operating Activities	(808,374)
CASH FLOWS FROM INVESTING ACTIVITIES	
Proceeds from Sale of Investments	348,065
Interest Received	10,685
Net Cash Provided By Investing Activities	358,750
Decrease In Cash And Cash Equivalents	(449,624)
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	5,928,869
CASH AND CASH EQUIVALENTS - END OF YEAR	\$ 5,479,245
RECONCILIATION OF OPERATING LOSS TO NET CASH USED IN OPERATING ACTIVITIES	
Operating Loss	\$ (1,072,460)
Adjustments to Reconcile Operating Loss to Net Cash Used In Operating Activities:	
Decrease In Current Assets:	
Due From Other Governmental Agencies	(27,611)
Increase (Decrease) In Current Liabilities:	
Accounts Payable	63,324
Claims Liability	228,952
Accrued Salaries	(2,264)
Accrued Compensated Absences	1,685
Net Cash Used In Operating Activities	\$ (808,374)

The accompanying notes to financial
statements are an integral part of these statements

LANCASTER COUNTY, NEBRASKA
STATEMENT OF NET ASSETS
FIDUCIARY FUNDS
June 30, 2011

ASSETS	Pension Trust Fund	Agency Funds
Investments	\$ 100,038,488	\$ 69,965,814
	<u>\$ 100,038,488</u>	<u>\$ 69,965,814</u>
LIABILITIES AND NET ASSETS		
LIABILITIES		
Due to Governmental Agencies	\$ -	\$ 69,965,814
NET ASSETS		
Held In Trust For Pension Benefits	100,038,488	-
	<u>\$ 100,038,488</u>	<u>\$ 69,965,814</u>

The accompanying notes to financial
statements are an integral part of these statements

LANCASTER COUNTY, NEBRASKA
STATEMENT OF CHANGE IN NET ASSETS
FIDUCIARY FUNDS
Year Ended June 30, 2011

	Pension Trust Fund
ADDITIONS	
Contributions:	
Employer	\$ 3,335,746
Employee	2,277,168
Forfeitures	128,795
Rollover	783,323
Military Catch-Up	13,697
	6,538,729
Investment Earnings:	
Net Increase in Fair Value of Investments	14,624,893
Dividends	652,559
Total Additions	21,816,181
DEDUCTIONS	
Benefit Payments	3,471,965
Forfeitures	128,807
Plan Expenses	515
Total Deductions	3,601,287
CHANGE IN NET ASSETS	18,214,894
NET ASSETS HELD IN TRUST FOR PENSION BENEFITS - BEGINNING OF YEAR	81,823,594
NET ASSETS HELD IN TRUST FOR PENSION BENEFITS - END OF YEAR	\$ 100,038,488

The accompanying notes to financial statements are an integral part of these statements

LANCASTER COUNTY, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2011

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of the significant accounting policies of Lancaster County, Nebraska (the County), is presented to assist in understanding the County's financial statements. The financial statements and notes are representations of the County's management who are responsible for their integrity and objectivity. These accounting policies conform to accounting principles generally accepted in the United States of America and have been consistently applied in the preparation of the financial statements.

Organization and Principal Activity

The County is a governmental entity established by the laws of the State of Nebraska. The County is a political subdivision of the State of Nebraska and is governed by a five member Board of Commissioners elected by the citizens of Lancaster County, Nebraska. The County's responsibilities include general social welfare; operation of a County health center; corrections; youth center; maintenance of streets and highways not within any incorporated city, village, or sanitary and improvement district; legal court-related activities; licensing, recording, and assessment of real property; tax collection for all Nebraska public entities within the County; conducting elections; and law enforcement.

Reporting Entity

The County follows the standards promulgated by Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*, and GASB Statement No. 39, *Determining Whether Certain Organizations are Component Units*, that define the financial reporting entity as the one consisting of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The accompanying financial statements include the transactions of the County's primary government, component units, and blended component units, as discussed below.

Primary Government

The primary government has a separately elected governing body, is legally separate, and is fiscally independent of other governments. The primary government of the County consists of all the organizations that comprise the legal entity.

LANCASTER COUNTY, NEBRASKA
NOTES TO FINANCIAL STATEMENTS (Continued)
Year Ended June 30, 2011

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Component Units

Component units are legally separate organizations for which the County is financially accountable and/or for which the nature and significance of their relationship with the County are such that exclusion would cause the financial statements to be misleading or incomplete. The County is considered to be financially accountable for an organization when either:

1. The County appoints a voting majority of the organization governing body and can impose its will on that organization, or
2. There is a potential for the organization to provide specific financial benefit to, or impose specific financial burden on the County.

Blended Component Unit

Despite being legally separate, component units that are so intertwined with the primary government that they are, in substance, the same as the primary government are reported as part of the primary government. The criteria for this determination are:

1. The component unit's governing body is substantially the same as the governing body of the primary government, and
2. The component unit provides services entirely or almost entirely to the primary government or otherwise exclusively, or almost exclusively, benefits the primary government by providing services that the primary government would have provided if they were not provided by the component unit.

Based on the criteria above, the County has not identified any component units.

Joint Ventures

The County has entered into three (3) multi-governmental arrangements creating three (3) entities that are governed by representatives from each of the participating governments. These entities are considered to be joint ventures. The County does not have an ongoing financial interest (equity interest); therefore, these joint ventures are not included in the financial statements of the County.

LANCASTER COUNTY, NEBRASKA
NOTES TO FINANCIAL STATEMENTS (Continued)
Year Ended June 30, 2011

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Joint Ventures (Continued)

Lincoln-Lancaster County Public Building Commission

In 1990, the City of Lincoln, Nebraska (the City) and the County, pursuant to State Statute, activated a separate governmental entity designated as the Lincoln-Lancaster County Public Building Commission (the Commission). The purpose of this joint venture is to design, acquire, construct, maintain, operate, improve, remodel, remove and reconstruct, so long as its corporate existence continues, public buildings, structures, or facilities for use jointly by the City and the County. The City and the County each appoint two members to the five-member Commission, with the fifth member being appointed by the other four members. All property held or acquired by the Commission is held or acquired in the name of the City and the County for use by the Commission in its corporate capacity. The Commission's costs of operation and debt service are funded through rental payments made by the City and the County based upon their proportionate occupancy of such buildings to the extent not covered by a maximum property tax levy of 1.7 cents for each \$100 of actual valuation of taxable property in the County.

As of June 30, 2011, the Commission had bonds outstanding of \$41,582,878 attributable to several bond issues. Proceeds from the bonds have been utilized by the Commission to acquire, construct, and/or renovate certain buildings occupied by the City and the County. The County's proportionate share of such buildings is recorded as capital assets on the books of the County.

Separate audited financial statements of the Commission may be obtained at the Lincoln-Lancaster County Public Building Commission, 920 "O" Street, Room 203, Lincoln, Nebraska 68508.

Lancaster County Fairgrounds Joint Public Agency

The Lancaster County Fairgrounds Joint Public Agency (the Agency) was established to acquire land and construct capital improvements thereon for the establishment and expansion of the Lancaster County Fairgrounds. The Agency is not accumulating significant financial resources and is not experiencing fiscal stress that could cause an additional financial benefit or burden to the County. The Board consists of five representatives, of whom the Lancaster County Agricultural Society (the Society) appoints three and the County appoints two.

Separate audited financial statements of the Agency, which include the financial statements of the Agency, may be obtained from the Lancaster County Agricultural Society, 4100 North 84th Street, Lincoln, Nebraska 68508.

LANCASTER COUNTY, NEBRASKA
NOTES TO FINANCIAL STATEMENTS (Continued)
Year Ended June 30, 2011

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Joint Ventures (Continued)

Lancaster County Correctional Facility Joint Public Agency

The Lancaster County Correctional Facility Joint Public Agency (the JPA) was created pursuant to the Joint Public Agency Act and a Joint Public Agency Agreement dated September 9, 2008 between the County and the City. The purpose of this joint venture is to finance the construction, equip and furnish new correctional facilities on land owned by the County and leased to the JPA pursuant to a Site Lease dated February 5, 2009 between the JPA and the County. The JPA will own the correctional facilities until the bonds are no longer outstanding, at which time the JPA will transfer ownership to the County. The JPA is governed by a four-member board consisting of the Chair and Vice Chair of the Lancaster County Board of Commissioners, the Mayor of Lincoln, and the Chair of the Lincoln City Council.

The JPA has two property tax levies. One levied on the assessed value of the County and the other levied on the assessed value of the City. The levy for the county portion was \$.010639 per \$100 of valuation and the levy for the city portion was \$.018878 for a combined levy of \$.029517. As of June 30, 2011, the JPA had bonds outstanding of \$60,546,621 attributable to one bond issuance.

Separate audited financial statements of the JPA may be obtained from the Lancaster County Budget Office, 555 South 10th Street, Suite 110, Lincoln, NE 68508.

Basis of Presentation

Financial Statements

The financial statements of the County include the government-wide and the fund financial statements. Prior to implementation of GASB Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*, the financial statements emphasized fund types and account groups. In the GASB Statement No. 34 reporting model, the focus is on the County as a whole in the government-wide financial statements, while reporting additional and detailed information about the County's major governmental funds in the fund financial statements.

Government-Wide Financial Statements

The government-wide financial statements (the statement of net assets and statement of activities) report information on all the non-fiduciary activities of the primary government and its component unit. Governmental activities are normally supported by taxes and intergovernmental revenues. Likewise, the primary government is reported separately from the County for which the primary government is financially accountable.

LANCASTER COUNTY, NEBRASKA
NOTES TO FINANCIAL STATEMENTS (Continued)
Year Ended June 30, 2011

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Presentation (Continued)

Government-Wide Financial Statements (Continued)

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Fund Financial Statements

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, liabilities, fund equity, revenues, and expenditures/expenses. Funds are organized into three major categories: governmental, proprietary, and fiduciary.

An emphasis is placed on major funds within the governmental and proprietary categories. The County considers its primary operating fund to be a major fund as well as those governmental funds that meet the following criteria: total assets, liabilities, revenues, or expenditures of that individual governmental fund are at least 10 percent of the corresponding total for all governmental funds combined. Major individual governmental funds are reported as separate columns in the fund financial statements as applicable.

Major fund reporting requirements do not apply to internal service funds. The combined totals for all internal service funds are reported separately in a single column on the face of the proprietary fund financial statements.

The funds of the financial reporting entity are described below:

Governmental Funds

General Fund

The General Fund is used to account for all activities of the County not included in other specified funds. The General Fund accounts for the normal recurring activities of the County (general government, health services, community services, etc.). These activities are funded primarily by tax revenues.

LANCASTER COUNTY, NEBRASKA
NOTES TO FINANCIAL STATEMENTS (Continued)
Year Ended June 30, 2011

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Presentation (Continued)

Special Revenue Funds

Special Revenue Funds are used to account for proceeds of the specific revenue sources (other than special assessments or major capital projects) that are legally restricted to expenditures for specified purposes or designated to finance particular functions or activities of the County.

Proprietary Funds

Internal Service Funds

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the County or to other governmental units on a cost-reimbursement basis.

Fiduciary Fund Types

Pension Trust Funds

Pension Trust Funds are used to report resources that are required to be held in trust for the members and beneficiaries of defined contribution plans.

Agency Funds

Agency Funds are used to report resources held by the County in a purely custodial capacity. Agency Funds typically involve only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments.

The County reports the following major governmental funds:

General Fund – The General Fund is the County’s main operating fund. It accounts for all governmental financial resources, except those required to be accounted for in another fund.

Bridge and Special Road Fund – The Bridge and Special Road Fund houses the County’s engineering department and is responsible for the accounting and oversight of infrastructure repairs.

LANCASTER COUNTY, NEBRASKA
NOTES TO FINANCIAL STATEMENTS (Continued)
Year Ended June 30, 2011

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus/Basis of Accounting

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes, sales taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this period, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Proceeds from long-term debt and acquisitions under capital leases are reported as other financing sources. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures, such as principal and interest on general long-term debt, and claims and judgments, are recognized under the modified accrual basis of accounting when the related liability is due.

The proprietary fund financial statements are accounted for using the economic resources measurement focus and the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred, regardless of the timing of the related cash flows.

Operating income reported in proprietary fund financial statements includes revenues and expenses related to the primary continuing operations of the fund. Principal operating revenues for proprietary funds are charges to governmental agencies for services.

Principal operating expenses are the costs of services and include administrative expenses and depreciation of capital assets. Other revenues and expenses are classified as non-operating in the financial statements.

Cash and Cash Equivalents

For financial statement purposes, all highly liquid investments with original maturities of three months or less, are considered cash equivalents.

LANCASTER COUNTY, NEBRASKA
NOTES TO FINANCIAL STATEMENTS (Continued)
Year Ended June 30, 2011

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Investments

In accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, investments are recorded at fair value. The County's investment policy allows investment in U.S. government obligations and short-term interest bearing investments consisting of certificates of deposit and other income producing securities. It is also the County's policy to report interest earned but not received in a separate account from the principal.

Taxes Receivable

Taxes receivable are all considered collectible by management. Based on prior experience with receipt of taxes, no allowance for doubtful accounts has been provided related to taxes receivable. Tax amounts not received within sixty days are considered deferred revenue in the governmental fund financial statements.

Capital Assets and Depreciation

Capital assets are those assets which have been acquired for general government purposes. Capital assets are recorded at historical cost or replacement cost if actual historical cost is not known. Contributed assets, including those from the federal government, are recorded at estimated fair value on the date received. The County's capitalization threshold for equipment, buildings, and infrastructure is \$5,000. Infrastructure assets include roads, bridges, and culverts. Depreciation is calculated using the straight-line method with a mid-month convention.

The estimated useful lives for capital assets are as follows:

	Years
Land improvements	20 - 50
Buildings	25 - 50
Machinery and equipment	5 - 20
Vehicles	8
Infrastructure	20 - 50

The County determined historical infrastructure costs by reference to historical records or by appraisal. Current cost is adjusted for the price change from the date of construction or acquisition to the current date.

LANCASTER COUNTY, NEBRASKA
NOTES TO FINANCIAL STATEMENTS (Continued)
Year Ended June 30, 2011

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Compensated Absences

It is the County's policy to permit employees to earn annual vacation and sick leave at various rates during their periods of employment. In the event of termination, an employee is reimbursed for accumulated vacation time up to a maximum carryover of 240 hours. Employees do not receive payment of unused sick leave upon termination of employment except for retirement, death, or if the employee has 15 years of service and has in excess of 1,000 hours of extended sick leave.

Net Assets

Invested in capital assets, net of related debt – This component of net assets consists of capital assets net of accumulated depreciation and net of outstanding balances of any debts used to finance those assets.

Restricted net assets – This component of net assets may be used only to finance specific types of transactions. Restricted net assets represent the balance of restricted assets less the outstanding balances of any liabilities that will be settled using the restricted assets. The County's restricted net assets amounted to \$18,982,415 at June 30, 2011.

Unrestricted net assets – This component of net assets does not meet the definition of either net assets invested in capital assets, net of related debt or restricted net assets.

Fund Balance

As of June 30, 2011, the County has adopted GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASB 54), which redefined how fund balances of the governmental funds are presented in the financial statements. Fund balances are classified as follows:

Nonspendable fund balance - amounts associated with inventories, prepaids, long-term loans and notes receivable, and property held for resale (unless the proceeds are restricted, committed, or assigned),

Restricted fund balance - amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation,

Committed fund balance - amounts that can be used only for the specific purposes determined by a formal action of the Board of the County,

Assigned fund balance - amounts that are intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed, and

LANCASTER COUNTY, NEBRASKA
NOTES TO FINANCIAL STATEMENTS (Continued)
Year Ended June 30, 2011

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Balance (Continued)

Unassigned fund balance - the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications.

Beginning fund balances for the County have been restated to reflect the above classifications.

Restricted funds are used first as appropriate. Assigned funds are reduced to the extent that expenditure authority has been budgeted by the Board of Commissioners or the assignment has been changed by the Board of Commissioners. Decreases to fund balance first reduce Unassigned fund balance; in the event that Unassigned fund balance becomes zero, then Assigned and Committed fund balances are used in that order.

Property Taxes

Based on the valuation as of January 1, 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 December 31 of the year in which the property is appraised. One-half of the taxes become delinquent April 1 and August 1 of the following year.

The County collects its own property taxes and those of certain other taxing entities. Collections of taxes for others, pending distribution, are accounted for in agency funds.

Counties are permitted by the State Constitution to levy a tax up to \$0.50 per \$100 of assessed valuation for general governmental services other than the payment of principal and interest on bonded debt. They may levy taxes in addition to the \$0.50 limitation upon a vote of the people. The tax levy remained below the \$0.50 limitation for 2011.

Also, \$0.05 of the \$0.50 limit may only be levied to provide services offered jointly with another government under an interlocal agreement. The County may share \$0.15 of its levy authority with rural fire districts and other political subdivisions no longer having any levy authority.

Additionally, the legislature, as part of a property tax relief package, prohibited counties from adopting a budget containing "restricted funds" which are greater than 2.5% of the prior year budgeted restricted funds, plus the percentage change in valuation increase attributable to new construction and additions to buildings in excess of 2.5%. Restricted funds include property taxes, payments in-lieu-of taxes, and state aid less amounts budgeted for capital improvements and bonded indebtedness.

LANCASTER COUNTY, NEBRASKA
NOTES TO FINANCIAL STATEMENTS (Continued)
Year Ended June 30, 2011

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditures of funds are recorded in order to reserve that portion of the applicable appropriation, is employed in the governmental fund types. At the end of each budget period, unencumbered, unexpended appropriations lapse. Appropriations in the governmental fund types are charges for encumbrances when commitments are made. Fund balances are reserved for outstanding encumbrances, which serve as authorization for expenditures in the subsequent year. In conjunction with the implementation of GASB 54, the County has reclassified all reserved encumbrances to the appropriate fund balance classification.

Income Taxes

The County qualifies as a tax-exempt organization under Section 115 of the Internal Revenue Code. Accordingly, no provision for income taxes is required.

Budgets and Budgetary Accounting

The County follows the procedures described below in establishing the budgetary data reflected in the County's financial statements in accordance with the statutory requirements of the Nebraska Budget Act.

On or before August 1, the County Board of Commissioners prepares and transmits a budget for the County showing the projected requirements, outstanding warrants, operating reserve, cash on hand at the close of the preceding fiscal year, projected revenue collected from sources other than property tax and amounts to be raised by property taxation.

The budget is prepared on the cash basis of accounting. Encumbrances are also reflected as expenditures for budgetary purposes. At least one public hearing must be held by the County Board of Commissioners.

On or before September 20 each year, the County Board of Commissioners, after the action of the State Board of Equalization and Assessment has been certified to the County Clerk, the budget, as revised, is adopted and the amounts provided therein are appropriated.

Internal Activities

When internal service funds are reported in the government-wide statements of activities, only their residual balances are reported. Eliminations are made in the statement of activities to remove the "doubling-up" effect on internal service fund activity. However, there are situations in which an internal service fund may have revenues and expenses that should not be considered internal. It happens when an internal service fund, for example, has transactions with organizations outside the primary government.

LANCASTER COUNTY, NEBRASKA
NOTES TO FINANCIAL STATEMENTS (Continued)
Year Ended June 30, 2011 .

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Internal Activities (Continued)

Accordingly, these are not eliminated in the statement of activities. Rather, the revenues and expenses are reported in the general administrative function of the government. The County's internal service funds have transactions that are primarily with outside organizations and therefore, no eliminations are required.

Interfund Activity

Interfund activity is reported as loans, services provided, reimbursements, or transfers. Loans are reported as interfund receivables and payables, as appropriate, and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund, and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers.

Transfers between governmental funds or between proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

Use of Estimates

Management uses estimates and assumptions in preparing these financial statements in accordance with accounting principles generally accepted in the United States of America. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could vary from the estimates employed.

Subsequent Events

Management has evaluated subsequent events through February 29, 2012, which is the date the financial statements were available to be issued.

NOTE B - CONCENTRATION OF CREDIT RISK

Deposits

The Public Funds Deposit Security Act, State Statute Sections 77-2386 to 77-23,106, require banks either to give bonds or to pledge government securities (types of which are specifically identified in the Statutes) to the County Treasurer in the amount of the County's deposits.

The Statutes allow pledged securities to be reduced by the amount of the deposits insured by the Federal Deposit Insurance Corporation (FDIC).

LANCASTER COUNTY, NEBRASKA
NOTES TO FINANCIAL STATEMENTS (Continued)
Year Ended June 30, 2011

NOTE B - CONCENTRATION OF CREDIT RISK (Continued)

Deposits (Continued)

The County has pooled the cash resources of the various funds for investment purposes. Each fund's portion of total cash and investments is summarized by fund type on the combining balance sheets. Interest earned on pooled funds, except for interest earned on the pension trust, is credited to the County General Fund in accordance with Nebraska State Statute Section 77-2315, R.R.S. 1943.

At June 30, 2011, the County's cash deposits or certificates of deposit, in excess of the \$250,000 FDIC limits, are covered by collateral held in a Federal Reserve pledge account or by an agent for the County and thus no custodial risk exists.

Cash, cash equivalents, and investments consisted of the following as of June 30, 2011:

<u>Cash, Cash Equivalents and Investments</u>	<u>Carrying</u>	<u>Fair Value</u>
Cash, cash equivalents, and investments owned by the County	\$ 41,287,213	\$ 41,287,213
Cash, cash equivalents, and investments held as agency funds by the County	<u>100,038,489</u>	<u>100,038,489</u>
Total cash, cash equivalents, and investments owned and held in trust by the County	<u>\$ 141,325,702</u>	<u>\$ 141,325,702</u>

Investments

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investment securities that are in the possession of an outside party. None of the underlying securities for the County's investments at June 30, 2011 are subject to custodial credit risk, as they are held in an account in the County's name, and by an agent who is not the counterparty to the investment transactions.

Nebraska State Statute Section 77-2315 authorizes the County Treasurer, with the consent of the County Board, to invest in U.S. Government bonds, bonds and debentures issued either singularly or collectively by any of the twelve federal land banks, the twelve intermediate credit banks, or the thirteen banks for cooperatives under the supervision of the Farm Credit Administration, United States Treasury notes, bills or certificates of indebtedness maturing within two years from the date of purchase, or in certificates of deposit.

LANCASTER COUNTY, NEBRASKA
NOTES TO FINANCIAL STATEMENTS (Continued)
Year Ended June 30, 2011

NOTE B - CONCENTRATION OF CREDIT RISK (Continued)

Investments (Continued)

The County's allocation of cash and investments is as follows:

Investment Type	Maturities	Fair Value
Cash and Cash Equivalents	N/A	\$ 26,768,937
Certificates of Deposit	7/7/10 – 6/14/12	14,518,276
Total		<u>\$ 41,287,213</u>

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. In accordance with State law and its investment policy, the County manages its exposure to declines in fair values by changes in interest rates by limiting all investments to maturities of two years or less. The current weighted average maturity of the County's investment portfolio is less than three months.

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. County policy addresses credit risk by requiring ownership in federal securities for all investments greater than the \$250,000 FDIC insured amount. The external investment funds are comprised of Nebraska Public Agency Trust (NPAIT) and Short-Term Federal Investment Trust (STFIT). NPAIT and STFIT invest in only the highest quality securities, including U.S. Government sponsored agencies, and guaranteed student loans.

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The County's investment policy places no limits on the amount the County may invest in any one user. Concentration of credit risk is not an issue since all investments are covered by issuer's assets held in the name of the County.

Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. The County's deposit policy for custodial credit risk requires compliance with the provisions of state law.

Pension Trust Fund

The pension program operates in compliance with all state and federal statutes, particularly Nebraska State Statute 30-3209. County pension funds are invested according to a plan developed and reviewed annually by the County. The plan defines the purposes of the assets, identifies the parties responsible for managing the investment process, establishes both broad and specific written guidelines for the investment of the fund's assets, and establishes criteria to monitor and evaluate the performance of the investment managers.

LANCASTER COUNTY, NEBRASKA
NOTES TO FINANCIAL STATEMENTS (Continued)
Year Ended June 30, 2011

NOTE B - CONCENTRATION OF CREDIT RISK (Continued)

Pension Trust Fund (Continued)

The plan authorizes investments in common and preferred stocks, corporate bonds, cash-equivalent securities, certificates of deposits of insured institutions, money market funds, and government bonds. They can be in mutual funds or privately managed accounts.

There are fixed income securities guidelines: maximum of 2% of any single corporate issuer and 5% for other issuers; no limit on fixed income treasury or agency issues of the U.S. government. Investments in the employees' retirement system are valued at the carried amount, which approximates fair value. The County's financial statements are prepared using the accrual basis of accounting. Employer and plan member contributions are recognized in the period that the contributions are due.

At June 30, 2011, the balances of investments in the employees' retirement system were \$100,083,489. The County's allocation of investments is as follows:

Investment Type	Fair Value	Concentration
Guaranteed contracts and fixed income	\$ 43,228,087	43.21%
Mutual funds – domestic equities	56,810,402	56.79%
Total	<u>\$ 100,083,489</u>	<u>100.00%</u>

NOTE C - FAIR VALUE MEASUREMENTS

The Fair Value Measurements Topic (Topic 820) of Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy are described below:

Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the County has the ability to access.

Level 2 - Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

LANCASTER COUNTY, NEBRASKA
NOTES TO FINANCIAL STATEMENTS (Continued)
Year Ended June 30, 2011

NOTE C - FAIR VALUE MEASUREMENTS (Continued)

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability

Level 3 - Inputs to the valuation methodology are unobservable and significant to the fair value measurement

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2011.

Common stocks, corporate bonds and U.S. government securities: Valued at the closing price reported on the active market on which the individual securities are traded.

Mutual funds: Valued at the net asset value ("NAV") of shares held by the plan at year end.

Guaranteed investment contract: Valued at fair value by discounting the related cash flows based on current yields of similar instruments with comparable durations considering the credit worthiness of the issuer.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth by level, within the fair value hierarchy, the internal services funds of the County's assets at fair value in the pension trust fund as of June 30, 2011.

Assets at Fair Value as of June 30, 2011

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Guaranteed contracts and fixed income	\$ 43,228,087	\$ -	\$ -	\$ 43,228,087
Mutual funds - domestic equities	56,810,402	-	-	56,810,402
Total assets at fair value	<u>\$100,083,489</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100,083,489</u>

LANCASTER COUNTY, NEBRASKA
NOTES TO FINANCIAL STATEMENTS (Continued)
Year Ended June 30, 2011

NOTE D - DUE FROM/TO OTHER GOVERNMENTAL AGENCIES

Due From Other Governmental Agencies

Due from other governmental agencies are all considered collectible by management except for patient receivables of the County's Community Mental Health Center. All patient and insurance receivables are shown net of an allowance for doubtful accounts. Patient and insurance receivables in excess of 90 days totaling \$248,959 comprise the allowance for doubtful accounts.

Due To Other Governmental Agencies

Due to other governmental agencies consisted of amounts due to the Commission amounting to \$125,000 at June 30, 2011.

NOTE E - CAPITAL ASSETS

The changes in capital assets designated for the operation of the County for the year ended June 30, 2011, are as follows:

	Balance June 30, 2010	Additions	Deletions	Balance June 30, 2011
Non-depreciable capital assets				
Land	\$ 10,316,110	\$ 225,681	\$ (500,000)	\$ 10,041,791
Depreciable capital assets				
Land improvements	2,557,377	-	(64,834)	2,492,543
Buildings	77,325,439	276,057	(7,202,370)	70,399,126
Machinery and equipment	10,257,834	202,535	(924,005)	9,536,364
Vehicles	8,999,245	413,640	(499,219)	8,913,666
Infrastructure	64,599,750	2,347,637	(39,236)	66,908,151
	163,739,645	3,239,869	(8,729,664)	158,249,850
Accumulated depreciation	(60,866,639)	(4,039,866)	4,574,224	(60,332,281)
	102,873,006	(799,997)	(4,155,440)	97,917,569
	<u>\$ 113,189,116</u>	<u>\$ (574,316)</u>	<u>\$ (4,655,440)</u>	<u>\$ 107,959,360</u>

LANCASTER COUNTY, NEBRASKA
NOTES TO FINANCIAL STATEMENTS (Continued)
Year Ended June 30, 2011

NOTE E - CAPITAL ASSETS (Continued)

The following is a reconciliation of invested in capital assets, net of related debt:

Capital assets net of accumulated depreciation	\$ 107,959,360
Related debt	<u>(1,412,823)</u>
Invested in capital assets, net of related debt	<u>\$ 106,546,537</u>

Depreciation expense was charged to functions as follows:

Governmental activities:	
General Government	\$ 2,038,806
Public Works	1,854,900
Public Health and Human Services	<u>146,160</u>
Total Depreciation Expense	<u>\$ 4,039,866</u>

NOTE F - LONG-TERM LIABILITIES

Capital Lease Obligations

The County has entered into a capital lease agreement for equipment with monthly installments of \$1,355 and an interest rate of 3.4%. The asset under the capital lease totaled \$100,000 with related accumulated depreciation of \$85,647 at June 30, 2011.

Bonds Payable

Bonds payable as of June 30, 2011, are summarized as follows:

\$4,640,000 Limited Tax Building Bonds, Series 2004, issued June 30, 2004, payable in scheduled semiannual installments including principal amounts ranging from \$320,000 to \$610,000 plus interest, due on May 1 and November 1, commencing November 1, 2005, with interest ranging from 3.20% to 4.00%, final payment due November 1, 2014.	\$ 1,400,000
Total bonds payable	<u>1,400,000</u>
Less current portion	<u>(330,000)</u>
	<u>\$ 1,070,000</u>

LANCASTER COUNTY, NEBRASKA
NOTES TO FINANCIAL STATEMENTS (Continued)
Year Ended June 30, 2011

NOTE F - LONG-TERM LIABILITIES (Continued)

Change in long-term obligations for the year ended June 30, 2011 was as follows:

<i>Governmental-type Activity:</i>	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Capital Lease Agreement	\$ 31,188	\$ -	\$ (15,331)	\$ 15,857	\$ 15,857
Bonds Payable	1,720,000	-	(320,000)	1,400,000	330,000
Less deferred amounts for issuance discounts	(3,944)	-	910	(3,034)	-
Total Long-Term Debt	1,747,244	-	(334,421)	1,412,823	345,857
Compensated Absences	6,975,655	-	(141,598)	6,834,057	-
Governmental-type Activity Long-Term Liabilities	<u>\$ 8,722,899</u>	<u>\$ -</u>	<u>\$ (476,019)</u>	<u>\$ 8,246,880</u>	<u>\$ 345,857</u>

Principal and interest requirements to maturity on capital lease obligations and on bonds outstanding prior to the effects of the unamortized discounts at June 30, 2011 are as follows:

Year ending June 30,	Principal payments	Interest payments
2012	\$ 345,857	\$ 48,281
2013	345,000	35,469
2014	725,000	29,300
Total	<u>\$ 1,415,857</u>	<u>\$ 113,050</u>

LANCASTER COUNTY, NEBRASKA
NOTES TO FINANCIAL STATEMENTS (Continued)
Year Ended June 30, 2011

NOTE G - INTERFUND TRANSFERS

Transfers are related to funding for capital projects, lease payments, debt service, or reallocations of special revenues. The following schedule briefly summarizes the County's transfer activity:

		Transfers In				Total
		General Fund	Bridge & Special Road Fund	Lancaster Manor Fund	Other Governmental Funds	
Transfers	General Fund	\$ -	\$5,938,080	\$ -	\$ 311,786	\$ 6,249,866
	Other Governmental Funds	585,544	274,312	-	-	859,856
		<u>\$ 585,544</u>	<u>\$6,212,392</u>	<u>\$ -</u>	<u>\$ 311,786</u>	<u>\$ 7,109,722</u>

NOTE H - LEASES

Operating Leases

The County leases the County/City Building, the 233 Building, the K Street Power Plant, the Justice and Law Enforcement Building, the 9th and J Building, Downtown Senior Center, Health Department Building, Courthouse Plaza, Northeast Senior Center, 27th Street Police Building and parking spaces at no cost to the Commission. The Commission uses the premises for the purpose of providing space to the City and County departments, agencies, and functions.

The Commission is responsible for furnishing services, including heat, water, electricity, air conditioning, elevator service, cleaning services and maintenance, and repair to the City and County departments inhabiting the space.

The costs to the Commission are funded through charges to the inhabitants based upon the number of square feet of space allocated annually. The amount charged to the inhabitants is based on total expenditures incurred in the previous year. These charges are then allocated based on square footage held by the inhabitant. This is done each year. The County paid rent reimbursement of \$4,440,790 to the Commission for the year ended June 30, 2011. The leases for the County/City Building, the 233 Building and parking space continue until all of the bonds have been fully paid and are no longer outstanding. The lease for the K Street Power Plant expires on October 15, 2014.

The Community Mental Health Center (a special revenue fund of the County) maintains month-to-month operating leases for various apartments used to house the mentally ill, as well as office space used for operations. Lease expenditures paid were approximately \$366,793 for the year ended June 30, 2011.

LANCASTER COUNTY, NEBRASKA
NOTES TO FINANCIAL STATEMENTS (Continued)
Year Ended June 30, 2011

NOTE I - POST-EMPLOYMENT BENEFITS

Plan Description – Post-Employment Health Plan

All eligible employees of Lancaster County are covered under the County's retirement plans, Lancaster County Nebraska CB PEHP and Lancaster County Nebraska Non-CB PEHP, as administered by Nationwide. Separate actuarial valuation of the plans' assets is not performed for the individual participating entities. The Board of Commissioners has adopted the provisions of Section 23-1118, R.R.S. 1943, a Nebraska State Statute, which provides any county having a population of more than 100,000 inhabitants the authority to provide retirement benefits to its employees and establish a defined contribution retirement plan. The County sets aside \$25 per pay period for each eligible employee. Employees are not required to contribute to this plan. Contributions to this retirement plan by the County on behalf of the participating employees amounted to \$597,873 for the year ended June 30, 2011.

Plan Description - Retirement Plan

The pension program operates in compliance with all state and federal statutes, particularly Nebraska State Statute 30-3209. The County's pension funds are invested according to a plan developed and reviewed annually by the County. The Plan is titled Lancaster County, Nebraska Employees Retirement Plan and is administered by Prudential.

The plan defines the purposes of the assets, identifies the parties responsible for managing the investment process, establishes both broad and specific written guidelines for the investment of the fund's assets, and establishes criteria to monitor and evaluate the performance of the investment managers.

The plan authorizes investments in common and preferred stocks, corporate bonds, cash-equivalent securities, certificates of deposits of insured institutions, money market funds, and government bonds. They can be in mutual funds or privately managed accounts.

The plan automatically covers substantially all permanent employees who have attained age 25 and completed one year of continuous service. Upon attaining age 21 and after completing six months of continuous service, employees may voluntarily enter the plan. The employee has the choice of whether or not to participate in the plan if the employee has attained age 55 prior to the date of employment.

The County is required to contribute 150% of each participant's mandatory contribution. The participant's mandatory contribution is 5.2% of the participant's salary. The combined contributions cannot exceed 13% of earned income.

LANCASTER COUNTY, NEBRASKA
NOTES TO FINANCIAL STATEMENTS (Continued)
Year Ended June 30, 2011

NOTE I - POST-EMPLOYMENT BENEFITS (Continued)

Plan Description - Retirement Plan (Continued)

The employees' and employer's contributions are maintained in separate accounts. The employee account is always fully vested. The employer account vests at 20% per year for year three through seven in the plans. Total payroll for the year ended June 30, 2011 amounted to \$48,031,204.

Several different payment options, based upon the full accumulated value of participant contributions and the vested portion of employer contributions, are available to the participant upon death, disability, early retirement at age 50, or normal retirement at age 55, with ten consecutive years of participation in the plans.

The plan has fixed income securities guidelines: a maximum of 2% of any single corporate issuer and 5% for other issuers; no limit on fixed income treasury or agency issues of the U.S. government. Investments in the employees' retirement system are valued at the carried amount, which approximates fair value. The County's financial statements are prepared using the accrual basis of accounting.

Employer and plan member contributions are recognized in the period that the contributions are due. For the County, total employer contributions were \$3,335,746 and total employee contributions were \$2,277,168. Additionally, military catch-up contributions were \$13,697.

At June 30, 2011, the balances of investments in the employees' retirement system were \$100,038,489. The County's allocation of investments is as follows:

Investment Type	Fair Value	Concentration
Stable Value	\$ 35,096,234	35.08%
Large Cap Stock	33,288,507	33.27%
Mid-Cap Stock	10,231,724	10.23%
Growth & Income	6,364,347	6.36%
Fixed Income - Domestic	6,361,938	6.36%
Small Cap Stock	6,179,631	6.18%
Balanced - Blend	1,769,915	1.77%
Domestic Stock - Blend	746,193	0.75%
Total	\$ 100,038,489	100.00%

Method Used to Value Investments

The plans' investments, as reported in the County's fiduciary funds in the financial statements, are reported at fair value.

LANCASTER COUNTY, NEBRASKA
NOTES TO FINANCIAL STATEMENTS (Continued)
Year Ended June 30, 2011

NOTE J - RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees, and natural disasters. These risks of loss are covered by various commercial insurance policies (with various deductibles) with the exception of workers' compensation and general liability. The County has established the Workers' Compensation Loss Fund Other and Self-Insurance Loss Funds (proprietary funds) to account for and finance a portion of its uninsured risks of loss. The County is self-insured up to \$900,000 per occurrence for workers' compensation risks and up to \$250,000 per occurrence for general liability risks. The self-insurance programs are administered by the Workers' Compensation and Risk Management Manager. Settled claims have not exceeded commercial coverage in any of the last three years. Commercial insurance covers the excess of the self-insured amount to a maximum of \$1,000,000 for employers' liability and \$4,750,000 for general liability.

The County utilizes the services of an actuary to prepare an analysis of the self-insured workers' compensation and general liability risks. The analysis is used to assist the County with its financial planning, budgeting, and management of the self-insurance programs.

The programs are funded on a cash basis with annual premiums charged to all governmental fund types, except Lancaster Manor Fund, based on past experience of incurred losses and remitted to the Workers' Compensation Loss and Self-Insurance Proprietary Funds. Settled claims have not exceeded commercial coverage for the last three years.

FASB ASC 450, *Accounting for Contingencies* requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. The County has not purchased annuity contracts from commercial insurers to satisfy certain liabilities under workers' compensation or general liability claims. The estimated liability for claims is \$1,325,389 at June 30, 2011. For some of the claims deemed probable or certain, no liability could be estimated.

NOTE K - COMMITMENTS AND CONTINGENT LIABILITIES

Several claims were filed against the County relating to several wrongful death lawsuits, injuries, and medical expenses. In management's opinion, it is premature at this time to determine the likelihood of an unfavorable outcome or the range of potential loss on these claims.

A case was filed in the District Court of Lancaster County on October 25, 2011 related to an injury that occurred on property owned by the County. The Complaint has alleged damages of \$52,420 in addition to unspecified general damages. Additionally, a tort claim in the amount of \$200,000 was filed. Lancaster County filed an answer on November 21, 2011 denying the allegations. A political subdivision tort claim was filed against the County in the amount of \$100,000 for an alleged injury that occurred while in the custody of the Lancaster County Corrections. A complaint was filed October 29, 2010 but was not received by the County until February 11, 2011, which does not allege a specific amount of damages.

LANCASTER COUNTY, NEBRASKA
NOTES TO FINANCIAL STATEMENTS (Continued)
Year Ended June 30, 2011

NOTE K - COMMITMENTS AND CONTINGENT LIABILITIES (Continued)

A political subdivision tort claim was filed against the County, in the amount of \$1,000,000 in damages related to an accident that could have allegedly been prevented by the installation of rumble strips at an intersection. The County Board of Commissioners took no action on the claim and the claim was withdrawn and a lawsuit was filed. There was a political subdivision tort claim filed against the County, in the amount of \$1,000,000 for alleged negligence and failure to have a stop sign or other traffic control device to control traffic in an intersection. The County Board of Commissioners has formally denied the claim and a complaint was filed on August 24, 2010 in Lancaster County District Court. Related to the aforementioned claim, the insurance company of the claimant, has filed a tort claim seeking \$1,000,000 in damages for personal injuries and damages of those making claims against the insurer of the claimant. The County Board of Commissioners has not formally denied the claim. A complaint was filed on August 24, 2010 in Lancaster County District Court. Additionally, another claim was filed related to the aforementioned claims, seeking \$155,671 in damages for workers' compensation claims, repair of school bus and student medical claims. The Lancaster County Board of Commissioners has not formally denied the claim. A complaint was filed on August 24, 2010 in Lancaster County District Court.

Additionally, a political subdivision tort claim was filed against Lancaster County for an unspecified amount related to an injury that occurred at the Lancaster County Jail. The Lancaster County Board of Commissioners has not formally denied the claim. Lastly, the County became aware of an incident where an individual may have sustained paralysis while on the property of BryanLGH West. Neither a tort claim or litigation has been filed. The County did receive correspondence from the complaint's attorney requesting evidence be preserved and produced.

The Lancaster Manor (a special revenue fund of the County) is not part of the Workers' Compensation Loss Fund and pays its claims on a cash basis. The County was liable for all claims incurred through December 31, 2009. When Lancaster Manor Rehabilitation Center, LLC assumed operation of the Lancaster Manor on January 1, 2010, they became responsible for any claims filed from that date forward. As of December 31, 2009, the Lancaster Manor had no liability related to contingent liabilities. The County has not set aside funds to cover this estimated liability and will pay any claims as they come due. For claims deemed probable or certain, no liability could be estimated.

LANCASTER COUNTY, NEBRASKA
NOTES TO FINANCIAL STATEMENTS (Continued)
Year Ended June 30, 2011

NOTE L - CONDUIT DEBT

The County has participated in the following conduit debt arrangements:

Goodwill Industries (Series 1999)-Wells Fargo

Lancaster County has issued Industrial Development Revenue Bonds, for \$500,000 to acquire and construct an industrial warehouse facility and remodel office space and related improvements. Neither Lancaster County nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of June 30, 2011, the aggregate principal amount payable was \$134,085.

Garner Industries (Series 2000 A & B)-Wells Fargo

Lancaster County has issued Industrial Development Revenue Bonds, for \$6,500,000 for the acquisition, construction, installation and completion of land and depreciable property for a manufacturing project for Garner Industries, Inc. Neither Lancaster County nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of June 30, 2011, the aggregate principal amount payable was \$3,270,000.

Hospital Authority #1-Bryan LGH (Series 2001A)-Union Bank

Lancaster County has issued Hospital Revenue Bonds, for \$78,380,000 to be used for the Bryan LGH Medical Center Project. Neither Lancaster County nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of June 30, 2011, the aggregate principal amount payable was \$73,080,000.

Hospital Authority #1-Madonna Rehabilitation Project (Series 2003 A, B & C)-Wells Fargo

Lancaster County has issued Industrial Development Revenue & Refunding Bonds, not to exceed \$10,000,000, for the purpose of providing financing for the acquisition and installation of equipment and related remodeling for use by Madonna at its rehabilitation hospital facilities. Neither Lancaster County nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of June 30, 2011, the aggregate principal amount payable was \$2,090,000.

LANCASTER COUNTY, NEBRASKA
NOTES TO FINANCIAL STATEMENTS (Continued)
Year Ended June 30, 2011

NOTE L - CONDUIT DEBT (Continued)

Hospital Authority #1-Grand Lodge Project (Series 2003)-Great Western Bank

Lancaster County has issued Industrial Development Revenue Bonds, for \$9,700,000, for the Grand Lodge Project, Grand Lodge Retirement Community Inc., an ancillary care facility. Neither Lancaster County nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of June 30, 2011, the aggregate principal amount payable was \$8,268,297.

Hospital Authority #1-Child Guidance Project (Series 2003)-Wells Fargo

Lancaster County has issued Industrial Development Revenue & Refunding Bonds, not to exceed \$1,300,000, for the purpose of providing financing for the Lincoln/Lancaster County Child Guidance Center Inc. Project. Neither Lancaster County nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of June 30, 2011, the aggregate principal amount payable was \$598,248.

Hospital Authority #1-Cornhusker Place Project (Series 2004)-Wells Fargo

Lancaster County has issued Industrial Development Revenue & Refunding Bonds, not to exceed \$2,200,000, to refinance existing debt and to make improvements to the facility located at 721 'K' Street, Lincoln, Nebraska. Neither Lancaster County nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of June 30, 2011, the aggregate principal amount payable was \$985,778.

Hospital Authority #1-Centerpointe Project (Series 2004)-Wells Fargo

Lancaster County has issued Industrial Development Revenue & Refunding Bonds, not to exceed \$2,300,000, to finance the cost of acquiring certain real property and paying the costs of construction, installation, equipping and furnishing a building on such real property for the Centerpointe project. Neither Lancaster County nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of June 30, 2011, the aggregate principal amount payable was \$1,864,153.

LANCASTER COUNTY, NEBRASKA
NOTES TO FINANCIAL STATEMENTS (Continued)
Year Ended June 30, 2011

NOTE L - CONDUIT DEBT (Continued)

Hospital Authority #1-Clark Jeary Home Project (Series 2005)-Wells Fargo

Lancaster County has issued Industrial Development Revenue & Refunding Bonds, not to exceed \$7,000,000, to finance a portion of the costs of acquiring, construction, equipping, and furnishing an assisted living facility owned and operated by Clark Jeary at 8401 South 33rd Street, Lincoln, Nebraska. Neither Lancaster County nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of June 30, 2011, the aggregate principal amount payable was \$5,906,394.

Hospital Authority #1-Grand Lodge Project (Series 2005)-Great Western Bank

Lancaster County has issued Industrial Development Revenue Bonds, for \$13,050,000, for the Grand Lodge Project, Grand Lodge Retirement Community Inc., an ancillary care facility. Neither Lancaster County nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of June 30, 2011, the aggregate principal amount payable was \$12,113,650.

Hospital Authority #1-Eastmont Towers (Series 2006)-Union Bank

Lancaster County has issued Industrial Development Revenue & Refunding Bonds, not to exceed \$2,800,000, to enable the Authority to finance renovations and additions to the facilities of Christian Retirement Homes a/k/a Eastmont Towers, and to reimburse CRH for costs previously incurred for such activities. Neither Lancaster County nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of June 30, 2011, the aggregate principal amount payable was \$2,430,000.

Hospital Authority #1-St. Monica's Home (Series 2006)-Wells Fargo

Lancaster County has issued Industrial Development Revenue & Refunding Bonds, not to exceed \$2,000,000, to finance or refinance the costs of acquiring, renovating, remodeling, equipping and furnishing certain healthcare facilities to be owned and operated by St. Monica's Home located at 120 Wedgewood Drive, Lincoln, Nebraska. Neither Lancaster County nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of June 30, 2011, the aggregate principal amount payable was \$1,322,394.

LANCASTER COUNTY, NEBRASKA
NOTES TO FINANCIAL STATEMENTS (Continued)
Year Ended June 30, 2011

NOTE L - CONDUIT DEBT (Continued)

Hospital Authority #1-BryanLGH Medical Center Project (Series 2006)-Union Bank

Lancaster County has issued Industrial Development Revenue Bonds, not to exceed \$59,465,000, for the benefit of BryanLGH Medical Center. Neither Lancaster County nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of June 30, 2011, the aggregate principal amount payable was \$51,380,000.

Hospital Authority #1-Community Blood Bank Lancaster County Medical Society (Series 2006)-Union Bank

Lancaster County has issued Revenue Bonds, for \$1,800,000 for the Community Blood Bank of Lancaster County Medical Society project, the medical services facilities to be located at 2700 Fletcher Avenue. Neither Lancaster County nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of June 30, 2011, the aggregate principal amount payable was \$720,000.

Hospital Authority #1-Clark Jeary Home Project (Series 2007)-Wells Fargo

Lancaster County has issued Industrial Development Revenue & Refunding Bonds, not to exceed \$1,000,000, to finance a portion of the costs of acquiring, construction, equipping, and furnishing an assisted living facility owned and operated by Clark Jeary at 8401 S. 33rd Street, Lincoln, Nebraska. Neither Lancaster County nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of June 30, 2011, the aggregate principal amount payable was \$814,318.

Hospital Authority #1-Houses of Hope of Nebraska (Series 2007)-Wells Fargo

Lancaster County has issued Industrial Development Revenue & Refunding Bonds, not to exceed \$2,000,000, to finance a portion of the costs of acquiring, construction, equipping, and furnishing three two-story, 14-bed transitional residential substance abuse treatment facilities located at 1140 North Cotner Boulevard, Lincoln, Nebraska. Neither Lancaster County nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of June 30, 2011, the aggregate principal amount payable was \$1,793,689.

LANCASTER COUNTY, NEBRASKA
NOTES TO FINANCIAL STATEMENTS (Continued)
Year Ended June 30, 2011

NOTE L - CONDUIT DEBT (Continued)

Hospital Authority #1-Community Blood Bank Lancaster County Medical Society (Series 2007)-Wells Fargo

Lancaster County has issued Revenue Bonds, for \$1,950,000 for the Community Blood Bank of Lancaster County Medical Society project, the medical services facilities to be located at 100 N 84th Street. Neither Lancaster County nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of June 30, 2011, the aggregate principal amount payable was \$1,610,568.

Plastic Companies Enterprises Inc. (Series 2008)-GE Capital

Lancaster County has issued Industrial Development Revenue Bonds, not to exceed \$2,100,000, to acquire, install, furnish, and complete on certain real estate certain items of equipment and personal property located in Lancaster County, Nebraska and to be operated by Plastic Companies Enterprises, Inc., a Texas corporation. Neither Lancaster County nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of June 30, 2011, the aggregate principal amount payable was \$1,543,004.

Hospital Authority #1-BryanLGH Medical Center Project (Series 2008A)-Union Bank

Lancaster County has issued Industrial Development Revenue Bonds, not to exceed \$40,000,000, for the redemption of Series 2002 (BryanLGH Medical Center Project) being the acquisition and installation of equipment and related remodeling for use by BryanLGH at its acute care hospital facilities. Neither Lancaster County nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of June 30, 2011, the aggregate principal amount payable was \$23,835,000.

Hospital Authority #1-BryanLGH Medical Center Project (Series 2008B1)-Union Bank

Lancaster County has issued Industrial Development Revenue Bonds, not to exceed \$90,000,000, for the redemption of Series 2007A-1 and Series A-2 issued to refinance the costs of a three story addition to existing hospital facilities, renovations of Women's Center, addition to the School of Nursing, additional parking facilities and certain other improvements to the facilities located at 1600 South 48th Street, Lincoln, Nebraska. Neither Lancaster County nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of June 30, 2011, the aggregate principal amount payable was \$39,485,000.

LANCASTER COUNTY, NEBRASKA
NOTES TO FINANCIAL STATEMENTS (Continued)
Year Ended June 30, 2011

NOTE L - CONDUIT DEBT (Continued)

Hospital Authority #1-BryanLGH Medical Center Project (Series 2008B2)-Union Bank

Lancaster County has issued Industrial Development Revenue Bonds, not to exceed \$90,000,000, for the redemption of Series 2007A-1 and Series A-2 issued to refinance the costs of a three story addition to existing hospital facilities, renovations of Women's Center, addition to the School of Nursing, additional parking facilities and certain other improvements to the facilities located at 1600 South 48th Street, Lincoln, Nebraska. Neither Lancaster County nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of June 30, 2011, the aggregate principal amount payable was \$39,485,000.

Hospital Authority #1-Tabitha (Series 2009A)-Wells Fargo

Lancaster County has issued Industrial Development Revenue Bonds, not to exceed \$4,600,000, for constructing, equipping and furnishing an approximately 17,500 square foot addition to existing structures. Neither Lancaster County nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of June 30, 2011, the aggregate principal amount payable was \$4,175,000.

Hospital Authority #1-Tabitha (Series 2009B)-Wells Fargo

Lancaster County has issued Industrial Development Revenue Bonds, not to exceed \$3,300,000, to pay off 2001 and 2003 Series bond issues for acquisition, construction and equipping additions to existing health care facilities. Neither Lancaster County nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of June 30, 2011, the aggregate principal amount payable was \$3,510,000.

Hospital Authority #1-Madonna (Series 2009)-US Bank

Lancaster County has issued Industrial Development Revenue Bonds, not to exceed \$7,200,000, for acquisition, construction and equipping a clinically integrated health center building and related facilities. Neither Lancaster County nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of June 30, 2011, the aggregate principal amount payable was \$5,660,997.

LANCASTER COUNTY, NEBRASKA
NOTES TO FINANCIAL STATEMENTS (Continued)
Year Ended June 30, 2011

NOTE L - CONDUIT DEBT (Continued)

Plastic Companies Enterprises Inc. (Series 2009)-GE Capital

Lancaster County has issued Industrial Development Revenue Bonds, not to exceed \$2,000,000, to acquisition and installation of certain manufacturing machinery and equipment for a manufacturing and industrial facility located in Lancaster County, Nebraska and to be operated by Plastic Companies Enterprises, Inc., a Texas corporation. Neither Lancaster County nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of June 30, 2011, the aggregate principal amount payable was \$1,411,640.

Hospital Authority #1-Immanuel Retirement Communities (Series 2010)-Wells Fargo

Lancaster County has issued Variable Rate Health Facility Revenue Bonds, for \$40,000,000 to pay or reimburse for the cost of capital expenditures for infrastructure, common facilities and living unit renovation at a facility known as The Landing at Williamsburg located at 3500 Faulkner Drive, Lincoln, Nebraska and refinance and refund the outstanding portion of the \$35,035,000 original aggregate principal amount of Series 200A Revenue Bonds (Immanuel Health Systems – Williamsburg Project). Neither Lancaster County nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of June 30, 2011, the aggregate principal amount payable was \$39,355,000.

Hospital Authority #1-Tabitha (Series 2010B)-Wells Fargo

Lancaster County has issued Industrial Development Revenue Bonds, not to exceed \$3,860,000, to pay off 2001 and 2003 Series bond issues for acquisition, construction and equipping additions to existing health care facilities. Neither Lancaster County nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of June 30, 2011, the aggregate principal amount payable was \$3,860,000.

Hospital Authority #1-Tabitha (Series 2010C)-Wells Fargo

Lancaster County has issued Industrial Development Revenue Bonds, not to exceed \$1,140,000, to pay off 2001 and 2003 Series bond issues for acquisition, construction and equipping additions to existing health care facilities. Neither Lancaster County nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of June 30, 2011, the aggregate principal amount payable was \$1,140,000.

LANCASTER COUNTY, NEBRASKA
NOTES TO FINANCIAL STATEMENTS (Continued)
Year Ended June 30, 2011

NOTE L - CONDUIT DEBT (Continued)

Hospital Authority #1-Centerpointe-Wells Fargo

Lancaster County has issued Industrial Development Revenue Bonds, not to exceed \$1,400,000, for acquiring real property located at 1000 South 13th Street and rehabilitating, repairing and renovating the same and acquiring facilities located at 630 C Street Lincoln, Nebraska. Neither Lancaster County nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of June 30, 2011, the aggregate principal amount payable was \$877,497.

Hospital Authority #1-Eastmont Towers Project (Series 2011)-Union Bank

Lancaster County has issued Industrial Development Revenue & Refunding Bonds, not to exceed \$3,390,000, to refund the Series 2004 Revenue Bonds (Eastmont Towers Project) both the project and facilities located at 6315 'O' Street, Lincoln, NE. Neither Lancaster County nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of June 30, 2011, the aggregate principal amount payable was \$3,390,000.

NOTE M – LANCASTER MANOR

During the fiscal year, Lancaster Manor, the County's retirement home, was formally sold to Lancaster Manor Real Estate, LLC, a privately owned company. The purchase price payable for the property was \$9,500,000 less an Operational Performance Credit in the amount of \$1,450,000 received by the Purchaser. The seller deposited \$1,000,000 upon closing to provide reimbursement to the purchaser for capital improvements to the Facility. At closing, Lancaster County made a payment to the Nebraska Department of Health and Human Services for recapture of depreciation in the amount of \$4,312,975 based upon the purchaser's Medicaid asset cost basis and the allocation of the sale price for Nebraska Medicaid purposes. Additional closing costs incurred by the County for items such as taxes, rent proration, capital holdback, insurance and settlement fees amounted \$1,080,747. The total net cash proceeds received by the County after payment of the aforementioned expenditures was \$2,656,277.

LANCASTER COUNTY, NEBRASKA
NOTES TO FINANCIAL STATEMENTS (Continued)
Year Ended June 30, 2011

NOTE N - PRIOR PERIOD ADJUSTMENT

Accrued Compensation at July 1, 2010 has been restated to correct reporting classifications in the previously issued financial statements of the County. The cumulative effect in the Government-Wide Financial Statements for the year ended June 30, 2011 resulted in an overstatement of Accrued Compensation and an understatement of Net Assets totaling \$808,294.

Government-Wide Financial Statements	Beginning balance (As previously reported)	Prior period adjustment	Beginning balance (as restated)
Accrued Compensation	<u>\$ 7,642,351</u>	<u>\$ (808,294)</u>	<u>\$ 6,834,057</u>

REQUIRED SUPPLEMENTAL INFORMATION

LANCASTER COUNTY, NEBRASKA
BUDGETARY COMPARISON SCHEDULE
Year Ended June 30, 2011

	General Fund (011)			
	Original Budget	Final Budget	Actual	Variance
REVENUES				
Taxes	\$ 55,781,371	55,781,371	\$ 59,894,572	\$ 4,113,201
Charges for Services	14,175,375	14,175,375	12,959,306	(1,216,069)
Federal Receipts	1,983,372	1,983,372	2,035,906	52,534
State Revenues	2,541,855	2,541,855	3,082,055	540,200
License, Fees and Rental Income	64,000	64,000	67,987	3,987
Interest on Investments	500,250	500,250	339,245	(161,005)
Intergovernmental	1,972,130	1,972,130	426,332	(1,545,798)
Other Receipts	456,654	456,654	1,648,410	1,191,756
Total Revenues	<u>77,475,007</u>	<u>77,475,007</u>	<u>80,453,813</u>	<u>2,978,806</u>
EXPENDITURES				
Wages and Benefits	47,670,595	47,670,595	46,450,218	1,220,377
City/County Shared	3,999,421	3,999,421	3,927,026	72,395
Contractual	13,266,537	13,266,537	12,701,082	565,455
Supplies	2,242,558	2,242,558	2,181,442	61,116
Travel	140,304	140,304	102,559	37,745
Utilities	927,536	927,536	867,751	59,785
Advertising	374,096	374,096	244,508	129,588
Insurance	241,384	241,384	245,596	(5,212)
Rental	3,787,066	3,787,066	3,696,864	90,202
Repairs and Maintenance	430,410	430,410	360,322	70,088
Capital Outlays	978,310	978,310	601,485	376,825
Interest	406	406	932	(526)
Other	4,853,323	4,853,323	2,557,204	2,296,119
Total Expenditures	<u>78,911,946</u>	<u>78,911,946</u>	<u>73,937,989</u>	<u>4,973,957</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES - BUDGETARY BASIS	(1,436,939)	(1,436,939)	6,515,824	(7,952,763)
OTHER FINANCING SOURCES (USES)				
Debt Payments	(145,457)	(145,457)	(15,331)	130,126
Gain on Sale of Capital Assets	2,500	2,500	-	(2,500)
Operating Transfers In	530,589	530,589	585,544	54,955
Operating Transfers Out	(6,128,390)	(6,128,390)	(6,249,865)	(121,475)
Total Other Financing Sources (Uses)	<u>(5,740,758)</u>	<u>(5,740,758)</u>	<u>(5,679,652)</u>	<u>61,106</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES (BUDGETARY BASIS) OVER EXPENDITURES AND OTHER FINANCING USES	<u>\$ (7,177,697)</u>	<u>\$ (7,177,697)</u>	836,172	<u>\$ (7,891,657)</u>
ADJUSTMENTS REQUIRED UNDER ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA				
To adjust revenues for accruals			1,030,205	
To adjust expenditures for accruals			<u>(1,601,909)</u>	
EXCESS OF REVENUES (MODIFIED ACCRUAL BASIS) OVER EXPENDITURES			264,468	
FUND BALANCE - BEGINNING OF YEAR			<u>29,795,655</u>	
FUND BALANCE - END OF YEAR			<u>\$ 30,060,123</u>	

The accompanying notes to Budgetary Comparison Schedule
are an integral part of this schedule

LANCASTER COUNTY, NEBRASKA
BUDGETARY COMPARISON SCHEDULE
Year Ended June 30, 2010

Bridge and Special Road Fund (021)				
	Original Budget	Final Budget	Actual	Variance
REVENUES				
Charges for Services	\$ -	\$ -	\$ -	\$ -
Federal Receipts	-	-	445,842	445,842
Other Service Revenues and Reimbursement	5,778,111	5,778,111	5,566,562	(211,549)
Other Receipts	50,000	50,000	47,703	(2,297)
Total Revenues	<u>5,828,111</u>	<u>5,828,111</u>	<u>6,060,107</u>	<u>231,996</u>
EXPENDITURES				
Wages and Benefits	2,249,544	2,249,544	2,256,463	(6,919)
Contractual	-	-	5,959,710	(5,959,710)
Supplies	1,212,500	1,212,500	458,464	754,036
Travel	-	-	-	-
Utilities	56,800	56,800	48,474	8,326
Advertising	-	-	-	-
Insurance	-	-	-	-
Rental	12,700	12,700	2,990	9,710
Repairs and Maintenance	45,700	45,700	140,441	(94,741)
Capital Outlays	10,241,386	10,241,386	1,260,236	8,981,150
Other	5,300	5,300	4,335	965
Total Expenditures	<u>13,823,930</u>	<u>13,823,930</u>	<u>10,131,113</u>	<u>3,692,817</u>
DEFICIENCY OF REVENUES OVER EXPENDITURES - BUDGETARY BASIS	(7,995,819)	(7,995,819)	(4,071,006)	(3,924,813)
OTHER FINANCING SOURCES				
Operating Transfers In	6,212,392	6,212,392	6,212,392	-
Total Other Financing Sources	<u>6,212,392</u>	<u>6,212,392</u>	<u>6,212,392</u>	<u>-</u>
(DEFICIENCY) EXCESS OF REVENUES AND OTHER FINANCING SOURCES (BUDGETARY BASIS) OVER EXPENDITURES AND OTHER FINANCING USES	<u>\$ (1,783,427)</u>	<u>\$ (1,783,427)</u>	2,141,386	<u>\$ (3,924,813)</u>
ADJUSTMENTS REQUIRED UNDER ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA				
To adjust revenues for accruals			162,711	
To adjust expenditures for accruals			<u>(21,771)</u>	
EXCESS OF REVENUES (MODIFIED ACCRUAL BASIS) OVER EXPENDITURES			2,282,326	
FUND BALANCE - BEGINNING OF YEAR			<u>3,867,502</u>	
FUND BALANCE - END OF YEAR			<u>\$ 6,149,828</u>	

The accompanying notes to Budgetary Comparison Schedule
are an integral part of this schedule

LANCASTER COUNTY, NEBRASKA
NOTES TO BUDGETARY COMPARISON SCHEDULE
Year Ended June 30, 2011

NOTE A - BUDGETS AND BUDGETARY ACCOUNTING

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

On or before August 1, the County Board of Commissioners prepares and transmits a budget for each County fund showing the projected requirements, outstanding warrants, operating reserve, cash on hand at the close of the preceding fiscal year, projected revenue collected from sources other than property tax and amount to be raised by property taxation. The budget is prepared on the cash basis of accounting. Encumbrances are also reflected as expenditures for budgetary purposes. At least one public hearing must be held by the County Board.

On or before September 20, the County Board of Commissioners, after the action of the State Board of Equalization and Assessment has been certified to the County Clerk, the budget, as revised, is adopted and the amounts provided therein are appropriated.

The County Board is authorized to transfer budgeted amounts between departments within any fund through resolution; however, revisions that alter the total expenditures of any fund require that an additional public hearing be held.

NOTE B - BASIS OF ACCOUNTING

Revenues and expenditures presented on a non-GAAP budget basis of accounting differ from the revenues and expenditures presented in accordance with GAAP because of the different treatment of encumbrances and accruals (revenue recognition). All unexpended appropriations will lapse at the end of the budget year. However, some appropriations may be encumbered at year end and disbursed in the following year due to the nature of the project.

NOTE C - BUDGET LAW

The County is required by state law to hold public hearings and adopt annual budgets for all funds on the cash basis of accounting. Total expenditures for each fund may not exceed the total budgeted expenditures. Any revisions to the adopted budget of total expenditures to any fund require a public hearing.

SUPPLEMENTAL INFORMATION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

LANCASTER COUNTY, NEBRASKA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2011

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA No.</u>	<u>Federal Expenditures</u>
<u>U.S. Department of Agriculture</u>		
Food Distribution Program		
Detention Center	10.550	\$ 477
Passed-through Nebraska Department of Education		
National School Lunch Program		
Detention Center	10.555	77,777
Community Mental Health Center	10.555	30,025
		<hr/>
Total U.S. Department of Agriculture		108,279
<u>U.S. Department of Justice</u>		
Bureau of Justice Assistance - Joint BJA/SAMHSA		
Enhancing Adult Drug Court Services	16.585	19,507
Bureau of Justice Assistance - Violence Against Women Act		
Grants to Encourage Arrest Policies and Enforce Protection Orders	16.590	154,785
Bureau of Justice Assistance - Bulletproof Vest Partnership Program		
County Sheriff	16.607	9,491
Passed-through State Commission on Law Enforcement and Criminal Justice		
Comprehensive Approaches to Sex Offender Management	16.203	32,866
Juvenile Accountability Incentive Block Grants	16.523	78,703
Juvenile Justice and Delinquency Prevention:		
Title II - Risk/Needs, Talented Tenth, Latino, Sudanese Advocate	16.540	107,810
Title V - Delinquency Prevention Program	16.548	10,443
Edward Byrne Memorial Formula Grant Program -County Attorney		
County Attorney	(1) 16.579	282,294
County Sheriff	(1) 16.579	81,358
Violence Against Women Formula Grants	(1) 16.588	178,021
State Criminal Alien Assistance Program (SCAAP)	16.606	67,382
American Recovery and Reinvestment Act		
Passed-through State Commission on Law Enforcement and Criminal Justice		
Violence Against Women Formula Grants	(1) 16.588	73,617
Edward Byrne Memorial Justice Assistance Grant (JAG) Program		
Juvenile Court Enhancement Program	16.803	44,250
Law Enforcement Safety Project (City grant)	16.803	111,142
Pretrial Release Program Enhancements	16.803	60,000
Public Defender Office Planning, Trng, Upgrade	16.803	6,999
Training & TA Regarding Immigration Consequences	16.803	4,464
Bureau of Justice Assistance		
Passed-through State Health & Human Services Division of Behavioral Health		
Justice Mental Health Collaboration Grant	16.745	44,995
U. S. Marshals Service - Joint Law Enforcement Operations		
Joint Fugitive Task Force Funding - Obligation Number D47-10-0046		11,000
		<hr/>
Total U.S. Department of Justice		1,379,127
<u>U.S. Department of Transportation</u>		
Federal Highway Administration		
Passed-through Nebraska Department of Roads		
Federal-Aid Highway Program	(1) 20.205	13,786
Federal-Aid Highway Program		
American Recovery and Reinvestment Act	(1) 20.205	1,051,642
State and Community Highway Safety	20.600	24,945
		<hr/>
Total U.S. Department of Transportation		1,090,373

The accompanying notes to Schedule of Expenditures of Federal Awards
are an integral part of this schedule

LANCASTER COUNTY, NEBRASKA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2011

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA No.</u>	<u>Federal Expenditures</u>
<u>U.S. Department of Homeland Security</u>		
Passed through Nebraska Emergency Management Agency		
Disaster Grants - Public Assistance	97.036	\$ 270,939
Hazard Migration	97.039	47,290
Emergency Management Performance Grant	97.042	64,286
State Homeland Security Program	(1) 97.067	<u>322,107</u>
Total U.S. Department of Homeland Security		704,622
<u>U.S. Department of Health and Human Services</u>		
Substance Abuse and Mental Health Services Administration -		
Enhancing Adult Drug Court Services	93.243	137,533
Drug-Free Community Support Program Grants	93.276	116,270
Passed-through Nebraska Department of Health and Human Services		
Mental Health Planning and Demonstration Project		
Project Homeless Grant, Mental Health Care	93.150	32,500
Alcohol, Drug Abuse and Mental Health Services		
Block Grant, Mental Health Center	93.958	20,000
Substance Abuse and Mental Health Services Administration -		
Strategic Prevention Framework State Incentive Grant	93.243	120,000
Refugee and Entrant Assistance - Discretionary Grants	93.576	129,032
Passed-through Nebraska Department of Social Services		
Child Support Enforcement, County Attorney	93.563	1,247,467
Child Support Enforcement, Clerk of District Court	93.563	202,146
Child Support Enforcement, Bailiff District Court	93.563	148,063
Passed through University of Nebraska-Lincoln		
Decision Science in Rehabilitation	93.242	9,000
Passed through Nebraska DHHS, Office of Health Disparities		
State Partnership Grant Program - Health Disparities	93.006	500
Adoption and Safe Families Act (ASFA, Public Law 105-89)		
Termination of Parental Rights - LB 1041	15.XXX	39,188
American Recovery and Reinvestment Act		
Passed through Feinstein Institute for Medical Research		
National Institutes of Health - National Institute of Mental Health	93.701	<u>142,171</u>
Total U.S. Department of Health and Human Services		2,343,870
<u>Other Federal Assistance</u>		
Social Security Administration		
Social Security Disability Insurance	96.001	42,400
U.S. Entitlement Lands	15.226	<u>17,983</u>
Total Other Federal Assistance		60,383
TOTAL EXPENDITURES OF FEDERAL AWARDS		<u>\$ 5,686,654</u>

(1) Determined to be a major program.

The accompanying notes to Schedule of Expenditures of Federal Awards
are an integral part of this schedule

LANCASTER COUNTY, NEBRASKA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2011

NOTE A - BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Lancaster County, Nebraska (the County), and is presented on the cash basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

NOTE B - BASIS OF ACCOUNTING

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the County and is presented on the cash basis of accounting. Total grant expenditures presented in the schedule do not include expenditures funded through matching contributions and other miscellaneous revenue.

NOTE C - MAJOR PROGRAMS

<u>CFDA Number</u>	<u>Program Name</u>
16.579	Edward Byrne Memorial Formula Grant Program
16.588	Violence Against Women Formula Grant Program
97.067	State Homeland Security Program
20.205	Federal-Aid Highway Program

NOTE D - SUB-RECIPIENTS

There are no sub-recipients of federal expenditures presented in the schedule.

NOTE E - PASS-THROUGH GRANTOR NUMBERS

The identifying numbers assigned by the pass-through entities to the pass-through federal funds were not available.

COMBINING STATEMENTS

LANCASTER COUNTY, NEBRASKA
COMBINING BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2011

ASSETS	Total (Memorandum Only)	General Fund (011)	Visitors Improvement Fund (018)	Visitors Promotion Fund (019)	County Rural Library Fund (020)	Bridge & Special Road Fund (021)
Cash and Cash Equivalents	\$ 21,289,992	825,608	\$ 2,884,771	\$ 394,879	\$ 21,209	\$ 4,989,208
Certificates of Deposit	14,518,276	13,228,276	-	-	-	1,280,000
Due From Other Governmental Agencies	3,076,806	1,390,388	210,958	210,958	2,416	167,858
Interest Receivable	6,243	4,791	-	-	-	1,452
Patient and Insurance Receivables, Net of Allowance for Doubtful Accounts of \$248,959	111,988	-	-	-	-	-
Taxes Receivable	21,148,200	19,448,231	-	-	245,966	-
	<u>\$ 60,751,276</u>	<u>\$ 34,897,294</u>	<u>\$ 3,095,729</u>	<u>\$ 605,837</u>	<u>\$ 269,591</u>	<u>\$ 6,448,618</u>
LIABILITIES AND FUND BALANCE						
LIABILITIES						
Accounts Payable	\$ 2,522,093	\$ 1,840,259	\$ 19,225	\$ -	\$ -	\$ 210,096
Accrued Salaries	2,256,820	1,686,915	-	-	-	60,694
Due To Other Governmental Agencies	125,000	-	-	-	-	-
Deferred Revenue	1,697,966	1,509,997	-	-	22,743	-
Total Liabilities	<u>6,601,879</u>	<u>4,837,171</u>	<u>19,225</u>	<u>-</u>	<u>22,743</u>	<u>298,790</u>
COMMITMENTS AND CONTINGENCIES						
FUND BALANCE						
Restricted for:						
Visitor Improvement	3,682,341	-	3,076,504	605,837	-	-
Rural Library Services	246,848	-	-	-	246,848	-
Building, Land and Road Maintenance	8,191,029	-	-	-	-	6,149,828
Veterans Aid	12,282	-	-	-	-	-
Alcohol Abuse	29,440	-	-	-	-	-
Drug Education	242,425	-	-	-	-	-
Economic Development	466,972	-	-	-	-	-
Debt Service	2,730,046	-	-	-	-	-
Capital Assets	1,997,637	-	-	-	-	-
Mental Health	1,383,395	-	-	-	-	-
Total Restricted	<u>18,982,415</u>	<u>-</u>	<u>3,076,504</u>	<u>605,837</u>	<u>246,848</u>	<u>6,149,828</u>
Committed to:						
Property Tax Relief	1,823,092	-	-	-	-	-
Workers Compensation	382,325	-	-	-	-	-
Building Maintenance	711,630	-	-	-	-	-
Public Safety	297,762	297,762	-	-	-	-
Human Services	33,840	33,840	-	-	-	-
Public Works	26,750	-	-	-	-	-
General Government	26,253	-	-	-	-	-
Total Committed	<u>3,301,652</u>	<u>384,605</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Assigned for:						
Public Health and Human Services	2,189,811	-	-	-	-	-
Unassigned	29,675,518	29,675,518	-	-	-	-
Total Fund Balance	<u>\$ 60,751,276</u>	<u>\$ 34,897,294</u>	<u>\$ 3,076,504</u>	<u>\$ 605,837</u>	<u>\$ 246,848</u>	<u>\$ 6,149,828</u>
	<u>\$ 60,751,276</u>	<u>\$ 34,897,294</u>	<u>\$ 3,095,729</u>	<u>\$ 605,837</u>	<u>\$ 269,591</u>	<u>\$ 6,448,618</u>

LANCASTER COUNTY, NEBRASKA
COMBINING BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2011

ASSETS	Highway Fund (022)	Veterans Aid Fund (025)	Federal Grants Fund (027)	Keno Fund (028)	Economic Development Fund (030)	Debt Service Fund (041)	Building Fund (051)
Cash and Cash Equivalents	\$ 1,319,563	\$ 12,282	\$ 386,576	\$ 1,766,369	\$ 463,996	\$ 2,526,882	\$ 246,697
Certificates of Deposit	-	-	-	-	-	-	-
Due From Other Governmental Agencies	607,224	-	132,326	59,000	2,976	2,425	936
Interest Receivable	-	-	-	-	-	-	-
Patient and Insurance Receivables, Net of Allowance for Doubtful Accounts of \$246,959	-	-	-	-	-	-	-
Taxes Receivable	-	-	-	-	-	217,639	84,879
	<u>\$ 1,926,787</u>	<u>\$ 12,282</u>	<u>\$ 520,902</u>	<u>\$ 1,825,369</u>	<u>\$ 466,972</u>	<u>\$ 2,746,946</u>	<u>\$ 332,512</u>
LIABILITIES AND FUND BALANCE							
LIABILITIES							
Accounts Payable	\$ 197,088	\$ -	\$ 249,037	\$ 2,277	\$ -	\$ -	\$ -
Accrued Salaries	90,028	-	-	-	-	-	-
Due To Other Governmental Agencies	-	-	-	-	-	-	-
Deferred Revenue	-	-	-	-	-	16,900	6,598
Total Liabilities	<u>287,116</u>	<u>-</u>	<u>249,037</u>	<u>2,277</u>	<u>-</u>	<u>16,900</u>	<u>6,598</u>
COMMITMENTS AND CONTINGENCIES							
FUND BALANCE							
Restricted for:							
Visitor Improvement	-	-	-	-	-	-	-
Rural Library Services	-	-	-	-	-	-	-
Building, Land and Road Maintenance	1,639,671	-	-	-	-	-	325,914
Veterans Aid	-	12,282	-	-	-	-	-
Alcohol Abuse	-	-	29,440	-	-	-	-
Drug Education	-	-	242,425	-	-	-	-
Economic Development	-	-	-	-	466,972	-	-
Debt Service	-	-	-	-	-	2,730,046	-
Capital Assets	-	-	-	-	-	-	-
Mental Health	-	-	-	-	-	-	-
Total Restricted	<u>1,639,671</u>	<u>12,282</u>	<u>271,865</u>	<u>-</u>	<u>466,972</u>	<u>2,730,046</u>	<u>325,914</u>
Committed to:							
Property Tax Relief	-	-	-	1,823,092	-	-	-
Workers Compensation	-	-	-	-	-	-	-
Building Maintenance	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-
Human Services	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-
General Government	-	-	-	-	-	-	-
Total Committed	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,823,092</u>	<u>-</u>	<u>-</u>	<u>-</u>
Assigned for:							
Public Health and Human Services	-	-	-	-	-	-	-
Unassigned							
Total Fund Balance	<u>1,639,671</u>	<u>12,282</u>	<u>271,865</u>	<u>1,823,092</u>	<u>466,972</u>	<u>2,730,046</u>	<u>325,914</u>
	<u>\$ 1,926,787</u>	<u>\$ 12,282</u>	<u>\$ 520,902</u>	<u>\$ 1,825,369</u>	<u>\$ 466,972</u>	<u>\$ 2,746,946</u>	<u>\$ 332,512</u>

LANCASTER COUNTY, NEBRASKA
COMBINING BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2011

ASSETS	Jail Savings Fund (052)	Lancaster Manor Fund (061)	Mental Health Fund (063)	Weed Control Fund (064)	County Property Management Fund (065/066)	City Building Maintenance Fund (067)
Cash and Cash Equivalents	\$ 1,997,637	\$ 2,352,810	\$ 254,263	\$ 89,955	\$ 360,777	\$ 394,210
Certificates of Deposit	-	-	-	-	-	-
Due From Other Governmental Agencies	-	-	540,900	9,436	338,955	-
Interest Receivable	-	-	-	-	-	-
Patient and Insurance Receivables, Net of Allowance for Doubtful Accounts of \$248,959	-	-	111,898	-	-	-
Taxes Receivable	-	-	1,151,485	-	-	-
	<u>\$ 1,997,637</u>	<u>\$ 2,352,810</u>	<u>\$ 2,058,646</u>	<u>\$ 99,391</u>	<u>\$ 699,742</u>	<u>\$ 394,210</u>
LIABILITIES AND FUND BALANCE						
LIABILITIES						
Accounts Payable	\$ -	\$ 9,574	\$ 62,039	\$ 11,516	\$ 93,009	\$ 19,973
Accrued Salaries	-	-	262,414	12,259	124,510	-
Due To Other Governmental Agencies	-	-	-	-	125,000	-
Deferred Revenue	-	-	121,898	-	-	19,830
Total Liabilities	-	9,574	446,351	23,775	342,519	39,803
COMMITMENTS AND CONTINGENCIES						
FUND BALANCE						
Restricted for:						
Visitor Improvement	-	-	-	-	-	-
Rural Library Services	-	-	-	-	-	-
Building, Land and Road Maintenance	-	-	-	75,616	-	-
Veterans Aid	-	-	-	-	-	-
Alcohol Abuse	-	-	-	-	-	-
Drug Education	-	-	-	-	-	-
Economic Development	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Assets	1,997,637	-	-	-	-	-
Mental Health	-	-	1,383,395	-	-	-
Total Restricted	1,997,637	-	1,383,395	75,616	-	-
Committed to:						
Property Tax Relief	-	-	-	-	-	-
Workers Compensation	-	382,325	-	-	-	-
Building Maintenance	-	-	-	-	357,223	354,407
Public Safety	-	-	-	-	-	-
Human Services	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
General Government	-	-	-	-	-	-
Total Committed	-	382,325	-	-	357,223	354,407
Assigned for:						
Public Health and Human Services	-	1,960,911	228,900	-	-	-
Unassigned	-	-	-	-	-	-
Total Fund Balance	<u>1,997,637</u>	<u>2,343,236</u>	<u>1,612,295</u>	<u>75,616</u>	<u>357,223</u>	<u>354,407</u>
	<u>\$ 1,997,637</u>	<u>\$ 2,352,810</u>	<u>\$ 2,058,646</u>	<u>\$ 99,391</u>	<u>\$ 699,742</u>	<u>\$ 394,210</u>

LANCASTER COUNTY, NEBRASKA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE
 GOVERNMENTAL FUNDS
 Year Ended June 30, 2011

	Total (Memorandum Only)	General Fund (011)	Visitors Improvement Fund (018)	Visitors Promotion Fund (019)	County Rural Library Fund (020)	Bridge & Special Road Fund (021)
REVENUES						
Taxes	\$ 66,615,741	\$ 60,527,053	\$ 1,205,718	\$ 981,360	\$ 568,794	\$ -
Charges for Services	23,476,036	13,710,061	-	-	-	5,734,519
Federal Receipts	6,029,956	2,353,841	-	-	-	445,842
State Revenues	13,364,264	3,082,055	-	-	24,758	-
Medicaid/Medicare/MRO Reimbursements	4,544,488	-	-	-	-	-
License, Fees and Rental Income	1,502,091	67,987	-	-	-	-
Interest Income	395,133	309,882	-	-	-	42,456
Intergovernmental	770,576	440,393	-	-	-	1
Other Income	2,237,598	992,746	-	-	-	-
Total Revenues	118,935,883	81,484,018	1,205,718	981,360	623,552	6,222,818
EXPENDITURES						
Wages and Benefits	63,936,870	47,266,027	-	-	-	2,264,558
City/County Shared	4,556,858	3,927,026	-	-	623,091	-
Contractual	32,907,023	13,346,328	556,576	927,246	-	5,959,710
Supplies	3,735,067	2,212,894	-	-	-	468,904
Travel	196,081	102,559	-	-	-	-
Utilities	1,480,447	901,162	-	-	-	49,497
Advertising	277,982	250,390	-	-	-	-
Insurance	321,185	248,596	-	-	-	-
Rental	4,099,581	3,696,864	-	-	-	2,990
Repairs and Maintenance	2,316,497	372,219	-	-	-	140,441
Capital Outlays	3,465,550	607,254	-	-	-	1,262,449
Interest	60,189	932	-	-	-	-
Other	5,135,430	2,609,650	-	-	67	4,335
Total Expenditures	122,489,760	75,539,698	556,576	927,246	623,158	10,152,884
(DEFICIENCY) EXCESS OF REVENUES OVER EXPENDITURES	(3,553,877)	5,944,120	649,142	54,114	394	(3,930,066)
OTHER FINANCING SOURCES (USES)						
Debt Payments	(335,331)	(15,331)	-	-	-	-
Proceeds from Sale of Capital Assets	9,531,526	-	-	-	-	-
Operating Transfers In	7,109,722	585,544	-	-	-	6,212,392
Operating Transfers Out	(7,109,721)	(6,249,865)	-	-	-	-
Transfers In - Public Building Commission	276,057	-	-	-	-	-
Transfers Out - City of Lincoln	(515,146)	-	-	-	-	-
Total Other Financing Sources (Uses)	8,956,107	(5,679,652)	-	-	-	6,212,392
CHANGE IN FUND BALANCE	5,402,230	264,468	649,142	54,114	394	2,282,326
FUND BALANCE - BEGINNING OF THE YEAR	48,747,166	29,795,655	2,427,362	551,723	246,454	3,867,502
FUND BALANCE - END OF THE YEAR	\$ 54,149,396	\$ 30,060,123	\$ 3,076,504	\$ 605,837	\$ 246,848	\$ 6,149,828

LANCASTER COUNTY, NEBRASKA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE
 GOVERNMENTAL FUNDS
 Year Ended June 30, 2011

	Highway Fund (022)	Veterans Aid Fund (026)	Federal Grants Fund (027)	Keno Fund (028)	Economic Development Fund (036)	Debt Service Fund (041)	Building Fund (051)
REVENUES							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 490,537	\$ 204,495
Charges for Services	32,732	-	36,450	-	-	-	-
Federal Receipts	905,076	-	2,146,506	-	-	-	-
State Revenues	5,870,220	-	463,750	-	-	-	7,943
Medicaid/Medicare/MRO Reimbursements	-	-	-	-	-	-	-
License, Fees and Rental Income	4,105	-	-	-	-	50,400	-
Interest Income	5,345	-	-	-	2,656	-	-
Intergovernmental	-	-	39,265	-	-	126	50
Other Income	23,496	-	33,835	846,009	35,714	-	73,897
Total Revenues	6,840,973	-	2,719,606	846,009	38,370	541,063	286,185
EXPENDITURES							
Wages and Benefits	2,472,235	-	-	-	-	-	-
City/County Shared	-	-	-	2,274	-	-	-
Contractual	7,985	-	2,216,771	782,149	25,000	-	20,946
Supplies	858,580	-	48,289	-	-	-	2,425
Travel	-	-	77,453	-	-	-	-
Utilities	35,846	-	2,431	-	-	-	-
Advertising	346	-	4,287	-	-	-	-
Insurance	-	-	-	-	-	-	-
Rental	10,111	-	560	-	-	-	-
Repairs and Maintenance	1,479,408	-	67,734	-	-	-	145,534
Capital Outlays	1,187,683	-	50,327	38,493	-	-	276,057
Interest	-	-	-	-	-	59,257	-
Other	4,355	8,043	515,804	2	17,142	55	8
Total Expenditures	6,056,549	8,043	2,983,656	822,918	42,142	59,312	444,970
(DEFICIENCY) EXCESS OF REVENUES OVER EXPENDITURES	784,424	(8,043)	(264,050)	23,091	(3,772)	481,751	(158,785)
OTHER FINANCING SOURCES (USES)							
Debt Payments	-	-	-	-	-	(320,000)	-
Proceeds from Sale of Capital Assets	31,526	-	-	-	-	-	-
Operating Transfers In	-	5,000	30,000	-	-	121,474	-
Operating Transfers Out	-	-	(85,544)	(274,312)	-	-	-
Transfers In - Public Building Commission	-	-	-	-	-	-	276,057
Transfers Out - City of Lincoln	-	-	-	-	-	(516,146)	-
Total Other Financing Sources (Uses)	31,526	5,000	(55,544)	(274,312)	-	(714,672)	276,057
CHANGE IN FUND BALANCE	815,950	(3,043)	(319,594)	(251,221)	(3,772)	(232,921)	117,272
FUND BALANCE - BEGINNING OF THE YEAR	823,721	15,325	591,459	2,074,313	470,744	2,962,967	208,642
FUND BALANCE - END OF THE YEAR	\$ 1,639,671	\$ 12,282	\$ 271,865	\$ 1,823,092	\$ 466,972	\$ 2,730,046	\$ 325,914

LANCASTER COUNTY, NEBRASKA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE
 GOVERNMENTAL FUNDS
 Year Ended June 30, 2011

	Jail Savings Fund (052)	Lancaster Manor Fund (061)	Mental Health Fund (063)	Weed Control Fund (064)	County Property Management Fund (065/066)	City Building Maintenance Fund (067)
REVENUES						
Taxes	\$ 188	\$ -	\$ 2,607,596	\$ -	\$ -	\$ -
Charges for Services	-	1,095	324,116	14,091	3,336,572	286,400
Federal Receipts	-	-	178,691	-	-	-
State Revenues	7	-	3,915,531	-	-	-
Medicaid/Medicare/MRO Reimbursements	-	1,686,934	2,857,554	-	-	-
License, Fees and Rental Income	-	35,000	-	-	1,344,599	-
Interest Income	19,462	15,332	-	-	-	-
Intergovernmental	-	-	132,847	155,312	2,582	-
Other Income	-	25,428	156,712	50,135	14	13
Total Revenues	19,657	1,763,789	10,173,047	219,538	4,683,767	286,413
EXPENDITURES						
Wages and Benefits	-	544,364	7,545,301	268,033	3,575,352	-
City/County Shared	-	-	-	-	2,486	1,981
Contractual	-	6,843,567	1,696,382	34,931	287,682	201,750
Supplies	-	-	85,645	11,008	39,467	7,857
Travel	-	-	14,182	1,570	317	-
Utilities	-	-	82,578	5,630	379,212	24,093
Advertising	-	-	17,679	5,261	19	-
Insurance	-	-	54,410	2,758	17,421	-
Rental	-	-	366,793	-	2,141	20,122
Repairs and Maintenance	-	-	25,065	2,920	70,134	13,045
Capital Outlays	-	-	-	-	27,409	15,878
Interest	-	-	-	-	-	-
Other	-	1,695,298	245,073	31,651	3,260	1,687
Total Expenditures	-	9,083,229	10,134,106	363,760	4,404,900	286,413
(DEFICIENCY) EXCESS OF REVENUES OVER EXPENDITURES	19,657	(7,319,440)	38,941	(144,222)	278,867	-
OTHER FINANCING SOURCES (USES)						
Debt Payments	-	-	-	-	-	-
Proceeds from Sale of Capital Assets	-	9,500,000	-	-	-	-
Operating Transfers In	-	-	-	155,312	-	-
Operating Transfers Out	-	(500,000)	-	-	-	-
Transfers In - Public Building Commission	-	-	-	-	-	-
Transfers Out - City of Lincoln	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	9,000,000	-	155,312	-	-
CHANGE IN FUND BALANCE	19,657	1,680,560	38,941	11,090	278,867	-
FUND BALANCE - BEGINNING OF THE YEAR	1,977,980	662,676	1,573,354	64,526	78,356	354,407
FUND BALANCE - END OF THE YEAR	\$ 1,997,637	\$ 2,343,236	\$ 1,612,295	\$ 75,616	\$ 357,223	\$ 354,407

LANCASTER COUNTY, NEBRASKA
 COMBINING STATEMENT OF NET ASSETS
 PROPRIETARY FUNDS
 June 30, 2011

ASSETS	Total (Memorandum Only)	INTERNAL SERVICE FUNDS		
		Workers' Compensation Loss Fund (012)	Other Self-Insurance Loss Fund (013)	Group Insurance Fund (014)
CURRENT ASSETS				
Cash and Cash Equivalents	\$ 5,479,245	\$ 1,266,471	\$ 6,164	\$ 4,206,610
Due From Other Governmental Agencies	27,611	-	-	27,611
Total Current Assets	<u>5,506,856</u>	<u>1,266,471</u>	<u>6,164</u>	<u>4,234,221</u>
	<u>\$ 5,506,856</u>	<u>\$ 1,266,471</u>	<u>\$ 6,164</u>	<u>\$ 4,234,221</u>
LIABILITIES AND NET ASSETS (DEFICIT)				
CURRENT LIABILITIES				
Accounts Payable	\$ 95,313	\$ 21,708	\$ 5,274	\$ 68,331
Claims Liability	1,325,389	871,395	453,994	-
Accrued Salaries	4,831	4,831	-	-
Total Current Liabilities	<u>1,425,533</u>	<u>897,934</u>	<u>459,268</u>	<u>68,331</u>
LONG-TERM LIABILITIES				
Accrued Compensated Absences	<u>34,692</u>	<u>34,692</u>	<u>-</u>	<u>-</u>
Total Long-Term Liabilities	<u>34,692</u>	<u>34,692</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>1,460,225</u>	<u>932,626</u>	<u>459,268</u>	<u>68,331</u>
COMMITMENTS AND CONTINGENCIES				
	-	-	-	-
NET ASSETS (DEFICIT)				
Unrestricted	<u>4,046,631</u>	<u>333,845</u>	<u>(453,104)</u>	<u>4,165,890</u>
Total Net Assets (Deficit)	<u>4,046,631</u>	<u>333,845</u>	<u>(453,104)</u>	<u>4,165,890</u>
	<u>\$ 5,506,856</u>	<u>\$ 1,266,471</u>	<u>\$ 6,164</u>	<u>\$ 4,234,221</u>

LANCASTER COUNTY, NEBRASKA
 COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGE IN NET ASSETS
 PROPRIETARY FUNDS
 Year Ended June 30, 2011

	INTERNAL SERVICE FUNDS			
	Total (Memorandum Only)	Workers' Compensation Loss Fund (012)	Other Self-Insurance Loss Fund (013)	Group Insurance Fund (014)
OPERATING REVENUES				
Charges for Services	\$ 10,398,306	\$ 593,078	\$ 96,324	\$ 9,708,904
Other	240,824	-	-	240,824
Total Operating Revenues	<u>10,639,130</u>	<u>593,078</u>	<u>96,324</u>	<u>9,949,728</u>
OPERATING EXPENSES				
Insurance	10,326,867	504,078	197,489	9,825,300
Contractual	1,194,687	247,084	39,232	908,371
Wages and Benefits	127,680	127,680	-	-
Other	57,156	57,156	-	-
Rental	4,591	4,591	-	-
Supplies	609	609	-	-
Total Operating Expenses	<u>11,711,590</u>	<u>941,198</u>	<u>236,721</u>	<u>10,533,671</u>
Operating Loss	(1,072,460)	(348,120)	(140,397)	(583,943)
NON-OPERATING REVENUES				
Interest Income	7,982	7,776	206	-
Total Non-operating Revenues	<u>7,982</u>	<u>7,776</u>	<u>206</u>	<u>-</u>
CHANGE IN NET ASSETS (DEFICIT)	(1,064,478)	(340,344)	(140,191)	(583,943)
NET ASSETS (DEFICIT) - BEGINNING OF YEAR	<u>5,111,109</u>	<u>674,189</u>	<u>(312,913)</u>	<u>4,749,833</u>
NET ASSETS (DEFICIT) - END OF YEAR	<u>\$ 4,046,631</u>	<u>\$ 333,845</u>	<u>\$ (453,104)</u>	<u>\$ 4,165,890</u>

LANCASTER COUNTY, NEBRASKA
COMBINING STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
Year Ended June 30, 2011

	INTERNAL SERVICE FUNDS			
	Total (Memorandum Only)	Workers' Compensation Loss Fund (012)	Other Self- Insurance Loss Fund (013)	Group Insurance Fund (014)
CASH FLOWS FROM OPERATING ACTIVITIES				
Received from User Charges	\$ 10,611,519	\$ 593,078	\$ 96,324	\$ 9,922,117
Payments for Employee Indemnity	(1,385,302)	(437,699)	(39,232)	(908,371)
Payments for Claims/Insurance	(10,034,591)	(175,824)	(297,931)	(9,560,836)
Net Cash Used In Operating Activities	<u>(808,374)</u>	<u>(20,445)</u>	<u>(240,839)</u>	<u>(547,090)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Proceeds from Sale of Investments	348,065	307,939	40,126	-
Interest Received	10,685	10,097	588	-
Net Cash Provided By Investing Activities	<u>358,750</u>	<u>318,036</u>	<u>40,714</u>	<u>-</u>
Increase (Decrease) In Cash And Cash Equivalents	(449,624)	297,591	(200,125)	(547,090)
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	<u>5,928,869</u>	<u>968,880</u>	<u>206,289</u>	<u>4,753,700</u>
CASH AND CASH EQUIVALENTS - END OF YEAR	<u>\$ 5,479,245</u>	<u>\$ 1,266,471</u>	<u>\$ 6,164</u>	<u>\$ 4,206,610</u>
RECONCILIATION OF OPERATING LOSS TO NET CASH USED IN OPERATING ACTIVITIES				
Operating Loss	\$ (1,072,460)	\$ (348,120)	\$ (140,397)	\$ (583,943)
Adjustments to Reconcile Operating Loss to Net Cash Used In Operating Activities:				
Increase In Current Assets:				
Due From Other Governmental Agencies	(27,611)	-	-	(27,611)
Increase (Decrease) In Current Liabilities:				
Accounts Payable	63,324	(3,854)	2,714	64,464
Claims Liability	228,952	332,108	(103,156)	-
Accrued Salaries	(2,264)	(2,264)	-	-
Accrued Compensated Absences	1,685	1,685	-	-
Net Cash Used In Operating Activities	<u>\$ (808,374)</u>	<u>\$ (20,445)</u>	<u>\$ (240,839)</u>	<u>\$ (547,090)</u>

STATEMENTS OF ACCOUNTABILITY

**LANCASTER COUNTY, NEBRASKA
COUNTY CLERK
STATEMENT OF ACCOUNTABILITY
Year Ended June 30, 2011**

BALANCE ON HAND - beginning of year		\$	50
 RECEIPTS			
Recording and Miscellaneous Fees			16,530
Occupation Tax			15,000
Marriage License Fees			31,470
Liquor Licenses			7,195
Total Receipts			<u>70,195</u>
 DISBURSEMENTS			
Paid to County Treasurer			
Recording and Miscellaneous Fees			16,530
Occupation Tax			15,000
Marriage License Fees			31,470
Liquor Licenses			7,195
Total Disbursements			<u>70,195</u>
 BALANCE ON HAND - end of year		 \$	 <u>50</u>
 SUMMARY OF BALANCE ON HAND - end of year			
Cash on Hand		<u>\$</u>	<u>50</u>
Total Balance on Hand		<u>\$</u>	<u><u>50</u></u>

**LANCASTER COUNTY, NEBRASKA
COUNTY REGISTER OF DEEDS
STATEMENT OF ACCOUNTABILITY
Year Ended June 30, 2011**

BALANCE ON HAND - beginning of year	\$ 224,150
 RECEIPTS	
Charges for Services	3,082,117
Total Receipts	3,082,117
 DISBURSEMENTS	
Paid to County Treasurer	
Documentary Stamp Tax	398,960
Recording Fees	1,192,700
Non-Filing Fees	3,871
Paid to State	
Documentary Stamp Tax	1,469,459
Refunds	76,913
Total Disbursements	3,141,903
BALANCE ON HAND - end of year	\$ 164,364
 SUMMARY OF BALANCE ON HAND - end of year	
Cash on Hand	\$ 8,648
Cash at Treasurer	155,716
Total Balance on Hand	\$ 164,364

LANCASTER COUNTY, NEBRASKA
 CLERK OF THE DISTRICT COURT
 STATEMENT OF ACCOUNTABILITY
 Year Ended June 30, 2011

BALANCE ON HAND - beginning of year	\$ 1,897,129
RECEIPTS, TRUST FUNDS (including alimony, child support and fees)	6,761,876
DISBURSEMENTS, TRUST FUNDS (including alimony, child support and fees)	<u>6,773,187</u>
BALANCE ON HAND - end of year	<u>\$ 1,885,818</u>
 SUMMARY OF BALANCE ON HAND - end of year	
Cash on Hand	\$ 300
Cash in Bank	1,319,637
Investments	<u>565,881</u>
Total Balance on Hand	<u>\$ 1,885,818</u>

**LANCASTER COUNTY, NEBRASKA
COUNTY SHERIFF
STATEMENT OF ACCOUNTABILITY
Year Ended June 30, 2011**

BALANCE ON HAND - beginning of year	\$ 73,483
 RECEIPTS	
Tax Account	206,084
Fee Account	507,244
Attorneys' Trust	206,108
Vehicle Inspection Fees	136,875
Contracts, Grants and Other	1,422,958
Total Receipts	<u>2,479,269</u>
 DISBURSEMENTS	
Tax Account	203,908
Fee Account	508,275
Attorneys' Trust	206,084
Vehicle Inspection Fees	136,875
Contracts, Grants and Other	1,422,958
Total Disbursements	<u>2,478,100</u>
BALANCE ON HAND - end of year	\$ 74,652
 SUMMARY OF BALANCE ON HAND - end of year	
Cash in Bank	\$ 74,652
Total Balance on Hand	\$ 74,652

**LANCASTER COUNTY, NEBRASKA
COUNTY ATTORNEY
STATEMENT OF ACCOUNTABILITY
Year Ended June 30, 2011**

BALANCE ON HAND - beginning of year \$ 102,170

RECEIPTS

Receipts on Bad Checks	428,952
Collection Fees	15,710
Unclaimed Property Receipts	-
Interest	14
Total Receipts	444,676

DISBURSEMENTS

Payments on Bad Checks Collected	469,962
Collection fees remitted to County Treasurer	15,710
Interest	14
Total Disbursements	485,686

BALANCE ON HAND - end of year **\$ 61,160**

SUMMARY OF BALANCE ON HAND - end of year

Cash in Bank	\$ 49,485
Certificate of Deposit	10,000
Cash at County Treasurer	1,675
Total Balance on Hand	\$ 61,160

**LANCASTER COUNTY, NEBRASKA
WEED CONTROL
STATEMENT OF ACCOUNTABILITY
Year Ended June 30, 2011**

BALANCE ON HAND - beginning of year \$ 31,249

RECEIPTS

Mowing Enforcements	50,718
Noxious Weed Enforcements	1,458
City Landfill Spraying	9,436
County Roadside Spraying	3,443
Cemetery Mowing	464
Total Receipts	65,519

DISBURSEMENTS

Mowing Enforcements	48,594
Noxious Weed Enforcements	494
City Landfill Spraying	9,436
County Roadside Spraying	3,443
Cemetery Mowing	464
Total Disbursements	62,431

BALANCE ON HAND - end of year **\$ 34,337**

SUMMARY OF BALANCE ON HAND - end of year

Accounts Receivable	\$ 34,337
Total Balance on hand	\$ 34,337

**LANCASTER COUNTY, NEBRASKA
CORRECTIONS DEPARTMENT
STATEMENT OF ACCOUNTABILITY
Year Ended June 30, 2011**

BALANCE ON HAND - beginning of year	\$ 25,677
 RECEIPTS	
Room and Board	8,234
State Prisoner Reimbursement	672,192
Inmate Fund	2,331,686
Commissary Funds	173,982
Telephone Commissions	173,859
Vending Machine Commissions	70,144
Work Release Meals	87,295
Department of Justice	67,382
Social Security Reimbursements	42,400
Miscellaneous	9,568
Total Receipts	3,636,742
 DISBURSEMENTS	
County Treasurer	1,131,074
Inmate Funds	2,335,639
Commissary Vendors	170,981
Total Disbursements	3,637,694
BALANCE ON HAND - end of year	<u>\$ 24,725</u>
 SUMMARY OF BALANCE ON HAND - end of year	
Petty Cash	\$ 100
Cash in Bank	24,625
Total Balance on Hand	\$ 24,725

**LANCASTER COUNTY, NEBRASKA
ENGINEER
STATEMENT OF ACCOUNTABILITY
Year Ended June 30, 2011**

BALANCE ON HAND - beginning of year	\$ -
RECEIPTS	
General Fund	5
Bridge Fund	3,249,885
Highway Fund	229,063
Total Receipts	<u>3,478,953</u>
DISBURSEMENTS	
General Fund	5
Bridge Fund	3,249,885
Highway Fund	229,063
Total Disbursements	<u>3,478,953</u>
BALANCE ON HAND - end of year	<u><u>\$ -</u></u>

**LANCASTER COUNTY, NEBRASKA
EXTENSION BOARD
STATEMENT OF ACCOUNTABILITY
Year Ended June 30, 2011**

BALANCE ON HAND - beginning of year	\$ 176,983
 RECEIPTS	
4-H Programs	7,942
Miscellaneous	13,965
Room Rentals	9,825
Family Resources	5,397
Agricultural Programs	10,854
General Resale	3,096
Food and Nutrition	-
4-H Resale	4,783
Horticulture and Forestry	1,902
Scale	-
Total Receipts	57,764
 DISBURSEMENTS	
4-H Programs	7,531
Miscellaneous	16,915
Room Rentals	6,486
Family Resources	3,520
Agricultural Programs	9,275
General Resale	5,685
Food and Nutrition	-
4-H Resale	4,085
Horticulture and Forestry	1,853
Scale	-
Total Disbursements	55,350
BALANCE ON HAND - end of year	<u><u>\$ 179,397</u></u>
 SUMMARY OF BALANCE ON HAND - end of year	
Cash at County Treasurer	\$ 179,397
Total Balance on Hand	<u><u>\$ 179,397</u></u>

**LANCASTER COUNTY, NEBRASKA
YOUTH SERVICES CENTER
STATEMENT OF ACCOUNTABILITY
Year Ended June 30, 2011**

(DEFICIT) BALANCE ON HAND - beginning of year	\$ (288)
RECEIPTS	
Petty Cash	147
Resident Trust	15,986
Total Receipts	16,133
DISBURSEMENTS	
Petty Cash	132
Resident Trust	15,834
Total Disbursements	15,966
(DEFICIT) BALANCE ON HAND - end of year	\$ (121)
SUMMARY OF (DEFICIT) BALANCE ON HAND - end of year	
Petty Cash	\$ 50
Cash in Bank	(171)
Total (Deficit) Balance on Hand	\$ (121)

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

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

Lancaster County Board of Commissioners
Lincoln, Nebraska

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Lancaster County, Nebraska (the County) as of and for the year ended June 30, 2011, which collectively comprise the County's financial statements and have issued our report thereon dated February 29, 2012. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

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 combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we considered to be material weaknesses, as defined above. However, we identified a certain deficiency in internal control over financial reporting, described in the accompanying schedule of findings and questioned costs as item 2008-2 that we consider to be a significant deficiency in internal control over financial reporting. *A significant deficiency* is a deficiency or combination of deficiencies in internal control, that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT
AUDITING STANDARDS (Continued)**

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the 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*.

We noted certain matters that we reported to the management of the County in a separate letter dated February 29, 2012.

The County's responses to the findings identified in our audit are described in the accompanying schedule of findings and responses. We did not audit the County's responses and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of the Board of Commissioners and management of the County and the State of Nebraska and this report is not intended to be and should not be used by anyone other than these specified parties

BLAND & ASSOCIATES, P.C.

Omaha, Nebraska
February 29, 2012

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS
THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR
PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS
THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR
PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

Board of Commissioners
Lancaster County, Nebraska

Compliance

We have audited Lancaster County, Nebraska's (the County) compliance with the types of compliance requirements described in the OMB *Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2011. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2011.

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal controls over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS
THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR
PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133
(Continued)**

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be *material weaknesses*, as defined above.

This report is intended solely for the information and use of the Board of Commissioners and management of the County's federal and state awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

BLAND + ASSOCIATES, P.C.

Omaha, Nebraska
February 29, 2012

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

LANCASTER COUNTY, NEBRASKA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)
Year Ended June 30, 2011

A. SUMMARY OF AUDIT FINDINGS (Continued)

MAJOR FEDERAL AWARD PROGRAM AUDIT (Continued)

Programs considered to be major programs of Lancaster County include:

	<u>CFDA No.</u>	<u>Opinion</u>	
		<u>Unqualified</u>	<u>Qualified</u>
Edward Byrne Memorial Formula Grant Program	16.579	X	
Violence Against Women Formula Grant Program	16.588	X	
State Homeland Security Program	97.067	X	
Federal-Aid Highway Program	20.205	X	

Threshold used for distinguishing between Type A and B programs: \$300,000

Is Lancaster County considered to be a low-risk auditee: Yes X No

B. FINDINGS - FINANCIAL STATEMENT AUDIT

SIGNIFICANT DEFICIENCIES

2008-2 Condition: The responsibility for the preparation of financial statements resides with the management of the County. Management is fully capable of preparing its financial statements but faced time constraints during the current fiscal year which precluded the preparation of the financial statements.

Criteria: *Statement on Auditing Standards Number 115* suggests that management prepare its financial statements in order to prevent or detect material misstatements, including footnote disclosures.

Effect: Material disclosures and classification misstatements may not be detected.

Recommendation: Management of the County should prepare the financial statements in the future.

LANCASTER COUNTY, NEBRASKA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)
Year Ended June 30, 2011

B. FINDINGS - FINANCIAL STATEMENT AUDIT (Continued)

SIGNIFICANT DEFICIENCIES (Continued)

Response: The County understands the responsibility for the preparation of financial statements resides with them. The main obstacle is the limited number of staff in the Budget and Fiscal Office. Lancaster County will have discussions to determine what options are available and possible.

C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD

None

**LANCASTER COUNTY, NEBRASKA
SCHEDULE OF PRIOR YEAR FINDINGS
Year Ended June 30, 2011**

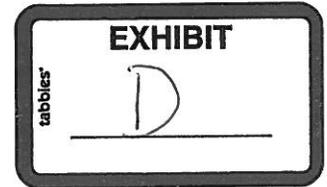
FINANCIAL STATEMENT AUDIT

<u>WEAKNESS NOTED</u>	<u>CURRENT STATUS</u>
1. The responsibility for the preparation of financial statements resides with the management of the County.	1. The finding remains as of June 30, 2011.
2. It was determined that the County did not reconcile transfers between related entities.	2. The finding is closed.
3. The County did not capitalize a transfer-in of capital outlay incurred by the Lancaster County Public Building Commission and required to be transferred at 50% to the County.	3. The finding is closed.

LANCASTER COUNTY CORRECTIONS DEPARTMENT

605 SOUTH TENTH STREET
LINCOLN, NE 68508
(402) 441-7530
FAX: 441-8946

MICHAEL THURBER, DIRECTOR



TO: Lancaster County Board of Commissioners
FROM: Michael Thurber, Corrections Director *M.T.*
DATE: March 20, 2012
RE: Detention Furniture Beds
cc: Kerry Eagan, Chief Administrative Officer

Purchasing Request for Proposals (11-258) for the Detention Grade furniture was submitted in November 2011. It was developed by the Clark Enersen Architects and our Department.

What Purchasing did not provide to the Board at the Tuesday meeting was the original bid for the Booking furniture and Inmate Dining Tables and Chairs totaled \$114,291.37. This was the lowest price response, which was from the direct supplier of the Norix brand detention furniture.

These plastic/laminated tables and chairs have held up to all types of daily use and abuse. This furniture is clearly a superior choice from our experience along with the best possible price point for inmate grade furniture.

We have inventoried our current detention furniture at the current Jail and Airpark Facility. We will be moving and re-using the following detention furniture:

- 322 - inmate chairs (Integra Model)
- 57 - 42" laminate/plastic tables (Slammer Brand)
- 28 - Chairs/seating which will eliminate the need to purchase additional lobby seating (Ultramax Brand)

Thus, the total Norix Group contract will be \$63,846.63, a reduction of \$50,444.74 from the lowest bid. The \$54,000 amount that was presented to the Board on March 20, 2012 was a figure that was not presented by my Department.

This detention furniture was on display at the furniture mock up for inspection. The furniture that we are moving to the new facility has held up for approximately 12-15 years and we feel that continuing to use this furniture in the inmate areas would be the best possible use of our FF&E (Furniture, Fixtures and Equipment) dollars. I can explain more about our re-use of existing Inmate furniture.

I appreciate your support in approving this Contract with the Norix Group Inc.

Sec, 11-7-7

1 inch = 100 feet

LOT 46
REFORMED CHURCH OF HOLLAND

LOT 36
WECKLE, PAUL J & FAYE A

LOTS 25 & 33
FEDERAL NATIONAL MORTGAGE ASSOCIATION

LOTS 59 & 11
OMEL, RYAN & JENNIFER

LOT 55
PRALLE, JEREMY R & HEATHER J

LOT 48
NE CONF ASSN OF 7TH DAY ADVENT

LOT 47
SANITARY & IMPROVEMENT DIST #3

LOT 58
SANITARY & IMPROVEMENT DIST #3

S 96TH ST

EXHIBIT

E

10/10/17





03/15/2012



03/15/2012



03/15/2012



03/15/2012

