

2016-2017
STATE OF NEBRASKA
GENERAL BUDGET FORM

RECEIVED

SEP 20 2016

LANCASTER COUNTY
 CLERK

Lancaster County Fairgrounds Joint Public Agency

TO THE COUNTY BOARD AND COUNTY CLERK OF
 Lancaster County

This budget is for the Period December 1, 2016 through November 30, 2017

Upon Filing, The Entity Certifies the Information Submitted on this Form to be Correct:

The following **PERSONAL AND REAL PROPERTY TAX** is requested for the ensuing year:

\$	-	Property Taxes for Non-Bond Purposes
\$	711,809.55	Principal and Interest on Bonds
\$	711,809.55	Total Personal and Real Property Tax Required

Outstanding Bonded Indebtedness as of December 1, 2016

9,300,000.00	Principal
2,343,555.00	Interest
\$ 11,643,555.00	Total Bonded Indebtedness

23,398,980,099 **Total General Fund Certified Valuation (All Counties)**

(Certification of Valuation(s) from County Assessor MUST be attached)

County Clerk's Use ONLY

APA Contact Information

Auditor of Public Accounts
 State Capitol, Suite 2303
 Lincoln, NE 68509

Telephone: (402) 471-2111 FAX: (402) 471-3301

Website: www.auditors.nebraska.gov

Questions - E-Mail: Deann.Haeffner@nebraska.gov

Budget Document To Be Used As Audit Waiver?

My Subdivision has elected to use this Budget Document as the Audit Waiver.
 (If YES, Board Minutes MUST be Attached)

YES NO

If YES, Column 2 **MUST** contain **ACTUAL** Numbers.

If YES, DO NOT COMPLETE/SUBMIT SEPARATE AUDIT WAIVER REQUEST.

Report of Joint Public Agency & Interlocal Agreements

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2015 through June 30, 2016?

YES NO

If YES, Please submit Interlocal Agreement Report by December 31, 2016.

Report of Trade Names, Corporate Names & Business Names

Did the Subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2015 through June 30, 2016?

YES NO

If YES, Please submit Trade Name Report by December 31, 2016.

Submission Information

Budget Due by 9-20-2016

Submit budget to:

1. Auditor of Public Accounts -Electronically on Website or Mail
2. County Board (SEC. 13-508), C/O County Clerk

Lancaster County Fairgrounds Joint Public Agency in Lancaster County

Line No.	TOTAL ALL FUNDS	Actual 2014 - 2015 (Column 1)	Actual/Estimated 2015 - 2016 (Column 2)	Adopted Budget 2016 - 2017 (Column 3)
1	Beginning Balances, Receipts, & Transfers:			
2	Net Cash Balance	\$ -	\$ -	\$ -
3	Investments	\$ 9,633,616.39	\$ 586,669.38	\$ 337,135.38
4	County Treasurer's Balance	\$ 508,078.67	\$ 947,305.29	\$ 952,315.29
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 10,141,695.06	\$ 1,533,974.67	\$ 1,289,450.67
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 694,405.89	\$ 683,852.50	\$ 697,852.50
7	Federal Receipts	\$ -	\$ -	\$ -
8	State Receipts: Motor Vehicle Pro-Rate (To LC-3 Supporting Schedule)	\$ 2,063.76	\$ 1,800.00	\$ 1,800.00
9	State Receipts: State Aid	\$ -	\$ -	\$ -
10	State Receipts: Other	\$ -	\$ -	\$ -
11	State Receipts: Property Tax Credit	\$ 24,409.25	\$ 31,500.00	
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
13	Local Receipts: In Lieu of Tax (To LC-3 Supporting Schedule)	\$ 209.96	\$ 250.00	\$ 200.00
14	Local Receipts: Other	\$ 8,131.91	\$ 950.00	\$ 950.00
15	Transfers In Of Surplus Fees (To LC-3 Supporting Schedule)	\$ -	\$ -	\$ -
16	Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)	\$ -	\$ -	\$ -
17	Total Resources Available (Lines 5 thru 16)	\$ 10,870,915.83	\$ 2,252,327.17	\$ 1,990,253.17
18	Disbursements & Transfers:			
19	Operating Expenses	\$ 13,569.56	\$ 13,570.00	\$ 13,957.05
20	Capital Improvements (Real Property/Improvements)	\$ -	\$ -	\$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ 249,534.00	\$ 337,135.38
22	Debt Service: Bond Principal & Interest Payments	\$ 7,775,667.00	\$ 699,772.50	\$ 697,852.50
23	Debt Service: Payments to Retire Interest-Free Loans (Public Airports)	\$ -	\$ -	\$ -
24	Debt Service: Payments to Bank Loans & Other Instruments (Fire Districts)	\$ -	\$ -	\$ -
25	Debt Service: Other	\$ -	\$ -	\$ -
26	Judgments	\$ -	\$ -	\$ -
27	Transfers Out of Surplus Fees	\$ -	\$ -	\$ -
28	Transfers Out Other Than Surplus Fees (Should agree to Transfers In on Line 16)	\$ 1,547,704.60	\$ -	\$ -
29	Total Disbursements & Transfers (Lines 19 thru 28)	\$ 9,336,941.16	\$ 962,876.50	\$ 1,048,944.93
30	Balance Forward/Cash Reserve (Line 17 - Line 29)	\$ 1,533,974.67	\$ 1,289,450.67	\$ 941,308.24
31	Cash Reserve Percentage			132%
PROPERTY TAX RECAP		Tax from Line 6		\$ 697,852.50
		County Treasurer's Commission at 2% of Line 6		\$ 13,957.05
		Delinquent Tax Allowance		\$ -
		Total Property Tax Requirement		\$ 711,809.55

Lancaster County Fairgrounds Joint Public Agency in Lancaster County

To Assist the County For Levy Setting Purposes

The Cover Page identifies the Property Tax Request between Principal & Interest on Bonds and All Other Purposes. If your political subdivision needs more of a breakdown for levy setting purposes, complete the section below.

Property Tax Request by Fund:		Property Tax Request
General Fund	\$	-
Sinking Fund		
Bond Fund	\$	711,809.55
_____ Fund		
Total Tax Request	** \$	711,809.55

** This Amount should agree to the Total Personal and Real Property Tax Required on the Cover Page (Page 1).

Cash Reserve Fund

Statute 13-503 says cash reserve means funds required for the period before revenue would become available for expenditure but shall not include funds held in any special reserve fund. If the cash reserve on Page 2 exceeds 50%, you can list below amounts being held in a special reserve fund.

Special Reserve Fund Name		Amount
Total Special Reserve Funds		-
Total Cash Reserve	\$	941,308.24
Remaining Cash Reserve	\$	941,308.24
Remaining Cash Reserve %		132%

Documentation of Transfers:

(Only complete if there are transfers noted on Page 2, Column 2)

Please explain what fund the monies were transferred from, what fund they were transferred to, and the reason for the transfer.

Transfer From:	Transfer To:
Amount:	
Reason:	

Transfer From:	Transfer To:
Amount:	
Reason:	

Transfer From:	Transfer To:
Amount:	
Reason:	

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

If no official address, please provide address where correspondence should be sent

NAME	Lancaster Event Center
ADDRESS	4100 N 84th
CITY & ZIP CODE	Lincoln 68507
TELEPHONE	402-441-6545
WEBSITE	lancastereventcenter.org

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Todd Wiltgen	Andrew Willis	Stephen K. Bjorkman, CPA
TITLE /FIRM NAME	Chairperson	Cline Williams Wright Johnson & Oldfather, LLP	Director, HBE Becker Meyer Love LLP
TELEPHONE	402-441-7447	402-474-6900	402-423-4343
EMAIL ADDRESS	twiltgen@lancaster.ne.gov	awillis@clnewilliams.com	sbjorkman@hbecpa.com

For Questions on this form, who should we contact (please v one): Contact will be via email if supplied.

- Board Chairperson
- Clerk / Treasurer / Superintendent / Other
- Preparer

NOTE: If Budget Document is used as an Audit Waiver, approval of the Audit Waiver will be sent to the Board Chairperson via email. If no email address is supplied for the Board Chairperson, notification will be mailed via post office to address listed above.

Lancaster County Fairgrounds Joint Public Agency in Lancaster County

2016-2017 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1)	\$	711,809.55
Motor Vehicle Pro-Rate	(2)	\$	1,800.00
In-Lieu of Tax Payments	(3)	\$	200.00
Transfers of Surplus Fees	(4)	\$	-
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.			
Prior Year Capital Improvements Excluded from Restricted Funds (From 2015-2016 Lid Exceptions, Line (10))		\$	- (5)
LESS: Amount Spent During 2015-2016		\$	- (6)
LESS: Amount Expected to be Spent in Future Budget Years		\$	- (7)
Amount to be included as Restricted Funds (<u>Cannot</u> be a Negative Number)	(8)	\$	-
Nameplate Capacity Tax	(8a)	\$	-
TOTAL RESTRICTED FUNDS (A)	(9)	\$	713,809.55

Lid Exceptions

Capital Improvements Budgeted (Purchase of Real Property and Improvements on Real Property)	(10)		
LESS: Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year (<i>cannot exclude same capital improvements from more than one lid calculation.</i>) Agrees to Line (7).		\$	- (11)
Allowable Capital Improvements	(12)	\$	-
Bonded Indebtedness	(13)	\$	713,809.55
Public Facilities Construction Projects (Statute 72-2301 to 72-2308) (Fire Districts & Hospital Districts Only)	(14)		
Interlocal Agreements/Joint Public Agency Agreements	(15)		
Public Safety Communication Project - Statute 86-416 (Fire Districts Only)	(16)		
Payments to Retire Bank Loans and Other Financial Instruments - Agreed to before 7/1/99 (Fire Districts Only) OR Payments to Retire Interest-Free Loans from the Department of Aeronautics (Public Airports Only)	(17)		
Judgments	(18)		
Refund of Property Taxes to Taxpayers	(19)		
Repairs to Infrastructure Damaged by a Natural Disaster	(20)		
TOTAL LID EXCEPTIONS (B)	(21)	\$	713,809.55

TOTAL RESTRICTED FUNDS For Lid Computation (To Line 9 of the Lid Computation Form) <i>To Calculate: Total Restricted Funds (A)-Line 9 MINUS Total Lid Exceptions (B)-Line 21</i>	\$	-
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Total Restricted Funds for Lid Computation cannot be less than zero. See Instruction Manual on completing the Lid Supporting Schedule.

Lancaster County Fairgrounds Joint Public Agency
in
Lancaster County

COMPUTATION OF LIMIT FOR FISCAL YEAR 2016-2017

PRIOR YEAR RESTRICTED FUNDS AUTHORITY OPTION 1 OR OPTION 2

OPTION 1

2015-2016 Restricted Funds Authority (Base Amount) = Line (8) from last year's LC-3 Form 859,135.97
Option 1 - (1)

OPTION 2 - *Only use if a vote was taken at a townhall meeting last year to exceed Lid for one year*

Line (1) of 2015-2016 Lid Computation Form	_____	Option 2 - (A)
Allowable Percent Increase Less Vote Taken (From 2015-2016 Lid Computation Form Line (6) - Line (5))	_____ %	Option 2 - (B)
Dollar Amount of Allowable Increase Excluding the vote taken Line (A) X Line (B)	_____ -	Option 2 - (C)
Calculated 2015-2016 Restricted Funds Authority (Base Amount) = Line (A) Plus Line (C)	_____ -	Option 2 - (1)

ALLOWABLE INCREASES

1 BASE LIMITATION PERCENT INCREASE (2.5%) 2.50 %
(2)

2 ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5% - %
(3)

$$\frac{\text{2016 Growth per Assessor}}{\text{2015 Valuation}} = \frac{\text{Multiply times}}{100 \text{ To get \%}} \text{ \%}$$

3 ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE - %
(4)

$$\frac{\text{\# of Board Members voting "Yes" for Increase}}{\text{Total \# of Members in Governing Body (Attending & Absent)}} = \frac{\text{Must be at least .75 (75\%) of the Governing Body}}{\text{Governing Body}} \text{ \%}$$

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

4 SPECIAL ELECTION/TOWNHALL MEETING - VOTER APPROVED % INCREASE _____ %
(5)

Please Attach Ballot Sample and Election Results OR Record of Action From Townhall Meeting

See accountants' compilation report.

Lancaster County Fairgrounds Joint Public Agency
in
Lancaster County

TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5)	<u>2.50</u> % (6)
Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)	<u>21,478.40</u> (7)
Total Restricted Funds Authority = Line (1) + Line (7)	<u>880,614.37</u> (8)
Less: Restricted Funds from Lid Supporting Schedule	<u>-</u> (9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	<u>880,614.37</u> (10)

**LINE (10) MUST BE GREATER THAN OR EQUAL TO ZERO OR
YOU ARE IN VIOLATION OF THE LID LAW.**

**THE AMOUNT OF UNUSED RESTRICTED FUNDS AUTHORITY ON LINE (10)
MUST BE PUBLISHED IN THE NOTICE OF BUDGET HEARING.**

**CERTIFICATION OF TAXABLE VALUE
And VALUE ATTRIBUTABLE TO GROWTH**

*{format for all political subdivisions other than
a) sanitary improvement districts in existence five years or less, and
b) community colleges, and c) school districts}*

Tax Year 2016

{certification required on or before August 20th, of each year}

TO: LANCASTER COUNTY AG SOCIETY
ATTN: AMY DICKERSON
4100 N 84 ST
LINCOLN, NE 68507

TAXABLE VALUE LOCATED IN THE COUNTY OF Lancaster

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
AGRICULTURAL SOCIETY	Miscellaneous District - 08	469,920,237	23,398,980,099

*Value attributable to growth is determined pursuant to section 13-518 which includes real and personal property and annexation, if applicable.

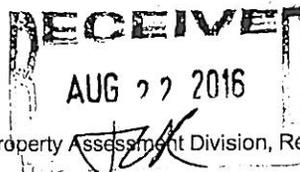
I, Norman Agena, Lancaster Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §13-509 and §13-518.

Norman H. Agena
(signature of county assessor)

8-16-2016
(date)

CC: County Clerk, Lancaster
CC: County Clerk where district is headquartered, if different county, _____

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.



BEFORE THE BOARD OF COUNTY COMMISSIONERS
OF LANCASTER COUNTY, NEBRASKA

FINAL ALLOCATION OF LEVY)
AUTHORITY TO ALL POLITICAL) RESOLUTION NO. R-16-0058
SUBDIVISIONS SUBJECT TO)
COUNTY LEVY AUTHORITY)

WHEREAS, Neb. Rev. Stat. § 77-3443 (2015 Supp.) grants authority for the county board to review and approve or disapprove the levy request of all political subdivisions subject to this subsection;

WHEREAS, the below listed duly constituted Taxing Authorities are subject to the provisions of § 77-3443;

WHEREAS, the Lancaster County Board of Commissioners reviewed the preliminary levy request for the period July 1, 2016, through June 30, 2017, from the below listed Fire Districts, the Railroad Transportation Safety District and the preliminary levy request for the period December 1, 2016, through November 30, 2017, from the Lancaster County Agricultural Society;

WHEREAS, the County Assessor/Register of Deeds has certified valuations; and

WHEREAS, these final allocations shall not relieve these political subdivisions from complying with other applicable budgetary rules, regulations and procedures;

NOW, THEREFORE, BE IT RESOLVED, by the Board of County Commissioners of Lancaster County, Nebraska, that the following final allocation of levy authority is hereby approved and, in compliance with § 77-3443(4), shall not be changed after September 1, 2016, except by agreement between both the county board and the governing body of the political subdivision whose final levy allocation is at issue:

POLITICAL SUBDIVISION AND FUND	PROPERTY TAX AMOUNT	LEVY FOR \$100 OF VALUATION
Lancaster Co. Agricultural Society		
General Fund	225,047	.000962
Capital Fund	121,232	.000518
Railroad Transportation Safety District		
General Fund	4,445,810	.019000
Bennet Fire District		
General	70,000	.014574
Sinking	105,500	.021861
Firth Fire District		
General	90,000	.026944
Sinking	27,158	.008131
Hallam Fire District		
General	15,300	.005971
Sinking	93,840	.036624
Hickman Fire District		
General	121,600	.023992
Sinking	22,900	.004518
Highland Fire District		
General	11,526	.007831
Malcolm Fire District		
General	173,440	.064665
Sinking	50,886	.018972
Raymond Fire District		
General	204,000	.052748
Sinking	201,864	.052196
Southeast Fire District		
General	85,260	.019210
Sinking	127,890	.028816

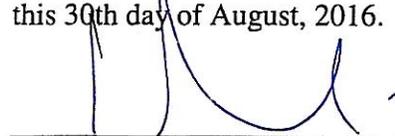
POLITICAL SUBDIVISION AND FUND	PROPERTY TAX AMOUNT	LEVY FOR \$100 OF VALUATION
Southwest Fire District		
General	226,698	.035255
Sinking	58,701	.009129
Ambulance	24,837	.003863
Waverly Fire District		
General	55,857	.013510

BE IT FURTHER RESOLVED THAT the above noted allocations do not include a levy for bonded indebtedness approved according to law and secured by a levy on property.

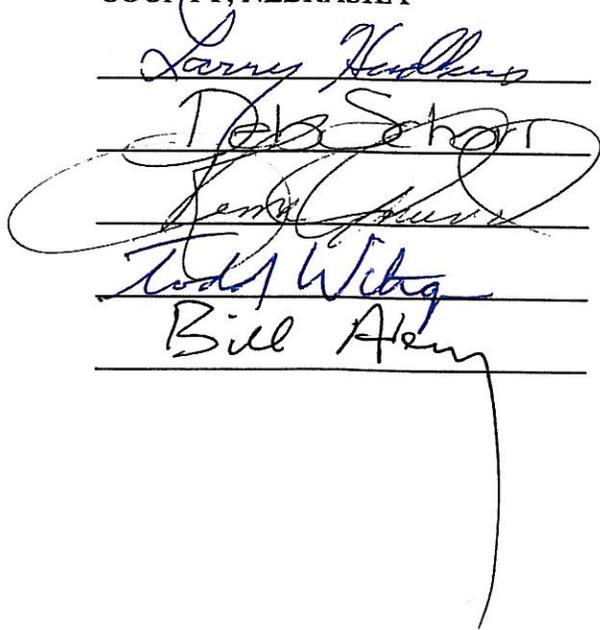
DATED this 30th day of August, 2016, at the County-City Building, Lincoln, Lancaster County, Nebraska.

BY THE BOARD OF COUNTY
COMMISSIONERS OF LANCASTER
COUNTY, NEBRASKA

APPROVED AS TO FORM
this 30th day of August, 2016.



Deputy County Attorney
for JOE KELLY
Lancaster County Attorney



September 15, 2016
Lincoln, Nebraska

**MINUTES
ANNUAL BUDGET HEARING
LANCASTER COUNTY FAIRGROUNDS JOINT PUBLIC AGENCY
IN THE STATE OF NEBRASKA**

**LANCASTER COUNTY EVENT CENTER,
4100 NORTH 84TH STREET, LINCOLN, NEBRASKA**

The annual budget hearing of the Board of Directors (the "Board") of the Lancaster County Fairgrounds Joint Public Agency in the State of Nebraska (the "Agency"), was held at the Lancaster County Event Center, 4100 North 84th Street, Lincoln, Nebraska, on Thursday; September 15, 2016 at 7:00 P.M. in a publicly convened session, the same being open to the attendance of the public and having been preceded by advance publicized notice. Each Board Member was previously furnished with advance notice. All proceedings hereafter shown were had and taken while the meeting was open to the attendance of the public.

The following Board Members were present: Todd Wiltgen, Jay Wilkinson, Jim Swanson, Ron Dowding, Bill Avery. Others present: Amy Dickerson, Ron Suing, Steve Bjorkman, Karen Rutt and Trudy Pedley.

A quorum being present and the meeting duly convened, the following proceedings were had and done.

1. Open Meetings Act. Chair Wiltgen advised the public where the current copy of the Open Meetings Act was located within the room for the public's inspection or examination.
2. It was moved by Avery to approve the Adoption of annual budget for the Lancaster County Fairgrounds Joint Public Agency for Fiscal Year 2016-2017 as proposed. The motion was seconded by Jay Wilkinson, motion carried 4 – 0.
3. It was moved by Avery to add approval of the Annual Budget Hearing minutes from August 2015. The motion was seconded by Swanson, motion carried 4 – 0.

4. It was moved by Wilkinson to approve the Annual Budget Hearing minutes from August 2015. The motion was seconded by Avery, motion carried 4 - 0.

5. It was moved by Avery at add ratification approval of the letter of engagement to the agenda. The motion was seconded by Dowding, motion carried 4 - 0.

6. It was moved by Swanson to agree to ratify the engagement letter for the 2016-2017 JPA Budget with HBE. The motion was seconded by Avery, motion carried 4 - 0.

There being no further business, Bill Avery moved to adjourn the meeting, seconded by Jay Wilkinson. Motion carried 4-0 and the meeting was adjourned.

PASSED, APPROVED, AND ADOPTED as set forth herein on this 15th day of September, 2016.

LANCASTER COUNTY
FAIRGROUNDS JOINT PUBLIC
AGENCY IN THE STATE OF
NEBRASKA



Ron Dowding, Secretary

Todd Wiltgen, Chair

(To sign after minutes approved at next meeting)

Exhibit A
2017 - 2017 Annual Budget
(begins on the following page)

AFFIDAVIT OF PUBLICATION RECEIVED

SEP 18 2016

State of Nebraska }
LANCASTER COUNTY, } ss.

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Lancaster County Fairgrounds Joint Public Agency
IN Lancaster County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 TO 13-513, that the governing body will meet on the 15th day of September 2016, at 7:00 o'clock P.M., at Lancaster Event Center for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.
Todd Wiltgen, Chairman

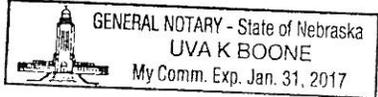
2014-2015 Actual Disbursements & Transfers	\$ 9,336,748.78
2015-2016 Actual/Estimated Disbursements & Transfers	\$ 962,876.50
2016-2017 Proposed Budget of Disbursements & Transfers	\$ 1,048,944.93
2016-2017 Necessary Cash Reserve	\$ 941,308.24
Total 2016-2017 Total Resources Available	\$ 1,990,253.17
Unused Budget Authority Created For Next Year	\$ 711,809.55
Breakdown of Property Tax:	\$ 880,614.37
Personal and Real Property Tax Required for Non-Bond Purposes	\$
Personal and Real Property Tax Required for Bonds	\$ 711,809.55
# 632552-1 1st Sept 9	

The undersigned, being first duly sworn, deposes and says that she/he is a Clerk of the Lincoln Journal Star, legal newspaper printed, published and having a general circulation in the County of Lancaster and State of Nebraska, and that the attached printed notice was published in said newspaper 1 successive time(s) the first insertion having been on September 9, 20 16 and thereafter

on _____, 20 _____ and that said newspaper is the legal newspaper under the statutes of the State of Nebraska.

The above facts are within my personal knowledge and are further verified by my personal inspection of each notice in each of said issues.

Andrea Parks
Subscribed in my presence and sworn to before me on Sept 13, 20 16
UVA K BOONE Notary Public



Cost \$30.53 Reference # 632552



Becker Meyer Love LLP
Certified Public Accountants & Consultants

INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS' COMPILATION REPORT

Board of Directors
Lancaster County Fairgrounds
Joint Public Agency
Lincoln, Nebraska

Management is responsible for the accompanying budget document of Lancaster County Fairgrounds Joint Public Agency included in the prescribed form, which comprise the 2016-2017 State of Nebraska General Budget Form and 2016-2017 Budget Form LC-3 Lid Computation for the period beginning December 1, 2016 through November 30, 2017. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements included in the accompanying prescribed form nor, were we required to perform any procedures to verify the accuracy or the completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the financial statements included in the accompanying prescribed form.

The budget document included in the accompanying prescribed forms is presented in accordance with the requirements of the budget laws of Nebraska and the Nebraska Auditor of Public Accounts and is not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

HBE Becker Meyer Love LLP

August 30, 2016

7140 Stephanie Lane | P.O. Box 23110 | Lincoln, NE | 68542-3110 | p: 402.423.4343 | f: 402.423.4346

1314 Andrews Drive | Norfolk, NE | 68702-1167 | p: 402.379.9294 | f: 402.379.2338

www.hbecpa.com

People and results you can count on.