

**AUDIT REPORT  
OF  
SALINE COUNTY**

**JULY 1, 2024, THROUGH JUNE 30, 2025**

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the Auditor of Public Accounts.**

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**Issued on April 7, 2026**

*The **Nebraska Auditor of Public Accounts Office** was created by the first territorial Legislature in 1855. The Auditor was the general accountant and revenue officer of the territory. Those duties have expanded and evolved over the decades, as modern accounting theory has been implemented. The office of the Auditor of Public Accounts is one of six offices making up the executive branch of Nebraska State Government. Mike Foley was elected in November 2006 and re-elected in November 2010 and November 2022 as the Nebraska Auditor of Public Accounts. He was sworn into office on January 5, 2023, and is Nebraska's 24th State Auditor.*

*The mission of the Nebraska Auditor of Public Accounts' office is to provide independent, accurate, and timely audits, reviews, or investigations of the financial operations of Nebraska State and local governments.*

*We will provide this information, as required by statute, to all policymakers and taxpayers through written reports and our Internet-based Budget and Audit databases.*

*We will maintain a professionally prepared staff, utilizing up-to-date technology, and following current Government Auditing Standards.*

### **Audit Staff Working On This Report**

Dakota Christensen, CPA, CISA, CFE – Audit Manager

Derek Baumfalk – Auditor-In-Charge

Kevin Wulf – Auditor

Andrew Schmitz – Audit Intern

Our reports can be found electronically at: [auditors.nebraska.gov](https://auditors.nebraska.gov)

Additionally, you may request them by contacting us at:

**Nebraska Auditor of Public Accounts**

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SALINE COUNTY

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SALINE COUNTY  
204 South High Street  
Wilber, NE 68465

**LIST OF COUNTY OFFICIALS**  
At June 30, 2025

<u>Title</u>	<u>Name</u>	<u>Term Expires</u>
Board of Commissioners	Phil Hardenburger Stephanie Krivohlavek Russ Karpisek Brian Pribyl Ray Rohrig	Jan. 2027 Jan. 2027 Jan. 2029 Jan. 2029 Jan. 2029
Assessor	Brandi Kelly	Jan. 2027
Attorney	David Solheim	Jan. 2027
Clerk Election Commissioner Register of Deeds	Diann Nettifee	Jan. 2027
Clerk of the District Court	Amber Mulbery	Jan. 2027
Sheriff	Alan Moore	Jan. 2027
Treasurer	Debbie Spanyers	Retired Jan. 2026
Surveyor	Chris Witulski	Jan. 2027
Veterans' Service Officer	Scott Davis	Appointed
Planning & Zoning Weed Superintendent	Lyle Weber	Appointed
Highway Superintendent	Bruce Filipi	Appointed
Emergency Manager	John McKee	Appointed
Aging Services Program Manager	Lori Gude	Appointed
Juvenile Diversion Coordinator	Anita Stougard	Appointed



# NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

Mike Foley  
State Auditor

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SALINE COUNTY

## INDEPENDENT AUDITOR'S REPORT

Board of Commissioners  
Saline County, Nebraska

### Report on the Audit of the Financial Statements

#### *Opinions*

We have audited the cash-basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Saline County, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective cash-basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Saline County as of June 30, 2025, and the respective changes in cash-basis financial position for the year then ended in accordance with the cash basis of accounting described in Note 1.

#### *Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### *Emphasis of Matter – Basis of Accounting*

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

#### *Responsibilities of Management for the Financial Statements*

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

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining nonmajor fund financial statement, budgetary comparison information, schedule of office activity, and schedule of taxes certified and collected, pages 21-39, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole on the basis of accounting described in Note 1.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated March 31, 2026, on our consideration of Saline 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 solely 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 effectiveness of the County's internal control over

financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Saline County's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "Dakota Christensen".

March 31, 2026

Dakota Christensen, CPA, CISA, CFE  
Audit Manager  
Lincoln, Nebraska

SALINE COUNTY  
**STATEMENT OF NET POSITION - CASH BASIS**  
June 30, 2025

	Governmental Activities
<b>ASSETS</b>	
Cash and Cash Equivalents (Note 1.D)	\$ 5,562,260
Investments (Note 1.D)	2,824,980
<b>TOTAL ASSETS</b>	<b>\$ 8,387,240</b>
<b>NET POSITION</b>	
Restricted for:	
Visitor Promotion	\$ 195,991
Emergency Services	464,796
Law Enforcement	142,281
Preservation of Records	34,726
Debt Service	709,777
Federal Relief	289,980
Child Support Services	58,630
Road & Bridge Projects	1,239,919
Unrestricted	5,251,140
<b>TOTAL NET POSITION</b>	<b>\$ 8,387,240</b>

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

SALINE COUNTY  
**STATEMENT OF ACTIVITIES - CASH BASIS**  
For the Year Ended June 30, 2025

<b>Functions:</b>	Cash Disbursements	Program Cash Receipts		Net (Disbursement) Receipts and Changes in Net Position
		Fees, Fines, and Charges for Services	Operating Grants and Contributions	
<b>Governmental Activities:</b>				
General Government	\$ (5,880,752)	\$ 563,759	\$ 71,356	\$ (5,245,637)
Public Safety	(5,503,233)	2,712,503	361,780	(2,428,950)
Public Works	(7,902,653)	9,380	2,799,462	(5,093,811)
Public Assistance	(348,153)	12,256	86,890	(249,007)
Culture and Recreation	(64,707)	-	-	(64,707)
Debt Payments	(890,735)	-	-	(890,735)
<b>Total Governmental Activities</b>	<b>\$ (20,590,233)</b>	<b>\$ 3,297,898</b>	<b>\$ 3,319,488</b>	<b>(13,972,847)</b>

General Receipts:

Taxes:	
Property	8,035,019
Motor Vehicle	582,528
Inheritance	1,338,731
Nameplate Capacity	271,899
Other	228,296
Grants and Contributions Not Restricted to	
Specific Programs	150,109
Investment Income	571,665
Miscellaneous	555,824
<b>Total General Receipts</b>	<b>11,734,071</b>
Change in Net Position	(2,238,776)
Net Position - Beginning of year	10,626,016
Net Position - End of year	<b>\$ 8,387,240</b>

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

SALINE COUNTY  
**STATEMENT OF CASH BASIS ASSETS AND FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
June 30, 2025

	General Fund	Road & Bridge Fund	Inheritance Fund	Highway Bridge Buyback Program Fund	Nonmajor Funds	Total Governmental Funds
<b>ASSETS</b>						
Cash and Cash Equivalents (Note 1.D)	\$ 371,505	\$ 30,660	\$ 886,734	\$ 1,239,919	\$ 3,033,442	\$ 5,562,260
Investments (Note 1.D)	527,000	-	2,108,000	-	189,980	2,824,980
<b>TOTAL ASSETS</b>	<b>\$ 898,505</b>	<b>\$ 30,660</b>	<b>\$ 2,994,734</b>	<b>\$ 1,239,919</b>	<b>\$ 3,223,422</b>	<b>\$ 8,387,240</b>
<b>FUND BALANCES</b>						
Restricted for:						
Visitor Promotion	-	-	-	-	195,991	195,991
Emergency Services	-	-	-	-	464,796	464,796
Law Enforcement	-	-	-	-	142,281	142,281
Preservation of Records	-	-	-	-	34,726	34,726
Debt Service	-	-	-	-	709,777	709,777
Federal Relief	-	-	-	-	289,980	289,980
Child Support Services	-	-	-	-	58,630	58,630
Road & Bridge Projects	-	-	-	1,239,919	-	1,239,919
Committed to:						
Law Enforcement	-	-	-	-	672,576	672,576
Road & Bridge Maintenance	-	30,660	-	-	318,723	349,383
Aid and Assistance	-	-	-	-	289,456	289,456
Bailiff Services	-	-	-	-	29,518	29,518
Employee Wellness	-	-	-	-	6,322	6,322
Drug Court	-	-	-	-	10,646	10,646
Assigned to:						
Other Purposes	-	-	2,994,734	-	-	2,994,734
Unassigned	898,505	-	-	-	-	898,505
<b>TOTAL CASH BASIS FUND BALANCES</b>	<b>\$ 898,505</b>	<b>\$ 30,660</b>	<b>\$ 2,994,734</b>	<b>\$ 1,239,919</b>	<b>\$ 3,223,422</b>	<b>\$ 8,387,240</b>

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

SALINE COUNTY  
**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS,  
AND CHANGES IN CASH BASIS FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
For the Year Ended June 30, 2025

	General Fund	Road & Bridge Fund	Inheritance Fund	Highway Bridge Buyback Program Fund	Nonmajor Funds	Total Governmental Funds
<b>RECEIPTS</b>						
Taxes:						
Property	\$7,539,596	\$ -	\$ -	\$ -	\$ 495,423	\$ 8,035,019
Motor Vehicle	582,528	-	-	-	-	582,528
Inheritance	-	-	1,338,731	-	-	1,338,731
Nameplate Capacity	255,266	-	-	-	16,633	271,899
Other	79,889	193	-	-	148,214	228,296
Investment Income	558,359	-	-	-	13,306	571,665
Intergovernmental	95,974	2,000,100	30,000	441,201	902,322	3,469,597
Charges for Services	3,034,251	9,380	-	-	254,267	3,297,898
Miscellaneous	49,718	410,788	-	-	95,318	555,824
<b>TOTAL RECEIPTS</b>	<u>12,195,581</u>	<u>2,420,461</u>	<u>1,368,731</u>	<u>441,201</u>	<u>1,925,483</u>	<u>18,351,457</u>
<b>DISBURSEMENTS</b>						
General Government	5,567,171	-	56,012	-	257,569	5,880,752
Public Safety	4,768,665	-	-	-	734,568	5,503,233
Public Works	295,943	6,900,629	-	706,081	-	7,902,653
Public Assistance	208,729	-	-	-	139,424	348,153
Culture and Recreation	-	-	-	-	64,707	64,707
Debt Service:						
Principal Payments	-	-	-	-	800,000	800,000
Interest and Fiscal Charges	-	-	-	-	90,735	90,735
<b>TOTAL DISBURSEMENTS</b>	<u>10,840,508</u>	<u>6,900,629</u>	<u>56,012</u>	<u>706,081</u>	<u>2,087,003</u>	<u>20,590,233</u>
<b>EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	<u>1,355,073</u>	<u>(4,480,168)</u>	<u>1,312,719</u>	<u>(264,880)</u>	<u>(161,520)</u>	<u>(2,238,776)</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	898,837	6,742,811	2,778,687	-	162,119	10,582,454
Transfers out	(2,430,509)	(2,664,837)	(5,373,127)	-	(113,981)	(10,582,454)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(1,531,672)</u>	<u>4,077,974</u>	<u>(2,594,440)</u>	<u>-</u>	<u>48,138</u>	<u>-</u>
Net Change in Fund Balances	(176,599)	(402,194)	(1,281,721)	(264,880)	(113,382)	(2,238,776)
<b>CASH BASIS FUND BALANCES - BEGINNING</b>						
	<u>1,075,104</u>	<u>432,854</u>	<u>4,276,455</u>	<u>1,504,799</u>	<u>3,336,804</u>	<u>10,626,016</u>
<b>CASH BASIS FUND BALANCES - ENDING</b>						
	<u>\$ 898,505</u>	<u>\$ 30,660</u>	<u>\$ 2,994,734</u>	<u>\$ 1,239,919</u>	<u>\$ 3,223,422</u>	<u>\$ 8,387,240</u>

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

SALINE COUNTY  
**STATEMENT OF FIDUCIARY NET POSITION - CASH BASIS**  
June 30, 2025

		Custodial Funds
<hr/>		
ASSETS		
Cash and Cash Equivalents	\$	935,938
Investments (Note 1.D)		55,680
<b>TOTAL ASSETS</b>	<b>\$</b>	<b>991,618</b>
<hr/>		
NET POSITION		
Restricted for:		
State - Collected by County Treasurer		359,041
State - Collected by Other Offices		11,397
Schools		314,479
Educational Service Units		3,499
Technical College		4,596
Natural Resource Districts		8,213
Fire Districts		3,944
Municipalities		87,914
Agricultural Society		956
Historical Society		902
Railroad Transportation Safety District		56,320
Hospital		991
Others - Collected by County Treasurer		2,798
Others - Collected by Other Offices		136,568
<b>TOTAL NET POSITION</b>	<b>\$</b>	<b>991,618</b>
<hr/>		

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

SALINE COUNTY  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - CASH BASIS**  
For the Year Ended June 30, 2025

	<u>Custodial Funds</u>
<b>ADDITIONS</b>	
Collections for Other Governments	\$ 39,748,441
Miscellaneous Collections	<u>745,953</u>
<b>TOTAL ADDITIONS</b>	<u>40,494,394</u>
<b>DEDUCTIONS</b>	
Payments to Other Governments	40,103,865
Other Miscellaneous Items Paid To Individuals	<u>742,000</u>
<b>TOTAL DEDUCTIONS</b>	<u>40,845,865</u>
<b>NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION</b>	<b>(351,471)</b>
<b>NET POSITION - BEGINNING OF YEAR</b>	<u>1,343,089</u>
<b>NET POSITION - END OF YEAR</b>	<u><u>\$ 991,618</u></u>

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

SALINE COUNTY

NOTES TO FINANCIAL STATEMENTS

For the Fiscal Year Ended June 30, 2025

1. **Summary of Significant Accounting Policies**

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

**A. Reporting Entity**

Saline County, Nebraska, (County) is a governmental entity established under and governed by the laws of the State of Nebraska (State). The County is managed by county officials who are elected on a political ballot for four-year terms. As a political subdivision of the State, the County is exempt from State and Federal income taxes. The financial statements include all funds of the County that are not legally separate. The County has also considered all potential component units for which it is financially accountable, as well as other organizations that are either fiscally dependent on the County or maintain a significant relationship with the County, such that exclusion would be misleading or incomplete. The Governmental Accounting Standards Board (GASB) has set forth criteria to be considered in determining financial accountability. These criteria include appointing a voting majority of an organization's governing body, and (1) the ability of the County to impose its will on that organization, or (2) the potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the County. The County is also considered financially accountable if an organization is fiscally dependent on and there is potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the County regardless of whether the organization has (1) a separately elected governing board, (2) a governing board appointed by a higher level of government, or (3) a jointly appointed board. As required by Generally Accepted Accounting Principles (GAAP), these financial statements present the County (the primary government). No component units were identified.

**Joint Organization.**

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

The governing board for the Region includes representatives from the participating county boards. Each county contributes to the financial support of the Region activities based on formulas developed by the Region governing board and as required by the Act. Funding is provided by a combination of Federal, State, local, and private funding. The County contributed \$43,214 toward the operation of the Region during fiscal year 2025. In the event of the termination of the agreement, assets would be disposed of in accordance with the terms of the agreement. The Nebraska Department of Health and Human Services requires the Region to be audited annually in accordance with State statute. Financial information for the Region is available in those audit reports.

Health Department – The County has entered into an agreement with Public Health Solutions (Department) to provide public health services. The agreement was established under authority of the Interlocal Cooperation Act for services to be provided per Neb. Rev. Stat. §§ 71-1626 to 71-1636 (Reissue 2018).

## SALINE COUNTY

### NOTES TO FINANCIAL STATEMENTS

(Continued)

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

The Department's governing board is established by statute and includes representatives from the participating county boards and the health profession. Funding is provided by a combination of Federal, State, local, and private funding. The County contributed \$2,899 toward the operation of the Department during fiscal year 2025. In the event of the termination of the agreement, assets would be disposed of in accordance with the terms of the agreement. The Department is audited in accordance with Neb. Rev. Stat. § 84-304(4) (Supp. 2025). Financial information for the Department is available in that report.

Saline County Area Transit – The County has entered into an agreement with the Cities of Wilber, Friend, and Crete, and the Villages of Western, DeWitt, Swanton, Dorchester, and Tobias, to provide transportation for the elderly, handicapped, and the general public. The agreement was established under authority of the Interlocal Cooperation Act for services to be provided under the Act.

The Saline County Area Transit's (SCAT) governing board consists of two representatives from each of the participating municipalities and one member of Saline County's Board of Commissioners. Funding is provided by a combination of Federal, State, local, and private funding. The County contributed \$6,200 toward the operation of the SCAT during fiscal year 2025. In the event of termination of the agreement, assets would be disposed of in accordance with the terms of the agreement. SCAT is subject to the reporting requirements of Neb. Rev. Stat. § 84-304(4) (Supp. 2025). Financial information for SCAT is available in those documents.

#### **B. Basis of Presentation**

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

**Restricted.** This category results when constraints are externally imposed on net asset use by creditors, grantors, or contributors, or imposed by law through constitutional provisions or enabling legislation. When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then the unrestricted resources as they are needed.

**Unrestricted.** This category represents resources that do not meet the definition of the preceding category. Unrestricted resources often have constraints on resources that are imposed by management, but those constraints can be removed or modified.

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

SALINE COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

1. Summary of Significant Accounting Policies (Continued)

**Fund Financial Statements.** The fund financial statements provide information about the County's funds, including its fiduciary funds. GAAP requires separate statements by fund category – governmental, proprietary, and fiduciary. The County uses only the governmental and fiduciary fund categories. The County Board is the highest level of decision-making authority and has the authority, by resolution, to establish, modify, or rescind the commitment or assignment of a fund balance to a specific purpose. When resources for a specific purpose are available in more than one fund balance classification, the County's policy is to use resources in the following order: restricted, committed, assigned, and unassigned. The emphasis of fund financial statements is on major governmental funds. All remaining governmental funds are aggregated and reported as nonmajor funds.

The County reports the following major governmental funds:

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

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

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

**Highway Bridge Buyback Program Fund.** This fund is used to account for costs incurred for road projects in the County. It is funded by money received from the State of Nebraska through the Federal Funds Purchase Program.

The County reports the following additional nonmajor governmental fund types:

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

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

The County reports the following fiduciary fund types:

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

The County designates fund balances as follows:

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

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

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

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

SALINE COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

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

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

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

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

D. **Assets and Net Position**

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

**Investments.** The types of investments in which the County is authorized to invest funds are enumerated in Neb. Rev. Stat. § 77-2315, § 77-2340, and § 77-2341 (Reissue 2018, Cum. Supp. 2024) and generally include U.S. Government obligations and securities, which are authorized by the Nebraska Investment Council.

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

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

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

SALINE COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

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

**Restricted Net Position.** When both restricted and unrestricted resources are available for use, it is the County’s policy to use restricted resources first, then the unrestricted resources, as they are needed. Net position is reported as restricted when constraints placed on its use are either externally imposed or imposed by law through constitutional provisions or enabling legislation. The government-wide statement of net position reports \$3,136,100 of restricted net position, which is fully restricted by enabling legislation.

**Budgetary Process.** The County adopts an annual budget in accordance with the statutory requirements of the Nebraska Budget Act and County Budget Act of 1937. The budget is prepared on the cash receipts and disbursements basis of accounting. The budget contains only those receipts actually received by the County Treasurer. The County does not utilize an encumbrance accounting system. All appropriated spending authority lapses at the end of the fiscal year.

On or before August 1, the County budget-making authority prepares and transmits a budget for each County fund to the County Board. The budget includes the requirements, the outstanding warrants, the operating reserves to be maintained, the cash on hand at the close of the preceding fiscal year, the receipts from sources other than taxation, and the amount to be raised by taxation. The County Board must hold at least one public hearing on the proposed budget. On or before September 30, the County Board adopts the budget and appropriates the amounts specified in the budget for the departments, offices, activities, and funds of the County.

The County Board is authorized to transfer budgeted amounts between departments within any fund through resolution; however, if revisions are made that alter the total disbursements of any fund, an additional public hearing must be held. The legal level of budgetary control for the General Fund is at the function level, and the special revenue fund types are at the fund level. The County Board is also authorized to budget for the transfer of money between County funds.

**Excess of Disbursements Over Appropriations.** For the year ended June 30, 2025, disbursements exceeded budgeted appropriations in the following funds. These over-expenditures were funded by greater than anticipated receipts or the available fund balances.

<b>Funds</b>	<b>Over Budget</b>
Road & Bridge Fund	\$ 1,832,732
Inheritance Fund	902,684
Grant Fund	49,760
Juvenile Services Aid Grant Fund	40,569
<b>Total Expenditures in Excess of Budget</b>	<b>\$ 2,825,745</b>

2. **Deposits and Investments**

The County has generally pooled the cash resources of the various funds for investment purposes. Interest earned on pooled funds is credited to the County General Fund in accordance with Neb. Rev. Stat. § 77-2315 (Reissue 2018).

At year end, the County’s carrying amount of deposits was \$5,562,260 for Governmental funds and \$935,938 for Fiduciary funds. The bank balances for all funds totaled \$6,169,622. For purposes of classifying categories of custodial credit risk, the bank balances of the County’s deposits, as of June 30, 2025, were either entirely insured or collateralized with securities held by the County’s agent in the County’s name.

SALINE COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

2. **Deposits and Investments** (Concluded)

The County's and Railroad Transportation Safety District's carrying value of investments is stated at cost, which approximates market. Investments consisted of \$2,824,980 for the County, and \$55,680 for the Railroad Transportation Safety District, both deposited in the Nebraska Public Agency Investment Trust (NPAIT). NPAIT is a public entity investment pool operated under the direction of a nine-member Board of Trustees. All net income of the trust is determined as of the close of business on each banking day and is credited thereafter pro rata to each participant's account. Net income that has accrued to each participant is converted as of the close of business of each calendar month into additional units, which thereafter are held in each participant's trust account. Since net income of the fund is allocated among participants each time net income is determined, the net asset value remains at \$1.00 per unit. Securities held by NPAIT are not held in the County's name.

3. **Taxes**

Property taxes are levied by the County Board on or before October 20 of each year for all political subdivisions in the County. Real estate and personal property taxes are due and attach as an enforceable lien on January 1 following the levy date, and they become delinquent in two equal installments on May 1 and September 1. Motor vehicle taxes are due when application is made for registration of a motor vehicle.

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

The levy set in October 2024, for the 2024 taxes, which will be materially collected in May and September 2025, was set at \$.289532/\$100 of assessed valuation. The levy set in October 2023, for the 2023 taxes, which were materially collected in May and September 2024, was set at \$.305311/\$100 of assessed valuation. The amount collected for the motor vehicle tax is outlined in State statute.

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

4. **Retirement System**

The Retirement System for Nebraska Counties (Plan) is a multiple-employer plan administered by the Public Employees Retirement Board in accordance with the provisions of the County Employees Retirement Act. The Plan consists of a defined contribution option and a cash balance benefit. The cash balance benefit is a type of defined benefit plan. The Plan provisions are established under Neb. Rev. Stat. §§ 23-2301 through 23-2334 (Reissue 2022, Cum. Supp. 2024) and may be amended through legislative action.

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

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

SALINE COUNTY

NOTES TO FINANCIAL STATEMENTS

(Continued)

4. **Retirement System** (Concluded)

employer's account is fully vested after three years of participation in the system or credit for participation in another governmental plan prior to actual contribution to the Plan. Non-vested County contributions are forfeited upon termination. Forfeitures are used to cover a portion of the pension plan's administrative expenses. Prior service benefits are paid directly by the County to the retired employee. The Plan's financial statements, including pension costs and obligations, are audited annually and can be obtained from the State of Nebraska Public Employees Retirement Systems.

A supplemental retirement plan was established on January 1, 2003, for the benefit of all present and future commissioned law enforcement personnel employed by the County. Employees contribute 2% of their salary, and the County contributes an amount equal to 100% of the employee's contribution. In a defined contribution plan, benefits depend solely on amounts contributed to the Plan plus investment earnings.

For the year ended June 30, 2025, 136 employees contributed \$357,416, and the County contributed \$518,819. Contributions included \$69,210 in cash contributions towards the supplemental law enforcement plan for 20 law enforcement employees.

Further, the County offers employees a deferred compensation retirement plan authorized under Internal Revenue Code section 457(b). During fiscal year 2025, seven employees contributed \$58,374.

5. **Risk Management**

The County is exposed to various risks of loss related to the following: torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County is a member of the Nebraska Intergovernmental Risk Management Association (NIRMA), a public entity risk pool currently operating as a common risk management and insurance program for 113 counties and local governments throughout Nebraska.

The County pays an annual deposit premium, as calculated by the administrator of the pool. The premium is based on the losses and exposures of each County and the entire pool. If the pool becomes insolvent or otherwise unable to discharge its legal liabilities and obligations, the County may be assessed for an additional contribution. Each county remains liable for such assessments, regardless of the county's withdrawal from participation or the termination of the agreement, as well as for liabilities of the pool incurred during the county's period of membership.

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

	NIRMA Coverage	Maximum Coverage
General Liability Claim	\$ 500,000	\$ 5,000,000
Workers' Compensation Claim	\$ 550,000	Statutory Limits
Property Damage Claim	\$ 500,000	Insured Value at Replacement Cost

The County has not paid any additional assessments to the pool or paid out any amounts that exceeded coverage provided by the pool in the last three fiscal years. There were no significant reductions in insurance coverage from the prior year coverage.

SALINE COUNTY

**NOTES TO FINANCIAL STATEMENTS**  
(Continued)

**6. Interfund Transfers**

Interfund transfers for the year ended June 30, 2025, consisted of the following:

<b>Transfers to</b>	<b>Transfers from</b>				<b>Total</b>
	General Fund	Road & Bridge Fund	Inheritance Fund	Nonmajor Funds	
General Fund	\$ -	\$ 37	\$ 898,800	\$ -	\$ 898,837
Road & Bridge Fund	2,383,511	-	4,359,300	-	6,742,811
Inheritance Fund	-	2,664,800	-	113,887	2,778,687
Nonmajor Funds	46,998	-	115,027	94	162,119
Total	\$ 2,430,509	\$ 2,664,837	\$ 5,373,127	\$ 113,981	\$ 10,582,454

Transfers are used to move unrestricted receipts collected in the General Fund and Inheritance Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations. Transfers to the Inheritance Fund were for interfund loans being reimbursed.

**7. Long-Term Obligations**

Lease-Purchase Agreements

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

	<b>Motor Grader</b>
Balance July 1, 2024	\$ 634,376
Purchases	-
Payments	-
Balance June 30, 2025	\$ 634,376
Future Payments:	
<b>Year</b>	
2026	\$ 324,392
2027	324,392
Total Payments	648,784
Less Interest	14,408
Present Value of Future Minimum Lease Payments	\$ 634,376
Carrying Value of the Related Fixed Asset	\$ 1,591,505

It should be noted that the planned fiscal year 2025 payment was paid early in June 2024 and, therefore, that payment was accounted for in the prior year's schedule.

SALINE COUNTY

**NOTES TO FINANCIAL STATEMENTS**  
(Continued)

7. **Long-Term Obligations** (Continued)

**Bonds**

**Building Bond.** The County issued bonds on June 11, 2015, in the amount of \$7,715,000 for the purpose of paying the costs of acquiring property for a parking lot at the Courthouse and constructing, equipping, and furnishing an expansion to and renovation of the Courthouse facility. On February 8, 2021, the bonds were refinanced, in the amount of \$7,410,000. The bond payable balance, as of June 30, 2025, was \$5,600,000. The County has the ability to levy taxes as necessary to cover the annual required principal and interest payments over the term of these bonds. Future tax resources will be used to pay off the bonds.

Future Payments:			
Year	Principal	Interest	Total
2026	\$ 480,000	\$ 56,163	\$ 536,163
2027	495,000	50,125	545,125
2028	495,000	47,279	542,279
2029	500,000	43,795	543,795
2030	500,000	39,795	539,795
2031-2035	2,590,000	119,577	2,709,577
2036	540,000	3,915	543,915
Total Payments	\$ 5,600,000	\$ 360,649	\$ 5,960,649

**Highway Allocation Bond.** The County issued bonds on June 26, 2012, in the amount of \$6,015,000 for the purpose of paying the costs of constructing improvements to various roads and bridges throughout the County. On January 11, 2021, the bonds were refinanced, in the amount of \$3,895,000. The bond payable balance, as of June 30, 2025, was \$2,690,000. The County has the ability to levy taxes as necessary to cover the annual required principal and interest payments over the term of these bonds. Future tax resources will be used to pay off the bonds.

Future Payments:			
Year	Principal	Interest	Total
2026	\$ 330,000	\$ 25,023	\$ 355,023
2027	330,000	22,960	352,960
2028	330,000	20,650	350,650
2029	335,000	17,905	352,905
2030	335,000	14,639	349,639
2031-2033	1,030,000	20,067	1,050,067
Total Payments	\$ 2,690,000	\$ 121,244	\$ 2,811,244

**Conduit Debt – Doane University.** In 2004, the County Board approved the issuance of Series 2004 Educational Facilities Revenue Bonds to provide for the financing to pay the costs of acquiring, constructing, and purchasing certain improvements to facilities of Doane University. In 2009, additional Series 2009 Educational Facilities Revenue Bonds were issued. In 2013, both bonds were refinanced with Series 2013A and Series 2013B Educational Facilities Revenue and Refunding Bonds in the amount of \$8,520,000 and \$9,925,000, respectively, maturing on February 15, 2038. In 2021, both bonds were again refinanced with Series 2020A and Series 2020B Educational Facilities Revenue and Refunding Bonds in the amount of \$8,600,000 and \$8,505,000, respectively, maturing on February 15, 2037. These bonds are special limited obligations of the County payable solely from and secured by loan payments to be received from Doane University. The bonds do not constitute a debt or pledge of faith of the County and, accordingly, have not been reported in the accompanying financial statements.

SALINE COUNTY

NOTES TO FINANCIAL STATEMENTS

(Concluded)

7. **Long-Term Obligations** (Concluded)

Additionally, in August 2022, the County Board approved the issuance of Series 2022A Educational Facilities Revenue Bonds to finance the costs of acquiring, improving, and equipping certain educational facilities of Doane University not to exceed \$28,000,000. On September 15, 2022, the County issued revenue bonds in the amount of \$15,000,000 maturing on February 15, 2033. These bonds are special limited obligations of the County payable solely from and secured by loan payments to be received from Doane University. The bonds do not constitute a debt or pledge of faith of the County and, accordingly, have not been reported in the accompanying financial statements.

**Conduit Debt – Tabitha, Inc.** In December 2009, the County Board approved issuance of Series 2010A Healthcare Revenue Bonds to provide for the costs of acquiring a 48-unit assisted living facility for the Hospital Authority No. 1. On January 28, 2015, the bond was refinanced with Series 2015A Healthcare Revenue Bonds in the amount of \$3,155,000, maturing on January 15, 2027. These bonds are special limited obligations of the County payable solely from and secured by loan payments to be received from the Hospital Authority No. 1. The bonds do not constitute a debt or pledge of faith of the County and, accordingly, have not been reported in the accompanying financial statements.

8. **Contingent Liabilities**

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

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

For the Year Ended June 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>RECEIPTS</b>				
Taxes	\$ 8,752,517	\$ 8,752,517	\$ 8,457,279	\$ (295,238)
Investment Income	482,000	482,000	558,359	76,359
Intergovernmental	121,000	121,000	95,974	(25,026)
Charges for Services	3,133,800	3,133,800	3,034,251	(99,549)
Miscellaneous	221,500	221,500	49,718	(171,782)
<b>TOTAL RECEIPTS</b>	<u>12,710,817</u>	<u>12,710,817</u>	<u>12,195,581</u>	<u>(515,236)</u>
<b>DISBURSEMENTS</b>				
General Government				
County Board	215,200	215,200	210,403	4,797
County Clerk	303,800	303,800	274,285	29,515
County Treasurer	371,103	371,103	358,019	13,084
County Assessor	489,021	489,021	445,083	43,938
Election Commissioner	118,500	118,500	70,225	48,275
Building and Zoning	23,422	23,422	15,732	7,690
Voice Data Services	263,000	263,000	244,398	18,602
Clerk of the District Court	150,206	150,206	89,085	61,121
County Court System	17,750	17,750	12,406	5,344
District Court - Child Support	337,570	337,570	71,929	265,641
Building and Grounds	448,405	448,405	289,598	158,807
Agricultural Extension Agent	199,136	199,136	173,444	25,692
Miscellaneous	4,255,728	4,255,728	3,312,564	943,164
Public Safety				
County Sheriff	1,446,510	1,446,510	1,404,010	42,500
County Attorney	277,750	277,750	261,857	15,893
Attorney - Child Support	136,050	136,050	124,815	11,235
County Jail	2,602,664	2,602,664	2,411,282	191,382
Emergency Management	118,025	118,025	104,951	13,074
Emergency Services	607,829	607,829	461,750	146,079
Public Works				
County Surveyor	42,470	42,470	41,197	1,273
Noxious Weed Control	122,818	122,818	113,229	9,589
Highway Department	173,900	173,900	141,517	32,383
Public Assistance				
Veterans' Service Officer	79,870	79,870	57,393	22,477
Aging Services Payroll	179,318	179,318	151,336	27,982
<b>TOTAL DISBURSEMENTS</b>	<u>12,980,045</u>	<u>12,980,045</u>	<u>10,840,508</u>	<u>2,139,537</u>

(Continued)

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

For the Year Ended June 30, 2025

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>(269,228)</u>	<u>(269,228)</u>	<u>1,355,073</u>	<u>1,624,301</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	4,166,000	4,166,000	898,837	(3,267,163)
Transfers out	<u>(4,595,998)</u>	<u>(4,595,998)</u>	<u>(2,430,509)</u>	<u>2,165,489</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(429,998)</u>	<u>(429,998)</u>	<u>(1,531,672)</u>	<u>(1,101,674)</u>
Net Change in Fund Balance	(699,226)	(699,226)	(176,599)	522,627
<b>FUND BALANCE - BEGINNING</b>	<u>1,075,104</u>	<u>1,075,104</u>	<u>1,075,104</u>	<u>-</u>
<b>FUND BALANCE - ENDING</b>	<u><u>\$ 375,878</u></u>	<u><u>\$ 375,878</u></u>	<u><u>\$ 898,505</u></u>	<u><u>\$ 522,627</u></u>

(Concluded)

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

For the Year Ended June 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>ROAD &amp; BRIDGE FUND</b>				
<b>RECEIPTS</b>				
Taxes	\$ -	\$ -	\$ 193	\$ 193
Intergovernmental	2,076,825	2,076,825	2,000,100	(76,725)
Charges for Services	11,500	11,500	9,380	(2,120)
Miscellaneous	962,700	962,700	410,788	(551,912)
<b>TOTAL RECEIPTS</b>	<b>3,051,025</b>	<b>3,051,025</b>	<b>2,420,461</b>	<b>(630,564)</b>
<b>DISBURSEMENTS</b>	<b>7,732,734</b>	<b>7,732,734</b>	<b>6,900,629</b>	<b>832,105</b>
<b>EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	<b>(4,681,709)</b>	<b>(4,681,709)</b>	<b>(4,480,168)</b>	<b>201,541</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	4,549,000	4,549,000	6,742,811	2,193,811
Transfers out	-	-	(2,664,837)	(2,664,837)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>4,549,000</b>	<b>4,549,000</b>	<b>4,077,974</b>	<b>(471,026)</b>
Net Change in Fund Balance	(132,709)	(132,709)	(402,194)	(269,485)
FUND BALANCE - BEGINNING	432,854	432,854	432,854	-
FUND BALANCE - ENDING	<b>\$ 300,145</b>	<b>\$ 300,145</b>	<b>\$ 30,660</b>	<b>\$ (269,485)</b>
<b>INHERITANCE FUND</b>				
<b>RECEIPTS</b>				
Taxes	\$ 250,000	\$ 250,000	\$ 1,338,731	\$ 1,088,731
Intergovernmental	-	-	30,000	30,000
<b>TOTAL RECEIPTS</b>	<b>250,000</b>	<b>250,000</b>	<b>1,368,731</b>	<b>1,118,731</b>
<b>DISBURSEMENTS</b>	<b>360,455</b>	<b>360,455</b>	<b>56,012</b>	<b>304,443</b>
<b>EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	<b>(110,455)</b>	<b>(110,455)</b>	<b>1,312,719</b>	<b>1,423,174</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	2,778,687	2,778,687
Transfers out	(4,166,000)	(4,166,000)	(5,373,127)	(1,207,127)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(4,166,000)</b>	<b>(4,166,000)</b>	<b>(2,594,440)</b>	<b>1,571,560</b>
Net Change in Fund Balance	(4,276,455)	(4,276,455)	(1,281,721)	2,994,734
FUND BALANCE - BEGINNING	4,276,455	4,276,455	4,276,455	-
FUND BALANCE - ENDING	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,994,734</b>	<b>\$ 2,994,734</b>

(Continued)

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

For the Year Ended June 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>HIGHWAY BRIDGE BUYBACK PROGRAM FUND</b>				
<b>RECEIPTS</b>				
Intergovernmental	\$ 441,201	\$ 441,201	\$ 441,201	\$ -
<b>TOTAL RECEIPTS</b>	<b>441,201</b>	<b>441,201</b>	<b>441,201</b>	<b>-</b>
DISBURSEMENTS	1,946,000	1,946,000	706,081	1,239,919
Net Change in Fund Balance	(1,504,799)	(1,504,799)	(264,880)	1,239,919
FUND BALANCE - BEGINNING	1,504,799	1,504,799	1,504,799	-
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,239,919</u>	<u>\$ 1,239,919</u>

(Concluded)

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

For the Year Ended June 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>EMERGENCY BRIDGE FUND</b>				
Receipts	\$ -	\$ -	\$ 12	\$ 12
Disbursements	(173,326)	(173,326)	-	173,326
Net Change in Fund Balance	(173,326)	(173,326)	12	173,338
Fund Balance - Beginning	173,326	173,326	173,326	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 173,338</u>	<u>\$ 173,338</u>
<b>SPECIAL ROAD FUND</b>				
Receipts	\$ -	\$ -	\$ -	\$ -
Disbursements	(144,285)	(144,285)	-	144,285
Net Change in Fund Balance	(144,285)	(144,285)	-	144,285
Fund Balance - Beginning	144,285	144,285	144,285	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 144,285</u>	<u>\$ 144,285</u>
<b>DISTRICT COURT - BAILIFF FUND</b>				
Receipts	\$ 64,949	\$ 64,949	\$ 64,949	\$ -
Disbursements	(112,740)	(112,740)	(94,053)	18,687
Transfers in	39,676	39,676	39,676	-
Transfers out	-	-	-	-
Net Change in Fund Balance	(8,115)	(8,115)	10,572	18,687
Fund Balance - Beginning	18,946	18,946	18,946	-
Fund Balance - Ending	<u>\$ 10,831</u>	<u>\$ 10,831</u>	<u>\$ 29,518</u>	<u>\$ 18,687</u>
<b>CHILD SUPPORT INCENTIVE FUND</b>				
Receipts	\$ -	\$ -	\$ -	\$ -
Disbursements	(132,138)	(132,138)	(73,508)	58,630
Net Change in Fund Balance	(132,138)	(132,138)	(73,508)	58,630
Fund Balance - Beginning	132,138	132,138	132,138	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 58,630</u>	<u>\$ 58,630</u>
<b>VISITOR PROMOTION FUND</b>				
Receipts	\$ 40,000	\$ 40,000	\$ 36,427	\$ (3,573)
Disbursements	(149,836)	(149,836)	(21,345)	128,491
Net Change in Fund Balance	(109,836)	(109,836)	15,082	124,918
Fund Balance - Beginning	109,836	109,836	109,836	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 124,918</u>	<u>\$ 124,918</u>

(Continued)

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

For the Year Ended June 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>VISITOR IMPROVEMENT FUND</b>				
Receipts	\$ 40,000	\$ 40,000	\$ 36,427	\$ (3,573)
Disbursements	(118,008)	(118,008)	(43,362)	74,646
Net Change in Fund Balance	(78,008)	(78,008)	(6,935)	71,073
Fund Balance - Beginning	78,008	78,008	78,008	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 71,073</u>	<u>\$ 71,073</u>
<b>PRESERVATION AND MODERNIZATION FUND</b>				
Receipts	\$ 10,000	\$ 10,000	\$ 8,686	\$ (1,314)
Disbursements	(38,241)	(38,241)	(2,201)	36,040
Net Change in Fund Balance	(28,241)	(28,241)	6,485	34,726
Fund Balance - Beginning	28,241	28,241	28,241	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34,726</u>	<u>\$ 34,726</u>
<b>EMPLOYEE WELLNESS FUND</b>				
Receipts	\$ 1,000	\$ 1,000	\$ 1,240	\$ 240
Disbursements	(11,156)	(11,156)	(5,074)	6,082
Net Change in Fund Balance	(10,156)	(10,156)	(3,834)	6,322
Fund Balance - Beginning	10,156	10,156	10,156	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,322</u>	<u>\$ 6,322</u>
<b>VETERANS' AID FUND</b>				
Receipts	\$ -	\$ -	\$ 2	\$ 2
Disbursements	(3,341)	(3,341)	-	3,341
Net Change in Fund Balance	(3,341)	(3,341)	2	3,343
Fund Balance - Beginning	3,341	3,341	3,341	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,343</u>	<u>\$ 3,343</u>
<b>AGING SERVICE FUND</b>				
Receipts	\$ 117,304	\$ 117,304	\$ 145,338	\$ 28,034
Disbursements	(377,503)	(377,503)	(139,424)	238,079
Transfers in	5,503	5,503	5,503	-
Transfers out	-	-	-	-
Net Change in Fund Balance	(254,696)	(254,696)	11,417	266,113
Fund Balance - Beginning	274,696	274,696	274,696	-
Fund Balance - Ending	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ 286,113</u>	<u>\$ 266,113</u>

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

For the Year Ended June 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>JUVENILE DIVERSION FUND</b>				
Receipts	\$ 1,200	\$ 1,200	\$ 4,215	\$ 3,015
Disbursements	(11,056)	(11,056)	(5,067)	5,989
Transfers in	-	-	94	94
Transfers out	-	-	-	-
Net Change in Fund Balance	(9,856)	(9,856)	(758)	9,098
Fund Balance - Beginning	9,856	9,856	9,856	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,098</u>	<u>\$ 9,098</u>

<b>DRUG LAW ENFORCEMENT AND EDUCATION FUND</b>				
Receipts	\$ 100,000	\$ 100,000	\$ -	\$ (100,000)
Disbursements	(100,000)	(100,000)	-	100,000
Net Change in Fund Balance	-	-	-	-
Fund Balance - Beginning	-	-	-	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

<b>DRUG COURT FUND</b>				
Receipts	\$ 15,881	\$ 15,881	\$ 17,799	\$ 1,918
Disbursements	(24,500)	(24,500)	(17,884)	6,616
Transfers in	1,819	1,819	1,819	-
Transfers out	-	-	-	-
Net Change in Fund Balance	(6,800)	(6,800)	1,734	8,534
Fund Balance - Beginning	8,912	8,912	8,912	-
Fund Balance - Ending	<u>\$ 2,112</u>	<u>\$ 2,112</u>	<u>\$ 10,646</u>	<u>\$ 8,534</u>

<b>FEDERAL DRUG LAW ENFORCEMENT FUND</b>				
Receipts	\$ 100,000	\$ 100,000	\$ -	\$ (100,000)
Disbursements	(100,000)	(100,000)	-	100,000
Net Change in Fund Balance	-	-	-	-
Fund Balance - Beginning	-	-	-	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(Continued)

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

For the Year Ended June 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>GRANT FUND</b>				
Receipts	\$ 94,960	\$ 94,960	\$ 71,386	\$ (23,574)
Disbursements	(100,000)	(100,000)	(91,560)	8,440
Transfers in	-	-	73,400	73,400
Transfers out	-	-	(58,200)	(58,200)
Net Change in Fund Balance	(5,040)	(5,040)	(4,974)	66
Fund Balance - Beginning	5,040	5,040	5,040	-
Fund Balance - Ending	\$ -	\$ -	\$ 66	\$ 66
<b>HOMELAND SECURITY GRANT FUND</b>				
Receipts	\$ 26,373	\$ 26,373	\$ -	\$ (26,373)
Disbursements	(27,000)	(27,000)	-	27,000
Net Change in Fund Balance	(627)	(627)	-	627
Fund Balance - Beginning	627	627	627	-
Fund Balance - Ending	\$ -	\$ -	\$ 627	\$ 627
<b>EMERGENCY PREPAREDNESS GRANT FUND</b>				
Receipts	\$ 9,119	\$ 9,119	\$ 24,160	\$ 15,041
Disbursements	(123,937)	(123,937)	(6,079)	117,858
Net Change in Fund Balance	(114,818)	(114,818)	18,081	132,899
Fund Balance - Beginning	114,818	114,818	114,818	-
Fund Balance - Ending	\$ -	\$ -	\$ 132,899	\$ 132,899
<b>JUVENILE SERVICES AID GRANT FUND</b>				
Receipts	\$ 54,024	\$ 54,024	\$ 68,414	\$ 14,390
Disbursements	(60,373)	(60,373)	(60,467)	(94)
Transfers in	-	-	26,321	26,321
Transfers out	-	-	(40,475)	(40,475)
Net Change in Fund Balance	(6,349)	(6,349)	(6,207)	142
Fund Balance - Beginning	6,349	6,349	6,349	-
Fund Balance - Ending	\$ -	\$ -	\$ 142	\$ 142

(Continued)

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

For the Year Ended June 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>LOCAL ASSISTANCE AND TRIBAL CONSISTENCY FUND</b>				
Receipts	\$ -	\$ -	\$ -	\$ -
Disbursements	(100,000)	(100,000)	-	100,000
Net Change in Fund Balance	(100,000)	(100,000)	-	100,000
Fund Balance - Beginning	100,000	100,000	100,000	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>
<b>911 EMERGENCY MANAGEMENT FUND</b>				
Receipts	\$ 22,000	\$ 22,000	\$ 24,020	\$ 2,020
Disbursements	(179,403)	(179,403)	(24,614)	154,789
Net Change in Fund Balance	(157,403)	(157,403)	(594)	156,809
Fund Balance - Beginning	157,403	157,403	157,403	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 156,809</u>	<u>\$ 156,809</u>
<b>911 EMERGENCY SERVICES FUND</b>				
Receipts	\$ -	\$ -	\$ 136	\$ 136
Disbursements	-	-	-	-
Net Change in Fund Balance	-	-	136	136
Fund Balance - Beginning	-	-	-	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 136</u>	<u>\$ 136</u>
<b>911 WIRELESS SERVICE FUND</b>				
Receipts	\$ 54,200	\$ 54,200	\$ 50,600	\$ (3,600)
Disbursements	(276,239)	(276,239)	(98,314)	177,925
Net Change in Fund Balance	(222,039)	(222,039)	(47,714)	174,325
Fund Balance - Beginning	222,039	222,039	222,039	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 174,325</u>	<u>\$ 174,325</u>
<b>911 WIRELESS SERVICE HOLDING FUND</b>				
Receipts	\$ -	\$ -	\$ -	\$ -
Disbursements	(16,749)	(16,749)	(16,749)	-
Net Change in Fund Balance	(16,749)	(16,749)	(16,749)	-
Fund Balance - Beginning	16,749	16,749	16,749	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(Continued)

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

For the Year Ended June 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>CRIME PREVENTION FUND</b>				
Receipts	\$ 28,500	\$ 28,500	\$ 65,652	\$ 37,152
Disbursements	(262,523)	(262,523)	(43,836)	218,687
Net Change in Fund Balance	(234,023)	(234,023)	21,816	255,839
Fund Balance - Beginning	234,023	234,023	234,023	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 255,839</u>	<u>\$ 255,839</u>
<b>COMMISSARY FUND</b>				
Receipts	\$ 250,000	\$ 250,000	\$ 222,670	\$ (27,330)
Disbursements	(671,001)	(671,001)	(236,032)	434,969
Net Change in Fund Balance	(421,001)	(421,001)	(13,362)	407,639
Fund Balance - Beginning	421,001	421,001	421,001	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 407,639</u>	<u>\$ 407,639</u>
<b>COURTHOUSE BUILDING BOND FUND</b>				
Receipts	\$ 528,700	\$ 528,700	\$ 514,657	\$ (14,043)
Disbursements	(1,005,399)	(1,005,399)	(539,850)	465,549
Net Change in Fund Balance	(476,699)	(476,699)	(25,193)	451,506
Fund Balance - Beginning	476,699	476,699	476,699	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 451,506</u>	<u>\$ 451,506</u>
<b>HIGHWAY BOND FUND</b>				
Receipts	\$ 358,161	\$ 358,161	\$ 358,161	\$ -
Disbursements	(609,156)	(609,156)	(350,885)	258,271
Net Change in Fund Balance	(250,995)	(250,995)	7,276	258,271
Fund Balance - Beginning	250,995	250,995	250,995	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 258,271</u>	<u>\$ 258,271</u>
<b>INFRASTRUCTURE DAMAGE &amp; DISASTER FUND</b>				
Receipts	\$ -	\$ -	\$ -	\$ -
Disbursements	(1,100)	(1,100)	-	1,100
Net Change in Fund Balance	(1,100)	(1,100)	-	1,100
Fund Balance - Beginning	1,100	1,100	1,100	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,100</u>	<u>\$ 1,100</u>

(Continued)

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

For the Year Ended June 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b><u>COVID AMERICAN RESCUE PLAN FUND</u></b>				
Receipts	\$ 11,780	\$ 11,780	\$ 12,572	\$ 792
Disbursements	(350,000)	(350,000)	(160,812)	189,188
Net Change in Fund Balance	(338,220)	(338,220)	(148,240)	189,980
Fund Balance - Beginning	338,220	338,220	338,220	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 189,980</u>	<u>\$ 189,980</u>

<b><u>FEDERAL DRUG FORFEITURE DOJ FUND</u></b>				
Receipts	\$ 300,000	\$ 300,000	\$ 134,437	\$ (165,563)
Disbursements	(300,000)	(300,000)	(4,800)	295,200
Net Change in Fund Balance	-	-	129,637	129,637
Fund Balance - Beginning	-	-	-	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 129,637</u>	<u>\$ 129,637</u>

<b><u>FEDERAL DRUG FORFEITURE USDOT FUND</u></b>				
Receipts	\$ 300,000	\$ 300,000	\$ -	\$ (300,000)
Disbursements	(300,000)	(300,000)	-	300,000
Net Change in Fund Balance	-	-	-	-
Fund Balance - Beginning	-	-	-	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

<b><u>VICTIM WITNESS COORDINATOR FUND</u></b>				
Receipts	\$ 95,000	\$ 95,000	\$ 63,523	\$ (31,477)
Disbursements	(95,000)	(95,000)	(51,087)	43,913
Transfers in	-	-	15,306	15,306
Transfers out	-	-	(15,306)	(15,306)
Net Change in Fund Balance	-	-	12,436	12,436
Fund Balance - Beginning	-	-	-	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,436</u>	<u>\$ 12,436</u>

(Concluded)

SALINE COUNTY  
**COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CHANGES IN CASH BASIS FUND BALANCES**  
**NONMAJOR FUNDS**  
For the Year Ended June 30, 2025

	Emergency Bridge Fund	Special Road Fund	District Court - Bailiff Fund	Child Support Incentive Fund	Visitor Promotion Fund	Visitor Improvement Fund
<b>RECEIPTS</b>						
Taxes:						
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Nameplate Capacity	-	-	-	-	-	-
Other	12	-	-	-	36,427	36,427
Investment Income	-	-	-	-	-	-
Intergovernmental	-	-	64,949	-	-	-
Charges for Services	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>TOTAL RECEIPTS</b>	<u>12</u>	<u>-</u>	<u>64,949</u>	<u>-</u>	<u>36,427</u>	<u>36,427</u>
<b>DISBURSEMENTS</b>						
General Government	-	-	94,053	73,508	-	-
Public Safety	-	-	-	-	-	-
Public Assistance	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	21,345	43,362
Debt Service:						
Principal Payments	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-
<b>TOTAL DISBURSEMENTS</b>	<u>-</u>	<u>-</u>	<u>94,053</u>	<u>73,508</u>	<u>21,345</u>	<u>43,362</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>12</u>	<u>-</u>	<u>(29,104)</u>	<u>(73,508)</u>	<u>15,082</u>	<u>(6,935)</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	-	39,676	-	-	-
Transfers out	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING     SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>39,676</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	12	-	10,572	(73,508)	15,082	(6,935)
<b>FUND BALANCES - BEGINNING</b>	<u>173,326</u>	<u>144,285</u>	<u>18,946</u>	<u>132,138</u>	<u>109,836</u>	<u>78,008</u>
<b>FUND BALANCES - ENDING</b>	<u>\$ 173,338</u>	<u>\$ 144,285</u>	<u>\$ 29,518</u>	<u>\$ 58,630</u>	<u>\$ 124,918</u>	<u>\$ 71,073</u>
<b>FUND BALANCES:</b>						
Restricted for:						
Visitor Promotion	-	-	-	-	124,918	71,073
Emergency Services	-	-	-	-	-	-
Law Enforcement	-	-	-	-	-	-
Preservation of Records	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Federal Relief	-	-	-	-	-	-
Child Support Services	-	-	-	58,630	-	-
Committed to:						
Law Enforcement	-	-	-	-	-	-
Road & Bridge Maintenance	173,338	144,285	-	-	-	-
Aid and Assistance	-	-	-	-	-	-
Bailiff Services	-	-	29,518	-	-	-
Employee Wellness	-	-	-	-	-	-
Drug Court	-	-	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<u>\$ 173,338</u>	<u>\$ 144,285</u>	<u>\$ 29,518</u>	<u>\$ 58,630</u>	<u>\$ 124,918</u>	<u>\$ 71,073</u>

(Continued)

SALINE COUNTY  
**COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CHANGES IN CASH BASIS FUND BALANCES**  
**NONMAJOR FUNDS**  
For the Year Ended June 30, 2025

	Preservation and Modernization Fund	Employee Wellness Fund	Veterans' Aid Fund	Aging Service Fund	Juvenile Diversion Fund	Drug Court Fund
<b>RECEIPTS</b>						
Taxes:						
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Nameplate Capacity	-	-	-	-	-	-
Other	-	-	2	-	-	-
Investment Income	-	-	-	-	-	-
Intergovernmental	-	-	-	100,274	-	15,881
Charges for Services	8,686	1,240	-	12,256	3,975	-
Miscellaneous	-	-	-	32,808	240	1,918
<b>TOTAL RECEIPTS</b>	<b>8,686</b>	<b>1,240</b>	<b>2</b>	<b>145,338</b>	<b>4,215</b>	<b>17,799</b>
<b>DISBURSEMENTS</b>						
General Government	2,201	5,074	-	-	-	-
Public Safety	-	-	-	-	5,067	17,884
Public Assistance	-	-	-	139,424	-	-
Culture and Recreation	-	-	-	-	-	-
Debt Service:						
Principal Payments	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-
<b>TOTAL DISBURSEMENTS</b>	<b>2,201</b>	<b>5,074</b>	<b>-</b>	<b>139,424</b>	<b>5,067</b>	<b>17,884</b>
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	6,485	(3,834)	2	5,914	(852)	(85)
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	-	-	5,503	94	1,819
Transfers out	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING     SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,503</b>	<b>94</b>	<b>1,819</b>
Net Change in Fund Balances	6,485	(3,834)	2	11,417	(758)	1,734
<b>FUND BALANCES - BEGINNING</b>	<b>28,241</b>	<b>10,156</b>	<b>3,341</b>	<b>274,696</b>	<b>9,856</b>	<b>8,912</b>
<b>FUND BALANCES - ENDING</b>	<b>\$ 34,726</b>	<b>\$ 6,322</b>	<b>\$ 3,343</b>	<b>\$ 286,113</b>	<b>\$ 9,098</b>	<b>\$ 10,646</b>
<b>FUND BALANCES:</b>						
Restricted for:						
Visitor Promotion	-	-	-	-	-	-
Emergency Services	-	-	-	-	-	-
Law Enforcement	-	-	-	-	-	-
Preservation of Records	34,726	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Federal Relief	-	-	-	-	-	-
Child Support Services	-	-	-	-	-	-
Committed to:						
Law Enforcement	-	-	-	-	9,098	-
Road & Bridge Maintenance	-	-	-	-	-	-
Aid and Assistance	-	-	3,343	286,113	-	-
Bailliff Services	-	-	-	-	-	-
Employee Wellness	-	6,322	-	-	-	-
Drug Court	-	-	-	-	-	10,646
<b>TOTAL FUND BALANCES</b>	<b>\$ 34,726</b>	<b>\$ 6,322</b>	<b>\$ 3,343</b>	<b>\$ 286,113</b>	<b>\$ 9,098</b>	<b>\$ 10,646</b>

(Continued)

SALINE COUNTY  
**COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CHANGES IN CASH BASIS FUND BALANCES**  
**NONMAJOR FUNDS**  
For the Year Ended June 30, 2025

	Grant Fund	Homeland Security Grant Fund	Emergency Preparedness Grant Fund	Juvenile Services Aid Grant Fund	Local Assistance and Tribal Consistency Fund	911 Emergency Management Fund
<b>RECEIPTS</b>						
Taxes:						
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Nameplate Capacity	-	-	-	-	-	-
Other	-	-	-	-	-	23,286
Investment Income	-	-	-	-	-	734
Intergovernmental	71,386	-	24,160	68,274	-	-
Charges for Services	-	-	-	-	-	-
Miscellaneous	-	-	-	140	-	-
<b>TOTAL RECEIPTS</b>	<u>71,386</u>	<u>-</u>	<u>24,160</u>	<u>68,414</u>	<u>-</u>	<u>24,020</u>
<b>DISBURSEMENTS</b>						
General Government	-	-	-	-	-	-
Public Safety	91,560	-	6,079	60,467	-	24,614
Public Assistance	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Debt Service:						
Principal Payments	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-
<b>TOTAL DISBURSEMENTS</b>	<u>91,560</u>	<u>-</u>	<u>6,079</u>	<u>60,467</u>	<u>-</u>	<u>24,614</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>(20,174)</u>	<u>-</u>	<u>18,081</u>	<u>7,947</u>	<u>-</u>	<u>(594)</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	73,400	-	-	26,321	-	-
Transfers out	<u>(58,200)</u>	<u>-</u>	<u>-</u>	<u>(40,475)</u>	<u>-</u>	<u>-</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>15,200</u>	<u>-</u>	<u>-</u>	<u>(14,154)</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(4,974)	-	18,081	(6,207)	-	(594)
<b>FUND BALANCES - BEGINNING</b>	<u>5,040</u>	<u>627</u>	<u>114,818</u>	<u>6,349</u>	<u>100,000</u>	<u>157,403</u>
<b>FUND BALANCES - ENDING</b>	<u>\$ 66</u>	<u>\$ 627</u>	<u>\$ 132,899</u>	<u>\$ 142</u>	<u>\$ 100,000</u>	<u>\$ 156,809</u>
<b>FUND BALANCES:</b>						
Restricted for:						
Visitor Promotion	-	-	-	-	-	-
Emergency Services	-	627	132,899	-	-	156,809
Law Enforcement	66	-	-	142	-	-
Preservation of Records	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Federal Relief	-	-	-	-	100,000	-
Child Support Services	-	-	-	-	-	-
Committed to:						
Law Enforcement	-	-	-	-	-	-
Road & Bridge Maintenance	-	-	-	-	-	-
Aid and Assistance	-	-	-	-	-	-
Bailliff Services	-	-	-	-	-	-
Employee Wellness	-	-	-	-	-	-
Drug Court	-	-	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<u>\$ 66</u>	<u>\$ 627</u>	<u>\$ 132,899</u>	<u>\$ 142</u>	<u>\$ 100,000</u>	<u>\$ 156,809</u>

(Continued)

SALINE COUNTY  
**COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CHANGES IN CASH BASIS FUND BALANCES**  
**NONMAJOR FUNDS**  
For the Year Ended June 30, 2025

	911 Emergency Services Fund	911 Wireless Service Fund	911 Wireless Service Holding Fund	Crime Prevention Fund	Commissary Fund	Courthouse Building Bond Fund
<b>RECEIPTS</b>						
Taxes:						
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 495,423
Nameplate Capacity	-	-	-	-	-	16,633
Other	136	50,600	-	-	-	1,324
Investment Income	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	1,277
Charges for Services	-	-	-	5,440	222,670	-
Miscellaneous	-	-	-	60,212	-	-
<b>TOTAL RECEIPTS</b>	<b>136</b>	<b>50,600</b>	<b>-</b>	<b>65,652</b>	<b>222,670</b>	<b>514,657</b>
<b>DISBURSEMENTS</b>						
General Government	-	-	-	-	-	-
Public Safety	-	98,314	16,749	43,836	236,032	-
Public Assistance	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Debt Service:						
Principal Payments	-	-	-	-	-	475,000
Interest and Fiscal Charges	-	-	-	-	-	64,850
<b>TOTAL DISBURSEMENTS</b>	<b>-</b>	<b>98,314</b>	<b>16,749</b>	<b>43,836</b>	<b>236,032</b>	<b>539,850</b>
<b>EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	<b>136</b>	<b>(47,714)</b>	<b>(16,749)</b>	<b>21,816</b>	<b>(13,362)</b>	<b>(25,193)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	136	(47,714)	(16,749)	21,816	(13,362)	(25,193)
<b>FUND BALANCES - BEGINNING</b>	<b>-</b>	<b>222,039</b>	<b>16,749</b>	<b>234,023</b>	<b>421,001</b>	<b>476,699</b>
<b>FUND BALANCES - ENDING</b>	<b>\$ 136</b>	<b>\$ 174,325</b>	<b>\$ -</b>	<b>\$ 255,839</b>	<b>\$ 407,639</b>	<b>\$ 451,506</b>
<b>FUND BALANCES:</b>						
Restricted for:						
Visitor Promotion	-	-	-	-	-	-
Emergency Services	136	174,325	-	-	-	-
Law Enforcement	-	-	-	-	-	-
Preservation of Records	-	-	-	-	-	-
Debt Service	-	-	-	-	-	451,506
Federal Relief	-	-	-	-	-	-
Child Support Services	-	-	-	-	-	-
Committed to:						
Law Enforcement	-	-	-	255,839	407,639	-
Road & Bridge Maintenance	-	-	-	-	-	-
Aid and Assistance	-	-	-	-	-	-
Bailiff Services	-	-	-	-	-	-
Employee Wellness	-	-	-	-	-	-
Drug Court	-	-	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<b>\$ 136</b>	<b>\$ 174,325</b>	<b>\$ -</b>	<b>\$ 255,839</b>	<b>\$ 407,639</b>	<b>\$ 451,506</b>

(Continued)

SALINE COUNTY  
**COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CHANGES IN CASH BASIS FUND BALANCES**  
**NONMAJOR FUNDS**  
For the Year Ended June 30, 2025

	Highway Bond Fund	Infrastructure Damage & Disaster Fund	COVID American Rescue Plan Fund	Federal Drug Forfeiture DOJ Fund	Victim Witness Coordinator Fund	Total Nonmajor Funds
<b>RECEIPTS</b>						
Taxes:						
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 495,423
Nameplate Capacity	-	-	-	-	-	16,633
Other	-	-	-	-	-	148,214
Investment Income	-	-	12,572	-	-	13,306
Intergovernmental	358,161	-	-	134,437	63,523	902,322
Charges for Services	-	-	-	-	-	254,267
Miscellaneous	-	-	-	-	-	95,318
<b>TOTAL RECEIPTS</b>	<u>358,161</u>	<u>-</u>	<u>12,572</u>	<u>134,437</u>	<u>63,523</u>	<u>1,925,483</u>
<b>DISBURSEMENTS</b>						
General Government	-	-	82,733	-	-	257,569
Public Safety	-	-	78,079	4,800	51,087	734,568
Public Assistance	-	-	-	-	-	139,424
Culture and Recreation	-	-	-	-	-	64,707
Debt Service:						
Principal Payments	325,000	-	-	-	-	800,000
Interest and Fiscal Charges	25,885	-	-	-	-	90,735
<b>TOTAL DISBURSEMENTS</b>	<u>350,885</u>	<u>-</u>	<u>160,812</u>	<u>4,800</u>	<u>51,087</u>	<u>2,087,003</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>7,276</u>	<u>-</u>	<u>(148,240)</u>	<u>129,637</u>	<u>12,436</u>	<u>(161,520)</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	-	-	-	15,306	162,119
Transfers out	-	-	-	-	(15,306)	(113,981)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>48,138</u>
Net Change in Fund Balances	7,276	-	(148,240)	129,637	12,436	(113,382)
<b>FUND BALANCES - BEGINNING</b>	<u>250,995</u>	<u>1,100</u>	<u>338,220</u>	<u>-</u>	<u>-</u>	<u>3,336,804</u>
<b>FUND BALANCES - ENDING</b>	<u>\$258,271</u>	<u>\$ 1,100</u>	<u>\$ 189,980</u>	<u>\$ 129,637</u>	<u>\$ 12,436</u>	<u>\$ 3,223,422</u>
<b>FUND BALANCES:</b>						
Restricted for:						
Visitor Promotion	-	-	-	-	-	195,991
Emergency Services	-	-	-	-	-	464,796
Law Enforcement	-	-	-	129,637	12,436	142,281
Preservation of Records	-	-	-	-	-	34,726
Debt Service	258,271	-	-	-	-	709,777
Federal Relief	-	-	189,980	-	-	289,980
Child Support Services	-	-	-	-	-	58,630
Committed to:						
Law Enforcement	-	-	-	-	-	672,576
Road & Bridge Maintenance	-	1,100	-	-	-	318,723
Aid and Assistance	-	-	-	-	-	289,456
Bailiff Services	-	-	-	-	-	29,518
Employee Wellness	-	-	-	-	-	6,322
Drug Court	-	-	-	-	-	10,646
<b>TOTAL FUND BALANCES</b>	<u>\$258,271</u>	<u>\$ 1,100</u>	<u>\$ 189,980</u>	<u>\$ 129,637</u>	<u>\$ 12,436</u>	<u>\$ 3,223,422</u>

(Concluded)

SALINE COUNTY  
**SCHEDULE OF OFFICE ACTIVITIES**  
For the Year Ended June 30, 2025

	County Clerk	Clerk of the District Court	County Sheriff	County Attorney	Highway Superintendent	Veterans' Service Officer	County Planning & Zoning
BALANCES JULY 1, 2024	\$ 15,360	\$ 127,899	\$ 32,510	\$ 3,003	\$ -	\$ 2,693	\$ -
<b>RECEIPTS</b>							
Intergovernmental	-	-	77,212	-	-	-	-
Charges for Services	352,269	38,129	267,373	60	5,420	-	965
Miscellaneous	6,149	113	60,237	8,336	413,788	-	-
State Fees	141,040	25,536	-	-	-	-	-
Other Liabilities	-	181,989	398,822	20,571	-	-	-
<b>TOTAL RECEIPTS</b>	<b>499,458</b>	<b>245,767</b>	<b>803,644</b>	<b>28,967</b>	<b>419,208</b>	<b>-</b>	<b>965</b>
<b>DISBURSEMENTS</b>							
Payments to County Treasurer	357,984	37,947	398,005	1,759	415,177	-	940
Payments to State Treasurer	140,655	24,792	-	-	-	-	-
Petty Cash & Other Payments	-	787	-	6,637	1,031	-	-
Other Liabilities	-	172,786	401,130	20,571	-	-	-
<b>TOTAL DISBURSEMENTS</b>	<b>498,639</b>	<b>236,312</b>	<b>799,135</b>	<b>28,967</b>	<b>416,208</b>	<b>-</b>	<b>940</b>
BALANCES JUNE 30, 2025	<u>\$ 16,179</u>	<u>\$ 137,354</u>	<u>\$ 37,019</u>	<u>\$ 3,003</u>	<u>\$ 3,000</u>	<u>\$ 2,693</u>	<u>\$ 25</u>
<b>BALANCES CONSIST OF:</b>							
Due to County Treasurer	\$ 7,074	\$ 2,541	\$ 20,079	\$ 3	\$ -	\$ 2,693	\$ 25
Petty Cash	-	3,500	10,000	3,000	3,000	-	-
Due to State Treasurer	9,105	2,292	-	-	-	-	-
Due to Others	-	129,021	6,940	-	-	-	-
BALANCES JUNE 30, 2025	<u>\$ 16,179</u>	<u>\$ 137,354</u>	<u>\$ 37,019</u>	<u>\$ 3,003</u>	<u>\$ 3,000</u>	<u>\$ 2,693</u>	<u>\$ 25</u>

(Continued)

SALINE COUNTY  
**SCHEDULE OF OFFICE ACTIVITIES**  
For the Year Ended June 30, 2025

	County Aging Services	County Juvenile Diversion	County Extension	County Employee Benefits Account	County Health Reimbursement Account	Total
BALANCES JULY 1, 2024	\$ 60	\$ -	\$ 75	\$ 23,330	\$ 50,000	\$ 254,930
<b>RECEIPTS</b>						
Intergovernmental	100,274	-	-	-	-	177,486
Charges for Services	12,256	3,975	-	-	-	680,447
Miscellaneous	32,777	-	-	4,145	67,752	593,297
State Fees	-	-	-	-	-	166,576
Other Liabilities	-	-	-	10,782	-	612,164
<b>TOTAL RECEIPTS</b>	<b>145,307</b>	<b>3,975</b>	<b>-</b>	<b>14,927</b>	<b>67,752</b>	<b>2,229,970</b>
<b>DISBURSEMENTS</b>						
Payments to County Treasurer	145,307	3,975	-	2,648	-	1,363,742
Payments to State Treasurer	-	-	-	-	-	165,447
Petty Cash & Other Payments	-	-	-	-	67,752	76,207
Other Liabilities	-	-	-	15,576	-	610,063
<b>TOTAL DISBURSEMENTS</b>	<b>145,307</b>	<b>3,975</b>	<b>-</b>	<b>18,224</b>	<b>67,752</b>	<b>2,215,459</b>
BALANCES JUNE 30, 2025	<u>\$ 60</u>	<u>\$ -</u>	<u>\$ 75</u>	<u>\$ 20,033</u>	<u>\$ 50,000</u>	<u>\$ 269,441</u>
<b>BALANCES CONSIST OF:</b>						
Due to County Treasurer	\$ -	\$ -	\$ -	\$ 4,501	\$ -	\$ 36,916
Petty Cash	60	-	-	15,000	50,000	84,560
Due to State Treasurer	-	-	-	-	-	11,397
Due to Others	-	-	75	532	-	136,568
BALANCES JUNE 30, 2025	<u>\$ 60</u>	<u>\$ -</u>	<u>\$ 75</u>	<u>\$ 20,033</u>	<u>\$ 50,000</u>	<u>\$ 269,441</u>

(Concluded)

SALINE COUNTY  
**SCHEDULE OF TAXES CERTIFIED AND COLLECTED**  
**FOR ALL POLITICAL SUBDIVISIONS IN THE COUNTY**  
June 30, 2025

Item	2020	2021	2022	2023	2024
<b>Tax Certified by Assessor</b>					
Real Estate	\$ 31,450,115	\$ 32,181,553	\$ 33,369,563	\$ 33,185,434	\$ 26,014,843
Personal and Specials	1,812,760	1,971,767	2,032,037	2,145,871	2,197,903
<b>Total</b>	<b>33,262,875</b>	<b>34,153,320</b>	<b>35,401,600</b>	<b>35,331,305</b>	<b>28,212,746</b>
<b>Corrections</b>					
Additions	5,223	1,042	107,538	257	1,836
Deductions	(7,015)	(7,998)	(16,119)	(7,966)	(3,117)
Net Additions/ (Deductions)	(1,792)	(6,956)	91,419	(7,709)	(1,281)
<b>Corrected Certified Tax</b>	<b>33,261,083</b>	<b>34,146,364</b>	<b>35,493,019</b>	<b>35,323,596</b>	<b>28,211,465</b>
<b>Net Tax Collected by</b>					
County Treasurer during					
Fiscal Year Ending:					
June 30, 2021	20,516,858	-	-	-	-
June 30, 2022	12,731,195	21,624,383	-	-	-
June 30, 2023	6,238	12,497,524	22,545,492	-	-
June 30, 2024	4,382	17,773	12,936,351	22,685,682	-
June 30, 2025	834	4,941	7,171	12,627,961	17,604,041
<b>Total Net Collections</b>	<b>33,259,507</b>	<b>34,144,621</b>	<b>35,489,014</b>	<b>35,313,643</b>	<b>17,604,041</b>
<b>Total Uncollected Tax</b>	<b>\$ 1,576</b>	<b>\$ 1,743</b>	<b>\$ 4,005</b>	<b>\$ 9,953</b>	<b>\$ 10,607,424</b>
<b>Percentage Uncollected Tax</b>	<b>0.00%</b>	<b>0.01%</b>	<b>0.01%</b>	<b>0.03%</b>	<b>37.60%</b>

Note: Tax refunds are netted against tax collections to determine Net Tax Collected.



# NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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

Board of Commissioners  
Saline County, Nebraska

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Saline County, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated March 31, 2026. The report notes the financial statements were prepared on the basis of cash receipts and disbursements.

### **Report on Internal Control Over Financial Reporting**

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

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

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

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

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Saline 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 financial statements. 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 the following instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and is described below:

- For the fiscal year ended June 30, 2025, the disbursements in the Road and Bridge Fund and Inheritance Fund exceeded the adopted budget by a total of \$1,832,732 and \$902,684, respectively. The over-expenditures in these funds were mainly caused by the failure to record transfers out to reimburse the Inheritance Fund for interfund loans. Neb. Rev. Stat. §§ 23-916 and 13-510 (Reissue 2022) prohibit expenditures from exceeding the adopted budget. Neb. Rev. Stat. § 13-511 (Reissue 2022) sets out the procedures for amending the adopted budget accordingly.

### **Additional Items**

We also noted certain matters that we reported to the management of Saline County in a separate letter dated March 31, 2026.

### **Saline County’s Response to Findings**

Saline County declined to respond to the finding described above.

### **Purpose of this Report**

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



Dakota Christensen, CPA, CISA, CFE  
Audit Manager  
Lincoln, Nebraska

March 31, 2026



## NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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State Auditor

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March 31, 2026

Board of Commissioners  
Saline County, Nebraska

Dear Commissioners:

We have audited the basic financial statements of Saline County (County) for the fiscal year ended June 30, 2025, and have issued our report thereon dated March 31, 2026. In planning and performing our audit of the basic financial statements of the County, we considered internal control in order to determine our auditing procedures for the purpose of expressing our opinion on the basic financial statements. An audit does not include examining the effectiveness of internal control and does not provide assurance on internal control. We also performed tests of the County's compliance with certain provisions of laws, regulations, contracts, and grants.

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

### COUNTY OVERALL

#### Segregation of Duties

We noted that the offices of the County each lacked a segregation of duties, as one person could handle all aspects of processing a transaction from beginning to end. A lack of segregation of duties increases the risk of possible errors or irregularities; however, due to a limited number of personnel, an adequate segregation of duties may not be possible without additional cost.

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

This was also noted in prior audits.

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

#### Clerk and Treasurer Disbursement Records

The County Clerk completed a comparison of disbursements to the disbursements recorded by the County Treasurer; however, the discrepancies between the two accounting records were not resolved. As of June 30, 2025, the following funds had differences noted:

Fund #	Fund	Clerk's Disbursements as of June 30, 2025	Treasurer's Disbursements as of June 30, 2025	Imprest Long Adjustment	Variance
0100	General Fund	\$ 10,885,215	\$ 10,840,508	\$ (36,424)	\$ 8,283
0300	Road & Bridge Fund	6,891,934	6,900,629	-	(8,695)
2330	Juvenile Diversion Fund	5,161	5,067	-	94
2500	Grant Fund	91,574	91,559	-	15
2513	Victim Witness Coordinator Fund	51,398	51,087	-	311
2516	Juvenile Services Aid Grant Fund	60,373	60,467	-	(94)
<b>Totals</b>		<b>\$ 17,985,655</b>	<b>\$ 17,949,317</b>	<b>\$ (36,424)</b>	<b>\$ (86)</b>

Good internal controls and sound business practices require procedures to ensure that all financial activity of the County is reflected properly in the County Clerk's and Treasurer's records, thereby allowing for compliance with the County Budget Act of 1937 (Act), as set out at Neb. Rev. Stat. §§ 23-901 to 23-920 (Reissue 2022). Such procedures should include a periodic reconciliation of disbursements between the financial records of both the County Clerk and County Treasurer, as well as the timely correction of any variances noted.

Without such procedures, there is an increased risk of the following: 1) failure to apprise the County Board fully of the financial status of the funds; 2) noncompliance with the Act; and 3) possible financial statement misstatement.

We recommend the County Clerk and County Treasurer implement procedures to ensure all disbursements are recorded properly in the financial records, and a periodic reconciliation to the County Treasurer is completed, including the timely resolution of all variances noted.

### COUNTY BOARD

#### Expenditures in Excess of Budget

For the fiscal year ended June 30, 2025, the disbursements in the following funds exceeded the adopted budget by a total of \$2,825,745. The over-expenditures in the funds were caused by the failure to record transfers out for most transfers to reimburse the Inheritance Fund for interfund loans.

Fund	Total Disbursements	Transfers Out	Total	Budget	Over Budget
Road & Bridge Fund	\$ 6,900,629	\$ 2,664,837	\$ 9,565,466	\$ 7,732,734	\$ 1,832,732
Inheritance Fund	56,012	5,373,127	5,429,139	4,526,455	902,684
Grant Fund	91,560	58,200	149,760	100,000	49,760
Juvenile Services Aid Grant Fund	60,467	40,475	100,942	60,373	40,569
<b>Total Expenditures in Excess of Budget</b>					<b>\$ 2,825,745</b>

Neb. Rev. Stat. § 23-916 (Reissue 2022) states the following:

*After the adoption of the county budget, no officer, department or other expending agency shall expend or contract to be expended any money, or incur any liability, or enter into any contract which, by its terms, involves the expenditure of money not provided for in the budget, or which involves the expenditure of any money for any of the purposes for which provision is made in the budget in excess of the amounts provided in said budget for such office, department or other expending agency, or purpose, for such fiscal year. Any contract, verbal or written, made in violation of this section shall be null and void as to the county, and no money belonging thereto shall be paid thereon.*

Neb. Rev. Stat. § 13-510 (Reissue 2022) states, in relevant part, the following:

*No expenditure during any fiscal year or biennial period shall be made in excess of the amounts indicated in the adopted budget statement, except as authorized in section 13-511, or by state law. Any officer or officers of any governing body who obligates funds contrary to the provisions of this section shall be guilty of a Class V misdemeanor.*

Neb. Rev. Stat. § 13-511 (Reissue 2022) sets out the procedures for amending the adopted budget accordingly.

Good internal controls and sound business practices require procedures to ensure that all financial activity of the County is reflected properly in the County Clerk’s records, thereby allowing for compliance with the County Budget Act of 1937 (Act), as set out at Neb. Rev. Stat. §§ 23-901 to 23-920 (Reissue 2022). Such procedures should include a periodic reconciliation of disbursements between the financial records of both the County Clerk and County Treasurer, as well as the timely correction of any variances noted.

When expenditures are made in excess of amounts budgeted, with no appropriation adjustments by the County Board to address those excesses, the County is in violation of the above statutory mandate.

A similar finding was noted in the prior audit.

We recommend the County Board implement procedures for monitoring closely its budget status on an ongoing basis to avoid individual functions and funds incurring expenses in excess of the amount budgeted. We further recommend procedures to ensure that all financial activity of the County is reflected properly in the County Clerk’s records, thereby allowing for compliance with the Act. Such procedures should include a periodic reconciliation of disbursements between the financial records of both the County Clerk and County Treasurer, as well as the timely correction of any variances noted.

**Duplicate Payment**

During testing, we identified two duplicate payments, totaling \$5,627, made by the County during the fiscal year ended June 30, 2025. Details of the duplicate payments noted are provided below:

Payee	Duplicate Amount	Original Claim		Duplicate Claim	
		Date	Claim #	Date	Claim #
Soarin Group LLC	\$ 4,130	7/12/2024	24070043	8/9/2024	24080047
Soarin Group LLC	1,497	7/12/2024	24070043	8/9/2024	24080047
<b>Total</b>	<b>\$ 5,627</b>				

The County received credits from the vendors for each of these duplicate payments; however, the County was unable to provide documentation to support that the duplicate payments were identified by the County’s own procedures.

Good internal controls and sound business practices require procedures to ensure that a detailed review of all claims is performed prior to payment to identify and prevent duplicate payments. If any duplicate payments are made, the County should adequately document the steps taken to rectify those errors.

Without such procedures, there is an increased risk for the loss or misuse of County funds.

A similar finding was included in prior reports.

We recommend the County implement procedures to ensure that a detailed review of all claims is performed prior to payment to identify and prevent duplicate payments. If any duplicate payments are made, we recommend the County adequately document the steps taken to rectify those errors.

**Lack of Adequate Supporting Documentation**

During testing, we noted that the County made an aid payment (claim 24100027) on October 4, 2024, totaling \$14,371, to support the operations of Hope Crisis Center, a local non-profit entity; however, adequate documentation was not on file to support how these funds were used.

For this payment, the County Board received an annual report from the entity; however, the County Board did not receive detailed written accounting or supporting documentation, such as invoices or receipts, to ensure that the funds provided in the prior year were used strictly for allowable expenditures.

Good internal controls and sound business practices require procedures to ensure that adequate documentation is obtained to support that all amounts paid by the County are used for allowable expenditures.

Without such procedures, there is an increased risk for the loss or misuse of County funds.

A similar finding was included in prior reports.

We recommend the County Board implement procedures to ensure that adequate documentation is obtained to support that all amounts paid by the County are used for allowable expenditures.

**Potentially Disallowed Payments**

During testing, we noted that the County paid a total of \$700 to political subdivisions for the use of their buildings as election polling places. The County did not have any documentation to support the amount paid. Additionally, such payments do not appear allowable under State statute. A summary of payments to political subdivisions is below:

Claim #	Payee	Date	Amount
24120126	Crete Public Schools	12/13/2024	\$ 200
24120127	City of Crete	12/13/2024	200
24120128	Village of Dorchester	12/13/2024	100
24120129	City of Friend	12/13/2024	100
24120132	Village of Dewitt	12/13/2024	100
<b>Total</b>			<b>\$ 700</b>

Neb. Rev. Stat. § 32-905 (Cum. Supp. 2024) states the following:

*A political subdivision which receives federal or state funds and owns or leases a building which is suitable for a polling place in the county shall make the building available to the election commissioner or county clerk for use as a polling place or for election training purposes. The political subdivision shall not charge for the use of the building as a polling place or for election training purposes.*

(Emphasis added.) Good internal controls require procedures to ensure that all expenditures of public funds are adequately supported, allowable, and made in accordance with State statute.

Without such procedures, there is an increased risk for not only loss, misuse, or theft of public funds but also statutory noncompliance.

We recommend the County implement procedures to ensure that all expenditures of public funds are adequately supported, allowable, and made in accordance with State statute.

### **Claim Amount Paid – State Bid**

On May 9, 2022, the County Board approved the purchase of radio equipment from FirstWireless, Inc., for a total of \$211,518, using a State bid rather than receiving sealed competitive bids. However, per inquiry with the County Clerk, the County did not verify that the claim amount approved and paid to the vendor, on August 9, 2024, agreed to the contract amount or any approved change orders.

Good internal controls and sound business practices require procedures to ensure the following: 1) the amount approved and paid is adequately supported; 2) any amount paid related to a contract agrees back to the approved contract or bid; and 3) any change orders to the bid or contract are reviewed and approved by the County Board.

When such procedures do not exist, there is an increased risk of loss, misuse, or theft of County funds.

We recommend the County Board implement procedures to ensure the following: 1) the amount approved and paid is adequately supported; 2) any amount paid related to a contract agrees back to the approved contract or bid; and 3) any change orders to the bid or contract are reviewed and approved by the County Board.

### **COUNTY AGING SERVICES**

#### **Aging Services Credit Card Claims**

The office of the County Aging Services maintains three credit cards that are assigned to employees. During fiscal year 2025, the County paid a total of \$22,090 on the credit cards maintained by this office. While reviewing the purchases made with the County Aging Services office's credit cards, we noted the following:

- On August 30, 2024, the Program Manager purchased program supplies at Walmart; however, we noted that this purchase included boxed wine for \$19. After inquiry, the Program Manager stated that this wine was for personal consumption. She noted that she made a personal purchase at Walmart during the same shopping trip and must have inadvertently scanned the wine under the wrong purchase. This personal purchase was not caught by the County until after inquiry by the Auditor of Public Accounts (APA). On March 11, 2026, after the APA's inquiry, the Program Manager repaid this amount plus sales tax to the County.
- On January 2, 2025, the Program Assistant inadvertently used the County credit card for a personal purchase, totaling \$18, at a Walgreen's pharmacy. This amount was caught and reimbursed in the same month that the purchase occurred. Other than these two personal purchases, no other apparently personal purchases were noted.
- On July 2, 2024, funeral flowers were purchased, totaling \$55. Per discussion with the Program Manager, these were for the funeral of a longtime member of the Saline County Aging Services Advisory Board.
- Gift cards, totaling \$256, were purchased throughout the year as recognition gifts for employees and volunteers; however, the County Aging Services office lacked documentation to support that these purchases were made specifically with funds received from a private grant, supported by an approved recognition policy, and the gift cards were tracked and distributed to the appropriate recipients.
- During the year, claim payments for paying off the credit card only included the total amount of purchases shown on the monthly credit card statements, and the amount paid was not reduced by any credits or refunds received during the year. As a result, the Program Manager's credit card included a total credit balance of \$585 as of June 30, 2025. Only \$15 of this balance appears to have been refunds during fiscal year 2025, with the remaining amount due to refunds or credit received prior to July 1, 2024.

- During the year, a total of 68 purchases included the payment of State and local sales taxes, totaling \$502. The following table summarizes the amount of State and local sales taxes paid by vendor:

<b>Vendor</b>	<b>Sales Tax Paid</b>
Noa's Deli	\$ 118
Home Depot	91
Crete Foodmart	84
Walmart	37
Best Buy	35
Casey's	23
Heath Sports	19
Chick-Fil-A	19
Dollar General	19
Cristina's Family Restaurant	16
Antojitos Y Mas	7
Vistaprint	7
Microsoft	7
Plum Paper	5
Pandora	4
Webroot	4
Karpisek's Market	3
Costco	3
Ace Hardware	1
<b>Total</b>	<b>\$ 502</b>

The Local Government Miscellaneous Expenditure Act (Act), which is set out at Neb. Rev. Stat. § 13-2201 to 13-2204 (Reissue 2022, Cum. Supp. 2024), specifies various expenditures, aside from those otherwise authorized by law, that constitute allowable uses of public funds by designated political subdivisions. The provisions of the Act are made applicable to counties, among numerous other public entities, by both subsections (2) and (3) of Neb. Rev. Stat. § 13-2202 (Cum. Supp. 2024).

Neb. Rev. Stat. § 13-2203 (Reissue 2022) of the Act enumerates the miscellaneous expenditures permitted by governing bodies of local governments. Memorials and purchases of flowers – whether for funerals, memorials, or other personal occasions – are not found among that select statutory list of permissible expenditures. As a result, such disbursements must be considered disallowed by law.

On September 17, 1993, the Nebraska Accountability and Disclosure Commission adopted a document titled “A Guideline to the Use of Public Funds by Cities and Villages – Revised” (Guideline). The Guideline addresses a number of different scenarios involving the expenditure of public funds. Though issued over three decades ago, the Guideline remains relevant to various Nebraska public entities, including counties.

Regarding the issue of flower and memorial purchases, the Guideline provides the following:

*Question #6 – May municipal funds be expended for flowers and memorials for deceased elected officials, employees or their families?*

*Response – No.*

Additionally, Section 13-2203 states the following, in relevant part, regarding items of value given to employees or volunteers for recognition:

*In addition to other expenditures authorized by law, each governing body may approve:*

\* \* \* \*

*(3) The expenditure of public funds for plaques, certificates of achievement, or items of value awarded to elected or appointed officials, employees, or volunteers, including persons serving on local government boards or commissions. Before making any such expenditure, the governing body shall, by official action after a public hearing, establish a uniform policy which sets a dollar limit on the value of any plaque, certificate of achievement, or item of value to be awarded. Such policy, following its initial adoption, shall not be amended or altered more than once in any twelve-month period.*

According to Neb. Rev. Stat. § 77-2704.15(1)(a) (Cum. Supp. 2024), purchases by the State or its political subdivisions are exempt from sales tax, as follows:

*Sales and use taxes shall not be imposed on the gross receipts from the sale, lease, or rental of and the storage, use, or other consumption in this state of purchases by the state, including public educational institutions recognized or established under the provisions of Chapter 85, or by any county . . . .*

Good internal controls require procedures to ensure the following: 1) County credit cards are not used for personal purchases; 2) all purchases are allowable and made in accordance with State statute or specific grant agreements; 3) the purchase of recognition gifts, including gift cards, are adequately documented and made in accordance with State statute or specific grant agreements; 4) credits and refunds are used to offset payments by the County to reduce the expenditure of public funds; and 5) State and local sales taxes are not paid on County purchases.

Without such procedures, there is an increased risk for not only noncompliance with State statute but also the loss, misuse, or theft of public funds.

We recommend the County implement procedures to ensure the following: 1) County credit cards are not used for personal purchases; 2) all purchases are allowable and made in accordance with State statute or specific grant agreements; 3) the purchase of recognition gifts, including gift cards, are adequately documented and made in accordance with State statute or specific grant agreements; 4) credits and refunds are used to offset payments by the County to reduce the expenditure of public funds; and 5) State and local sales taxes are not paid on County purchases.

*County Aging Services Response: I received the Audit Draft and will respond to a few of the items for County Aging Services: 1) Regarding the personal purchase in Walmart that obviously was a mistake and will not happen again. 2) Employee accidentally used the county credit card and has been reimbursed. 3) The Funeral flowers were for Kathy Stokebrand who served Saline County as a Volunteer for over 30 years. 4) Gift cards were covered under my Cornhusker United Way Grant and were submitted to my Volunteers/Contract employees. If I ever purchase one again, I will have them document that they received it. 5) The Credit card no longer has a Credit balance. 6) SCAS will be better at submitting our tax exempt #for purchases.*

**COUNTY TREASURER**

**5% Gross In-Lieu Distribution Errors**

We noted that the County Treasurer’s distribution of 5% Gross In-Lieu taxes, totaling \$93,609, was improper because the amount for the Village of Western (Village) was improperly allocated, which resulted in the County and Village funds being overpaid while the two school districts’ funds were underpaid. The following table details the over- and underpayments:

Fund	Fund Number	Over/(Under) Payments
County General Fund	100	\$ 695
Courthouse Building Bond Fund	3402	45
Village of Western General Fund	8606	1,233
Tri-County School District 300 General Fund	6112	(962)

<b>Fund</b>	<b>Fund Number</b>	<b>Over/(Under) Payments</b>
Tri-County School District 300 Special Building Fund	6312	(112)
Tri-County School District 300 Qualified Capital Purpose Undertaking Fund	6372	(22)
Meridian School District 303 General Fund	6113	(865)
Meridian School District 303 Special Building Fund	6313	(12)
<b>Total</b>		<b>\$ -</b>

Neb. Rev. Stat. § 70-651.04 (Reissue 2018) states the following:

*All payments which are based on retail revenue from each incorporated city or village shall be divided and distributed by the county treasurer to that city or village, to the school districts located in that city or village, to any learning community located in that city or village for payments distributed prior to September 1, 2017, and to the county in which may be located any such incorporated city or village in the proportion that their respective property tax levies in the preceding year bore to the total of such levies, except that the only learning community levies to be included are the common levies for which the proceeds are distributed to member school districts pursuant to section 79-1073.*

Good internal controls and sound accounting practices require procedures to ensure that the calculation of 5% Gross In-Lieu taxes distributions is proper. This includes procedures to ensure that calculations performed by the County Treasurer are accurate, and prior-year errors are corrected in a timely manner.

Without such procedures, there is an increased risk for not only political subdivisions not receiving the appropriate amount of funding but also noncompliance with State statute.

We recommend the County Treasurer correct the erroneous distributions. Additionally, we recommend the County Treasurer strengthen procedures to ensure future distributions are calculated correctly and in compliance with State statute.

### COUNTY SHERIFF

#### Accounting Procedures

We noted the following regarding the accounting procedures of the County Sheriff's office:

- The County Sheriff's Civil Process account contained an unknown long of \$1,058. The following table shows how this long was calculated:

<b>Assets</b>	
Cash on Hand as of 6/30/2025	\$ 115
Reconciled Bank Balance	2,916
Accounts Receivable	1,961
<b>Total Assets</b>	<b>\$ 4,992</b>
<b>Liabilities</b>	
Due to County Treasurer	\$ 3,053
Trust Balances (Pre-payments)	881
<b>Total Liabilities</b>	<b>\$ 3,934</b>
<b>Variance</b>	<b>\$ 1,058</b>

- During the fiscal year ended June 30, 2025, the County Sheriff's Civil Process account received \$4 for bank interest; however, this amount was not remitted to the County Treasurer until February 2026, after inquiry by the APA.
- The County Sheriff's Civil Process account included inaccurate accounts receivable and accounts payable balances. The following was noted regarding the accounts receivable and payable balances recorded in the accounting system:

- The balance incorrectly showed an amount due from the County Treasurer of \$4.
  - The balance incorrectly showed an amount due from the State Treasurer of \$204, for checks that were remitted as unclaimed property. The accounting system also showed accounts payable, totaling \$204, from each customer who had a check remitted as unclaimed property.
  - One check, totaling \$12, was incorrectly issued as a duplicate check; however, this was not properly voided and was remitted to the State Treasurer as unclaimed property. This amount was not accurately recorded as an account receivable.
  - Two checks, totaling \$45, were voided and reissued in November 2025; however, they were incorrectly showing as accounts payable as of June 30, 2025.
- A routine review of inmate trust balances held was not performed. As a result, the County Sheriff's Inmate Trust account was holding \$771, as of June 30, 2025, for 29 former inmates that were no longer incarcerated at the time.
  - When inmates are released, they are given the option to receive their trust balance either as a physical check or a prepaid debit card. As of June 30, 2025, the County Sheriff's Inmate Trust account was holding \$37 in the Debit Card Fund, which had been held for over one year due to an error loading the debit card. This balance was not reviewed, and it was not noted until after inquiry by the APA.
  - During the fiscal year ended June 30, 2025, the County Sheriff received \$8,020 for vehicle title inspections and \$1,055 for handgun permits. Payments for these items are received as cash or checks. Amounts collected were not deposited into a bank account held by the County Sheriff and were only remitted to the County Treasurer once each month, resulting in large amounts of cash and checks being held in the office.
  - During the fiscal year, the County Sheriff received \$60,212 in donated funds. While donations received for specific programs are recorded in a log, we noted nine donations, totaling \$30,425, that were not recorded in the accounting records of the County Sheriff. Additionally, we noted that donations, totaling \$937, were paid to the County Treasurer on October 11, 2024; however, only \$837 of this amount was recorded in the accounting records of the County Sheriff.

Neb. Rev. Stat. § 23-1601(1) (Reissue 2022) provides the following:

*It is the duty of the county treasurer to receive all money belonging to the county, from whatsoever source derived and by any method of payment provided by section 77-1702, and all other money which is by law directed to be paid to him or her. All money received by the county treasurer for the use of the county shall be paid out by him or her only on warrants issued by the county board according to law, except when special provision for payment of county money is otherwise made by law.*

Good internal controls require procedures to ensure the following: 1) office assets (cash on hand, reconciled bank balances, and accounts receivable) agree with office liabilities (fees on hand, trust accounts, and accounts payable), and all variances noted are investigated in a timely manner; 2) all County funds are remitted to the County Treasurer in a timely manner; 3) accurate accounting records are maintained to track accounts receivable and accounts payable; 4) periodic reviews of inmate trust balances are performed to ensure funds are only held for current inmates, and any errors with payments to inmates are noted and corrected in a timely manner; 5) cash and checks received are deposited into a bank account held by the County Sheriff or County Treasurer in a timely manner to reduce the risk of holding cash in the office; and 6) all funds received by the office are recorded in the accounting records of the office.

Without such procedures, there is an increased risk for the loss or misuse of County funds.

A similar issue was noted in the County's previous audit.

We recommend the County Sheriff implement procedures to ensure the following: 1) office assets (cash on hand, reconciled bank balances, and accounts receivable) agree with office liabilities (fees on hand, trust accounts, and accounts payable), and all variances noted are investigated in a timely manner; 2) all County funds are remitted to the County Treasurer in a timely manner; 3) accurate accounting records are maintained to track accounts receivable and accounts payable; 4) periodic reviews of inmate trust balances are performed to ensure funds are only held for current inmates, and any errors with payments to inmates are noted and corrected in a timely manner; 5) cash and checks received are deposited into a bank account held by the County Sheriff or County Treasurer in a timely manner to reduce the risk of holding cash in the office; and 6) all funds received by the office are recorded in the accounting records of the office.

### **Petty Cash Not Included in Budget Message**

On May 23, 2023, the County Board approved Resolution 2023-26, which authorized the County Sheriff to maintain a petty cash fund of \$10,000. This petty cash fund was not included in the budget messages of the County's 2024-2025 and 2025-2026 budgets.

Neb. Rev. Stat. § 23-106(2) (Reissue 2022) states the following regarding management of County funds and authorized petty cash funds:

*The county board shall have the authority to establish a petty cash fund for such county for the purpose of making payments for subsidiary general operational expenditures and purchases. Such county board shall set, by resolution of the board, the amount of money to be carried in such petty cash fund and the dollar limit of an expenditure from such fund and such amount shall be stated in the fiscal policy of the county board budget message.*

(Emphasis added.) Good internal controls require procedures to ensure that all authorized petty cash funds are listed in the County's budget message, as required by State statute.

Without such procedures, there is an increased risk of noncompliance with State statute.

A similar issue was noted in the County's previous audit.

We recommend the County implement procedures to ensure that all authorized petty cash funds are listed on the County's budget message, as required by State statute.

### **Civil Process Mileage Calculations**

During the fiscal year ending June 30, 2025, the County Sheriff collected \$17,442 for civil process mileage. Our testing revealed the following regarding the civil process mileage rates calculated by the County Sheriff's office:

- The County Sheriff used a mileage table to calculate the mileage to different municipalities. When multiple trips are needed, the table prorates the number of miles charged for each additional trip. Additionally, actual miles traveled for each paper service are not recorded. As a result, for one civil process invoice tested, the APA calculated that the County Sheriff should have charged \$78 for mileage; however, he charged only \$42, a variance of \$36.
- For one inmate transport including civil service in May 2025, the County Sheriff failed to bill mileage at the 2025 rate of \$0.70; instead, the 2024 rate of \$0.67 was still utilized. Additionally, this invoice failed to include an additional \$0.03 per mile to the mileage rate, as required by State statute. As a result, the APA calculated that the County Sheriff should have charged \$111 for mileage; however, he charged only \$102, a variance of \$9.

Neb. Rev. Stat. § 33-117(1) (Cum. Supp. 2024) states the following, in relevant part:

*The several sheriffs shall charge and collect fees at the rates specified in this section. The rates shall be as follows . . . (h) traveling each mile actually and necessarily traveled within or without their several counties in their official duties, three cents more per mile than the rate provided in section 81-1176, except that the minimum fee shall be fifty cents when the service is made within one mile of the courthouse, and, as far as is expedient, all papers in the hands of the sheriff at any one time shall be served in one or more trips by the most direct route or routes and only one mileage fee shall be charged for a single trip, the total mileage cost to be computed as a unit for each trip and the combined mileage cost of each trip to be prorated among the persons or parties liable for the payment of same[.]*

(Emphasis added.) Op. Att’y Gen. No. 86049 (April 21, 1986) states the following, in relevant part:

*All papers must be served at one time by the most direct route. However, the statute anticipates a multiplicity of trips in some cases. When more than one trip is required the combined mileage cost of each trip is to be charged.*

(Emphasis added.) Good internal controls require procedures to ensure that the County Sheriff’s mileage fees are calculated in accordance with State statute.

Without such procedures, there is an increased risk for the loss or misuse of County funds, as well as noncompliance with statutory requirements.

A similar issue was noted in the County’s previous audit.

We recommend the County Sheriff implement procedures to ensure that mileage is calculated in accordance with State statute.

## **COUNTY CLERK OF THE DISTRICT COURT**

### **Overdue Case Balance**

As of December 31, 2025, the County District Court had overdue case balances totaling \$121,791. For one overdue case balance tested, totaling \$45,000, we noted that the Court failed to take subsequent action to ensure the timely collection or resolution thereof.

For this case, the remaining balance of \$45,000 is for a judgement of bond forfeiture issued on November 12, 2003. Per conversations with the County Clerk of the District Court and the County Attorney, neither have followed up on or plan to pursue collection of this judgement. Interest for this judgement totaled \$30,355 as of February 18, 2026.

Good internal controls and sound accounting practices require procedures to ensure that the Overdue Case Account Report is reviewed on an ongoing, timely basis to determine what action should be taken to collect or otherwise resolve the balances listed therein. Such review and any resulting follow-up action should be adequately documented.

Without such procedures, there is an increased risk of overdue case balances either not having proper follow-up action taken timely, resulting in the County District Court not collecting all funds owed or such amounts having been resolved previously and no longer needing to be reflected as overdue in the accounting system.

A similar finding was included in prior reports.

We recommend the County District Court implement procedures to ensure that the Overdue Case Account Report is reviewed on an ongoing, timely basis, and such review, as well as any resulting follow-up action, is documented adequately. Potential courses of action for follow-up on overdue case balances would include the issuance of warrants, a judge’s determination and order to waive certain costs,

if allowable, or a designation of certain balances as being uncollectible. If a determination should be made that no further action is necessary on a specific balance, we recommend the County District Court document both that determination and the reason therefore.

## **COUNTY DIVERSION PROGRAM**

### **Lack of Secondary Review**

The County Diversion Program Coordinator is responsible for receiving all diversion fees paid by program participants. She also has the authority to waive all or a portion of the standard diversion fees without a secondary review or comparison of actual fees receipted to diversion intakes to ensure all fees or waivers have been properly documented. This creates a significant risk that program fees received in cash could be retained for personal use but documented improperly in the case file as reduced or waived. In such a situation, the records of the diversion program would provide no indication that any fees were missing.

During fiscal year 2025, the County Diversion Program had 40 referrals, 37 of which enrolled in the program. Of these 37, three had reduced fees, and nine had fees that were waived entirely. The total collected during fiscal year 2025 was \$3,975.

Good internal controls require procedures to ensure proper oversight of the diversion program to confirm that documented approval is obtained from someone not involved in the process of receiving diversion fees before any fees are reduced or waived.

Without such procedures, there is an increased risk for loss and/or misuse of County funds, including undetected theft or other irregularities.

A similar finding was included in prior reports.

We recommend the County Diversion Program Coordinator implement procedures to ensure proper oversight of the diversion program to confirm that documented approval is obtained from someone not involved in the process of receiving diversion fees before any fees are reduced or waived.

## **COUNTY CLERK**

### **Receipting Procedures**

When reviewing receipt activity for fiscal year 2025 for the County Clerk's office, we identified payments, totaling \$257,867, that the County Clerk's office received but were not recorded in a central accounting record. These payments were received by the County Clerk and remitted to the County Treasurer. However, since they did not pass through the County Clerk's fee bank account, no receipt was recorded in the accounting system or other central accounting record. It should be noted that individual records and folders are kept separately for these payments.

Good internal controls and sound accounting practices require procedures to ensure that all revenues collected by the County Clerk are recorded in the accounting system or other central accounting record.

Without such procedures, there is an increased risk of loss, misuse, or theft of public funds.

We recommend the County Clerk implement procedures to ensure that all revenues collected by the County Clerk are recorded in the accounting system or other central accounting record.

\* \* \* \* \*

It should be noted this report is critical in nature, as it contains only our comments and recommendations on the areas noted for improvement and does not include our observations on any strong features of the County.

Draft copies of this report were furnished to the County to provide management with an opportunity to review the report and to respond to the comments and recommendations included in this report. All formal responses received have been incorporated into this report. Where no response has been included, the County declined to respond. Responses that indicate corrective action has been taken were not verified at this time, but they will be verified in the next audit.

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

Sincerely,

A handwritten signature in cursive script that reads "Dakota Christensen".

Dakota Christensen, CPA, CISA, CFE  
Audit Manager