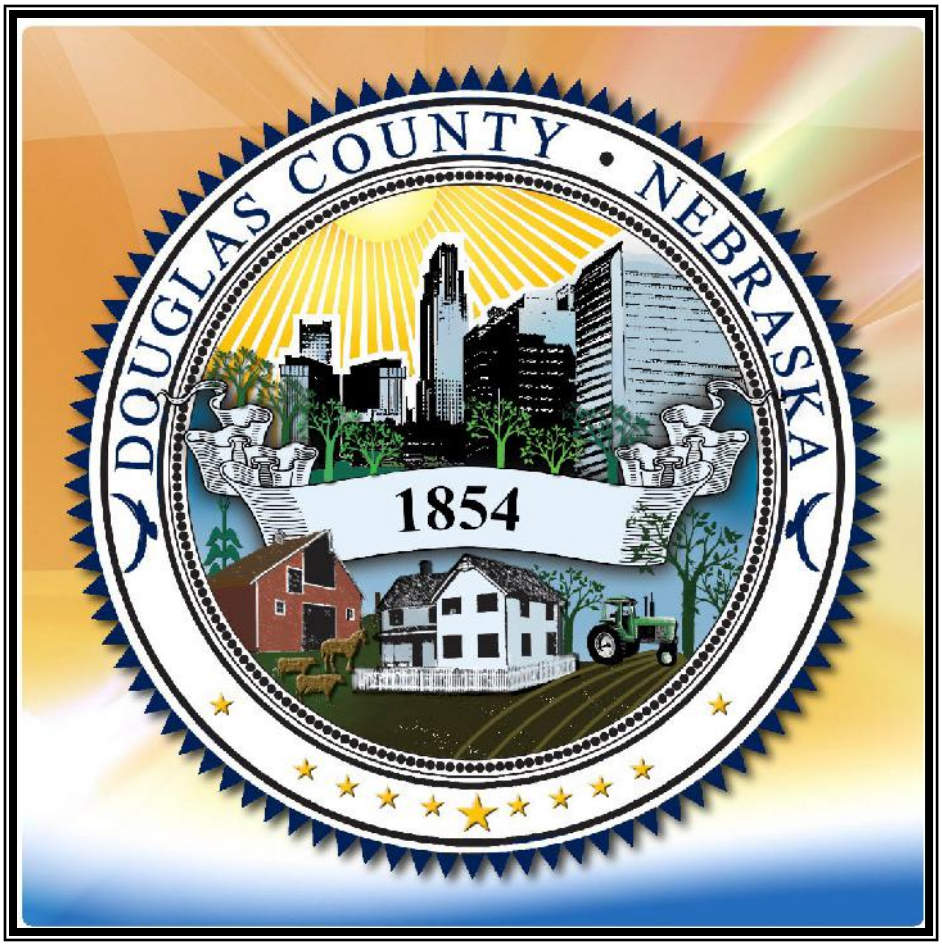
DOUGLAS COUNTY, NEBRASKA

Annual Comprehensive Financial Report

Fiscal Year Ended June 30, 2025
(With Independent Auditor's Report Thereon)



Prepared by: Douglas County Clerk/Comptroller's Office and
Douglas County Administrative Offices

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Douglas County, Nebraska
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DANIEL A. ESCH
DOUGLAS COUNTY CLERK/COMPTROLLER
SANDRA K. CONNOLLY
CHIEF DEPUTY DOUGLAS COUNTY CLERK

December 19, 2025

To the Residents of Douglas County, Nebraska, and the Honorable Members of the Douglas County Board of Commissioners:

The Annual Comprehensive Financial Report (ACFR) of Douglas County, Nebraska, (County) for the fiscal year ended June 30, 2025, is hereby submitted. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with County management. To the best of our knowledge, the information in this report is accurate in all material respects and presents fairly the financial position of the County, including all disclosures necessary to understand the County's activities.

The County's financial statements have been audited by Forvis Mazars, LLP, a firm of licensed and certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County, as of and for the fiscal year ended June 30, 2025, were free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditors concluded, based upon the audit, that there was a reasonable basis for rendering unmodified opinions that the County's financial statements for the fiscal year ended June 30, 2025, are fairly presented in conformity with U.S. generally accepted accounting principles (GAAP).

The County has a system of internal controls that is designed to provide reasonable, but not absolute, assurance that the County's assets are safeguarded, that the financial records upon which this report is based can be relied upon, and that all of the laws relating to federal, state, and local financial assistance have been complied with. The County has an internal audit function which, by statute, reports directly to the Douglas County Board of Commissioners (the Board). The Board appoints members of an audit committee that reviews the auditors' work plan and audit reports and makes recommendations to the Board regarding policy changes. The audit committee, County elected and appointed officials, and the external auditors regularly review this system of internal controls. We believe that this system of internal controls adequately safeguards the County's assets and provides reasonable assurance of the proper recording of the County's financial transactions.

The County also has several levels of budgetary control that are designed to not only estimate how much money is collected and spent each fiscal year but also reflect the County's overall goals and plans to achieve said goals. These controls are designed to help prevent overspending, identify potential changes that need to be made, and maintain flexibility to respond to such changes in order to achieve its goals. Several key levels of control include, but are not limited to: requisitions and pre-encumbrances; purchase orders and encumbrances; required approvals for posting positions, hiring candidates, and overtime; limited accrual of vacation time and compensatory (comp) time; automated budget checks ensuring availability of funds for pre-encumbrance, encumbrance, and final payment; competitive bidding and contracts for projects; and policies and procedures regarding contract change orders, project close-outs, and carryover of purchase orders and encumbrances from one fiscal year to the next for multi-year projects.

The independent audit of the financial statements of the County was part of a broader, federally mandated "single audit" designed to meet the special needs of federal grantor agencies. The standards governing single audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and legal requirements involving the administration of federal awards. The Single Audit reports are under separate cover.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of management's discussion and analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The County's MD&A can be found immediately following the report of the independent auditors.

Douglas County Overview

Douglas County, Nebraska, a political subdivision of the state of Nebraska, was established in 1854 by the Nebraska state legislature. The County is governed by a seven-member Board of Commissioners (the Board) who are elected by district on a political ballot for staggered four-year terms. The County's responsibilities include general social welfare; operation of a health center; corrections; youth center; juvenile assessment center; assistance to indigent persons; community services; maintenance of streets and highways not within any incorporated city, village, or sanitary and improvement district; legal court-related activities; licensing, recording, and assessment of real property; tax collection for all Nebraska public entities within the County; conducting elections; law enforcement; and sanitary landfill.

The Board is responsible for determining the property tax levy for the County. It calculates and certifies property tax rate assignments. It prepares a County budget, sets salaries of County employees, approves payments of all claims made against County funds, and hears and makes decisions on complaints or petitions of County citizens. The Board controls matters concerning bridges, public works, and all County institutions and approves or denies all liquor licenses outside of city and village limits. It meets as a Board of Equalization to determine fairness of property valuations within the County.

Other independently elected officials are responsible for specific statutorily defined duties:

The County Assessor/Register of Deeds is charged with the assessment of values on real and personal property within the County for purposes of property taxation, and records deeds, mortgages, liens, assignments, and other instruments. The Assessor maintains the official property records of all real and personal property in the County. In January 2015, the office of Assessor was combined with the office of Register of Deeds. The combined office is run by one elected official.

The County Attorney is responsible for all felony prosecutions in the County in addition to representing the County in civil matters. That office also has duties with the Board of Mental Health, handles foreclosures for tax delinquencies and prosecutes domestic violence cases per an agreement with the City of Omaha attorney.

The Public Defender is responsible for providing legal representation to all individuals who are indigent to provide for these services themselves, including cases in County, Juvenile, District Court and Board of Mental Health.

The County Clerk/Comptroller keeps the official records for the Douglas County Board of Commissioners, Board of Equalization, Board of Corrections, and Board of Noxious Weeds. In addition, the office maintains all of the County's accounting records, audits all claims for payment against County funds, and processes payroll for all County employees.

The County Engineer is responsible for the planning, construction management, and maintenance of County roads and bridges.

The County Sheriff has county-wide jurisdiction and the primary law enforcement and criminal investigation responsibilities in the unincorporated areas of the County. The office also has other court process duties and is responsible for security of the courts and County facilities.

The County Treasurer acts as treasurer for all County elected officials and department heads, as well as the Omaha Douglas Public Building Commission, the Land Reutilization Commission, and the Eastern Nebraska Human Services Agency.

The Clerk of the District Court maintains all records of the District Court of Douglas County and serves as the Jury Commissioner for the District Court.

The Election Commissioner is appointed by the Governor of Nebraska. The office oversees and processes all federal, state, and local elections in the County.

Budgetary Process

Nebraska state law requires the County to prepare an annual budget. The Douglas County Board of Commissioners must adopt a budget for the fiscal year starting July 1 by no later than September 30. Douglas County uses the previous fiscal year's budget until the final budget is adopted.

The budget is prepared by the Chief Finance Officer under the direction of the Board. The individual elected officials and department heads are required to submit their budget requests to the Chief Finance Officer, who submits the proposed budget, along with the supporting documents, to the Board. The Board may revise the items contained in the proposed budget. A public hearing is held on the proposed budget. After the Board has approved the budget and adopted the resolutions required to authorize the expenditures, a public hearing is held on the proposed tax rates that are required to fund the adopted budget. Following the hearing, the Board must determine the rates of taxes that shall become due December 31. The first half of the taxes becomes delinquent the following April, and the second half becomes delinquent the following August. The County charges 14% simple interest, computed daily, on delinquent taxes.

The annual budget serves as the foundation for Douglas County's financial planning and control. The budget is prepared by fund, function (e.g., public safety), and department (e.g. Sheriff). Department heads may transfer resources within a department as they see fit. Transfers between departments, however, need a resolution from the Board.

Factors Affecting Financial Condition

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the County operates.

Local Economy

Douglas County lies on the eastern border of the state of Nebraska (the State) with the Missouri River as its eastern boundary. The County is the most populous of the 93 counties of the State. Its estimated population in fiscal year 2025 was 601,158, more than a quarter of the total population of the State. The County covers an area of approximately 339 square miles, or 0.44% of the land area of the State. Most residents of Douglas County reside in Omaha; however, the County also encompasses the cities of Ralston, Bennington, Valley, and the villages of Waterloo and Boys Town. Douglas County elects 14 of the 49 members of the state legislature. The County seat is located in Omaha. It is bordered by Washington County on the north, Dodge County on the northwest, Saunders County on the west, Sarpy County on the south, and by Pottawattamie County, Iowa on the east. Major highways serving the Douglas County area include Interstates 80 and 29 and U.S. Highways 275, 75, and 6. The Union Pacific and Burlington Northern railroads provide rail facilities to the area. Many of the major fiber optic lines run through the County. Two public airports are located in Douglas County, and a major military airbase and headquarters facility is located in an adjoining county.

There are approximately 30,000 businesses in the metro area. Four *Fortune* 500 companies—Berkshire Hathaway, Peter Kiewit & Sons, Mutual of Omaha, and Union Pacific—have headquarters in Douglas County. Also, over 50 *Fortune* 500 companies have manufacturing or service centers in the metro area. The diverse economic base consistently results in economic stability even when other areas of the country are experiencing drastic economic swings. Strong ties to the agricultural and food industries are balanced by other sectors of the economy. The cost of living is relatively low compared with the country as a whole.

Educational attainment is high in Douglas County. Compared with 91.4% for all U.S. adults aged 25 and older, 91.6% of the County has at least a high school education, and 42.3% hold a bachelor's degree or higher vs. 38.7% nationally. There are a number of higher educational institutions in the County, including campuses of the University of Nebraska, Creighton University, the College of St. Mary, Clarkson College, satellite campuses of Bellevue University, and a metro-wide community college system.

Long-Term Strategic Planning

Douglas County has developed a strategic plan which identifies three to five-year operational priorities to guide the investment of resources which will provide the most effective services for its residents.

Five key priority goals have been identified that the County will devote time and resources toward over the next several years:

1) Attract and retain a diverse workforce.

2) Engage in long-term, data-driven decision making.

3) Optimize our facility space utilization.

4) Safely reduce adult and youth detained and incarcerated populations.

5) Plan the future of the 42nd Street campus with partners.

Initiatives driven by these goals will provide a workforce that reflects our County, a system where departments and offices can track and review data on key items so we can use data to drive better decisions, provide County services in accessible locations where they are needed most, reduce the number of people incarcerated while providing increased prevention, intervention, diversion and re-entry services, and develop a plan to direct site development and prioritization of services at the 42nd Street campus.

County management believes that devoting time and resources to achieving these five priority goals will result in an increase in the scope and effectiveness of the services that the County departments and offices provide which will result in a positive impact to the needs of Douglas County residents.

Achieving these goals will also positively impact the County's credit ratings and help them to remain at Aaa from Moody's Investor Service and AAA from Standards & Poor's.

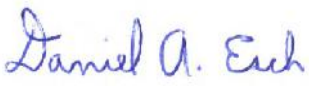
Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Douglas County, Nebraska, for its annual comprehensive financial report for the fiscal year ending June 30, 2024. This is the twenty-first consecutive year that Douglas County, Nebraska, has received this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

We would like to thank the staff of the County Clerk/Comptroller's and County Administrative Offices for the compilation of this year's ACFR. We commend the Board, other elected and appointed officials, department heads, and employees of the County for their competent and professional service to the taxpayers and citizens of Douglas County, Nebraska.

Respectfully,



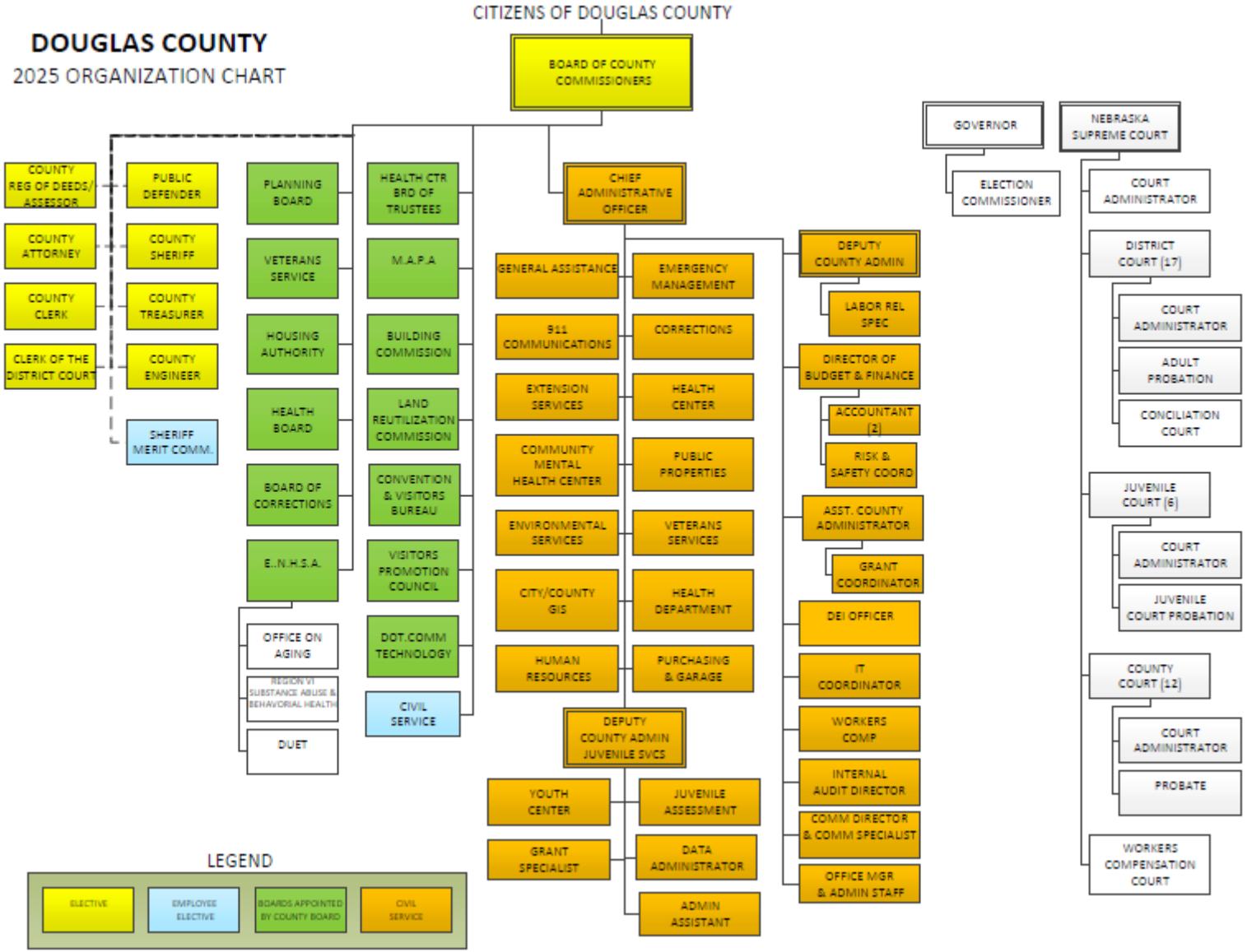
Daniel A. Esch
Douglas County Clerk/Comptroller



Lori Pirsch
Chief Finance Officer

DOUGLAS COUNTY

2025 ORGANIZATION CHART



Douglas County, Nebraska
List of Elected and Appointed Officials
June 30, 2025

Elected Officials

County Commissioners	Roger Garcia, Chair
	Michael Friend, Vice Chair
	Mary Ann Borgeson
	Chris Rodgers
	James Cavanaugh
	P.J. Morgan
	Brian Fahey
Assessor/Register of Deeds	Michael J. Goodwille
County Attorney	Donald W. Kleine
County Clerk	Daniel A. Esch
Clerk of the District Court	Crystal Rhoades
County Engineer	Todd Pfitzer
Public Defender	Thomas Riley
Sheriff	Aaron Hanson
Treasurer	John Ewing,JR. (resigned 6/6/2025)
	Timothy W. Cavanaugh
	(appointed 7/8/2025)

Appointed Officials

Chief Administrative Officer	Patrick Bloomingdale
Chief Finance Officer	Lori Pirsch
Corrections	Michael Myers
Emergency Management	Whitney Shipley
Environmental Services	Kent Holm
General Assistance	Melissa Sewick
Health Center	Erin Nelson
Juvenile Assessment Center	Shawne Johnson
Community Mental Health Center	Sherry Driver
911 Communications	Kathy Allen
Public Properties	Jeffrey McGill
Purchasing/Garage	Eric Carlson
Youth Center	Rondy Woodard
Human Resources Director	Karen Buche
Extension Service	Carrie Schneider-Miller
Health Department	Dr. Lindsay Huse
Veteran Services	Benson Elmore
Election Commissioner	Brian Kruse
County Court Administrator	Pam Cardenas
District Court Administrator	Sheri Larsen
Juvenile Court Administrator	Raymond Curtis II
GIS Director	Michael Schonlau

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

County of Douglas
Nebraska

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2024

Christopher P. Morrill

Executive Director/CEO

Forvis Mazars, LLP
1120 S. 101st Street, Suite 410
Omaha, NE 68124
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Independent Auditor's Report

Board of Commissioners
Douglas County, Nebraska
Omaha, Nebraska

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Douglas County, Nebraska (the 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 financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the County, as of June 30, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). 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.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and 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.

In preparing the financial statements, management is required to evaluate whether 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 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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 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, 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.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, general fund, road fund, health center fund, and DC justice center fund budgetary comparisons, pension, and other postemployment benefit information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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 fund financial statements and individual budgetary comparison schedules 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 GAAS. In our opinion, the combining fund financial statements and individual budgetary comparison schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual comprehensive financial report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.



Omaha, Nebraska
December 19, 2025

Douglas County, Nebraska
Management's Discussion and Analysis
Year Ended June 30, 2025

This narrative discussion and analysis of the financial performance of the government of Douglas County, Nebraska (the County) will provide the reader an overview of the County's activities for the fiscal year ended June 30, 2025. The intent of the discussion and analysis is to provide an overview of the County's financial performance as a whole. We encourage the readers to consider this in conjunction with the basic financial statements, required supplementary information, and other information presented in this report.

Financial Highlights

- Douglas County's assets and deferred outflows on a government-wide basis exceeded its liabilities and deferred inflows at June 30, 2025 by $347.5 million (net position).
- The County's total net pension liability at June 30, 2025 under the guidelines of GASB Statement 68 was $233.5 million, an increase of $0.6 million from the prior year.
- The County's bonds, leases and subscription payable decreased from $170.5 million to $163.8 million. The decrease is attributed to no additional large leases or subscriptions for this budget year.
- The bond rating for the County continues at Aaa and AAA from Moody's Investors Service and Standard & Poor's, respectively.
- The property tax rate for fiscal year 2024/2025 was $0.29059 per $100 of assessed value, which is unchanged from prior year.
- The County's general fund reflects combined ending fund balances of $172.4 million, an increase of $17.5 million in comparison with the prior year.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The basic financial statements consist of the following components: (1) the government-wide financial statements, (2) the fund financial statements, and (3) the notes to the financial statements. There is other supplementary information in addition to the basic financial statements themselves.

Government-wide Financial Statements

The government-wide and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when they occur, and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include property and sales taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements have been met.

The government-wide statements include the statement of net position and the statement of activities. Any increase or decrease in net position over time can serve as a useful indicator of the general financial health of the County.

The statement of activities presents information showing how the County's net position changed during the fiscal year. All changes are reported regardless of the timing of the cash flow. Many items reported in this statement may only affect cash flows in the future. Functions that are primarily supported by taxes or intergovernmental revenues are referred to as governmental activities.

Fund Financial Statements: The fund financial statements provide information about the County's funds. Separate statements for each fund category—governmental and fiduciary are presented. The emphasis of fund financial statements is on major governmental funds. The major governmental funds, general, health center, road, and DC justice center have separate columns. All remaining governmental funds are aggregated and reported as nonmajor funds.

Major Funds: The County reports the following major governmental funds:

- The *general fund* is used to account for all revenues and expenditures necessary to carry out basic governmental activities of the County that are not accounted for through other funds. For the County, the general fund includes activities such as public protection, public property, court-related activities, and general government.
- The *road fund*, a major special revenue fund, is used to account for costs associated with the repair and replacement of roads, bridges, and highways. The fund budget includes its estimated cost of all projects under consideration for the year, but actual completions and payments are usually much lower.
- The *health center fund,* a major special revenue fund, accounts for Douglas County Health Center operations involved in providing long-term care services to meet the healthcare needs of the County. Funding for the Douglas County Health Center comes primarily from property tax and charges for services.
- The *DC justice center fund*, a major special revenue fund, was established to pay costs associated with the Douglas County Justice Center, including rent, maintenance, and furniture.

Each of these major funds has an annual adopted budget. A comparison table of the original and final budgeted and actual spending amounts can be found in the required supplementary information (RSI).

The County reports the following additional fund types (there can be a number of individual funds in every fund type):

Fiduciary Funds: These funds account for assets held in trust for others:

- The *pension trust fund* accumulates contributions from the County and its employees and earnings from the fund's investments. Disbursements are made from the fund for retirement benefits. The assets of this fund are not included in the County's net position as they are only held by the County as fiduciary for the members of the pension plan. Actuaries annually recalculate how much the County and employees should contribute to maintain sufficient funds in the pension trust fund for the retirement program.
- The *custodial funds* account for assets held by the County as an agent for various local governments. Therefore, these funds are also not reported in the County's net position.

Additional Fund Types: Nonmajor governmental funds are classified into one of the following fund types:

- The *debt service funds* account for the resources for, and the payment of, general long-term debt principal, interest, and related costs.
- The *special revenue funds* account for the proceeds from a specific revenue source that is restricted to expenditures for a specified purpose.

A breakdown of these sets of fund balances can be found in the nonmajor fund combining statements.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Property and sales taxes, interest, certain state and federal grants, and charges for services are accrued when they are receipted within 60 days after the end of the accounting period so as to be both measurable and available. Expenditures are generally recorded when a liability is incurred, except for debt service expenditures and other long-term liabilities, which are recorded only when due. General capital assets acquisitions are reported as expenditures in governmental funds. Proceeds and payments of long-term debt are reported as other financing sources and uses.

The time focus of the governmental funds is narrower than government-wide financial statements. It is useful to compare the information in the governmental funds with the information in the governmental activities. The reader will then get a long-term perspective on near-term financial decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances have a reconciliation to help the reader with this comparison between the governmental funds and the governmental activities.

Government-wide Financial Analysis

Net position may serve as a useful indicator of a government's financial position. In the fiscal year 2025, the County's net position increased by $35.2 million from the prior year, primarily due to increase of $6.7 million in ARPA revenue recognized, $14.3 million in property tax and $2.7 million in motor vehicle tax.

The majority of the net position is net investment in capital assets. These assets (land, buildings, roads, etc.) are used to provide services to the citizens of the County and are not available for spending. Capital assets increased by $17.3 million, mainly from a $7.3 million increase in infrastructure assets and a $19.3 million increase in construction in progress assets. This increase was partially offset by a $15.1 million increase in accumulated depreciation expense and a $6.3 million increase in accumulated amortization expense.

- An additional portion of the net position is subject to external restrictions and can only be used for certain activities; for example, of the $159.9 million in restricted net position, $52.5 million is restricted for transportation (road and bridge construction).

Government-Wide Financial Analysis
(In thousands)

	Governmental Activities	
	2025	2024
Current and other assets	$ 451,789	$ 426,895
Capital assets	455,681	438,354
Total assets	907,470	865,249
Deferred outflows of resources	41,998	57,726
Total assets and deferred outflows	949,468	922,975
Long term liabilities	467,896	471,322
Other liabilities	119,802	123,092
Total liabilities	587,698	594,414
Deferred inflows of resources	14,297	16,275
Total liabilities and deferred inflows	601,995	610,689
Net position		
Net investment in capital assets	284,292	267,081
Restricted	159,987	142,542
Unrestricted	(96,806)	(97,337)
Total net position	$ 347,473	$ 312,286

Governmental Activities

Revenue exceeded expenses by $35.2 million. Revenues increased from the previous fiscal year by $20.2 million, due to an increase in Property Taxes of $14.3 million and an increase in Charges for Services by $5.9 million.

Expenses increased by $23.9 million. These were driven by $8.3 million increase in Administration costs, $2.7 million increase in Employee Fringe benefits paid, $2.7 million increase in Election Commission costs due to being a general election year, and $8.6 million increase in Corrections costs.

Douglas County's Change in Net Position
(In thousands)

	Governmental Activities	
	2025	2024
Revenues:		
Program revenues		
Charges for services	$ 116,240	$ 110,357
Operating grants and contributions	67,861	70,418
Capital grants and contributions	13,124	11,669
General revenues		
Property taxes	200,064	185,775
Other taxes	61,089	60,700
Other	23,370	22,662
Total Revenues	481,748	461,581
Expenses:		
General government	143,732	128,797
Public safety	124,746	118,708
Public safety judicial	40,956	36,727
Ecological services	2,372	3,656
Transportation services	21,771	30,721
Public health	98,580	90,496
Culture and recreation	8,900	7,888
Interest on long-term debt	5,504	5,682
Total Expenses	446,561	422,675
Increase in net position	35,187	38,906
Net position, beginning of year	312,286	273,380
Net position, end of year	$ 347,473	$ 312,286

Financial Analysis of the Government Funds

The County uses fund accounting to ensure compliance with legal requirements on the receipt and spending of monies. These funds are used to measure current financial resources that are *spendable* for specific or general purposes. The change from year to year should reflect how the County spends money.

The general fund is the main operating fund of the County. Included with the general fund are the County's self-insured medical insurance fund, inheritance tax, lottery, inventory fund, and public safety bond construction fund. Compared to the previous fiscal year, general fund revenue increased $20.9 million, primarily due to a $5.6 million increase in property taxes due to increased valuations, $6.0 million increase in charges for services, and $8.8 million increase in intergovernmental revenue. The general fund balance also increased by $17.5 million from the prior year, due to the increase in revenue as previously explained.

The Road fund is a major fund of the County created for road infrastructure and maintenance. Due to a $3.5 million capital contribution for project C-28(636) and increase in capital outlay, the fund balance for the Road Fund increased by $2.4 million.

The Health Center is a major fund of the County. Included in the Health Center fund are the County's Health Center, Community Mental Health Center, and the Health Center gift shop. Compared to the previous fiscal year, the Health Center fund balance increased $5.1 million primarily due to an increase in property taxes and charges for services.

The DC Justice Center is a major fund of the County. The fund was created to run the Juvenile Justice Center campus including construction, maintenance and lease payments. Compared to the previous fiscal year, DC justice center expenditures decreased $35.3 million due to completed construction and the building lease being recognized which led to a $34.6 million decrease in capital outlay. The DC justice center fund balance also increased by $1.1 million due to $0.7 million increase in property tax revenue from increased valuations.

The ending fund balance for the Nonmajor Governmental Funds increased by $8.1 million due to an increase of $4.6 million in property and real estate taxes and $1.3 million in motor vehicle taxes due to Bridge fund receiving a higher allocation than previous budget year.

General Fund Budgetary Highlights

The required supplementary information of this report shows the 2025 fiscal year original adopted budget, the final budget that was adopted, the actual amounts that were collected and spent, and the variance over or under the actual amounts to the final adopted budget.

The County adopts a budget every year prior to September 30. The proposed budget is published, public hearings are held, and tax rates are set according to procedures mandated by Nebraska State Statutes. A few items of particular interest are:

- The property tax rate for fiscal year 2024/2025 was $0.29059 per $100 of assessed value, which is unchanged from prior year, but property taxes collected were $4.0 million above budget due to higher tax valuations.
- Administrative revenue was $31.5 million below budget due to not recognizing all American Rescue Plan Act (ARPA) revenue due to unfinished construction projects funded by ARPA.
- Treasurer investment earnings revenue was $8.4 million above budget due to increased investments and better than anticipated interest rates.

- Actual expenditures were 80.92% of the final adopted budget and 82.0% of the original adopted budget mainly due to $47.5 million remaining of the ARPA budget for projects not yet completed and $46.3 million in the County Roads budget for ongoing Construction in Progress projects.
- Communication revenue was $1.9 million above budget due to larger than expected 911 reimbursements.
- Health Department expenditures were $3.6 million under budget from grants that encompass several fiscal years.

Capital Asset and Debt Administration

Capital Assets

Douglas County has a $455.7 million carrying value of net capital assets. This includes land, buildings, machinery, and infrastructure and is net of accumulated depreciation and amortization. This was an increase of $17.3 million from the previous year. The gross book value of capital assets increased by $38.7 million, and accumulated amortization on capital assets increased by $6.3 million. The book value increase was driven by an increase in construction in progress projects begun including the DCCC Mental Health addition and new Community Mental Health Center building. The increase in accumulated amortization stems from the County's Juvenile Justice Center building lease. Accumulated depreciation on capital assets increased by $15.1 million during the fiscal year from the increased book value of improvements other than buildings, machinery and infrastructure.

The following table details the changes in capital asset totals from 2024 to 2025. More detailed information is available in the notes to the financial statements. See Note 1: Summary of Significant Accounting Policies and Note 7: Capital, Lease, and Subscription Assets.

Douglas County's Capital Assets
(In thousands)

	Government Activities	
	2025	2024
Land	$ 21,527	$ 20,610
Buildings	196,777	192,888
Improvements other than buildings	3,278	248
Machinery	77,212	74,971
Infrastructure	198,953	191,690
Construction in progress	40,229	20,949
Lease assets - equipment	2,152	1,792
Lease assets - buildings	137,701	136,940
Subscription assets	4,983	4,017
Accumulated depreciation	(210,443)	(195,375)
Accumulated amortization	(16,688)	(10,376)
Net totals	$ 455,681	$ 438,354

Long-Term Debt

At the end of the current fiscal year, the County has total bonded debt, leases and subscriptions outstanding of $163.8 million; $38.0 million is in general obligation bonds, $4.4 million in revenue bonds, $0.2 million in bond premium, $118.0 million in leases, and $3.2 million in subscriptions. The County's net debt obligations decreased by $6.7 million primarily due to paying down bond and lease debt without acquiring any additional bonds or large leases or subscriptions.

The County has general obligation debt ratings of Aaa from Moody's Investors Service and AAA from Standard and Poor's. Both of these are the highest rating attainable, meaning the County has a very strong capability of meeting its financial commitments. Additional information on the County's long-term debt can be found in the notes to the basic financial statements. See Footnote 10: Long-Term Debt.

Douglas County's General Obligation Bonds, Revenue Bonds, Leases and Subscriptions (In thousands)

	2025	2024
Governmental bonds	$ 42,629	$ 47,356
Leases	117,979	120,315
Subscriptions	3,215	2,852
Total bonds, leases and subscriptions	$ 163,823	$ 170,523

Economic Factors and Next Year's Budget

While next year's economic challenges will continue to be closely monitored by Douglas County government, economic swings in the County budget have been anticipated. Tax receipts are expected to be stable and funds are available for budgeted operating expenditures and capital projects.

Requests for Information

This report is a public document and is available to any interested party. Questions concerning the information in this report or requests for additional information should be addressed to Daniel Esch, Douglas County Clerk/Comptroller, Omaha-Douglas Civic Center, 1819 Farnam Street, Omaha, Nebraska 68183 or to Lori Pirsch, Chief Finance Officer, at the same address.

Douglas County, Nebraska
Statement of Net Position
June 30, 2025

Assets and Deferred Outflows of Resources	Governmental Activities
Assets:	
Cash and pooled investments	$ 281,686,508
Receivables, net of allowance for uncollectibles	88,539,044
Due from other governments	25,491,517
Inventories	848,617
Other assets	1,079,714
Restricted assets:	
Cash and cash equivalents	54,143,934
Capital, lease, and subscription assets:	
Depreciable	393,925,230
Nondepreciable	61,755,665
Total assets	907,470,229
Deferred Outflows of Resources:	
Deferred loss on refunding	25,048
Deferred outflows for pensions	36,224,639
Deferred outflows for other postemployment benefits	5,748,032
Total deferred outflows of resources	41,997,719
Total assets and deferred outflows of resources	$ 949,467,948
Liabilities, Deferred Inflows of Resources, and Net Position	
Liabilities:	
Accounts payable and other	$ 39,052,965
Due to other governments	2,316,673
Due to pension trust fund	8,193,403
Unearned revenue	54,437,830
Long-term liabilities:	
Net pension liability due in more than one year	233,524,605
Other postemployment benefit liability	
Due within one year	3,044,568
Due in more than one year	57,742,559
Landfill postclosure costs:	
Due within one year	237,785
Due in more than one year	2,140,062
Bonds payable	
Due within one year	4,380,000
Due in more than one year	38,248,971
Compensated absences	
Due within one year	1,544,005
Due in more than one year	15,902,382
Workers' compensation claims	
Due within one year	1,824,940
Due in more than one year	3,913,263
Leases payable	
Due within one year	3,970,161
Due in more than one year	114,009,109
Subscriptions	
Due within one year	800,199
Due in more than one year	2,414,999
Total liabilities	587,698,479
Deferred Inflows of Resources:	
Deferred gain on refunding	738,154
Deferred inflows for pensions	3,376,953
Deferred inflows for other postemployment benefits	6,715,277
Deferred inflows for leases	3,466,314
Total deferred inflows of resources	14,296,698
Net Position (Deficit):	
Net investment in capital assets	284,292,383
Restricted for:	
Debt service	26,953,448
Transportation services	52,513,765
Public health	27,773,922
General government	6,754,189
Public safety	31,992,432
Culture	13,999,401
Unrestricted (deficit)	(96,806,769)
Total net position	347,472,771
Total liabilities, deferred inflows of resources, and net position	$ 949,467,948

Douglas County, Nebraska
Statement of Activities
Year Ended June 30, 2025

Functions/Programs:	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net Revenue (Expense) and Changes in Net Position: Primary Government: Governmental Activities
Primary government:					
Governmental activities:					
General government	$ 143,731,529	$ 37,200,845	$ 14,802,534	$ -	$ (91,728,150)
Public safety	124,746,289	26,045,970	13,159,476	-	(85,540,843)
Public safety judicial	40,956,326	835,641	2,481,806	-	(37,638,879)
Ecological services	2,372,072	3,198,381	-	-	826,309
Transportation services	21,770,917	317,425	25,906,338	13,124,413	17,577,259
Public health	98,580,149	48,604,133	11,510,528	-	(38,465,488)
Culture and recreation	8,900,152	37,508	-	-	(8,862,644)
Interest on long-term debt	5,503,809	-	-	-	(5,503,809)
Total governmental activities	446,561,243	116,239,903	67,860,682	13,124,413	(249,336,245)
Total primary government	$ 446,561,243	$ 116,239,903	$ 67,860,682	$ 13,124,413	
General Revenues:					
Property taxes					200,064,486
Homestead taxes					6,000,278
Motor vehicle taxes					26,674,467
Payments in lieu of taxes					1,571,017
Carline & airline taxes					226,389
Inheritance taxes					18,379,640
Miscellaneous taxes					8,237,000
Investment earnings					23,369,995
Total general revenues					284,523,272
Change in net position					35,187,027
Net position - beginning of year					312,285,744
Net position - end of year					$ 347,472,771

Douglas County, Nebraska
Balance Sheet – Governmental Funds
June 30, 2025

Assets	General	Road	Health Center	DC Justice Center	Nonmajor	Total Governmental Funds
Cash and pooled investments	$ 188,262,779	$ 41,922,334	$ 23,294,429	$ -	$ 28,206,966	$ 281,686,508
Receivables, net of allowance for uncollectibles	61,685,351	-	12,333,592	3,985,051	10,535,050	88,539,044
Due from other governments	9,956,834	4,011,326	5,007,500	-	6,515,857	25,491,517
Inventories	639,699	-	208,918	-	-	848,617
Other assets	521,202	8,662	83,599	-	466,251	1,079,714
Restricted assets	538,686	-	10,141	14,305,590	39,289,517	54,143,934
Due from other funds	390,292	-	393,709	-	13,622,758	14,406,759
Total assets	$ 261,994,843	$ 45,942,322	$ 41,331,888	$ 18,290,641	$ 98,636,399	$ 466,196,093
Liabilities, Deferred Inflows of Resources, and Fund Balances						
Liabilities:						
Accounts payable and other	21,484,993	4,815,061	4,400,986	51,467	1,885,902	32,638,409
Due to other funds	122,747	15,411	13,997,729	-	270,872	14,406,759
Due to pension trust fund	5,959,490	248,555	1,498,744	-	486,614	8,193,403
Due to other governments	732,320	-	-	-	1,584,353	2,316,673
Unearned revenue	48,436,679	174,212	-	-	5,826,939	54,437,830
Total liabilities	76,736,229	5,253,239	19,897,459	51,467	10,054,680	111,993,074
Deferred inflows of resources:						
Unavailable revenue	9,409,438	591,422	6,062,352	313,008	2,127,993	18,504,213
Lease receivable revenue	3,466,314	-	-	-	-	3,466,314
Total deferred inflows of resources	12,875,752	591,422	6,062,352	313,008	2,127,993	21,970,527
Fund balances:						
Nonspendable	1,160,901	8,662	292,517	-	466,251	1,928,331
Restricted	3,775,378	40,088,999	10,141	17,926,166	84,783,223	146,583,907
Committed	-	-	-	-	1,204,252	1,204,252
Assigned	86,553,988	-	15,069,419	-	-	101,623,407
Unassigned	80,892,595	-	-	-	-	80,892,595
Total fund balances	172,382,862	40,097,661	15,372,077	17,926,166	86,453,726	332,232,492
Total liabilities, deferred inflows of resources, and fund balances	$ 261,994,843	$ 45,942,322	$ 41,331,888	$ 18,290,641	$ 98,636,399	

Amounts reported for governmental activities in the statement of net position are different because:	
Capital, lease and subscription assets used in governmental activities are not financial resources and, therefore, are not reported in the funds	455,680,895
Revenues earned during the current period are not available as resources and, therefore, are recognized as unavailable revenue in the funds	18,504,213
Net pension liability and related line items are not reported in the funds	(200,676,919)
Other post retirement benefit liability and related line items are not reported in the funds	(61,754,372)
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds (See Note 2)	(196,513,538)
Net position of governmental activities	$ 347,472,771

Douglas County, Nebraska

Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds

Year Ended June 30, 2025

	General	Road	Health Center	DC Justice Center	Nonmajor	Total Governmental Funds
Revenues						
Taxes:						
Property and real estate	$ 146,461,448	$ -	$ 20,436,222	$ 10,123,560	$ 22,411,739	$ 199,432,969
Homestead	4,447,749	-	611,119	305,997	635,413	6,000,278
Motor vehicle	24,329,735	141,076	37,420	19,053	2,147,182	26,674,466
Carline/airline	218,258	-	3,194	1,591	3,346	226,389
Inheritance	18,379,640	-	-	-	-	18,379,640
Miscellaneous	2,784,400	-	-	-	5,452,600	8,237,000
Payments in lieu of tax	1,139,837	-	177,528	76,404	177,249	1,571,018
Charges for services	63,666,907	9,438,956	47,119,267	-	7,360,268	127,585,398
Intergovernmental	32,517,436	24,999,848	110,834	-	13,524,976	71,153,094
Investment earnings:						
Dividends and interest	21,995,194	-	-	-	528,732	22,523,926
Net change in the fair value of investments	1,566,363	-	-	-	-	1,566,363
Total revenues	317,506,967	34,579,880	68,495,584	10,526,605	52,241,505	483,350,541
Expenditures						
Current:						
General government	133,172,974	-	-	-	1,746,075	134,919,049
Public safety	113,255,410	-	-	2,767,681	205,337	116,228,428
Ecological services	1,978,807	-	-	-	450,000	2,428,807
Public safety judicial	39,279,156	-	-	-	72,764	39,351,920
Transportation services	259,390	12,621,188	-	-	810,333	13,690,911
Public health	-	-	68,220,577	-	25,297,802	93,518,379
Culture and recreation	-	-	-	-	8,900,152	8,900,152
Debt service:						
Bond principal	-	-	670,000	-	4,005,000	4,675,000
Bond interest	-	-	19,642	-	1,000,947	1,020,589
Lease principal	1,471,317	5,413	37,673	2,531,812	133,681	4,179,896
Lease interest	440,417	143	2,479	4,045,468	27,847	4,516,354
Subscription principal	629,634	-	77,224	-	56,701	763,559
Subscription interest	87,902	-	3,428	-	1,389	92,719
Capital outlay	7,069,808	19,250,287	365,653	133,836	1,039,985	27,859,569
Total expenditures	297,644,815	31,877,031	69,396,676	9,478,797	43,748,013	452,145,332
Excess (deficiency) of revenues over (under) expenditures	19,862,152	2,702,849	(901,092)	1,047,808	8,493,492	31,205,209
Other Financing Sources (Uses)						
Transfers in	2,620,021	-	6,000,000	-	1,805,000	10,425,021
Transfers out	(7,805,000)	(300,000)	(1,441)	-	(2,318,580)	(10,425,021)
Leases	1,816,773	-	8,335	-	18,740	1,843,848
Subscription	1,022,024	-	-	-	104,885	1,126,909
Total other financing sources (uses)	(2,346,182)	(300,000)	6,006,894	-	(389,955)	2,970,757
Net change in fund balances	17,515,970	2,402,849	5,105,802	1,047,808	8,103,537	34,175,966
Fund Balances, Beginning of Year	154,866,892	37,694,812	10,266,275	16,878,358	78,350,189	298,056,526
Fund Balances, End of Year	$ 172,382,862	$ 40,097,661	$ 15,372,077	$ 17,926,166	$ 86,453,726	$ 332,232,492

Douglas County, Nebraska

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds to the Statement of Activities for Governmental Activities

Year Ended June 30, 2025

Net change in fund balances – total governmental funds.	$ 34,175,966
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation expense in the current period (see Note 2).	3,065,003
The effects of other capital asset-related transactions, including the effects of assets relinquished or contributed from other governments, are not reported as revenues in the funds.	3,032,587
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(4,423,898)
Deferred outflows and inflows of resources related to OPEB and pension are not a current financial resource; therefore, the amortization of these deferred outflows and inflows of resources are not reported as expenditures in the funds.	(13,899,593)
Changes in the net pension and total OPEB liabilities do not represent activity in the governmental funds.	(1,630,228)
The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items (see Note 2).	6,595,274
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.	8,271,916
Change in net position of governmental activities:	$ 35,187,027

Douglas County, Nebraska
Statement of Fiduciary Net Position
June 30, 2025

	Pension* Trust Fund	Custodial Funds
Assets:		
Cash and cash equivalents	$ 10,764,762	$ 166,958,032
Receivables	39,724	906,150,113
Investments		
Domestic fixed income securities	71,074,595	39,409,563
Domestic equities	193,855,432	-
International equities	85,768,390	-
Interest earning investment contracts	62,598,928	-
Real estate	34,380,286	-
Total investments	447,677,631	39,409,563
Total assets	458,482,117	1,112,517,708
Liabilities:		
Due to other governments	-	194,636,127
Due to others	-	455,450
Total liabilities	-	195,091,577
Net position:		
Restricted for:		
Pensions	458,482,117	-
Individuals, organizations, and other governments	-	917,426,131
Total net position	$ 458,482,117	$ 917,426,131

* Pension Trust Fund for the year ended December 31, 2024

Douglas County, Nebraska
Statement of Changes in Fiduciary Net Position
Year Ended June 30, 2025

	Pension* Trust Fund	Custodial Funds
ADDITIONS		
Contributions:		
Employer	$ 15,906,333	$ -
Employee	16,349,865	-
Total contributions	32,256,198	-
Investment Earnings:		
Dividends and interest	7,716,924	2,733,211
Investment expenses	(3,345,200)	
Net change in fair value of investments	36,498,825	-
Net investment income (loss)	40,870,549	2,733,211
Taxes collected for other governments:		
Taxes collected (real property, personal property, motor vehicle)	-	1,206,793,659
Other state revenues collected	-	548,671,929
Charges for services	-	221,519,643
Other revenues	-	22,332,950
Other financing resources	-	56,454,736
Total taxes collected for other governments	-	2,055,772,917
Funds held for third parties:		
Program revenue - Public safety judicial	-	34,075,890
Program revenue - Public safety	-	16,866,473
Program revenue - Public health	-	1,197,180
Total funds held on behalf of third parties	-	52,139,543
Total additions	73,126,747	2,110,645,671
DEDUCTIONS		
Benefit payments	40,238,766	-
Professional fees	-	1,783,170
Treasurer's disbursements	-	1,941,205,360
	40,238,766	1,942,988,530
Disbursements of funds held on behalf of third parties:		
Expenditures - Public safety judicial	-	34,550,482
Expenditures - Public safety	-	16,816,491
Expenditures - Public health	-	1,213,195
Total funds disbursed on behalf of third parties	-	52,580,168
Total deductions	40,238,766	1,995,568,698
Change in net position	32,887,981	115,076,973
Net Position, Beginning of Year	425,594,136	802,349,158
Net Position, End of Year	$ 458,482,117	$ 917,426,131

* Pension Trust Fund for the year ended December 31, 2024

Note 1: Summary of Significant Accounting Policies

Reporting Entity

Douglas County, Nebraska (the County), a political subdivision of the state of Nebraska, was established in 1854 by the Nebraska state legislature. The County is governed by a seven-member board of commissioners (the Board), who are elected by each district on a political ballot for staggered four-year terms. The County's responsibilities include general social welfare; operation of a County health center; corrections; youth center; maintenance of streets and highways not within any incorporated city, village, or sanitary and improvement district; legal court-related activities; licensing, recording, and assessment of real property; tax collection for all Nebraska public entities within the County; conducting elections; law enforcement; and sanitary landfill.

The governmental reporting entity consists of the County (the primary government) and its component units. Component units are legally separate organizations for which the Board is financially accountable or other organizations whose nature and significant relationship with the County are such that exclusion would cause the County's financial statements to be misleading or incomplete. Financial accountability is defined as the appointment of a voting majority of the component unit's board and either: (1) the County's ability to impose its will on the organization, or (2) there is potential for the organization to provide financial benefit to or impose a financial burden on the County.

The basic financial statements include a blended component unit. The blended component unit, although a legally separate entity, is, in substance, part of the County's operations, and so data from this unit is blended with data of the primary government.

Blended Component Unit

Douglas Public Facilities Corporation (PFC) was originally formed for the purpose of issuing bonds for financing the cost of the acquisition and renovation of the County correctional facilities. That purpose was expanded to include other buildings. PFC is a separate legal entity, and its fiscal year-end is December 31. Income for PFC is derived from rental payments from the County and is, therefore, reported as if it were part of the primary government. PFC is a blended component unit as a nonmajor special revenue fund. Separate financial statements are not prepared for PFC.

The County's employees participate in the *Douglas County Employees' Retirement Plan*, a fiduciary component unit of the County. The Douglas County Employees' Retirement Plan functions for the benefit of these employees and is governed by an eleven-member pension committee. The County has a voting majority of the pension committee as at least one member is a County Commissioner, five members are designated by position, and six members are from various County offices and departments. The County is obligated to make contributions to the Douglas County Employees' Retirement Plan based upon actuarial valuations, which creates a financial burden on the County.

Joint Ventures

Omaha-Douglas Public Building Commission (the Commission) is a governmental entity formed pursuant to Nebraska State Statutes §13-1301, §13-1304, and §13-1312 and by a joint resolution between the County and the City of Omaha (the City). The purpose of the Commission is to provide a means whereby buildings, structures, and facilities can be acquired, constructed, remodeled, maintained, or renovated. The Commission is governed by a five-member board appointed for staggered terms of four years each. Two members are appointed by the City, and two members are appointed by the County. The aforementioned four members appoint a fifth member.

Note 1: Summary of Significant Accounting Policies - Continued

Joint Ventures - Continued

Complete audited financial statements for the Commission can be obtained from the Commission's office at 1819 Farnam Street, Omaha, Nebraska 68183.

The Commission's costs of operations are funded through reimbursement payments made by the City and County based upon their proportionate occupancy of such buildings. For the year ending June 30, 2025, the County made reimbursement payments of $4.8 million for operating costs and $9.2 million for payments related to the Juvenile Justice Center Campus.

Debt service is funded by a present property tax of 1.7 cents for each $100 of actual valuation of taxable property in the County. The Commission has the authority to levy a property tax rate up to a maximum of 1.7 cents per $100. As of June 30, 2025, the Commission has bonds outstanding of $182.4 million (principal and interest) attributed to several bond issues.

The *Douglas Omaha Technology Commission (DOTComm)* is a governmental entity formed by an interlocal agreement between the County and the City, and its fiscal year-end is December 31. The purpose of this entity is to increase the cooperative efforts of the County and the City and to provide services in connection with electronic information, voice, and data communication services for governmental operations and public services. The County appoints three members of DOTComm's seven-member board. DOTComm has control over its operations and fiscal matters and holds title to its assets. DOTComm's revenues are primarily derived from maintenance fees from the County and City. In budget fiscal year 2025, the County paid DOTComm approximately $18.7 million in maintenance fees, fees for services and leased equipment. Complete audited financial statements can be obtained from their office at 408 South 18th Street, Omaha, Nebraska 68102.

Related Organization

Douglas County Housing Authority (the Authority) is a non-profit corporation that was established to administer federal housing programs in Douglas County, Nebraska. The Authority's five-member board is appointed by the County Board of Commissioners; however, the County does not have the authority to remove board members at will. The County does not have the ability to approve or modify the Authority's budget. The Authority has control over its operations and fiscal matters and holds title to its assets. Their revenues are derived from rents, interest income, and subsidies received from the U.S. Department of Housing and Urban Development. The Authority has the ability to issue its own debt, which is not an obligation of the County.

Jointly Governed Organizations

The *Omaha-Council Bluffs Metropolitan Area Planning Agency (MAPA)* was established in June 1967 as a voluntary three-county regional council of governments under the Nebraska Interlocal Cooperation Act of 1963. The initial three counties comprising MAPA were Douglas and Sarpy Counties in Nebraska and Pottawattamie County in Iowa. Since then, Washington County, Nebraska

Note 1: Summary of Significant Accounting Policies - Continued

Jointly Governed Organizations - Continued

and Mills County, Iowa, have also entered the interlocal cooperation agreement. The operations of MAPA are financed principally through various federal and state grants. Funds are also raised through assessments to MAPA members. The County paid member assessments of $0.4 million in fiscal year 2025. Complete audited financial statements for MAPA can be obtained from its office at 2222 Cuming Street, Omaha, Nebraska 68102.

The *Eastern Nebraska Human Services Agency (ENHSA)* was created in accordance with Nebraska law by an interlocal cooperation act agreement among five Nebraska counties, including Douglas, Sarpy, Dodge, Washington, and Cass. ENHSA consists of three organizations: The Eastern Nebraska Office on Aging (ENOA), Develop, Unite, Empower, Together (DUET), formerly Eastern Nebraska Office on Retardation (ENCOR), and The Alpha School which provides help to students with behavioral and/or emotional conditions who have been unable to maintain traditional school placement. ENHSA is funded primarily by the Federal Older Americans Act, ACTION Agency, Social Security Act, U.S. Department of Agriculture Food Program, Federal Community Aging Services Act, and the participating counties. The County contributed $1.5 million in fiscal year 2025. One board member is appointed by each of the five counties. Complete audited financial statements for ENHSA can be obtained from their offices at 4715 S. 132nd Street, Omaha, NE 68137.

Region 6 Behavioral Health Administration (Region 6), was organized pursuant to the Nebraska Comprehensive Community Mental Health Service Act of 1974. Originally part of ENHSA, but now separate, Region 6 provides funding for behavioral healthcare for the five-county area of Cass, Dodge, Douglas, Sarpy, and Washington in Eastern Nebraska. Region 6 is the fiscal agent for federal, state, and county mental health and prevention dollars, dispensing the money to mental health and prevention agencies in the regional area. One board member is appointed by each of the five counties to the Region 6 Board. The County contributed $0.2 million to Region 6 for mental health and substance abuse appropriations in fiscal year 2025. An additional $1.1 million is paid by the County for civil protective custody and detox services through Region 6. Complete audited financial statements for Region 6 can be obtained from their offices at 4715 South 132nd Street, Omaha, Nebraska 68137.

Land Reutilization Commission (LRC) is a governmental entity established by Nebraska State Statute §77-3201 for the purpose of selling tax-delinquent property to the public to return it to the tax rolls. The three-member LRC Board of Commissioners consists of one member each from the Douglas County Board of Commissioners, the Omaha City Council, and the Omaha Public Schools' Board. It is funded by fees connected with the proceeds of property sales, in-kind services from Douglas County, and cash appropriations from the City of Omaha and the Omaha Public Schools. LRC employees are participants in the Douglas County retirement plan. The Douglas County Treasurer acts as treasurer of the LRC and processes accounts payable for the LRC as directed and the Douglas County Clerk/Comptroller's office processes payroll for the LRC. Complete audited financial statements can be obtained from the LRC office at 1819 Farnam Street, Omaha, Nebraska 68183.

Note 1: Summary of Significant Accounting Policies - Continued

Basis of Presentation

Government-Wide Financial Statements - The statement of net position and statement of activities display information about the primary government. These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize inter-fund activities due to transfers between funds. Other inter-fund activities that indicate services provided and used are not eliminated.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the County's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Administrative overhead charges are included in direct expenses. Program revenues include: (1) charges paid by the recipients of goods or services offered by the programs, and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements - The fund financial statements provide information about the County's funds, including fiduciary funds and blended component units. Separate statements for each fund category-governmental and fiduciary-are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are separately aggregated and reported as nonmajor funds.

The County reports the following major governmental funds:

- The *general fund* is used to account for all revenues and expenditures necessary to carry out basic governmental activities of the County that are not accounted for through other funds. For the County, the general fund includes activities such as public protection, public property, general government, and court-related expenses.

- The *road fund*, a special revenue fund, is used to account for costs associated with the repair and replacement of roads, bridges, and highways. The funding comes primarily from the shared state motor vehicle user fees and taxes.

- The *health center fund,* a special revenue fund, accounts for the Douglas County Health Center operations involved in providing health services to meet the healthcare needs of the County. The funding comes primarily from property taxes and charges for services.

- The *DC justice center fund*, a special revenue fund, accounts for the costs associated with the juvenile justice center campus including rent, maintenance and furniture. The funding comes primarily from property taxes.

Note 1: Summary of Significant Accounting Policies - Continued

Basis of Presentation - Continued

The County reports the following additional fund types:

- The *pension trust fund* accumulates contributions from the County and its employees and earnings from the fund's investments. Disbursements are made from the fund for retirement. In accordance with GASB Statement No. 67, *Financial Reporting for Pension Plans,* the amounts reported in the County's June 30, 2025, financial statements for the pension trust fund are as of the end of the pension plan's reporting period and for the pension plan's reporting period of December 31, 2024.

- The *custodial funds* account for assets held by the County Treasurer as ex-officio Treasurer of the 180+ governing bodies in Douglas County. Custodial funds include funds held for Omaha Douglas Public Building Commission, fire and school districts, other local government agencies and Sanitary and Improvement Districts (SIDs).

- The *debt service funds* account for the resources for, and the payment of, long-term debt principal, interest, and related costs.

- The *special revenue funds* account for the proceeds from a specific revenue source that is restricted to expenditures for a specified purpose.

Basis of Accounting

The government-wide and fiduciary funds financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include property and sales taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements have been met.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Property and sales taxes, interest, certain state and federal grants, and charges for services are accrued when their receipt occurs within 60 days after the end of the accounting period so as to be both measurable and available. Expenditures are generally recorded when a liability is incurred, except for debt service expenditures and other long-term liabilities, which are recorded only when due. General capital assets acquisitions are reported as expenditures in governmental funds. Proceeds and payments of long-term debt are reported as other financing sources and uses.

Cash and Cash Equivalents

The County considers all highly liquid investments with an original maturity of three months or less when purchased, and their equity in the County Treasurer's investment pool, to be cash equivalents.

Note 1: Summary of Significant Accounting Policies - Continued

Investments

County funds are pooled and invested in conformity with Nebraska State Statutes §77-2312 to §77-2341. The investments held in the pension trust fund are invested separately and include marketable securities and mutual funds. Investments in money market mutual funds and guaranteed investment contracts are carried at cost, which approximates fair value. All other investments are carried at fair value or net asset value (NAV).

Receivables

Receivables consist of invoices created by authorized departments and applied to a centrally controlled list of customers. The allowance for uncollectible reflects management's estimate of amounts that will not be collected in the future based upon historical trends. The County's fiduciary funds contain two additional types of receivables. The Pension Trust fund accrues receivables for interest to be paid within the following month. The Custodial funds accrue receivables for property taxes due.

Inventories

Inventories are stated at cost using the average cost method. Inventory held by the governmental funds consists primarily of maintenance supplies and expendable supplies held for the Health Center's use. The cost of inventories is recorded in governmental funds as expenditures when used.

Other Assets

Other assets are amounts paid in advance for a benefit not yet received. This type of expense normally includes costs paid in one fiscal year that benefits a future fiscal year. The expenses are recorded when the expenditure is made.

Property Taxes

Property taxes are levied by the County Board on or before October 15 of each year for all political subdivisions in the County. Taxes are due on December 31 and attach as an enforceable lien on December 31 following the levy date and become delinquent in two equal installments on April 1 and August 1. Motor vehicle taxes are due when application is made for registration of a motor vehicle. Delinquent taxes bear 14% interest.

Counties are permitted by the State Constitution to levy a tax up to $0.50 per $100 of assessed valuation for general governmental services other than the payment of principal and interest on bonded debt. The County may levy taxes in addition to the $0.50 limitation upon a vote of the people. In fiscal year 2025, the County levied $0.29059 per $100 of assessed actual value of tax. The assessed value upon which the 2024-2025 levy was based was $69.6 billion. Additionally, taxation levels are legislatively limited to the prior year's level, with provisions for percentage increases as determined by the legislature and other miscellaneous increases.

Note 1: Summary of Significant Accounting Policies - Continued

Restricted Assets

Restricted assets consist of cash, cash equivalents, and investments which management is required to use for specific purposes due to bond covenants, electoral authorization votes, or enabling legislation restrictions.

Indigent Care

The Health Center provides indigent health care services under three separate programs. The Primary Health Care Network is the County's indigent medical services program. Many of these clients receive ancillary services at the Health Center. Services to clients qualifying under this program are written off as indigent care. The Health Center also has a sliding-scale discount program based on the national poverty guidelines. The required payment range begins at 3%. Proof of income is required, and the discount applies to all services. A separate sliding-scale program is available to Community Mental Health Center (CMHC) clients based on guidelines issued by Region 6, an agency that provides for behavioral health care in Eastern Nebraska. This discount is available only on face-to-face services and does not cover ancillary charges. In all cases, there is no other third-party coverage available. For CMHC services covered under Region 6, the discount is available to all residents of the region, otherwise the patient must be a resident of Douglas County, Nebraska.

Capital Assets

Within the government-wide financial statements, capital assets, including infrastructure, are recorded at historical cost or at estimated historical cost if actual historical cost is not available. Contributed capital assets are valued at their acquisition value on the date of donation. Capital assets include public domain infrastructure, including roads and bridges. The County defines capital assets as assets with individual costs of more than $5 thousand and estimated useful life in excess of one year. Capital assets used in operations are depreciated or amortized using the straight-line method over their estimated useful lives in the government-wide statements.

The estimated useful lives are as follows:

	Years
Infrastructure	20 - 50
Building and systems	20 - 40
Improvements other than buildings	10 - 50
Machinery and equipment	5 - 15
Intangible (software)	5

The County contracts with DOTComm or other third parties to develop software on the County's behalf. Costs paid to DOTComm for development of such software are considered intangible assets and are capitalized and depreciated using the straight-line method over an estimated useful life of 5 years. Depending on the financing or the determinations of the interlocal agreement, the software ownership may be a capital contribution to DOTComm or retained by the County.

Note 1: Summary of Significant Accounting Policies - Continued

Capital Assets - Continued

Activities involved in the development and installation of such software are segregated into the following stages:

- Preliminary Project Stage - This includes the conceptual formulation, evaluation of alternatives, determination of the needed and the available technology, and the final determinations on the projects.
- Application Development Stage - This includes the project design, software configurations, interfaces, coding, installation of hardware and testing. Data conversion costs that are only necessary to make the software operational (in condition for use) are included.
- Post-Implementation/Operating Stage - This includes application training, software maintenance, and data conversion costs that are not restricted to the application development stage.

Costs associated with the preliminary project stage and the post implementation stages are expensed. Only the projects with the application development stage costs over $5 thousand are capitalized using the straight-line method over a period of 5 years.

Lease Assets

Lease assets are initially recorded at the initial measurement of the lease liability, plus lease payments made at or before the commencement of the lease term, less any lease incentives received from the lessor at or before the commencement of the lease, plus initial direct costs that are ancillary to place the asset into service. Lease assets are amortized on a straight-line basis over the shorter of the lease term or the useful life of the underlying asset.

Subscription Assets

Subscription assets are initially recorded at the initial measurement of the subscription liability, plus subscription payments made at or before the commencement of the subscription term, less any subscription incentives received from the vendor at or before the commencement of the term, plus capitalizable initial implementation costs. Subscription assets are amortized on a straight-line basis over the shorter of the subscription term or the useful life of the underlying IT asset.

Capital, Lease, and Subscription Asset Impairment

The County evaluates capital, lease, and subscription assets for impairment whenever events or circumstances indicate a significant, unexpected decline in the service utility of a capital, lease, or subscription asset has occurred. If a capital, lease, or subscription asset is tested for impairment and the magnitude of the decline in the service utility is significant and unexpected, the historical cost and related accumulated depreciation or amortization for that asset is decreased proportionately such that the net decrease equals the impairment loss. No asset impairment was recognized during the year ended June 30, 2025.

Note 1: Summary of Significant Accounting Policies - Continued

Compensated Absences

Employees can earn annual vacation, comp time, sick leave, holiday time off, and special time off at various rates during their period of employment. In the event of termination, an employee is reimbursed for accumulated vacation time and comp time. Maximum allowed vacation carryover is 360 hours for both union and civil service employees. Comp time and other leave carryovers are controlled by union contract. Employees do not receive payment for unused sick leave upon termination of employment; instead, unused sick leave is credited toward length of service when calculating pension benefits.

Vacation leave and other compensated absences with similar characteristics are accrued as the benefits are earned if the leave is attributable to past service and it is more likely than not that the County will compensate the employees for such benefits. Such accruals are based on current salary rates and include salary-related payments directly and incrementally associated with payments made for compensated absences.

All compensated absences are accrued when incurred in the government-wide statements. In the governmental funds, only compensated absences due and payable are recorded as a fund liability. There are limits in the amounts of compensated absences that are carried over each year. A calculation is made based on historical payouts to determine the approximate liability due and payable within one year.

Inter-Fund Transactions

Inter-fund transactions are reflected as loans, services provided, reimbursements, or transfers. Loans, which are reported as receivables and payables, are subject to elimination upon consolidation and are referred to as either “due to/from other funds” or “advances to/from other funds”.

Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund, and reduces its related cost as a reimbursement. All other inter-fund transactions are treated as transfers.

Deferred Outflows of Resources

Deferred outflows of resources represent a consumption of net assets that applies to future periods.

In the government-wide financial statements, there are three types of deferred outflows of resources reported in the applicable statements of net position: (1) deferred loss on refunding of bonds, (2) deferred outflows related to pensions, and (3) deferred outflows related to other postemployment benefits (OPEB).

The loss on refunding represents current and advance refundings resulting in defeasance of debt, the difference between the reacquisition price and the net carrying amount of the old debt. It is recognized as a component of interest expense in a systematic and rational manner over the remaining life of the old debt or the life of the new debt, whichever is shorter.

Note 1: Summary of Significant Accounting Policies - Continued

Deferred Outflows of Resources - Continued

The deferred outflows related to pensions are changes in the net pension liability that are to be recognized, beginning in the current reporting period, using a systematic and rational method, over a closed period that is either equal to a five-year period (for differences between projected and actual earnings on pension plan investments) or the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan determined as of the beginning of the measurement period.

There are two types of deferred outflows related to OPEB: (1) Changes in the OPEB liability to be recognized in the next budget fiscal year for administrative and employee benefits due to measurement date, and (2) Changes in the OPEB liability that are to be recognized, beginning in the current reporting period, using a systematic and rational method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with OPEB through the OPEB plan (active employees and inactive employees) determined as of the beginning of the measurement period. Eligible deferrals are:

A. Difference between expected and actual experience with regard to economic or demographic factors (differences between expected and actual experience) in the measurement of the total OPEB liability.

B. Changes of assumptions about future economic or demographic factors or of other inputs (changes of assumptions or other inputs).

Deferred Inflows of Resources

Deferred inflows of resources represent an acquisition of net assets that applies to future periods.

Governmental funds report unavailable revenues as deferred inflows of resources in connection with receivables for revenues not considered available to liquidate liabilities of the current period. The County considers all funds received within 60 days of the end of the fiscal year to be available. Resources received in advance of all eligibility requirements being met, other than time restrictions, are reported as unearned revenue.

In the government-wide financial statements, there are four types of deferred inflows of resources reported in the applicable statements of net position: (1) deferred gain on refunding of bonds, (2) deferred inflows related to pensions, (3) deferred inflows related to OPEB, and (4) deferred inflows related to lessor leases.

The deferred inflows of resources related to the deferred gain on refunding of bonds, pensions, and OPEB are recognized in a manner consistent with the deferred outflows of resources described above.

The deferred inflows related to lessor leases are future revenues to be collected for lease agreements entered into with third parties. It is recognized as a component of revenue in a systematic and rational manner over the term of the agreement.

Note 1: Summary of Significant Accounting Policies - Continued

Defined Benefit Pension Plan

The County has a single-employer defined benefit pension plan, the Douglas County Employees Retirement Plan (the Plan). For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Plan and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Defined Benefit Other Postemployment Benefit Plan

The County has a single-employer defined benefit other postemployment benefit (OPEB) plan. For purposes of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB and OPEB expense have been determined on the same basis as they are reported by the Plan. Benefit payments are recognized when due and payable in accordance with the benefit terms.

Use of Estimates

The preparation of the financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities and deferred inflows of resources and the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

Note 2: Reconciliation of Government-Wide and Governmental Fund Financial Statements

Explanation of Certain Differences between Governmental Funds Balance Sheet and Governmental Activities Net Position

The governmental fund balance sheet includes a reconciliation between balance sheet-governmental funds and net position-governmental activities as reported in the government-wide statement of net position. One element of that reconciliation explains that long-term liabilities, including bonds payable, are not due and payable in the current period, and therefore, are not reported in the funds. Reconciliation is presented below:

Note 2: Reconciliation of Government-Wide and Governmental Fund Financial Statements - Continued

General obligation and revenue bonds	$ 42,450,000
Bond premium	178,971
Deferred loss on refunding	(25,048)
Deferred gain on refunding	738,154
Workers' compensation	5,738,203
Compensated absences	17,446,387
Landfill postclosure	2,377,847
Accrued interest on bonds, leases and subscriptions	1,286,917
Retainage payable	1,739,639
Leases	117,979,270
Subscriptions	3,215,198
Health care claims liability	3,388,000
	$ 196,513,538

Explanation of Certain Differences between the Governmental Fund Statement of Revenue, Expenditures, and Changes in Fund Balances and the Government-Wide Statement of Activities

The governmental fund statement of revenues, expenditures, and changes in fund balances includes reconciliation between net changes in fund balances – total governmental funds and changes in net position of governmental activities. Part of that reconciliation explains that governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of capital assets is allocated over their estimated useful lives and is reported as depreciation or amortization expense, as presented below:

Capital outlay	$ 27,859,569
Depreciation expense	(17,598,739)
Amortization expense	(7,195,827)
Total	$ 3,065,003

Explanation of Certain Differences between the Governmental Fund Statement of Revenue, Expenditures, and Changes in Fund Balances and the Government-Wide Statement of Activities

Another part of that reconciliation states that the issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is originally issued. These amounts are deferred and amortized in the statement of activities. The reconciliation is presented below:

Note 2: Reconciliation of Government-Wide and Governmental Fund Financial Statements - Continued

Bond payments	$ (4,675,000)
Amortization of bond premium	52,424
Leases	1,843,848
Lease payments	(4,179,896)
Subscriptions	1,126,909
Subscription payments	(763,559)
	$ (6,595,274)

Note 3: Deposits and Investments

The County has generally pooled the cash resources of the various funds for investment purposes, except the pension trust funds which are invested separately. Interest earned on pooled funds is credited to the County's general fund in accordance with Nebraska State Statute §77-2315, R.R.S. 1943.

Cash, Cash Equivalents and Pooled Investments	Governmental Activities	Custodial Funds	Total
Unrestricted	$ 281,686,508	$ -	$ 281,686,508
Restricted	54,143,934	206,367,595	260,511,529
	$ 335,830,442	$ 206,367,595	$ 542,198,037

Cash and cash equivalents	$ 369,960,458
U.S. Treasury and Agencies	98,497,922
Debt and equity securities	73,739,657
	$ 542,198,037

Deposits

For purposes of classifying categories of custodial risk, deposits with a carrying value of $370 million and bank balances of $352.5 million are either entirely insured or collateralized with securities held by the County's agent in the County's name.

Note 3: Deposits and Investments - Continued

County Investments

County funds are pooled and invested with the exception of Employees' Retirement Systems and any funds or assets specifically exempted by resolution of the Board of Commissioners. The investments are held either in investments to provide working capital to meet short-term funding needs or in an excess operating reserve (investment portfolio) for long-term needs of the County. Cash equivalent investments are designed to provide liquidity and protect against market declines. Such investments would include any instrument issued by, guaranteed by, or insured by: (1) the U.S. or foreign governments, agencies, or other full faith instruments; (2) commercial paper issued by foreign and domestic corporations that are rated both "P-1" and "A-1" by Moody's and Standard & Poor's rating agencies; (3) certificates of deposit, banker's acceptances, or other such irrevocable primary obligations from a list of approved banks maintained by the investment manager. Due to its relatively short-term time horizon (less than three years), the excess operating reserve objective is to preserve capital, provide liquidity and enhance yield. Risk tolerance for this fund is low and thus is well diversified to avoid any concentration in specific assets classes, strategies and/or economic sectors. The excess operating reserve will include a blend of short-term and intermediate-term high quality and fixed income investments with a strategy duration of 1-3 years. The investments held in the pension trust fund are invested separately and include marketable securities and mutual funds.

Interest Rate Risk - Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. As a means of limiting its exposure to fair value losses arising from rising interest rates, the County's investment policy limits high concentrations accomplished by diversification by asset class, manager, investment style, sector and industry.

The County had the following maturities for pooled investments:

	Investment Term				
	Less Than 1 Year	1 - 5 Years	6 - 10 Years	10+ Years	Fair Value
Investment Type					
Fixed income					
U.S. Treasury & agencies	$ 42,064,580	$ 43,402,700	$ 6,299,653	$ 6,730,989	$ 98,497,922
Municipal bonds	422,594	366,763	-	-	789,357
Corporate bonds	2,263,654	54,744,777	4,626,200	6,020,659	67,655,290
Foreign bonds	-	4,497,454	-	-	4,497,454
Government mortgage backed	-	41,190	586,385	169,981	797,556
	$ 44,750,828	$ 103,052,884	$ 11,512,238	$ 12,921,629	$ 172,237,579

Credit Risk - Credit risk is the risk that the County will not recover its investments due to the inability of the counterparty to fulfill their obligation. State statute limits investment options to certain specific investment vehicles. Although there is no statutory requirement for investments to meet a certain quality rating, the County invests in only investment grade vehicles. Some investments did not have a readily determined rating, thus are disclosed as not rated below. These are considered investment grade vehicles.

Note 3: Deposits and Investments - Continued

County Investments - Continued

The ratings detailed in the following table represent Moody's Investor Service rating schedule and are based on opinions of the relative credit risk of fixed-income obligations with an original maturity of one year or more and reflect both the likelihood of default and any financial loss suffered in the event of default. Moody's defines the quality rating as follows:

Prime - Judged to be the highest quality, with minimal risk (Rating of Aaa)

High Grade - Judged to be high quality and are subject to low credit risk (Ratings of Aa1-Aa3)

Upper Medium Grade - Considered to be upper medium quality with a low credit risk (Ratings of A1-A3)

Lower Medium Grade - Considered to be lower medium quality with a medium credit risk (Ratings of Baa1 - Baa3)

	Quality Rating					
	Prime	High Grade	Upper Medium Grade	Lower Medium Grade	Non-rated	Total
Investment Type						
Fixed income						
U.S. Treasury & agencies	$ -	$ 78,117,085	$ -	$ -	$ 20,380,837	$ 98,497,922
Municipal bonds	343,616	445,741	-	-	-	789,357
Corporate bonds	26,399,652	1,012,870	9,687,072	8,209,951	22,345,745	67,655,290
Foreign bonds	-	454,667	2,596,050	1,446,737	-	4,497,454
Government mortgage backed	-	-	-	-	797,556	797,556
	$ 26,743,268	$ 80,030,363	$ 12,283,122	$ 9,656,688	$ 43,524,138	$ 172,237,579

Concentration of Credit Risk - Concentration of credit risk is the risk of loss attributed to the magnitude of the County's investment in a single issuer. State statute does not restrict the concentration of investment in any issuer. The County has no separate account investment in any specific stock or bond issue of any commercial or industrial organization other than the U.S. government and its instrumentalities whose fair value exceeds 5% of total investment.

Custodial Credit Risk - Custodial credit risk is the risk that, in the event of a failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of the outside party. The County invests with an approved list of institutions which either have FDIC insurance or pledged collateral in the form of U.S. Treasury and agency securities that are held at the Federal Reserve Bank for the benefit of the County. On June 30, 2025, the carrying amount of County-owned deposits, including certificates of deposit, was not exposed to custodial credit risk.

Note 3: Deposits and Investments - Continued

County Investments - Continued

Disclosures about Fair Value of Assets and Liabilities - Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value measurements must maximize the use of observable inputs and minimize the use of unobservable inputs. There is a hierarchy of three levels of inputs that may be used to measure fair value:

Level 1 Quoted prices in active markets for identical assets or liabilities

Level 2 Observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities

Level 3 Unobservable inputs supported by little or no market activity and are significant to the fair value of the assets or liabilities

Recurring Measurements

The following table presents the fair value measurements of assets and liabilities recognized in the financial statements measured at fair value on a recurring basis and the level within the fair value hierarchy in which the fair value measurements fall at June 30, 2025:

	Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Investments by Fair Value Level				
Pooled Investments:				
Fixed income				
U.S. Treasury & agencies	$ 98,497,922	$ 82,629,909	$ 15,868,013	$ -
Municipal bonds	789,357	-	789,357	-
Corporate bonds	67,655,290	-	67,655,290	-
Foreign bonds	4,497,454	-	4,497,454	-
Government mortgage backed	797,556	-	797,556	-
	$ 172,237,579	$ 82,629,909	$ 89,607,670	$ -

Note 3: Deposits and Investments - Continued

Pension Trust Fund

The pension program operates in compliance with all state and federal statutes, particularly Nebraska State Statute §30-3209. County pension funds are invested according to a plan developed and reviewed annually by the Retirement Committee of the Douglas County Employees' Retirement System. This investment plan was last updated in July 2022. The plan defines the purposes of the assets, identifies the parties responsible for managing the investment process, establishes both broad and specific written guidelines for the investment of the fund's assets, and establishes criteria to monitor and evaluate the performance of the investment managers.

The plan authorizes investments in common and preferred stocks, corporate bonds, cash equivalent securities, CDs of insured institutions, money market funds, bank Short Term Investment Funds (STIF), Guaranteed Investment Contracts (GIC), Bank Investment Contract (BIC), and government bonds. They can be in mutual funds or privately managed accounts. Fixed income shall be 25% to 35% of the portfolio. Equity investments shall be 55% to 65% of the portfolio with large-cap domestics (20% to 30%), small-cap domestics (7.5% to 17.5%), international equities (10% to 20%), emerging market equity (2.5% to 12.5%) and real assets (5% to 15%).

The Pension Trust Fund investments at December 31, 2024, consist of the following:

Investment Type	Carrying Value	Concentration
Fixed income investments	$ 133,673,523	29.15%
Large cap domestics	128,413,884	28.01%
Small cap domestics	65,441,548	14.27%
International equities	85,768,390	18.71%
Core real estate	34,380,286	7.50%
Cash and cash equivalents	10,764,762	2.36%
	$ 458,442,393	100.00%

Interest Rate Risk - The Retirement Committee does not have a specific written policy on investment maturities to limit its exposure to fair value loss due to interest rate increases. The Retirement Committee does restrict the general assets allocation to fixed income to between 25% and 35% of the portfolio value. Fixed income investments are held in two bond mutual funds that total $39.3 million and $31.8 million whose average duration is 6.09 years and 3.26 years. The Plan has approximately $62.6 million invested in a guaranteed investment contract (GIC) with Mutual of Omaha, which will provide a guaranteed rate of return. Interest rates are declared prior to the beginning of each calendar year and are guaranteed for the calendar year. Deposits made as of January 1, 2025 will earn interest of 5.21%.

Credit Risk - Credit risk involves the potential of loss of fair value due to the quality of fixed income investments. The Retirement Committee has a policy that limits fixed income corporate securities to the three highest ratings. Collateralized Mortgage Obligations must be rated AA or better. Money markets must be comparable to an A bond, and commercial paper must be rated A1/P1 or higher. Fixed income investments are held in two bond mutual funds totaling approximately $71.1 million and approximately $62.6 million in a GIC that are non-rated.

Note 3: Deposits and Investments - Continued

Pension Trust Fund - Continued

Concentration of Credit Risk - There are fixed income securities guidelines: (1) Maximum of 2% of any single corporate issuer and 5% for other issuers, and (2) No limit on fixed income treasury or agency issues of the U.S. government. There are no guidelines for equity securities. The Plan has no separate account investment in any specific stock or bond issue of any commercial or industrial organization other than the U.S. government and its instrumentalities whose fair value exceeds 5% of the plan assets.

Foreign Currency Risk - Foreign currency risk is the risk that changes in exchange rates will adversely impact the fair value of an investment. All foreign debt obligations and equity securities held are denominated in U.S. dollars. The County does not have a policy in regards to foreign currency risk for the year ended June 30, 2025. The Plan has approximately $85.8 million in foreign securities in professionally managed funds co-mingled with the managers' other clients. The information is not available to disclose the international equity amounts by type of currency.

Disclosures about Fair Value of Assets and Liabilities - Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value measurements must maximize the use of observable inputs and minimize the use of unobservable inputs. There is a hierarchy of three levels of inputs that may be used to measure fair value:

Level 1 Quoted prices in active markets for identical assets or liabilities

Level 2 Observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities

Level 3 Unobservable inputs supported by little or no market activity and are significant to the fair value of the assets or liabilities

Note 3: Deposits and Investments - Continued

Pension Trust Fund - Continued

The following table presents the fair value measurements of assets and liabilities recognized in the financial statements measured at fair value on a recurring basis and the level within the fair value hierarchy in which the fair value measurements fall at December 31, 2024:

	Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Investments by Fair Value Level				
Pooled Investments:				
Equities				
Domestic	$ 177,703,466	$ 177,703,466	$ -	$ -
International	31,245,347	1,200,399	30,044,948	-
Fixed income mutual fund	31,771,573	-	31,771,573	-
Total investments by fair value level for pooled investments	240,720,386	$ 178,903,865	$ 61,816,521	$ -
Other investments measured at net asset value (A)	144,358,317			
	$ 385,078,703			

A. Certain investments that are measured at fair value using the net asset value per share (or its equivalent) practical expedient have not been classified in the fair value hierarchy.

Investments in money market mutual funds and guaranteed investment contracts totaling approximately $62.6 million are carried at cost, which approximates fair value, and are therefore not included above.

The following is a description of the valuation methodologies and inputs used for assets and liabilities measured at fair value on a recurring basis and recognized in the accompanying statements of financial position, as well as the general classification of such assets and liabilities pursuant to the valuation hierarchy. There have been no significant changes in the valuation techniques during the year ended December 31, 2024.

Investments - Where quoted market prices are available in an active market, securities are classified within Level 1 of the valuation hierarchy. If quoted market prices are not available, then fair values are estimated by using quoted prices of securities with similar characteristics or independent asset pricing services and pricing models, the inputs of which are market-based or independently sourced market parameters, including, but not limited to: yield curves, interest rates, volatilities, prepayments, defaults, cumulative loss projections and cash flows. Such securities are classified in Level 2 of the valuation hierarchy. In certain cases where Level 1 or Level 2 inputs are not available, securities are classified within Level 3 of the hierarchy.

Note 3: Deposits and Investments - Continued

Pension Trust Fund - Continued

Other Investments Measured at Net Asset Value - The fair value of other investments, hedge funds, private equity funds, real estate funds, commodity funds, and some of the domestic and international equities funds has been estimated using the net asset value per share (or its equivalent) practical expedient. These investments held at December 31, 2024, consist of the following:

	Carrying Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Fixed Income Fund (A)	$ 39,303,022	-	Daily	5 Days
International Large/Mid Cap Fund (B)	16,151,966	-	Monthly	10 days
International Equities (C)	54,523,043	-	Monthly	10 days
Domestic Real Estate (D)	34,380,286	14,000,000	Quarterly	30 days
	$ 144,358,317			

(A) This category includes one fund that invests in four sectors of the fixed income securities market, including the U.S. Investment-Grade Sector, the U.S. High Yield Sector, the International Developed Markets Sector, and the Emerging-Markets Sector. This fund allows for daily redemption with a 5-day notice. The fair value of the investment in this type has been determined using the NAV per share of the investment.

(B) This category includes two funds that seeks long-term capital appreciation by investing at least 80% of its net assets in emerging market equity securities of large/mid cap companies. These funds allow for monthly redemption with a 10-day notice. The fair value of the investment in this type has been determined using the NAV per share of the investment.

(C) This category includes international equities funds that invest in the emerging markets. The funds allow redemption monthly with a 10-day notice. The fair value of the investment in this type has been determined using the NAV per share of the investment.

(D) This category includes several real estate funds that invest primarily in U.S. commercial real estate. These investments can be redeemed quarterly with at least 30 days' notice. The fair value of the investment in this type has been determined using the NAV per share of the investment.

Note 4: Receivables and Due from Other Governments

Receivables and due from other governments at June 30, 2025, of the County's major individual funds in the aggregate, including the applicable allowance for uncollectible accounts, are as follows:

	General	Road	Health Center	DC Justice Center	Nonmajor	Total Governmental Funds
Receivables:						
Property taxes	$ 57,553,618	$ -	$ 8,056,541	$ 3,979,822	$ 8,896,343	$ 78,486,324
Lodging tax	-	-	-	-	3,168,715	3,168,715
Highway allocation	-	2,146,779	-	-	519,807	2,666,586
Keno collections	406,324	-	-	-	-	406,324
Leases	3,717,713	-	-	-	-	3,717,713
Charges for services	699,093	-	6,649,285	17,753	1,665,200	9,031,331
Intergovernmental	9,550,510	2,114,547	5,007,500	-	2,827,335	19,499,892
Gross receivables	71,927,258	4,261,326	19,713,326	3,997,575	17,077,400	116,976,885
Less allowance for uncollectibles	285,073	250,000	2,372,234	12,524	26,493	2,946,324
Net total receivables	$ 71,642,185	$ 4,011,326	$ 17,341,092	$ 3,985,051	$ 17,050,907	$ 114,030,561

These balances are presented in the governmental funds balance sheets and statement of net position in the following line items:

	General	Road	Health Center	DC Justice Center	Nonmajor	Total Governmental Funds
Receivables, net of allowance for uncollectibles	$ 61,685,351	$ -	$ 12,333,592	$ 3,985,051	$ 10,535,050	$ 88,539,044
Due from other governments	9,956,834	4,011,326	5,007,500	-	6,515,857	25,491,517
	$ 71,642,185	$ 4,011,326	$ 17,341,092	$ 3,985,051	$ 17,050,907	$ 114,030,561

Governmental funds report deferred revenues in connection with receivables for revenues not considered available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received but not yet earned. The allowance for uncollectibles is a portion of the property tax and other receivables that is estimated based upon collection experience.

Note 5: Inter-Fund Transactions

The composition of inter-fund balances as of June 30, 2025, is as follows:

	Receivable Fund				
	General Fund	Health Center	Road	Nonmajor Governmental	Total Governmental Funds
Payable:					
General	$ -	$ 122,747	$ -	$ -	$ 122,747
Health Center	374,881	90	-	13,622,758	13,997,729
Road	15,411	-	-	-	15,411
Nonmajor governmental funds	-	270,872	-	-	270,872
	$ 390,292	$ 393,709	$ -	$ 13,622,758	$ 14,406,759

The total due to the pension trust fund of $8.2 million represents the unpaid employer's pension contribution for the period January 1 through June 30, 2025. All remaining balances result from the time lag between the dates that: (1) inter-fund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made. All amounts are expected to be paid within one year.

Transfers are related to funding for capital projects, lease payments, debt service, or reallocations of special revenues. They are intended to maintain fund balances and allocate the County's resources. Major transfers include the transfer from the roads fund to the general fund which is to compensate the general fund for indirect administrative expenses; all 911 revenue is maintained in its own special revenue funds until it is transferred to the general fund to be available for statutorily authorized expenditures; the inheritance tax fund is a reallocation of special revenues to the appropriate funds to be available for expenditures and to maintain fund balances. They are all approved when the annual budget is adopted. The following schedule briefly summarizes the County's transfer activity:

	Transfers in:			
	General	Health Center	Nonmajor Governmental	Total Transfers Out
Transfers out:				
General	$ -	$ 6,000,000	$ 1,805,000	$ 7,805,000
Road	300,000	-	-	300,000
Health Center	1,441	-	-	1,441
Nonmajor governmental funds	2,318,580	-	-	2,318,580
Total transfers in	$ 2,620,021	$ 6,000,000	$ 1,805,000	$ 10,425,021

Note 6: Accounts Payable and Accrued Liabilities

The composition of accounts payable and accrued liability balances as of June 30, 2025, is as follows:

	Accounts Payable	Accrued Liabilities	Total	Health Care Claims	Accrued Interest	Retainage Payable	Total
Governmental activities:							
General	$ 11,286,220	$ 10,198,773	$ 21,484,993	$ -	$ -	$ -	$ 21,484,993
Road	4,430,613	384,448	4,815,061	-	-	-	4,815,061
Health Center	1,792,130	2,608,856	4,400,986	-	-	-	4,400,986
DC Justice Center	51,467	-	51,467	-	-	-	51,467
Other governmental funds	1,126,322	759,580	1,885,902	-	-	-	1,885,902
Reconciliation of balances in fund financial statements to government-wide financial statements	-	-	-	3,388,000	1,286,917	1,739,639	6,414,556
Total governmental activities	$ 18,686,752	$ 13,951,657	$ 32,638,409	$ 3,388,000	$ 1,286,917	$ 1,739,639	$ 39,052,965

Note 7: Capital, Lease, and Subscription Assets

Capital, lease, and subscription asset activity for the year ended June 30, 2025, is as follows:

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Governmental Activities:					
Capital assets, not being depreciated:					
Land	$ 20,610,313	$ 916,641	$ -	$ -	$ 21,526,954
Construction in progress	20,949,159	29,770,575	-	(10,491,023)	40,228,711
Total capital assets, not being depreciated	41,559,472	30,687,216	-	(10,491,023)	61,755,665
Capital, lease and subscription assets, being depreciated or amortized:					
Buildings	192,888,286	-	72,500	3,961,565	196,777,351
Improvements other than buildings	248,297	34,701	-	2,995,197	3,278,195
Infrastructure	191,690,227	3,752,880	-	3,510,178	198,953,285
Equipment	74,971,050	5,371,968	3,155,122	24,083	77,211,979
Lease assets - equipment	1,791,744	608,325	247,651	-	2,152,418
Lease assets - buildings	136,940,152	1,235,523	475,085	-	137,700,590
Subscription assets	4,016,936	1,126,909	160,956	-	4,982,889
Total capital, lease and subscription assets, being depreciated or amortized	602,546,692	12,130,306	4,111,314	10,491,023	621,056,707
Less accumulated depreciation for:					
Buildings	99,653,411	6,270,474	72,500	-	105,851,385
Improvements other than buildings	37,008	89,531	-	-	126,539
Infrastructure	42,874,844	3,906,047	-	-	46,780,891
Equipment	52,810,508	7,332,687	2,458,783	-	57,684,412
Total accumulated depreciation	195,375,771	17,598,739	2,531,283	-	210,443,227
Less accumulated amortization for:					
Lease assets - equipment	755,372	539,302	247,651	-	1,047,023
Lease assets - buildings	8,891,984	5,804,350	475,085	-	14,221,249
Subscription assets	728,759	852,175	160,956	-	1,419,978
Total accumulated amortization	10,376,115	7,195,827	883,692	-	16,688,250
Total capital, lease and subscription assets, being depreciated or amortized, net	396,794,806	(12,664,260)	696,339	10,491,023	393,925,230
Governmental activities capital, lease and subscription assets, net	$ 438,354,278	$ 18,022,956	$ 696,339	$ -	$ 455,680,895

Note 7: Capital, Lease, and Subscription Assets - Continued

Depreciation and amortization expense was charged to functions/programs as follows:

Governmental activities:		
General government	$	6,213,363
Public safety		9,277,740
Public safety judicial		572,716
Ecological services		60,145
Transportation services		5,980,451
Public health		2,690,151
Total depreciation and amortization expense - governmental	$	24,794,566

Construction Commitments

There are a number of road and bridge projects under way or that have just started, as well as several building renovations. As of June 30, 2025, the following projects are in process:

	Spent-to-date	Total Commitments
Roads and bridges	$ 22,645,278	$ 42,882,302
DC Corrections Mental Health Addition	7,821,618	30,700,000
Community Mental Health Center Building	1,646,869	22,409,000
DC Sheriff Campus Solar LED Lighting	-	74,573
DC Health Center D-Wing Hydronic Riser	258,428	260,100
DC Sheriff Smoke Stack Demo	46,428	54,800
DC Corrections Chiller Replacement	1,220,638	1,286,475
	$ 33,639,259	$ 97,667,250

Note 8: Leases

Lease Receivables

The County leases County-owned buildings and tower space at various locations, the terms of which expire in various years through 2063.

Note 8: Leases - Continued

Lease Receivables - Continued

The following is a schedule by year of revenue for leases as of June 30, 2025:

June 30,	Total Payments to be Received	Receivable	Interest
2026	$ 142,512	$ (5,817)	$ 148,329
2027	148,409	1,342	147,067
2028	125,659	(20,907)	146,566
2029	129,370	(17,955)	147,325
2030	133,188	(14,770)	147,958
2031-2035	727,266	(16,985)	744,251
2036-2040	841,009	105,766	735,243
2041-2045	972,411	275,543	696,868
2046-2050	1,124,184	505,853	618,331
2051-2055	1,299,450	813,670	485,780
2056-2060	1,501,802	1,220,281	281,521
2061-2063	835,080	799,314	35,766
Total	$ 7,980,340	3,645,335	$ 4,335,005
Accrued interest		72,378	
		$ 3,717,713	

Lease Liabilities

The County leases equipment and office space at various locations for its operations, the terms of which expire in various years through 2050.

Note 8: Leases - Continued

Lease Liabilities - Continued

The following is a schedule by year of payments for leases as of June 30, 2025:

June 30,	Total to be Paid	Principal	Interest
2026	8,357,195	3,970,161	4,387,034
2027	7,972,404	3,726,320	4,246,084
2028	7,726,034	3,615,126	4,110,908
2029	7,653,200	3,677,966	3,975,234
2030	7,459,443	3,621,049	3,838,394
2031-2035	36,282,423	19,191,795	17,090,628
2036-2040	35,260,179	22,011,927	13,248,252
2041-2045	35,117,881	26,436,842	8,681,039
2046-2050	34,926,851	31,728,084	3,198,767
Total	$ 180,755,610	$ 117,979,270	$ 62,776,340

Note 9: Subscriptions

Subscription Liabilities

The County has technology subscriptions for various County departments, the terms of the subscriptions expire in various years through fiscal year 2036.

The following is a schedule by year of payments for subscriptions as of June 30, 2025:

June 30,	Total to be Paid	Principal	Interest
2026	$ 879,520	$ 800,199	$ 79,321
2027	812,677	754,264	58,413
2028	342,945	300,011	42,934
2029	208,601	171,692	36,909
2030	208,483	176,843	31,640
2031-2035	1,082,012	1,012,189	69,823
Total	$ 3,534,238	$ 3,215,198	$ 319,040

Note 10: Long-Term Debt

General obligation and revenue bonds currently outstanding are as follows:

Issuance	Retirement	Interest Rates	Year Callable
GO refunding -DCHC 2016 A	12/15/2025	1.25 - 2.00%	2021
Lease revenue refunding 2016 A & B	05/01/2030	1.10 - 4.00%	2021
GO refunding 2022	12/15/2035	1.46 - 2.49%	2027

Future principal and interest requirements on all bonds outstanding at June 30, 2025, are as follows:

June 30,	Governmental Activities	
	Principal	Interest
2026	$ 4,380,000	$ 925,812
2027	3,405,000	830,493
2028	3,445,000	765,855
2029	3,490,000	697,894
2030	3,555,000	613,369
2031-2035	14,325,000	2,064,625
2036	9,850,000	122,633
Total	$ 42,450,000	$ 6,020,681

The following is a summary of long-term liability transactions for the year ended June 30, 2025:

	Balances at July 1, 2024	Additions	Retirements or Other Reductions	Balances at June 30, 2025	Amount Due Within One Year
Governmental activities:					
General obligation and revenue bonds	$ 47,125,000	$ -	$ (4,675,000)	$ 42,450,000	$ 4,380,000
Bond premium	231,395	-	(52,424)	178,971	-
Workers' compensation	4,020,942	3,337,939	(1,620,678)	5,738,203	1,824,940
Compensated absences	16,694,767	13,335,076	(12,583,456)	17,446,387	1,544,005
Net pension liability	232,882,346	642,259	-	233,524,605	-
OPEB liability	59,799,158	987,969	-	60,787,127	3,044,568
Leases liability	120,315,318	1,843,848	(4,179,896)	117,979,270	3,970,161
Subscription liability	2,851,848	1,126,909	(763,559)	3,215,198	800,199
Landfill postclosure costs	2,321,895	55,952	-	2,377,847	237,785
Total governmental activities	$ 486,242,669	$ 21,329,952	$ (23,875,013)	$ 483,697,608	$ 15,801,658

Note 10: Long Term Debt - Continued

Long term liabilities are liquidated from specific funds that are established to retire voter approved bond issues. Non-voter approved debt obligations are liquidated from the fund that acquired the expense. Pension liabilities are retired from the general fund. OPEB liabilities are primarily liquidated from the general fund. Workers' compensation and compensated absences are liquidated from the funds that accrue the liabilities, which are the general fund, road, health department, health center, CMHC, veterans, and community services funds. The landfill post-closure costs are liquidated from the general fund.

Note 11: Long Term Debt - Conduit Debt

The County participates in the issuance of Industrial Development, Educational Facilities, Waste Disposal, and Development Revenue Bonds in accordance with applicable state and federal laws to finance qualifying economic development and facilities expansion. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. The County is not obligated in any manner for the repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

At June 30, 2025, there were ten bonds outstanding, with an aggregate principal amount payable in the amount of approximately $286.0 million.

Note 12: Net Position/Fund Balances

The government-wide financial statements utilize a net position presentation. Net position is categorized as net investment in capital assets, restricted and unrestricted.

- *Net Investment in Capital Assets* - This category groups all capital, lease, and subscription assets including infrastructure, into one component of net position. Accumulated depreciation, amortization and outstanding balances of debt that are attributable to the acquisition, construction, or improvement of these assets reduce the balance in this category.

- *Restricted Net Position* - This category represents net position of the County with external restrictions imposed by creditors, grantors, contributors, or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation. Amounts listed as restricted net position, such as streets, highways, library, tourism, drug forfeiture, and 911 surcharge are the results of restricted uses due to enabling legislation. Debt service is due to bond covenants and, in some instances, authorizing votes of the electorate.

- *Unrestricted Net Position* - This category represents net position of the County not restricted for any project or other purpose.

Note 12: Net Position/Fund Balances - Continued

The fund balances of governmental funds are defined as follows:

- *Non-spendable* - Amounts that cannot be spent either because they are in non-spendable form, such as inventory or prepaid items, or because they are legally or contractually required to be maintained intact.

- *Restricted* - Amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments.

- *Committed* - Amounts that can be used only for specific purposes determined by a formal action of an approved resolution from the Douglas County Board of Commissioners. The Board of Commissioners is the highest level of decision-making authority for the County. Only the County Board, through resolution, can change any fund balance commitment.

- *Assigned* - Amounts that do not meet the criteria to be classified as restricted or committed but are intended to be used for specific purposes. In the general fund, amounts that are encumbered by authorized department heads are classified as assigned. Assignment may be established, modified, or rescinded by approval of the County's department heads or elected officials pursuant to County board Budget procedures.

- *Unassigned* - All other spendable amounts are in the general fund. In nonmajor governmental funds, if expenditures incurred for specific purposes exceeded the amounts restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance.

Note 12: Net Position/Fund Balances - Continued

As of June 30, 2025, governmental funds balances are classified as follows:

	General	Road	Health Center	DC Justice Center	Nonmajor Governmental Funds	Total Governmental Funds
Fund Balances						
Nonspendable						
Prepaids	$ 521,202	$ 8,662	$ 83,599	$ -	$ 466,251	$ 1,079,714
Inventory items	639,699	-	208,918	-	-	848,617
Total nonspendable	1,160,901	8,662	292,517	-	466,251	1,928,331
Restricted						
General	3,775,378	-	-	-	1,468,344	5,243,722
Public safety	-	-	-	17,926,166	8,128,820	26,054,986
Transportation	-	40,088,999	-	-	8,226,439	48,315,438
Culture and recreation	-	-	-	-	13,921,105	13,921,105
Public health/social service	-	-	10,141	-	26,208,364	26,218,505
Debt service	-	-	-	-	26,830,151	26,830,151
Total restricted	3,775,378	40,088,999	10,141	17,926,166	84,783,223	146,583,907
Committed						
Escrow liability	-	-	-	-	1,204,252	1,204,252
Total committed	-	-	-	-	1,204,252	1,204,252
Assigned						
General	86,553,988	-	-	-	-	86,553,988
Public health/social service	-	-	15,069,419	-	-	15,069,419
Total assigned	86,553,988	-	15,069,419	-	-	101,623,407
Unassigned						
General	80,892,595	-	-	-	-	80,892,595
Total unassigned	80,892,595	-	-	-	-	80,892,595
Total	$ 172,382,862	$ 40,097,661	$ 15,372,077	$ 17,926,166	$ 86,453,726	$332,232,492

When an expenditure is incurred for which both restricted and unrestricted fund balance is available, the County considers restricted funds to have been spent first. Similarly, committed funds are considered to have been spent first when there is a choice for the use of less restricted funds, then assigned funds, and then unassigned funds.

Note 13: Douglas County Employees' Retirement Plan

Plan Description and Administration

Plan Administration - The Douglas County Board of Commissioners established and appointed the Douglas County Pension Committee with responsibility to manage and administer the Douglas County Employees' Retirement Plan (the Plan), a single employer defined benefit pension plan that provides pension benefits to employees of Douglas County.

The Pension Committee consists of eleven members of which at least one is a County Commissioner. Per the Pension Committee Composition Guidelines, the Committee consists of five members designated by position and six members from the various County Offices and Departments, taking into account the need to have a diverse membership. Members are approved by the Douglas County Board and, in general, serve for a minimum term of five years.

Plan Membership - Membership of the Plan consists of the following at December 31, 2024:

Retirees and beneficiaries receiving benefits	1,500
Terminated plan members entitled to but not yet receiving benefits	175
Disabled participants	10
Active plan members	2,349
Total participants	4,034

Pension Benefits - The Committee is responsible for determining the entitlement of members to benefits and establishing policies regarding obligations of members and the County to contribute to the Plan. Cost of living adjustments determined by the Committee are paid by the County after Board of Commissioner approval. No additional salary is paid to Committee members. The Plan has no legally required reserves.

Retirement benefits for bargaining members hired before July 1, 2011, and non-bargaining members hired before January 1, 2012, are calculated as 2.0% of the member's 5-year final average salary times the member's years of service not to exceed 60% of the member's final average salary. Benefits for bargaining members hired after June 30, 2011, and non-bargaining members hired after December 31, 2011, are calculated as 1.5% of the member's 5-year final average salary times the member's years of service not to exceed 45% of the member's final average salary. Benefits for sheriff deputy members hired after June 30, 2011 and FOP#8 members hired after June 30, 2024, are calculated as 1.0% of the member's 5-year final average salary times the member's years of service up to 10 plus 2.0% of the member's 5-year final average salary times the member's years of service for years between 11 and 20, and 2.5% of the member's 5-year final average salary times the member's years of service for years after 20 up to 32 not to exceed 60% of the member's final average salary.

Plan members are eligible to retire at age 65, sheriff deputy members hired after June 30, 2011, and FOP #8 members hired after June 30, 2014, are eligible to retire at age 55. Bargaining members hired before July 1, 2011, and non-bargaining members hired before January 1, 2012, may retire early at age 55 with 20 years of service or age 60 with 5 years of service. Bargaining members hired after June 30, 2011, and non-bargaining members hired after December 31, 2011, may retire early at age 50 with 10 years of service or at age 60 with 5 years of service. Sheriff deputy members hired after June 30, 2011, and FOP # 8 members hired after June 30, 2014, may retire early at age 53.

Note 13: Douglas County Employees' Retirement Plan - Continued

Plan Description and Administration - Continued

Plan members are eligible to retire without reduction following age 50 when age plus years of service equals or exceeds 75 (Rule of 75). Bargaining employees hired after June 30, 2011, and non-bargaining employees hired after December 31, 2011, are not eligible for the Rule of 75.

Disability retirement benefits are determined in the same manner as retirement benefits but are payable immediately without an actuarial reduction. Death benefits are determined in the same manner as retirement benefits but are payable at the member's early retirement date reduced for early commencement and to reflect payment as a 50% joint and survivor annuity.

The Pension Committee reserves the right to amend the provisions of the plan.

Funding Policy - Annual contributions to the Plan are determined and amended by the Board and are comprised of employee contributions equal to 8.5% of reported earnings for all employees, except for sheriff deputy members hired after July 1, 2011, and FOP #8 members hired after June 30, 2014. Sheriff deputy members employees' contributions begin at 8.5% and are reduced at 33 years of service on a declining scale to 5.5% at 35 or more years of service. FOP #8 members employees' contributions began at 10.5% and are reduced at 33 years of service on a declining scale to 7.5% at 35 or more years of service. The County by statute contributes an amount equal to the employees' contribution with the exception of the FOP #8. Contributions to the Plan totaled $16.3 million for the employees and $15.9 million for the employer for the year ended December 31, 2024. Differences in employee and employer contributions are made up of forfeitures used by the Plan, timing differences in contribution remittance and difference in FOP #8 members employees' and employer contributions. Administrative costs for management of investment funds are financed through investment earnings. Other administrative expenses are paid by the County's general fund.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2025, Douglas County reported a liability of $233.5 million. Douglas County's net pension liability was measured as of December 31, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2024.

For the year ended June 30, 2025, the County had pension expense of $29.6 million.

Note 13: Douglas County Employees' Retirement Plan - Continued

Pension Liabilities, Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - Continued

At June 30, 2025, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	$ 13,705,719	$ (1,531,676)
Changes of assumptions	4,633,241	(1,845,277)
Net difference between projected and actual earnings on pension plan investments	9,692,276	-
Employer contributions subsequent to measurement date	8,193,403	-
Total	$ 36,224,639	$ (3,376,953)

At June 30, 2025, the County reported $8.2 million as deferred outflows of resources related to pensions resulting from County employer contributions subsequent to the measurement date for net pension liability but prior to the County's year-end reporting period that will be recognized as a reduction of the net pension liability in the subsequent fiscal period.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year	Amount
2026	$ 12,728,954
2027	16,311,242
2028	(2,816,311)
2029	(1,569,602)
Total	$ 24,654,283

Note 13: Douglas County Employees' Retirement Plan - Continued

Actuarial Methods and Assumptions

The pension liability for GASB Statement No. 68 reporting purposes was determined by the following actuarial assumptions:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Smoothed value as used for funding valuation purposes
Amortization Method	Level Percent of Payroll
Amortization Period	25 Years Closed Period, Layered
Salary Scale	
18-29	6.50%
30-39	6.00%
40-44	5.50%
45-54	5.00%
55+	4.50%
Investment Rate of Return	7.50%
Mortality Table	PubG-2010 set forward two years for males and one year for females and projected with 75% of 2024 Adjusted MP-2021 improvement scale
No Inflation Assumption	

The discount rate used to measure the total pension liability as of December 31, 2024, was 7.50%. The prior year rate was 7.50%. The rate is an estimate based upon the long term rate of return for the various pension investment funds. The projection of cash flows used to determine the discount rate assumed that the employee and employer contributions will each be made at 8.5% of covered payroll for each year in the future. Based upon those assumptions, the Pension Plan fiduciary's net position was projected to be available to make all projected future benefit payments of the current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefits payments to determine the total pension liability.

Note 13: Douglas County Employees' Retirement Plan - Continued

Changes in County Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance, Beginning of Year	$ 658,476,482	$ 425,594,136	$ 232,882,346
Changes for the year			
Service cost	16,467,461	-	16,467,461
Interest on total pension liability	49,417,917	-	49,417,917
Difference between expected and actual experience	4,080,996	-	4,080,996
Changes in assumptions	3,802,632	-	3,802,632
Contributions - employer	-	15,906,333	(15,906,333)
Contributions - employee	-	16,349,865	(16,349,865)
Net investment income	-	42,169,614	(42,169,614)
Benefit payments	(40,238,766)	(40,238,766)	-
Administrative expense	-	(1,299,065)	1,299,065
Net changes	33,530,240	32,887,981	642,259
Balance, End of Year	$ 692,006,722	$ 458,482,117	$ 233,524,605

Net Pension Liability

The components of the net pension liability at June 30, 2025, were as follows:

Total pension liability	$ 692,006,722
Plan fiduciary net position	(458,482,117)
Net pension liability	$ 233,524,605
Plan fiduciary net position as a percentage of the total pension liability	66.25%

Sensitivity of the Net Pension Liability to Changes in Discount Rate

The following presents the net pension liability, calculated using the discount rate of 7.50%, as well as the net pension liability calculated using a discount rate that is 1-percentage point lower (6.50%) or 1-percentage pointer higher (8.50%) than the current rate:

	1% Decrease 6.50%	Current Discount Rate 7.50%	1% Increase 8.50%
Net pension liability	$ 310,837,987	$ 233,524,605	$ 169,815,018

Note 13: Douglas County Employees' Retirement Plan - Continued

Basis of Accounting

The Plan's financial statements are prepared using the accrual basis of accounting and are presented as the pension trust fund in the accompanying basic financial statements of the County. Pension benefits are provided based on a percentage of the member's final average compensation. Plan member and employer contributions are recognized in the period in which the contributions are due. Contributions made after the measurement date of the net pension liability (December) but before the end of the County's reporting period (June) will be recognized as a reduction of the net pension liability in the subsequent fiscal period rather than in the current. Separate audited financial statements for the Plan are not available. Quarterly and annual financial reports and actuarial reports are available on the Employees' Pension Board website or from the Insurance & Pension Coordinator, Room 505, Omaha-Douglas Civic Center, 1819 Farnam Street, Omaha, NE 68183.

Investment Policy

Investment decisions are established and amended by the Pension Committee. The objective of the plan's investment policy is to provide present and future retirement benefits by achieving an attractive rate of return without exposing the plan to undue risk. The asset range for investments consists of recommended ranges and the following is the target asset allocation approved by the committee:

Asset Class	Target Allocation	Annual Allocation
Large Cap US Equity	25.00%	28.01%
Small Cap US Equity	12.50%	14.27%
International and Emerging Market Equity	22.50%	18.71%
Fixed Income Equities	30.00%	29.15%
Core Real Estate	10.00%	7.50%
Cash	0.00%	2.36%
Total	100.00%	100.00%

Rate of Return

For the year ended December 31, 2024, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 10.02%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested. The cash flows used as inputs in the calculation are determined on a monthly basis.

Note 14: Other Postemployment Benefits

Plan Description

The County provides certain postemployment healthcare benefits (OPEB Plan) to eligible retirees and their dependents up to age 65 when they would be Medicare eligible. Benefits include medical, dental, vision, and life insurance. The benefits and employee contributions for dental, vision, and life insurance are the same for retirees as they are for active employees. Effective January 1, 2010, the employee contribution rate for medical insurance was raised to 25% of the premium cost for single coverage and to 35% of the costs for family coverage. In 2012, the Nebraska Supreme Court ruled that the County had the authority to implement a premium differential between active employees and retirees. The OPEB Plan is a single-employer defined benefit healthcare plan administered by the County. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75, to pay related benefits for the Plan. The OPEB Plan does not issue separate financial statements.

A participant and spouse are eligible to receive benefits from the plan upon one of the following three criteria:

1. Retirement at the earlier of age 55 with 20 years of service, age 60 with 5 years of service, or any combination of age and service totaling 75.
2. Disability after 5 years of service.
3. Participant's death after 8 years of service.

Employees Covered by Benefit Terms

At the measurement date of July 1, 2024, the following employees were covered by the benefit terms:

Active employees	2,165
Retirees only coverage	116
Retiree and spouse	49
Surviving spouses and dependents	20
	2,350

Funding Policy

The premium payment requirements of retirees and the County are established by, and can be amended by, the Douglas County Board of Commissioners. Premium payments are made based on a pay-as-you-go basis; therefore, the plan has no assets.

Note 14: Other Postemployment Benefits - Continued

Total OPEB Liability

The County's total OPEB liability of $60.8 million was measured as of July 1, 2024, for the year ended June 30, 2025, and was determined by actuarial valuation as of July 1, 2023, rolled forward to the measurement date, using the following actuarial assumptions applied to all periods included in the measurement unless otherwise specified:

Inflation	0.00%
Discount rate	3.93% (3.65% in prior year)
Salary increases	6.5%, for ages under 30 6.0% for ages 30-39 5.5%, for ages 40-44 5.0%, for ages 45-54 4.5% thereafter
Health care cost trend rates	7.9% for 2024, decreasing each year to an ultimate rate of 4.5% for 2033 and later years
Retirees' share of benefit-related costs	40.12% projected health insurance premiums for retirees

The discount rate was based on the Bond Buyer General Obligation 20-year, tax-exempt municipal bond rate.

Mortality rates were based on the Pub-2010, as appropriate with adjustments for mortality improvements based on MP-2021.

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance, beginning of year	$ 59,799,158
Changes for the year:	
Service cost	3,128,165
Interest	2,242,416
Actual experience	(179,620)
Changes of assumptions	(1,193,483)
Benefit payments	(3,009,509)
Net changes	987,969
Balance, end of year	$ 60,787,127

Note 14: Other Postemployment Benefits - Continued

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate and Health Care Cost Trend Rates

The total OPEB liability of the County has been calculated using a discount rate of 3.93%. The following presents the total OPEB liability using a discount rate 1% higher and 1% lower than the current discount rate:

	1% Decrease 2.93%	Current Discount Rate 3.93%	1% Increase 4.93%
County's total OPEB liability	$ 65,170,740	$ 60,787,127	$ 56,740,376

The total OPEB liability of the County has been calculated using health care cost trend rates of 7.9% decreasing to 4.5%. The following presents the total OPEB liability using health care cost trend rates 1% higher and 1% lower than the current health care cost trend rates:

	1% Decrease 6.9% Decreasing to 3.5%	Current Health Care Cost Trend Rate 7.9% Decreasing to 4.5%	1% Increase 8.9% Decreasing to 5.5%
County's total OPEB liability	$ 54,682,329	$ 60,787,127	$ 67,859,223

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2025, the County recognized OPEB expense of $5.7 million. At June 30, 2025, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 292,597	$ (2,191,374)
Changes of assumptions	1,937,597	(4,523,903)
Benefit administration payments subsequent to the measurement date	61,276	-
Benefit premium payments subsequent to the measurement date	3,456,562	-
Total	$ 5,748,032	$ (6,715,277)

Note 14: Other Postemployment Benefits - Continued

At June 30, 2025, the County reported $3.5 million as deferred outflows of resources related to OPEB resulting from benefit administration and premium payments subsequent to the measurement date that will be recognized as a reduction of the total OPEB liability in the subsequent fiscal period. Other amounts reported as deferred inflows of resources at June 30, 2025, related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year	Amount
2026	$ (764,657)
2027	(764,657)
2028	(799,679)
2029	(1,465,162)
2030	(672,216)
Thereafter	(18,712)
Total	$ (4,485,083)

Note 15: Deferred Compensation Plan

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all employees at their option, permits participants to defer a portion of their salary until future years. Annual contributions cannot exceed the lesser of the applicable dollar amount provided under the applicable Code Section, adjusted for cost of living, or 100% of the participant's includible compensation. Catch-up contributions are allowed for participants that qualify. The deferred compensation is not available to employees until termination, retirement, death, or an unforeseeable emergency occurs. Distributions from the plan are elected by the plan participant and can be made in a lump sum payment, payments over the life of the participant, payments over the lives of the participant and his/her beneficiary, or payments over a specified period of time. Frequency of distributions can occur monthly or quarterly as elected by the participant.

The County evaluated whether the plan is a fiduciary activity based on GASB Statement 84, *Fiduciary Activities*, and concluded that it is not a fiduciary activity. The County does not contribute to the Plan and has no control over the plan assets. The assets of the plan are held in trust for the exclusive benefit of the plan participants and their beneficiaries. The assets cannot be diverted for any other purpose.

Note 16: Risk Management

The County manages various risks related to tort claims, property damage, workers' compensation, automobile liability, and injury to third parties through a comprehensive insurance program. The County established a Risk Management Division to account for and finance its risks of loss. These risks of loss are covered by various commercial insurance policies. The insurance policies have deductibles ranging from $5 thousand to $1 million with first dollar coverage for physician malpractice. Settled claims have not exceeded insurance coverage for each of the last three years.

Note 16: Risk Management - Continued

Claims are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not yet reported. The estimate is based on an analysis of historical claims and expenditure data using industry standards.

The liability is the County's best estimate based upon available information, including amounts related to claims administration expenses. Changes in the reported liability and administrative expenses since the prior year resulted in the following:

Workers' compensation:	
Liability, beginning of period	$ 4,020,942
Current year claims and adjustments	3,337,939
Claim payments	(1,620,678)
Liability, end of period	$ 5,738,203
Healthcare claims:	
Liability, beginning of period	$ 3,527,000
Current year claims and adjustments	41,346,944
Claim payments	(41,485,944)
Liability, end of period	$ 3,388,000

The County is self-insured up to $1 million per occurrence for workers' compensation risks and up to $500 thousand per occurrence for general liability risks.

Note 17: Commitments and Contingent Liabilities

Encumbrances – Governmental Funds:

The formal spending processes adopted by the County Board allow departments to encumber funds to make specific purchases that will actually be paid for in the next fiscal year. The encumbrances must be in the form of a requisition before a deadline, usually two weeks before the end of the budget fiscal year. They can be made in any fund including the general fund. The encumbrances do not lapse at year end. Department heads and elected officials are authorized to make encumbrances in their respective departments. They are included in restricted, committed, or assigned fund balances as appropriate. Encumbrances by fund are detailed in the following table:

	Total
General fund	$ 15,425,819
Road fund	14,185,777
Health Center	4,635,208
DC Justice Center	3,978,998
Other governmental funds	4,244,011
Total encumbrances	$ 42,469,813

Note 17: Commitments and Contingent Liabilities - Continued

Federal Financial Awards

The County participates in a number of federally assisted grant programs. Compliance with the grants is subject to audit by various governmental agencies that may impose sanctions in the event of noncompliance. County management believes that they have complied with all aspects of the various grant provisions and the results of adjustments, if any, relating to such audits would be immaterial to the accompanying basic financial statements.

Other

The County is involved in various other legal actions whereby certain parties are making claims for damages. In addition to amounts recorded by the County as other accrued liabilities, the County Attorney is of the opinion that there is a reasonable possibility the County will incur additional losses on these lawsuits. There is a possible range of liability of between $50 thousand and $500 thousand.

Note 18: Landfill Post-Closure Care Costs

The County owns a closed solid waste disposal area, which discontinued operations in 1989, located at 126th and State Street. The County must adhere to certain regulatory requirements for post-closure care of the area, including the maintenance of final cover soil, monitoring of groundwater conditions, control of landfill gas migration, corrective action, and general site maintenance. Corrective action costs were recorded in the amount of approximately $2.4 million based on a financial assurance cost summary study. Corrective action costs are assured by local government financial test method. Both the post-closure care and corrective action costs are funded by an annual appropriation from the general fund.

Note 19: Tax Abatements

The State of Nebraska allows for property tax abatements to encourage improvements to blighted property. The statutes for community development/tax increment financing (TIF) are found in State Statute §18-2101 through §18-2150. These statutes empower cities and counties to establish programs that allow for the increased property taxes generated by an improvement of blighted property to be used to pay for the financing of community development/TIF projects. By statute, the projects cannot exceed a 15-year period. While Douglas County does not have any TIF agreements, the cities and villages within the County have entered into TIF agreements that meet the definition of a tax abatement in GASB Statement No. 77 and reduce property tax revenues to Douglas County.

Taxes abated under these programs for fiscal year ended June 30, 2025, were approximately $7.8 million.

Note 20: American Rescue Plan Act Funding

On March 11, 2021, President Biden signed into law the *American Rescue Plan Act*. On May 21, 2021, the County received American Rescue Plan Act Funds in the amount of $55.5 million to cover necessary expenditures due to the public health emergency with respect to COVID-19. The County received an additional $55.5 million in May 2022 for the same purpose. As of June 30, 2025, the County has recognized $63.5 million of these funds as revenues with the remaining $47.5 million recorded as unearned revenues in the general fund and governmental activities financial statements. The County obligated these funds for eligible expenditures by December 31, 2024 and anticipates liquidating the obligations and recognizing revenue by December 31, 2026.

Douglas County, Nebraska

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Budget Basis
General Fund
For the Year Ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget— Positive
	Original	Final	Amounts	(Negative)
Revenues				
Taxes:				
Property and real estate:	$ 141,914,177	$ 141,914,177	$ 145,915,353	$ 4,001,176
Homestead	3,606,820	3,606,820	4,447,749	840,929
Motor vehicle	23,997,470	23,997,470	25,463,476	1,466,006
Carline/airline	330,000	330,000	218,258	(111,742)
Inheritance	18,000,000	18,000,000	18,384,016	384,016
Miscellaneous	4,364,066	4,364,066	4,120,588	(243,478)
Charges for services	56,107,648	56,107,648	59,868,635	3,760,987
Intergovernmental	104,169,986	104,169,986	71,761,676	(32,408,310)
Investment earnings	15,024,120	15,024,120	23,424,393	8,400,273
Payments in lieu of taxes	1,041,144	1,041,144	1,139,836	98,692
Total revenues	368,555,431	368,555,431	354,743,980	(13,811,451)
Expenditures				
Current:				
General government:				
Capital improvement	1,000,000	1,000,000	999,999	1
County Clerk	1,995,057	2,017,094	2,013,995	3,099
County Commissioners	432,500	432,500	429,170	3,330
County Extension	689,626	694,035	691,113	2,922
Election Commission	5,100,000	5,118,554	5,114,164	4,390
Board of Equalization	430,000	430,000	375,167	54,833
General Garage	1,664,024	1,664,024	1,658,384	5,640
Miscellaneous	125,000	125,000	122,599	2,401
Purchasing	1,593,061	1,598,793	1,598,603	190
Assessor/Register of Deeds	6,326,511	6,336,930	6,336,041	889
Treasurer	8,689,012	8,691,590	8,691,544	46
General equipment	584,300	584,300	584,299	1
MAPA	105,798	105,798	105,798	-
Microfilm	295,883	297,716	297,716	-
Administration	51,219,552	50,901,875	13,126,623	37,775,252
DOT COMM	9,558,456	9,562,014	9,561,997	17
Employee fringe	51,700,000	54,700,000	51,401,252	3,298,748
Civil Service	1,640,306	1,669,339	1,667,718	1,621
Public Property	5,278,007	5,288,374	5,288,315	59
Public Building Commission	5,309,300	5,309,300	4,583,202	726,098
Fees & contracts	1,000,000	1,000,000	999,993	7
Outside office expense	2,450,000	2,450,000	1,898,690	551,310
Risk insurance	4,120,900	4,120,900	4,117,232	3,668
Geographical Information Systems	1,017,365	1,029,093	985,960	43,133
Douglas County Technology	500,000	500,000	499,251	749
ENHSA	2,674,485	2,674,485	2,674,485	-
Inheritance	-	-	483,625	(483,625)
Inventory	5,061,000	5,061,000	2,911,787	2,149,213
Employee medical	47,000,000	47,415,000	47,301,943	113,057

Douglas County, Nebraska

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Budget Basis
General Fund
For the Year Ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget— Positive
	Original	Final	Amounts	(Negative)
Public safety				
911 Communications	$ 10,475,221	$ 10,961,888	$ 10,646,755	$ 315,133
Emergency Management	693,508	700,284	700,284	-
Sheriff	23,536,443	24,051,625	24,047,530	4,095
Youth Center	12,096,704	12,203,986	12,188,305	15,681
Sheriff merit commission	75,000	75,000	75,000	-
Corrections	63,750,000	64,864,237	64,850,459	13,778
Grants and Projects Administration	3,057,551	4,257,996	3,673,897	584,099
Public safety judicial				
County Attorney	14,245,249	14,371,939	14,108,526	263,413
Clerk of District Court	3,657,582	3,676,954	3,676,148	806
District Court	5,695,210	6,319,818	6,300,354	19,464
Court related	151,836	151,836	151,693	143
County Court	725,725	883,725	883,420	305
County Court Probation	225,000	225,000	193,021	31,979
Juvenile Court	5,609,914	5,636,985	5,567,833	69,152
Juvenile Court Probation	135,000	135,000	94,619	40,381
Public Defender	8,376,320	8,530,193	8,524,967	5,226
Juvenile Assessment Center	1,527,465	1,799,512	1,676,726	122,786
Ecological services				
Environmental Services	2,453,070	2,475,557	1,782,702	692,855
Landfill	312,423	312,423	281,531	30,892
Transportation services				
Engineer	266,944	268,572	257,771	10,801
Total expenditures	374,626,308	382,680,244	336,202,206	46,478,038
Excess (deficiency) of revenues over (under) expenditures	(6,070,877)	(14,124,813)	18,541,774	32,666,587
Other Financing Sources (Uses)				
Transfers in	7,818,580	7,818,580	2,618,580	$ (5,200,000)
Transfers out	(22,600,000)	(22,600,000)	(7,805,000)	14,795,000
Total other financing sources and uses	(14,781,420)	(14,781,420)	(5,186,420)	9,595,000
Net change in fund balances	$ (20,852,297)	$ (28,906,233)	13,355,354	$ 42,261,587
Fund balances - beginning of year			60,895,562	
Fund balances - end of year			$ 74,250,916	

Douglas County, Nebraska

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Budget Basis

Road Fund

For the Year Ended June 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget— Positive (Negative)
	Original	Final		
Revenues				
Charges for services	$ 43,024,622	$ 43,024,622	$ 10,009,925	$ (33,014,697)
Intergovernmental	25,783,262	25,783,262	24,859,157	(924,105)
Property tax	-	-	141,076	141,076
Miscellaneous	500	500	18,389	17,889
Total revenues	68,808,384	68,808,384	35,028,547	(33,779,837)
Expenditures				
Transportation services	77,515,997	77,515,997	31,218,834	46,297,163
Total expenditures	77,515,997	77,515,997	31,218,834	46,297,163
Excess (deficiency) of revenues over (under) expenditures	(8,707,613)	(8,707,613)	3,809,713	12,517,326
Other Financing Sources (Uses)				
Transfers out	(275,000)	(275,000)	(300,000)	25,000
Total other financing sources	(275,000)	(275,000)	(300,000)	25,000
Net change in fund balances	$ (8,982,613)	$ (8,982,613)	3,509,713	$ 12,492,326
Fund balances - beginning of year			21,531,313	
Fund balances - end of year			$ 25,041,026	

Douglas County, Nebraska

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Budget Basis

Health Center Fund

For the Year Ended June 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget— Positive (Negative)
	Original	Final		
Revenues				
Taxes:				
Property and real estate	$ 18,703,048	$ 18,703,048	$ 19,497,796	$ 794,748
Homestead	513,917	513,917	611,119	97,202
Motor vehicle	42,385	42,385	37,420	(4,965)
Carline/airline	-	-	3,194	3,194
Charges for services	46,459,065	46,459,065	46,188,791	(270,274)
Intergovernmental	236,735	236,735	178,911	(57,824)
Payments in lieu of taxes	148,347	148,347	177,528	29,181
Total revenues	66,103,497	66,103,497	66,694,759	591,262
Expenditures				
Public health/social services	68,919,516	71,034,731	67,329,281	3,705,450
Total expenditures	68,919,516	71,034,731	67,329,281	3,705,450
Excess (deficiency) of revenues over (under) expenditures	(2,816,019)	(4,931,234)	(634,522)	4,296,712
Other Financing Sources (Uses)				
Transfers in	10,000,000	10,000,000	6,000,000	(4,000,000)
Total other financing sources	10,000,000	10,000,000	6,000,000	(4,000,000)
Net change in fund balances	$ 7,183,981	$ 5,068,766	5,365,478	$ 296,712
Fund balances - beginning of year			1,336,905	
Fund balances - end of year			$ 6,702,383	

Douglas County, Nebraska

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - Budget Basis

DC Justice Center Fund

For the Year Ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget—Positive
	Original	Final	Amounts	(Negative)
Revenues				
Taxes:				
Property and real estate taxes	$ 9,583,715	$ 9,583,715	$ 9,964,139	$ 380,424
Homestead	250,418	250,418	305,997	55,579
Motor vehicle	20,653	20,653	19,053	(1,600)
Carline/airline	-	-	1,591	1,591
Payments in lieu of taxes	72,286	72,286	76,404	4,118
Total revenues	9,927,072	9,927,072	10,367,184	440,112
Expenditures				
Public safety	9,000,000	9,000,000	9,000,000	-
Total expenditures	9,000,000	9,000,000	9,000,000	-
Excess (deficiency) of revenues over (under) expenditures	927,072	927,072	1,367,184	440,112
Net change in fund balances	$ 927,072	$ 927,072	1,367,184	$ 440,112
Fund balances - beginning of year			11,484,258	
Fund balances - end of year			$ 12,851,442	

Douglas County, Nebraska

Notes to Schedules of Revenues, Expenditures and Changes in Fund Balances – Budget to Actual For the Year Ended June 30, 2025

Note 1: Budgets and Budgetary Accounting

The County is required to prepare and submit an annual budget to the County Board. A budget is prepared for all governmental funds.

The County follows these procedures in establishing the budgetary data reflected in the basic financial statements in accordance with the statutory requirements of the Nebraska Budget Act:

a. On or before August 1, the County Board prepares and transmits a budget for each County fund showing requirements, outstanding warrants, operating reserve to be maintained, cash on hand at the close of the preceding fiscal year, revenue from sources other than taxation, and amount to be raised by taxation. The budget is prepared on the modified cash basis of accounting. Encumbrances are also reflected as expenditures for budgetary purposes. Appropriations for certain funds do not lapse at year-end.

b. At least one public hearing must be held by the County Board.

c. On or before September 30 each year, the budget, as revised, is adopted and the amounts provided therein are appropriated.

d. Management cannot exceed budgeted spending authority for any fund or any department within the general fund without County Board approval. Certain funds, i.e., Law Enforcement, CAA, and DEC, are no longer used for expenditures and, therefore, do not have annually adopted budgets. They contain only liabilities that are being liquidated. Funds concerning the blended unit of the Public Facilities Corporation (PFC) do not have annually adopted budgets.

e. The County Board is authorized to transfer budgeted amounts between funds and between departments within funds through resolution; however, revisions that alter the total expenditures of any fund require that an additional public hearing be held.

Corrections Inmate Benefit fund is not subject to Nebraska Budget Act due to nature of the fund. The fund was previously a fiduciary fund, which has no budget requirements, before becoming a governmental fund due to GASB Statement 84, *Fiduciary Activities*.

Douglas County, Nebraska

Notes to Schedules of Revenues, Expenditures and Changes in Fund Balances – Budget to Actual

For the Year Ended June 30, 2025

Note 2: Reconciliation of Budget Basis to Generally Accepted Accounting Principles (GAAP)

Amounts presented on a non-GAAP budget basis of accounting differ from those presented in accordance with GAAP due to the treatment afforded accruals, encumbrances, and funds for which legally adopted annual budgets are established. A reconciliation for the year ended June 30, 2025, which discloses the nature and amount of the adjustments necessary to convert the actual GAAP data to the budgetary basis, is presented below:

	General Fund	Road Fund	Health Center	DC Justice Center
Net change in fund balances:				
Balance on a GAAP basis	$ 17,515,970	$ 2,402,849	$ 5,105,802	$ 1,047,808
Basis differences (accruals) occur because the cash basis of accounting used for budgeting differs from the modified accrual basis of accounting prescribed for government funds.	(6,009,295)	1,106,864	259,676	319,376
Perspective differences occur because of the structure of funds used for budgeting differs from financial statement fund types.	1,848,679	-	-	-
	$ 13,355,354	$ 3,509,713	$ 5,365,478	$ 1,367,184

Douglas County, Nebraska

Schedule of Changes in the County's Net Pension Liability and Related Ratios For the Year Ended June 30, 2025

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Total Pension Liability										
Service cost	$ 16,467,461	$ 15,023,649	$ 15,397,157	$ 15,114,082	$ 14,730,420	$ 12,618,591	$ 12,659,521	$ 12,378,342	$ 10,641,486	$ 10,996,681
Interest on the total pension liability	49,417,917	47,476,888	44,390,707	42,881,026	40,909,394	38,248,272	36,647,901	35,090,358	33,860,830	31,134,569
Changes of benefit terms	-	-	-	-	-	468,780	-	-	-	(2,097,008)
Difference between expected and actual experience	4,080,996	15,838,453	(3,446,273)	5,307,200	3,403,718	2,950,302	1,446,800	(5,205,536)	9,672,302	(625,118)
Changes of assumptions	3,802,632	(2,884,055)	3,296,584	837,551	(1,983,997)	9,885,052	-	-	822,972	-
Benefit payments	(40,238,766)	(38,283,053)	(36,517,574)	(34,563,182)	(31,553,332)	(30,955,883)	(30,801,154)	(26,057,732)	(24,868,073)	(23,967,921)
Net change in total pension liability	33,530,240	37,171,882	23,120,601	29,576,677	25,506,203	33,215,114	19,953,068	16,205,432	30,129,517	15,441,203
Total pension liability - beginning, as restated*	658,476,482	621,304,600	598,183,999	568,607,322	543,101,119	509,886,005	489,932,937	473,727,505	443,597,988	416,769,980
Total pension liability - ending (a)	$ 692,006,722	$ 658,476,482	$ 621,304,600	$ 598,183,999	$ 568,607,322	$ 543,101,119	$ 509,886,005	$ 489,932,937	$ 473,727,505	$ 432,211,183
Plan Fiduciary Net Position										
Contributions - employer	$ 15,906,333	$ 15,291,746	$ 14,094,345	$ 12,881,499	$ 12,574,426	$ 12,239,642	$ 11,817,806	$ 11,263,088	$ 10,748,244	$ 10,634,781
Contributions - member	16,349,865	15,621,467	14,227,725	13,133,928	12,787,419	12,717,095	11,826,407	11,262,246	10,772,278	10,673,655
Net investment income	42,169,614	45,909,416	(48,319,652)	50,609,023	48,935,660	60,340,966	(9,094,532)	47,393,742	18,246,216	6,004,305
Benefit payments	(40,238,766)	(38,283,053)	(36,517,574)	(34,563,182)	(31,553,332)	(30,955,883)	(30,801,154)	(26,057,732)	(24,868,073)	(23,967,921)
Administrative expenses	(1,299,065)	(1,139,256)	(1,015,048)	(1,159,927)	(975,846)	(1,052,185)	(889,204)	(857,951)	(932,093)	(958,873)
Net change in plan fiduciary net position	32,887,981	37,400,320	(57,530,204)	40,901,341	41,768,327	53,289,635	(17,140,677)	43,003,393	13,966,572	2,385,947
Plan fiduciary net position - beginning	425,594,136	388,193,816	445,724,020	404,822,679	363,054,352	309,764,717	326,905,394	283,902,001	269,935,429	267,549,482
Plan fiduciary net position - ending (b)	$ 458,482,117	$ 425,594,136	$ 388,193,816	$ 445,724,020	$ 404,822,679	$ 363,054,352	$ 309,764,717	$ 326,905,394	$ 283,902,001	$ 269,935,429
Net pension liability (a) - (b)	$ 233,524,605	$ 232,882,346	$ 233,110,784	$ 152,459,979	$ 163,784,643	$ 180,046,767	$ 200,121,288	$ 163,027,543	$ 189,825,504	$ 162,275,754
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	66.25%	64.63%	62.48%	74.51%	71.20%	66.85%	60.75%	66.72%	59.93%	62.45%
Covered Payroll	$ 187,098,084	$ 178,876,621	$ 165,106,252	$ 151,411,699	$ 147,587,426	$ 144,255,461	$ 139,133,335	$ 132,666,932	$ 126,221,040	$ 124,875,559
Net Pension Liability as a Percentage of the Covered Payroll	124.81%	130.19%	141.19%	100.69%	110.97%	124.81%	143.83%	122.88%	150.39%	129.95%

*2017 beginning total pension liability was restated in 2017.

Notes to Schedule:

The information presented in this schedule has been determined as of the County's measurement date (December 31).

Douglas County, Nebraska
Schedule of Changes in the County's
Net Pension Liability and Related Ratios
For the Year Ended June 30, 2025

Changes in Assumptions

Amounts reported in 2025 reflect changes in actuarial assumptions. Interest crediting rate on employee contributions was updated from 4.37% to 4.18%. With the exception of Rule 75, retirement rates for ages 65-69 increased from 15% to 22.5%. A new assumption of unused vacation and comp time of five days per year was added. All other assumptions are consistent with prior year.

Amounts reported in 2024 reflect changes in actuarial assumptions. The Generational improvement scale was updated from 75% of the MP-2021 to 75% of the adjusted MP-2021, and the interest crediting rate on employee contributions was updated from 3.68% to 4.37%. All other assumptions are consistent with prior year.

Amounts reported in 2023 reflect changes in actuarial assumptions. The termination rates were increased 25% for all ages under age 60, the other than Rule of 75 retirement rates were decreased from 30% to 15% for ages 65-69, Rule of 75 retirement rates were increased from 5% to 10% for ages 51-54, accrued sick leave was reduced from 7 days per year to 5 days, and the interest crediting rate on employee contributions was updated from 1.43% to 3.68%. All other assumptions are consistent with prior year.

Amounts reported in 2022 reflect changes in actuarial assumptions. The Generational improvement scale was updated from MP-2020 to MP-2021, and the interest crediting rate on employee contributions was updated from 0.84% to 1.43%. All other assumptions are consistent with prior year.

Amounts reported in 2021 reflect changes in actuarial assumptions. The mortality table has been updated from the RP-2000 mortality table projected to 2017 and further projected 7 years for annuitants and 15 years for non-annuitants to the PubG-2010 table set forward 2-years for males and 1-year for females and projected with 75% of the MP-2019 improvement scale. The salary scale assumption was updated for ages 18-29 from 5.50% to 6.50% and for ages 30-39 from 5.50% to 6.00%. These changes were made based on the 2019 Experience Analysis report completed in September 2019.

Amounts reported in 2020 reflect changes in actuarial assumptions. The mortality table has been updated from the RP 2000 mortality table projected to 2017 and further projected 7 years for annuitants and 15 years for non-annuitants to the PubG-2010 table set forward 2-years for males and 1-year for females and projected with 75% of the MP-2019 improvement scale. The salary scale assumption was updated for ages 18-29 from 5.50% to 6.50% and for ages 30-39 from 5.50% to 6.00%. These changes were made based on the 2019 Experience Analysis report completed in September 2019.

Amounts reported in 2017 reflect changes in actuarial assumptions. The mortality table was updated to the RP 2000 mortality table projected to 2019 and further projected 7 years for annuitants and 15 years for non-annuitants. Withdrawal rates were changes to unisex rates that were increased for ages prior to 26 and reduced for ages after 25. The retirement rate assumptions were decreased at certain ages based on the current experience analysis.

Douglas County, Nebraska

Required Supplementary Information Schedules

For the Year Ended June 30, 2025

Pension Plan - Schedule of County Contributions

	2025*	2024*	2023*	2022*	2021	2020	2019	2018	2017	2016
Actuarially determined employer contribution	$ 16,607,638	$ 13,535,535	$ 12,039,808	$ 12,879,967	$ 13,599,294	$ 12,095,118	$ 11,308,590	$ 10,263,099	$ 8,626,261	$ 8,029,076
Contributions in relation to actuarially determined contribution	15,906,333	15,291,746	14,094,345	12,881,499	12,574,426	12,239,642	11,817,806	11,263,088	10,748,244	10,634,781
Annual contribution deficiency (excess)	$ 701,305	$ (1,756,211)	$ (2,054,537)	$ (1,532)	$ 1,024,868	$ (144,524)	$ (509,216)	$ (999,989)	$ (2,121,983)	$ (2,605,705)
Covered payroll	$ 182,070,912	$ 168,784,345	$ 157,662,354	$ 151,411,699	$ 147,587,426	$ 144,255,461	$ 139,133,335	$ 132,666,932	$ 126,221,040	$ 124,875,559
Actual contributions as a percentage of covered payroll	8.74%	9.06%	8.94%	8.51%	8.52%	8.48%	8.49%	8.49%	8.52%	8.52%

*Actual reported pay for the fiscal years ending 6/30/2025, 6/30/2024, 6/30/2023, and 6/30/2022 for all employees. Pay is calendar year for years prior to 2022.

Valuation Date

Actuarially determined contribution rates are calculated as of December 31, two years prior to the end of the year in which contributions are reported.

Methods and assumptions to determine contribution rates:

	2025-2020	2019-2018	2017-2016
Actuarial Cost Method	Entry Age Normal	Entry Age Normal	Entry Age Normal
Asset Valuation Method	Smoothed value as used for funding valuation purposes	Smoothed value as used for funding valuation purposes	Smoothed value as used for funding valuation purposes
Amortization Method	Level Pay Percentage	Level Pay Percentage	Level Percentage of Payroll
Amortization Period	25 Years Closed Period, Layered	25 Years Closed Period, Layered	30 years open period
Salary Scale			
18-29	6.50%	5.50%	5.50%
30-39	6.00%	5.50%	5.50%
40-44	5.50%	5.50%	5.50%
45-54	5.00%	5.00%	5.00%
55+	4.50%	4.50%	4.50%
Investment Rate of Return	7.50%	7.50%	7.50%
Mortality Table	PubG-2010	RP-2000	RP-2000
No Inflation Assumption			

Pension Plan - Schedule of Investment Returns

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Annual money-weighted rate of return, net of investment expense	10.02%	11.74%	-11.21%	12.49%	13.51%	19.59%	-3.03%	16.96%	7.05%	2.28%

Douglas County, Nebraska

Schedule of Changes in the County's Total OPEB Liability and Related Ratios For the Year Ended June 30, 2025

	2025	2024	2023	2022	2021	2020	2019	2018
Total OPEB Liability								
Service cost	$ 3,128,165	$ 3,588,246	$ 4,224,641	$ 3,484,463	$ 2,984,799	$ 2,258,503	$ 2,281,405	$ 2,501,464
Interest	2,242,416	2,191,547	1,420,534	1,233,527	1,747,796	1,996,513	1,735,234	1,490,504
Difference between expected and actual experience	(179,620)	(2,851,815)	285,261	303,668	(212,908)	(2,667,733)	(152,412)	-
Changes of assumptions or other inputs	(1,193,483)	(39,549)	(6,100,211)	4,564,845	5,646,159	(2,215,499)	(1,353,155)	(3,341,916)
Benefit payments	(3,009,509)	(2,793,962)	(3,314,962)	(2,647,884)	(1,719,792)	(1,779,115)	(1,754,993)	(1,981,892)
Net Change in Total OPEB Liability	987,969	94,467	(3,484,737)	6,938,619	8,446,054	(2,407,331)	756,079	(1,331,840)
County's Total OPEB Liability - Beginning	59,799,158	59,704,691	63,189,428	56,250,809	47,804,755	50,212,086	49,456,007	50,787,847
County's Total OPEB Liability - Ending	$ 60,787,127	$ 59,799,158	$ 59,704,691	$ 63,189,428	$ 56,250,809	$ 47,804,755	$ 50,212,086	$ 49,456,007
Covered-Employee Payroll	$ 189,843,857	$ 180,347,341	$ 168,784,345	$ 157,662,354	$ 148,768,684	$ 144,047,202	$ 141,489,974	$ 133,396,342
County's Total OPEB Liability as a Percentage of Covered-Employee Payroll	32.02%	33.16%	35.37%	40.08%	37.81%	33.19%	35.49%	37.07%

Notes to Schedule:

Results for the other years within the last ten years are not available and will be developed prospectively from 2018. The information presented in this schedule has been determined as of the County's measurement date (July 1). No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

Changes in Assumptions

Amounts reported in 2025 reflect changes in actuarial assumptions. Additionally, the discount rate was changed from 3.65% to 3.93%.

Amounts reported in 2024 reflect changes in actuarial assumptions. Additionally, the discount rate was changed from 3.54% to 3.65%.

Amounts reported in 2023 reflect changes in actuarial assumptions. The mortality table projection was changed from MP-2020 to the MP-2021. Additionally, the discount rate was changed from 2.16% to 3.54%.

Amounts reported in 2022 reflect changes in actuarial assumptions. The mortality table projection was changed from MP-2019 to the MP-2020. Additionally, the discount rate was changed from 2.21% to 2.16% and a lapse rate assumption of 4% annually was added.

Amounts reported in 2021 reflect changes in actuarial assumptions. The mortality table projection was changed from MP-2018 to the MP-2019. Additionally, the discount rate was changed from 3.50% to 2.21%.

Amounts reported in 2020 reflect changes in actuarial assumptions. The initial per capita claim and expense costs for an individual (retired employee or spouse of a retired employee) were adjusted based on current cost trend costs. Additionally, the discount rate was changed from 3.87% to 3.50%.

Amounts reported in 2019 reflect changes in actuarial assumptions. The initial per capita claim and expense costs for an individual (retired employee or spouse of a retired employee) were adjusted based on current cost trend costs. Additionally, the discount rate was changed from 3.58% to 3.87%.

Amounts reported in 2018 reflect changes in actuarial assumptions. The initial per capita claim and expense costs for an individual (retired employee or spouse of a retired employee) were adjusted based on current cost trend costs. Additionally, the discount rate was changed from 2.85% to 3.58%.

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Douglas County, Nebraska
List of Nonmajor Funds
June 30, 2025

Special Revenue Funds

- Bridge Fund - Special tax levy and motor vehicle fees that are designated by statute for highway and bridge projects.
- Community Service Fund - Special levy authorized by statute for community assistance and welfare programs.
- Health Department Fund - Fund used to account for costs associated with health promotion related activities of the County. The department's funding comes primarily from licensing fees, property taxes, and federal grants.
- State Institutions Fund - Special levy authorized by statute for the payment of county portion of maintenance costs of residents in State resident medical facilities.
- Veterans Fund - Special levy authorized by statute for veteran welfare programs.
- Register of Deeds Technology Fund - Additional fees authorized by statute to pay for preservation and modernization of records.
- Library Fund - Local option special levy to pay for county residents to utilize municipal library systems.
- Tourism Fund - Local option hotel/motel tax authorized by statute for tourism related operations, projects, and programs.
- Federal Drug Forfeiture Fund - Fund for the use of funds from shared drug forfeitures under federal prosecution authorized by federal statute and contract with the Department of Justice.
- 911 Surcharge Fund - Fund for the use of a special telephone tax to finance certain enhanced 911 systems.
- Escrow Liability Fund - Fund established to pay certain unanticipated liability expenses. It was initially funded by a general fund transfer and certain landfill fees.
- Law Enforcement Fund - Fund that has no legally adopted budget. It is only used to hold warrant liabilities from formerly appropriated special revenues.
- County Assistance Administration Fund (CAA) - Fund that has no legally adopted budget. It is only used to hold warrant liabilities from formerly appropriated special revenues.
- 911 Wireless Surcharge Fund - Fund for the use of a special wireless telephone tax to finance certain enhanced 911 systems.
- DC Drug Law and Education Fund - Fund for the use of funds under the Nebraska constitution and state statute from drug forfeitures under state prosecution for drug law and education. It also holds the County's opioid settlement funds.

Douglas County, Nebraska
List of Nonmajor Funds
June 30, 2025

Special Revenue Funds - Continued

- Corrections Inmate Benefit Fund - Funds reserved to be used for the benefit of the inmates at Douglas County Corrections Center. This fund is a checking account only with no budgetary obligation.

- Public Facility Construction Corporation Fund - A blended component unit used to receive rental payments to finance the construction of certain correction facilities and the Goodwill building. This fund has no budgetary obligations.

Debt Service Funds

- Debt Service Fund - Fund for principal and interest payments of certain non-voter approved bond issues.

- Correction Bond Fund - Fund for principal and interest payments of the correction construction bond.

- Public Safety Improvement Bond Fund - Fund for principal and interest payments of the public safety improvement bond.

Douglas County, Nebraska
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2025

	Special Revenue Funds								
	Bridge	Community Service	Health Department	State Institutions	Veterans	Reg of Deeds Technology	Library	Tourism	Federal Drug Forfeiture
Assets:									
Cash and pooled investments	$ -	$ 2,216,535	$ 23,469,845	$ 575,006	$ 738,648	$ -	$ -	$ -	$ -
Receivables, net of allowance for uncollectibles	-	1,445,121	3,637,811	53,628	146,328	-	1,390,081	-	-
Due from other governments	519,807	-	2,827,335	-	-	-	-	3,168,715	-
Other assets	-	-	12,922	-	-	202,362	-	-	-
Restricted assets	7,706,632	-	-	-	-	1,483,611	136,456	11,166,964	2,012,364
Due from other funds	-	-	-	-	-	-	-	-	-
Total assets	$ 8,226,439	$ 3,661,656	$ 29,947,913	$ 628,634	$ 884,976	$ 1,685,973	$ 1,526,537	$ 14,335,679	$ 2,012,364
Liabilities, Deferred Inflows of Resources and Fund Balances:									
Liabilities									
Accounts payable and other	$ -	$ 145,379	$ 1,203,744	$ 115,113	$ 28,797	$ 15,267	$ -	$ 278,462	$ 80,567
Due to other funds	-	-	269,281	-	-	-	-	-	-
Unearned revenue	-	-	5,826,939	-	-	-	-	-	-
Due to pension trust fund	-	55,082	415,160	-	16,372	-	-	-	-
Due to other governments	-	-	-	-	-	-	-	1,584,353	-
Total liabilities	-	200,461	7,715,124	115,113	45,169	15,267	-	1,862,815	80,567
Deferred inflow of resources									
Unavailable revenue	-	110,175	703,600	2,211	11,646	-	78,296	-	-
Fund Balances									
Nonspendable	-	-	12,922	-	-	202,362	-	-	-
Restricted	8,226,439	3,351,020	21,516,267	511,310	828,161	1,468,344	1,448,241	12,472,864	1,931,797
Committed	-	-	-	-	-	-	-	-	-
Total fund balances	8,226,439	3,351,020	21,529,189	511,310	828,161	1,670,706	1,448,241	12,472,864	1,931,797
Total liabilities, deferred inflows of resources, and fund balances	$ 8,226,439	$ 3,661,656	$ 29,947,913	$ 628,634	$ 884,976	$ 1,685,973	$ 1,526,537	$ 14,335,679	$ 2,012,364

Douglas County, Nebraska
Combining Balance Sheet
Nonmajor Governmental Funds - Continued
June 30, 2025

	Special Revenue Funds									Total Nonmajor Special Revenue Funds
	911 Surcharge	Escrow Liability	Law Enforcement	CAA	911 Wireless Surcharge	DC Drug Law and Education	Corrections Inmate Benefit	PFC CFC 2004 Issue	PFC Goodwill & Parks	
Assets:										
Cash and pooled investments	$ -	$ 1,204,252	$ 1,386	$ 1,294	$ -	$ -	$ -	$ -	$ -	$ 28,206,966
Receivables, net of allowance for uncollectibles	-	-	-	-	-	1,570,476	-	-	-	8,243,445
Due from other governments	-	-	-	-	-	-	-	-	-	6,515,857
Other assets	-	-	-	-	250,722	-	245	-	-	466,251
Restricted assets	987,344	-	-	-	60,769	1,790,679	2,838,632	3,439	1,606	28,188,496
Due from other funds	-	-	-	-	-	-	-	-	-	-
Total assets	$ 987,344	$ 1,204,252	$ 1,386	$ 1,294	$ 311,491	$ 3,361,155	$ 2,838,877	$ 3,439	$ 1,606	$ 71,621,015
Liabilities, Deferred Inflows of Resources and Fund Balances:										
Liabilities										
Accounts payable	$ -	$ -	$ -	$ -	$ -	$ 18,573	$ -	$ -	$ -	$ 1,885,902
Due to other funds	-	-	-	-	-	-	-	-	-	269,281
Unearned revenue	-	-	-	-	-	-	-	-	-	5,826,939
Due to pension trust fund	-	-	-	-	-	-	-	-	-	486,614
Due to other governments	-	-	-	-	-	-	-	-	-	1,584,353
Total liabilities	-	-	-	-	-	18,573	-	-	-	10,053,089
Deferred inflow of resources										
Unavailable revenue	-	-	-	-	-	1,038,423	-	-	-	1,944,351
Fund Balances										
Nonspendable	-	-	-	-	250,722	-	245	-	-	466,251
Restricted	987,344	-	1,386	1,294	60,769	2,304,159	2,838,632	3,439	1,606	57,953,072
Committed	-	1,204,252	-	-	-	-	-	-	-	1,204,252
Total fund balances	987,344	1,204,252	1,386	1,294	311,491	2,304,159	2,838,877	3,439	1,606	59,623,575
Total liabilities, deferred inflows of resources, and fund balances	$ 987,344	$ 1,204,252	$ 1,386	$ 1,294	$ 311,491	$ 3,361,155	$ 2,838,877	$ 3,439	$ 1,606	$ 71,621,015

Douglas County, Nebraska
Combining Balance Sheet
Nonmajor Governmental Funds - Continued
June 30, 2025

	Debt Service Funds			Total Non-major Debt Service Funds	Total Nonmajor Governmental Funds
	Debt Service	Correction Bond	Public Safety Bond		
Assets:					
Cash and pooled investments	$ -	$ -	$ -	$ -	$ 28,206,966
Receivables, net of allowance for uncollectibles	1,538,785	1,126	751,694	2,291,605	10,535,050
Due from other governments	-	-	-	-	6,515,857
Other assets	-	-	-	-	466,251
Restricted assets	7,458,688	5,272	3,637,061	11,101,021	39,289,517
Due from other funds	13,622,758	-	-	13,622,758	13,622,758
Total assets	$ 22,620,231	$ 6,398	$ 4,388,755	$ 27,015,384	$ 98,636,399
Liabilities, Deferred Inflows of Resources and Fund Balances:					
Liabilities					
Accounts payable and other	-	-	-	-	1,885,902
Due to other funds	1,591	-	-	1,591	270,872
Unearned revenue	-	-	-	-	5,826,939
Due to pension trust fund	-	-	-	-	486,614
Due to other governments	-	-	-	-	1,584,353
Total liabilities	1,591	-	-	1,591	10,054,680
Deferred inflows of resources					
Unavailable revenue	123,296	1,463	58,883	183,642	2,127,993
Fund Balances					
Nonspendable	-	-	-	-	466,251
Restricted	22,495,344	4,935	4,329,872	26,830,151	84,783,223
Committed	-	-	-	-	1,204,252
Total fund balances	22,495,344	4,935	4,329,872	26,830,151	86,453,726
Total liabilities, deferred inflows of resources, and fund balances	$ 22,620,231	$ 6,398	$ 4,388,755	$ 27,015,384	$ 98,636,399

Douglas County, Nebraska

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Nonmajor Governmental Funds

For the Year Ended June 30, 2025

	Special Revenue Funds								
	Bridge	Community Service	Health Department	State Institutions	Veterans	Reg of Deeds Technology	Library	Tourism	Federal Drug Forfeiture
Taxes:									
Property and real estate	$ -	$ 3,665,966	$ 9,014,572	$ 141,564	$ 369,840	$ -	$ 3,420,985	$ -	$ -
Homestead	-	110,654	261,793	4,281	11,044	-	72,854	-	-
Motor vehicle	2,107,063	6,883	15,118	267	673	-	6,325	-	-
Payments in lieu of taxes	-	32,545	68,720	28,646	3,436	-	24	-	-
Carline/airline	-	577	1,381	22	58	-	396	-	-
Miscellaneous	-	-	-	-	-	-	-	5,452,600	-
Charges for services	2,062	404,099	3,346,953	-	-	-	-	37,508	-
Intergovernmental	1,078,473	-	11,646,092	-	-	302,746	-	-	431,239
Investment income	-	-	-	-	-	-	-	445,354	79,034
Total revenues	3,187,598	4,220,724	24,354,629	174,780	385,051	302,746	3,500,584	5,935,462	510,273
Current:									
General government	-	-	-	-	-	633,807	-	-	-
Public safety	-	-	-	-	-	-	-	-	205,337
Public safety judicial	-	-	-	-	-	-	-	-	-
Ecological services	-	-	-	-	-	-	-	-	-
Transportation services	810,333	-	-	-	-	-	-	-	-
Public health/social services	-	5,796,965	18,541,880	407,537	551,420	-	-	-	-
Culture and recreation	-	-	-	-	-	-	3,630,240	5,269,912	-
Debt service									
Bond principal	-	-	-	-	-	-	-	-	-
Bond interest	-	-	-	-	-	-	-	-	-
Lease principal	-	4,194	129,487	-	-	-	-	-	-
Lease interest	-	334	27,513	-	-	-	-	-	-
Subscription principal	-	-	44,941	-	-	9,680	-	-	2,080
Subscription interest	-	-	524	-	-	604	-	-	261
Capital outlay	251,232	28,657	633,677	-	-	1,361	-	-	87,458
Total expenditures	1,061,565	5,830,150	19,378,022	407,537	551,420	645,452	3,630,240	5,269,912	295,136
Excess (deficiency) of revenues over (under) expenditures	2,126,033	(1,609,426)	4,976,607	(232,757)	(166,369)	(342,706)	(129,656)	665,550	215,137
Transfer in	-	1,600,000	205,000	-	-	-	-	-	-
Transfer out	-	-	-	-	-	-	-	-	-
Leases	-	-	18,740	-	-	-	-	-	-
Subscriptions	-	-	104,885	-	-	-	-	-	-
Total other financing sources (uses)	-	1,600,000	328,625	-	-	-	-	-	-
Net change in fund balances	2,126,033	(9,426)	5,305,232	(232,757)	(166,369)	(342,706)	(129,656)	665,550	215,137
Fund balances - beginning of year	6,100,406	3,360,446	16,223,957	744,067	994,530	2,013,412	1,577,897	11,807,314	1,716,660
Fund balances - end of year	$ 8,226,439	$ 3,351,020	$ 21,529,189	$ 511,310	$ 828,161	$ 1,670,706	$ 1,448,241	$ 12,472,864	$ 1,931,797

Douglas County, Nebraska

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Nonmajor Governmental Funds - Continued

For the Year Ended June 30, 2025

	Special Revenue Funds									Total Nonmajor Special Revenue Funds
	911 Surcharge	Escrow Liability	Law Enforcement	CAA	911 Wireless Surcharge	DC Drug Law and Education	Corrections Inmate Benefit	PFC CFC 2004 Issue	PFC Goodwill & Parks	
Revenue:										
Taxes:										
Property and real estate	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 16,612,927
Homestead	-	-	-	-	-	-	-	-	-	460,626
Motor vehicle	-	-	-	-	-	-	-	-	-	2,136,329
Payments in lieu of taxes	-	-	-	-	-	-	-	-	-	133,371
Carline/airline	-	-	-	-	-	-	-	-	-	2,434
Miscellaneous	-	-	-	-	-	-	-	-	-	5,452,600
Charges for services	974,398	-	-	-	1,425,982	760,764	408,502	-	-	7,360,268
Intergovernmental	-	-	-	-	-	66,426	-	-	-	13,524,976
Investment income	-	-	-	-	-	-	-	2,378	1,966	528,732
Total revenues	974,398	-	-	-	1,425,982	827,190	408,502	2,378	1,966	46,212,263
Expenditures:										
Current:										
General government	-	-	-	-	-	-	1,112,268	-	-	1,746,075
Public safety	-	-	-	-	-	-	-	-	-	205,337
Public safety judicial	-	-	-	-	-	72,764	-	-	-	72,764
Ecological services	-	450,000	-	-	-	-	-	-	-	450,000
Transportation services	-	-	-	-	-	-	-	-	-	810,333
Public health/social services	-	-	-	-	-	-	-	-	-	25,297,802
Culture and recreation	-	-	-	-	-	-	-	-	-	8,900,152
Debt service										
Bond principal	-	-	-	-	-	-	-	-	-	-
Bond interest	-	-	-	-	-	-	-	-	2,092	2,092
Lease principal	-	-	-	-	-	-	-	-	-	133,681
Lease interest	-	-	-	-	-	-	-	-	-	27,847
Subscription principal	-	-	-	-	-	-	-	-	-	56,701
Subscription interest	-	-	-	-	-	-	-	-	-	1,389
Capital outlay	-	-	-	-	-	37,600	-	-	-	1,039,985
Total expenditures	-	450,000	-	-	-	110,364	1,112,268	-	2,092	38,744,158
Excess (deficiency) of revenues over (under) expenditures	974,398	(450,000)	-	-	1,425,982	716,826	(703,766)	2,378	(126)	7,468,105
Other Financing Sources (uses):										
Transfer in	-	-	-	-	-	-	-	-	-	1,805,000
Transfer out	(750,000)	-	-	-	(1,568,580)	-	-	-	-	(2,318,580)
Leases	-	-	-	-	-	-	-	-	-	18,740
Subscriptions	-	-	-	-	-	-	-	-	-	104,885
Total other financing sources (uses)	(750,000)	-	-	-	(1,568,580)	-	-	-	-	(389,955)
Net change in fund balances	224,398	(450,000)	-	-	(142,598)	716,826	(703,766)	2,378	(126)	7,078,150
Fund balances - beginning of year	762,946	1,654,252	1,386	1,294	454,089	1,587,333	3,542,643	1,061	1,732	52,545,425
Fund balances - end of year	$ 987,344	$ 1,204,252	$ 1,386	$ 1,294	$ 311,491	$ 2,304,159	$ 2,838,877	$ 3,439	$ 1,606	$ 59,623,575

Douglas County, Nebraska

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Nonmajor Governmental Funds - Continued

For Year Ended June 30, 2025

	Debt service funds			Total Nonmajor Debt Service Funds	Total Nonmajor Governmental Funds
	Debt Service	Correction Bond	Public Safety Bond		
Revenue:					
Taxes:					
Property and real estate	$ 3,900,304	$ (4,797)	$ 1,903,305	$ 5,798,812	$ 22,411,739
Homestead	118,005	(429)	57,211	174,787	635,413
Motor vehicle	7,324	-	3,529	10,853	2,147,182
Payments in lieu of taxes	29,464	-	14,414	43,878	177,249
Carline/airline	613	-	299	912	3,346
Miscellaneous	-	-	-	-	5,452,600
Charges for services	-	-	-	-	7,360,268
Intergovernmental	-	-	-	-	13,524,976
Investment income	-	-	-	-	528,732
Total revenues	4,055,710	(5,226)	1,978,758	6,029,242	52,241,505
Expenditures:					
Current:					
General government	-	-	-	-	1,746,075
Public safety	-	-	-	-	205,337
Public safety judicial	-	-	-	-	72,764
Ecological services	-	-	-	-	450,000
Transportation services	-	-	-	-	810,333
Public health/social services	-	-	-	-	25,297,802
Culture and recreation	-	-	-	-	8,900,152
Debt service					
Bond principal	1,495,000	-	2,510,000	4,005,000	4,005,000
Bond interest	178,703	-	820,152	998,855	1,000,947
Lease principal	-	-	-	-	133,681
Lease interest	-	-	-	-	27,847
Subscription principal	-	-	-	-	56,701
Subscription interest	-	-	-	-	1,389
Capital outlay	-	-	-	-	1,039,985
Total expenditures	1,673,703	-	3,330,152	5,003,855	43,748,013
Excess (deficiency) of revenues over (under) expenditures	2,382,007	(5,226)	(1,351,394)	1,025,387	8,493,492
Other Financing Sources (uses):					
Transfer in	-	10,000	-	10,000	1,815,000
Transfer out	-	-	(10,000)	(10,000)	(2,328,580)
Leases	-	-	-	-	18,740
Subscriptions	-	-	-	-	104,885
Total other financing sources (uses)	-	10,000	(10,000)	-	(389,955)
Net change in fund balances	2,382,007	4,774	(1,361,394)	1,025,387	8,103,537
Fund balances - beginning of year	20,113,337	161	5,691,266	25,804,764	78,350,189
Fund balances - end of year	$ 22,495,344	$ 4,935	$ 4,329,872	$ 26,830,151	$ 86,453,726

Douglas County, Nebraska

Schedule of Revenues, Expenditures, and Changes in Fund Balances

Budget and Actual – Individual Funds – Budget Basis

Bridge

For the Year Ended June 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget—Positive (Negative)
	Original	Final		
Revenues				
Taxes:				
Motor vehicle	$ 1,750,000	$ 1,750,000	$ 1,676,292	$ (73,708)
Intergovernmental	1,044,050	1,044,050	1,074,988	30,938
Total revenues	2,794,050	2,794,050	2,751,280	(42,770)
Expenditures				
Transportation services	3,375,560	3,375,560	1,084,630	2,290,930
Total expenditures	3,375,560	3,375,560	1,084,630	2,290,930
Excess (deficiency) of revenues over (under) expenditures	(581,510)	(581,510)	1,666,650	2,248,160
Net change in fund balances	$ (581,510)	$ (581,510)	1,666,650	$ 2,248,160
Fund balances - beginning of year			5,200,272	
Fund balances - end of year			$ 6,866,922	

Douglas County, Nebraska

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual – Individual Funds – Budget Basis
Community Service
For the Year Ended June 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget—Positive (Negative)
	Original	Final		
Revenues				
Taxes:				
Property and real estate taxes	$ 3,457,876	$ 3,457,876	$ 3,594,231	$ 136,355
Homestead	91,967	91,967	110,654	18,687
Motor vehicle	7,585	7,585	6,883	(702)
Carline/airline	-	-	577	577
Charges for services	170,000	170,000	404,099	234,099
Payments in lieu of taxes	26,547	26,547	32,545	5,998
Total revenues	3,753,975	3,753,975	4,148,989	395,014
Expenditures				
Public health/social services	5,741,258	5,956,775	5,802,026	154,749
Total expenditures	5,741,258	5,956,775	5,802,026	154,749
Excess (deficiency) of revenues over (under) expenditures	(1,987,283)	(2,202,800)	(1,653,037)	549,763
Other Financing Sources (Uses)				
Transfers in	1,600,000	1,600,000	1,600,000	-
Total other financing sources	1,600,000	1,600,000	1,600,000	-
Net change in fund balances	$ (387,283)	$ (602,800)	(53,037)	$ 549,763
Fund balances - beginning of year			1,449,088	
Fund balances - end of year			$ 1,396,051	

Douglas County, Nebraska

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual – Individual Funds – Budget Basis
Health Department
For the Year Ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget— Positive
	Original	Final	Amounts	(Negative)
Revenues				
Taxes:				
Property and real estate taxes	$ 7,395,507	$ 7,395,507	$ 7,798,556	$ 403,049
Homestead	228,294	228,294	261,793	33,499
Motor vehicle	18,828	18,828	15,118	(3,710)
Carline/airline	-	-	1,381	1,381
Intergovernmental	15,254,106	15,254,106	11,454,588	(3,799,518)
Charges for services	2,818,476	2,818,476	3,440,091	621,615
Payments in lieu of taxes	65,899	65,899	68,720	2,821
Total revenues	25,781,110	25,781,110	23,040,247	(2,740,863)
Expenditures				
Public health/social services	22,933,792	22,965,729	19,409,794	3,555,935
Total expenditures	22,933,792	22,965,729	19,409,794	3,555,935
Excess (deficiency) of revenues over (under) expenditures	2,847,318	2,815,381	3,630,453	815,072
Other Financing Sources (Uses)				
Transfers in	1,950,000	1,950,000	205,000	(1,745,000)
Total other financing sources	1,950,000	1,950,000	205,000	(1,745,000)
Net change in fund balances	$ 4,797,318	$ 4,765,381	3,835,453	$ (929,928)
Fund balances - beginning of year			7,665,634	
Fund balances - end of year			$ 11,501,087	

Douglas County, Nebraska

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual – Individual Funds – Budget Basis
State Institutions
For the Year Ended June 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget—Positive (Negative)
	Original	Final		
Revenues				
Taxes:				
Property and real estate taxes	$ 133,419	$ 133,419	$ 139,346	$ 5,927
Homestead	3,501	3,501	4,281	780
Motor vehicle	289	289	267	(22)
Carline/airline	-	-	22	22
Payments in lieu of taxes	1,011	1,011	28,646	27,635
Total revenues	138,220	138,220	172,562	34,342
Expenditures				
Public health/social services	250,000	250,000	250,000	-
Total expenditures	250,000	250,000	250,000	-
Excess (deficiency) of revenues over (under) expenditures	(111,780)	(111,780)	(77,438)	34,342
Other Financing Sources (Uses)				
Transfers in	500,000	500,000	-	(500,000)
Total other financing sources	500,000	500,000	-	(500,000)
Net change in fund balances	$ 388,220	$ 388,220	(77,438)	$ (465,658)
Fund balances - beginning of year			231,702	
Fund balances - end of year			$ 154,264	

Douglas County, Nebraska

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual – Individual Funds – Budget Basis
Veterans
For the Year Ended June 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget—Positive (Negative)
	Original	Final		
Revenues				
Taxes:				
Property and real estate taxes	$ 336,164	$ 336,164	$ 349,930	$ 13,766
Homestead	9,312	9,312	11,044	1,732
Motor vehicle	768	768	673	(95)
Carline/airline	-	-	58	58
Payments in lieu of taxes	2,688	2,688	3,436	748
Total revenues	348,932	348,932	365,141	16,209
Expenditures				
Public health/social services	595,683	598,032	546,127	51,905
Total expenditures	595,683	598,032	546,127	51,905
Excess (deficiency) of revenues over (under) expenditures	(246,751)	(249,100)	(180,986)	68,114
Other Financing Sources (Uses)				
Transfers in	600,000	600,000	-	(600,000)
Total other financing sources	600,000	600,000	-	(600,000)
Net change in fund balances	$ 353,249	$ 350,900	(180,986)	$ (531,886)
Fund balances - beginning of year			881,213	
Fund balances - end of year			$ 700,227	

Douglas County, Nebraska

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual – Individual Funds – Budget Basis
Register of Deeds Technology
For the Year Ended June 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget— Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	$ 526,500	$ 526,500	$ 302,746	$ (223,754)
Total revenues	526,500	526,500	302,746	(223,754)
Expenditures				
General government	526,500	703,500	672,995	30,505
Total expenditures	526,500	703,500	672,995	30,505
Excess (deficiency) of revenues over (under) expenditures	-	(177,000)	(370,249)	(193,249)
Net change in fund balances	$ -	$ (177,000)	(370,249)	$ (193,249)
Fund balances - beginning of year			1,760,725	
Fund balances - end of year			$ 1,390,476	

Douglas County, Nebraska

Schedule of Revenues, Expenditures, and Changes in Fund Balances

Budget and Actual – Individual Funds – Budget Basis

Douglas County Library

For the Year Ended June 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget—Positive (Negative)
	Original	Final		
Revenues				
Taxes:				
Property and real estate taxes	$ 3,496,028	$ 3,496,028	$ 3,330,080	$ (165,948)
Homestead	48,500	48,500	72,854	24,354
Motor vehicle	7,300	7,300	6,325	(975)
Carline/airline	500	500	396	(104)
Payments in lieu of taxes	50	50	24	(26)
Total revenues	3,552,378	3,552,378	3,409,679	(142,699)
Expenditures				
Culture and recreation	3,630,240	3,630,240	3,630,240	-
Total expenditures	3,630,240	3,630,240	3,630,240	-
Excess (deficiency) of revenues over (under) expenditures	(77,862)	(77,862)	(220,561)	(142,699)
Net change in fund balances	$ (77,862)	$ (77,862)	(220,561)	$ (142,699)
Fund balances - beginning of year			326,171	
Fund balances - end of year			$ 105,610	

Douglas County, Nebraska

Schedule of Revenues, Expenditures, and Changes in Fund Balances

Budget and Actual – Individual Funds – Budget Basis

Tourism

For the Year Ended June 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget— Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	$ 5,200,000	$ 5,200,000	$ 5,636,327	$ 436,327
Investment income	-	-	445,354	445,354
Total revenues	5,200,000	5,200,000	6,081,681	881,681
Expenditures				
Culture and recreation	5,200,000	5,200,000	5,200,000	-
Total expenditures	5,200,000	5,200,000	5,200,000	-
Excess (deficiency) of revenues over (under) expenditures	-	-	881,681	881,681
Net change in fund balances	$ -	$ -	881,681	$ 881,681
Fund balances - beginning of year			9,851,693	
Fund balances - end of year			$ 10,733,374	

Douglas County, Nebraska

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual – Individual Funds – Budget Basis
Federal Drug Forfeiture
For the Year Ended June 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget—Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	$ 321,000	$ 321,000	$ 431,239	$ 110,239
Investment income	4,000	4,000	79,035	75,035
Total revenues	325,000	325,000	510,274	185,274
Expenditures				
Public safety	325,000	325,000	317,569	7,431
Total expenditures	325,000	325,000	317,569	7,431
Excess (deficiency) of revenues over (under) expenditures	-	-	192,705	192,705
Net change in fund balances	$ -	$ -	192,705	$ 192,705
Fund balances - beginning of year			1,640,906	
Fund balances - end of year			$ 1,833,611	

Douglas County, Nebraska

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual – Individual Funds – Budget Basis
911 Surcharge
For the Year Ended June 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget—Positive (Negative)
	Original	Final		
Revenues				
Charges for services	$ 750,000	$ 750,000	$ 974,398	$ 224,398
Total revenues	750,000	750,000	974,398	224,398
Excess (deficiency) of revenues over (under) expenditures	750,000	750,000	974,398	224,398
Other Financing Sources (Uses)				
Transfers out	(750,000)	(750,000)	(750,000)	-
Total other financing sources	(750,000)	(750,000)	(750,000)	-
Net change in fund balances	$ -	$ -	224,398	$ 224,398
Fund balances - beginning of year			804,632	
Fund balances - end of year			$ 1,029,030	

Douglas County, Nebraska

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual – Individual Funds – Budget Basis
Escrow Liability
For the Year Ended June 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget—Positive (Negative)
	Original	Final		
Expenditures				
Ecological services	$ 225,000	$ 225,000	$ 450,000	$ (225,000)
Total expenditures	225,000	225,000	450,000	(225,000)
Excess (deficiency) of revenues over (under) expenditures	(225,000)	(225,000)	(450,000)	(225,000)
Other Financing Sources (Uses)				
Transfers in	500,000	500,000	-	(500,000)
Transfers out	(275,000)	(275,000)	-	275,000
Total other financing sources	225,000	225,000	-	(225,000)
Net change in fund balances	$ -	$ -	(450,000)	$ (450,000)
Fund balances - beginning of year			1,714,874	
Fund balances - end of year			$ 1,264,874	

Douglas County, Nebraska

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual – Individual Funds – Budget Basis
911 Wireless Surcharge
For the Year Ended June 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget—Positive (Negative)
	Original	Final		
Revenues				
Charges for services	$ 1,568,580	$ 1,568,580	$ 1,425,982	$ (142,598)
Total revenues	1,568,580	1,568,580	1,425,982	(142,598)
Expenditures				
Public safety	300,000	300,000	250,722	49,278
Total expenditures	300,000	300,000	250,722	49,278
Excess (deficiency) of revenues over (under) expenditures	1,268,580	1,268,580	1,175,260	(93,320)
Other Financing Sources (Uses)				
Transfers out	(1,568,580)	(1,568,580)	(1,568,580)	-
Total other financing sources	(1,568,580)	(1,568,580)	(1,568,580)	-
Net change in fund balances	$ (300,000)	$ (300,000)	(393,320)	$ (93,320)
Fund balances - beginning of year			370,219	
Fund balances - budget basis adjustments			83,870	
Fund balances - end of year			$ 60,769	

Douglas County, Nebraska

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual – Individual Funds – Budget Basis
DC Drug Law Enforcement and Education Fund
For the Year Ended June 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget—Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	$ 200,000	$ 200,000	$ 66,426	$ (133,574)
Charges for services	600,000	600,000	410,400	(189,600)
Total revenues	800,000	800,000	476,826	(323,174)
Expenditures				
Public safety	836,000	836,000	816,853	19,147
Total expenditures	836,000	836,000	816,853	19,147
Excess (deficiency) of revenues over (under) expenditures	(36,000)	(36,000)	(340,027)	(304,027)
Net change in fund balances	$ (36,000)	$ (36,000)	(340,027)	$ (304,027)
Fund balances - beginning of year			518,678	
Fund balances - end of year			$ 178,651	

Douglas County, Nebraska

Schedule of Revenues, Expenditures, and Changes in Fund Balances

Budget and Actual – Individual Funds – Budget Basis

Debt Service

For the Year Ended June 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget—Positive (Negative)
	Original	Final		
Revenues				
Taxes:				
Property and real estate taxes	$ 3,685,007	$ 3,685,007	$ 3,828,881	$ 143,874
Homestead	97,889	97,889	118,005	20,116
Motor vehicle	8,073	8,073	7,324	(749)
Carline/airline	-	-	613	613
Payments in lieu of taxes	28,256	28,256	29,464	1,208
Total revenues	3,819,225	3,819,225	3,984,287	165,062
Expenditures				
General government	2,365,438	2,365,438	2,363,344	2,094
Total expenditures	2,365,438	2,365,438	2,363,344	2,094
Excess (deficiency) of revenues over (under) expenditures	1,453,787	1,453,787	1,620,943	167,156
Other Financing Sources (Uses)				
Transfers in	750,000	750,000	-	(750,000)
Total other financing sources	750,000	750,000	-	(750,000)
Net change in fund balances	$ 2,203,787	$ 2,203,787	1,620,943	$ (582,844)
Fund balances - beginning of year			5,837,734	
Fund balances - end of year			$ 7,458,677	

Douglas County, Nebraska

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual – Individual Funds – Budget Basis
Correction Bond
For the Year Ended June 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget—Positive (Negative)
	Original	Final		
Revenues				
Taxes:				
Property and real estate taxes	$ -	$ -	$ (4,255)	$ (4,255)
Homestead	-	-	(429)	(429)
Total revenues	-	-	(4,684)	(4,684)
Excess (deficiency) of revenues over (under) expenditures	-	-	(4,684)	(4,684)
Other Financing Sources (Uses)				
Transfers in	-	-	10,000	-
Total other financing sources	-	-	10,000	-
Net change in fund balances	$ -	$ -	5,316	$ 5,316
Fund balances - beginning of year			(49)	
Fund balances - end of year			$ 5,267	

Douglas County, Nebraska

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual – Individual Funds – Budget Basis
Public Safety Bond
For the Year Ended June 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget—Positive (Negative)
	Original	Final		
Revenues				
Taxes:				
Property and real estate taxes	$ 1,767,934	$ 1,767,934	$ 1,838,253	$ 70,319
Homestead	47,882	47,882	57,211	9,329
Motor vehicle	3,949	3,949	3,529	(420)
Carline/airline	-	-	299	299
Payments in lieu of taxes	13,822	13,822	14,414	592
Total revenues	1,833,587	1,833,587	1,913,706	80,119
Expenditures				
Public safety	3,330,152	3,340,152	3,330,152	10,000
Total expenditures	3,330,152	3,340,152	3,330,152	10,000
Excess (deficiency) of revenues over (under) expenditures	(1,496,565)	(1,506,565)	(1,416,446)	90,119
Other Financing Sources (Uses)				
Transfers in	2,500,000	2,500,000	-	(2,500,000)
Transfers out	-	-	(10,000)	(10,000)
Total other financing sources	2,500,000	2,500,000	(10,000)	(2,510,000)
Net change in fund balances	$ 1,003,435	$ 993,435	(1,426,446)	$ (2,419,881)
Fund balances - beginning of year			5,060,451	
Fund balances - end of year			$ 3,634,005	

Douglas County, Nebraska
Combining Statement of Fiduciary Net Position
Custodial Funds
June 30, 2025

	ODPBC	Clerk of the District Court	Corrections	Sheriff Explorer
Assets:				
Cash and cash equivalents	$ 231,784	$ 10,866,394	$ 219,095	$ 1,088
Receivables	7,241,407	-	-	-
Total Cash & Receivables	7,473,191	10,866,394	219,095	1,088
Domestic Fixed Income Securities	-	-	-	-
Total Investments	-	-	-	-
Total Assets	7,473,191	10,866,394	219,095	1,088
Liabilities:				
Due to other governments	231,784	-	-	-
Due to others	-	-	-	-
Total Liabilities	231,784	-	-	-
Net Position:				
Restricted for:				
Individuals, organizations, and other governments	$ 7,241,407	$ 10,866,394	$ 219,095	$ 1,088

Douglas County, Nebraska

Combining Statement of Fiduciary Net Position - Continued

Custodial Funds

June 30, 2025

	Youth Center	School and Educational	Metro Comm College	City of Bennington
Assets:				
Cash and cash equivalents	$ 1	$ 54,504,795	$ 266,603	$ 33,540
Receivables	-	592,898,148	16,037,715	1,202,052
Total Cash & Receivables	1	647,402,943	16,304,318	1,235,592
Domestic Fixed Income Securities	-	-	-	-
Total Investments	-	-	-	-
Total Assets	1	647,402,943	16,304,318	1,235,592
Liabilities:				
Due to other governments	-	54,504,795	266,603	33,540
Due to others	-	-	-	-
Total Liabilities	-	54,504,795	266,603	33,540
Net Position:				
Restricted for:				
Individuals, organizations, and other governments	$ 1	$ 592,898,148	$ 16,037,715	$ 1,202,052

Douglas County, Nebraska

Combining Statement of Fiduciary Net Position - Continued

Custodial Funds

June 30, 2025

	Village of Waterloo	City of Ralston	City of Valley	City of Omaha	MUD Hydrant
Assets:					
Cash and cash equivalents	$ 20,092	$ 151,865	$ 45,403	$ 8,726,730	$ 3,079
Receivables	407,685	2,752,557	1,654,033	145,422,576	-
Total Cash & Receivables	427,777	2,904,422	1,699,436	154,149,306	3,079
Domestic Fixed Income Securities	-	-	-	-	-
Total Investments	-	-	-	-	-
Total Assets	427,777	2,904,422	1,699,436	154,149,306	3,079
Liabilities:					
Due to other governments	20,092	151,865	45,403	8,726,730	3,079
Due to others	-	-	-	-	-
Total Liabilities	20,092	151,865	45,403	8,726,730	3,079
Net Position:					
Restricted for:					
Individuals, organizations, and other governments	$ 407,685	$ 2,752,557	$ 1,654,033	$ 145,422,576	$ -

Douglas County, Nebraska

Combining Statement of Fiduciary Net Position - Continued

Custodial Funds

June 30, 2025

	N.R.D.	Sanitary Districts	Redevelopment Project	Hold/Distribute	Refunds
Assets:					
Cash and cash equivalents	$ 406,047	$ 78,808,755	$ 292,287	$ -	$ 61,259
Receivables	12,926,728	46,888,155	38,421,842	-	-
Total Cash & Receivables	13,332,775	125,696,910	38,714,129	-	61,259
Domestic Fixed Income Securities	-	39,409,563	-	-	-
Total Investments	-	39,409,563	-	-	-
Total Assets	13,332,775	165,106,473	38,714,129	-	61,259
Liabilities:					
Due to other governments	406,047	118,218,318	292,286	-	-
Due to others	-	-	-	-	61,259
Total Liabilities	406,047	118,218,318	292,286	-	61,259
Net Position:					
Restricted for:					
Individuals, organizations, and other governments	$ 12,926,728	$ 46,888,155	$ 38,421,843	$ -	$ -

Douglas County, Nebraska

Combining Statement of Fiduciary Net Position - Continued

Custodial Funds

June 30, 2025

	Treasury Other	Health Center Patient Funds	Trust of State Nebraska	Total Custodial
Assets:				
Cash and cash equivalents	$ 2,250,694	$ 189,440	$ 9,879,081	$ 166,958,032
Receivables	38,532,576	-	1,764,639	906,150,113
Total Cash & Receivables	40,783,270	189,440	11,643,720	1,073,108,145
Domestic Fixed Income Securities	-	-	-	39,409,563
Total Investments	-	-	-	39,409,563
Total Assets	40,783,270	189,440	11,643,720	1,112,517,708
Liabilities:				
Due to other governments	1,860,807	-	9,874,778	194,636,127
Due to others	389,887	-	4,303	455,450
Total Liabilities	2,250,694	-	9,879,081	195,091,577
Net Position:				
Restricted for:				
Individuals, organizations, and other governments	$ 38,532,576	$ 189,440	$ 1,764,639	$ 917,426,131

Douglas County, Nebraska

Combining Statement of Changes in Fiduciary Net Position

Custodial Funds

Year Ended June 30, 2025

Additions	ODPBC	Clerk of the District Court	Corrections	Sheriff Explorer	Youth Center	School and Educational	Metro Comm College	City of Bennington
Dividends and interest								
Net Investment Income	$ -	$ 64,110	$ -	$ -	$ -	$ 880,607	$ -	$ -
Taxes Collected for Other Governments								
Taxes collected (real property, personal property, motor vehicle)	10,517,063	-	-	-	-	752,951,080	6,479,647	1,501,024
Other state revenues collected	448,533	-	-	-	-	246,447,680	120,839	145,710
Charges for services	-	-	-	-	-	5,510,964	-	91
Other revenues	-	-	-	-	-	-	-	-
Other financing resources	6,735	-	-	-	-	8,507,326	31,162	-
Total Taxes Collected for Other Governments	10,972,331	-	-	-	-	1,013,417,050	6,631,648	1,646,825
Funds Held for Third Parties								
Program revenue - Public safety judicial	-	34,075,890	-	-	-	-	-	-
Program revenue - Public safety	-	-	16,760,735	2,689	103,049	-	-	-
Program revenue - Public health	-	-	-	-	-	-	-	-
Total Funds Held on behalf of Third Parties	-	34,075,890	16,760,735	2,689	103,049	-	-	-
Total Additions	10,972,331	34,140,000	16,760,735	2,689	103,049	1,014,297,657	6,631,648	1,646,825
Deductions								
Professional fees	-	-	-	-	-	-	-	-
Treasurer's disbursements	10,393,510	-	-	-	-	902,982,644	27,824,264	1,658,633
Total Deductions	10,393,510	-	-	-	-	902,982,644	27,824,264	1,658,633
Disbursements of Funds Held For Third Parties								
Expenditures - Public safety judicial	-	34,550,482	-	-	-	-	-	-
Expenditures - Public safety	-	-	16,711,549	1,893	103,049	-	-	-
Expenditures - Public health	-	-	-	-	-	-	-	-
Total Funds Disbursed on behalf of Third Parties	-	34,550,482	16,711,549	1,893	103,049	-	-	-
Total Deductions	10,393,510	34,550,482	16,711,549	1,893	103,049	902,982,644	27,824,264	1,658,633
Change in Net Position	578,821	(410,482)	49,186	796	-	111,315,013	(21,192,616)	(11,808)
Net position, beginning of year	6,662,586	11,276,876	169,909	292	1	481,583,135	37,230,331	1,213,860
Net position, end of year	$ 7,241,407	$ 10,866,394	$ 219,095	$ 1,088	$ 1	$ 592,898,148	$ 16,037,715	$ 1,202,052

Douglas County, Nebraska

Combining Statement of Changes in Fiduciary Net Position - Continued

Custodial Funds

Year Ended June 30, 2025

Additions	Village of Waterloo	City of Ralston	City of Valley	City of Omaha	MUD Hydrant	N.R.D.	Sanitary Districts	Redevelopment Project
Dividends and interest								
Net Investment Income	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,783,884	$ -
Taxes Collected for Other Governments								
Taxes collected (real property, personal property, motor vehicle)	687,603	4,448,433	2,700,280	220,312,073	-	17,759,041	75,822,526	51,172,679
Other state revenues collected	94,632	483,248	305,079	16,553,958	-	1,240,038	3,472,602	8,907,703
Charges for services	116	204	16,307	21,396,848	23,294	24,271	55,248,206	130,103
Other revenues	-	-	-	-	-	-	44,835	5,263
Other financing resources	7,897	17,775	3,959	117,447	-	9,776	47,598,975	-
Total Taxes Collected for Other Governments	790,248	4,949,660	3,025,625	258,380,326	23,294	19,033,126	182,187,144	60,215,748
Funds Held for Third Parties								
Program revenue - Public safety judicial	-	-	-	-	-	-	-	-
Program revenue - Public safety	-	-	-	-	-	-	-	-
Program revenue - Public health	-	-	-	-	-	-	-	-
Total Funds Held on behalf of Third Parties	-	-	-	-	-	-	-	-
Total Additions	790,248	4,949,660	3,025,625	258,380,326	23,294	19,033,126	183,971,028	60,215,748
Deductions								
Professional fees	-	-	-	-	-	-	1,783,170	-
Treasurer's disbursements	730,410	4,742,883	2,739,803	253,042,774	23,294	18,726,660	177,542,908	54,021,407
Total Deductions	730,410	4,742,883	2,739,803	253,042,774	23,294	18,726,660	179,326,078	54,021,407
Disbursements of Funds Held For Third Parties								
Expenditures - Public safety judicial	-	-	-	-	-	-	-	-
Expenditures - Public safety	-	-	-	-	-	-	-	-
Expenditures - Public health	-	-	-	-	-	-	-	-
Total Funds Disbursed on behalf of Third Parties	-	-	-	-	-	-	-	-
Total Deductions	730,410	4,742,883	2,739,803	253,042,774	23,294	18,726,660	179,326,078	54,021,407
Change in Net Position	59,838	206,777	285,822	5,337,552	-	306,466	4,644,951	6,194,341
Net position, beginning of year	347,846	2,545,780	1,368,211	140,085,024	-	12,620,262	42,243,204	32,227,502
Net position, end of year	$ 407,684	$ 2,752,557	$ 1,654,033	$ 145,422,576	$ -	$ 12,926,728	$ 46,888,155	$ 38,421,843

Douglas County, Nebraska

Combining Statement of Changes in Fiduciary Net Position - Continued

Custodial Funds

Year Ended June 30, 2025

Additions	Hold/Distribute	Refunds	Treasury Other	Health Center Patient Funds	Trust of State Nebraska	Total Custodial
Dividends and interest						
Net Investment Income	$ -	$ -	$ -	$ 4,610	$ -	$ 2,733,211
Taxes Collected for Other Governments						
Taxes collected (real property, personal property, motor vehicle)	-	-	62,442,209	-	-	1,206,793,658
Other state revenues collected	266,002,234	-	4,449,673	-	-	548,671,929
Charges for services	-	42	26,080	-	139,143,119	221,519,645
Other revenues	22,224,381	-	58,471	-	-	22,332,950
Other financing resources	-	-	39,621	-	114,062	56,454,735
Total Taxes Collected for Other Governments	288,226,615	42	67,016,054	-	139,257,181	2,055,772,917
Funds Held for Third Parties						
Program revenue - Public safety judicial	-	-	-	-	-	34,075,890
Program revenue - Public safety	-	-	-	-	-	16,866,473
Program revenue - Public health	-	-	-	1,197,180	-	1,197,180
Total Funds Held on behalf of Third Parties	-	-	-	1,197,180	-	52,139,543
Total Additions	288,226,615	42	67,016,054	1,201,790	139,257,181	2,110,645,671
Deductions						
Professional fees	-	-	-	-	-	1,783,170
Treasurer's disbursements	288,226,615	42	59,335,949	-	139,213,564	1,941,205,360
Total Deductions	288,226,615	42	59,335,949	-	139,213,564	1,942,988,530
Disbursements of Funds Held For Third Parties						
Expenditures - Public safety judicial	-	-	-	-	-	34,550,482
Expenditures - Public safety	-	-	-	-	-	16,816,491
Expenditures - Public health	-	-	-	1,213,195	-	1,213,195
Total Funds Disbursed on behalf of Third Parties	-	-	-	1,213,195	-	52,580,168
Total Deductions	288,226,615	42	59,335,949	1,213,195	139,213,564	1,995,568,698
Change in Net Position	-	-	7,680,105	(11,405)	43,617	115,076,973
Net position, beginning of year	-	-	30,852,471	200,845	1,721,023	802,349,158
Net position, end of year	$ -	$ -	$ 38,532,576	$ 189,440	$ 1,764,640	$ 917,426,131

Douglas County, Nebraska

Statistical Section Index

June 30, 2025

This part of Douglas County's annual comprehensive financial report presents statistical information as a context for understanding the government's overall financial health as reported in the financial statements, note disclosures, and required supplementary information.

Schedule Index

Financial Trends: Schedules 1 to 4.

These schedules contain ten years of comparative data on the main financial schedules on various perspectives of Douglas County's net position components, changes in net position, fund balances, and changes in fund balances.

Revenue Capacity: Schedules 5 to 8.

These schedules present a number of perspectives on the property tax in Douglas County. They present historical data on assessed valuation, overlapping tax rates and districts, the largest property tax payers, and county recent tax levies and collection rates.

Debt Capacity: Schedules 9 to 13.

These schedules present information to help understand the affordability of Douglas County's present level of debt and the County's ability to issue additional debt in the future. Schedules include ten years of outstanding revenue and general obligation debt information for Douglas County and information of overlapping governments' debt. The schedules on debt margins and pledged revenue coverage do not apply to the circumstances in Douglas County.

Demographic and Economic Information: Schedules 14 and 15.

These schedules provide the information on Douglas County's economic environment with data on income, education, and employment.

Operating Information: Schedules 16 to 18.

These schedules present ten years of historical information on Douglas County's employees and their functions, operating indicators of the various Douglas County departments, and a comparison of Douglas County's capital assets by function.

Schedule 1

Douglas County, Nebraska

Net Position by Component
Last Ten Fiscal Years
(accrual basis of accounting)

	2016	2017	2018	2019
Governmental activities:				
Net investment in capital assets	$ 164,835,375	$ 153,248,952	$ 154,992,441	$ 161,996,979
Restricted	55,880,404	61,240,766	66,408,676	66,639,975
Unrestricted	(72,632,808)	(90,846,496)	(115,897,217)	(152,805,341)
Total governmental activities net position	$ 148,082,971	$ 123,643,222	$ 105,503,900	$ 75,831,613
Business-type activities:				
Net investment in capital assets	$ 6,557,037	$ 5,076,234	$ 5,485,864	$ -
Restricted	-	-	-	-
Unrestricted	(16,033,638)	(18,842,260)	(17,708,698)	-
Total business-type activities net position (deficit)	$ (9,476,601)	$ (13,766,026)	$ (12,222,834)	$ -
Primary government:				
Net investment in capital assets	$ 171,392,412	$ 158,325,186	$ 160,478,305	$ 161,996,979
Restricted	55,880,404	61,240,766	66,408,676	66,639,975
Unrestricted	(88,666,446)	(109,688,756)	(133,605,915)	(152,805,341)
Total primary government net position	$ 138,606,370	$ 109,877,196	$ 93,281,066	$ 75,831,613
	restated in 2015	*restated in 2016*	*restated in 2017*	*restated in 2018*

Source: Douglas County Financial Statements

2020	2021	2022	2023	2024	2025
$ 179,474,414	$ 207,242,812	$ 213,071,237	$ 260,268,571	$ 267,081,013	$ 284,292,383
77,333,366	90,544,126	104,709,362	115,416,340	142,541,644	159,987,157
(121,882,965)	(123,029,995)	(107,586,013)	(102,304,630)	(97,336,913)	(96,806,769)
$ 134,924,815	$ 174,756,943	$ 210,194,586	$ 273,380,281	$ 312,285,744	$ 347,472,771
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-
-	-	-	-	-	-
$ -	$ -	$ -	$ -	$ -	$ -
$ 179,474,414	$ 207,242,812	$ 213,071,237	$ 260,268,571	$ 267,081,013	$ 284,292,383
77,333,366	90,544,126	104,709,362	115,416,340	142,541,644	159,987,157
(121,882,965)	(123,029,995)	(107,586,013)	(102,304,630)	(97,336,913)	(96,806,769)
$ 134,924,815	$ 174,756,943	$ 210,194,586	$ 273,380,281	$ 312,285,744	$ 347,472,771

restated in 2020

Schedule 2

Douglas County, Nebraska

Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)

	2016	2017	2018	2019
Expenses:				
Governmental activities:				
General government	$ 82,894,949	$ 78,919,096	$ 88,177,043	$ 101,109,072
Public safety	67,637,468	99,638,738	84,684,795	86,442,132
Public safety judicial	25,146,510	26,657,643	28,740,860	28,830,248
Ecological services	10,960,495	14,042,789	12,510,858	13,636,283
Transportation services	15,557,706	20,203,284	14,111,032	26,759,900
Public health	19,747,344	20,655,614	21,573,806	73,343,248
Culture and recreation	5,765,881	5,703,727	7,377,671	5,783,322
Interest on long-term debt	1,088,019	1,326,315	2,221,952	2,041,318
Total governmental activities expenses	228,798,372	267,147,206	259,398,017	337,945,523
Business-type activities:				
Hospital	47,078,594	50,358,530	51,457,691	-
Total business-type activities expenses	47,078,594	50,358,530	51,457,691	-
Total primary government	$ 275,876,966	$ 317,505,736	$ 310,855,708	$ 337,945,523
Program revenues:				
Governmental activities:				
Charges for services:				
General government	$ 26,843,535	$ 28,378,976	$ 26,978,715	$ 28,611,918
Public safety	13,266,677	19,646,614	15,847,106	16,423,096
Public safety judicial	1,166,897	1,102,315	1,205,368	825,958
Ecological services	13,029,829	15,513,198	13,304,507	13,974,636
Transportation services	1,255,632	827,788	2,091,401	669,099
Public health	2,933,254	2,850,714	3,119,138	39,158,230
Culture and recreation	42,149	523,097	11,603	3,807
Operating grants and contributions	50,351,786	54,532,056	46,960,723	44,760,862
Capital grants and contributions	255,308	475,874	241,585	1,563,746
Total governmental activities program revenues	109,145,067	123,850,632	109,760,146	145,991,352
Business-type activities:				
Charges for services:				
Health Center	$ 30,342,538	$ 32,372,614	$ 32,991,987	-
Operating grants and contributions	190,526	286,693	94,747	-
Capital grants and contributions	338,998	-	743,877	-
Total business-type activities program revenues	30,872,062	32,659,307	33,830,611	-
Total primary government	$ 140,017,129	$ 156,509,939	$ 143,590,757	$ 145,991,352
Net revenue (expense):				
Governmental activities	$ (119,653,305)	$ (143,296,574)	$ (149,637,871)	$ (191,954,171)
Business-type activities	(16,206,532)	(17,699,223)	(17,627,080)	-
Total primary government	$ (135,859,837)	$ (160,995,797)	$ (167,264,951)	$ (191,954,171)

Information comes from the Statement of Activities

2020	2021	2022	2023	2024	2025
$ 95,817,321	$ 213,424,816	$ 113,797,697	$ 128,993,470	$ 128,796,851	$ 143,731,529
90,168,155	91,722,593	98,503,109	109,054,374	118,707,920	124,746,289
28,427,931	31,332,551	32,002,921	34,980,862	3,656,264	40,956,326
14,872,200	13,509,721	19,239,044	18,942,483	36,726,913	2,372,072
15,154,751	24,193,808	24,838,009	18,208,072	30,720,755	21,770,917
72,008,488	89,034,707	78,861,263	85,598,158	90,495,885	98,580,149
6,062,738	5,119,173	4,940,689	6,982,309	7,888,022	8,900,152
1,876,799	1,706,407	1,512,188	1,027,311	5,682,457	5,503,809
324,388,383	470,043,776	373,694,920	403,787,039	422,675,067	446,561,243
-	-	-	-	-	-
-	-	-	-	-	-
$ 324,388,383	$ 470,043,776	$ 373,694,920	$ 403,787,039	$ 422,675,067	$ 446,561,243
$ 32,215,402	$ 33,773,168	$ 29,735,668	$ 30,968,344	$ 37,152,072	$ 37,200,845
17,136,746	15,937,795	19,463,430	19,149,838	15,999,459	26,045,970
2,651,554	1,452,380	1,323,083	3,291,190	4,192,671	835,641
15,378,428	14,765,602	19,641,452	20,114,116	3,173,533	3,198,381
1,633,464	6,337,784	841,419	1,664,336	732,214	317,425
36,323,667	34,465,104	37,878,026	44,064,820	49,102,319	48,604,133
109,359	9,461	39,080	-	5,000	37,508
81,550,951	179,324,557	82,448,117	72,888,125	70,418,132	67,860,682
10,337,445	18,178,116	7,978,306	33,974,718	11,668,721	13,124,413
197,337,016	304,243,967	199,348,581	226,115,487	192,444,121	197,224,998
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
$ 197,337,016	$ 304,243,967	$ 199,348,581	$ 226,115,487	$ 192,444,121	$ 197,224,998
$ (127,051,367)	$ (165,799,809)	$ (174,346,339)	$ (177,671,552)	$ (230,230,946)	$ (249,336,245)
-	-	-	-	-	-
$ (127,051,367)	$ (165,799,809)	$ (174,346,339)	$ (177,671,552)	$ (230,230,946)	$ (249,336,245)
		No longer have BTA	*No longer have BTA*	*No longer have BTA*	*No longer have BTA*

Schedule 2

Douglas County, Nebraska

Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)

	2016	2017	2018	2019
General revenues and other changes in net position:				
Governmental activities:				
Taxes:				
Property tax	$ 97,312,746	$ 100,731,930	$ 105,316,813	$ 125,374,010
Homestead tax	2,193,399	2,288,847	2,369,825	2,823,148
Motor vehicle tax	16,886,012	17,904,967	18,839,452	19,707,535
Payment in lieu of taxes	3,215,592	3,385,616	3,366,806	3,883,441
Carline/airline taxes	175,751	144,398	227,051	221,223
Lodging taxes*	4,621,688	-	-	-
Inheritance taxes	12,657,388	10,853,961	16,240,156	11,686,523
Miscellaneous taxes	1,389,455	4,843,095	5,393,929	5,378,276
Unrestricted investment earnings & other adjustments	999,355	1,100,702	861,822	5,430,562
Transfers & other financing sources	(3,000,000)	(2,960,000)	(5,675,000)	(12,222,834)
Total governmental activities	136,451,386	138,293,516	146,940,854	162,281,884
Business-type activities:				
Property and other taxes	$ 12,704,530	$ 13,256,172	$ 13,495,272	-
Unrestricted investment earnings & other adjustments	258	-	-	-
Transfers	3,000,000	2,960,000	5,675,000	12,222,834
Gain/loss on the sale of capital assets	-	-	-	-
Total business-type activities	15,704,788	16,216,172	19,170,272	12,222,834
Total government	$ 152,156,174	$ 154,509,688	$ 166,111,126	$ 174,504,718
Change in net position:				
Governmental activities	$ 16,798,081	$ (5,003,058)	$ (2,697,017)	$ (29,672,287)
Business-type activities	(501,744)	(1,483,051)	1,543,192	12,222,834
Total primary government	$ 16,296,337	$ (6,486,109)	$ (1,153,825)	$ (17,449,453)

Source: Douglas County Financial Statements.

*Starting in 2017, "Lodging taxes" is categorized in "Other taxes"

2020	2021	2022	2023	2024	2025
$ 138,987,689	$ 150,143,622	$ 157,723,710	$ 169,322,706	$ 185,775,366	$ 200,064,486
3,163,642	3,517,227	4,017,595	4,379,230	5,230,558	6,000,278
19,607,265	22,227,764	21,687,013	22,439,529	23,967,629	26,674,467
3,436,956	3,944,134	2,697,706	1,355,793	1,486,101	1,571,017
221,612	230,340	239,107	254,791	275,698	226,389
-	-	-	-	-	-
11,965,482	14,989,482	19,365,962	26,490,948	21,241,559	18,379,640
3,570,701	5,278,291	7,393,113	8,585,294	8,497,254	8,237,000
5,191,222	(537,345)	(3,340,224)	8,028,956	22,662,244	23,369,995
-	208,196	-	-	-	-
186,144,569	200,001,711	209,783,982	240,857,247	269,136,409	284,523,272
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
$ 186,144,569	$ 200,001,711	$ 209,783,982	$ 240,857,247	$ 269,136,409	$ 284,523,272
$ 59,093,202	$ 34,201,902	$ 35,437,643	$ 63,185,695	$ 38,905,463	$ 35,187,027
-	-	-	-	-	-
$ 59,093,202	$ 34,201,902	$ 35,437,643	$ 63,185,695	$ 38,905,463	$ 35,187,027

Schedule 3

Douglas County, Nebraska

Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	2016	2017	2018	2019
General fund:				
Nonspendable	$ 1,475,385	$ 1,240,189	$ 729,089	$ 698,458
Restricted	471,970	43,879,990	22,412,559	6,005,837
Committed	24,191,625	-	-	-
Assigned	9,164,083	33,965,464	33,775,152	32,521,413
Unassigned	56,666,547	56,484,590	48,649,433	47,321,722
Total general fund	$ 91,969,610	$ 135,570,233	$ 105,566,233	$ 86,547,430
All other governmental funds:				
Nonspendable	$ 1,334	$ 784	$ 6,124	$ 249,435
Restricted	55,408,434	58,704,008	64,071,635	64,577,558
Committed	2,127,351	2,049,878	1,980,667	1,623,529
Assigned	-	-	-	5,620,268
Unassigned	-	-	-	-
Total all other	$ 57,537,119	$ 60,754,670	$ 66,058,426	$ 72,070,790

Source: Douglas County Financial Statements.

2020	2021	2022	2023	2024	2025
$ 818,965	$ 1,279,762	$ 2,069,224	$ 2,256,421	$ 2,068,000	$ 1,160,901
3,211,880	1,675,270	635,119	757,413	1,350,254	3,775,378
-	-	-	-	-	-
38,606,852	47,775,957	57,491,420	64,930,168	73,313,505	86,553,988
62,791,004	59,040,818	61,101,112	69,022,652	78,135,133	80,892,595
$ 105,428,701	$ 109,771,807	$ 121,296,875	$ 136,966,654	$ 154,866,892	$ 172,382,862
$ 257,387	$ 329,509	$ 6,018,046	$ 4,294,226	$ 487,993	$ 767,430
74,133,995	86,690,643	96,297,348	110,409,095	131,073,740	142,808,529
1,140,855	1,427,892	1,696,052	1,696,052	1,654,252	1,204,252
18,798,288	8,139,591	7,354,817	6,798,217	9,973,649	15,069,419
-	-	(82,565)	-	-	-
$ 94,330,525	$ 96,587,635	$ 111,283,698	$ 123,197,590	$ 143,189,634	$ 159,849,630

Schedule 4

Douglas County, Nebraska

Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	2016	2017	2018	2019
Revenues:				
Taxes	$ 134,369,771	$ 136,895,800	$ 148,352,142	$ 164,650,228
Charges for services	58,553,477	69,462,567	62,791,471	97,857,151
Intergovernmental	51,631,649	54,558,748	45,275,292	45,892,141
Investment income	999,355	1,101,932	1,309,810	5,436,405
Contributions and donations	282	-	-	-
Payments in lieu of taxes	3,215,592	3,385,616	3,366,806	3,883,441
Total revenues	248,770,126	265,404,663	261,095,521	317,719,366
Expenditures:				
Current:				
General government	85,601,491	87,139,535	87,993,030	92,430,803
Public safety	63,896,735	73,533,805	72,726,084	79,067,432
Public safety judicial	25,069,174	26,359,855	27,713,834	28,258,270
Ecological services	12,180,241	14,117,329	12,396,027	13,569,440
Transportation services	9,114,056	10,201,588	9,478,355	12,271,425
Public health	19,438,246	20,225,285	20,492,539	70,043,212
Culture and recreation	5,773,868	5,686,945	7,377,671	5,783,328
Debt service:				
Bond principal	4,850,000	4,835,000	4,890,000	5,660,000
Bond interest	1,278,025	1,171,317	3,109,961	2,588,073
Bond issuance costs	-	-	-	-
Lease principal	-	-	-	-
Lease interest	-	-	-	-
Subscription principal	-	-	-	-
Subscription interest	-	-	-	-
Capital outlay	16,296,361	18,284,638	33,943,264	35,407,640
Total expenditures	243,498,197	261,555,297	280,120,765	345,079,623
Excess (deficiency) of revenues over (under) expenditures	5,271,929	3,849,366	(19,025,244)	(27,360,257)
Other financing sources (uses):				
Transfers in	5,813,500	5,520,000	7,845,000	9,808,580
Transfers out	(8,813,500)	(8,295,000)	(13,520,000)	(9,808,580)
Leases	-	-	-	14,353,818
Subscriptions	-	-	-	-
Proceeds from bonds issued	11,345,000	44,260,000	-	-
Refunding bonds issued	-	15,420,000	-	-
Premium on bonds	495,792	2,323,808	-	-
Insurance reimbursement	-	-	-	-
Payment to refund bonds	(11,645,000)	(16,260,000)	-	-
Total other financing sources	(2,804,208)	42,968,808	(5,675,000)	14,353,818
Net change in fund balances	$ 2,467,721	$ 46,818,174	$ (24,700,244)	$ (13,006,439)
Debt Service as a percentage of non-capital expenditures	2.70%	2.47%	3.25%	2.66%

Source: Douglas County Financial Statements.

2020	2021	2022	2023	2024	2025
$ 177,042,352	$ 196,583,645	$ 209,955,335	$ 231,469,469	$ 244,602,195	$ 258,950,742
110,744,702	104,710,399	117,280,074	121,793,560	117,506,928	127,585,398
85,928,310	178,566,625	85,647,449	71,234,847	66,998,746	71,153,094
5,191,222	814,989	(3,155,054)	9,821,284	23,053,908	24,090,289
-	-	-	-	-	-
3,436,956	3,944,134	2,697,706	1,355,793	1,486,101	1,571,018
382,343,542	484,619,792	412,425,510	435,674,953	453,647,878	483,350,541
93,806,749	222,566,602	117,528,647	117,293,956	118,494,786	134,919,049
81,475,679	91,516,278	90,351,952	106,633,084	112,219,083	116,228,428
29,349,239	31,326,929	32,083,014	34,942,768	3,601,585	39,351,920
15,035,702	13,754,630	18,985,087	18,684,808	36,566,708	2,428,807
10,271,570	10,326,730	10,636,937	11,195,696	12,048,049	13,690,911
70,053,347	75,263,918	77,404,035	79,772,903	86,523,794	93,518,379
6,062,737	5,119,173	4,940,689	6,982,309	7,888,022	8,900,152
5,785,000	6,040,000	6,150,000	5,660,000	4,610,000	4,675,000
2,412,638	2,232,810	1,851,238	1,196,658	1,101,406	1,020,589
-	-	305,000	-	-	-
-	-	1,604,157	2,695,395	4,516,609	4,179,896
-	-	533,734	1,008,004	4,020,027	4,516,354
-	-	-	244,360	986,095	763,559
-	-	-	4,762	9,307	92,719
26,949,875	25,710,928	37,336,777	89,619,470	60,817,142	27,859,569
341,202,536	483,857,998	399,711,267	475,934,173	453,402,613	452,145,332
41,141,006	761,794	12,714,243	(40,259,220)	245,265	31,205,209
12,250,000	52,366,773	18,924,567	16,463,915	13,093,823	10,425,021
(12,250,000)	(52,366,773)	(18,924,567)	(16,463,915)	(13,093,823)	(10,425,021)
-	-	13,201,888	67,842,891	34,156,124	1,843,848
-	-	-	-	3,490,893	1,126,909
-	-	-	-	-	-
-	-	44,565,000	-	-	-
-	-	-	-	-	-
-	208,196	-	-	-	-
-	-	(44,260,000)	-	-	-
-	208,196	13,506,888	67,842,891	37,647,017	2,970,757
$ 41,141,006	$ 969,990	$ 26,221,131	$ 27,583,671	$ 37,892,282	$ 34,175,966
2.61%	1.81%	2.80% *	2.80% *	3.89%	3.60%

*restated

Douglas County, Nebraska

Assessed/Actual Value of Taxable Property
Last Ten Fiscal Years

Year Ended 31-Dec	Residential Property Assessed Value	Commercial Property Assessed Value	Industrial Property Assessed Value	Railroad & Public Service Property Assessed Value	Recreational Property Assessed Value [3]	Agricultural Property Assessed Value [1]	Personal Property Assessed Value	Taxable Property Total Assessed Value [2]	Total Direct Tax Rate
2015	24,600,300,415	9,845,588,115	1,713,936,650	326,190,830	2,762,300	521,989,090	2,114,110,035	39,124,877,435	0.28059
2016	25,931,799,660	9,796,300,530	1,740,281,400	360,284,920	2,760,100	517,503,675	2,050,286,815	40,399,217,100	0.28059
2017	27,080,489,080	10,223,793,925	1,834,936,020	364,362,865	-	507,696,725	2,191,053,170	42,202,331,785	0.28059
2018	28,620,913,935	10,565,060,060	1,981,643,825	404,029,965	-	516,121,660	2,126,847,600	44,214,617,045	0.28059
2019	30,760,081,725	11,451,630,615	2,040,629,700	421,183,685	-	505,333,945	1,859,408,740	47,038,268,410	0.29559
2020	33,302,138,735	12,273,834,805	2,261,662,395	423,751,010	-	539,040,570	2,143,060,570	50,943,488,085	0.29559
2021	35,713,409,055	12,440,096,645	2,309,770,875	451,433,545	-	523,072,260	2,208,918,810	53,646,701,190	0.29559
2022	39,322,849,665	12,827,318,775	2,418,367,580	457,165,020	-	534,364,410	2,256,730,075	57,816,795,525	0.29559
2023	44,988,437,760	13,921,585,425	2,595,500,380	460,510,360	-	586,375,570	2,353,606,690	64,906,016,185	0.29059
2024	48,936,354,005	14,479,876,895	2,782,589,305	467,957,420	-	620,564,790	2,382,956,815	69,670,299,230	0.29059

Source: Douglas County Assessor's Office

Notes:
Property is assessed at actual value; therefore, the assessed values represent actual value.
(1) Agricultural property is assessed at 75% of actual value.
(2) Final total assessed value from Reports and Opinions of the Property Tax Administrator filed with the Nebraska Department of Revenue.
(3) In 2017, the Douglas County Assessor's changed how recreation property is assessed. It is now assessed as residential property.

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Schedule 6

Douglas County, Nebraska

Property Tax Rates

Direct and Overlapping Governments

Last Ten Fiscal Years

	2016	2017	2018	2019
Douglas County				
General fund	0.22692	0.21421	0.21422	0.22648
Community services	0.00913	0.00927	0.00927	0.01082
Medical aid - Hospital	0.03122	0.03169	0.03169	0.00155
Community Mental Health Center	-	-	-	0.01513
Veterans	0.00030	0.00072	0.00072	0.00048
State institutions	0.00021	0.00020	0.00020	0.00027
Juvenile Justice Center	-	-	-	-
County Health Department	0.00495	0.00502	0.00502	0.00589
Debt service	0.00076	0.00516	0.00516	0.00598
Corrections bond	0.00390	0.01107	0.01107	0.00732
Public safety bond	0.00320	0.00324	0.00324	0.00667
Total Douglas County	0.28059	0.28059	0.28059	0.28059
Overlapping rates				
Cities				
Bennington	0.74000	0.77722	0.77801	0.77800
Boystown	no tax request	no tax request	no tax request	no tax request
Elkhorn	annexed	annexed	annexed	annexed
Omaha	0.48922	0.47922	0.47922	0.47922
Ralston	0.60664	0.60664	0.60664	0.70685
Valley	0.48226	0.46848	0.45899	0.45560
Waterloo	0.45871	0.49463	0.49523	0.49426
School Districts				
Bennington #59	0.47110	0.48000	1.43000	1.43001
Douglas County West #15	0.13461	0.13353	1.08170	1.08438
Elkhorn #10	0.38750	0.39976	1.05000	1.04558
Douglas County School District #8	0.28750	0.31000	0.31000	0.34000
Douglas County School District #41	0.38750	0.28964	0.29413	0.32666
Douglas County School District #27	0.38750	0.31000	0.31000	0.34000
Bond (District #10)	0.38750	0.31000	0.31000	0.34000
Bond (land transfer)	0.30979	0.31000	0.31000	0.34000
Millard #17	0.29000	0.27372	1.21900	1.25100
Omaha #1	0.27975	0.29403	1.25739	1.24501
Ralston #54	0.31607	0.33840	1.25406	1.25750
Westside #66	0.32063	0.37496	1.33516	1.38491
Arlington #24	1.10358	1.06298	1.06058	1.05595
Forth Calhoun #4	1.33456	1.33457	1.33450	1.31450
Fremont #1	1.22838	1.24226	1.26219	1.25720
Gretna #37	0.42337	1.24226	1.38882	1.38456
Douglas Sarpy Learning Community	0.96626	0.96625	0.01625	0.01625
Omaha Douglas Public Building Comm.	0.01500	0.01500	0.01500	0.01700
Papio Missouri River NRD	0.03804	0.03803	0.03780	0.03759
Library	0.02186	0.03427	0.02671	0.02789
Metro Community College	0.09500	0.09500	0.09500	0.09500
Metro Area Transit Authority	0.05154	0.05226	0.05247	0.05101
Education Service Units	0.015 - 0.016	0.015 - 0.016	0.015 - 0.016	0.01500
Fire Districts	0.046 - 0.150	0.048 - 0.147	0.044 - 0.142	0.040 - 0.136
Sanitary Improvement Districts	0.050 - 1.600	0.050 - 1.550	0.050 - 1.450	0.035 - 1.450

Source: Douglas County Clerk/Comptroller's Office

2020	2021	2022	2023	2024	2025
0.22376	0.22474	0.22892	0.23472	0.22444	0.21692
0.00668	0.00657	0.00626	0.00595	0.00538	0.00544
0.01053	0.01035	0.00862	0.00858	0.01200	0.01333
0.02210	0.02171	0.01894	0.01190	0.01574	0.01704
0.00047	0.00046	0.00044	0.00042	0.00049	0.00055
0.00026	0.00025	0.00024	0.00023	0.00021	0.00021
0.01500	0.01502	0.01500	0.01500	0.01500	0.01500
0.00579	0.00569	0.00688	0.00363	0.00890	0.00579
0.00408	0.00400	0.00381	0.01220	0.00574	0.01349
0.00360	0.00354	0.00337	-	-	-
0.00332	0.00327	0.00311	0.00296	0.00268	0.00283
0.29559	0.29559	0.29559	0.29559	0.29059	0.29059
0.77880	0.71800	0.71800	0.66800	0.61800	0.58293
no tax request annexed	no tax request annexed	no tax request annexed	no tax request annexed	no tax request annexed	no tax request annexed
0.47922	0.47922	0.46922	0.46922	0.45733	0.43994
0.60664	0.70678	0.70678	0.69678	0.66678	0.66678
0.45645	0.38645	0.31667	0.32432	0.31005	0.36258
0.49992	0.49937	0.49314	0.49160	0.49210	0.49209
1.43000	1.43000	1.42555	1.42555	1.35800	1.35800
1.08474	0.94909	0.93799	0.93774	0.79754	0.76765
1.00513	1.42300	1.41800	1.38307	1.20970	1.01128
-	-	-	-	-	-
0.35695	0.36830	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1.22600	1.22010	1.21910	1.21000	1.09810	1.11801
1.24665	1.24081	1.23310	1.23109	0.12170	1.10793
1.25526	1.25474	1.17071	1.25494	1.12725	1.19325
1.38240	1.35700	1.33500	1.28523	1.14676	1.09556
0.99573	0.98825	0.99565	1.04991	0.89110	0.86385
1.28450	1.26450	1.24400	1.23000	1.20500	1.11000
1.26220	1.24074	1.24074	1.22360	1.13827	1.02846
1.41226	1.41592	1.43506	1.48527	1.36312	1.34979
0.01605	0.01625	0.01624	0.01613	0.01383	0.01383
0.01700	0.01700	0.01700	0.01700	0.01700	0.01700
0.03738	0.03649	0.03567	0.03476	0.03132	0.02957
0.02085	0.03121	-	-	0.02384	0.02338
0.09500	0.09500	0.09500	0.09500	0.09500	0.02000
0.04953	0.04777	0.04731	0.06743	0.08400	0.10000
0.01500	0.01500	0.01500	0.01500	0.15000	0.01500
0.040 - 0.136	0.045 - 0.136	0.049 - 0.118	0.051 - 0.145	0.050-0.144	0.049-0.149
0.049 - 1.350	0.216 - 1.350	0.210 - 1.050	0.210 - 1.050	0.104-1.050	0.15-0.95

Douglas County, Nebraska

Principal Property Taxpayers
Current Year and Nine Years Prior

Taxpayer	Type of Business	2025 Taxable Assessed Value	2025 Rank	2025 Percentage of Total County Taxable Assessed Value	2016 Taxable Assessed Value	2016 Rank	2016 Percentage of Total County Taxable Assessed Value
First National Bank of Omaha	Banking	$ 205,424,300	1	0.29	$ 190,902,600	1	0.49
Westwood Solutions LLC	Real estate management	118,727,900	2	0.17			
Westroads Mall LLC	Retail management	104,494,900	3	0.15	92,602,800	2	0.24
168th and Dodge LP	Real estate management	103,853,300	4	0.15	88,292,300	3	0.23
Atlas Apartments LLC	Real estate management	101,697,500	5	0.15			
*City of Omaha	Municipal Government	94,516,100	6	0.14			
Quadtech LLC	Real estate management	91,153,400	7	0.13	77,130,600	8	0.20
United of Omaha Life Insurance	Insurance	78,232,000	8	0.11			
Noddle Bradford 1917 LLC	Real estate management	77,761,500	9	0.11			
Galomne001 LLC	Real estate management	75,818,700	10	0.11			
First Data Resources Inc	Payment Processing				83,683,100	6	0.21
TD Ameritrade Service Co.	Online Broker				84,530,300	5	0.22
East Campus Realty	Real estate management				79,047,700	7	0.20
Oak View Mall LLC	Retail management				85,206,100	4	0.22
Riverfront Campus Developers	Real estate management				77,109,800	9	0.20
Nebraska Furniture Mart	Retail management				66,535,800	10	0.17
		$ 1,051,679,600		1.51 %	$ 925,041,100		2.38 %

Source: Douglas County Assessor.

*Property is owned by the City of Omaha but leased to private entities and not used for public purpose.

Schedule 8

Douglas County, Nebraska

Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year Ended June 30	Taxes Levied for the Fiscal Year	Collected Within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of levy		Amount	Percentage of Levy
2016	109,537,110	59,890,173	54.7%	44,209,648	104,099,821	95.0%
2017	112,990,631	62,591,395	55.4%	46,156,705	108,748,100	96.2%
2018	117,949,981	68,788,047	58.3%	44,140,934	112,928,981	95.7%
2019	124,093,546	68,628,706	55.3%	49,950,169	118,578,875	95.6%
2020	140,107,725	76,845,851	54.8%	54,504,982	131,350,833	93.7%
2021	150,468,299	83,712,691	55.6%	56,498,755	140,211,446	93.2%
2022	158,516,493	87,074,957	54.9%	59,769,001	146,843,958	92.6%
2023	170,735,869	93,215,123	54.6%	65,149,355	158,364,478	92.8%
2024	188,319,485	100,673,870	53.5%	73,156,335	173,830,205	92.3%
2025	205,873,142	108,154,224	52.5%	-	108,154,224	52.5%

Note: The fiscal year of the County begins July 1 and ends June 30. Taxes are levied in December. First installments of real estate taxes are delinquent the following April 1, second installments are delinquent August 1.

Douglas County, Nebraska

Ratios of Outstanding Debt by Type

(accrual basis of accounting)

	Governmental Activities						Business-type Activities				
	General Obligation Bonds	Lease Revenue Bonds	Capital Leases	GASB 87 Leases	GASB 96 Subscriptions	Net Premiums (Discounts)	General Obligation Bonds	Net Premiums (Discounts)	Total Primary Government	Percentage of Personal Income[1]	Net Debt per Capita[1]
Fiscal year:											
2016	$ 25,000,000	$ 16,810,000	$ 1,267,073	$ -	$ -	$ 1,356,867	$ 6,415,000	$ 2,719	$ 50,851,659	15.5%	92
2017	64,885,000	15,510,000	1,086,987	-	-	2,913,090	5,825,000	117,713	90,337,790	27.1%	160
2018	61,280,000	14,225,000	8,341	-	-	2,550,401	5,220,000	101,717	83,385,459	23.6%	146
2019	62,140,000	12,925,000	-	-	-	2,275,867	-	-	77,340,867	21.2%	134
2020	57,680,000	11,600,000	-	-	-	1,899,614	-	-	71,179,614	18.9%	125
2021	53,075,000	10,165,000	-	-	-	1,523,362	-	-	64,763,362	16.1%	111
2022	48,595,000	8,800,000	-	25,500,063	-	374,380	-	-	83,269,443	19.2%	142
2023	44,310,000	7,425,000	-	90,675,803	347,050	290,290	-	-	143,048,143	31.5%	244
2024	41,165,000	5,960,000	-	120,315,318	2,851,848	231,395	-	-	170,523,561	35.5%	289
2025	37,985,000	4,465,000	-	117,979,270	3,215,198	178,971	-	-	163,823,439	n/a	273

Source: Douglas County Financial Statements

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements. In prior years, the County reported each fiscal year bond in a separate schedule. All schedules have been condensed into one beginning in 2017.

[1] See Schedule 14, Demographic and Economic Statistics, for income and population data.

Douglas County, Nebraska

Ratios of General Bonded Debt Outstanding

Last Ten Fiscal Years

	General Obligation Bond	Lease Revenue Bonds	Bonded Debt Total	Resources Restricted for Principal Bonded Debt Payments [3]	Net Bonded Debt	Ratio of Net Debt to Estimated Valuation of Taxable Property[1]	Net Bonded Debt per Capita[2]
Fiscal year:							
2016	$ 32,201,893	$ 17,382,693	$ 49,584,586	$ -	$ 49,584,586	0.13%	89.30
2017	73,209,989	16,038,380	89,248,369	-	89,248,369	0.22%	158.17
2018	68,669,070	14,708,048	83,377,118	-	83,377,118	0.20%	146.15
2019	63,978,152	13,362,715	77,340,867	-	77,340,867	0.17%	134.36
2020	59,187,232	11,992,382	71,179,614	-	71,179,614	0.15%	124.59
2021	54,251,312	10,512,050	64,763,362	-	64,763,362	0.13%	110.80
2022	48,667,663	9,101,717	57,769,380	-	57,769,380	0.11%	98.75
2023	44,343,905	7,681,385	52,025,290	7,525,000	44,500,290	0.08%	75.90
2024	41,185,342	6,171,053	47,356,395	9,055,000	38,301,395	0.06%	64.97
2025	37,985,000	4,465,000	42,450,000	9,123,820	33,326,180	0.05%	55.44

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.
There are no statutory or regulatory debt margins for counties in the State of Nebraska.

[1] Valuation information can be found in Schedule 5, Assessed/Actual Value of Taxable Property.

[2] Population data can be found in Schedule 14, Demographic and Economic Statistics.

[3] Restated due to GASB Cod. Sec. 2800.716. Represents externally restricted resources for repayment of principal debt.

Schedule 11

Douglas County, Nebraska

Direct and Overlapping Governmental Activities Debt

June 30, 2025

Governmental Unit	Total Debt Outstanding	Percentage of Valuation within Douglas County[1]	Direct and Overlapping Debt to the County
DIRECT DEBT			
County			
Douglas County	$ 163,823,439	100%	$ 163,823,439
Subtotal Direct Debt	163,823,439		163,823,439
OVERLAPPING DEBT			
Cities			
Omaha[2]	1,171,266,656	100.0%	1,171,266,656
Bennington	4,751,635	100.0%	4,751,635
Ralston	28,170,094	100.0%	28,170,094
Valley	12,555,488	100.0%	12,555,488
Waterloo	3,880,629	100.0%	3,880,629
Other Governmental Subdivisions			
Omaha Transit Authority	-	100.0%	-
Metropolitan Community College	-	64.3%	-
Papio-Missouri River Natural Resources Dist.	71,007,821	65.4%	46,423,111
Omaha Douglas Building Commission	192,437,912	100.0%	192,437,912
School Districts:			
Bennington 59	223,840,500	97.3%	217,844,021
Douglas County West Community Schools	66,950,129	100.0%	66,950,129
Elkhorn Public Schools	441,039,554	100.0%	441,039,554
Millard Public Schools	224,025,988	80.2%	179,621,253
Omaha Public Schools	1,172,842,640	95.7%	1,122,564,084
Ralston Public Schools	134,018,875	100.0%	134,018,875
Westside Community Schools	156,683,169	100.0%	156,683,169
Arlington Public Schools (Washington County)	6,114,911	5.5%	337,134
Fremont Public Schools (Dodge County)	241,525,307	1.3%	3,125,112
Gretna Public Schools	595,517,845	12.4%	74,033,895
Fort Calhoun Community Schools (Washington Co.)	12,362,746	12.0%	1,489,239
Fire Districts:			
Bennington Rural Fire Protection District	6,002,764	98.5%	5,913,742
Elkhorn Suburban Fire District #2	4,640,095	100.0%	4,640,095
Fire District No. 8 - Irvington	-	100.0%	-
Millard Suburban Fire Protection District #1	-	34.0%	-
Ponca Hills Fire District #9	208,568	100.0%	208,568
Valley Suburban Fire Protection District #5	9,294,316	100.0%	9,294,316
Waterloo Rural Fire District #6	748,150	100.0%	748,150
Educational Service Units:			
ESU #19	-	95.7%	-
ESU #2	-	0.3%	-
ESU #3	-	51.6%	-

Schedule 11

Douglas County, Nebraska

Direct and Overlapping Governmental Activities Debt

June 30, 2025

Governmental Unit	Total Debt Outstanding	Percentage of Valuation within Douglas County[1]	Direct and Overlapping Debt to the County
OVERLAPPING DEBT (continued)			
Sanitary Improvement Districts:			
128 - Twilight Hills	$ -	100.0%	$ -
135 - Country Squire Estates	-	100.0%	-
177 - Riverside Lakes	96,140	100.0%	96,140
205 - Park Meadows	-	100.0%	-
258 - Carat Homes	-	100.0%	-
277 - The Farm	688,130	100.0%	688,130
284 - Trailridge Ranches	890,606	100.0%	890,606
285 - Terra Linda Estates	800,025	100.0%	800,025
296 - Ponca Preserve	-	100.0%	-
303 - Skyline Woods	3,345,358	100.0%	3,345,358
386 - Somerset	3,550,275	100.0%	3,550,275
404 - Elkhorn Indian Creek	5,979,449	100.0%	5,979,449
405 - Deer Creek	20,405,558	100.0%	20,405,558
413 - Cherry Hills Village	3,690,896	100.0%	3,690,896
419 - Shiloh Ranches	812,325	100.0%	812,325
420 - Briar Hills	3,256,305	100.0%	3,256,305
424 - Stone Park Development	1,728,149	100.0%	1,728,149
425 - Newport Landing	26,976,530	100.0%	26,976,530
427 - Stonecreek	5,855,519	100.0%	5,855,519
429 - Walnut Ranches	405,195	100.0%	405,195
438 - The Grove	12,604,265	100.0%	12,604,265
441 - North Ireland/Waterford	6,241,764	100.0%	6,241,764
442 - Cedar Brook	2,544,816	100.0%	2,544,816
444 - Bridlewood/Carriage Hill	3,437,800	100.0%	3,437,800
446 - Saddlebrook	5,665,356	100.0%	5,665,356
452 - Country Club Plaza	5,473,840	100.0%	5,473,840
453 - West Shores	8,208,506	100.0%	8,208,506
455 - Indian Creek Business Park	6,066,474	100.0%	6,066,474
456 - Coyote Run	3,937,153	100.0%	3,937,153
464 - Shadow View	1,405,050	100.0%	1,405,050
465 - Pine Creek	1,291,463	100.0%	1,291,463
466 - Cattail Creek	8,766,451	100.0%	8,766,451
469 - The Woodlands	3,093,058	100.0%	3,093,058
471 - Quail Run	5,654,579	100.0%	5,654,579
472 - Shadow View 2nd Addition	2,914,520	100.0%	2,914,520
473 - Pine Creek	28,453,565	100.0%	28,453,565
476 - Whitehawk	27,616,999	100.0%	27,616,999
477 - Oakmont	3,211,713	100.0%	3,211,713
478 - Maple Valley	3,305,781	100.0%	3,305,781
479 - Double D Industrial Park	506,611	100.0%	506,611
480 - The Highlands	1,277,774	100.0%	1,277,774
482 - Standing Bear West	3,821,099	100.0%	3,821,099
484 - Spring Meadow/Spring Ridge/Shadowbrook	10,902,096	100.0%	10,902,096
485 - West Bay Springs	3,091,491	100.0%	3,091,491
490 - Deerwood	8,509,941	100.0%	8,509,941
491 - Copperfield	8,095,109	100.0%	8,095,109
492 - Stoneridge	10,546,030	100.0%	10,546,030
494 - Green Meadows	2,134,764	100.0%	2,134,764
497 - Shadow Glen	3,891,470	100.0%	3,891,470

Schedule 11

Douglas County, Nebraska

Direct and Overlapping Governmental Activities Debt

June 30, 2025

Governmental Unit	Total Debt Outstanding	Percentage of Valuation within Douglas County[1]	Direct and Overlapping Debt to the County
OVERLAPPING DEBT (continued)			
499 - Deer Creek Highlands	$ 9,151,570	100.0%	$ 9,151,570
501 - Castle Creek	9,637,505	100.0%	9,637,505
503 - Silverleaf Estates	14,126,447	100.0%	14,126,447
504 - Spring Brook	3,701,005	100.0%	3,701,005
506 - Quail Run Valley	2,834,850	100.0%	2,834,850
507 - Falling Waters	5,405,582	100.0%	5,405,582
508 - Canterbury Crossing	4,264,520	100.0%	4,264,520
509 - Sagewood	8,546,399	100.0%	8,546,399
512 - Center Ridge	4,362,319	100.0%	4,362,319
513 - Arbor Ridge 2nd/Standing Bear	4,239,408	100.0%	4,239,408
514 - Harrison Park	7,544,413	100.0%	7,544,413
515 - Standing Bear Village	2,639,715	100.0%	2,639,715
516 - Camden Grove	1,123,474	100.0%	1,123,474
517 - The Hamptons	6,945,801	100.0%	6,945,801
518 - Elkhorn View	3,860,932	100.0%	3,860,932
519 - Arbor Gate	9,390,474	100.0%	9,390,474
520 - The Sanctuary	4,989,350	100.0%	4,989,350
521 - Elk Ridge	10,229,835	100.0%	10,229,835
523 - Five Fountains	8,826,621	100.0%	8,826,621
524 - Coventry	33,475,224	100.0%	33,475,224
527 - Shadowbrook	8,644,323	100.0%	8,644,323
528 - Stratford Park	14,297,156	100.0%	14,297,156
530 - Glenmoore	11,627,534	100.0%	11,627,534
531 - The Heritage	9,862,942	100.0%	9,862,942
535 - Hanover Falls	5,423,101	100.0%	5,423,101
537 - The Prairies	6,603,848	100.0%	6,603,848
540 - South Hampton	3,088,741	100.0%	3,088,741
541 - Summer Glen	3,924,173	100.0%	3,924,173
542 - Cimarron Grove	5,834,745	100.0%	5,834,745
544 - Newport Hill/Bennington Estates	4,152,806	100.0%	4,152,806
547 - Timber Shores	5,696,147	100.0%	5,696,147
552 - Rainwood Point	1,413,419	100.0%	1,413,419
554 - Wood Valley	8,850,116	100.0%	8,850,116
555 - Andresen Meadows	11,100,368	100.0%	11,100,368
557 - Windgate Ranch	14,887,500	100.0%	14,887,500
558 - Southpointe Estates	1,664,728	100.0%	1,664,728
559 - Indian Pointe	10,796,229	100.0%	10,796,229
561 - Arbor View	7,624,823	100.0%	7,624,823
562 - Falling Waters	7,539,624	100.0%	7,539,624
563 - Highland Hill	20,514,645	100.0%	20,514,645
564 - Grove Ridge	-	100.0%	-
566 - Forest Glen	149,536	100.0%	149,536
567 - Anchor Pointe	9,717,796	100.0%	9,717,796
568 - Majestic Pointe	7,044,396	100.0%	7,044,396
569 - Antler View	16,218,206	100.0%	16,218,206
570 - Blondo Ridges	16,996,808	100.0%	16,996,808
572 - Grandview Ridge Estates	7,360,921	100.0%	7,360,921
573 - Villas of Piney Creek	3,186,785	100.0%	3,186,785
574 - Deer Creek Reserve	2,206,650	100.0%	2,206,650

Schedule 11

Douglas County, Nebraska

Direct and Overlapping Governmental Activities Debt

June 30, 2025

Governmental Unit	Total Debt Outstanding	Percentage of Valuation within Douglas County[1]	Direct and Overlapping Debt to the County
OVERLAPPING DEBT (continued)			
575 - Blue Sage Creek	$ 22,076,400	100.0%	$ 22,076,400
577 - Westbury Farm	10,672,452	100.0%	10,672,452
578 - Westbury Creek	13,071,087	100.0%	13,071,087
579 - Spruce 180	6,587,194	100.0%	6,587,194
580 - Indian Pointe 2	3,385,409	100.0%	3,385,409
581 - Summer Hill Farm	64,030,367	100.0%	64,030,367
582 - Sagewood Pointe	19,136,797	100.0%	19,136,797
583 - New West Farm Holdings	73,615,026	100.0%	73,615,026
584 - Heartwood Estates	18,568,265	100.0%	18,568,265
585 - Pier 15	3,505,501	100.0%	3,505,501
586 - McGregor Brae	1,415,156	100.0%	1,415,156
587 - The Townhomes of Village Pointe	2,330,468	100.0%	2,330,468
588 - The Villas of Copper Creek	6,817,751	100.0%	6,817,751
589 - Shadow View Village	265,176	100.0%	265,176
590 - Enclave Flats	5,731,954	100.0%	5,731,954
591 - Chestnut Hills	11,525,065	100.0%	11,525,065
592 - Somerset 2	2,908,233	100.0%	2,908,233
593 - Harrison 210	7,160,698	100.0%	7,160,698
594 - Newport Vista	12,322,875	100.0%	12,322,875
595 - Privada	12,329,547	100.0%	12,329,547
596 - West Center Commons	3,639,423	100.0%	3,639,423
597 - Legend Trails	3,865,765	100.0%	3,865,765
598 - Vistancia	22,244,727	100.0%	22,244,727
599 - Fountain Ridge Office Park	11,612,817	100.0%	11,612,817
600 - Evert Place	3,654,301	100.0%	3,654,301
601 - Olde Towne Commons	2,617,611	100.0%	2,617,611
602 - Lake Cunningham Village	7,778,375	100.0%	7,778,375
603 - Kempten Creek	12,567,658	100.0%	12,567,658
604 - Country Air II	2,271,891	100.0%	2,271,891
605 - Bluestem Meadows	9,755,468	100.0%	9,755,468
606 - Ardon Storage Facility	4,163,644	100.0%	4,163,644
607 - Deer Crest	14,871,652	100.0%	14,871,652
608 - The Streams (North and South)	58,860,638	100.0%	58,860,638
609 - Vistancia Phase II	28,804,225	100.0%	28,804,225
610 - Anchor View	5,072,367	100.0%	5,072,367
611 - Arbor View West	5,409,968	100.0%	5,409,968
612 - The Trails	2,574,282	100.0%	2,574,282
613 - Iron Bluff	13,431,031	100.0%	13,431,031
614 - Majestic Pointe	7,016,043	100.0%	7,016,043
615 - Sanctuary Ridge	4,660,408	100.0%	4,660,408
616 - The Hills	18,007,841	100.0%	18,007,841
617 - Majestic 178	5,520,055	100.0%	5,520,055
619 - Daybreak	5,921,883	100.0%	5,921,883
620 - Avante	15,152,252	100.0%	15,152,252
621 - Arcadia Ridge	5,683,554	100.0%	5,683,554
623 - Morgan Ridge	3,971,754	100.0%	3,971,754
625 - Stratford West	6,649,673	100.0%	6,649,673
626 - Waters Edge	6,295,565	100.0%	6,295,565
627 - Westbrook Hills	8,580,862	100.0%	8,580,862

Schedule 11

Douglas County, Nebraska

Direct and Overlapping Governmental Activities Debt

June 30, 2025

Governmental Unit	Total Debt Outstanding	Percentage of Valuation within Douglas County[1]	Direct and Overlapping Debt to the County
OVERLAPPING DEBT (continued)			
628 - Maple 180	$ 2,101,904	100.0%	$ 2,101,904
629 - Kensington Park	4,951,130	100.0%	4,951,130
630 - Coventry Wood	4,205,160	100.0%	4,205,160
631 - Magnolia Trails	7,532,045	100.0%	7,532,045
632 - Cherry Creek	1,904,447	100.0%	1,904,447
633 - Hagen Hills	1,816,159	100.0%	1,816,159
634 - Woodbrook Valley	3,175,005	100.0%	3,175,005
635 - Rainwood Park	-	100.0%	-
636 - Blondo Point	1,065,267	100.0%	1,065,267
Subtotal Overlapping Debt	6,057,621,566		5,155,732,634
Total $	6,221,445,005		$ 5,319,556,073

Source: The information regarding total outstanding debt is taken from the State of Nebraska Budget Form submitted by each political subdivision to the Auditor of Public Accounts and the County Clerk annually on September 30th.

Note: [1]The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the governmental unit's taxable revenue base that is within Douglas County's boundaries and dividing it by the unit's total taxable revenue base.

[2]Debt for the City of Omaha is based on the governmental activities debt outstanding and is taken from Schedule 14 of their most recent audited financial statements.

Douglas County, Nebraska

Debt Margin Information

Not applicable to Douglas County.

Schedule 13

Douglas County, Nebraska

Pledged Revenue Coverage

Last Ten Fiscal Years

Not applicable to Douglas County.

Douglas County, Nebraska

Demographic and Economic Statistics

Last Ten Fiscal Years

	Population[1]	Personal Income in (000's) [2]	Per Capita Personal Income[2]	Median Age[3]	Percentage High School Graduate or Higher[1]	Percentage Bachelor's Degree or Higher[1]	School Enrollment[4]	Unemployment Rate[5]
Fiscal year:								
2015	550,064	$30,920,092	$56,212	N/A	89.3%	36.6%	95,226	3.3%
2016	555,283	32,778,766	59,061	34.5	89.0%	37.4%	96,413	3.5%
2017	564,242	33,378,563	59,433	34.8	89.6%	37.1%	97,656	3.0%
2018	570,501	35,390,833	60,086	35.0	89.4%	37.6%	99,303	3.3%
2019	575,628	36,480,926	63,853	36.0	89.7%	37.9%	101,578	3.3%
2020	571,327	37,754,810	65,737	36.0	90.0%	38.9%	101,578	5.0%
2021	584,526	40,189,574	68,699	36.0	90.6%	39.7%	100,064	2.3%
2022	585,008	43,298,830	73,848	35.5	90.8%	40.2%	100,946	1.9%
2023	586,327	45,423,374	77,500	35.1	91.2%	40.7%	101,540	2.6%
2024	589,540	48,088,572	81,570	36.1	91.4%	41.2%	101,577	2.6%
2025	601,158	N/A	N/A	35.7	91.6%	42.3%	102,728	3.1%

Sources:
[1] U.S. Census Bureau
[2] U.S. Department of Commerce Bureau of Economic Analysis. Personal Income and per capita personal income data is not available for 2025.
[3] Nebraska Department of Economic Development
[4] Nebraska Department of Education - Bennington, DC West, Elkhorn, Millard, Omaha, Ralston and Westside Public Schools
2020 School Enrollment was based on 2018-2019 data.
[5] U.S. Bureau of Labor Statistics

Schedule 15

Douglas County, Nebraska

Principal Employers

	2025		
Employer	Employees	Rank	Percentage of Total County Employment
Offutt Airforce Base	5,000+	1	1.48%
Nebraska Medicine	5,000+	2	1.48%
CHI Health	5,000+	3	1.48%
Omaha Public Schools	5,000+	4	1.48%
Methodist Health System	5,000+	5	1.48%
University of Nebraska Medical Center	5,000+	6	1.48%
Union Pacific Railroad	2,500+	7	0.74%
City of Omaha	2,500+	8	0.74%
First National Bank	2,500+	9	0.74%
Mutual of Omaha	2,500+	10	0.74%
Total			11.85%

	2016		
Employer	Employees	Rank	Percentage of Total County Employment
Offutt Airforce Base	7,500+	1	1.88%
Omaha Public Schools	7,500+	2	1.88%
CHI Health System	7,500+	3	1.88%
First Data Corp	5,000+	4	1.25%
Nebraska Health Systems	5,000+	5	1.25%
Methodist Health System	5,000+	6	1.25%
Mutual of Omaha	2,500+	7	0.63%
Creighton University	2,500+	8	0.63%
West Corporation	2,500+	9	0.63%
PayPal	2,500+	10	0.63%
Total			11.92%

Source: Greater Omaha Economic Development Partnership

Schedule 16

Douglas County, Nebraska

Full-time Equivalent County Government Employees by Function/Program

Last Ten Fiscal Years

Function/program	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General government	330	334	329	334	327	337	316	318	328	314
Public safety	812	816	820	853	892	898	872	942	964	981
Public safety judicial	281	268	274	285	289	291	288	281	290	307
Ecological services	21	21	21	21	22	21	19	17	16	17
Transportation services	72	74	75	72	72	71	68	66	72	66
Public health/social services	565	557	652	551	525	519	504	536	537	543
Total	2,081	2,070	2,171	2,116	2,127	2,137	2,067	2,160	2,207	2,228

Source: Douglas County Clerk/Comptroller - Payroll Division

Note: Each part-time employee was counted as 0.5.

Douglas County, Nebraska

Operating Indicators by Function/Program

Last Ten Fiscal Years

Function / Program	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General Government:										
County Clerk										
Marriage license issued	4,129	4,084	3,951	3,647	3,440	3,460	3,443	3,641	3,614	3,942
Treasurer										
Property tax transactions*	373,280	365,984	376,341	359,039	369,939	392,051	304,287	306,530	309,431	314,863
Drivers License	132,159	134,548	135,740	102,200	23,445	n/a	n/a	n/a	n/a	n/a
Motor vehicle transactions	713,211	736,913	742,662	746,161	510,885	474,256	437,266	440,211	439,863	444,152
Public Safety:										
Sheriff										
Sworn deputies	127	127	130	132	133	135	142	143	147	158
911 calls handled	20,159	18,211	16,296	31,782	29,375	29,112	30,280	28,836	29,126	48,871
County Attorney										
Felony cases filed	4,339	4,948	5,337	5,462	5,553	5,105	5,022	4,774	4,503	4,413
Juvenile cases filed	1,323	1,218	1,264	1,198	1,009	766	777	1,368	1,339	1,047
Domestic violence cases filed	1,741	2,153	2,542	2,308	2,259	2,260	2,592	2,415	2,255	2,349
Public Defender										
Felony cases handled	3,229	3,735	4,185	4,407	4,569	4,203	4,052	3,927	3,768	3,516
Misdemeanor cases handled	8,229	9,607	10,060	10,181	8,994	6,678	5,305	5,690	6,647	7,348
Juvenile delinquency/status	1,180	1,153	1,346	1,031	1,289	684	666	1,092	1,215	1,025
Juvenile-parent (neglect/dependency)	216	213	175	141	199	259	270	239	267	216
Board of Mental Health cases handled	95	111	107	97	98	60	26	37	47	195
Child support cases handled	295	244	187	181	133	57	42	73	82	35
Paternity	55	49	43	56	38	-	-	-	-	-
911 Communications										
Calls received	718,874	752,179	738,956	701,040	675,557	663,982	660,952	666,543	634,172	654,931
Omaha police incidents	426,238	427,501	437,583	443,050	446,420	436,076	440,623	447,905	430,749	438,662
Douglas County law incidents	46,744	47,508	47,817	53,364	52,271	52,079	56,513	55,634	54,407	62,362
Omaha fire incidents	59,791	56,455	57,382	60,276	61,623	64,496	68,095	68,859	70,593	73,515
Douglas County fire incidents	2,745	2,928	3,208	3,373	3,230	3,454	3,963	4,111	4,306	4,555
Youth Center										
Secure Detention										
Total admissions	1,041	1,006	977	967	956	611	690	809	848	688
Average length of stay	31	43	50	46	46	28	60	33	30	36
Average daily population	67	77	82	77	79	51	62	78	85	90
Staff Secure										
Total admissions	154	105	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Average length of stay	26	25	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Average daily population	13	9	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
HOME Program										
Total admissions	139	150	159	158	153	79	32	76	112	97
Average daily population	32	28	25	24	24	13	14	15	24	22
Average length of stay	25	73	62	58	57	57	70	74	76	93

Douglas County, Nebraska

Operating Indicators by Function/Program - Continued

Last Ten Fiscal Years

Function / Program	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Public Safety (continued):										
Correctional Facility										
Average daily population										
Jail	1,105	1,258	1,100	1,273	1,282	1,205	1,108	1,077	1,068	1,030
House arrest	40	38	31	31	32	33	31	29	22	19
Day reporting	43	55	51	56	56	21	29	28	35	33
Work release	32	29	42	30	35	9	13	19	17	17
US Marshalls	171	169	129	108	97	72	87	99	69	39
Immigration	73	81	37	33	23	19	6	-	-	-
Average length of stay										
Jail	23	25	24	26	24	27	27	26	27	24
Work release	17	16	16	24	12	10	16	13	13	14
House arrest	13	13	12	16	13	14	14	14	13	11
Day reporting	37	39	39	84	37	30	35	31	33	37
Number of Admissions										
Jail	16,443	17,291	19,623	19,559	19,988	16,716	15,628	15,544	15,587	16,027
Work release	643	591	501	815	964	271	262	457	414	426
House arrest	1,004	992	806	839	805	800	726	720	588	580
Day reporting	339	404	371	454	436	183	268	270	329	285
Public Safety Judicial:										
District Court										
Caseload	14,132	14,884	15,452	14,566	13,914	12,352	11,844	12,398	12,304	12,360
Douglas County Court										
Caseload	87,211	87,706	90,541	86,945	77,582	63,245	58,666	57,936	68,178	75,076
Juvenile Court										
Caseload	2,365	2,604	2,386	2,857	2,369	1,821	1,849	2,509	2,377	2,095
Ecological Services:										
Environmental Services										
Annual landfill solid waste disposal (tons)	511,716	612,890	502,978	530,648	675,557	553,834	841,680	749,348	599,333	861,835
Annual landfill gas collection/treatment (cubic feet/per 1,000)	183,315	323,467	313,595	272,901	254,046	259,869	271,061	497,130	277,246	219,716
Building permits issued and zoning applications	432	505	526	553	552	686	640	648	1,061	1,447
Building permit inspections completed	2,731	2,539	2,990	2,472	1,919	2,531	3,028	3,015	1,794	3,033
Weed Control										
Inspections completed	1,877	1,445	1,393	1,337	1,604	1,971	1,636	1,129	1,581	2,119
Acres inspected	21,687	21,274	20,628	19,803	23,962	25,444	23,012	15,878	22,235	29,796

Douglas County, Nebraska

Operating Indicators by Function/Program - Continued

Last Ten Fiscal Years

Function / Program	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Transportation Services:										
County Engineer										
County roads maintained (miles of roads-center line)	216	276	255	207	204	204	204	288	202	202
County roads maintained (miles of roads-lane miles)	457	459	461	466	414	412	412	621	411	417
Snow removal (miles of roads-center line)	766	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Snow removal (miles of roads-lane miles)	1,640	1,510	1,618	1,455	1,400	1,432	1,510	1,498	1,543	1,580
Number of cul de sacs cleared of snow	538	547	547	416	416	402	406	420	426	448
Traffic signs and signals maintained	15,810	14,176	14,135	12,789	13,591	13,481	13,524	13,404	13,365	13,373
Bridges and culverts maintained	110	113	112	107	109	107	107	107	107	107
Public Health/Social Services:										
Juvenile Assessment Center[1]										
Clients served	1,858	-	-	-	-	-	-	-	-	-
Clients referred of screening/assessment	-	2,973	2,908	2,908	2,133	947	1,588	1,700	1,718	1,612
Clients provided case management services	-	992	858	858	816	419	571	858	975	1,071
Douglas County Health Center										
Long-term care days	87,823	86,431	83,848	83,298	79,193	68,179	70,385	72,384	85,341	86,450
Douglas County Mental Health Center										
Inpatient admissions	946	842	918	823	792	860	702	788	826	731
Outpatient admissions	450	215	348	487	695	448	397	393	541	546
Inpatient days	3,640	3,612	4,151	4,544	3,716	3,808	3,398	418	4,775	4,647
Outpatient visits	16,447	7,101	6,027	7,422	6,883	6,018	6,250	8,139	12,163	12,523
Day treatment days	974	1,006	1,279	956	869	691	756	886	891	868
Veterans Services										
Client applications for services	10,697	11,021	11,481	10,201	6,448	9,449	9,354	8,030	18,063	12,340
Client visits	6,952	6,606	6,834	5,264	4,176	3,408	6,933	9,104	12,673	12,279
Community Services										
Clinic visits	5,241	5,241	4,495	4,074	3,255	625	n/a	n/a	n/a	n/a
Clients enrolled in job training	448	356	464	358	374	n/a	n/a	n/a	n/a	n/a
Clients enrolled in community service program	406	288	191	179	n/a	n/a	n/a	n/a	n/a	n/a
Client count	2,400	1,909	1,939	2,043	1,832	1,396	1,321	1,498	1,420	1,498
Health Department										
Sanitation Control										
Nuisance complaints investigated	2,904	2,569	2,853	2,372	2,411	2,519	201	422	1,230	559
Rodent complaints/inspections	1,110	1,058	1,140	853	866	405	57	120	181	162
Mosquito complaints/control measures	128	198	638	653	-	-	82	112	122	119
Sanitary Engineering										
Sewage treatment inspections/plan reviews	21	16	31	32	28	36	41	87	347	85
Solid waste inspections/complaints	120	95	139	152	148	296	149	101	487	98
Private well inspections	70	50	122	122	132	83	36	39	175	45
Swimming pool inspections/complaints	949	1,240	1,382	1,567	1,560	1,336	1,364	562	2,495	1,217
Public water inspections/samples	75	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Environmental hazard inspections/complaints	120	98	104	94	106	307	247	199	338	189
Laboratory - mold complaints/inspections	370	426	404	433	-	198	215	270	302	256

Douglas County, Nebraska

Operating Indicators by Function/Program - Continued

Last Ten Fiscal Years

Function / Program	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Public Health/Social Services (continued):										
Health Department (continued)										
Food/Drink										
Establishment inspections	3,502	3,590	3,478	3,480	3,134	3,315	3,412	3,052	4,200	3,883
Complaints investigated	300	177	293	169	339	166	193	206	396	315
School inspections	313	368	324	368	424	433	452	429	432	433
Food manufacturer inspections[2]	120	101	-	-	-	-	-	-	-	-
Childcare inspections	121	249	134	80	146	154	187	90	179	145
Women, Infant & Children (WIC)										
Clients enrolled in Douglas County/per month	17,007	-	15,623	15,349	15,219	16,473	14,890	17,034	17,084	16,994
Clients enrolled annually[3]	204,867	193,659	187,478	184,189	182,627	197,674	178,680	204,410	205,017	203,923
Immunizations[3]	1,549	1,478	1,225	872	1,200	-	29,069	3,822	2,911	3,403
Immunization Patients[3]	591	509	480	294	300	-	283	2,254	1,247	1,104
Vital Statistics										
Birth certificates issued	22,020	24,007	24,065	24,929	20,846	16,475	22,325	22,176	21,390	23,432
Death certificates issued	27,860	28,328	27,396	28,560	28,189	33,298	33,324	31,157	30,055	30,762
Epidemiology										
Number of disease investigations	8,037	10,529	15,419	9,303	19,366	64,205	92,048	39,175	2,573	2,914
Public Health Nursing										
Number of STD clinic visits[3]	4,300	-	-	5,703	5,023	-	2,420	3,329	4,122	3,724
STD Control										
Number of disease reports received	29,281	35,995	36,401	38,574	30,438	20,536	23,331	8,225	7,247	5,087
Field records generated[3]	2,190	4,020	5,174	3,798	2,041	-	678	806	2,063	2,122
Lead Program										
EBL inspections	37	56	51	45	27	29	26	117	108	126
Courtesy inspections	21	19	44	71	43	21	63	107	82	66

Note: Indicators are not available for most general government functions. Where available, they are presented here.

(1) Juvenile Assessment Center updated their reporting in BFY 2017
(2) Food Manufacturer Inspections are now done by the State of Nebraska
(3) 2021 Data not available
* Population data can be found in Schedule 14 - Demographic and Economic Statistics

Schedule 18

Douglas County, Nebraska

Capital Assets Statistics by Function/Program

Last Nine Fiscal Years

	2017	2018	2019	2020	2021	2022	2023	2024	2025
Function:									
General Government									
Assessor/Register of Deeds									
# of vehicles	27	27	24	15	15	13	15	15	17
Election Commissioner									
# of buildings	1	1	1	1	1	1	1	1	2
County Extension									
# of buildings	1	1	1	1	1	1	1	1	1
# of vehicles	5	5	5	5	4	4	4	4	2
General Garage									
# of buildings	2	2	2	2	2	2	2	2	2
# of vehicles	52	49	45	60	77	87	84	98	96
Public Properties									
# of buildings maintained	5	5	6	6	6	6	9	9	9
# of vehicles	11	11	10	10	10	10	10	10	9
Purchasing									
# of buildings	1	1	1	1	1	1	1	1	1
# of vehicles	1	1	1	1	2	2	2	2	2
Treasurer									
# of buildings	-	-	-	-	-	-	4	4	4
# of vehicles	1	1	1	1	1	1	1	1	1
Public Safety									
Sheriff									
# of buildings	2	2	2	2	1	1	1	1	1
# of vehicles	145	126	118	100	85	71	100	98	93
County Attorney									
# of vehicles	6	4	4	4	4	3	4	4	1
Public Defender									
# of vehicles	1	1	1	-	-	-	-	-	-
Youth Center									
# of buildings	1	1	1	1	1	1	1	2	2
# of vehicles	3	3	2	1	1	1	1	1	1
Corrections									
# of buildings	2	2	2	2	2	2	2	2	2
# of vehicles	12	10	10	10	9	9	9	8	8
Public Safety Judicial									
# of buildings	1	1	1	1	1	1	9	8	9
Ecological Services									
# of buildings	1	1	1	-	-	-	-	-	-
# of landfills	1	1	1	1	1	1	1	1	1
# of vehicles	29	29	28	25	21	19	17	15	15
Transportation Services									
# of buildings	1	1	1	1	1	1	1	1	1
# of vehicles	157	165	143	149	129	110	152	161	155
Public Health									
# of buildings	2	2	2	2	2	2	5	5	8
# of vehicles	20	20	15	14	16	16	18	18	18

Source: Douglas County Clerk/Comptroller's Office

Douglas County, Nebraska

Single Audit Reports

June 30, 2025

Douglas County, Nebraska
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Year Ended June 30, 2025

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Douglas County, Nebraska
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2025

Federal Grantor Program or Cluster Title	Pass-Through Entity	Federal Assistance Listing Number	Grant Number/ Pass-Through Entity Identifying Number	Total Federal Expenditures	Passed Through to Subrecipients	Non-cash Payments
U.S. Department of Agriculture						
Child Nutrition Cluster/ National School Lunch Program	NE Department of Education	10.555	None	$ 242,009	$ -	$ -
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	NE Department of Health and Human Services	10.557	223NE706W1003 253NE706W1003 243NE806W5003	3,802,731	1,656,851	-
Total U.S. Department of Agriculture				4,044,740	1,656,851	-
U.S. Department of Commerce						
Climate and Atmospheric Research	NOAA Federal	11.431	NOAA-OAR-CPO-2023-2007735	1,518	-	-
Total U.S. Department of Commerce				1,518	-	-
U.S. Department of Justice						
Comprehensive Forensic DNA Analysis Grant Program	City of Omaha	16.036	15PBJA-22-GG-03130-DNAX	45,826	-	-
Community-Based Violence Prevention Program	NE Crime Commission	16.123	15PJDP-21-GK-03876-CBVP	443,623	-	-
Services for Trafficking Victims	N/A	16.320	15POVC-22-GG-03689-MINO	348,440	-	-
Crime Victim Assistance	NE Crime Commission	16.575	153-2024-VA1050	230,248	-	-
Violence Against Women Formula Grants	City of Omaha	16.588	15JOVW- 22- GG- 00438- STOP	76,840	-	-
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	City of Omaha	16.590	15JOVW-23-GG-02593-ICJR	63,218	-	-
Public Safety Partnership and Community Policing Grants	Office of Community Oriented Policing	16.710	15JCOPS-23-GG-05004-UHPX 15JCOPS-24-GG-03446-UHPX	112,500	-	-
Edward Byrne Memorial Justice Assistance Grant Program	City of Omaha & NE Crime Commission	16.738	15PBJA-22-GG-01674-JAGX 15PBJA-22-GG-02068JAGX 15PBJA-22-GG-00629-JAGX 15PBJA-23-GG-03621-JAGX 15PBJA-24-GG-05332-JAGX	309,551	-	-
Criminal and Juvenile Justice and Mental Health Collaboration Program	N/A	16.745	15PBJA-21-GG-03973-MENT	139,832	-	-
Congressionally Recommended Awards	N/A	16.753	15PJDP-23-GG-00374-BRND	122,270	-	-
NICS Act Record Improvement Program	NE State Patrol	16.813	23-NA-03 24-NA-01	79,176	-	-
Deliquency Prevention Program	N/A	16.548	15PJDP-23-GK-06149-TITL	243,751		
Juvenile Justice & Delinquency Prevention	N/A	16.540	15PDJDP-21GK-04691-MUMU 15PJDP-22-GG-04979-TITL	797,812	-	-
Second Chance Act Reentry Initiative	N/A	16.812	2019-RW-BX-0008	181,800		
Justice Reinvestment Initiative	Bureau of Justice Assistance	16.827	2020-ZB-BX-0001	85,097	-	-
Girls in the Juvenile Justice System	NE Crime Commission	16.830	15PJDP-22-GG-04507-GJSX	175,615		
National Sexual Assault Kit Initiative	City of Omaha	16.833	2018-AK-BX-0030	56	-	-
Equitable Sharing Program	N/A	16.922	NB0280000	250,984	-	-
Treatment Court Discretionary Grant Program	Bureau of Justice Assistance	16.585	15PBJA-21-GG-04290-DGCT	51,170	-	-
Total U.S. Department of Justice				3,757,809	-	-

The accompanying notes are an integral part of this Schedule.

Douglas County, Nebraska
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2025

(Continued)

Federal Grantor Program or Cluster Title	Pass-Through Entity	Federal Assistance Listing Number	Grant Number/ Pass-Through Entity Identifying Number	Total Federal Expenditures	Passed Through to Subrecipients	Non-cash Payments
U.S. Department of Transportation						
Highway Planning and Construction	Omaha-Council Bluffs MAPA	20.205	2250310001	$ 59,805	$ -	$ -
Incentive Grant Program to Prohibit Racial Profiling	NE Office of Highway Safety	20.611	69A37523300001906NE0 69A37524300001906NE0 69A37525300001906NE0	15,819	-	-
Highway Safety Cluster/ State and Community Highway Safety	NE Office of Highway Safety	20.600	69A37523300004020NE0 69A37524300004020NE0 69A3752430SUP4020NE0 69A37525300004020NE0	210,317	-	-
National Priority Safety Programs	NE Office of Highway Safety	20.616	H79SP080988 69A3752330000405DNEL 69A3752430000405DNEM 69A3752430000405ENEA 69A3752530000405ENEA	11,636	-	-
Total Highway Safety Cluster				221,953	-	-
Total U.S. Department of Transportation				297,577	-	-
U.S. Department of the Treasury						
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	State of NE	21.027	SLFR3211 SLFRP1965	13,057,629	707,760	-
Total Department of the Treasury				13,057,629	707,760	-
Environmental Protection Agency						
Surveys, Studies, Investigations, Demonstrations and Special Purpose Activities Relating to the Clean Air Act	State of NE	66.034	96701101	145,695	-	-
Voluntary School and Child Care Lead Testing and Reduction Grant Program	N/A	66.444	M1-977780601	49	-	-
Performance Partnership Grants	State of NE	66.605	99732512	92,751	-	-
Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	N/A	66.802	9776901-0 9776901-1	1,441,432	20,860	-
Total Environmental Protection Agency				1,679,927	20,860	-
U.S. Department of Education						
Title I Grants to Local Educational Agencies	State of NE	84.010	S010A240027	187,669	-	-
Total U.S. Department of Education				187,669	-	-
U.S. Department of Health and Human Services						
Public Health Emergency Preparedness	NE Department of Health and Human Services	93.069	NU90TP922039 NU90TU000046	584,611	-	-
Food and Drug Administration Research	NE Department of Health and Human Services	93.103	1U19FD008288	400	-	-
Project Grants & Cooperative Agreements for Tuberculosis Control Programs	NE Department of Health and Human Services	93.116	6NU52PS910206 6NU52PS910206-04-01	15,435	-	-
Injury Prevention and Control Research and State and Community Based Programs	NE Department of Health and Human Services	93.136	NH28CE003549 NH28CE003549-01-00	821,944	274,576	-
Substance Abuse & Mental Health Services Projects of Regional and National Significance	NE Department of Health and Human Services	93.243	H79TI086216	28,985		
Immunization Cooperative Agreements	NE Department of Health and Human Services	93.268	NH23IP922589	463,943	-	235,930
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	NE Department of Health and Human Services	93.323	19NU50CK000547NCTCC6 19NU50CK000547SNFC6 NU50CK000547 NU51CK000369 NU90TP922039	101,711	-	-

The accompanying notes are an integral part of this Schedule.

Douglas County, Nebraska
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2025

(Continued)

Federal Grantor Program or Cluster Title	Pass-Through Entity	Federal Assistance Listing Number	Grant Number/ Pass-Through Entity Identifying Number	Total Federal Expenditures	Passed Through to Subrecipients	Non-cash Payments
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	NE Department of Health and Human Services	93.421	NU38OT000306	$ 1	$ -	$ -
Child Support Services	NE Department of Health and Human Services	93.563	V4PJNHNPB9K9	1,133,053	-	-
PPHF: Racial and Ethnic Approaches to Community Health Program - Financed solely by Public Prevention and Health Funds	Creighton University	93.738	NU58DP007612	30,556	-	-
HIV Care Formula Grants	NE Department of Health and Human Services	93.917	X0845088	57,125		
Healthy Start Initiative	NE Department of Health and Human Services	93.926	H4900156	35,207	-	-
HIV Prevention Activities Health Department Based	NE Department of Health and Human Services	93.940	NU62PS924576 NU62PS924807	148,382	-	-
Block Grants for Community Mental Health Services	NE Department of Health and Human Services	93.958	B09SM085369 B08TI083954	4,367	-	-
Block Grant for Prevention and Treatment of Substance Abuse	NE Department of Health and Human Services	93.959	B08TI083463-01 B08T1087052	136,055	-	-
Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health	NE Department of Health and Human Services	93.967	NE11OE000014 NE110EO000075	1,902,194	-	
Sexually Transmitted Diseases (STD) Prevention and Control Grants	NE Department of Health and Human Services	93.977	NH25PS005178	300,315	-	-
Coorperative Agreements for Diabetes Control Programs	NE Department of Health and Human Services	93.988	NU58DP007346	11,749		
Preventative Health & Health Services Block Grant	NE Department of Health and Human Services	93.991	NB01OT009344 NB01PW000020	26,473	-	-
Total U.S. Department of Health and Human Services				5,802,506	274,576	235,930
Drug Enforcement Administration						
Domestic Cannabis Eradication Grant	N/A	95.U01	2025-66	5,949	-	-
High Intensity Drug Trafficking Areas Program	NE State Patrol	95.001	G23MW0007A G24MW0007A 23HD03 24HD03	154,354	-	-
Total Drug Enforcement Administration				160,303	-	-
U.S. Department of Homeland Security						
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	N/A	97.036	FEMA-4778-DR-NE-PA	359,705		
Emergency Management Performance Grants	N/A	97.042	EMK-2024-EP-05001	88,126	-	-
Total U.S. Department of Homeland Security				447,831	-	-
Total Expenditures of Federal Awards				$ 29,437,509	$ 2,660,047	$ 235,930

The accompanying notes are an integral part of this Schedule.

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (Schedule) includes the federal award activity of Douglas County, Nebraska (the County) under programs of the federal government for the year ended June 30, 2025. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position or changes in net position of the County.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance or other applicable regulatory guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement. Negative amounts shown on the Schedule, if any, represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

Note 3. Indirect Cost Rate

The County has elected to use the ten percent de minimis cost rate allowed under the Uniform Guidance.

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Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Independent Auditor's Report

Board of Commissioners
Douglas County, Nebraska
Omaha, 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 Douglas County, Nebraska (the 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 December 19, 2025.

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 entity'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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Forvis Mazars, LLP

Omaha, Nebraska
December 19, 2025

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Report on Compliance for Each Major Federal Program, Report on Internal Control over Compliance, and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

Independent Auditor's Report

Board of Commissioners
Douglas County, Nebraska
Omaha, Nebraska

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Douglas County, Nebraska's (the County) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2025. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the "Auditor's Responsibilities for the Audit of Compliance" section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, 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 County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the "Auditor's Responsibilities for the Audit of Compliance" section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Douglas County, Nebraska as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise Douglas County, Nebraska's basic financial statements. We have issued our report thereon dated December 19, 2025, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is 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 GAAS. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Forvis Mazars, LLP

Omaha, Nebraska
December 19, 2025

Section I – Summary of Auditor's Results

Financial Statements

1. Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

   ☒ Unmodified ☐ Qualified ☐ Adverse ☐ Disclaimer

2. Internal control over financial reporting:

Significant deficiency(ies) identified?	☐ Yes	☒ None reported
Material weakness(es) identified?	☐ Yes	☒ No

3. Noncompliance material to the financial statements noted? ☐ Yes ☒ No

Federal Awards

4. Internal control over major federal awards programs:

Significant deficiency(ies) identified?	☐ Yes	☒ None reported
Material weakness(es) identified?	☐ Yes	☒ No

5. Type of auditor's report issued on compliance for major federal programs:

   ☒ Unmodified ☐ Qualified ☐ Adverse ☐ Disclaimer

6. Any audit findings disclosed that are required to be reported by 2 CFR 200.516(a)?

   ☐ Yes ☒ No

7. Identification of major federal programs:

Assistance Listing Numbers	Name of Federal Program or Cluster
10.557	WIC Special Supplemental Nutrition Program for Women, Infants and Children
21.027	COVID – 19 Coronavirus State and Local Fiscal Recovery Funds

8. Dollar threshold used to distinguish between Type A and Type B programs: $883,125.

9. Auditee qualified as a low-risk auditee? ☒ Yes ☐ No

Section II – Financial Statement Findings

Reference Number	Finding

No matters are reportable.

Section III – Federal Award Findings and Questioned Costs

Reference Number	Finding

No matters are reportable.

Douglas County, Nebraska
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2025

Reference Number	Summary of Finding	Status
	No matters are reportable.	