# AUDIT REPORT
# OF
# SEWARD COUNTY
# JULY 1, 2024, THROUGH JUNE 30, 2025

**SEWARD COUNTY**

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**SEWARD COUNTY**

529 Seward Street
Seward, NE 68434

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

| Title | Name | Expires |
|---|---|---|
| Board of Commissioners | Misty Ahmic | Jan. 2027 |
| | Scott Pekarek | Jan. 2029 |
| | Ken Schmieding | Jan. 2027 |
| | Reagan Hain | Jan. 2027 |
| | Darrell Zabrocki | Jan. 2029 |
| Assessor | Marilyn Hladky | Jan. 2027 |
| Attorney | Wendy Elston | Jan. 2027 |
| Clerk<br>Election Commissioner<br>Register of Deeds | Sherry Schweitzer | Jan. 2027 |
| Clerk of the District Court | Sheila Lueders | Jan. 2027 |
| Sheriff | Michael Vance | Jan. 2027 |
| Treasurer | Jacob Zlatkovsky | Jan. 2027 |
| Public Defender | Vacant | |
| Veterans' Service Officer | Ray Foreman | Appointed |
| Weed Superintendent | Marcus Kallhoff | Appointed |
| Zoning Administrator | Marissa Pfile | Appointed |
| Highway Superintendent | John Regnier | Appointed |
| Emergency Manager | Gary Petersen | Appointed |

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SEWARD COUNTY

**INDEPENDENT AUDITOR'S REPORT**

Board of Commissioners
Seward County, Nebraska

***Report on the Audit of the Financial Statements***

**Opinions**

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

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

**Basis for Opinion**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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.

**Basis for Qualified Opinion**

As described in Finding 2025-3 in the accompanying Schedule of Findings and Responses, the County did not maintain adequate time and activity records to support payroll and related expenditures charged to equitable sharing funds, as required by the U.S. Department of Justice Equitable Sharing Guide. As a result, we were unable to obtain sufficient appropriate audit evidence to determine whether such expenditures were allowable and properly allocated. Accordingly, we were unable to determine whether adjustments might have been necessary to these expenditures and related accounts.

**Emphasis of Matter – Basis of Accounting**

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

**Responsibilities of Management for the Financial Statements**

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

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

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

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

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

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

**Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining nonmajor fund financial statement, budgetary comparison information, schedule of office activity, schedule of expenditures of Federal awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and schedule of taxes certified and collected, on the pages as noted in table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from, and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole on the basis of accounting described in Note 1.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated March 31, 2026, on our consideration of Seward County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Seward County's internal control over financial reporting and compliance.



Seward, Nebraska
March 31, 2026

SEWARD COUNTY

**STATEMENT OF NET POSITION - CASH BASIS**

June 30, 2025

| | Governmental Activities |
|---|---|
| **ASSETS** | |
| Cash and Cash Equivalents (Note 1.D) | $ 12,712,713 |
| Investments (Note 1.D) | 6,629,562 |
| TOTAL ASSETS | $ 19,342,275 |
| **NET POSITION** | |
| Restricted for: | |
| Visitor Promotion | $ 90,167 |
| 911 Emergency Services | 424,026 |
| Drug Education | 116,790 |
| Law Enforcement | 608,671 |
| Preservation of Records | 61,577 |
| Debt Service | 622,380 |
| Road & Bridge Projects | 941,457 |
| Aid and Assistance | 29,990 |
| Federal Relief | 817,483 |
| County Self-Insurance | 2,291,992 |
| Unrestricted | 13,337,742 |
| TOTAL NET POSITION | $ 19,342,275 |

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

SEWARD COUNTY

## STATEMENT OF ACTIVITIES - CASH BASIS

For the Year Ended June 30, 2025

| Functions: | Cash Disbursements | Program Cash Receipts: Fees, Fines, and Charges for Services | Program Cash Receipts: Operating Grants and Contributions | Net (Disbursement) Receipts and Changes in Net Position |
|---|---|---|---|---|
| **Governmental Activities:** | | | | |
| General Government | $ (2,804,006) | $ 1,132,440 | $ 175,955 | $ (1,495,611) |
| Public Safety | (6,531,713) | 640,075 | - | (5,891,638) |
| Public Works | (4,197,432) | - | 3,250,603 | (946,829) |
| Public Health | (2,230,198) | - | - | (2,230,198) |
| Public Assistance | (647,450) | - | - | (647,450) |
| Culture and Recreation | (8,732) | 16,672 | - | 7,940 |
| Miscellaneous | (3,214,759) | - | | (3,214,759) |
| Debt Payments | (668,635) | 118 | - | (668,517) |
| Capital Outlays | (1,839,706) | 23,754 | - | (1,815,952) |
| Total Governmental Activities | $ (22,142,631) | $ 1,813,059 | $ 3,426,558 | $ (16,903,014) |
| General Receipts: | | | | |
| Taxes | | | | $ 11,009,457 |
| Grants and Contributions Not Restricted to Specific Programs | | | | 2,359,937 |
| Investment Income | | | | 868,568 |
| Licenses and Permits | | | | 84,405 |
| Health Insurance Settlements | | | | 21,020 |
| Miscellaneous | | | | 2,557,970 |
| Net Transfers | | | | - |
| Total General Receipts | | | | $ 16,901,357 |
| Change in Net Position | | | | (1,657) |
| Net Position - Beginning of year | | | | 19,343,932 |
| Net Position - End of year | | | | $ 19,342,275 |

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

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

| | General Fund | Road Fund | Inheritance Fund | Health Insurance Fund | COVID American Rescue Plan Act Fund | Special Road Fund | Nonmajor Funds | Total Governmental Funds |
|---|---|---|---|---|---|---|---|---|
| **ASSETS** | | | | | | | | |
| Cash and Cash Equivalents (Note 1.D) | $ 830,531 | $ 850,501 | $ 2,179,051 | $ 2,291,992 | $ 817,483 | $ 2,394,313 | $ 3,348,842 | $ 12,712,713 |
| Investments (Note 1.D) | 3,205,222 | | 3,424,340 | | | | | 6,629,562 |
| TOTAL ASSETS | $ 4,035,753 | $ 850,501 | $ 5,603,391 | $ 2,291,992 | $ 817,483 | $ 2,394,313 | $ 3,348,842 | $ 19,342,275 |
| **FUND BALANCES** | | | | | | | | |
| Restricted For: | | | | | | | | |
| Visitor Promotion | - | - | - | - | - | - | 90,167 | 90,167 |
| 911 Emergency Services | - | - | - | - | - | - | 424,026 | 424,026 |
| Drug Education | - | - | - | - | - | - | 116,790 | 116,790 |
| Law Enforcement | - | - | - | - | - | - | 608,671 | 608,671 |
| Preservation of Records | - | - | - | - | - | - | 61,577 | 61,577 |
| Debt Service | - | - | - | - | | | 622,380 | 622,380 |
| Road & Bridge Projects | - | - | - | - | - | - | 941,457 | 941,457 |
| Aid and Assistance | - | - | - | - | - | - | 29,990 | 29,990 |
| Federal Relief | - | - | - | - | 817,483 | - | - | 817,483 |
| County Self-Insurance | - | - | - | 2,291,992 | - | - | - | 2,291,992 |
| Committed to: | | | | | | | | |
| Law Enforcement | - | - | - | - | - | - | 10,067 | 10,067 |
| Road Maintenance | - | 850,501 | - | - | - | 2,394,313 | - | 3,244,814 |
| Aid and Assistance | - | - | - | - | - | - | 111,025 | 111,025 |
| County Buildings & Equipment | - | - | - | - | - | - | 279,038 | 279,038 |
| Reappraisal Services | - | - | - | - | - | - | 53,396 | 53,396 |
| Problem Solving Court | - | - | - | - | - | - | 258 | 258 |
| Assigned to: | | | | | | | | |
| Other Purposes | - | - | 5,603,391 | - | - | - | - | 5,603,391 |
| Unassigned | 4,035,753 | - | - | - | - | - | - | 4,035,753 |
| TOTAL CASH BASIS FUND BALANCES | $ 4,035,753 | $ 850,501 | $ 5,603,391 | $ 2,291,992 | $ 817,483 | $ 2,394,313 | $ 3,348,842 | $ 19,342,275 |

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

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

| | General Fund | Road Fund | Inheritance Fund | Health Insurance Fund | COVID American Rescue Plan Act Fund | Special Road Fund | Nonmajor Funds | Total Governmental Funds |
|---|---|---|---|---|---|---|---|---|
| **RECEIPTS** | | | | | | | | |
| Taxes | $ 9,570,990 | $ - | $ 762,817 | $ - | $ - | $ - | $ 675,650 | $ 11,009,457 |
| Licenses and Permits | 84,405 | - | - | - | - | - | - | 84,405 |
| Investment Income | 844,348 | - | - | 3,420 | - | - | 20,800 | 868,568 |
| Intergovernmental | 1,803,561 | 2,921,110 | 49,199 | - | - | - | 1,012,625 | 5,786,495 |
| Charges for Services | 1,121,785 | 5,953 | 15,203 | - | - | - | 670,118 | 1,813,059 |
| Miscellaneous | 19,725 | - | - | 2,398,135 | - | 90,445 | 70,685 | 2,578,990 |
| TOTAL RECEIPTS | 13,444,814 | 2,927,063 | 827,219 | 2,401,555 | - | 90,445 | 2,449,878 | 22,140,974 |
| DISBURSEMENTS | | | | | | | | |
| General Government | 2,780,058 | - | - | - | - | - | 23,948 | 2,804,006 |
| Public Safety | 4,435,666 | - | - | - | 84,699 | - | 2,011,348 | 6,531,713 |
| Public Works | 151,637 | 3,285,343 | 217,667 | - | - | 542,785 | - | 4,197,432 |
| Public Health | - | - | - | 2,230,198 | - | - | - | 2,230,198 |
| Public Assistance | 456,433 | - | - | - | - | - | 191,017 | 647,450 |
| Culture and Recreation | - | - | - | - | - | - | 8,732 | 8,732 |
| Miscellaneous | 3,214,759 | - | - | - | - | - | - | 3,214,759 |
| Debt Service: | | | | | | | | |
| Principal Payments | - | - | - | - | - | - | 515,000 | 515,000 |
| Interest and Fiscal Charges | - | - | - | - | - | - | 153,635 | 153,635 |
| Capital Outlay | 126,540 | 133,967 | - | - | - | 479,498 | 1,099,701 | 1,839,706 |
| TOTAL DISBURSEMENTS | 11,165,093 | 3,419,310 | 217,667 | 2,230,198 | 84,699 | 1,022,283 | 4,003,381 | 22,142,631 |
| EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBRUSEMENTS | 2,279,721 | (492,247) | 609,552 | 171,357 | (84,699) | (931,838) | (1,553,503) | (1,657) |
| **OTHER FINANCING SOURCES (USES)** | | | | | | | | |
| Transfers in | 675,000 | 1,841,079 | - | - | - | 1,198,750 | 559,533 | 4,274,362 |
| Transfers out | (2,366,112) | (1,198,750) | (675,000) | - | - | - | (34,500) | (4,274,362) |
| Proceeds from Sale of Bonds | | | | | | | | |
| TOTAL OTHER FINANCING SOURCES (USES) | (1,691,112) | 642,329 | (675,000) | - | - | 1,198,750 | 525,033 | - |
| Net Change in Fund Balances | 588,609 | 150,082 | (65,448) | 171,357 | (84,699) | 266,912 | (1,028,470) | (1,657) |
| **CASH BASIS FUND BALANCES - BEGINNING** | 3,447,144 | 700,419 | 5,668,839 | 2,120,635 | 902,182 | 2,127,401 | 4,377,312 | 19,343,932 |
| **CASH BASIS FUND BALANCES - ENDING** | $ 4,035,753 | $ 850,501 | $ 5,603,391 | $ 2,291,992 | $ 817,483 | $ 2,394,313 | $ 3,348,842 | $ 19,342,275 |

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

SEWARD COUNTY

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS,**
**AND CHANGES IN CASH BASIS FUND BALANCES**
**FIDUCIARY FUNDS**

For the Year Ended June 30, 2025

| | Custodial Fund Balances July 1, 2024 | Receipts | Disbursements | Custodial Fund Balances June 30, 2025 |
|---|---|---|---|---|
| ASSETS | | | | |
| Cash and Cash Equivalents | $ 1,729,276 | $50,943,205 | $ 51,045,799 | $ 1,626,682 |
| LIABILITIES | | | | |
| Due to other governments | | | | |
| State - Collected by County Treasurer | 455,350 | 5,124,699 | 5,160,506 | 419,543 |
| State - Collected by Other Offices | 19,044 | 344,034 | 333,977 | 29,101 |
| Schools | 509,228 | 32,715,018 | 32,839,804 | 384,442 |
| Educational Service Units | 7,046 | 577,623 | 578,653 | 6,016 |
| Technical College | 42,423 | 1,582,346 | 1,616,969 | 7,800 |
| Natural Resource Districts | 9,632 | 762,282 | 764,090 | 7,824 |
| Fire Districts | 13,776 | 1,101,410 | 1,099,852 | 15,334 |
| Municipalities | 79,941 | 4,767,927 | 4,744,978 | 102,890 |
| Agricultural Society | 4,678 | 388,228 | 388,834 | 4,072 |
| Cemetery District | 2,567 | 3,343 | 2,390 | 3,520 |
| Airport Authority | 3,814 | 248,605 | 248,917 | 3,502 |
| Hospital | 1,219 | 51,171 | 51,901 | 489 |
| Others - Collected by County Treasurer | 106,847 | 464,576 | 332,888 | 238,535 |
| Others - Collected by Other Offices | 473,711 | 2,811,943 | 2,882,040 | 403,614 |
| TOTAL LIABILITIES | 1,729,276 | 50,943,205 | 51,045,799 | 1,626,682 |
| TOTAL NET POSITION | $ - | $ - | $ - | $ - |

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

## 1. Summary of Significant Accounting Policies

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

### A. Reporting Entity

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

**Joint Organization**

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

The governing board for the Region includes representatives from the participating county boards. Each county contributes to the financial support of the Region activities based on formulas developed by the Region governing board and as required by the Act. Funding is provided by a combination of Federal, State, local, and private funding. The County contributed $37,173 toward the operation of the Region during fiscal year 2025. In the event of the termination of the agreement, assets would be disposed of in accordance with the terms of the agreement. The Nebraska Department of Health and Human Services requires the Region to be audited annually in accordance with State statute. Financial information for the Region is available in those audit reports.

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

The Department's governing board is established by statute and includes representatives from the participating county boards and the health profession. Funding is provided by a combination of Federal, State, local, and private funding. The County did not contribute toward the operation of the Department during fiscal year 2024. In the event of the termination of the agreement, assets would be disposed of in accordance with the terms of the agreement. The Department is audited in accordance with Neb. Rev. Stat. § 84-304(4) (Cum. Supp. 2022). Financial information for the Department is available in that report.

Southeast Region 911 Communication Services (911 Region) – The County has entered into an agreement with the governing boards of the Public Safety Answering Points (PSAPs) of the City of Lincoln, City of Beatrice, City of Crete, City of Falls City, Cass County, Clay County, Fillmore County, Jefferson County, Johnson County, Pawnee County, Nemaha County, Nuckolls County, Otoe County, Thayer County, and York County to fund the planning, creation, and implementation of a 911 emergency call system for the southeast region of the State of Nebraska.

The governing board is established by interlocal agreement and includes representatives from the participating political subdivisions. Each political subdivision contributes to the financial support of the 911 Region based on formulas developed by the governing board. Funding is provided by a combination of Federal, State, local, and private funding. The County did not contribute toward the operation of the 911 Region during fiscal year 2024. In the event of the termination of the agreement, assets would be disposed of in accordance with the terms of the agreement. Nemaha County was named the fiscal agent for the 911 Region in 2016, and all financial activity of the 911 Region would be available in the Nemaha County audit report.

Seward County Communications Agency (Communications Region) – The County has entered into an agreement with the governing boards of the City of Seward and the City of Milford to fund, staff, and oversee the running of an Enhanced Emergency 911 Communications Center.

The governing board is established by interlocal agreement and includes representatives from the participating political subdivisions. Each political subdivision contributes to the financial support of the Communications Region based on formulas developed by the governing board. Funding is provided by a combination of Federal, State, local, and private funding. The County is the fiscal agent for the Communications Region, and all activity is included with the E911 Fund of the County. The activity of this fund is included in the financial statements of the County and is included in this report. In the event of the termination of the agreement, assets would be disposed of in accordance with the terms of the agreement.

## B. Basis of Presentation

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

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

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

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

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

The County reports the following major governmental funds:

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

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

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

**Health Insurance Fund.** This fund is used to account for the costs of insurance premiums and claims and is primarily funded by the County and employee payroll deductions, and reinsurance reimbursements.

**COVID American Rescue Plan Act Fund.** This fund is used to account for aid received from the American Rescue Plan Act (ARPAA) and will be used for various relief and assistance in accordance with Federal guidelines.

**Special Road Fund.** This fund is used to account for proceeds to be distributed to specific road use projects.

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

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

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

**Debt Service Fund.** The Justice Center Debt Service Fund accounts for the resources for, and the payment of, general long-term debt principal, interest, and related costs.

The County designates fund balances as follows:

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

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

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

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

## C. Measurement Focus, Basis of Accounting

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

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

Interest income is recorded when the related interest statement is received by the County, which typically occurs mid-month, rather than being recognized daily or accrued. In addition, online payments remitted to the Treasurer's Office are recorded when they appear on the County's bank statements rather than when the payments are initiated by payors. Recording these amounts retroactively would result in distortions to daily balance sheet activity. These timing differences represent reasonable and acceptable departures under the cash receipts and disbursements basis of accounting and do not materially affect the financial statements.

## D. Assets and Net Position

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

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

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

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

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

**Restricted Net Position.** When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then the unrestricted resources, as they are needed. Net position is reported as restricted when constraints placed on its use are either externally imposed or imposed by law through constitutional provisions or enabling legislation. The government-wide statement of net position reports $6,716,336 of restricted net position which is fully restricted by enabling legislation.

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

On or before August 1, the County budget-making authority prepares and transmits a budget for each County fund to the County Board. The budget includes the requirements, the outstanding warrants, the operating reserves to be maintained, the cash on hand at the close of the preceding fiscal year, the receipts from sources other than taxation, and the amount to be raised by taxation. The County Board must hold at least one public hearing on the proposed budget. On or before September 20, the County Board adopts the budget and appropriates the amounts specified in the budget for the departments, offices, activities, and funds of the County.

## 2. Deposits and Investments

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

**Breakdown of Cash and Investments as of June 30, 2025:**

| | |
|---|---|
| Checking | $ 1,919,310 |
| Money Market | 1,631,758 |
| Certificates of Deposit | 9,977,466 |
| Investments | 7,501,035 |
| Total Cash and Investments | $ 21,029,569 |
| Less: Agency Held Funds | (1,193,962) |
| Less: Balance Held by Other Offices | (893,332) |
| Add: Health Insurance Held by Clerk | 400,000 |
| Total Cash Held by County | 19,342,275 |

*Custodial Credit Risk* – For purposes of classifying categories of custodial risk, the bank balances of the County's deposits during the current fiscal year end were not entirely insured by the FDIC or collateralized with securities held by the County's agent in the County's name. At the end of the year, the County had insurance deficiency of $2,043,634. The County is aware of the potential for deficiency and believes the credit risk is low due to the custodian's reputation and history.

*Interest Rate Risk* – Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Duration is a measure of a debt investment's exposure to fair value changes arising from changes in interest rates. It uses the present value of cash flows, weighted for those cash flows as a percentage of the investments full price.

The County invests primarily in certificates of deposit which effectively limits exposure to interest rate risk as certificates of deposit have fixed interest rates. The County's use of money market funds does expose the County to interest rate risk, but the effects of such exposure do not put the County's current operating environment at risk for failure as the County is not dependent on the performance of such funds to maintain its current operations.

*Credit Risk* – Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. By investing primarily in certificates of deposit and money market accounts the County effectively limits exposure to credit risk. Bond ratings are not applicable to the County's portfolio of cash and investments.

*Concentration of Credit Risk* – Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The County does have some exposure to concentration of credit risk as it keeps funds in investment vehicles that were not entirely insured by the FDIC or collateralized with securities held in the County's name.

The County does not have exposure to foreign currency risk.

## 3. Taxes

Property taxes are levied by the County Board on or before October 15 of each year for all political subdivisions in the County. Real estate and personal property taxes are due and attach as an enforceable lien on January 1 following the levy date, and they become delinquent in two equal installments on May 1 and September 1. Motor vehicle taxes are due when application is made for registration of a motor vehicle.

As stated in Neb. Rev. Stat. § 77-3442 counties are permitted by the State Constitution to levy a tax of up to $.45/$100 of assessed valuation for general governmental services other than the payment of principal and interest on bonded debt plus an additional $.05/$100 for interlocal agreements. Counties may levy taxes in addition to this 50-cent limitation upon a vote of the people. The levy limit analysis of the largest possible district levy set in October 2024 was $.3032/$100 which complied with state statute.

The county general fund levy set in October 2024, for the 2024 taxes, which will be materially collected in May and September 2025, was set at $.2474/$100 of assessed valuation. The county general fund levy set in October 2023, for the 2023 taxes, which were materially collected in May and September 2024, was set at $.2733/$100 of assessed valuation. The amount collected for the motor vehicle tax is outlined in State statute.

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

The tax receipts classification also contains collections from the assessment of inheritance taxes, 911 surcharges, and lodging taxes.

## 4. Retirement Systems

The Retirement System for Nebraska Counties (Plan) is a multiple-employer plan administered by the Public Employees Retirement Board in accordance with the provisions of the County Employees Retirement Act. The Plan consists of a defined contribution option and a cash balance benefit. The cash balance benefit is a type of defined benefit plan. The Plan provisions are established under Neb. Rev. Stat.§§ 23-2301 through 23-2334 (Reissue 2022) and may be amended through legislative action.
Participation in the Plan is required of all full-time employees. Part-time (working less than one-half of the regularly scheduled hours) employees may elect voluntary participation upon reaching age 18. Part-time elected officials may exercise the option to join.

County employees and elected officials contribute 4.5% of their total compensation. In addition, the County contributes an amount equal to 150% of the employee's contribution. The contribution rates are established by § 23-2307 and § 23-2308 and may be amended through legislative action. The employee's and employer's contributions are kept in separate accounts. The employee's account is fully vested. The employer's account is fully vested after three years of participation in the system or credit for participation in another governmental plan prior to actual contribution to the Plan. Non-vested County contributions are forfeited upon termination. Forfeitures are used to cover a portion of the pension plan's administrative expenses. Prior service benefits are paid directly by the County to the retired employee. The Plan's financial statements, including pension costs and obligations, are audited annually and can be obtained from the State of Nebraska Public Employees Retirement System.

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

For the year ended June 30, 2025, 174 employees contributed $390,063 and the County contributed $570,857.

## 5. Risk Management

The County is exposed to various risks of loss related to the following: torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County is a member of the Nebraska Intergovernmental Risk Management Association (NIRMA), a public entity risk pool currently operating as a common risk management and insurance program for over 100 counties and local governments throughout Nebraska.

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

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

| | NIRMA Coverage | Maximum Coverage |
|---|---|---|
| General Liability Claim | $ 500,000 | $ 5,000,000 |
| Workers' Compensation Claim | $ 550,000 | Statutory Limits |
| Property Damage Claim | $ 250,000 | Insured Value at Replacement Cost |

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

The County self-insures for employee health insurance and has contracted with Mid-American Benefits to administer the County's self-insured plan. Details of the coverage are available upon request from the County Clerk. The self-insured plan is funded through a combination of employee and County contributions, and reimbursements received from the County's secondary insurance provider. The activity of the plan is reflected in the County's financial statements under the Health Insurance Fund. No settlements exceeded coverage in any of the past three fiscal years.

## 6. Interfund Transfers

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

| | | MAJOR FUNDS | | | | | |
|---|---|---|---|---|---|---|---|
| | | 100 | 300 | 2700 | 950 | 2914 | |
| | | General | Road | Inheritance | Equipment Sinking Fund | 911 Wireless Holding Fund | Total |
| | Transfers In | | | | | | |
| | **MAJOR FUNDS** | | | | | | |
| 100 | General | | | 675,000 | | | 2,516,079 |
| 300 | Road | 1,841,079 | | | | | - |
| 2700 | Inheritance Fund | | | | | | - |
| 700 | Special Road | | 1,198,750 | | | | 1,198,750 |
| | **NONMAJOR FUNDS** | | | | | | |
| 2412 | Sheriff Federal Drug Law Enforcement Fund | | | | 31,600 | | 31,600 |
| 2250 | Aging Services Fund | 42,527 | | | | | 42,527 |
| 2910 | E911 Fund | 470,206 | | | | | 470,206 |
| 2913 | 911 Wireless Service Fund | | | | | 2,900 | 2,900 |
| 1100 | Reappraisal Fund | 10,000 | | | | | 10,000 |
| 950 | Equipment Sinking Fund | 2,300 | | | | | 2,300 |
| | Total | $ 2,366,112 | $ 1,198,750 | $ 675,000 | $ 31,600 | $ 2,900 | $ 4,274,362 |

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

In the year ended June 30, 2025, the County made a one-time transfer of $1,841,079 from the General Fund to the Road Fund for repairs, road project costs, and the purchase of equipment. The County also made a one-time transfer of $1,198,750 from the Road Fund to the Special Road Fund for capital projects.

## 7. Long Term Obligations

The following is a summary of long-term debt activity for the years ended June 30:

| Governmental Activities | 2025 | | | | |
|---|---|---|---|---|---|
| | Beginning Balance | Additions | Deductions | Ending Balance | Current Portion |
| Long-term debt | | | | | |
| Bonds payable | $ 5,815,000 | $ - | $ 515,000 | $ 5,300,000 | $ 276,544 |
| Total long-term debt | $ 5,815,000 | $ - | $ 515,000 | $ 5,300,000 | $ 276,544 |

| Governmental Activities | 2024 | | | | |
|---|---|---|---|---|---|
| | Beginning Balance | Additions | Deductions | Ending Balance | Current Portion |
| Long-term debt | | | | | |
| Bonds payable | $ 6,581,544 | $ - | $ 766,544 | $ 5,815,000 | $ 515,000 |
| Total long-term debt | $ 6,581,544 | $ - | $ 766,544 | $ 5,815,000 | $ 515,000 |

Interest Expense for year ended June 30, 2025 was $153,335.

Long-term debt is comprised of the following individual issues:

| Governmental Type | Original Amount | Interest Rate | Principal Amount Outstanding |
|---|---|---|---|
| General Obligation Bonds | | | |
| General Obligation Bonds, Series 2013, due serially through 2034 | $ 7,240,000 | 3.00% | $ 5,300,000 |

The following is a summary of long-term debt activity for the years ended June 30:

| | 2025 | | | | | |
|---|---|---|---|---|---|---|
| | Governmental Activities | | | | | |
| Year Ending | General Obligation Bonds | | Notes Payable | | Capital Lease | |
| September 30, | Principal | Interest | Principal | Interest | Principal | Interest |
| 2025 | $ 520,000 | $ 137,810 | $ - | $ - | $ - | $ - |
| 2026 | 540,000 | 121,910 | - | - | - | - |
| 2027 | 555,000 | 105,485 | - | - | - | - |
| 2028 | 575,000 | 88,535 | - | - | - | - |
| 2029 | 590,000 | 71,060 | - | - | - | - |
| 2030-2034 | 2,520,000 | 120,555 | - | - | - | - |
| | $ 5,300,000 | $ 645,355 | $ - | $ - | $ - | $ - |

## 8. U.S. Department of the Treasury –Recoupment of Shared Funds

The County received correspondence from the U.S. Department of the Treasury indicating an update to a previously issued *Do Not Spend Letter* related to federal shared funds received by the Seward County Sheriff's Office (SCSO). The updated letter states that the total amount of shared funds expended on impermissible salaries and benefits during the period from 2001 through 2024 was $762,504.

The County requested that the U.S. Department of the Treasury consider potential remedies to offset the financial hardship associated with returning the impermissibly expended funds. In response, Treasury indicated it was reviewing options for recoupment, including the potential withholding of any pending or future shared funds otherwise distributable to the Seward County Sheriff's Office.

During the year, the County recorded $31,600 in the "Other" category related to federal shared funds. This amount represents funds used to replenish previously misspent Treasury shared funds and was recorded to correct a prior finding that the Seward County Sheriff's Office impermissibly used shared.

Management will continue to monitor communications from Treasury and will record any required repayments or withholdings in accordance with applicable accounting standards as additional information becomes available.

## 9. Subsequent Events

Subsequent events have been evaluated through March 31, 2026, which is the date the financial statements were issued. During the review of subsequent events no issues were noted that were required to be disclosed in the notes to the financial statements.

**SEWARD COUNTY**
**BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL**
**GENERAL FUND**
For the Year Ended June 30, 2025

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|---|---|---|---|
| **RECEIPTS** | | | | |
| Taxes | $ 10,382,427 | $ 10,382,427 | $ 9,570,990 | $ (811,437) |
| Licenses and Permits | 75,500 | 75,500 | 84,405 | 8,905 |
| Investment Income | 500,000 | 500,000 | 844,348 | 344,348 |
| Intergovernmental | 185,000 | 185,000 | 1,803,561 | 1,618,561 |
| Charges for Services | 765,000 | 765,000 | 1,121,785 | 356,785 |
| Miscellaneous | - | - | 19,725 | 19,725 |
| TOTAL RECEIPTS | 11,907,927 | 11,907,927 | 13,444,814 | 1,536,887 |
| **DISBURSEMENTS** | | | | |
| General Government: | | | | |
| County Board | 200,925 | 200,925 | 198,378 | 2,547 |
| County Clerk | 222,490 | 222,490 | 220,833 | 1,657 |
| County Treasurer | 454,219 | 454,219 | 446,729 | 7,490 |
| Register of Deeds | - | - | - | - |
| County Assessor | 388,464 | 388,464 | 334,894 | 53,570 |
| Election Commissioner | 114,625 | 114,625 | 111,412 | 3,213 |
| Building and Zoning | 70,865 | 70,865 | 64,192 | 6,673 |
| Personnel | 202,200 | 202,200 | 197,960 | 4,240 |
| Clerk of the District Court | 287,193 | 287,193 | 277,807 | 9,386 |
| County Court System | 25,600 | 25,600 | 29,439 | (3,839) |
| District Judge | 73,187 | 73,187 | 71,852 | 1,335 |
| Public Defender | 102,223 | 102,223 | 55,651 | 46,572 |
| Building and Grounds | 588,966 | 588,966 | 567,072 | 21,894 |
| Agricultural Extension Agent | 207,666 | 207,666 | 203,839 | 3,827 |
| County Sheriff | 1,853,547 | 1,853,547 | 1,707,590 | 145,957 |
| County Attorney | 1,067,201 | 1,067,201 | 1,040,601 | 26,600 |
| County Jail | 1,574,890 | 1,574,890 | 1,571,136 | 3,754 |
| Emergency Management | 119,924 | 119,924 | 116,339 | 3,585 |
| Highway Supt. | 139,169 | 139,169 | 138,713 | 456 |
| County Surveyor | 25,000 | 25,000 | 12,924 | 12,076 |
| Veterans' Service Officer | 93,906 | 93,906 | 94,500 | (594) |
| Public Transit | 407,945 | 407,945 | 361,933 | 46,012 |
| Abandoned Cemetery | 5,000 | 5,000 | 4,200 | 800 |
| Miscellaneous General | 3,733,989 | 3,733,989 | 3,210,559 | 523,430 |
| Capital Outlay | 95,676 | 95,676 | 126,540 | (30,864) |
| TOTAL DISBURSEMENTS | 12,054,870 | 12,054,870 | 11,165,093 | 889,777 |
| EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS | (146,943) | (146,943) | 2,279,721 | 2,426,664 |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Transfers in | 675,000 | 675,000 | 675,000 | - |
| Transfers out | (2,353,812) | (2,353,812) | (2,366,112) | (12,300) |
| TOTAL OTHER FINANCING | (1,678,812) | (1,678,812) | (1,691,112) | (12,300) |
| Net Change in Fund Balance | (1,825,755) | (1,825,755) | 588,609 | 2,414,364 |
| **FUND BALANCE - BEGINNING** | 3,425,755 | 3,425,755 | 3,447,144 | 21,389 |
| **FUND BALANCE - ENDING** | $ 1,600,000 | $ 1,600,000 | $ 4,035,753 | $ 2,435,753 |

**SEWARD COUNTY**
**BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL**
**MAJOR FUNDS**
For the Year Ended June 30, 2025

| ROAD FUND | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|---|---|---|---|
| RECEIPTS | | | | |
| Intergovernmental | $ 2,920,000 | $ 2,920,000 | $ 2,921,110 | $ 1,110 |
| Charges for Services | - | - | 5,953 | 5,953 |
| TOTAL RECEIPTS | 2,920,000 | 2,920,000 | 2,927,063 | 7,063 |
| DISBURSEMENTS | 5,061,533 | 5,061,533 | 3,419,310 | 1,642,223 |
| EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS | (2,141,533) | (2,141,533) | (492,247) | 1,649,286 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | 1,841,079 | 1,841,079 | 1,841,079 | - |
| Transfers out | - | - | (1,198,750) | (1,198,750) |
| TOTAL OTHER FINANCING SOURCES (USES) | 1,841,079 | 1,841,079 | 642,329 | (1,198,750) |
| Net Change in Fund Balance | (300,454) | (300,454) | 150,082 | 450,536 |
| FUND BALANCE - BEGINNING | 700,454 | 700,454 | 700,419 | (35) |
| FUND BALANCE - ENDING | $ 400,000 | $ 400,000 | $ 850,501 | $ 450,501 |
| **INHERITANCE FUND** | | | | |
| RECEIPTS | | | | |
| Taxes | $ - | $ - | $ 762,817 | $ 762,817 |
| TOTAL RECEIPTS | - | - | 827,219 | 827,219 |
| DISBURSEMENTS | 4,993,839 | 4,993,839 | 217,667 | 4,776,172 |
| EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS | (4,993,839) | (4,993,839) | 609,552 | 5,603,391 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | - | - | - | - |
| Transfers out | (675,000) | (675,000) | (675,000) | - |
| TOTAL OTHER FINANCING SOURCES (USES) | (675,000) | (675,000) | (675,000) | - |
| Net Change in Fund Balance | (5,668,839) | (5,668,839) | (65,448) | 5,603,391 |
| FUND BALANCE - BEGINNING | 5,668,839 | 5,668,839 | 5,668,839 | - |
| FUND BALANCE - ENDING | $ - | $ - | $ 5,603,391 | $ 5,603,391 |

**SEWARD COUNTY**
**BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL**
**MAJOR FUNDS**
For the Year Ended June 30, 2025
(Continued)

| HEALTH INSURANCE FUND | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|---|---|---|---|
| RECEIPTS | | | | |
| Investment Income | $ - | $ - | $ 3,420 | $ 3,420 |
| Miscellaneous | 3,279,365 | 3,279,365 | 2,398,135 | (881,230) |
| TOTAL RECEIPTS | 3,279,365 | 3,279,365 | 2,401,555 | (877,810) |
| DISBURSEMENTS | 5,000,000 | 5,000,000 | 2,230,198 | 2,769,802 |
| EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS | (1,720,635) | (1,720,635) | 171,357 | 1,891,992 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | - | - | - | - |
| Net Change in Fund Balance | (1,720,635) | (1,720,635) | 171,357 | 1,891,992 |
| FUND BALANCE - BEGINNING | 1,720,635 | 1,720,635 | 2,120,635 | 400,000 |
| FUND BALANCE - ENDING | $ - | $ - | $ 2,291,992 | $ 2,291,992 |

| COVID AMERICAN RESCUE PLAN ACT FUND | | | | |
|---|---|---|---|---|
| RECEIPTS | | | | |
| Intergovernmental | $ - | $ - | $ - | $ - |
| Investment Income | 97,818 | 97,818 | - | (97,818) |
| Miscellaneous | - | - | - | - |
| TOTAL RECEIPTS | 97,818 | 97,818 | - | (97,818) |
| DISBURSEMENTS | 1,000,000 | 1,000,000 | 84,699 | 915,301 |
| EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS | (902,182) | (902,182) | (84,699) | 817,483 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | - | - | - | - |
| Net Change in Fund Balance | (902,182) | (902,182) | (84,699) | 817,483 |
| FUND BALANCE - BEGINNING | 902,182 | 902,182 | 902,182 | - |
| FUND BALANCE - ENDING | $ - | $ - | $ 817,483 | $ 817,483 |

**SEWARD COUNTY**
**BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL**
**MAJOR FUNDS**
For the Year Ended June 30, 2025
(Continued)

| SPECIAL ROAD FUND | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|---|---|---|---|
| RECEIPTS | | | | |
| Miscellaneous | $ - | $ - | $ 90,445 | $ 90,445 |
| TOTAL RECEIPTS | - | - | 90,445 | 90,445 |
| DISBURSEMENTS | 2,127,401 | 2,127,401 | 1,022,283 | 1,105,118 |
| EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS | (2,127,401) | (2,127,401) | (931,838) | 1,195,563 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | - | - | 1,198,750 | 1,198,750 |
| Transfers out | - | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | - | - | 1,198,750 | 1,198,750 |
| Net Change in Fund Balance | (2,127,401) | (2,127,401) | 266,912 | 2,394,313 |
| FUND BALANCE - BEGINNING | 2,127,401 | 2,127,401 | 2,127,401 | - |
| FUND BALANCE - ENDING | $ - | $ - | $ 2,394,313 | $ 2,394,313 |

**SEWARD COUNTY**
**BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL**
**NONMAJOR FUNDS**
For the Year Ended June 30, 2025

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|---|---|---|---|
| **ROAD BUYBACK FUND** | | | | |
| Receipts | $ 368,038 | $ 368,038 | $ 368,038 | $ - |
| Disbursements | (1,440,585) | (1,440,585) | (627,271) | 813,314 |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Proceeds from Sale of Bonds | - | - | - | - |
| Net Change in Fund Balance | (1,072,547) | (1,072,547) | (259,233) | 813,314 |
| Fund Balance - Beginning | 1,072,547 | 1,072,547 | 1,072,547 | - |
| Fund Balance - Ending | $ - | $ - | $ 813,314 | $ 813,314 |
| **SHERIFF FEDERAL DRUG LAW ENFORCEMENT FUND** | | | | |
| Receipts | $ - | $ - | $ 50,901 | $ 50,901 |
| Disbursements | (386,052) | (386,052) | (445,246) | (59,194) |
| Transfers in | - | - | 31,600 | 31,600 |
| Transfers out | - | - | - | - |
| Proceeds from Sale of Bonds | - | - | - | - |
| Net Change in Fund Balance | (386,052) | (386,052) | (362,745) | 23,307 |
| Fund Balance - Beginning | 386,052 | 386,052 | 386,052 | - |
| Fund Balance - Ending | $ - | $ - | $ 23,307 | $ 23,307 |
| **JUSTICE CENTER DEBT SERVICE FUND** | | | | |
| Receipts | $ 700,000 | $ 700,000 | $ 728,661 | $ 28,661 |
| Disbursements | (1,262,354) | (1,262,354) | (668,635) | 593,719 |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Proceeds from Sale of Bonds | - | - | - | - |
| Net Change in Fund Balance | (562,354) | (562,354) | 60,026 | 622,380 |
| Fund Balance - Beginning | 562,354 | 562,354 | 562,354 | - |
| Fund Balance - Ending | $ - | $ - | $ 622,380 | $ 622,380 |
| **EQUIPMENT SINKING FUND** | | | | |
| Receipts | $ - | $ - | $ 57,055 | $ 57,055 |
| Disbursements | (455,145) | (455,145) | (203,862) | 251,283 |
| Transfers in | - | - | 2,300 | 2,300 |
| Transfers out | - | - | (31,600) | (31,600) |
| Proceeds from Sale of Bonds | - | - | - | - |
| Net Change in Fund Balance | (455,145) | (455,145) | (176,107) | 279,038 |
| Fund Balance - Beginning | 455,145 | 455,145 | 455,145 | - |
| Fund Balance - Ending | $ - | $ - | $ 279,038 | $ 279,038 |
| **VISITORS PROMOTION FUND** | | | | |
| Receipts | $ 117,193 | $ 117,193 | $ 30,009 | $ (87,184) |
| Disbursements | (150,000) | (150,000) | (40,312) | 109,688 |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Proceeds from Sale of Bonds | - | - | - | - |
| Net Change in Fund Balance | (32,807) | (32,807) | (10,303) | 22,504 |
| Fund Balance - Beginning | 32,807 | 32,807 | 32,807 | - |
| Fund Balance - Ending | $ - | $ - | $ 22,504 | $ 22,504 |

**SEWARD COUNTY**
**BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL**
**NONMAJOR FUNDS**
For the Year Ended June 30, 2025
(Continued)

| VISITORS IMPROVEMENT FUND | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|---|---|---|---|
| Receipts | $ 72,447 | $ 72,447 | $ 30,009 | $ (42,438) |
| Disbursements | (150,000) | (150,000) | (39,900) | 110,100 |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Proceeds from Sale of Bonds | - | - | - | - |
| Net Change in Fund Balance | (77,553) | (77,553) | (9,891) | 67,662 |
| Fund Balance - Beginning | 77,553 | 77,553 | 77,554 | 1 |
| Fund Balance - Ending | $ - | $ - | $ 67,663 | $ 67,663 |
| **REAPPRAISAL FUND** | | | | |
| Receipts | $ 3,672 | $ 3,672 | $ 584 | $ (3,088) |
| Disbursements | (60,000) | (60,000) | (13,516) | 46,484 |
| Transfers in | - | - | 10,000 | 10,000 |
| Transfers out | - | - | - | - |
| Proceeds from Sale of Bonds | - | - | - | - |
| Net Change in Fund Balance | (56,328) | (56,328) | (2,932) | 53,396 |
| Fund Balance - Beginning | 56,328 | 56,328 | 56,328 | - |
| Fund Balance - Ending | $ - | $ - | $ 53,396 | $ 53,396 |
| **PRESERVATION AND MODERNIZATION FUND** | | | | |
| Receipts | $ 10,743 | $ 10,743 | $ 10,071 | $ (672) |
| Disbursements | (70,000) | (70,000) | (7,751) | 62,249 |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Proceeds from Sale of Bonds | - | - | - | - |
| Net Change in Fund Balance | (59,257) | (59,257) | 2,320 | 61,577 |
| Fund Balance - Beginning | 59,257 | 59,257 | 59,257 | - |
| Fund Balance - Ending | $ - | $ - | $ 61,577 | $ 61,577 |
| **VETERANS' AID FUND** | | | | |
| Receipts | $ - | $ - | $ - | $ - |
| Disbursements | (5,052) | (5,052) | - | 5,052 |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Proceeds from Sale of Bonds | - | - | - | - |
| Net Change in Fund Balance | (5,052) | (5,052) | - | 5,052 |
| Fund Balance - Beginning | 5,052 | 5,052 | 5,052 | - |
| Fund Balance - Ending | $ - | $ - | $ 5,052 | $ 5,052 |

**SEWARD COUNTY**
**BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL**
**NONMAJOR FUNDS**
For the Year Ended June 30, 2025
(Continued)

| AGING SERVICES FUND | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|---|---|---|---|
| Receipts | $ 76,920 | $ 76,920 | $ 85,841 | $ 8,921 |
| Disbursements | (127,710) | (127,710) | (111,641) | 16,069 |
| Transfers in | 42,527 | 42,527 | 42,527 | - |
| Transfers out | - | - | - | - |
| Proceeds from Sale of Bonds | - | - | - | - |
| Net Change in Fund Balance | (8,263) | (8,263) | 16,727 | 24,990 |
| Fund Balance - Beginning | 13,263 | 13,263 | 13,263 | - |
| Fund Balance - Ending | $ 5,000 | $ 5,000 | $ 29,990 | $ 24,990 |
| **DRUG LAW ENFORCEMENT AND EDUCATION FUND** | | | | |
| Receipts | $ 354,759 | $ 354,759 | $ 14,675 | $ (340,084) |
| Disbursements | (500,000) | (500,000) | (68,314) | 431,686 |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Proceeds from Sale of Bonds | - | - | - | - |
| Net Change in Fund Balance | (145,241) | (145,241) | (53,639) | 91,602 |
| Fund Balance - Beginning | 145,241 | 145,241 | 145,241 | - |
| Fund Balance - Ending | $ - | $ - | $ 91,602 | $ 91,602 |
| **ATTORNEY FEDERAL TREASURY DRUG LAW ENFORCEMENT FUND** | | | | |
| Receipts | $ 281,112 | $ 281,112 | $ - | $ (281,112) |
| Disbursements | (550,000) | (550,000) | (326) | 549,674 |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Proceeds from Sale of Bonds | - | - | - | - |
| Net Change in Fund Balance | (268,888) | (268,888) | (326) | 268,562 |
| Fund Balance - Beginning | 268,888 | 268,888 | 268,888 | - |
| Fund Balance - Ending | $ - | $ - | $ 268,562 | $ 268,562 |
| **ATTORNEY FEDERAL JUSTICE DRUG LAW ENFORCEMENT FUND** | | | | |
| Receipts | $ 261,372 | $ 261,372 | $ 7,318 | $ (254,054) |
| Disbursements | (422,200) | (422,200) | (58,329) | 363,871 |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Proceeds from Sale of Bonds | - | - | - | - |
| Net Change in Fund Balance | (160,828) | (160,828) | (51,011) | 109,817 |
| Fund Balance - Beginning | 160,828 | 160,828 | 160,828 | - |
| Fund Balance - Ending | $ - | $ - | $ 109,817 | $ 109,817 |

**SEWARD COUNTY**
**BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL**
**NONMAJOR FUNDS**
For the Year Ended June 30, 2025
(Continued)

| SHERIFF FEDERAL DRUG JUSTICE FUND | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|---|---|---|---|
| Receipts | $ - | $ - | $ 485,554 | $ 485,554 |
| Disbursements | (23,655) | (23,655) | (447,593) | (423,938) |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Proceeds from Sale of Bonds | - | - | - | - |
| Net Change in Fund Balance | (23,655) | (23,655) | 37,961 | 61,616 |
| Fund Balance - Beginning | 23,655 | 23,655 | 23,656 | 1 |
| Fund Balance - Ending | $ - | $ - | $ 61,617 | $ 61,617 |
| **ATTORNEY GRANT FUND** | | | | |
| Receipts | $ 495,021 | $ 495,021 | $ 86,331 | $ (408,690) |
| Disbursements | (649,361) | (649,361) | (95,303) | 554,058 |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Proceeds from Sale of Bonds | - | - | - | - |
| Net Change in Fund Balance | (154,340) | (154,340) | (8,972) | 145,368 |
| Fund Balance - Beginning | 154,340 | 154,340 | 154,340 | - |
| Fund Balance - Ending | $ - | $ - | $ 145,368 | $ 145,368 |
| **EMERGENCY MANAGER GRANT FUND** | | | | |
| Receipts | $ 333,879 | $ 333,879 | $ 39,305 | $ (294,574) |
| Disbursements | (500,000) | (500,000) | (58,003) | 441,997 |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Proceeds from Sale of Bonds | - | - | - | - |
| Net Change in Fund Balance | (166,121) | (166,121) | (18,698) | 147,423 |
| Fund Balance - Beginning | 166,121 | 166,121 | 166,122 | 1 |
| Fund Balance - Ending | $ - | $ - | $ 147,424 | $ 147,424 |
| **ROAD GRANT FUND** | | | | |
| Receipts | $ 3,871,857 | $ 3,871,857 | $ - | $ (3,871,857) |
| Disbursements | (4,000,000) | (4,000,000) | - | 4,000,000 |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Proceeds from Sale of Bonds | - | - | - | - |
| Net Change in Fund Balance | (128,143) | (128,143) | - | 128,143 |
| Fund Balance - Beginning | 128,143 | 128,143 | 128,143 | - |
| Fund Balance - Ending | $ - | $ - | $ 128,143 | $ 128,143 |

**SEWARD COUNTY**
**BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL**
**NONMAJOR FUNDS**
For the Year Ended June 30, 2025
(Continued)

| MISCELLANEOUS GRANT FUND | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|---|---|---|---|
| Receipts | $ 451,967 | $ 451,967 | $ 16,672 | $ (435,295) |
| Disbursements | (550,000) | (550,000) | (8,732) | 541,268 |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Proceeds from Sale of Bonds | - | - | - | - |
| Net Change in Fund Balance | (98,033) | (98,033) | 7,940 | 105,973 |
| Fund Balance - Beginning | 98,033 | 98,033 | 98,033 | - |
| Fund Balance - Ending | $ - | $ - | $ 105,973 | $ 105,973 |
| **E911 FUND** | | | | |
| Receipts | $ 316,153 | $ 316,153 | $ 323,622 | $ 7,469 |
| Disbursements | (923,550) | (923,550) | (861,296) | 62,254 |
| Transfers in | 470,206 | 470,206 | 470,206 | - |
| Transfers out | - | - | - | - |
| Proceeds from Sale of Bonds | - | - | - | - |
| Net Change in Fund Balance | (137,191) | (137,191) | (67,468) | 69,723 |
| Fund Balance - Beginning | 197,191 | 197,191 | 197,191 | - |
| Fund Balance - Ending | $ 60,000 | $ 60,000 | $ 129,723 | $ 69,723 |
| **911 WIRELESS SERVICE FUND** | | | | |
| Receipts | $ 214,987 | $ 214,987 | $ 58,460 | $ (156,527) |
| Disbursements | (243,000) | (243,000) | (88,520) | 154,480 |
| Transfers in | - | - | 2,900 | 2,900 |
| Transfers out | - | - | - | - |
| Proceeds from Sale of Bonds | - | - | - | - |
| Net Change in Fund Balance | (28,013) | (28,013) | (27,160) | 853 |
| Fund Balance - Beginning | 28,013 | 28,013 | 28,013 | - |
| Fund Balance - Ending | $ - | $ - | $ 853 | $ 853 |
| **911 WIRELESS HOLDING FUND** | | | | |
| Receipts | $ 86,905 | $ 86,905 | $ - | $ (86,905) |
| Disbursements | (300,000) | (300,000) | (64,169) | 235,831 |
| Transfers in | - | - | - | - |
| Transfers out | - | - | (2,900) | (2,900) |
| Proceeds from Sale of Bonds | - | - | - | - |
| Net Change in Fund Balance | (213,095) | (213,095) | (67,069) | 146,026 |
| Fund Balance - Beginning | 213,095 | 213,095 | 213,095 | - |
| Fund Balance - Ending | $ - | $ - | $ 146,026 | $ 146,026 |
| **COMMISSARY FUND** | | | | |
| Receipts | $ 139,218 | $ 139,218 | $ 34,852 | $ (104,366) |
| Disbursements | (207,000) | (207,000) | (93,731) | 113,269 |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Proceeds from Sale of Bonds | - | - | - | - |
| Net Change in Fund Balance | (67,782) | (67,782) | (58,879) | 8,903 |
| Fund Balance - Beginning | 67,782 | 67,782 | 67,782 | - |
| Fund Balance - Ending | $ - | $ - | $ 8,903 | $ 8,903 |

**SEWARD COUNTY**
**BUDGETARY COMPARISON SCHEDULE - BUDGET AND ACTUAL**
**NONMAJOR FUNDS**
For the Year Ended June 30, 2025
(Continued)

| PROBLEM SOLVING COURT FUND | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|---|---|---|---|
| Receipts | $ 4,452 | $ 4,452 | $ 120 | $ (4,332) |
| Disbursements | (5,000) | (5,000) | (410) | 4,590 |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Proceeds from Sale of Bonds | - | - | - | - |
| Net Change in Fund Balance | (548) | (548) | (290) | 258 |
| Fund Balance - Beginning | 548 | 548 | 548 | - |
| Fund Balance - Ending | $ - | $ - | $ 258 | $ 258 |
| **HOUSE ARREST FUND** | | | | |
| Receipts | $ 25,095 | $ 25,095 | $ 780 | $ (24,315) |
| Disbursements | (26,000) | (26,000) | (521) | 25,479 |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Proceeds from Sale of Bonds | - | - | - | - |
| Net Change in Fund Balance | (905) | (905) | 259 | 1,164 |
| Fund Balance - Beginning | 905 | 905 | 905 | - |
| Fund Balance - Ending | $ - | $ - | $ 1,164 | $ 1,164 |
| **E911 GRANT FUND** | | | | |
| Receipts | $ 250,000 | $ 250,000 | $ - | $ (250,000) |
| Disbursements | (250,000) | (250,000) | - | 250,000 |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Proceeds from Sale of Bonds | - | - | - | - |
| Net Change in Fund Balance | - | - | - | - |
| Fund Balance - Beginning | - | - | - | - |
| Fund Balance - Ending | $ - | $ - | $ - | $ - |
| **OPIOID RECOVERY FUND** | | | | |
| Receipts | $ 70,832 | $ 70,832 | $ 21,020 | $ (49,812) |
| Disbursements | (75,000) | (75,000) | - | 75,000 |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Proceeds from Sale of Bonds | - | - | - | - |
| Net Change in Fund Balance | (4,168) | (4,168) | 21,020 | 25,188 |
| Fund Balance - Beginning | 4,168 | 4,168 | 4,168 | - |
| Fund Balance - Ending | $ - | $ - | $ 25,188 | $ 25,188 |

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

| | Road Buyback Fund | Justice Center Debt Service Fund | Equipment Sinking Fund | Visitors Promotion Fund |
|---|---|---|---|---|
| **RECEIPTS** | | | | |
| Taxes | $ - | $ 615,632 | $ - | $ 30,009 |
| Investment Income | - | 20,800 | - | - |
| Intergovernmental | 368,038 | 92,111 | - | - |
| Licenses and Permits | - | - | - | - |
| Charges for Services | - | 118 | 23,754 | - |
| Miscellaneous | - | - | 33,301 | - |
| TOTAL RECEIPTS | 368,038 | 728,661 | 57,055 | 30,009 |
| **DISBURSEMENTS** | | | | |
| General Government | - | - | - | - |
| Public Safety | - | - | - | - |
| Public Works | - | - | - | - |
| Health and Sanitation | - | - | - | - |
| Public Assistance | - | - | - | 40,312 |
| Culture and Recreation | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Debt Service: | | | | |
| Principal Payments | - | 515,000 | - | - |
| Interest and Fiscal Charges | - | 153,635 | - | - |
| Capital Outlay | 627,271 | - | 203,862 | - |
| TOTAL DISBURSEMENTS | 627,271 | 668,635 | 203,862 | 40,312 |
| EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS | (259,233) | 60,026 | (146,807) | (10,303) |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Transfers in | - | - | 2,300 | - |
| Transfers out | - | - | (31,600) | - |
| TOTAL OTHER FINANCING SOURCES (USES) | - | - | (29,300) | - |
| Net Change in Fund Balances | (259,233) | 60,026 | (176,107) | (10,303) |
| **FUND BALANCES - BEGINNING** | 1,072,547 | 562,354 | 455,145 | 32,807 |
| **FUND BALANCES - ENDING** | $ 813,314 | $ 622,380 | $ 279,038 | $ 22,504 |
| **FUND BALANCES:** | | | | |
| Restricted for: | | | | |
| Visitor Promotion | - | - | - | 22,504 |
| 911 Emergency Services | - | - | - | - |
| Drug Education | - | - | - | - |
| Law Enforcement | - | - | - | - |
| Preservation of Records | - | - | - | - |
| Debt Service | - | 622,380 | - | - |
| Road & Bridge Projects | 813,314 | - | - | - |
| Aid and Assistance | - | - | - | - |
| Committed to: | | | | |
| Law Enforcement | - | - | - | - |
| Road Maintenance | - | - | - | - |
| Aid and Assistance | - | - | - | - |
| County Buildings & Equipment | - | - | 279,038 | - |
| Reappraisal Services | - | - | - | - |
| Problem Solving Court | - | - | - | - |
| **TOTAL FUND BALANCES** | $ 813,314 | $ 622,380 | $ 279,038 | $ 22,504 |

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

| | Visitors Improvement Fund | Reappraisal Fund | Preservation and Modernization Fund | Veterans' Aid Fund |
|---|---|---|---|---|
| **RECEIPTS** | | | | |
| Taxes | $ 30,009 | $ - | $ - | $ - |
| Investment Income | - | - | - | - |
| Intergovernmental | - | - | - | - |
| Licenses and Permits | - | - | - | - |
| Charges for Services | - | 584 | 10,071 | - |
| Miscellaneous | - | - | - | - |
| TOTAL RECEIPTS | 30,009 | 584 | 10,071 | - |
| **DISBURSEMENTS** | | | | |
| General Government | - | 13,516 | 7,751 | - |
| Public Safety | - | - | - | - |
| Public Works | - | - | - | - |
| Health and Sanitation | - | - | - | - |
| Public Assistance | 39,900 | - | - | - |
| Culture and Recreation | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Debt Service: | | | | |
| Principal Payments | - | - | - | - |
| Interest and Fiscal Charges | - | - | - | - |
| Capital Outlay | - | - | - | - |
| TOTAL DISBURSEMENTS | 39,900 | 13,516 | 7,751 | - |
| EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS | (9,891) | (12,932) | 2,320 | - |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Transfers in | - | 10,000 | - | - |
| Transfers out | - | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | - | 10,000 | - | - |
| Net Change in Fund Balances | (9,891) | (2,932) | 2,320 | - |
| **FUND BALANCES - BEGINNING** | 77,554 | 56,328 | 59,257 | 5,052 |
| **FUND BALANCES - ENDING** | $ 67,663 | $ 53,396 | $ 61,577 | $ 5,052 |
| **FUND BALANCES:** | | | | |
| Restricted for: | | | | |
| Visitor Promotion | 67,663 | - | - | - |
| 911 Emergency Services | - | - | - | - |
| Drug Education | - | - | - | - |
| Law Enforcement | - | - | - | - |
| Preservation of Records | - | - | 61,577 | - |
| Debt Service | - | - | - | - |
| Road & Bridge Projects | - | - | - | - |
| Aid and Assistance | - | - | - | - |
| Committed to: | | | | |
| Law Enforcement | - | - | - | - |
| Road Maintenance | - | - | - | - |
| Aid and Assistance | - | - | - | 5,052 |
| County Buildings & Equipment | - | - | - | - |
| Reappraisal Services | - | 53,396 | - | - |
| Problem Solving Court | - | - | - | - |
| **TOTAL FUND BALANCES** | $ 67,663 | $ 53,396 | $ 61,577 | $ 5,052 |

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

| | Aging Services Fund | Drug Law Enforcement and Education Fund | Attorney Federal Treasury Drug Law Enforcement Fund |
|---|---|---|---|
| **RECEIPTS** | | | |
| Taxes | $ - | $ - | $ - |
| Investment Income | - | - | - |
| Intergovernmental | 85,841 | - | - |
| Licenses and Permits | - | - | - |
| Charges for Services | - | 14,675 | - |
| Miscellaneous | - | - | - |
| TOTAL RECEIPTS | 85,841 | 14,675 | - |
| **DISBURSEMENTS** | | | |
| General Government | - | - | - |
| Public Safety | - | 68,314 | 326 |
| Public Works | - | - | - |
| Health and Sanitation | - | - | - |
| Public Assistance | 110,805 | - | - |
| Culture and Recreation | - | - | - |
| Miscellaneous | - | - | - |
| Debt Service: | | | |
| Principal Payments | - | - | - |
| Interest and Fiscal Charges | - | - | - |
| Capital Outlay | 836 | - | - |
| TOTAL DISBURSEMENTS | 111,641 | 68,314 | 326 |
| EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS | (25,800) | (53,639) | (326) |
| **OTHER FINANCING SOURCES (USES)** | | | |
| Transfers in | 42,527 | - | - |
| Transfers out | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | 42,527 | - | - |
| Net Change in Fund Balances | 16,727 | (53,639) | (326) |
| **FUND BALANCES - BEGINNING** | 13,263 | 145,241 | 268,888 |
| **FUND BALANCES - ENDING** | $ 29,990 | $ 91,602 | $ 268,562 |
| **FUND BALANCES:** | | | |
| Restricted for: | | | |
| Visitor Promotion | - | - | - |
| 911 Emergency Services | - | - | - |
| Drug Education | - | 91,602 | - |
| Law Enforcement | - | - | 268,562 |
| Preservation of Records | - | - | - |
| Debt Service | - | - | - |
| Road & Bridge Projects | - | - | - |
| Aid and Assistance | 29,990 | - | - |
| Committed to: | | | |
| Law Enforcement | - | - | - |
| Road Maintenance | - | - | - |
| Aid and Assistance | - | - | - |
| County Buildings & Equipment | - | - | - |
| Reappraisal Services | - | - | - |
| Problem Solving Court | - | - | - |
| **TOTAL FUND BALANCES** | $ 29,990 | $ 91,602 | $ 268,562 |

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

| | Attorney Federal Justice Drug Law Enforcement Fund | Sheriff Federal Drug Justice Fund | Attorney Grant Fund |
|---|---|---|---|
| **RECEIPTS** | | | |
| Taxes | $ - | $ - | $ - |
| Investment Income | - | - | - |
| Intergovernmental | - | - | 84,236 |
| Licenses and Permits | - | - | - |
| Charges for Services | 7,318 | 478,680 | 2,095 |
| Miscellaneous | - | 6,874 | - |
| TOTAL RECEIPTS | 7,318 | 485,554 | 86,331 |
| **DISBURSEMENTS** | | | |
| General Government | - | - | 2,681 |
| Public Safety | 58,329 | 236,894 | 92,622 |
| Public Works | - | - | - |
| Health and Sanitation | - | - | - |
| Public Assistance | - | - | - |
| Culture and Recreation | - | - | - |
| Miscellaneous | - | - | - |
| Debt Service: | | | |
| Principal Payments | - | - | - |
| Interest and Fiscal Charges | - | - | - |
| Capital Outlay | - | 210,699 | - |
| TOTAL DISBURSEMENTS | 58,329 | 447,593 | 95,303 |
| EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS | (51,011) | 37,961 | (8,972) |
| **OTHER FINANCING SOURCES (USES)** | | | |
| Transfers in | - | - | - |
| Transfers out | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | - | - | - |
| Net Change in Fund Balances | (51,011) | 37,961 | (8,972) |
| **FUND BALANCES - BEGINNING** | 160,828 | 23,656 | 154,340 |
| **FUND BALANCES - ENDING** | $ 109,817 | $ 61,617 | $ 145,368 |
| **FUND BALANCES:** | | | |
| Restricted for: | | | |
| Visitor Promotion | - | - | - |
| 911 Emergency Services | - | - | - |
| Drug Education | - | - | - |
| Law Enforcement | 109,817 | 61,617 | 145,368 |
| Preservation of Records | - | - | - |
| Debt Service | - | - | - |
| Road & Bridge Projects | - | - | - |
| Aid and Assistance | - | - | - |
| Committed to: | | | |
| Law Enforcement | - | - | - |
| Road Maintenance | - | - | - |
| Aid and Assistance | - | - | - |
| County Buildings & Equipment | - | - | - |
| Reappraisal Services | - | - | - |
| Problem Solving Court | - | - | - |
| **TOTAL FUND BALANCES** | $ 109,817 | $ 61,617 | $ 145,368 |

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

| | Emergency Manager Grant Fund | Road Grant Fund | Miscellaneous Grant Fund | E911 Fund |
|---|---|---|---|---|
| **RECEIPTS** | | | | |
| Taxes | $ - | $ - | $ - | $ - |
| Investment Income | - | - | - | - |
| Intergovernmental | 39,305 | - | - | 285,099 |
| Licenses and Permits | - | - | - | - |
| Charges for Services | - | - | 16,672 | 38,523 |
| Miscellaneous | - | - | - | - |
| TOTAL RECEIPTS | 39,305 | - | 16,672 | 323,622 |
| **DISBURSEMENTS** | | | | |
| General Government | - | - | - | - |
| Public Safety | 24,238 | - | - | 858,202 |
| Public Works | - | - | - | - |
| Health and Sanitation | - | - | - | - |
| Public Assistance | - | - | - | - |
| Culture and Recreation | - | - | 8,732 | - |
| Miscellaneous | - | - | - | - |
| Debt Service: | | | | |
| Principal Payments | - | - | - | - |
| Interest and Fiscal Charges | - | - | - | - |
| Capital Outlay | 33,765 | - | - | 3,094 |
| TOTAL DISBURSEMENTS | 58,003 | - | 8,732 | 861,296 |
| EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS | (18,698) | - | 7,940 | (537,674) |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Transfers in | - | - | - | 470,206 |
| Transfers out | - | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | - | - | - | 470,206 |
| Net Change in Fund Balances | (18,698) | - | 7,940 | (67,468) |
| **FUND BALANCES - BEGINNING** | 166,122 | 128,143 | 98,033 | 197,191 |
| **FUND BALANCES - ENDING** | $ 147,424 | $ 128,143 | $ 105,973 | $ 129,723 |
| **FUND BALANCES:** | | | | |
| Restricted for: | | | | |
| Visitor Promotion | - | - | - | - |
| 911 Emergency Services | 147,424 | - | - | 129,723 |
| Drug Education | - | - | - | - |
| Law Enforcement | - | - | - | - |
| Preservation of Records | - | - | - | - |
| Debt Service | - | - | - | - |
| Road & Bridge Projects | - | 128,143 | - | - |
| Aid and Assistance | - | - | - | - |
| Committed to: | | | | |
| Law Enforcement | - | - | - | - |
| Road Maintenance | - | - | - | - |
| Aid and Assistance | - | - | 105,973 | - |
| County Buildings & Equipment | - | - | - | - |
| Reappraisal Services | - | - | - | - |
| Problem Solving Court | - | - | - | - |
| **TOTAL FUND BALANCES** | $ 147,424 | $ 128,143 | $ 105,973 | $ 129,723 |

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

| | 911 Wireless Service Fund | 911 Wireless Holding Fund | Commissary Fund | Problem Solving Court Fund |
|---|---|---|---|---|
| **RECEIPTS** | | | | |
| Taxes | $ - | $ - | $ - | $ - |
| Investment Income | - | - | - | - |
| Intergovernmental | 57,995 | - | - | - |
| Licenses and Permits | - | - | - | - |
| Charges for Services | 465 | - | 34,852 | 120 |
| Miscellaneous | - | - | - | - |
| TOTAL RECEIPTS | 58,460 | - | 34,852 | 120 |
| **DISBURSEMENTS** | | | | |
| General Government | - | - | - | - |
| Public Safety | 88,520 | 64,169 | 93,731 | 410 |
| Public Works | - | - | - | - |
| Health and Sanitation | - | - | - | - |
| Public Assistance | - | - | - | - |
| Culture and Recreation | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Debt Service: | | | | |
| Principal Payments | - | - | - | - |
| Interest and Fiscal Charges | - | - | - | - |
| Capital Outlay | - | - | - | - |
| TOTAL DISBURSEMENTS | 88,520 | 64,169 | 93,731 | 410 |
| EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS | (30,060) | (64,169) | (58,879) | (290) |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Transfers in | 2,900 | - | - | - |
| Transfers out | - | (2,900) | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | 2,900 | (2,900) | - | - |
| Net Change in Fund Balances | (27,160) | (67,069) | (58,879) | (290) |
| **FUND BALANCES - BEGINNING** | 28,013 | 213,095 | 67,782 | 548 |
| **FUND BALANCES - ENDING** | $ 853 | $ 146,026 | $ 8,903 | $ 258 |
| **FUND BALANCES:** | | | | |
| Restricted for: | | | | |
| Visitor Promotion | - | - | - | - |
| 911 Emergency Services | 853 | 146,026 | - | - |
| Drug Education | - | - | - | - |
| Law Enforcement | - | - | - | - |
| Preservation of Records | - | - | - | - |
| Debt Service | - | - | - | - |
| Road & Bridge Projects | - | - | - | - |
| Aid and Assistance | - | - | - | - |
| Committed to: | | | | |
| Law Enforcement | - | - | 8,903 | - |
| Road Maintenance | - | - | - | - |
| Aid and Assistance | - | - | - | - |
| County Buildings & Equipment | - | - | - | - |
| Reappraisal Services | - | - | - | - |
| Problem Solving Court | - | - | - | 258 |
| **TOTAL FUND BALANCES** | $ 853 | $ 146,026 | $ 8,903 | $ 258 |

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

| | House Arrest Fund | E911 Grant Fund | Opioid Recovery Fund | Sheriff Federal Drug Law Enforcement Fund | Total Nonmajor Funds |
|---|---|---|---|---|---|
| **RECEIPTS** | | | | | |
| Taxes | $ - | $ - | $ - | $ - | $ 675,650 |
| Investment Income | - | - | - | - | 20,800 |
| Intergovernmental | - | - | - | - | 1,012,625 |
| Licenses and Permits | - | - | - | - | - |
| Charges for Services | 780 | - | - | 41,411 | 670,118 |
| Miscellaneous | - | - | 21,020 | 9,490 | 70,685 |
| TOTAL RECEIPTS | 780 | - | 21,020 | 50,901 | 2,449,878 |
| **DISBURSEMENTS** | | | | | |
| General Government | - | - | - | - | 23,948 |
| Public Safety | 521 | - | - | 425,072 | 2,011,348 |
| Public Works | - | - | - | - | - |
| Health and Sanitation | - | - | - | - | - |
| Public Assistance | - | - | - | - | 191,017 |
| Culture and Recreation | - | - | - | - | 8,732 |
| Miscellaneous | - | - | - | - | - |
| Debt Service: | | | | | - |
| Principal Payments | - | - | - | - | 515,000 |
| Interest and Fiscal Charges | - | - | - | - | 153,635 |
| Capital Outlay | - | - | - | 20,174 | 1,099,701 |
| TOTAL DISBURSEMENTS | 521 | - | - | 445,246 | 4,003,381 |
| EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS | 259 | - | 21,020 | (394,345) | (1,159,158) |
| **OTHER FINANCING SOURCES (USES)** | | | | | |
| Transfers in | - | - | - | 31,600 | 559,533 |
| Transfers out | - | - | - | - | (34,500) |
| TOTAL OTHER FINANCING SOURCES (USES) | - | - | - | 31,600 | 525,033 |
| Net Change in Fund Balances | 259 | - | 21,020 | (362,745) | (1,028,470) |
| **FUND BALANCES - BEGINNING** | 905 | - | 4,168 | 386,052 | 4,377,312 |
| **FUND BALANCES - ENDING** | $ 1,164 | $ - | $ 25,188 | $ 23,307 | $ 3,348,842 |
| **FUND BALANCES:** | | | | | |
| Restricted for: | | | | | |
| Visitor Promotion | - | - | - | - | 90,167 |
| 911 Emergency Services | - | - | - | - | 424,026 |
| Drug Education | - | - | 25,188 | - | 116,790 |
| Law Enforcement | - | - | - | 23,307 | 608,671 |
| Preservation of Records | - | - | - | - | 61,577 |
| Debt Service | - | - | - | - | 622,380 |
| Road & Bridge Projects | - | - | - | - | 941,457 |
| Aid and Assistance | - | - | - | - | 29,990 |
| Committed to: | | | | | |
| Law Enforcement | 1,164 | - | - | - | 10,067 |
| Road Maintenance | - | - | - | - | - |
| Aid and Assistance | - | - | - | - | 111,025 |
| County Buildings & Equipment | - | - | - | - | 279,038 |
| Reappraisal Services | - | - | - | - | 53,396 |
| Problem Solving Court | - | - | - | - | 258 |
| **TOTAL FUND BALANCES** | $ 1,164 | $ - | $ 25,188 | $ 23,307 | $ 3,348,842 |

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

| | County Clerk | Clerk of the District Court | County Sheriff | County Attorney | County Assessor | Highway Superintendent |
|---|---|---|---|---|---|---|
| BALANCES JULY 1, 2024 | $ 32,911 | $ 471,432 | $ 57,876 | $ 1,518 | $ 21 | $ - |
| RECEIPTS | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and Permits | 3,037 | - | - | - | - | 28,175 |
| Intergovernmental | - | - | - | - | - | - |
| Charges for Services | 186,086 | 77,539 | 85,357 | 34,335 | 2 | 1,458 |
| Miscellaneous | - | - | - | - | - | 90,470 |
| State Fees | 314,141 | 29,893 | - | - | - | - |
| Other Liabilities | - | 2,089,064 | 706,269 | 610 | - | 16,000 |
| TOTAL RECEIPTS | 503,264 | 2,196,496 | 791,626 | 34,945 | 2 | 136,103 |
| DISBURSEMENTS | | | | | | |
| Payments to County Treasurer | 185,087 | 78,702 | 85,088 | 33,518 | - | 120,103 |
| Payments to State Treasurer | 305,284 | 28,693 | - | - | - | - |
| Petty Cash & Other Payments | - | - | - | - | - | - |
| Other Liabilities | - | 2,215,546 | 649,224 | 510 | - | 16,000 |
| TOTAL DISBURSEMENTS | 490,371 | 2,322,941 | 734,312 | 34,028 | - | 136,103 |
| BALANCES JUNE 30, 2025 | $ 45,804 | $ 344,987 | $115,190 | $ 2,435 | $ 23 | $ - |
| BALANCES CONSIST OF: | | | | | | |
| Due to County Treasurer | $ 14,794 | $ 22,183 | $ 5,841 | $ 2,310 | $ - | $ - |
| Petty Cash | 7,250 | 100 | 15,000 | 25 | 23 | - |
| Due to State Treasurer | 23,760 | 3,637 | - | - | - | - |
| Due to Others | - | 319,067 | 94,349 | 100 | - | - |
| BALANCES JUNE 30, 2025 | $ 45,804 | $ 344,987 | $115,190 | $ 2,435 | $ 23 | $ - |

**SEWARD COUNTY**
**SCHEDULE OF OFFICE ACTIVITIES**
For the Year Ended June 30, 2025
(Continued)

| | Veterans' Service Officer | County Health Insurance | County Planning and Zoning | County Public Transit | County Aging Services | Total |
|---|---|---|---|---|---|---|
| BALANCES JUNE 30, 2024 | $ 3,501 | $ 400,000 | $ - | $ 2,269 | $ - | $ 969,528 |
| RECEIPTS | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and Permits | - | - | 28,025 | - | - | 59,237 |
| Intergovernmental | - | - | - | - | 128,369 | 128,369 |
| Charges for Services | - | - | - | 26,129 | - | 410,906 |
| Miscellaneous | 14 | 2,103,719 | - | - | - | 2,194,203 |
| State Fees | - | - | - | - | - | 344,034 |
| Other Liabilities | - | | - | - | - | 2,811,943 |
| TOTAL RECEIPTS | 14 | 2,103,719 | 28,025 | 26,129 | 128,369 | 5,948,692 |
| DISBURSEMENTS | | | | | | |
| Payments to County Treasurer | - | - | 28,025 | 26,129 | 128,369 | 685,021 |
| Payments to State Treasurer | - | - | - | - | - | 333,977 |
| Petty Cash & Other Payments | - | 2,123,850 | - | - | - | 2,123,850 |
| Other Liabilities | 760 | - | - | - | - | 2,882,040 |
| TOTAL DISBURSEMENTS | 760 | 2,123,850 | 28,025 | 26,129 | 128,369 | 6,024,888 |
| BALANCES JUNE 30, 2025 | $ 2,755 | $ 379,869 | $ - | $ 2,269 | $ - | $ 893,332 |
| BALANCES CONSIST OF: | | | | | | |
| Due to County Treasurer | $ 2,755 | $ - | $ - | $ 2,244 | $ - | $ 50,127 |
| Petty Cash | - | 379,869 | - | 25 | - | 402,292 |
| Due to State Treasurer | - | - | - | - | - | 27,397 |
| Due to Others | - | | - | - | - | 413,516 |
| BALANCES JUNE 30, 2025 | $ 2,755 | $ 379,869 | $ - | $ 2,269 | $ - | $ 893,332 |

**SEWARD COUNTY**
**SCHEDULE OF TAXES CERTIFIED AND COLLECTED**
**FOR ALL POLITICAL SUBDIVISIONS IN THE COUNTY**
For the Year Ended June 30, 2025

| Item | 2020 | 2021 | 2022 | 2023 | 2024 |
|---|---|---|---|---|---|
| Tax Certified by Assessor | | | | | |
| Real Estate | $ 38,239,115 | $ 38,791,050 | $ 39,780,167 | $ 41,535,826 | $ 32,687,430 |
| Personal and Specials | 2,186,975 | 2,648,502 | 4,259,963 | 3,489,137 | 3,036,487 |
| Total | 40,426,090 | 41,439,552 | 44,040,130 | 45,024,963 | 35,723,917 |
| Corrections | | | | | |
| Additions | 1,157 | 4,530 | 4,172 | - | - |
| Deductions | (16,873) | (3,982) | (349) | - | - |
| Net Additions/ Deductions | (15,716) | 548 | 3,823 | - | - |
| Corrected Certified Tax | 40,410,374 | 41,440,100 | 44,043,953 | 45,024,963 | 35,723,917 |
| Net Tax Collected by County Treasurer during Fiscal Year Ending | | | | | |
| June 30, 2020 | 25,424,226 | - | - | - | - |
| June 30, 2021 | 14,984,594 | 26,937,481 | - | - | - |
| June 30, 2022 | 890 | 14,501,882 | 28,864,757 | - | - |
| June 30, 2023 | 664 | 575 | 15,178,311 | 29,095,135 | - |
| June 30, 2024 | - | 1 | 648 | 15,925,384 | 22,802,134 |
| Total Net Collections | 40,410,374 | 41,439,939 | 44,043,716 | 45,020,519 | 22,802,134 |
| Total Uncollected Tax | $ - | $ 161 | $ 237 | $ 4,444 | $ 12,921,783 |
| Percentage Uncollected Tax | 0% | 0% | 0% | 0% | 36% |

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

**SEWARD COUNTY**
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**
For the Year Ended June 30, 2025

| Federal Grantor/Pass-Through Grantor/Program or Cluster Title | Assistance Listing | Pass-Through Entity Identifying Number | | Total Federal Expenditures |
|---|---|---|---|---|
| **DEPARTMENT OF JUSTICE** | | | | |
| Equitable Sharing Program | 16.922 | Not Applicable | * | $ 447,593 |
| Total U.S. Department of Justice | | | | 447,593 |
| **DEPARTMENT OF HOMELAND SECURITY** | | | | |
| Passed through Nebraska Military Department | | | | |
| Emergency Management Performance Grants | 97.042 | 21-GA 8753-05, 21-SR 8753-01, 21-GA 8753-04 | | 24,238 |
| Total U.S. Department of Homeland Security | | | | 24,238 |
| **DEPARTMENT OF HEALTH AND HUMAN SERVICES** | | | | |
| Passed through Nebraska Department of Health and Human Services | | | | |
| Child Support Enforcement | 93.563 | 51461 Y3, 51511 Y3 | | 84,236 |
| Passed through City of Lincoln, Nebraska | | | | |
| Aging Cluster: | | | | |
| Nutrition Services Incentive Program | 93.053 | Not Available | | 76,920 |
| Special Programs for the Aging, Title III, Part C, Nutrition Services | 93.045 | Not Available | | 126,119 |
| Total Aging Cluster | | | | 203,039 |
| Total U.S. Department of Health and Human Services | | | | 287,275 |
| **DEPARTMENT OF TRANSPORTATION** | | | | |
| Passed through Nebraska Department of Transportation | | | | |
| Formula Grants for Rural Areas and Tribal Transit Program | 20.509 | C801(222) | | 324,278 |
| Total U.S. Department of Transportation | | | | 324,278 |
| **DEPARTMENT OF THE TREASURY** | | | | |
| Equitable Sharing Program | 21.016 | Not Applicable | * | 445,246 |
| Coronavirus State and Local Fiscal Recovery Funds | 21.027 | Not Applicable | | 84,699 |
| Total U.S. Department of the Treasury | | | | 529,945 |
| TOTAL EXPENDITURES OF FEDERAL AWARDS | | | | $ 1,613,329 |

* Represents Major Program

See accompanying Notes to the Schedule of Expenditures of Federal Awards

**SEWARD COUNTY**
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**
For the Year Ended June 30, 2025

## 1. Basis of Presentation

The accompanying schedule of expenditures of Federal awards (Schedule) includes the Federal award activity of Seward County (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 Seward County, it is not intended to and does not present the financial position or changes in net assets of the County. The County's reporting entity is defined in Note 1.A. to the County's financial statements. Federal awards received directly from Federal agencies, as well as those passed through other government agencies, are included in the Schedule. Unless otherwise noted on the Schedule, all programs are received directly from the respective Federal agency. Seward County has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

## 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

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# INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Commissioners
Seward County, Nebraska

## Report on Compliance for Each Major Federal Program

We have audited the Seward County, Nebraska's compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of the Seward County, Nebraska's major federal programs for the year ended June 30, 2025. The Seward County, Nebraska's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

## Opinion on Each Major Federal Program

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion on Each Major Federal Program paragraph, Seward County, Nebraska complied, in all material respects, with the types of 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 Qualified Opinion on Each Major Federal Program

Our responsibility is to express an opinion on compliance for each of the Seward County, Nebraska's major federal programs based on our audit of the types of compliance requirements referred to above. 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; 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 Auditors' Responsibilities for the Audit of Compliance section of our report.

As described in Finding 2025-3 in the accompanying Schedule of Findings and Questioned Costs, the County did not maintain adequate time and activity records to support payroll and related expenditures charged to the Equitable Sharing Program, as required by the U.S. Department of Justice Equitable Sharing Guide. As a result, we were unable to determine whether such expenditures were allowable and properly allocated in accordance with applicable compliance requirements. Accordingly, the County did not comply with requirements related to allowable costs and activities for this program.

## 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 controls over compliance with the requirements of law, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal programs.

**Auditors' 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 omission, misrepresentation, 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 make 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 judgement and maintain professional skepticism though 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 purposes 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.

**Other Matters**

The results of our auditing procedures disclosed an instance of noncompliance that is required to be reported in accordance with the Uniform Guidance and is described in Finding 2025-3 in the accompanying Schedule of Findings and Questioned Costs. Our opinion on each major federal program is qualified with respect to this matter.

**Report on Internal Control Over Compliance**

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. As discussed below, we did identify deficiencies in internal control over compliance that we consider to be material weaknesses.

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. We consider the deficiencies described in the accompanying Schedule of Findings and Responses as Findings 2025-2 to 2025-3 to be material weaknesses.

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.

*Government Auditing Standards* requires the auditor to perform limited procedures on the County's response to the internal control over compliance finding identified in our audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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.



Seward, Nebraska
March 31, 2026

**SEWARD COUNTY, NEBRASKA**
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2025

## I. SUMMARY OF AUDITOR'S RESULTS

*Financial Statements*

| | | |
|---|---|---|
| Type of auditor's report issued: | Unmodified Opinion | |
| Internal control over financial reporting | | |
| Material weakness identified? | X Yes | No |
| Significant deficiency identified? | Yes | X No |
| Noncompliance material to financial statements noted? | Yes | X No |

*Federal Awards*

| | | |
|---|---|---|
| Type of auditor's report issued on compliance for major programs: | Qualified Opinion | |
| Internal control over major programs | | |
| Material weakness identified? | X Yes | No |
| Significant deficiency identified? | Yes | X No |
| Noncompliance material to financial statements noted? | X Yes | No |
| Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a) | X Yes | No |

Identification of major programs:

| CFDA Number | Name of Federal Program or Cluster |
|---|---|
| 21.016 | Equitable Sharing Program |

| | | |
|---|---|---|
| Dollar threshold to distinguish between Type A and Type B programs: | $750,000 | |
| Auditee qualified as low risk auditee | Yes | X No |

418 Seward St
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(402) 643-4557
Gabriel, Burger & Else, CPA, PC www.gbecpa.com

Duane J. Gabriel, CPA
Ryan L. Burger, CPA
Regan L. Else, CPA
Jesse E. Skelton, CPA

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

Board of Commissioners
Seward County, Nebraska

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

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We consider the deficiencies described in the accompanying Schedule of Findings and Responses as Findings 2025-1 to 2025-5 to be material weaknesses.

**Report on Compliance and Other Matters**
As part of obtaining reasonable assurance about whether Seward County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under Government Auditing Standards, which is described in the Basis for Qualified Opinion paragraph and in the accompanying Schedule of Findings and Responses.

**Seward County's Response to Findings**

Government Auditing Standards require the auditor to perform limited procedures on the County's response to the finding identified in our audit and described previously. The County's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

**Purpose of this Report**

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



Seward, Nebraska
March 31, 2026

**Finding 2025-1 Financial Statement Preparation**

**Criteria:** Good internal control requires entities have personnel in place to produce financial statements, which includes the notes to the financial statements, in accordance with GAAP and other applicable standards.

**Condition:** Though management demonstrates the capability of running a governmental organization, we noted a lack of expertise and knowledge was evident in the area of financial statement preparation in accordance with cash basis and other applicable standards. Additionally, numerous material audit adjustments were brought to management's attention during the audit.

**Repeat Finding:** Yes

**Effect:** Without proper personnel, there is an increased risk the financial statements may be materially misstated.

**Recommendation:** We recommend the County weigh the cost benefit of providing training to current personnel in the areas of GAAP and financial statement preparation or hiring additional personnel with this expertise.

**Response:** *The County will consider the costs benefit of training provisions or hiring additional personnel.*

**Finding 2025-2 Segregation of Duties**

**Criteria:** Good internal control over financial reporting requires entities have proper segregation of duties in the accounting function so that no one person can authorize a transaction, record the transaction in account, and be responsible for the custody of the asset resulting from the transaction.

**Condition:** Though management demonstrates the capability of running a governmental organization, we noted a lack of segregation of duties as one person could handle all phases of a transaction from beginning to end.

**Effect:** Without proper segregation of duties, there is an increased risk the financial statements may be materially misstated.

**Repeat Finding:** Yes

**Recommendation:** We recommend the County weigh the cost benefit of hiring personnel with accounting function capabilities in order to properly segregate duties.

***Response:*** *The County's Board will consider the costs benefit of hiring additional personnel. Additionally, the Board takes an active interest in the finances of the County and provides additional oversight.*

**Questioned Costs:** No questioned costs were identified.

**Finding 2025-3 Failure to Maintain Required Time and Activity Records for School Resource Officers**

**Criteria:** The *Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies* requires participating agencies to maintain complete and accurate records sufficient to demonstrate that equitable sharing funds and supported resources are used solely for allowable law enforcement purposes. The Guide further requires documentation adequate to support personnel costs and the use of federally supported resources, including records of time and activity when personnel perform multiple functions.

**Condition:** The Sheriff's Office did not maintain required time and activity records documenting the duties performed by School Resource Officers (SROs). Specifically, the Office lacked documentation demonstrating the amount of time SROs spent performing school-based duties versus other law enforcement activities during the audit period. This condition indicates a deficiency in internal control over compliance, as management did not implement procedures to ensure required documentation was maintained.

**Effect:** Because the Sheriff's Office did not maintain adequate time and activity records, it is in noncompliance with the DOJ Equitable Sharing Guide recordkeeping requirements. Although informal documentation suggests that a significant portion of SRO activities may be allowable, the lack of precise and supportable records prevents the County from accurately determining the dollar amount and extent of payroll and related expenditures that are properly allocable to equitable sharing funds.

**Repeat Finding:** No

**Recommendation:** We recommend the Sheriff's Office immediately implement policies and procedures to ensure compliance with the DOJ Equitable Sharing Guide. These procedures should require School Resource Officers to maintain detailed and consistent time and activity records, and management should perform periodic supervisory reviews to verify records are complete, accurate, and retained in accordance with federal requirements.

***Response: "See PAGE 54 for Sheriff's Office Responses"***

**Questioned Costs:**
The total questioned costs identified related to this condition were approximately $195,838, representing payroll, benefits, and related expenditures charged to equitable sharing funds during the audit period.

| Date | Name | Amount |
|---|---|---|
| 4/8/2025 | Sheriff Payroll | 11,109.08 |
| 4/8/2025 | Ameritas Life Ins Corp | 956.71 |
| 4/8/2025 | Jones Bank (FICA) | 746.97 |
| 12/17/2024 | Sheriff Payroll | 10,899.09 |
| 12/17/2024 | Ameritas Life Ins Corp | 953.67 |
| 12/17/2024 | Jones Bank (FICA) | 763.92 |
| 11/8/2024 | Sheriff Payroll | 10,253.44 |
| 11/8/2025 | Ameritas Life Ins Corp | 897.18 |
| 10/30/2024 | Jones Bank (FICA) | 711.17 |
| 2/25/2025 | Sheriff Payroll | 10,045.39 |
| 2/25/2025 | Ameritas Life Ins Corp | 878.63 |
| 2/25/2025 | Jones Bank (FICA) | 689.12 |
| 4/22/2025 | Sheriff Payroll | 10,003.51 |
| 4/22/2025 | Ameritas Life Ins Corp | 871.50 |
| 4/22/2025 | Jones Bank (FICA) | 685.15 |
| 4/30/2025 | Sheriff Payroll | 9,933.64 |
| 5/6/2025 | Ameritas Life Ins Corp | 867.15 |
| 5/6/2025 | Jones Bank (FICA) | 678.95 |
| 3/20/2025 | Sheriff Payroll | 9,757.67 |
| 3/25/2025 | Ameritas Life Ins Corp | 850.69 |
| 3/25/2025 | Jones Bank (FICA) | 662.58 |
| 9/13/2024 | Sheriff Payroll | 9,648.81 |
| 9/13/2024 | Ameritas Life Ins Corp | 844.27 |
| 9/4/2024 | Jones Bank (FICA) | 664.29 |
| 7/2/2024 | Sheriff Payroll | 9,318.14 |
| 7/3/2024 | Ameritas Life Ins Corp | 815.34 |
| 7/3/2024 | Jones Bank (FICA) | 642.53 |
| 7/5/2024 | Sheriff Payroll | 9,031.00 |
| 7/30/2024 | Ameritas Life Ins Corp | 790.23 |
| 7/30/2024 | Jones Bank (FICA) | 619.20 |
| 1/28/2025 | Sheriff Payroll | 8,669.53 |
| 1/28/2025 | Ameritas Life Ins Corp | 758.59 |
| 1/28/2025 | Jones Bank (FICA) | 663.23 |
| 9/26/2024 | Mid-American Ins Group | 1,790.29 |
| 9/26/2024 | Seward Co Health Claim Fund | 4,408.20 |
| 1/14/2025 | Mid-American Ins Group | 1,790.29 |
| 1/14/2025 | Seward Co Health Claim Fund | 4,408.20 |
| 2/25/2025 | Mid-American Ins Group | 1,790.29 |
| 2/25/2025 | Seward Co Health Claim Fund | 4,408.20 |
| 4/8/2025 | Mid-American Ins Group | 1,790.29 |
| 4/8/2025 | Seward Co Health Claim Fund | 4,408.20 |
| 12/3/2024 | Sheriff Payroll | 887.92 |
| 12/3/2024 | Ameritas Life Ins Corp | 77.69 |
| 12/3/2024 | Jones Bank (FICA) | 67.68 |
| 10/11/2024 | Sheriff Payroll | 397.58 |
| 10/8/2024 | Ameritas Life Ins Corp | 34.79 |
| 10/8/2024 | Jones Bank (FICA) | 30.25 |
| 11/8/2024 | Sheriff Payroll | 251.80 |
| 11/5/2024 | Ameritas Life Ins Corp | 22.03 |
| 11/5/2025 | Jones Bank (FICA) | 19.17 |
| 8/27/2024 | Sheriff Payroll | 728.89 |
| 8/27/2024 | Ameritas Life Ins Corp | 63.78 |
| 8/27/2024 | Jones Bank (FICA) | 55.76 |
| 7/16/2024 | Sheriff Payroll | 9,788.67 |
| 7/16/2024 | Ameritas Life Ins Corp | 856.32 |
| 7/16/2024 | Jones Bank (FICA) | 678.45 |
| 11/25/2024 | Mid-American Insurance Group | 1,790.29 |
| 11/25/2024 | Seward County Health Claim Fund | 4,408.20 |
| 11/13/2024 | State of Nebraska DAS | 623.50 |
| 2/11/2025 | Sheriff Payroll | 8,710.99 |
| 2/11/2025 | Ameritas Life Ins Corp | 761.79 |
| 2/11/2025 | Jones Bank (FICA) | 592.77 |
| 6/17/2025 | Sheriff Payroll | 8,747.37 |
| 6/17/2025 | Ameritas Life Ins Corp | 765.06 |
| 6/17/2025 | Jones Bank (FICA) | 594.93 |
| 7/1/2024 | Seward Co Health Claim Fund | 4,408.20 |

**Finding 2025-4 Sheriff Fees**

**Criteria:** Nebraska state statute requires fees collected by the Sheriff's Office to be remitted to the appropriate county official within the time frame prescribed by law. Specifically, Nebraska Revised Statutes require public officials who collect fees on behalf of the county or state to remit such collections, by the 15th of the next month, on a monthly basis, to ensure proper custody, accountability, and recording of public funds.

**Condition:** During the audit period, the Sheriff's Office did not consistently remit fees collected within the time frame required by Nebraska statute. Testing disclosed that certain fees were held by the Sheriff's Office beyond the statutory remittance period before being transferred to the County Treasurer.

**Effect:** Failure to remit fees timely increases the risk of errors, misappropriation, or loss of public funds and results in noncompliance with Nebraska state statute. Additionally, delayed remittance impairs accurate and timely financial reporting and weakens internal controls over cash receipts.

**Repeat Finding:** No

**Recommendation:** We recommend the Sheriff's Office implement procedures to ensure all fees collected are remitted to the County Treasurer in accordance with Nebraska statute. Such procedures should include establishing a documented remittance schedule, assigning responsibility for monitoring compliance with statutory deadlines, and implementing supervisory review to verify timely and complete remittance of all collections.

***Response: "See PAGE 54 for Sheriff's Office Responses"***

**Finding 2025-5 Inventory Management and Purchasing Compliance Deficiencies**

**Criteria:** Nebraska statutes, county policies, and generally accepted accounting principles require county offices to maintain adequate internal controls over inventory and purchasing. These controls include maintaining complete and accurate inventory records, identifying and accounting for obsolete or stagnant inventory, and ensuring disbursements are made only for goods and services received or as otherwise authorized by the County Board.

**Condition:** During the audit period, the Sheriff's Office did not adequately track inventory items, including obsolete and stagnant inventory. In some instances, obsolete or stagnant inventory items were omitted from inventory records altogether. Inventory records did not consistently identify items no longer in use or items that had not moved for extended periods of time. Additionally, the Sheriff's Office made payments for certain items prior to receipt of the goods without obtaining prior approval from the County Board, as required by county policy.

**Effect:** Incomplete and inaccurate inventory records increase the risk of loss, misuse, or improper disposal of county assets and may result in misstated financial information. Paying for items prior to receipt without proper authorization increases the risk of overpayment, non-delivery of goods, or misuse of public funds and results in noncompliance with county purchasing requirements.

**Repeat Finding:** No

**Recommendation:** We recommend the Sheriff's Office strengthen inventory controls by maintaining complete and accurate inventory records that include all items, regardless of condition or usage status. Management should periodically review inventory to identify obsolete or stagnant items and ensure such items are properly accounted for and disposed of in accordance with county policy. In addition, the Sheriff's Office should ensure payments for goods are made only after receipt or that prior approval is obtained from the County Board when prepayment is necessary. Supervisory review should be implemented to monitor ongoing compliance.

***Response: "See PAGE 54 for Sheriff's Office Responses"***

**Questioned Costs:** None.

**SEWARD COUNTY, NEBRASKA**
CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED JUNE 30, 2025

**Finding 2025-1 Financial Statement Preparation**

**Status:** On-going

**Reason for Recurrence:** The County has discussed the finding but must consider the cost of professional resources to complete a set of drafted county financial statements.

**Finding 2025-2 Segregation of Duties**

**Status:** On-going

**Reason for Recurrence:** The County has discussed the finding but must consider the cost of adequate segregation of duties when determining the use of tax money.

**Finding 2025-3 Failure to Maintain Required Time and Activity Records for School Resource Officers**

**Status:** New

**Corrective Plan:** The Sheriff's Office starting fiscal year 2026 has removed any salaries from the Treasury Fund into the General Fund. There will be no salaries paid out of the Treasury Fund moving forward.

**Finding 2025-4 Sheriff Fees**

**Status:** New

**Corrective Plan:** The County will provide additional training is provided to county personnel to ensure compliance moving forward.

**Finding 2025-5 Inventory Management and Purchasing Compliance Deficiencies**

**Status:** New

**Corrective Plan:** The County will provide additional training is provided to county personnel to ensure compliance moving forward.

**SEWARD COUNTY, NEBRASKA**
SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2025

**Finding 2024-1 Financial Statement Preparation**

**Status:** On-going

**Reason for Recurrence:** The County has discussed the finding but must consider the cost hiring additional personnel.

**Finding 2024-2 Segregation of Duties**

**Status:** On-going

**Reason for Recurrence:** The County has discussed the finding but must consider the cost of adequate segregation of duties when determining the use of tax money.

**Finding 2024-3 Jail Expense**

**Status:** Resolved

**Finding 2024-4 Miscoded Interest Payments**

**Status:** Resolved

**SEWARD COUNTY SHERIFF'S OFFICE RESPONSES**
(see following pages)

SEWARD COUNTY SHERIFF'S OFFICE
261 SOUTH 8TH STREET SUITE 245
SEWARD, NE 68434

PHONE (402) 643-2359
FAX (402) 643-4852

MICHAEL G. VANCE, SHERIFF
BRADLEY D. MELBY, CAPTAIN
LISA M. BORGES, CAPTAIN

COURAGE KNOWLEDGE INTEGRITY

Response to *Finding 2025-3 Failure to Maintain Required Time and Activity Records for School Resource Officers:*

03-26-2026

The Seward County Sheriff's Office was notified in June of 2024 of the rule changes after the March 2024 guide had been created. We had sought advice from our contact with HSI with questions regarding the D.A.R.E. and SRO Deputies and how we should navigate those backfilled salary positions. Our HSI contact spoke to his contacts and sent the Seward County Sheriff and email advising that we could fund our D.A.R.E. and SRO Deputies salaries all year.

After speaking with the Auditor, we understand that what is in the guidebook is what they must consider. Attachment A contains the email that the Sheriff received from our HSI contact.

Starting fiscal year 2025-2026, we have removed any salaries from the Treasury fund into our agency's general fund. There are no salaries being paid out of Treasury today and there will not be in the future.

Any monies that are owed to be paid back for unqualified hours, we request that the debt be forgiven. If that is not feasible, we request ample time to pay the amount back, or that the money be taken from the funds that are due to be distributed to our agency in the future.

Response to *Finding 2025-4 Sheriff Fees:*

The Civil Process Sgt is responsible for completing all reports for Uncollected Fees. He produces the reports to both Seward County and District Court Clerks. After confirming the cases and fees associated with those fees, the Sgt then turns the report into the Seward County Treasurer within the 15-day period.

SEWARD COUNTY SHERIFF'S OFFICE
261 SOUTH 8TH STREET SUITE 245
SEWARD, NE 68434

PHONE (402) 643-2359
FAX (402) 643-4852

MICHAEL G. VANCE, SHERIFF
BRADLEY D. MELBY, CAPTAIN
LISA M. BORGES, CAPTAIN

COURAGE KNOWLEDGE INTEGRITY

Attachment B outlines what had occurred, and why the reports were submitted to the Seward County Treasurer outside of the 15-day period.

Moving forward, the agency will communicate with both Seward County and District Courts and maintain communication to ensure a timely return to the Civil Process Sgt for on-time submissions to the Seward County Treasurer.

Response to *Finding 2025-5 Inventory Management and Purchasing Compliance Deficiencies:*

This agency will follow the recommendations of the auditor moving forward, bolstering the process already in place. All items that are no longer used or obsolete will be purged and disposed of per the County policy.

Sincerely

Sheriff Mike Vance

# Attachment A

Outlook

DARE & SRO Questions

From Vincik, Andrew D <Andrew.D.Vincik@hsi.dhs.gov>
Date Mon 8/5/2024 12:23 PM
To Mike Vance <mvance@sewardcountyne.gov>

Hi Sheriff,

I made some calls about DARE Officers and School Resource Officers and here is what I've learned (much of this is also listed on public websites):

- DARE Officers are not required to remain in the schools during their entire workday.
- The requirement for DARE Instructors is as always that they are Certified Dare Instructors. Dare Instructors as a normal practice complete a curriculum for their assigned classes to be taught and teach the number of classes for each school they are responsible for during that year for the grades taught during that years of instruction.
- There is also the Dare graduation ceremonies that the Dare Instructor will coordinate with the prospective schools. Other that the normal Dare operations the Dare Instructors are permitted to conduct other Law Enforcement duties as assigned by the Sheriff or Chief of Police, they are not required to stay in the schools outside of the normal Dare Instructors duties.
- During the Dare instructors time away from the school or schools they will perform other Dare related duties such as preparing the curriculum and preparing for the next Dare class to be taught at the other schools they are responsible for.
- Yes, SRO's may be used at more than one school if your jurisdiction has more than one school that the SRO is responsible for.
- Both of these positions if funded through asset forfeiture must complete their obligations to the prospective schools, but are permitted to conduct other Law Enforcement duties as assigned by the Sheriff or Chief of Police.
- The school Resource Office will also be available for summer schools if applicable and after school sporting events if needed, or desired. Many schools have events at the schools during summer months such as the above-mentioned events. Some departments require the SRO to attend these events.
- Other than these requirements the SRO maybe used for other Law Enforcement duties if needed.

In summary, both of these funded positions maybe funded for the full year as long as their main job duties are as specified in the Dare and SRO positions. If you have any questions feel free to contact me.

# Attachment B

SEWARD COUNTY SHERIFF'S OFFICE
261 SOUTH 8TH STREET SUITE 245
SEWARD, NE 68434

PHONE (402) 643-2359
FAX (402) 643-4852

MICHAEL G. VANCE, SHERIFF
LISA BORGES, CAPTAIN
BRAD MELBY, CAPTAIN

COURAGE KNOWLEDGE INTEGRITY

**Notice**
**Reference Monthly Uncollected Report**

To whom it may concern,

It has been brought to my attention that a county audit of our records detected a monthly report of the Seward County Sheriff's Uncollected report was turned in to the Seward County Clerk outside of a statutorily required 15 day window. This was noted internally as the Uncollected report was completed within the 15 day window, and turned over to the Seward County Court and Seward District Court for approval. It was subsequently returned to the Sheriff's Office outside of the 15 day window. This has been addressed with the Clerk of the Seward County Court, along with the Clerk of Seward District Court, and steps have been put in place to ensure that this is addressed in the future.

9165

Seward County Sheriff Sergeant Legband #9165