NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

Mike Foley
State Auditor

Mike.Foley@nebraska.gov
PO Box 98917
State Capitol, Suite 2303
Lincoln, Nebraska 68509
402-471-2111, FAX 402-471-3301
auditors.nebraska.gov

October 23, 2025

Culbertson Cemetery District
72157 Rd 375
Culbertson, NE 69024-

RE: Culbertson Cemetery District

Dear Board:

We have received and reviewed the audit waiver request for the Culbertson Cemetery District for the fiscal year 2025. **The 2025 audit waiver request has been approved.**

If you have any questions, please contact our office at (402) 471-2111.

Sincerely,

Mark Avery, CPA
Assistant Deputy Auditor
Subdivision Audit Review Coordinator

2025-2026
STATE OF NEBRASKA
GENERAL BUDGET FORM

Culbertson Cemetery District

TO THE COUNTY BOARD AND COUNTY CLERK OF
Hitchcock County

This budget is for the Period July 1, 2025, through June 30, 2026

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

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

$	12,588.93	A1	Property Taxes for Non-Bond Purposes
		A2	Principal and Interest on Bonds
$	12,588.93	A3	**Total Personal and Real Property Tax Required**

Outstanding Bonded Indebtedness as of July 1, 2025

-	A4	Principal
-	A5	Interest
$ -	A6	**Total Bonded Indebtedness**

305,201,481	A7	**Total General Fund Certified Valuation (All Counties)**

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

County Clerk's Use ONLY

Budget Document To Be Used As Audit Waiver?

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

[X] YES [ ] NO

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

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

Report of Joint Public Agency & Interlocal Agreements

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2024 through June 30, 2025?

[ ] YES [X] NO

*If **YES**, Please attach Interlocal Agreement Report.*

Report of Trade Names, Corporate Names & Business Names

Did the Subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2024 through June 30, 2025?

[ ] YES [X] NO

*If **YES**, Please attach Trade Name Report.*

APA Contact Information

Auditor of Public Accounts
PO BOX 98917
Lincoln, NE 68509

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

Website: auditors.nebraska.gov

Questions - E-Mail: Jeff.Schreier@nebraska.gov

Submission Information

Budget Due by 9-30-2025

Submit budget to:

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

Culbertson Cemetery District in Hitchcock County

Line No.	TOTAL ALL FUNDS	Actual 2023 - 2024 (Column 1)		Actual/Estimated 2024 - 2025 (Column 2)		Adopted Budget 2025 - 2026 (Column 3)	
1	**Beginning Balances, Receipts, & Transfers:**						
2	Beginning Net Cash Balance	29,605.58	B1	35,779.04	B29	41,063.01	B57
3	Investments	-	B2	-	B30	-	B58
4	County Treasurer's Balance	61.37	B3	122.88	B31	120.90	B59
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	**29,666.95**	B4	**35,901.92**	B32	**41,183.91**	B60
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	10,674.69	B5	10,432.38	B33	12,342.09	B61
7	Federal Receipts	-	B6	-	B34	-	B62
8	State Receipts: Motor Vehicle Pro-Rate **(To Lid Supporting Schedule, page 4)**	29.12	B7	28.45	B35	50.00	B63
9	State Receipts: State Aid	-	B8	-	B36	-	B64
10	State Receipts: Other	167.99	B9	220.10	B37	250.00	B65
11	State Receipts: Property Tax Credit	1,005.86	B10	1,200.78	B38		
12	Local Receipts: Nameplate Capacity Tax	-	B11	-	B39	-	B66
13	Local Receipts: In Lieu of Tax **(To Lid Supporting Schedule, page 4)**	-	B12	-	B40	-	B67
14	Local Receipts: Other	8,058.21	B13	1,157.05	B41	2,000.00	B68
15	Transfers In Of Surplus Fees **(To Lid Supporting Schedule, page 4)**	-	B14	-	B42	-	B69
16	Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)	-	B15	-	B43	-	B70
17	**Total Resources Available** (Lines 5 thru 16)	**49,602.82**	B16	**48,940.68**	B44	**55,826.00**	B71
18	**Disbursements & Transfers:**						
19	Operating Expenses	7,100.90	B17	7,756.77	B45	9,500.00	B72
20	Capital Improvements (Real Property/Improvements)	-	B18	-	B46	30,000.00	B73
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	6,600.00	B19	-	B47	12,500.00	B74
22	Debt Service: Bond Principal & Interest Payments	-	B20	-	B48	-	B75
23	Debt Service: Payments to Retire Interest-Free Loans **(Public Airports)**	-	B21	-	B49	-	B76
24	Debt Service: Payments to Bank Loans & Other Instruments **(Fire Districts)**	-	B22	-	B50	-	B77
25	Debt Service: Other	-	B23	-	B51	-	B78
26	Judgments	-	B24	-	B52	-	B79
27	Transfers Out of Surplus Fees	-	B25	-	B53	-	B80
28	Transfers Out Other Than Surplus Fees (Should agree to Transfers In on Line 16)	-	B26	-	B54	-	B81
29	**Total Disbursements & Transfers** (Lines 19 thru 28)	**13,700.90**	B27	**7,756.77**	B55	**52,000.00**	B82
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	**35,901.92**	B28	**41,183.91**	B56	**3,826.00**	B83
31					Cash Reserve Percentage	40%	B84

PROPERTY TAX RECAP

Tax from Line 6	12,342.09	B85
County Treasurer's Commission at 2% of Line 6	246.84	B86
Total Property Tax Requirement	**12,588.93**	B87

Culbertson Cemetery District in Hitchcock County

To Assist the County For Levy Setting Purposes

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

Property Tax Request by Fund:		Property Tax Request
General Fund	$	7,488.93
Sinking Fund	$	5,100.00
Bond Fund	$	-
_____ Fund		
Total Tax Request	** $	12,588.93

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

Documentation of Transfers:

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

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

Transfer From: _____ Transfer To: _____

Amount:

Reason:

Transfer From: _____ Transfer To: _____

Amount:

Reason:

Township Property Taxes

If this is a Township Subdivision budget form, the amount of property taxes shown above and on the front cover may not represent the amount the Township will receive. Statute 39-1522 outlines that one-half of all money collected from the township levy on property within the corporate limits of a city or village shall be paid to the treasurer of the city or village to be used for the maintenance and repairs of the streets.

Township should take this into consideration when determining property tax amount to be budgeted.

Township Total Valuation	0
City/Village Valuation included in Township Valuation	
General Fund Tax Rate	#DIV/0!
Township Taxes within City/Village	#DIV/0!
50% of Township Taxes within City/Village	#DIV/0!
Projected Township Taxes to be collected	#DIV/0!

Note: Township would need to verify with County Assessor the amount of City / Village valuation included within the Township Total Valuation. This calculation is only shown here as information for the Township to help determine the amount of property taxes needed to operate. **IT SHOULD NOT BE USED BY THE COUNTY FOR LEVY SETTING PURPOSES.**

Cash Reserve Fund

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

Special Reserve Fund Name	Amount

Total Special Reserve Funds		-
Total Cash Reserve	$	3,826.00
Remaining Cash Reserve	$	3,826.00
Remaining Cash Reserve %		40%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Culbertson Cemetery District**
ADDRESS	**72157 Road 375**
CITY & ZIP CODE	**Culbertson, 69024**
TELEPHONE	
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Riley Morthole	Karen Miller	Jason S. Loop, CPA
TITLE /FIRM NAME	Chairperson	Treasurer	Skiles Loop Bremer & White CPAs PC
TELEPHONE	308-278-2659	308-278-3136	308-345-5100
EMAIL ADDRESS		kmiller@slbwcpa.com	jloop@slbwcpa.com

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

- [ ] Board Chairperson
- [ ] Clerk / Treasurer / Superintendent / Other
- [X] Preparer

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

Culbertson Cemetery District in Hitchcock County

2025-2026 LID SUPPORTING SCHEDULE

Line No.	Calculation of Restricted Funds				
(1)	Total Personal and Real Property Tax Requirements			12,588.93	C1
(2)	Motor Vehicle Pro-Rate			50.00	C2
(3)	In-Lieu of Tax Payments			-	C3
(4)	Transfers of Surplus Fees			-	C4
	Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.				
(5)	Prior Year Capital Improvements Excluded from Restricted Funds (From 2024-2025 Lid Exceptions, Line (10))	25,000.00	C5		
(6)	**LESS:** Amount Spent During 2024-2025	-	C6		
(7)	**LESS:** Amount Expected to be Spent in Future Budget Years	25,000.00	C7		
(8)	Amount to be included as Restricted Funds **(Cannot be a Negative Number)**			-	C8
(8a)	Nameplate Capacity Tax			-	C9
(9)	**TOTAL RESTRICTED FUNDS (A)**			**12,638.93**	C10

	Lid Exceptions				
(10)	Capital Improvements Budgeted (Purchase of Real Property and Improvements on Real Property)	30,000.00	C11		
(11)	**LESS:** Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year *(cannot exclude same capital improvements from more than one lid calculation.)* Agrees to Line (7).	25,000.00	C12		
(12)	Allowable Capital Improvements			5,000.00	C13
(13)	Bonded Indebtedness			-	C14
(14)	Public Facilities Construction Projects (Statute 72-2301 to 72-2308) **(Fire Districts & Hospital Districts Only)**			-	C15
(15)	Interlocal Agreements/Joint Public Agency Agreements			-	C16
(16)	Public Safety Communication Project - Statute 86-416 **(Fire Districts Only)**			-	C17
(16a)	Benefits Paid Under the Firefighter Cancer Benefits Act **(Fire Districts & Airport Authorities Only)**			-	C18
(17)	Payments to Retire Interest-Free Loans from the Department of Aeronautics **(Public Airports Only)**			-	C19
(18)	Judgments			-	C20
(19)	Refund of Property Taxes to Taxpayers			-	C21
(20)	Repairs to Infrastructure Damaged by a Natural Disaster			-	C22
(21)	**TOTAL LID EXCEPTIONS (B)**			**5,000.00**	C23
	TOTAL RESTRICTED FUNDS For Lid Computation (To Line 9 of the Lid Computation Form) *To Calculate: Total Restricted Funds (A)-Line 9 MINUS Total Lid Exceptions (B)-Line 21*			**7,638.93**	C24

*Total Restricted Funds for Lid Computation **cannot** be less than zero. See Instruction Manual on completing the Lid Supporting Schedule.*

Culbertson Cemetery District
in
Hitchcock County

LID COMPUTATION FORM FOR FISCAL YEAR 2025-2026

PRIOR YEAR RESTRICTED FUNDS AUTHORITY OPTION 1 OR OPTION 2

OPTION 1

Prior Year Restricted Funds Authority = Line (8) from last year's Lid Computation Form	D1	7,380.61
		Option 1 - (1)

OPTION 2

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

Line (1) of Prior Year Lid Computation Form	D2	-
		Option 2 - (A)
Allowable Percent Increase **Less** Vote Taken (Prior Year Lid Computation Form Line (6) - Line (5))	D3	- %
		Option 2 - (B)
Dollar Amount of Allowable Increase Excluding the vote taken (Line (A) times Line (B))	D4	-
		Option 2 - (C)
Calculated Prior Year Restricted Funds Authority (Line (A) Plus Line (C)) =	D5	-
		Option 2 - (1)

CURRENT YEAR ALLOWABLE INCREASES

1 **BASE LIMITATION PERCENT INCREASE (2.5%)** — D6: 2.50 % (2)

2 **ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5%** — D7: - % (3)

4,569,515.00	/	271,648,712.00	=	1.68 %
2025 Growth per Assessor		2024 Valuation		Multiply times 100 To get %

3 **ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE** — D8: 1.00 % (4)

5	/	5	=	100.00 %
# of Board Members voting "Yes" for Increase		Total # of Members in Governing Body at Meeting		Must be at least .75 (75%) of the Governing Body

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

4 **SPECIAL ELECTION/TOWNHALL MEETING - VOTER APPROVED % INCREASE** — D9: - % (5)

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

TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5)	D10	3.50 %
		(6)
Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)	D11	258.32
		(7)
Total Restricted Funds Authority = Line (1) + Line (7)	D12	7,638.93
		(8)
Less: Restricted Funds from Lid Supporting Schedule	D13	7,638.93
		(9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	D14	-
		(10)

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

The amount of Unused Restricted Funds Authority on Line (10) must be published in the Notice of Budget Hearing.

Culbertson Cemetery District in Hitchcock County

2025-2026 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement		Amount Budgeted
Asphalt Road	$	30,000.00
Total - Must agree to Line 10 on Lid Support Page 4	$	30,000.00

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

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

TAX YEAR 2025

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

TO: CULBERTSON CEMETERY
KAREN MILLER
72157 RD 375
CULBERTSON, NE 69024

TAXABLE VALUE LOCATED IN THE COUNTY OF: HITCHCOCK

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
CULBERTSON CEMETERY	Misc-District	4,569,515	305,201,481

* *Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

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

Tera Riggs
(signature of county assessor)

8/14/2025
(date)

CC: County Clerk, HITCHCOCK County
CC: County Clerk where district is headquarter, if different county, _____ County

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

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only

13,267,110 Pers Prior
15,649,540 Pers Value

258,381,602 Real Prior
289,551,941 Real Value

Culbertson Cemetery District
September 16, 2025

The Culbertson Cemetery District Board met September 16, 2025, at the Culbertson Fire Barn per posted notice for the 2025-2026 budget hearing. Those board members present were: F Kehler, R Morthole, L Wagner, K Miller, and T Wagner
Absent: None

Members met at 7:00 pm. Official meeting delayed for appearance of general public. No general public were in attendance. President Morthole called the meeting to order at 7:15 pm.

Minutes of the April 24, 2025 meeting were read and approved as read. Treasurer's report was read and approved as read.

2025-2026 general budget of the Culbertson Cemetery District was introduced by Miller. There was no opposition from the general public. Motion by T Wagner to adopt the budget document as written, seconded by L Wagner. Those voting yes: Kehler, Morthole, Miller, L Wagner, T Wagner. Those voting no: None. Motion carried. It was voted to approve the use of the 2025-2026 budget document as filed with the State Auditor as the audit waver along with the additional one percent increase asking, as allowed by the restricted fund authority, at our spring meeting.

Groundskeeping: Grave stone has fallen, face down, in the northeast corner of the cemetery. Can't read the name to contact family. Base will need to be leveled and marker repositioned. Second stone also needs base leveled. Holdrege Monument has gone out of business with North Platte Monument taking over. Not receiving the same service when contacted for repairs. Weeds were sprayed twice and should have been done third time. All in all, better control of weeds than several years back.

Roads Report: Fred contacted Tri State Paving for repair of east driveway, said they would take a look and give an estimate. Never did show up. Fred will contact the county and Riley will contact the city to see if the city grindings could be used by the county to patch and repair both the east and west driveways.

Going to hold off on building a new road this coming year, Riley would like to continue selling plots on the north end before expanding farther east. Riley has been in contact with Scott Clifford to survey and plot our new road. Potential to push the dirt pile into the gulley at the far northeast corner to level property.

New Business: Judy Zapp has a bench she would like to potentially place in the cemetery. If placing, would need to pour a concrete slab in the vicinity of the Gohl benches.

Old Business: Permission was granted to the Hitchcock County Fairboard to place their signage, along with a concrete pad, on the east property line. No sign erected to date.

With no further business, motion made by K Miller and seconded by L Wagner to adjourn the meeting. Motion carried. President Morthole declared the meeting adjourned at 7:30 pm.

Karen Miller
Secretary - Treasurer

PUBLISHER'S AFFIDAVIT

THE STATE OF NEBRASKA
COUNTY OF DUNDY } :-SS.

Trenton Frederick

Being first duly sworn on oath deposes and says that he/she is the

TYPESETTER

of the SCOOP MEDIA NEWS, a Legal Newspaper, published and printed weekly in BENKELMAN, NEBRASKA, and of general circulation in Dundy and Hitchcock County that said Newspaper has a bona fide circulation of more than 300 copies each issue, and has been published and printed weekly for more than fifty-two consecutive weeks immediately prior to date of the first insertion of notice attached hereto, in an office maintained in Dundy County, Nebraska, and is printed wholly in the English language; that the annexed notice marked "Exhibit A" was correctly published in the regular and entire edition of said Scoop Media News, and not in a supplement.

for 1 consecutive week(s), the first publication being:

4 day of September, 2025

and the remaining publications being on the

____ day of _____, 20____, the

____ day of _____, 20____, the

____ day of _____, 20____, the

____ day of _____, 20____, the

____ day of _____, 20____, the

____ day of _____, 20____, the

(Signed) Trenton Frederick

Subscribed in my presence and sworn to before me

this 4th day of September, 2025

(Signed) Jennifer J. Brown
Notary Public

GENERAL NOTARY - State of Nebraska
JENNIFER J. BROWN
My Comm. Exp. May 16, 2026

Publication Fee

EXHIBIT "A"

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Culbertson Cemetery District
IN
Hitchcock County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 16th day of September 2025, at 7:00 o'clock p.m. at the Culbertson Fire Barn for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

PUBLISHED: SEPTEMBER 4, 2025;
SMN:ZNEZ

2023-2024 Actual Disbursements & Transfers	$	13,700.90
2024-2025 Actual/Estimated Disbursements & Transfers	$	7,756.77
2025-2026 Proposed Budget of Disbursements & Transfers	$	52,000.00
2025-2026 Necessary Cash Reserve	$	3,826.00
2025-2026 Total Resources Available	$	55,826.00
Total 2025-2026 Personal & Real Property Tax Requirement	$	12,588.93
Unused Budget Authority Created For Next Year	$	-
Breakdown of Property Tax:		
Personal and Real Property Tax Required for Non-Bond Purposes	$	12,588.93
Personal and Real Property Tax Required for Bonds	$	-