



# Saline County Board of Commissioners

## Meeting Agenda

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### AGENDA

#### SALINE COUNTY BOARD OF COMMISSIONERS

#### SALINE COUNTY COURTHOUSE

#### Wilber, NE

#### 9:30 AM

#### **DATE: July 7, 2026**

This agenda is kept on a daily basis and may change from day to day as requests come in to the County Clerk's office. Requests to be on the agenda must be in the County Clerk's office 24 hours prior to the start of the meeting as stated above. This agenda is considered current on the day of the meeting and cannot be changed or altered except for an emergency.

**The Board reserves the right to go into executive session if such session is clearly necessary for the protection of the public interest or for the prevention of needless injury to the reputation of an individual.**

#### **ROLL CALL**

#### **APPROVAL OF AGENDA**

#### **APPROVAL OF MINUTES OF THE PREVIOUS MEETING**

**CITIZENS FORUM - In compliance with the Open Meetings Act and Saline County Resolution #2023-34 a rule of five (5) minutes per person to speak has been established.**

#### **CORRESPONDENCE**

#### **REPORT OF OFFICIALS**

#### **BUSINESS FOR ACTION**

Shari Weber, Chief Executive Officer - Blue Valley Community Action update

Discussion, update from Teresa Vernon with Saline County Fair Board.

10:00 a.m. 2026-2027 Budget discussion with Department Heads

Discuss/Take Action Resolution #2026-036 Release security for Pinnacle Bank CUSIP #943781BW3

Discuss/Take Action TextMyGov contract

Discuss/Take Action refer moratorium for data centers to the Planning and Zoning Commission

Discuss/Take Action bids for the Comprehensive Plan and Zoning Regulations

Discuss/Take Action Removal from Attorney Office inventory SCA031 Coral WordPerfect x9.

Discuss/Take Action Agreement for EPC services between Region 5 Systems and Saline County

Discuss/Take Action Nebraska State Auditor Understanding of Services

Discuss/Take Action Southfork Cemetery burial request

Discuss/Take Action June Clerk of the District Court Fees - \$44,822.66

#### **RESOLUTIONS TO TRANSFER FUNDS**

#### **HIGHWAY SUPERINTENDENT - ROAD AND BRIDGE MATTERS**

Discuss/Take action on change order for project C76(821)

Discuss/Take Action change order for project C76(822)

Discuss/Take Action request to occupy Right of Way for Wayne Havlat at 1721 Co Rd F Dorchester, NE.

**CLAIMS APPROVAL**

**11:30 CLOSED SESSION MATTERS** — Possible pending/threatened litigation

**ADJOURNMENT**



TREASURER - HOLLIE ZURCHER  
[hzurcher@salinecountyne.gov](mailto:hzurcher@salinecountyne.gov)

## Saline County Treasurer

Saline County Courthouse  
204 South High Street - PO BOX 865  
Wilber, Nebraska 68465-0865

[www.salinecountyne.gov](http://www.salinecountyne.gov)  
PHONE 402-821-2375 · FAX 402-821-3372

State of Nebraska } SS  
Saline County  
Filed in the County Clerks  
office Saline County, Nebraska

JUL 02 2026

at \_\_\_ o'clock and \_\_\_ minute  
County Clerk

DEPUTY - ERIN WIDICK  
[ewidick@salinecountyne.gov](mailto:ewidick@salinecountyne.gov)

TO: SALINE COUNTY CLERK  
SALINE COUNTY BUDGET MAKING AUTHORITY

FROM: SALINE COUNTY TREASURER  
HOLLIE ZURCHER

DATE: JULY 1, 2026

RE: UNCOLLECTED TAXES

In accordance with Section 23-904 of the Revised Statutes of Nebraska, please find attached, a summary of all uncollected taxes arising from the last three annual levies as of June 30, 2026. This list was compiled from the real estate records of the Saline County Treasurer's Office.

**Saline**  
**DELINQUENT TAX LISTING**  
**For Tax Years 2023 - 2025**  
**RealEstate**

Name	Perm ID	Statement #	District	Total Delinquent
2042 EASTGATE DRIVE, L.L.C	0760148271	2025-000007-RealEstate	5	264.41
4 STAR PALLET, LLC	0760019487	2025-000015-RealEstate	5	1,943.64
402 TRUCKING INC.	0760015392	2025-000016-RealEstate	5	158.58
A F & A M LODGE 64	0760021392	2025-000033-RealEstate	10	327.14
ADAME-LUNA, DIMAS	0760147238	2025-000055-RealEstate	55	8.48
ADAME-LUNA, DIMAS & MARIA ADAME-ORITZ	0760146687	2025-000056-RealEstate	5	239.66
ADAME, JORGE ADAME	0760010439	2025-000045-RealEstate	5	1,276.72
ADAME, JORGE ADAME	0760038740	2025-000046-RealEstate	25	154.34
ADAME, JORGE ADAME	0760146049	2025-000047-RealEstate	5	218.07
ADAME, MARINA ORTIZ	0760051844	2025-000053-RealEstate	5	1,562.02
ALARCON, MARIA F BASILIO	0760073953	2025-000115-RealEstate	10	104.77
ALARCON, OLGA L	0760147204	2025-000118-RealEstate	10	22.06
ALBARRAN, SOCORRO J	0760135835	2025-000122-RealEstate	5	16.90
ALBARRAN, SOCORRO K	0760147175	2025-000123-RealEstate	5	90.73
ALLEN AGENCY, INC.	0760004196	2025-000146-RealEstate	5	648.70
ALLEN, AARON & LISA	0760146371	2025-000149-RealEstate	5	2,707.41
ALONSO, GILBERTO RAMERIZ	0760046042	2025-000158-RealEstate	35	86.94
ALTMAN, DIRK R	0760098247	2025-000162-RealEstate	10	1,235.81
ALVARADO, OTILIA	0760145631	2025-000167-RealEstate	5	36.50
ALVAREZ, ABRAHAM H	0760042802	2024-000155-RealEstate	47	125.82
ALVAREZ, ABRAHAM H	0760042802	2025-000168-RealEstate	47	57.35
AMAYA, ERIKA N	0760144201	2025-000175-RealEstate	10	34.86
ANDERSEN, GARY R	0760001766	2025-000197-RealEstate	5	121.38
ANDERSON, KIMBERLY ANN	0760093342	2025-000203-RealEstate	220	639.03
ANDINDI, YAUNIS SAID	0760147187	2025-000210-RealEstate	5	369.68
ARRANTS, EDWARD DR & JONI S	0760035555	2025-000233-RealEstate	20	638.55
AVELAR, JESUS ISREAL	0760048517	2025-000247-RealEstate	5	1,620.71
BAILIE, DEANNA	0760032777	2025-000284-RealEstate	15	838.57
BALBUENA, NOELIO CARDOSO	0760087717	2025-000292-RealEstate	20	365.26
BARILLAS, YESENIA G GUERRA	0760011230	2025-000313-RealEstate	5	857.81
BARRIENTOS-DERUIZ, DAYSI M	0760136998	2025-000343-RealEstate	5	56.26
BARTELS 2008 TRST AGRMNT, E & A	0760096651	2025-000354-RealEstate	250	2,084.97
BARTELS FARMS INC	0760095507	2025-000358-RealEstate	250	1,915.92
BARTELS FARMS INC	0760096309	2025-000359-RealEstate	250	1,199.73
BARTELS FARMS INC	0760096694	2025-000360-RealEstate	250	2,027.24
BARTELS FARMS INC	0760096716	2025-000361-RealEstate	250	2,834.25
BARTELS FARMS INC	0760097348	2025-000362-RealEstate	240	2,636.13
BARTELS FARMS INC	0760148361	2025-000363-RealEstate	250	1,029.32
BARTELS, JUDY	0760046654	2025-000398-RealEstate	35	5.97
BARTELS, ROBERT	0760131244	2025-000406-RealEstate	250	634.05
BARTELS, ROBERT E & JUDY K	0760096295	2025-000407-RealEstate	250	935.09
BARTELS, ROBERT E & JUDY K	0760096325	2025-000408-RealEstate	250	744.58
BARTELS, ROBERT E & JUDY K	0760096708	2025-000409-RealEstate	250	799.74
BARTELS, ROBERT E & JUDY K	0760146090	2025-000410-RealEstate	250	141.60
BARTELS, SCOTT LEE	0760047316	2025-000411-RealEstate	15	1,477.29
BARTELS, WILLARD & JUDY	0760046654	2023-000406-RealEstate	35	4.92
BARTELS, WILLARD & JUDY	0760046654	2024-000404-RealEstate	35	3.66
BARTLETT, DANIEL R	0760146033	2025-000424-RealEstate	220	211.82
BARTLETT, DANIEL ROBIN	0760087644	2025-000425-RealEstate	220	1,125.39
BAUTISTA-PAEZ, ALBERTO	0760012849	2025-000479-RealEstate	5	1,169.90
BAUTISTA, ALFONSO R PEREZ	0760136424	2025-000472-RealEstate	5	122.00
BAXA, MATTHEW	0760045690	2025-000499-RealEstate	35	3.23
BAXA, MATTHEW	0760145901	2025-000500-RealEstate	35	3.47
BAXTER RVCBLE FARM TRST, WM L	0760085870	2025-000512-RealEstate	155	1,928.45
BAXTER RVCBLE FARM TRST, WM L	0760085919	2025-000513-RealEstate	155	1,759.98
BAYLISS, JASON J	0760034222	2025-000514-RealEstate	15	225.83
BECK, PHILIP & MARIAH L	0760030480	2025-000526-RealEstate	15	187.48
BECKER INDUSTRIES, LLC	0760007810	2025-000530-RealEstate	5	863.10
BECKER INDUSTRIES, LLC	0760007829	2025-000531-RealEstate	5	743.80
BELL, JASON & ANGELA	0760133506	2025-000575-RealEstate	60	159.84
BELL, JASON K	0760028982	2025-000576-RealEstate	15	350.40
BELL, JASON K	0760028982	2025-000577-RealEstate	9608	62.31
BELLINDER, STEVEN	0760125317	2025-000580-RealEstate	20	279.16

**Saline**  
**DELINQUENT TAX LISTING**  
**For Tax Years 2023 - 2025**  
**RealEstate**

Name	Perm ID	Statement #	District	Total Delinquent
BIETZ, HUNTER	0760133158	2025-000655-RealEstate	55	106.16
BIRD, DALE & DEANNA	0760041571	2025-000661-RealEstate	25	1,029.57
BIRD, DALE & DEANNA	0760047294	2025-000662-RealEstate	15	510.20
BIRD, DALE & DEANNA	0760055866	2025-000663-RealEstate	100	995.85
BJX ENTERPRISES, LLC	0760082731	2025-000683-RealEstate	5	540.56
BLAHA, GREGORY A & CATHY J	0760075913	2025-000694-RealEstate	10	569.19
BLAHA, GREGORY A & CATHY J	0760076065	2025-000695-RealEstate	165	99.26
BODE, ZACHARY K	0760033692	2024-000731-RealEstate	15	134.46
BODE, ZACHARY K	0760033692	2024-000732-RealEstate	9608	5.30
BODE, ZACHARY K	0760033692	2025-000736-RealEstate	15	63.03
BODE, ZACHARY K	0760033692	2025-000737-RealEstate	9608	5.75
BODEN TRUST, GERALD D	0760056196	2025-000740-RealEstate	100	1,067.71
BOHLING, SUZANNE J	0760036829	2025-000744-RealEstate	20	95.04
BORGMAN, SCOTT P	0760071004	2025-000775-RealEstate	110	342.48
BRAHM, ALLISON & TIMOTHY	0760091560	2025-000808-RealEstate	220	55.77
BRAHM, DEVON J	0760143620	2025-000810-RealEstate	220	2.02
BRAHM, PHILIP & JUDY	0760037302	2025-000811-RealEstate	20	339.55
BRANDT, ANDREW & STACEY	0760041849	2025-000828-RealEstate	49	4.44
BRANDT, ANDREW & STACEY	0760093407	2025-000829-RealEstate	250	2,096.66
BRANDT, ANDREW & STACEY	0760093768	2025-000830-RealEstate	250	1,622.67
BRANDT, CONNIE	0760093423	2025-000831-RealEstate	250	675.03
BRANDT, CONNIE	0760119465	2025-000832-RealEstate	47	537.62
BRANDT, CONNIE	0760146655	2025-000833-RealEstate	49	6.11
BRANDT, CONNIE	0760146656	2025-000834-RealEstate	250	184.99
BRANDT, DALTON & TONYA	0760059489	2025-000835-RealEstate	135	2,090.67
BRANDT, JOSHUA L & STEPHANIE Q	0760072787	2025-000840-RealEstate	130	1,342.33
BREHM, CAROLANN V & VINCENT	0760060371	2025-000862-RealEstate	15	495.69
BREWER, TREY	0760035148	2023-000883-RealEstate	20	55.86
BREWER, TREY	0760035148	2024-000876-RealEstate	20	47.08
BREWER, TREY	0760035148	2025-000881-RealEstate	20	76.58
BREYER PROPERTIES LLC	0760051003	2025-000882-RealEstate	5	1,423.74
BRINKMAN, PAMELA K	0760035636	2025-000902-RealEstate	20	504.13
BRINKMAN, ROBERT G	0760088446	2025-000903-RealEstate	20	1,978.54
BRUMBACK, JEFF & MARGARET	0760036721	2024-001012-RealEstate	20	40.38
BRUMBACK, JEFF & MARGARET	0760036721	2025-001015-RealEstate	20	93.42
BULIN, ROD	0760039674	2025-001074-RealEstate	25	339.75
BURCHETT, JEFFREY V	0760038619	2025-001080-RealEstate	20	179.48
BURGESS, REBECCA S	0760035830	2025-001105-RealEstate	20	1,035.61
BURKEY, KEVIN D & KELLI D	0760038848	2025-001119-RealEstate	25	300.45
BURKHARDT, JENNIFER	0760090033	2025-001122-RealEstate	220	1,243.39
BURKHARDT, TAGG & JENNIFER	0760003963	2025-001123-RealEstate	5	373.43
BURKHARDT, TAGG & JENNIFER	0760003971	2025-001124-RealEstate	5	705.47
BURNS, CATHERINE C	0760059284	2025-001126-RealEstate	135	1,088.04
CABRERA, EDITH M & VICTOR M	0760007950	2025-001162-RealEstate	5	313.88
CABRERA, VICTOR & EDITH	0760004978	2025-001163-RealEstate	5	152.66
CABRERA, VICTOR & EDITH	0760004986	2025-001164-RealEstate	5	834.26
CAPEK, JON	0760046700	2025-001195-RealEstate	35	14.46
CAPEK, JON	0760147494	2025-001196-RealEstate	35	19.93
CARDENAS, MARIA DE J MURILLO	0760145923	2025-001212-RealEstate	5	113.86
CARDONA, MOISES JIMENEZ	0760147420	2025-001241-RealEstate	5	108.75
CARDOSO, MAURICIO	0760000530	2025-001243-RealEstate	5	215.55
CARR, DAVID & SHARON	0760133557	2025-001256-RealEstate	55	293.74
CARRANZA, TRINIDAD CASTILLO	0760018995	2025-001257-RealEstate	5	1,665.84
CASILDA LAND HOLDINGS, LLC	0760034931	2025-001269-RealEstate	20	263.48
CASTEEL, JAC	0760137641	2025-001279-RealEstate	60	673.23
CASTEEL, JAC A	0760047693	2025-001280-RealEstate	60	993.01
CASTEEL, JAC A	0760137633	2025-001281-RealEstate	60	702.98
CERNY, BRUCE S	0760048770	2025-001314-RealEstate	60	1,567.41
CERRATO, CLARIXA D	0760148670	2025-001318-RealEstate	5	130.76
CERRO GRANDE, LLC	0760020884	2025-001321-RealEstate	10	452.27
CHAVEZ, JOSE LUIS MENDOZA	0760051828	2025-001356-RealEstate	5	2,005.15
CHMELIR FARMS, LLC	0760074658	2025-001370-RealEstate	165	962.62
CHMELIR FARMS, LLC	0760080232	2025-001371-RealEstate	165	1,194.87

**Saline**  
**DELINQUENT TAX LISTING**  
For Tax Years 2023 - 2025  
RealEstate

Name	Perm ID	Statement #	District	Total Delinquent
CHMELIR, GERARD L	0760027137	2025-001372-RealEstate	10	244.96
CHRASIL, TODD	0760133735	2025-001386-RealEstate	100	92.80
CISNEROS, ANDY REAL	0760030189	2025-001403-RealEstate	15	364.39
CISNEROS, XOCHITL N	0760039356	2025-001404-RealEstate	25	761.76
CITY OF CRETE	0760006288	2025-001409-RealEstate	5	954.67
CITY OF CRETE	0760146943	2025-001414-RealEstate	55	1,026.82
CITY SLICKER'S BAR & GRILL	0760040184	2024-001415-RealEstate	25	348.58
CITY SLICKER'S BAR & GRILL	0760040192	2024-001416-RealEstate	25	664.00
CITY SLICKER'S BAR & GRILL	0760040184	2025-001417-RealEstate	25	173.06
CITY SLICKER'S BAR & GRILL	0760040192	2025-001418-RealEstate	25	329.65
CLEMENT, JAMES E & BARBARA J	0760008469	2025-001448-RealEstate	5	2,796.61
CLIFT ENTERPRISES, LLC	0760007578	2025-001456-RealEstate	5	704.95
COLLIER, JEREMY	0760033250	2025-001529-RealEstate	15	1,108.48
CONNEALY, RANDY & SUE	0760146062	2025-001549-RealEstate	250	23.34
CONNER, SIDNEY R & CHERYL A	0760008515	2025-001556-RealEstate	5	2,979.18
COPPLE, REBECCA	0760012717	2025-001567-RealEstate	5	722.86
COPPLE, REBECCA	0760013969	2025-001568-RealEstate	5	692.31
COPPLE, REBECCA R	0760133484	2025-001569-RealEstate	55	1,253.29
COPPLE, REBECCA R	0760146021	2025-001570-RealEstate	55	12.57
CORTEZ, JOSEPHINA	0760002479	2025-001579-RealEstate	5	751.95
COUNTRYSIDE HOUSING OF DEWITT, LLC	0760087830	2025-001584-RealEstate	20	198.47
COUNTY ROAD RENTALS LLC	0760007373	2025-001586-RealEstate	5	955.15
COUNTY, CHAD J	0760014949	2025-001587-RealEstate	5	602.25
COX REVOCABLE FAMILY TRUST,JOHN C & LORI	0760088381	2025-001592-RealEstate	220	2,670.88
COX REVOCABLE FAMILY TRUST,JOHN C & LORI	0760088470	2025-001593-RealEstate	220	2,258.22
CRAWFORD, ELIZABETH	0760146447	2025-001600-RealEstate	105	393.90
CRAWFORD, MARK W & JANELYNN M	0760036969	2025-001601-RealEstate	20	305.85
CRONIN, PATRICK	0760087369	2025-001649-RealEstate	165	180.57
CRUZ, GEIDY GUDALUPE SANDOVAL	0760134472	2025-001663-RealEstate	5	535.55
D M W CORPORATION	0760001952	2025-001682-RealEstate	5	462.80
D M W INC	0760001979	2025-001683-RealEstate	5	3,306.52
DAMKROGER FARMS INC	0760087318	2025-001699-RealEstate	165	1,099.21
DAMKROGER, HENRY A JR	0760137234	2025-001703-RealEstate	20	106.39
DAVIS, ANDREW D & KATY A	0760032955	2025-001734-RealEstate	15	940.95
DIAZ, ELPIDIA	0760006490	2025-001813-RealEstate	5	835.62
DIAZ, ELPIDIA	0760009678	2025-001815-RealEstate	5	1,782.03
DIAZ, ELPIDIA	0760013721	2025-001816-RealEstate	5	1,730.00
DICK LIVING TRUST, CATHY S	0760046859	2025-001822-RealEstate	35	852.97
DITTBRENNER REVOCABLE TRUST, SANDRA	0760146662	2025-001838-RealEstate	100	823.23
DITTBRENNER REVOCABLE TRUST, SANDRA	0760146663	2025-001839-RealEstate	100	106.57
DLOPEZ, ALICIA REGALDO	0760143487	2025-001913-RealEstate	5	6.64
DOUGLAS, ROGER C & GAYLE ANN	0760144264	2025-001967-RealEstate	55	302.65
DRAKE, MARTHA A	0760042322	2025-002002-RealEstate	49	220.56
DUE, TRAVIS	0760147497	2025-002105-RealEstate	255	177.86
DUHRKOP, JASON & KATHLEEN K	0760040176	2024-002092-RealEstate	25	169.22
DUHRKOP, JASON & KATHLEEN K	0760040176	2025-002106-RealEstate	25	84.01
DWINELL, AMBER D	0760148779	2025-002131-RealEstate	10	34.39
EASTON REVOCABLE FMLY TRST, GS & ME	0760074135	2025-002155-RealEstate	5	2,527.16
EASTON REVOCABLE FMLY TRST, GS & ME	0760143221	2025-002156-RealEstate	5	67.10
EGGEBRAATEN, ORVILLE E	0760005214	2025-002180-RealEstate	5	758.74
EGGEBRAATEN, ORVILLE E	0760050309	2025-002181-RealEstate	5	198.79
ELTZE FMLY RVCBLE TRST #1	0760048851	2025-002228-RealEstate	60	1,452.69
ELTZE REVOCABLE TRUST, LEANN M	0760048843	2025-002230-RealEstate	60	1,348.11
ELTZE REVOCABLE TRUST, LEANN M	0760145993	2025-002231-RealEstate	60	2,622.41
ENDORF, EVELYN E & BRUCE A	0760045186	2025-002270-RealEstate	35	3.47
ENDORF, EVELYN E & BRUCE A	0760045607	2025-002271-RealEstate	35	1.05
ENS, JOAN T	0760135908	2025-002282-RealEstate	5	35.35
ESCOBAR, GASPAR JACINTO	0760136955	2025-002305-RealEstate	5	44.81
ESCOBAR, MIGUEL LUCAS	0760003661	2025-002313-RealEstate	5	347.35
ESPINOZA, BENJAMIN	0760004544	2025-002317-RealEstate	5	326.40
FEEKEN, DELORES A	0760004676	2025-002411-RealEstate	5	1,176.52
FILIP, LINDSAY	0760045127	2025-002440-RealEstate	30	1,272.47
FILIPI, TODD	0760022607	2025-002494-RealEstate	10	270.42

**Saline**  
**DELINQUENT TAX LISTING**  
**For Tax Years 2023 - 2025**  
**RealEstate**

Name	Perm ID	Statement #	District	Total Delinquent
FISCHER, MICHAEL K	0760051720	2025-002512-RealEstate	5	996.46
FLORES, JOSE	0760004994	2025-002531-RealEstate	5	178.71
FLORES, JOSE ERNESTO	0760005370	2025-002532-RealEstate	5	789.90
FORD BANKA POST 183 AMERICAN LEGION	0760028451	2025-002549-RealEstate	15	155.22
FOSTER, SHELLY	0760093393	2025-002572-RealEstate	220	380.78
FOUR STARS INC	0760048967	2025-002574-RealEstate	60	1,546.33
FOUR STARS INC	0760049378	2025-002575-RealEstate	55	741.73
FOUR STARS INC	0760132968	2025-002576-RealEstate	60	187.54
FOUR STARS INC	0760133069	2025-002577-RealEstate	60	111.33
FOUR STARS INC	0760133085	2025-002578-RealEstate	55	263.54
FOUR STARS INC	0760133433	2025-002579-RealEstate	60	418.10
FOUR STARS INC	0760133522	2025-002580-RealEstate	60	108.53
FOUR STARS INC	0760146600	2025-002581-RealEstate	60	19.52
FOUTCH, ASHLEY A & CLINTON M	0760072744	2025-002582-RealEstate	130	1,884.25
FRANCO, JUAN A ORTIZ	0760002991	2025-002612-RealEstate	5	1,334.88
FRIEND RECREATION ASSN A CORP	0760034524	2025-002670-RealEstate	15	100.89
FRIEND RECREATION ASSN A CORP	0760034567	2025-002671-RealEstate	15	82.45
FRIEND RECREATION ASSN A CORP	0760034591	2025-002672-RealEstate	15	59.08
FRIEND RECREATION ASSOCIATION	0760060835	2025-002673-RealEstate	130	611.68
FRIEND RECREATION ASSOCIATION	0760060843	2025-002674-RealEstate	15	123.46
FRIEND RECREATION ASSOCIATION	0760060878	2025-002675-RealEstate	130	940.11
FRITZ, JEREMY J	0760024219	2025-002690-RealEstate	10	227.43
FRITZ, JEREMY JOHN	0760064830	2025-002691-RealEstate	165	1,278.90
FRITZ, JEREMY JOHN	0760065357	2025-002692-RealEstate	165	1,213.92
FRITZ, JON CHARLES	0760077002	2025-002693-RealEstate	165	934.28
FRITZ, TIMOTHY J	0760066817	2025-002715-RealEstate	55	1,998.83
FRITZ, TIMOTHY J	0760075050	2025-002716-RealEstate	165	1,745.01
FULLER, JOSH	0760132801	2025-002736-RealEstate	60	30.87
G & R INVESTMENT GROUP, LLC	0760133263	2025-002756-RealEstate	55	82.66
GAMMEL, GARY & LAURA	0760122768	2025-002769-RealEstate	55	1,463.82
GARAY, OSMIN ROMAN	0760137129	2025-002772-RealEstate	5	38.63
GARCIA, DELY CASTILLO	0760136211	2025-002775-RealEstate	5	5.25
GARCIA, EVA MARIA MELGAR DE	0760006377	2025-002778-RealEstate	5	319.62
GARCIA, JUAN	0760136297	2025-002787-RealEstate	5	21.82
GARCIA, PASCUAL BAUTISTA	0760136483	2025-002796-RealEstate	5	125.90
GARRISON, STEVEN J & DONNA L	0760065667	2025-002811-RealEstate	20	497.10
GATES, PATRICK K	0760028990	2025-002817-RealEstate	15	84.61
GATES, PATRICK K	0760028990	2025-002818-RealEstate	9608	10.14
GATES, PATRICK K	0760034028	2025-002820-RealEstate	15	371.13
GEAR, DELORES	0760133573	2025-002825-RealEstate	60	384.99
GIRON, MARIA E	0760145723	2025-002878-RealEstate	5	79.28
GOLDEN EAGLE PROPERTIES LLC	0760140073	2025-002906-RealEstate	55	787.19
GOMEZ, SONIA MAGDALENA ORTIZ	0760012520	2025-002927-RealEstate	5	1,552.60
GOOSIC, BRETT	0760014396	2025-002941-RealEstate	5	895.10
GRANGER, JOHN	0760031177	2025-002955-RealEstate	15	1,123.43
GRANT, SHERRY & STACY	0760031355	2025-002957-RealEstate	15	254.84
GROPP, PAUL E & GAIL E	0760059322	2025-002982-RealEstate	135	265.75
GUERRA, ALEXANDER A PORTILLO	0760148732	2025-002997-RealEstate	5	16.70
GUEVARA, JORGE L ALARCON	0760035598	2025-003001-RealEstate	20	641.32
GUIZA, GREGORIO MENDEZ	0760001855	2025-003007-RealEstate	5	812.09
HARLING, REBECCA	0760041350	2025-003150-RealEstate	25	926.42
HARWOOD, DONALD E	0760019371	2025-003179-RealEstate	5	669.61
HARWOOD, DONALD E JR	0760023484	2025-003180-RealEstate	10	287.97
HASCHKE, MARY F	0760029261	2025-003181-RealEstate	15	739.10
HASSEL, DANNY JOE	0760146331	2025-003185-RealEstate	25	1,285.27
HAUDER, BRODERICK	0760068658	2025-003198-RealEstate	100	111.81
HAUDER, BRODERICK A	0760068666	2025-003199-RealEstate	100	540.41
HAVEL, SCOTT & PAMELA JO	0760021341	2025-003214-RealEstate	10	363.41
HAVLAT, RUSSELL A & LOREE B	0760011729	2025-003233-RealEstate	5	835.45
HAYEK, DALE	0760055777	2025-003282-RealEstate	100	3,966.23
HAYEK, DALE	0760073260	2025-003283-RealEstate	130	1,260.32
HAYEK, NANCY K	0760021643	2025-003313-RealEstate	10	646.13
HAYEK, SCOTT A & DONNA J	0760144089	2025-003314-RealEstate	10	173.77

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HEATH, PAUL & SHERRI	0760004706	2025-003328-RealEstate	5	895.62
HEATH, PAUL S & SHERRI S	0760008639	2025-003329-RealEstate	5	4,800.99
HEATH, PAUL S & SHERRI S	0760016232	2025-003330-RealEstate	5	2,696.66
HEINER-VODRASKA, SERINA	0760035008	2025-003350-RealEstate	20	345.78
HERNANDEZ HOLDINGS LLC	0760002452	2025-003419-RealEstate	5	257.38
HERNANDEZ HOLDINGS LLC	0760027404	2025-003420-RealEstate	10	653.16
HERNANDEZ HOLDINGS LLC	0760028117	2025-003421-RealEstate	10	603.88
HERNANDEZ HOLDINGS LLC	0760146562	2025-003422-RealEstate	10	146.44
HERNANDEZ HOLDINGS LLC	0760148898	2025-003423-RealEstate	5	103.91
HERNANDEZ, ALTAGRACIA ELENA	0760039720	2025-003424-RealEstate	25	373.32
HERNDON, WILLIAM C	0760010366	2025-003436-RealEstate	5	807.09
HINTZ, THOMAS R	0760147522	2025-003483-RealEstate	165	544.60
HINZMAN, JANINE R	0760096961	2025-003484-RealEstate	250	499.60
HINZMAN, RONALD D & SUZANNE J	0760036802	2025-003485-RealEstate	20	199.43
HMC ENTERPRISES, L.L.C.	0760147185	2025-003501-RealEstate	10	10.33
HOBACK, RON & ANN	0760146431	2025-003507-RealEstate	5	618.24
HOCHSTETLER JR, DAVID	0760007977	2025-003511-RealEstate	5	401.30
HOCHSTETLER, DAVID JR	0760148399	2025-003514-RealEstate	55	183.75
HOMOLKA, JOSEPH A	0760148062	2025-003642-RealEstate	250	62.92
HOOVER, CHANNING J & CERENA D	0760022771	2025-003667-RealEstate	10	692.57
HORKY, GARY	0760001596	2025-003687-RealEstate	5	727.52
HORKY, GARY L	0760049718	2025-003688-RealEstate	55	500.28
HORKY, GARY L	0760049726	2025-003689-RealEstate	55	1,744.08
HORKY, GARY L	0760050228	2025-003690-RealEstate	55	1,153.54
HORKY, GARY L	0760130418	2025-003691-RealEstate	55	1,285.83
HOSACK FARMS, L.L.C.	0760076421	2025-003701-RealEstate	165	1,797.81
HOSACK FARMS, L.L.C.	0760130078	2025-003702-RealEstate	165	939.07
HOYER, TODD P & CYNTHIA A	0760007926	2025-003719-RealEstate	5	499.76
HUBBS, LLC	0760148002	2025-003738-RealEstate	250	327.42
HUDSON, JULIA D	0760021236	2025-003751-RealEstate	10	188.31
HULSE, KEVIN & KIM	0760029032	2025-003765-RealEstate	15	668.49
HULSE, KEVIN & KIM	0760029032	2025-003766-RealEstate	9608	303.96
HULSE, KEVIN & KIM	0760034796	2025-003767-RealEstate	15	649.67
HYDE, IRENE M	0760023573	2025-003798-RealEstate	10	707.06
JANDA, HAROLD E	0760070008	2025-003852-RealEstate	130	2,336.06
JE REMOVA SPACE LLC	0760035776	2025-003887-RealEstate	20	288.36
JECHA, ANDREW	0760064512	2025-003889-RealEstate	165	251.77
JECHA, ANDREW J & JANET R	0760139679	2025-003890-RealEstate	165	1,723.71
JECHA, ANDREW J & JANET R	0760146035	2025-003891-RealEstate	165	17.51
JENSEN, RALPH C & JEAN R	0760043949	2025-003903-RealEstate	47	601.13
JESS, RANDY & DEBRA	0760045372	2025-003907-RealEstate	35	9.68
JESS, RANDY C & DEBORAH A	0760045364	2025-003908-RealEstate	35	278.07
JESS, RANDY C & DEBORAH A	0760046816	2025-003909-RealEstate	35	8.16
JESS, RANDY C & DEBORAH A	0760046891	2025-003910-RealEstate	35	4.18
JESS, RANDY C & DEBORAH A	0760046948	2025-003911-RealEstate	35	59.53
JIATZ, JUAN ELIAS LOPEZ	0760039445	2025-003915-RealEstate	25	159.50
JINDRA, CHAD E	0760072671	2025-003940-RealEstate	130	948.60
JIROVEC, JEFFREY KENT	0760007918	2025-003947-RealEstate	5	1,175.83
JOHNSEN, CHAD & KIM L	0760010994	2025-003974-RealEstate	5	883.10
JONES, DANIEL & CLARA	0760047014	2025-004023-RealEstate	35	16.76
JONES, PAULA J	0760133271	2025-004027-RealEstate	60	70.01
JORDAN, AMANDA R	0760042578	2025-004029-RealEstate	47	77.70
KAHLE, LARRY J & JEAN	0760055998	2025-004075-RealEstate	100	2,339.54
KASL, GEORGE F III	0760080550	2025-004172-RealEstate	100	1,296.78
KASTANEK, DAVID L	0760145900	2025-004199-RealEstate	55	1,527.21
KASTANEK, DAVID L & LISA	0760066671	2025-004200-RealEstate	55	3,201.69
KASTANEK, LLC	0760066698	2025-004210-RealEstate	55	3,131.41
KASTANEK, WILLIAM & SHERYL J	0760146335	2025-004219-RealEstate	100	498.34
KEFFELER FARMS INC	0760076650	2025-004246-RealEstate	165	1,117.98
KEFFELER FARMS INC	0760076669	2025-004247-RealEstate	10	169.39
KEFFELER TRUST, PAUL J	0760023271	2025-004248-RealEstate	10	33.89
KEFFELER TRUST, PAUL J	0760076804	2025-004249-RealEstate	165	175.81
KEFFELER TRUST, PAUL J	0760076901	2025-004250-RealEstate	165	51.04

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KEFFELER TRUST, PAUL J	0760080763	2025-004251-RealEstate	165	697.33
KEFFELER TRUST, PAUL J	0760087423	2025-004252-RealEstate	165	241.40
KELLER, SETH P & JORDAN R	0760145104	2025-004274-RealEstate	10	3,132.88
KEMERLING, TRAVIS & AMY	0760039887	2023-004325-RealEstate	25	381.83
KEMERLING, TRAVIS & AMY	0760039887	2024-004300-RealEstate	25	635.14
KEMERLING, TRAVIS & AMY	0760039887	2025-004307-RealEstate	25	360.17
KERNS, JASON CHARLES	0760037175	2025-004326-RealEstate	20	346.19
KERSTEN, LAURA	0760008434	2025-004328-RealEstate	5	2,792.44
KIRCHOFF, SAMMY J	0760088187	2025-004351-RealEstate	20	21.73
KLEIN, KAMREN	0760043787	2025-004377-RealEstate	47	112.10
KLIMENT, MICHAEL & MICHELLE	0760039534	2025-004388-RealEstate	25	595.20
KLIMENT, MICHAEL D & MICHELLE	0760054517	2025-004389-RealEstate	25	316.32
KLIMENT, MICHAEL D & MICHELLE K	0760054789	2025-004390-RealEstate	25	98.92
KNIGHT REBELS LLC	0760001022	2025-004406-RealEstate	5	1,390.34
KNIGHT REBELS LLC	0760005567	2025-004407-RealEstate	5	1,080.78
KNIGHT REBELS LLC	0760008442	2025-004408-RealEstate	5	1,571.11
KNIGHT REBELS LLC	0760089213	2025-004409-RealEstate	5	2,403.91
KOHLSCHEIDT, KENNETH L	0760045119	2025-004440-RealEstate	30	285.63
KOHOUT, MITCHELL	0760145828	2025-004451-RealEstate	10	55.56
KORINEK, DAVID W	0760026386	2025-004481-RealEstate	10	745.77
KOSMOS, DORIS M	0760053359	2025-004518-RealEstate	105	752.47
KREJCI, JAY	0760132941	2025-004664-RealEstate	55	97.47
KREMER, JEFFERY J	0760034230	2025-004669-RealEstate	15	626.33
KRESHEL, KEITH J & JAIME L	0760076510	2025-004689-RealEstate	165	368.80
KRESHEL, KEITH J & JAIME L	0760084092	2025-004690-RealEstate	165	1,891.24
KRIVOHAVEK, SHEILA A	0760066205	2025-004717-RealEstate	100	22.42
KRONHOFMAN, GLENN	0760046530	2025-004726-RealEstate	35	181.65
KRULL, BRIAN	0760002320	2025-004733-RealEstate	5	1,577.65
KRULL, TERRENCE & BETTY	0760002509	2025-004734-RealEstate	5	643.92
KRUPICKA, DOUGLAS R	0760095663	2025-004769-RealEstate	250	510.56
KUBICEK, DONALD E	0760074593	2025-004806-RealEstate	165	3,949.07
KUCERA, ERNEST M	0760065756	2025-004832-RealEstate	55	3,741.11
KUCERA, ERNEST M	0760070059	2025-004833-RealEstate	130	2,237.26
KUCERA, ERNEST M	0760070741	2025-004834-RealEstate	100	1,055.52
KUCERA, ERNEST M	0760071225	2025-004835-RealEstate	130	1,110.80
KUCERA, ERNEST M	0760073864	2025-004836-RealEstate	158	1,151.58
KUCERA, ERNEST M	0760074763	2025-004837-RealEstate	165	4,525.69
KUNC, MATTHEW R & TAMI L	0760079366	2025-004848-RealEstate	165	293.03
KUNC, RICHARD	0760134839	2025-004850-RealEstate	165	55.47
KUNCL, BERNICE E	0760009902	2025-004851-RealEstate	5	1,376.60
KUNCL, BERNICE E	0760062293	2025-004852-RealEstate	55	5,409.49
KUPKA REVOC LIVING TRST AGRMNT, OLA I	0760006946	2025-004865-RealEstate	5	1,376.66
KUPKA REVOC LIVING TRST AGRMNT, OLA I	0760130892	2025-004866-RealEstate	5	507.72
LACY, JERRY P & JULIE A	0760147689	2025-004893-RealEstate	5	396.23
LANCE, JESSE	0760132763	2025-004903-RealEstate	60	47.60
LANDEROS, MARY ANN & ALEJANDRO	0760045143	2025-004907-RealEstate	30	386.19
LANDIS, DAVID	0760133328	2025-004909-RealEstate	55	38.44
LANE, DAVID L JR & CHRISTINE A	0760145646	2025-004911-RealEstate	10	268.62
LAVILAY, SOUVANH	0760012571	2025-004952-RealEstate	5	469.74
LEMUS, GRACIELA	0760039364	2025-004999-RealEstate	25	491.05
LINARES, CHRISTOPHER	0760145840	2025-005029-RealEstate	5	267.12
LINDELL, JUDY L	0760029105	2025-005038-RealEstate	15	687.91
LINVILLE, TIMOTHY L	0760042748	2025-005057-RealEstate	47	102.03
LOPEZ JIATZ, JUAN E	0760141797	2025-005096-RealEstate	5	14.30
LOPEZ, CARLOS	0760050880	2025-005104-RealEstate	5	351.66
LOPEZ, CARMELO	0760146610	2024-005096-RealEstate	5	176.14
LOPEZ, CARMELO	0760146610	2025-005107-RealEstate	5	307.82
LOPEZ, ERNESTO & MA LIDIA	0760002649	2025-005115-RealEstate	5	1,035.59
LOPEZ, ERNESTO & MA LIDIA	0760122652	2025-005116-RealEstate	5	959.33
LOPEZ, FLORENTINO PEREZ	0760000778	2025-005119-RealEstate	5	849.39
LOTHROP, JOHN	0760145922	2025-005190-RealEstate	5	267.60
LOTHROP, JOHN A	0760145773	2025-005193-RealEstate	5	1,222.35
LOUDON, KEVIN D	0760042837	2023-005229-RealEstate	47	127.88

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LOUDON, KEVIN D	0760042837	2024-005189-RealEstate	47	120.98
LOUDON, KEVIN D	0760042837	2025-005194-RealEstate	47	68.35
LUCAS, CANDELARIA LUCAS	0760136327	2025-005205-RealEstate	5	15.17
LUCAS, JUANA LUCAS	0760146423	2025-005208-RealEstate	5	79.88
LUCAS, MIGUEL	0760003718	2025-005217-RealEstate	5	342.03
LUCAS, MIGUEL	0760023123	2025-005218-RealEstate	10	304.66
LUCAS, PEDRO GARCIA	0760135681	2025-005220-RealEstate	5	42.12
LUNA, DIMAS ADAME	0760000050	2025-005230-RealEstate	5	770.35
LUNA, DIMAS ADAME	0760003564	2025-005231-RealEstate	5	1,122.19
LUNA, DIMAS ADAME	0760006865	2025-005232-RealEstate	5	1,396.70
LUNA, DIMAS ADAME	0760011400	2025-005233-RealEstate	5	285.98
LUNA, DIMAS ADAME	0760012768	2025-005234-RealEstate	5	862.47
LUNA, DIMAS ADAME	0760050961	2025-005235-RealEstate	55	279.33
LUZUM, KIMBERLY	0760022976	2025-005250-RealEstate	10	1,155.60
LW BOWLING, LLC	0760020663	2025-005253-RealEstate	10	521.72
MACKEPRANG, JOSHUA E	0760082235	2025-005287-RealEstate	165	3,056.29
MADDOX, WILLIAM G	0760137072	2023-005317-RealEstate	60	411.18
MADDOX, WILLIAM G	0760137072	2024-005284-RealEstate	60	347.30
MADDOX, WILLIAM G	0760137072	2025-005289-RealEstate	60	208.56
MALDONADO, FRANK J BALLI	0760009155	2025-005314-RealEstate	5	708.49
MANSON, TERRY L	0760062560	2025-005343-RealEstate	55	2,085.74
MANZO-GUASTES, GLADIS FABIOLA	0760145963	2025-005347-RealEstate	10	71.05
MARES, DELMAR L	0760144600	2025-005359-RealEstate	30	98.44
MASON, MICHAEL A & CHANDRA L	0760043728	2025-005410-RealEstate	49	229.92
MCCONNELL, KEVIN B JR	0760023301	2025-005440-RealEstate	10	357.91
MCDANIEL, CHAD E	0760019592	2025-005459-RealEstate	5	959.23
MEANS, JOHN M & RUTH M	0760010145	2025-005515-RealEstate	5	1,348.90
MEHL, EVAN & JANICE	0760065578	2025-005517-RealEstate	5	1,043.34
MEINKE, MARLOW G	0760000824	2025-005524-RealEstate	5	809.73
MELLENDEZ-EZQUIVEL, JESUS	0760145835	2025-005540-RealEstate	10	79.96
MELGAR, JOSE W GARCIA	0760010609	2025-005542-RealEstate	5	1,302.94
MELGAR, JOSE W GARCIA	0760015031	2025-005543-RealEstate	5	1,232.99
MENDEZ, GERARDO ORTIZ	0760011605	2025-005553-RealEstate	5	358.93
MENDEZ, IRMA LOPEZ	0760144922	2025-005556-RealEstate	5	23.28
MENDEZ, MARIA T DE	0760144173	2025-005563-RealEstate	5	53.09
MENDEZ, MARIO	0760000107	2025-005564-RealEstate	5	243.73
MENDEZ, NAYELI LUNA	0760004048	2025-005566-RealEstate	5	616.52
MENDEZ, NAYELI LUNA	0760146020	2025-005567-RealEstate	5	359.80
MENTEL, TYLER R	0760035520	2025-005580-RealEstate	20	991.86
MEYER, GARY K & PATSY J	0760086710	2025-005612-RealEstate	245	1,608.03
MEYER, GARY K & PATSY J	0760093083	2025-005613-RealEstate	250	843.57
MEYER, GARY K & PATSY J	0760093466	2025-005614-RealEstate	250	1,531.42
MEYER, GARY K & PATSY J	0760093482	2025-005615-RealEstate	220	548.05
MEYER, GARY K & PATSY J	0760146053	2025-005616-RealEstate	250	896.78
MEYERS, MATTHEW C	0760014124	2025-005626-RealEstate	5	1,982.35
MICEK, ELIZABETH R & SCOTT A	0760133093	2025-005630-RealEstate	60	276.66
MIDDAGH, ANN E	0760031983	2025-005641-RealEstate	15	256.67
MILLER, CAROL	0760023689	2025-005650-RealEstate	10	638.42
MILLER, JOYCE	0760041849	2024-005649-RealEstate	49	9.44
MINISTERIO CRISTIANO PENTECOSTES	0760146342	2025-005838-RealEstate	5	531.00
MINISTERIO INTERNACIONAL	0760050996	2025-005839-RealEstate	5	151.09
MINISTERIO INTERNACIONAL	0760146737	2025-005840-RealEstate	5	186.89
MITCHELL, KELVIN & SARAH	0760031339	2025-005851-RealEstate	15	309.56
MOORE, CARLA M	0760029881	2025-005880-RealEstate	15	1,709.46
MOORE, THOMAS R & KIMBERLY M	0760059802	2025-005888-RealEstate	130	2,189.37
MOORE, THOMAS R & KIMBERLY M	0760146531	2025-005889-RealEstate	130	15.54
MRKL PROPERTIES LLC	0760074283	2025-005917-RealEstate	20	530.60
MUNSCH, BRIAN P & MARANDA L	0760018960	2025-005949-RealEstate	5	1,608.08
MURILLO, ANGELICA MARIA ORTIZ	0760000042	2025-005952-RealEstate	5	586.52
MURILLO, ANGELICA ORTIZ	0760074992	2025-005953-RealEstate	165	423.82
MURILLO, CARLOS ORTIZ	0760002290	2025-005954-RealEstate	5	755.81
MUSIL, DAVID J & MARLA J	0760022844	2025-005971-RealEstate	10	1,139.78
MUSIL, DAVID J & MARLA J	0760125805	2025-005972-RealEstate	165	848.19

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MUSIL, DAVID J & MARLA J	0760148076	2025-005973-RealEstate	165	2,410.65
MUSIL, KENT A & SANDRA L	0760093377	2025-005975-RealEstate	220	449.51
MYERS, JOANNA E	0760042675	2025-005984-RealEstate	47	28.87
NADHERNY 05 LVNG TRST, R D	0760067171	2025-005987-RealEstate	100	419.69
NADHERNY 05 LVNG TRST, R D	0760069824	2025-005988-RealEstate	100	1,282.88
NADHERNY 05 LVNG TRST, R D	0760069840	2025-005989-RealEstate	100	1,180.84
NAFFZIGER, KEVIN	0760010838	2025-005995-RealEstate	5	253.27
NAVARRO, OLIVIA RODRIGUEZ	0760135916	2025-006001-RealEstate	5	59.56
NEBRASKA LUXURY RENTALS, LLC	0760133050	2024-006009-RealEstate	60	656.54
NEBRASKA LUXURY RENTALS, LLC	0760133050	2025-006016-RealEstate	60	394.24
NEW AGE PROPERTIES LLC	0760036748	2025-006066-RealEstate	20	8,816.50
NEW AGE PROPERTIES LLC	0760038597	2025-006067-RealEstate	20	113.09
NICHOLS, MICHAEL A JR	0760085307	2025-006079-RealEstate	155	987.63
NIELSEN LIVING TRUST	0760097291	2025-006124-RealEstate	240	2,263.26
NOVACORE, LLC	0760133204	2023-006221-RealEstate	60	47.54
NOVACORE, LLC	0760133204	2024-006163-RealEstate	60	40.16
NOVACORE, LLC	0760133204	2025-006165-RealEstate	60	24.10
NSN GEIS, LLC	0760028583	2023-006262-RealEstate	15	669.34
NSN GEIS, LLC	0760028583	2023-006263-RealEstate	9601	296.42
NUNEZ, ALFREDO	0760046980	2025-006206-RealEstate	35	42.34
NUNEZ, JESUS M	0760045674	2025-006207-RealEstate	35	21.52
OCHOA, YOLANDA	0760045496	2025-006217-RealEstate	35	34.93
OCHOA, YOLANDA	0760046158	2025-006218-RealEstate	35	140.71
OCHOA, YOLANDA	0760046573	2025-006219-RealEstate	35	3.47
OCHOA, YOLANDA	0760046581	2025-006220-RealEstate	35	5.97
OLIVA LIVING TRUST, ALAN & SUSAN	0760145744	2025-006266-RealEstate	35	5.97
OLIVER, HUNTER M	0760038465	2024-006278-RealEstate	20	49.20
OLIVER, HUNTER M	0760038465	2025-006284-RealEstate	20	102.81
OLMEDO, OSCAR OCTAVIO REAL	0760005052	2025-006288-RealEstate	5	257.38
OLSON FMLY TRST, O E & B L	0760059837	2025-006290-RealEstate	130	39.95
ORF, ALAN E	0760043442	2025-006315-RealEstate	47	75.31
ORF, ALAN E	0760094039	2025-006316-RealEstate	250	1,948.58
ORTIZ, ABEL & VERONICA	0760023662	2025-006350-RealEstate	10	344.77
ORTIZ, ANGELICA	0760012458	2025-006351-RealEstate	5	2,049.08
ORTIZ, ANGELICA MARIA	0760039011	2025-006353-RealEstate	25	526.89
ORTIZ, ANGELICA MARIA	0760039763	2025-006354-RealEstate	25	335.07
ORTIZ, CARLOS	0760000301	2025-006356-RealEstate	5	419.71
ORTIZ, CARLOS	0760000328	2025-006357-RealEstate	5	602.66
ORTIZ, GUILLERMO	0760001863	2025-006363-RealEstate	5	1,202.48
ORTIZ, JUAN A	0760053103	2025-006370-RealEstate	105	828.46
ORTIZ, OSCAR	0760146451	2025-006377-RealEstate	10	54.80
ORTIZ, URIEL MARTINEZ	0760136637	2025-006379-RealEstate	5	26.96
OVERBEY, TAMMY	0760068402	2025-006417-RealEstate	100	661.29
OWENS, STACEY & SHANNON	0760143200	2025-006421-RealEstate	135	3,403.40
PACHECO, RICARDO A	0760145720	2025-006423-RealEstate	5	934.70
PADILLA, ALFREDO G	0760145629	2025-006427-RealEstate	5	268.47
PAPIK, JEFF & TERRA	0760062234	2025-006492-RealEstate	55	2,962.70
PARDE, NICHOLAS A & JESSICA L	0760146243	2025-006507-RealEstate	5	3,068.01
PARKER, TODD D & JENNIFER	0760034931	2024-006513-RealEstate	20	651.10
PAUL, RHETT L	0760094195	2025-006558-RealEstate	250	779.10
PAUL, RODD A & NANCY M	0760095124	2025-006562-RealEstate	250	598.56
PAULSEN, TIMOTHY D & KELLY A	0760032165	2025-006571-RealEstate	15	1,677.75
PAVEL, GARY FRANCIS	0760034427	2023-006645-RealEstate	15	1,058.96
PAVEL, GARY FRANCIS	0760034427	2024-006576-RealEstate	15	890.06
PAVEL, GARY FRANCIS	0760034427	2025-006574-RealEstate	15	447.30
PEACOCK, PATRICK A	0760041318	2025-006716-RealEstate	25	721.59
PEITZMEIER, LAURA L & BRANDON S	0760051429	2025-006733-RealEstate	5	1,775.32
PEKNY, ERIC	0760148698	2025-006737-RealEstate	55	220.93
PELICO, HERMAN VICENTE	0760145700	2025-006738-RealEstate	5	203.41
PENA, GUILLERMINA	0760006857	2025-006739-RealEstate	5	1,088.91
PENGUIN, L.L.C.	0760034834	2025-006744-RealEstate	15	4,135.61
PEREZ, ELPIDIO	0760028591	2025-006753-RealEstate	15	458.54
PEREZ, ELPIDIO	0760039739	2025-006754-RealEstate	25	458.92

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PEREZ, ELPIDIO M	0760006806	2025-006755-RealEstate	5	856.04
PEREZ, ELPIDIO M	0760040125	2025-006756-RealEstate	25	109.34
PEREZ, JUAN ADAME	0760001278	2025-006760-RealEstate	5	366.37
PEREZ, SUSANA MENDEZ DE	0760016194	2025-006765-RealEstate	5	193.20
PERKINS, JOHN C & BONNIE L	0760045569	2025-006772-RealEstate	35	9.72
PERKINS, JOHN C & BONNIE L	0760045720	2025-006773-RealEstate	35	17.09
PETERSEN, JON	0760030774	2025-006818-RealEstate	15	1,411.25
PIEPER ENTERPRISES,LLC	0760036357	2025-006849-RealEstate	20	275.49
PIEPER, JASON	0760037779	2025-006855-RealEstate	20	972.84
PIEPER, JASON	0760087733	2025-006856-RealEstate	220	137.21
PIEPER, JASON & JENNIFER	0760034990	2025-006857-RealEstate	20	165.92
PIEPER, JASON & JENNIFER	0760035016	2025-006858-RealEstate	20	213.91
PIEPER, JASON & JENNIFER	0760035083	2025-006859-RealEstate	20	142.00
PIEPER, JASON & JENNIFER	0760098077	2025-006860-RealEstate	20	106.35
PINEDA, NOHEMI	0760001790	2025-006876-RealEstate	5	662.47
PIVO SE BLIZI, LLC	0760020809	2025-006880-RealEstate	10	84.04
PLACEK, FORD	0760091919	2025-006889-RealEstate	30	488.22
PLACEK, FORD	0760146936	2025-006890-RealEstate	30	3.84
PLACEK, FORD	0760148661	2025-006891-RealEstate	30	14.04
PLEITEZ CARPIO, RUDY A	0760146036	2025-006902-RealEstate	10	202.55
PLOUZEK, WILLIAM J & KIM K	0760038708	2025-006916-RealEstate	25	342.34
POTTER, JOHN D	0760147575	2025-006989-RealEstate	100	219.38
POTTER, JOHN DAVID	0760062927	2025-006990-RealEstate	55	898.92
POTTS, HENRY R & MARVA J	0760073538	2025-006993-RealEstate	158	538.81
POWELL, SHAWN	0760049688	2025-006994-RealEstate	55	736.75
PRIBYL, BRIAN	0760142521	2025-010337-RealEstate	35	5.97
PRINCE, MARY Z	0760059179	2025-007083-RealEstate	135	947.94
PROKOP, ANDREW	0760147576	2025-007089-RealEstate	5	406.44
PROKOP, MARY ANN LANDEROS	0760091390	2025-007120-RealEstate	30	47.56
QUINTANA, JERARDO & YESENIA A	0760008221	2025-007156-RealEstate	5	1,188.38
RA, SI P	0760147463	2024-007186-RealEstate	5	55.78
RA, SI P	0760147463	2025-007168-RealEstate	5	115.44
RAFA PROPERTY, LLC	0760012814	2025-007176-RealEstate	5	1,540.18
RAHE, KRISTI L	0760037965	2025-007200-RealEstate	20	113.09
RAHE, KRISTI LYNN	0760037922	2025-007201-RealEstate	20	493.58
RAHE, SUZANNE J	0760036810	2025-007203-RealEstate	20	425.87
RAINS, KATHERINE E	0760024863	2025-007225-RealEstate	10	839.65
RAMIREZ, GUILLERMO	0760051887	2025-007241-RealEstate	5	1,646.70
RAMIREZ, JANALEE MARIE	0760046026	2025-007242-RealEstate	35	9.45
RAMIREZ, JANALEE MARIE	0760046034	2025-007243-RealEstate	35	5.97
RAMIREZ, JUAN JACINTO	0760136645	2025-007244-RealEstate	5	21.30
RASPLICKA, DARIN D	0760038899	2025-007260-RealEstate	25	555.19
REAL, JORGE	0760038686	2025-007276-RealEstate	25	33.85
REAL, JORGE	0760040303	2025-007277-RealEstate	25	154.73
REAL, JORGE	0760040354	2025-007278-RealEstate	25	136.17
REAL, JORGE	0760136890	2025-007279-RealEstate	25	44.85
REAL, JORGE	0760145686	2025-007280-RealEstate	25	75.20
REAL, JORGE & XOCHITL CISNEROS	0760031088	2025-007281-RealEstate	15	432.48
REAL, JORGE & XOCHITL CISNEROS	0760039666	2025-007282-RealEstate	25	616.93
REAL, JORGE & XOCHITL CISNEROS	0760041415	2025-007283-RealEstate	25	343.44
REAL, OSCAR O	0760137463	2025-007284-RealEstate	10	42.70
REAL, OSCAR O & IRMA CRUZ	0760039704	2025-007285-RealEstate	25	499.22
REES, ERIC & PAIGE	0760038422	2025-007294-RealEstate	20	707.97
REGALADO-JUAREZ, ALICIA	0760143494	2025-007318-RealEstate	5	15.03
REGALADO, ADRIANA & ANGEL	0760027021	2025-007307-RealEstate	10	427.27
REGALADO, ELAINE LYNN	0760142793	2025-007309-RealEstate	10	350.13
REGALADO, KARELY ALEXANDRA LOPEZ	0760136912	2025-007314-RealEstate	25	81.13
REGALADO, MARGARITA FRANCO	0760145847	2025-007315-RealEstate	5	210.73
RICHARD, KELLY D & JULIE A HIBBS	0760045216	2025-007442-RealEstate	35	89.01
RICHARD, KELLY D & JULIE A HIBBS	0760045224	2025-007443-RealEstate	35	6.05
RICHARDS, PHILLIP LEE	0760037515	2025-007444-RealEstate	20	230.56
RIEDL-WHITAKER, LLC	0760145924	2025-007469-RealEstate	145	141.88
RINNE, KENT	0760029008	2025-007483-RealEstate	15	495.54

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RIOS, FRANCISCO J	0760136246	2025-007489-RealEstate	5	66.42
RISCHLING, RICHARD & KATHRYN	0760148875	2025-007525-RealEstate	250	8.53
RIVERA, PAUL	0760002339	2025-007529-RealEstate	5	159.86
RIVERO, RAUDAEL	0760005311	2025-007530-RealEstate	5	857.26
RODAS, ROBIN ROBERTO	0760135983	2025-007543-RealEstate	5	18.68
RODRIGUES, MARIA ESTELA	0760008396	2025-007545-RealEstate	5	428.02
RODRIGUEZ, ARNOLDO	0760144915	2025-007546-RealEstate	5	222.11
RODRIGUEZ, DANIEL MENDIETA	0760019037	2025-007550-RealEstate	5	1,818.92
ROHREN, KYLE W & ERIN K	0760076251	2025-007595-RealEstate	165	1,097.08
ROMERO, ISIDRO	0760050457	2025-007635-RealEstate	5	479.30
ROSALES, JOSE A	0760038414	2025-007642-RealEstate	20	869.92
ROSECRANS, RUTH	0760146945	2025-007644-RealEstate	5	1,867.92
ROSS, JEREMY D	0760028583	2024-007664-RealEstate	15	778.24
ROSS, KEVIN D	0760028583	2025-007655-RealEstate	15	364.80
ROTSCHAFFER, JERRY L & LISA K	0760133352	2025-007683-RealEstate	60	214.45
RUE, LARRY	0760026262	2025-007692-RealEstate	10	947.14
RUE, LARRY W & MARCIA M	0760026270	2025-007693-RealEstate	10	95.05
RUE, TERRY LYNN & SHEILA JOY	0760076103	2025-007694-RealEstate	165	166.84
RUE, TERRY LYNN & SHEILA JOY	0760076146	2025-007695-RealEstate	10	589.03
RUIZ, EIMAN E OROZCO	0760147845	2025-007697-RealEstate	5	137.66
RUIZ, MELVA	0760136920	2025-007701-RealEstate	25	155.15
RYAN, DONNA JEAN ANN	0760034362	2025-007734-RealEstate	15	283.37
SALCIDO, EMMA MARGARI GONZALEZ	0760142843	2025-007756-RealEstate	10	63.74
SALGADO VALLE, LUIS F	0760146420	2025-007763-RealEstate	10	48.11
SALINE COUNTY FEEDERS LLC	0760053316	2025-007765-RealEstate	105	1,430.50
SALINE MEDICAL PLAZA, LLC	0760015104	2024-007776-RealEstate	5	933.80
SALINE MEDICAL PLAZA, LLC	0760015104	2025-007766-RealEstate	5	480.42
SAND, DAVID W & JILL R	0760146930	2025-007796-RealEstate	10	96.20
SANDOVAL, MARIO HUMBERTO HERCULES	0760036500	2025-007821-RealEstate	20	298.24
SANDOVAL, PATTY A	0760007454	2025-007823-RealEstate	5	1,350.58
SCHILZ, BOBBY JOE & SUREE MICHELLE	0760053480	2025-007907-RealEstate	105	2,090.02
SCHMIDT, RICHARD E	0760095361	2025-007940-RealEstate	220	1,797.99
SCHNELL, JEROME D & CAROL L	0760039283	2025-007953-RealEstate	25	710.62
SCHOLZ, MICHAEL V	0760047022	2025-007978-RealEstate	35	105.75
SCHOLZ, MICHAEL V	0760145531	2025-007979-RealEstate	35	22.27
SCHRIER, JOHN S & SHIRLEY G	0760043965	2025-007981-RealEstate	47	211.63
SCHWISOW, MATTHEW S	0760093857	2025-008098-RealEstate	220	1,154.58
SCHWISOW, MATTHEW S	0760148448	2025-008099-RealEstate	220	8.92
SCOTT, EARL	0760032904	2025-008108-RealEstate	15	1,498.31
SEBEK, KAREN & ROBERT	0760021333	2025-008120-RealEstate	10	162.13
SEYFERT, AUSTIN R & GRACE S	0760148038	2025-008159-RealEstate	10	4.62
SHIVELY, SUSAN	0760010420	2025-008205-RealEstate	5	1,167.79
SHRADER, THOMAS M	0760135177	2025-008215-RealEstate	165	21.17
SIGALA, KARINA LEYVA	0760146343	2025-008243-RealEstate	5	496.44
SILVA, DENNIS AUGUSTO MALAGUTTI	0760035229	2025-008245-RealEstate	20	140.24
SISOUVONG, BOUNTHOM & THONG	0760000425	2025-008257-RealEstate	5	1,303.09
SLADEK, DALE	0760012598	2025-008298-RealEstate	5	656.90
SLAMA, SHARON	0760043140	2025-008336-RealEstate	49	350.14
SMITH, SONJA	0760146929	2025-008421-RealEstate	10	304.93
SMITH, TERRY L & KAREN S	0760039461	2025-008423-RealEstate	25	297.09
SMITH, TRISTIN J/MARIE	0760146931	2025-008428-RealEstate	10	239.90
SMITHFIELD FRESH MEATS, CORP.	0760098336	2025-008431-RealEstate	165	75,655.23
SMITHFIELD FRESH MEATS, CORP.	0760145918	2025-008432-RealEstate	55	1,382.59
SMITHFIELD FRESH MEATS, CORP.	0760146199	2025-008433-RealEstate	55	80,189.80
SNELL, MARCIA	0760045828	2025-008434-RealEstate	35	107.53
SNELL, MARCIA	0760045836	2025-008435-RealEstate	35	1.05
SNS PROPERTIES LLC	0760004331	2025-008439-RealEstate	5	1,698.40
SPEAKMAN, STEPHANIE	0760098107	2025-008494-RealEstate	20	573.57
SPILKER, JAMES M	0760076340	2025-008510-RealEstate	165	427.78
SPURRIER, BRIAN & LOIS	0760042233	2025-008561-RealEstate	49	29.51
STEPHENS, KIM C	0760000840	2025-008658-RealEstate	5	944.36
STEWART, ROD	0760042942	2025-008686-RealEstate	49	128.64
STOKEBRAND, HAROLD	0760135479	2025-008712-RealEstate	220	119.72

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STRILKIVSKY, DAVID & OKSANA	0760049416	2025-008743-RealEstate	55	1,714.87
STUTZMAN, ALISCIA	0760028648	2025-008772-RealEstate	15	299.63
STUTZMAN, JEANNE	0760059276	2025-008789-RealEstate	135	5,909.97
STUTZMAN, JEFF	0760134332	2025-008790-RealEstate	135	1,433.06
STUTZMAN, JEFF & JEANNE	0760057516	2025-008791-RealEstate	135	1,831.31
SUNDLING, RANDY T	0760004900	2025-008825-RealEstate	5	862.54
SUNDLING, RANDY T	0760005850	2025-008826-RealEstate	5	2,247.00
SUNDLING, ROBERT	0760148096	2025-008827-RealEstate	165	106.71
SUPER LATINA MARKET, LLC	0760000085	2025-008832-RealEstate	5	556.60
SVARC, JASON R	0760009546	2025-008838-RealEstate	5	1,140.93
TACHOVSKY, WILLIAM L	0760091838	2025-008924-RealEstate	220	1,599.49
TALKINGTON, CAROL R	0760018790	2025-008938-RealEstate	5	1,618.22
TEGET REVOC TRUST, STEVEN D	0760146229	2025-008959-RealEstate	5	3,928.66
TELLEZ, ELENA	0760041121	2025-008962-RealEstate	25	945.33
TERCERO-SANCHEZ, SEBASTIAN	0760136289	2024-008981-RealEstate	5	107.28
TERCERO-SANCHEZ, SEBASTIAN	0760136289	2025-008981-RealEstate	5	11.37
THE VIOLA PROPERTIES LLC	0760029229	2025-008999-RealEstate	15	887.11
THE VIOLA PROPERTIES LLC	0760029253	2025-009000-RealEstate	15	89.74
THOMPSON, RICHARD E & CAROL L	0760069506	2025-009021-RealEstate	130	431.24
TORRES, CLAUDIA	0760137102	2025-009100-RealEstate	10	28.38
TORRES, JUDITH	0760146966	2024-009095-RealEstate	35	1.82
TORRES, JUDITH	0760146966	2025-009104-RealEstate	35	3.47
TORRES,GERMAN R & ESMERALDA ALARCON CHAV	0760019703	2025-009110-RealEstate	10	950.48
UHER, RAYMOND K & KRYSTAL K	0760146314	2025-009223-RealEstate	10	1,675.65
URBACH IRREV TRUST, WAYNE A & PATRICIA A	0760039267	2025-009241-RealEstate	25	252.56
VALENZUELA, LUCIANO LOPEZ	0760146551	2025-009269-RealEstate	5	349.01
VEGA, SERAFIN IINARES	0760028885	2025-009370-RealEstate	15	136.86
VEJRASKA, BRUCE & MARCIA	0760046387	2025-009373-RealEstate	35	3.80
VEJRASKA, BRUCE & MARCIA	0760046395	2025-009374-RealEstate	35	11.20
VEJRASKA, BRUCE A & MARCIA L	0760045844	2025-009375-RealEstate	35	63.47
VEJRASKA, BRUCE A & MARCIA L	0760045852	2025-009376-RealEstate	35	1.77
VICAIRRA INVESTMENTS, LLC	0760001669	2025-009434-RealEstate	5	463.46
VICENTE-VICENTE, CHARLIE	0760137153	2025-009443-RealEstate	5	184.67
VICENTE, BYRON VICTOR PELICO	0760050341	2025-009436-RealEstate	5	210.73
VILLALTA, LISBETH A	0760012016	2025-009464-RealEstate	5	1,863.37
VILLATORO, ZELLIDHAY	0760008965	2025-009466-RealEstate	5	1,577.26
VINSONHALER, MARK E & CYNTHIA R	0760098204	2025-009468-RealEstate	10	313.28
VLASAK, ROGER B	0760023832	2025-009478-RealEstate	10	634.29
VLASAK, ROGER B & DIANE M	0760125929	2025-009479-RealEstate	10	284.54
VOSSLER, BRIAN D & KATHRYN M	0760142548	2025-009522-RealEstate	165	1,444.43
WAGNER, RENEE M	0760010072	2025-009597-RealEstate	5	708.88
WALDO INC, MAX	0760088527	2025-009624-RealEstate	220	10.33
WALDO INC, MAX	0760090394	2025-009625-RealEstate	220	5.26
WALDO, MAX L	0760037566	2025-009629-RealEstate	220	148.55
WALDO, MAX L	0760088438	2025-009630-RealEstate	220	87.32
WALENTA, MARLENE	0760012229	2025-009632-RealEstate	5	582.80
WALENTA, MARLENE	0760130949	2025-009633-RealEstate	5	227.00
WALTMAN, TERRY H & MARY SUE	0760097909	2025-009653-RealEstate	5	2,117.20
WEBER, ROBERT D & JUDITH A	0760146013	2025-009779-RealEstate	15	3,314.91
WEYER, DENNIS D	0760148091	2025-009895-RealEstate	130	1,350.07
WILLIAMS, DARON	0760036675	2025-009949-RealEstate	20	153.44
WILLIAMS, JEAN A	0760141894	2025-009954-RealEstate	220	1,012.14
WIRUTH, MARILYN I	0760078564	2025-009987-RealEstate	60	4,567.59
WIT, JASON E & ONEYDA R	0760148400	2025-009994-RealEstate	55	183.75
WITHROW, ANGELA & DAVE	0760044562	2025-009995-RealEstate	30	127.96
WITZKE, DOUGLAS & GLEE L	0760018251	2025-010010-RealEstate	5	224.12
WITZKE, DOUGLAS L & GLEE L	0760018278	2025-010011-RealEstate	5	1,622.69
WOOTTON, BARBARA	0760060681	2025-010092-RealEstate	15	83.17
YENDRA, ROBERT & SARA	0760133581	2024-010092-RealEstate	60	154.16
YENDRA, ROBERT & SARA	0760133581	2025-010110-RealEstate	60	92.55
YOUNG, DONALD A	0760044465	2023-010212-RealEstate	30	8.50
YOUNG, DONALD A	0760044465	2024-010110-RealEstate	30	7.12
YOUNG, DONALD A	0760044465	2025-010128-RealEstate	30	3.26

**Saline**  
**DELINQUENT TAX LISTING**  
For Tax Years 2023 - 2025  
RealEstate

Name	Perm ID	Statement #	District	Total Delinquent
ZABKA, ADOLPH R & TRENDAL	0760044325	2025-010143-RealEstate	30	88.26
ZABKA, TRENDAL	0760044678	2025-010144-RealEstate	30	30.82
ZAHOUREK FMLY TRST	0760142769	2025-010152-RealEstate	55	4,431.21
ZAVALA, ANA K CORTES	0760143606	2025-010179-RealEstate	5	8.04
ZIMMER FARMS, LLC	0760033331	2025-010209-RealEstate	15	100.64
ZIOLA, DAVID A & SANDRA K	0760007403	2025-010222-RealEstate	5	2,766.90

Total Delinquent Taxes 2023 3,062.43

Total Delinquent Taxes 2024 7,152.76

Total Delinquent Taxes 2025 642,574.90

Total RealEstate Delinquent 699

### **23-904. County budget document; three parts.**

The budget document, setting forth the financial plan of the county for the period covered by said budget, shall embrace three parts, the nature and contents of which shall be as hereinafter set out.

Part I shall consist of a budget message prepared by the budget-making authority, as provided for hereinafter, which shall outline the fiscal policy of the county for the period covered by said budget, describing in connection therewith the important features of the budget plan. It shall also embrace a general budget summary, setting forth the aggregate figures of the budget in such a manner as to show the balanced relations between the total proposed expenditures and operating reserves and the total anticipated income, including all fees, license taxes, taxes to be levied, and all other sources of revenue, contrasted with the corresponding figures for the last two completed fiscal years. The general budget summary shall be supported by explanatory schedules or statements classifying the expenditures contained therein by offices, departments, activities and funds and the income by offices, departments, activities and funds.

Part II shall embrace the detailed budget estimates, both of expenditures and revenue, as provided for in section 13-504. It shall also include statements of the bonded indebtedness of the county, if any, showing the debt redemption requirements, the debt authorized and unissued, the condition of the sinking funds, the borrowing capacity, and a summary, to be furnished by the county treasurer to the budget-making authority, of the uncollected taxes arising from the last three annual levies. In addition thereto it shall contain any statements relative to the financial plan which the budget-making authority may deem advisable or which may be required by the county boards.

Part III shall embrace complete drafts of the resolutions or motions required to give legal sanction to the financial plan when adopted by the county board. These resolutions or motions shall include an appropriation resolution or motion authorizing, by spending agencies and by funds, all expenditures of the local government for the period covered by said budget and such other resolutions or motions as may be required to provide the income necessary to finance the budget.

**Source:** Laws 1937, c. 56, § 4, p. 225; Laws 1939, c. 24, § 2, p. 125; C.S.Supp., 1941, § 26-2104; R.S. 1943, § 23-904; Laws 1945, c. 45, § 4, p. 213; Laws 1969, c. 145, § 30, p. 690.

RESOLUTION #2026-036

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF  
SALINE COUNTY, NEBRASKA

WHEREAS, **Pinnacle Bank**  
is a duly authorized bank of the State of Nebraska; and

WHEREAS, **Pinnacle Bank** asked for release of pledged securities in the amount of  
\$210,000.00 CUSIP #943781BW3

WHEREAS, the County Treasurer of Saline County, Nebraska asked that the securities  
be released and returned to **Pinnacle Bank** as requested.

NOW THEREFORE BE IT RESOLVED that the Board of Commissioners of Saline  
County, State of Nebraska, hereby delegates authority to the County Treasurer of Saline  
County, State of Nebraska, to release and return to **Pinnacle Bank**, the pledged securities  
hereinabove, upon her receipt on behalf of Saline County, of valid securities pledged if so  
needed.

DATED this 7<sup>TH</sup> day of July, 2026

Board of Commissioners for Saline County, State of Nebraska

\_\_\_\_\_  
Chairman  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Attest:

\_\_\_\_\_  
County Clerk, Saline County



Office of  
**THE COUNTY ATTORNEY**  
Saline County

Saline County Courthouse - 4<sup>th</sup> Floor  
204 South High Street - P.O. Box 713  
Wilber, Nebraska 68465

David C. Solheim  
County Attorney

Jena C. Mahin  
Deputy County Attorney

Telephone: (402) 821-2531 • Fax: (402) 821-2046

June 23, 2026

Saline County Board of Commissioners:

I am requesting you deem the following items as surplus property. I have removed the items from the Saline County Attorney's office inventory. The items were either below the threshold or has not been used in years.

SCA031 Coral WordPerfect x9

159.86

Sincerely,

DAVID C SOLHEIM  
SALINE COUNTY ATTORNEY

DCS/rz

RECEIVED  
JUN 24 2026

**AGREEMENT FOR EPC SERVICES  
BETWEEN REGION 5 SYSTEMS AND  
SALINE COUNTY**

**July 1, 2026 – June 30, 2027**

THIS AGREEMENT, made and entered into between Saline County, a political subdivision of the state of Nebraska, hereinafter referred to as "County," and the Regional Behavioral Health Authority, through Region 5 Systems. The County and Region 5 Systems may hereinafter jointly be referred to as the "Parties."

WHEREAS, pursuant to Neb. Rev. Stat. 71-801 et seq. (2018), Region 5 Systems has responsibility for the operation of the publicly funded community behavioral health services program offered within its geographical boundaries, under an Interlocal Agreement to provide such services to which this County and Lancaster County are parties;

WHEREAS, the County and Region 5 Systems jointly share responsibility in the area of providing services to individuals who are acutely mentally ill; and

WHEREAS, Region 5 Systems has entered into an agreement with the County of Lancaster, through the Mental Health Crisis Center (MHCC) for the benefit of counties within Region 5 Systems, to serve as the primary provider and provide crisis stabilization services to persons placed in emergency protective custody within the geographic area served by Region 5 Systems; and

WHEREAS, Region 5 Systems has entered into agreements with Mary Lanning Hospital (MLH) and Methodist Fremont Health (MFH) for the benefit of counties within Region 5 Systems, as overflow providers to provide crisis stabilization and treatment services to persons placed in emergency protective custody within the geographic area served by Region 5 Systems; and

WHEREAS, the County desires that Region 5 Systems, through MHCC or MLH or MFH, assume the safekeeping, care, and sustenance of certain individuals who are acutely mentally ill in the County who are under the County's lawful authority pursuant to the Nebraska Statutes made and provided in such cases.

NOW THEREFORE, it is mutually agreed by and between the Parties as follows:

1. The duration of this Agreement shall be from July 1, 2026 to June 30, 2027.
2. Region 5 Systems will maintain an agreement with MHCC, MLH, and MFH, hereinafter referred to as the "Providers," to assume the safekeeping, care, and sustenance of certain adult individuals who are acutely mentally ill under the County's lawful authority.
3. In consideration of the safekeeping, care and sustenance provided by Region 5 Systems through its agreements with-MHCC, the County shall pay to Region 5 Systems the sum of \$214.00 per individual for each day or fraction thereof that such individual is in the care of the MHCC. A minimum charge of \$214.00 will be assessed for any length of stay 24 hours or less. Of this charge, Region 5 Systems will retain a \$6 administrative fee and pass through \$208 to the Mental Health Crisis Center.
4. When an emergency protective custody is initiated, prior to admittance of any individual, the law enforcement agency within the County's jurisdiction shall contact the designated Single Point of Entry (SPE) line to determine appropriate provider facility destination. The decision to admit any individual shall be at the sole discretion of the Provider.
5. Region 5 Systems shall submit itemized monthly statements to the County for individuals which were in the care of the MHCC for the preceding month. Such statements shall

include:

- a. the name and address of the individual
- b. the dates and times of admittance and discharge
- c. the per diem charges

All charges shall be paid by the County within 30 days from receipt of such statements.

6. In circumstances such as capacity overflow, where persons in emergency protective custody are served in a contracted hospital (MLH and MFH), the hospitals will bill Region 5 Systems directly at the contracted rates for EPC and acute services for eligible individuals.

In circumstances such as capacity overflow, where persons in emergency protective custody have to be served in a non-contracted hospital (i.e. Bryan LGH), Region 5 Systems will pay, when funding is available, the emergency protective custody/acute rate (\$1,130.29) to the county to help offset the cost of services to the individual. Copies of hospital bills sent to the county should be sent to [networkmanagement@region5systems.net](mailto:networkmanagement@region5systems.net) for processing.

7. The County will be billed directly by the medical services provider for any costs of medical and related services, including all prescriptions, which are provided to individuals from the Referring County, and are rendered to the individual outside of the Providers' facilities or by a separate or third party medical service provider. The County will determine its liability, if any, of said costs utilizing its policies, procedures and applicable law.
8. The County agrees that the Providers shall not be responsible for, billed for, or pay for the cost of any medical or related services, including all prescriptions, which are provided to an individual from the Referring County and are rendered to the individual outside of the Provider's facility or by a separate or third-party medical services provider.
9. The law enforcement agency within the County's jurisdiction shall provide all transportation of the individual to the Provider's facility.
10. The County shall be granted reasonable access to the Provider's facility for purposes of inspection and inquiry into the general operation of the Provider's facility.
11. In compliance with the provisions of 41 U.S.C. §4712, Region 5 Systems has a Whistleblower Policy, which is intended to encourage and enable its subcontractors or subrecipients to raise serious concerns to Region 5 Systems so that it can address and correct inappropriate conduct and actions. It is the responsibility of any representative acting on behalf of Region 5 Systems to report concerns about violations affecting Region 5 Systems.

By policy, a "whistleblower" is defined as an employee or stakeholder of Region 5 Systems who reports an activity that he/she considers to be illegal, dishonest, or fraudulent. Examples of these activities, which are violations of federal, state, or local laws, include but are not limited to: billing for services not performed or for goods not delivered; other fraudulent financial reporting or accounting practices; violations of code of ethics, policies and procedures, contractual agreements, or any suspected violations of law or regulations that govern Region 5 Systems' operations.

Region 5 Systems maintains a Corporate Compliance Program to address incidences of waste, fraud, abuse, and other questionable activities and practices as well as to address formal complaints. This means that any subcontractor or subrecipient has the right to file an incident report or complaint without fear of being harassed, retaliated or discriminated against, removed from services, or experience funding consequences because of "whistleblowing." Whistleblower protections cannot be waived by any agreement, policy,

form, or condition of employment.

Representatives conducting business on behalf of Region 5 Systems (consultants, Network Providers, subcontractors, etc.) who have concerns or complaints should consult with Region 5 Systems' Corporate Compliance Officer. Concerns or complaints may be submitted in writing directly to the Compliance Officer (for detailed instructions, see "*Grievances, Complaints, and Appeals Procedures*" on Region 5 Systems' website at <https://region5systems.net/contact-us/grievances/>).

- 12. County hereby agrees to and shall hold harmless and indemnify Region 5 Systems from any liability or damages for property or bodily injury, including death, which may arise from County's negligent actions under this Agreement, to the proportion such negligence contributes to this damage, injury or loss, whether such negligent action be by County or any of its employees or agents. Region 5 Systems hereby agrees to and shall hold harmless and indemnify County, from any liability or damages for property or bodily injury, including death, which may arise from Region 5 Systems' negligent actions under this Agreement, to the proportion such negligence contributes to this damage, injury or loss, whether such negligent action be by Region 5 Systems or any of its employees or agents.
- 13. This Agreement may be terminated by either party giving to the other party written notice of its intention to terminate at least 30 days prior to the proposed date of termination.
- 14. This Agreement shall become effective upon execution by both parties and shall remain in full force and effect for the period stated in paragraph #1 above, unless sooner modified or terminated as provided herein.

**EXECUTED BY THE COUNTY, this date \_\_\_\_\_ .**

**ATTEST:**

**BY THE BOARD OF COUNTY SUPERVISORS,  
SALINE COUNTY, NEBRASKA  
REPRESENTATIVE:**

\_\_\_\_\_  
**COUNTY CLERK**

\_\_\_\_\_  
**SIGNATURE**

\_\_\_\_\_  
**TITLE**

**EXECUTED BY REGION 5 SYSTEMS, this date \_\_\_\_\_ .**

**BY REGION 5 SYSTEMS:**

\_\_\_\_\_  
**SIGNATURE**

\_\_\_\_\_  
**TITLE**



## NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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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

June 30, 2026

Saline County Board  
204 South High Street  
Wilber, NE 68465

County Board Members:

We are pleased to confirm our understanding of the services we are to provide Saline County for the fiscal year ended June 30, 2026.

### **Audit Scope and Objectives**

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of Saline County as of and for the fiscal year ended June 30, 2026.

We have also been engaged to report on supplementary information that accompanies Saline County's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America (GAAS), and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements:

- 1) Combining Statement of Receipts, Disbursements, and Changes in Cash Basis Fund Balances – Nonmajor Funds
- 2) Budgetary Comparison Schedules
- 3) Schedule of Office Activities
- 4) Schedule of Taxes Certified and Collected for All Political Subdivisions in the County
- 5) Schedule of Expenditures of Federal Awards, if applicable

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with the cash basis of accounting, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. 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. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- 1) Internal control over financial reporting and compliance with the provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- 2) Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), if applicable.

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

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, as applicable, and will include tests of accounting records, a determination of major programs in accordance with the Uniform Guidance, if applicable, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit, if applicable. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined, and the areas to be tested.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards, as applicable.

We have identified the following significant risks of material misstatement in our prior year audit that we believe to still be relevant. Audit planning for the fiscal year ended June 30, 2026, has not concluded and modifications may be made during those procedures.

- 1) Risk of management override of controls.
- 2) Risk of an overall lack of segregation of duties in the various county offices.

If additional significant risks of material misstatement are identified after the date of this communication, we will communicate the additional risks to those charged with governance, in a timely manner.

**Our audit of the financial statements does not relieve you of your responsibilities.**

**Audit Procedures—Internal Control**

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. 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, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

If applicable, as required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Saline County's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

If applicable, the Uniform Guidance requires that we also plan and perform the Single audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of Saline County's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to the audit. The purpose of these procedures will be to express an opinion on Saline County's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

### **Responsibilities of Management for the Financial Statements and Single Audit**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, if applicable, and all accompanying information in conformity with the cash basis of accounting with the oversight of those charged with governance; and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are responsible for including all informative disclosures that are appropriate for the cash basis of accounting. Those disclosures will include (1) a description of the cash basis of accounting, including a summary of significant accounting policies, and how the cash basis of accounting differs from GAAP, (2) informative disclosures similar to those required by GAAP, and (3) additional disclosures beyond those specifically required that may be necessary for the financial statements to achieve fair presentation.

Management is responsible for making drafts of financial statements, schedule of expenditures of federal awards, if applicable, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statement date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance, if applicable; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations,

contracts, and grant agreements; related matters; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan, if applicable.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon or make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date of the schedule of expenditures of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for the presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with the cash basis of accounting. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with the cash basis of accounting; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with the cash basis of accounting; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial

audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

Should the County wish to include the financial statements in a document offering securities and our report thereon in a public offering that is exempt from registration under the Securities Act of 1933 at some future date, we will consider agreeing to the inclusion of our report at that time. The County agrees that our written consent must be obtained prior to inclusion of our report in such offering document. Such consent will not be unreasonably withheld. We would perform procedures as we consider necessary in the circumstances to provide a reasonable basis for our consent on the use of our report and other such procedures as would be agreed upon with specified parties. With regard to an exempt offering document with which we are not involved, you agree to clearly indicate in the exempt offering document that we are not involved with the contents of such offering document.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means of distributing information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information on the electronic site with the original document.

#### **Other Services**

We will also assist in preparing the financial statements, the schedule of expenditures of federal awards, if applicable, and associated notes of Saline County in conformity with the cash basis of accounting and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, the schedule of expenditures of federal awards, and associated notes as previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with the preparation of the financial statements, schedule of expenditures of federal awards, and related notes, and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, and/or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

#### **Engagement Administration, Fees, and Other**

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

ShareFile is used solely as a method of exchanging information and is not intended to store Saline County's information. Data and other content will become unavailable to us within thirty days.

At the conclusion of the engagement, if applicable, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the Federal Audit Clearinghouse. It is management's responsibility to ensure the accuracy of the Data Collection Form. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors' reports or nine months after the end of the audit period.

We will provide a copy of our reports to the County; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulations, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of the Auditor of Public Accounts (APA) and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to applicable regulators or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purpose of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. If requested, access to such audit documentation will be provided under the supervision of APA personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the County or any relevant oversight agency. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We will schedule the engagement based in part on deadlines, working conditions, and the availability of key personnel. We will plan the engagement based on the assumption that the County will cooperate and provide assistance by performing tasks such as providing financial statements, footnotes, schedules, and supplemental information required to meet the requirements of GASB Statement 34 and all other applicable GASB statements. In addition, the County agrees to provide documentation of any new policies or processes established as a result of any new GASB Statements implemented for fiscal year ending June 30, 2026. If these requirements are not met, the APA will meet with the County to discuss the process necessary to complete the financial statements in compliance with all applicable GASB statements. If, for whatever reason, your personnel are unavailable to provide the necessary assistance in a timely manner, it may result in a delay in the issuance or modification to our audit reports.

AICPA Statements on Auditing Standards require that we ensure management understands the risk of material misstatement due to fraud. Inquiries regarding fraud will be addressed with the agency's management (Board Chair, head of Audit Committee, Director, Chief Financial Officer) and others within the agency, such as internal audit staff, in-house legal counsel, and employees with varying levels of authority within the agency. The APA's staff will be making those inquiries throughout the audit to determine whether staff is aware of any actual, suspected, or alleged fraud, investigations within the agency, strange or unusual transactions, or transactions outside of the normal course of business.

Please contact us at any time to report any issues regarding strange or unusual transactions, fraud, or potential fraud.

Craig Kubicek, CPA, CFE, is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Our fee for services will be in accordance with the contract signed by the County Board.

## Reporting

We will issue written reports upon completion of our audit of Saline County's financial statements and the Single Audit, if required. Our reports will be addressed to the County Board of Saline County. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance, if applicable, will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose. If during our audit we become aware that the County is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Certain provisions of the Uniform Guidance allow a granting agency to request that a specific program be selected as a major program provided that the federal granting agency is willing to pay the incremental audit cost arising from such selection. The County agrees to notify the APA of any such request by a granting agency and to work with the APA to modify the terms of this letter as necessary to accommodate such requests. We understand no requests have been made for fiscal year ended June 30, 2026.

Upon completion of the in-house review, the APA will provide the County with a draft copy of the audit report. The County will then be given ten calendar days in which to offer the APA written responses to any of the findings contained therein. This is done in compliance with *Government Auditing Standards*, which requires auditors to obtain the views of responsible officials of the audited entity concerning the findings, conclusions, and recommendations in the audit report, as well as any planned corrective actions.

As permitted under *Government Auditing Standards*, if the entity either fails or chooses not to offer the APA written responses to any of the findings contained in the examination report or management letter within the ten calendar days provided, the APA will "issue the report without receiving comments from the audited entity."

Any written comments provided by the entity should be kept to a reasonable length, preferably no more than five sentences each. If a written comment received meets that criterion, the APA will include it verbatim in the report. Any written comment that exceeds the specified length will be summarized in the auditor's report by the APA, as permitted under *Government Auditing Standards*.

In accordance with *Government Auditing Standards*, if the APA disagrees with any written comment received, the APA will explain in the report the reasons for the disagreement. If, in the APA's opinion, any written comment is found to be "valid and supported by sufficient, appropriate evidence," the APA will modify the report as necessary.

We believe this letter, and the documents it incorporates by reference herein, constitutes the whole and entire agreement among the parties. No other agreement or representations, oral or written, have been made by any party.

No modification, amendment, or change or any term or provision of this agreement will be valid or binding on any party unless the same is set forth in writing and properly executed by all parties. The most recent peer review for our office was issued August 15, 2025, and expressed a peer review rating of pass. A copy of this peer review report is available on our website at [auditors.nebraska.gov](http://auditors.nebraska.gov).

If you have any questions or feel this letter does not represent your understanding of our agreement, please feel free to call us at (402) 471-2111.

Sincerely,



Craig Kubicek, CPA, CFE  
Deputy State Auditor

This letter correctly sets forth our understanding:

Acknowledged:

\_\_\_\_\_  
County Board

Date: \_\_\_\_\_

Saline County Board  
Monthly Fees/Fines Report  
From 06/01/2026 to 06/30/2026

Account Description	Total Amount
Petition	245.00
Information	35.00
Automation Fee	320.00
Transcript of Lien	600.00
Probation Fee (Monthly)	125.00
NSC Education Fee	40.00
Dispute Resolution Fee	30.00
Indigent Defense Fee	120.00
Uniform Data Analysis Fee	40.00
PSC Supervision Fee	25.00
PSC Local Fee	25.00
PSC Substance Abuse Testing-St	20.00
Dissolution Fee	75.00
Parenting Act Fund	200.00
J.R.F.	426.00
Filing Fee-JRF	112.00
Crime Victim Fund	1.00
Civil Legal Services Fund	9.00
L.E.I.F.	18.00
Legal Aid/Services Fund	15.00
Legal Aid/Services Fund	250.00
10% Bond Fee	1,000.00
Comp Rec/Records Management Fe	480.00
Photocopy Fees	198.52
Interest on Bank Account	8.43
County Court Fees	192.00
Service Fees	161.00
Substance Abuse Testing Fees	25.00
Postage	107.70
Fines	1,120.00
Sup Ct Filing Fee	264.00
Spousal Support/Alimony	4,150.01
Property Settlement	20,000.00
Transcribed Judgment	.00
Passport Processing Fee-County	735.00
HHS Account	3,000.00
Bindover Ten Percent Bond	675.00
Bond	9,900.00
Sup Ct Cost Bond	75.00
Grand Total	44,822.66

State of Nebraska } SS  
Saline County  
Filed in the County Clerks  
office Saline County, Nebraska

JUL 01 2026

at \_\_\_ o'clock and \_\_\_ minute  
County Clerk

Disposition	Civil	Small Claims	Dom. Rel.	Appeals		Total
				Probate	From Trial Court/Admin Agency	
Jury-Verdict Issued	0	0	0	0	0	0
Jury-Disposed Before Verdict	0	0	0	0	0	0
Tried to Court	2	0	6	0	0	8
Uncontested/Default	0	0	8	0	0	8
Dismissed by Party	4	0	1	0	0	5
Dismissed by Court	0	0	4	0	0	4
Suggestion of Bankruptcy	0	0	0	0	0	0
Transferred	0	0	1	0	0	1
Stipulation Agreement/Payment (CC O	0	0	0	0	0	0
<b>Total</b>	<b>6</b>	<b>0</b>	<b>20</b>	<b>0</b>	<b>0</b>	<b>26</b>

SALINE COUNTY DISTRICT COURT  
 Cases Filed Report  
 For the Month of June , 2026

Cases Filed	Prior Pending	New Filings	Reopened Cases	Disposed Cases	Current Pending	Appealed Cases	Assign Co. Judge
<b>Criminal</b>							
Felony - Filed	0	0	0	0	0	0	
Felony - Bindovers	51	4	1	7	49	0	
Miscellaneous	0	0	0	0	0	0	
Misdemeanor	0	0	0	0	0	0	
Appeals - Trial Court	0	0	0	0	0	0	
	-----	-----	-----	-----	-----	-----	
Total Criminal	51	4	1	7	49	0	
<b>Traffic</b>							
Appeals - Trial Court	0	0	0	0	0	0	
	-----	-----	-----	-----	-----	-----	
Total Traffic	0	0	0	0	0	0	
<b>Civil</b>							
Tort	6	1	0	0	7	0	
Contract	4	0	0	0	4	0	
Real Property	7	1	0	4	4	0	
Miscellaneous	5	2	0	2	5	0	
Condemnation	0	0	0	0	0	0	
Appeals - Admin Agency	0	0	0	0	0	0	
Appeals - Trial Court	0	0	0	0	0	0	
	-----	-----	-----	-----	-----	-----	
Total Civil	22	4	0	6	20	0	
<b>Domestic Relations</b>							
Marriage Dissolution	37	3	0	7	33	0	0
Support/Custody	15	0	0	3	12	0	0
Paternity	13	1	0	6	8	0	0
URESAs	2	0	0	0	2	0	0
Protection Orders	2	3	1	4	2	0	3
Miscellaneous	0	0	0	0	0	0	0
Appeals - Trial Court	0	0	0	0	0	0	0
	-----	-----	-----	-----	-----	-----	-----
Total Domestic Relations	69	7	1	20	57	0	3
<b>Estate</b>							
Appeals - Trial Court	0	0	0	0	0	0	
	-----	-----	-----	-----	-----	-----	
Total Estate	0	0	0	0	0	0	
<b>Subtotal</b>	<b>142</b>	<b>15</b>	<b>2</b>	<b>33</b>	<b>126</b>	<b>0</b>	
<b>Juvenile</b>							
Misdemeanor/Infraction	0	0	0	0	0	0	
Felony	0	0	0	0	0	0	
Neglected/Dependent	0	0	0	0	0	0	
Status Offender	0	0	0	0	0	0	
Mentally Ill and Dangerous	0	0	0	0	0	0	
Parental	0	0	0	0	0	0	
	-----	-----	-----	-----	-----	-----	
Total Juvenile	0	0	0	0	0	0	
	-----	-----	-----	-----	-----	-----	
<b>Total Cases Filed</b>	<b>142</b>	<b>15</b>	<b>2</b>	<b>33</b>	<b>126</b>	<b>0</b>	



**SPEECE | LEWIS**  
a Bowman company

Contractor: Vogt Enterprises  
P. O. Box 257  
Bennett, NE 68317

## CHANGE ORDER

Project: Saline County Culvert  
C-76 (821)

Change Order No.: 1  
Date: 6/22/2026  
Engineers Project No.: C-76 (821)  
Contract Date: Oct-25

We hereby request approval of changes in the plans, specifications, or work not included in the plans or contract described as follows:

### 1. Original Contract Item Overruns/Underruns

The following remaining items were either overrun or underrun to meet the project's As-Built conditions. Below is a breakdown of those items.

Item No.	Description	Plan Qty.	Unit Cost	As-Built Qty.	Overrun	Underrun
1.3	Crushed Rock Surface Course	83.00 TN	\$50.00	81.26 TN		\$ (87.00)
1.5	Water, Applied	4.00 MG	\$30.00	0.00 MG		\$ (120.00)
1.6	Temporary Silt Fence	200.00 LF	\$2.00	0.00 LF		\$ (400.00)
1.7	Silt Check, Type 2-High	480.00 LF	\$3.50	450.00 LF		\$ (105.00)
1.8	Erosion Control, Class 1D	768.00 SY	\$1.68	1,247.00 SY	\$ 804.72	
TOTAL					\$ 804.72	\$ (712.00)
NET					\$ 92.72	

### 2. New Contract Items

Prior to construction an existing drain tile was found on the NE corner of the channel. The drain tile was going to need to be rerouted due to the construction of the new box culvert. The contractor submitted a lump sum unit cost of \$500.00. This cost was reviewed by the county and found to be acceptable. The submitted unit cost shall include, installation of 40' of HDPE solid drain tile pipe, connections, rodent guard, and all labor, tools and equipment required for the installation of the drain tile pipe.

Item No.	Description	Plan Qty.	Unit Cost	As-Built Qty.	Overrun	Underrun
CO 1-1	6" Drain Tile	0.00 LS	\$500.00	1.00 LS	\$500.00	
NET					\$592.72	

Due to the Original Contract Item Overrun/Underrun and the addition of Change Order Items, the total project cost will be increased by \$592.72

NOT VALID UNTIL SIGNED BY THE OWNER, ENGINEER AND CONTRACTOR

Original Contract Sum.....	\$143,103.44
Net change by previously authorized Change Orders.....	\$0.00
The Contract Sum prior to this Change Order was.....	\$143,103.44
The Contract Sum will be Increased/Decreased .....	\$592.72
The new Contract Sum including Change Order will be.....	\$143,696.16

Engineer  
Speece Lewis a Bowman Company

Address  
906 South 26th Street  
Lincoln, NE 68510

By Mark Holman

Date 6/22/2026

Contractor  
Vogt Enterprises

Address  
P. O. Box 257  
Bennett, NE 68317

By Woodley

Date 10-23-2026

Owner  
Saline County

Address  
P. O. Box 865  
Wilber, NE 68465

By \_\_\_\_\_

Date \_\_\_\_\_



**SPEECE | LEWIS**  
a Bowman company

**Contractor:** Vogt Enterprises  
P. O. Box 257  
Bennett, NE 68317

## CHANGE ORDER

**Project:** Saline County Culvert  
C-76 (822)

**Change Order No.:** 1  
**Date:** 6/22/2026  
**Engineers Project No.:** C-76 (822)  
**Contract Date:** Oct-25

We hereby request approval of changes in the plans, specifications, or work not included in the plans or contract described as follows:

### 1. Original Contract Item Overruns/Underruns

The following remaining items were either overrun or underrun to meet the project's As-Built conditions. Below is a breakdown of those items.

<u>Item No.</u>	<u>Description</u>	<u>Plan Qty.</u>	<u>Unit Cost</u>	<u>As-Built Qty.</u>	<u>Overrun</u>	<u>Underrun</u>
2.3	Crushed Rock Surface Course	188.00 TN	\$50.00	194.17 TN	\$ 308.50	
2.5	Water, Applied	17.00 MG	\$30.00	0.00 MG		\$ (510.00)
2.6	Temporary Silt Fence	250.00 LF	\$2.00	0.00 LF		\$ (500.00)
2.7	Silt Check - Type 2-High	440.00 LF	\$3.50	410.00 LF		\$ (105.00)
2.8	Erosion Control, Class 1D	3,780.00 SY	\$1.68	3,002.00 SY		\$ (1,307.04)
2.13	Crushed Rock Base Course	38.00 TN	\$78.00	76.00 TN	\$ 2,964.00	
<b>TOTAL</b>					<b>\$ 3,272.50</b>	<b>\$ (2,422.04)</b>
<b>NET</b>					<b>\$ 850.46</b>	

Due to the Original Contract Item Overrun/Underrun, the total project cost will be increased by \$850.46

NOT VALID UNTIL SIGNED BY THE OWNER, ENGINEER AND CONTRACTOR

Original Contract Sum.....	\$145,692.30
Net change by previously authorized Change Orders.....	\$0.00
The Contract Sum prior to this Change Order was.....	\$145,692.30
The Contract Sum will be Increased/Decreased .....	\$850.46
The new Contract Sum including Change Order will be.....	\$146,542.76

**Engineer**  
Speece Lewis a Bowman Company

**Contractor**  
Vogt Enterprises

**Owner**  
Saline County

**Address**  
906 South 26th Street  
Lincoln, NE 68510

**Address**  
P. O. Box 257  
Bennett, NE 68317

**Address**  
P. O. Box 865  
Wilber, NE 68465

By Mark Hobelman

By [Signature]

By \_\_\_\_\_

Date 6/22/2026

Date 6/22/2026

Date \_\_\_\_\_

**SALINE COUNTY  
REQUEST TO OCCUPY COUNTY RIGHT-OF-WAY**

Wayne Havlat, hereinafter referred to as owner, requests to construct/bury Electric Cable/  
Utility Line occupying the Right-of-Way of the Saline County Public Road System at (legal description):  
\_\_\_\_\_

Construction on Gravel Roads **MUST** be Tunneled/ Bored  
Trenching on dirt roads optional by pre-approval only

(Please indicate one): Trenching \_\_\_\_\_ (pre-approved by Highway Superintendent)  
Tunneled/Bored X

Owner proposes to place and maintain the aforesaid construction on Saline County Public Right-of-Way at owner's expense and hereby absolves Saline County, its officials and employees from any liability from the placing and maintaining of said construction.

The owner will cooperate fully with the officials of Saline County and will keep them fully and immediately informed of all construction or maintenance work required on Saline County public Right-of-Way. The surface of the road will be restored to the same condition as it was prior to the work and such restoration will be accomplished to the reasonable satisfaction of the Saline County officials.

Person to be contacted, prior to construction, is the County Highway Superintendent, Courthouse, second floor, phone (402) 821-3975. Each location to be inspected by Saline County when permit is submitted and upon project completion. Saline County will determine if any labor or gravel will be required to restore the surface of the road or County Right-of-Way to the same condition as it was prior to the project. If determined necessary, the work shall be performed and gravel supplied by the owner.

Attach a sketch or map indicating approximate location to or from an easily recognized landmark.

Date 06-30-2026

Wayne Havlat  
Signature of "Owner"

Phone 402-641-8659

1621 State Hwy 33  
Dorchester, NE 68343  
(complete mailing address)

Crossing at 1721 CRP  
Dorchester NE

\*\*\*\*\*

At the option of the County Board of Commissioners, the owner shall furnish a Surety Bond for an amount specified by the Board. The form of the bond shall be acceptable to the Saline County Board.

Surety Bond Required: YES \_\_\_ NO X Amount \_\_\_\_\_

COMMENTS: (County only) I recommend that this permit be granted subject to

Wayne Havlat agreeing to return the damaged area to its original condition.

THIS PERMIT SUBJECT TO REQUIREMENTS LISTED ON ATTACHED SHEET

Date July 7, 2026

\_\_\_\_\_  
Signature - Highway Superintendent

\*\*\*\*\*  
We hereby grant Wayne Havlat permission to occupy the County Right-of-Way at the location indicated and according to the procedure and conditions described in this document.

Date July 7, 2026

\_\_\_\_\_  
Signature - Chairman of County Board

Date 6/30/2026

**SALINE COUNTY**

**REQUIREMENTS**

(Bore or Bury Electric Cable\Utility Line)

1. The cable must be buried a MINIMUM of five (5) feet BELOW ditch elevation.
2. Saline County will be notified no less than 48 hours in advance of any construction.

**CALL:** Bruce Filipi (402)-821-3975 (Hwy. Supt. Office)  
(402)-826-9394 (Cell)

3. The applicant, Wayne Haulat will adequately sign the location of the Electric Cable/Utility line at frequent intervals and at all culvert locations to insure that the applicant, Wayne Haulat will be notified before any future excavation by county forces.
4. The applicant, Wayne Haulat will be required to relocate the Electric Cable/Utility line at their own expense, if necessary, for any future roadway construction.

**# 5 & 6 Apply to trenching operations only (Dirt Roads)**

5. The applicant, \_\_\_\_\_ will be responsible for obtaining adequate compaction of backfill for all trench cuts. Backfill will be placed in successive horizontal layers not exceeding six (6) inches, and properly compacted.
6. All waste material from the trenching operation will be evenly distributed over the ditch side slopes or back slopes. All roadway side slopes, ditches or back slopes disturbed by the trenching operation will be reseeded with a mixture of grass seed as recommended by the Nebraska Game & Parks Commission for seeding county roadways.

Applicant: Wayne Haulat  
Signature

Address: 1621 State Hwy 33  
Dorchester, NE 68343

Phone # 402-641-8659



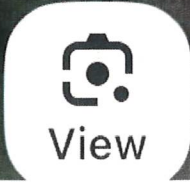
F



1721 Co R  
Recently viewed



100 ft  
20 m



# Board Preapproval Report

From 0000-000-00-0-0000 to 9999-999-99-9-9999

Board Date:07/07/2026 - Check Date:07/10/2026

## 100 - GENERAL

Account	Description	Vendor	Invoice Description	Claim #	Amount
<b>602 - CLERK</b>					
00-2-1704	MILEAGE ALLOWANCE	JENNIFER HERMSMEIER	Mileage	2607000014	193.96
<b>602 - CLERK Total</b>					<b>193.96</b>
<b>607 - ELECTION</b>					
00-2-1100	DATA PROCESSING COSTS	GWORKS	2019-33396	2607000011	3,375.00
00-2-1700	TRAVEL EXPENSES	ANITA NOVOTNY	Mileage	2607000004	214.50
<b>607 - ELECTION Total</b>					<b>3,589.50</b>
<b>608 - PLANNING-ZONING COMMISSION</b>					
00-1-0424	ZONING & BUILDING P/T SALARY	ALLEN BRUNTZ	P&Z 6/16/26	2607000002	58.50
00-1-0424	ZONING & BUILDING P/T SALARY	DAN ZOUBEK	P&Z 6/16/26	2607000008	35.30
00-1-0424	ZONING & BUILDING P/T SALARY	DAVID LYNN HERMSMEIER	P&Z 6/16/26	2607000009	34.58
00-1-0424	ZONING & BUILDING P/T SALARY	KEITH L MULLER	P&Z 6/16/26	2607000015	20.08
00-1-0424	ZONING & BUILDING P/T SALARY	MARY JO WEBER	P&Z 6/16/26	2607000017	67.20
00-1-0424	ZONING & BUILDING P/T SALARY	TROY STEUER	P&Z 6/16/26	2607000029	40.38
<b>608 - PLANNING-ZONING COMMISSION Total</b>					<b>256.04</b>
<b>610 - VOICE/DATA SERVICES</b>					
00-4-0205	MOBILE PHONE SERVICES	Verizon Communications Inc	6145783210	2607000032	2,072.96
<b>610 - VOICE/DATA SERVICES Total</b>					<b>2,072.96</b>
<b>645 - EXTENSION OFFICE</b>					
00-2-1704	MILEAGE ALLOWANCE	Monica Zoubek	6/9-10/26 Mileage	2607000019	118.90
00-2-1704	MILEAGE ALLOWANCE	UNIVERSITY OF NEBRASKA	Ingrid's Mileage 6/20/26	2607000030	37.70
00-2-2000	PRINTING AND PUBLISHING	EAKES OFFICE SOLUTIONS	Acct 889440 Inv 9354562-0, Acct 125971	2607000010	412.99
<b>645 - EXTENSION OFFICE Total</b>					<b>569.59</b>
<b>651 - SHERIFF</b>					
00-2-9900	MISCELLANEOUS	LOTHROP ANIMAL CLINIC	40772	2607000016	66.55
00-2-9900	MISCELLANEOUS	PINNACLE BANK	Acct 5417	2607000022	106.61
00-3-0112	LAW ENFORCEMENT SUPPLIES	PINNACLE BANK	Acct 5417	2607000022	309.40
00-3-0212	EQUIPMENT REPAIRS-COMMERCIAL	O'REILLY AUTO PARTS	4484-166027	2607000021	47.44

# Board Preapproval Report

From 0000-000-00-0-0000 to 9999-999-99-9-9999

Board Date:07/07/2026 - Check Date:07/10/2026

## 100 - GENERAL

Account	Description	Vendor	Invoice Description	Claim #	Amount
<b>651 - SHERIFF</b>					
<b>651 - SHERIFF Total</b>					
<b>530.00</b>					
<b>671 - JAIL</b>					
00-2-1200	OFFICE EQUIPMENT REPAIR	US BANK EQUIPMENT FINANCE	584342711	2607000031	941.63
00-2-1701	MEALS REIMBURSEMENT-STAFF	ANTHONY D LYTLE	Reimburse	2607000005	21.51
00-2-1801	DUES, SUB, REG, & TRAINING	PINNACLE BANK	Acct 5417	2607000022	78.99
00-2-1806	SAFETY INSPECT, TESTING & PUBLIC SA	PROTEX CENTRAL INC	172103, 172213	2607000023	327.70
00-2-1900	BOARD OF PRISONERS-MEALS	SUMMIT FOOD SERVICE LLC	200ABS100000931, 200ABS100000371	2607000028	14,087.22
00-2-4100	WEED CONTROL-LAWN	CRETE ACE HARDWARE	Acct 212111, Acct 212111	2607000007	15.99
00-2-4100	WEED CONTROL-LAWN	HELENA AGRI-ENTERPRISES, LLC	381570115	2607000012	206.39
00-2-9900	MISCELLANEOUS	CRETE ACE HARDWARE	Acct 212111, Acct 212111	2607000007	78.55
00-2-9900	MISCELLANEOUS	HORWATH LAUNDRY EQUIPMENT	71101	2607000013	44.81
00-2-9900	MISCELLANEOUS	PINNACLE BANK	Acct 5417	2607000022	37.75
00-3-0100	SUPPLIES & MATERIALS-LINENS ETC	STATE INDUSTRIAL PRODUCTS CORP	904251513	2607000027	1,128.08
00-3-0103	JANITORIAL SUPPLIES	EAKES OFFICE SOLUTIONS	Acct 889440 Inv 9354562-0, Acct 125971	2607000010	33.95
00-3-0103	JANITORIAL SUPPLIES	WALKER UNIFORM RENTAL	1476818	2607000033	83.25
00-3-0119	BUILDING SUPPLIES	PINNACLE BANK	Acct 5417	2607000022	27.94
<b>671 - JAIL Total</b>					
<b>17,113.76</b>					
<b>970 - MISCELLANEOUS &amp; MISC. COURTS</b>					
00-2-2411	DISTRICT COURT ATTORNEY FEES	Candice C. Wooster Law, LLC	CR 18-41	2607000006	14,090.30
00-2-2411	DISTRICT COURT ATTORNEY FEES	MATTHEW K KOSMICKI	CR 24-81	2607000018	6,075.68
00-2-2411	DISTRICT COURT ATTORNEY FEES	SCOTT RYAN GROPP, ATTORNEY AT LAW	July 2026, CR 21-61, CR 25-60	2607000025	1,221.00
00-2-2502	PROFESSIONAL FEE: HUMAN RESOURCES	SOARIN GROUP LLC	INV-17484	2607000026	1,497.00
00-2-2515	CONTRACTUAL SERVICES (PUBLIC DEF)	SCOTT RYAN GROPP, ATTORNEY AT LAW	July 2026, CR 21-61, CR 25-60	2607000025	13,100.00
00-2-2601	DISTRICT COURT COSTS	SALINE COUNTY ATTORNEY PETTY CASH	Reimburse	2607000024	104.44
00-2-2602	COUNTY COURT COSTS			2607000001	43.20
00-2-2602	COUNTY COURT COSTS	ANGELA DRIVER	1517	2607000003	132.80
00-2-2602	COUNTY COURT COSTS	NEBRASKA PUBLIC HEALTH ENVR LAB	606865	2607000020	105.00
<b>970 - MISCELLANEOUS &amp; MISC. COURTS Total</b>					
<b>36,369.42</b>					

# Board Preapproval Report

From 0000-000-00-0-0000 to 9999-999-99-9-9999

Board Date:07/07/2026 - Check Date:07/10/2026

## 100 - GENERAL

Account	Description	Vendor	Invoice Description	Claim #	Amount
<b>100 - GENERAL Total</b>					<b>60,695.23</b>

## 300 - ROAD & BRIDGE

Account	Description	Vendor	Invoice Description	Claim #	Amount
<b>705 - BRIDGE/ROAD MAINTENANCE</b>					
00-2-0501	LIGHT	NORRIS PUBLIC POWER	124625900	2607000039	535.72
00-2-0502	WATER	VILLAGE OF TOBIAS	June 2026	2607000044	45.20
00-2-0504	SEWER	VILLAGE OF TOBIAS	June 2026	2607000044	12.00
00-2-1300	BUILDING REPAIR	CRETE GLASS PROFESSIONALS LLC	3998	2607000036	115.00
00-2-1400	ROAD EQUIPMENT REPAIR PARTS	SID DILLON FORD	550816CR	2607000041	107.99
00-3-0106	SHOP SUPPLIES	MENARDS LINCOLN STORE SOUTH	Acct 31790394	2607000038	49.44
00-3-0106	SHOP SUPPLIES	SACK LUMBER COMPANY	Acct 726	2607000040	90.63
00-3-0110	SMALL TOOLS, ECT.	SACK LUMBER COMPANY	Acct 726	2607000040	25.98
00-3-0202	GRAVEL AND BORROW	BEATRICE CONCRETE CO INC	Acct 78974	2607000034	30,118.18
00-3-0202	GRAVEL AND BORROW	SOUTHWEST GRAVEL PRODUCTS LLC	2026-14	2607000042	3,299.73
00-3-0202	GRAVEL AND BORROW	VOGT TRUCKING & TRANSPORT LLC	262536, 262626, 262647	2607000046	6,280.23
00-3-0208	LUMBER	SACK LUMBER COMPANY	Acct 726	2607000040	257.84
00-5-0318	SAFETY EQUIPMENT	THE FORT INC.	16193, 16233, 16244	2607000043	509.97
00-5-1205	BITUMINOUS SURFACING	MENARDS LINCOLN STORE SOUTH	Acct 31790394	2607000038	229.80
00-5-1207	STRUCTURES, PIPES, BX, CULVERTS	Vogt Enterprises	C-76 (821) & (822)	2607000045	74,324.71
00-5-1306	DRUG TESTING FEES & SUPPLIES	MEDICAL ENTERPRISES INC	198870	2607000037	108.00
00-5-1400	MISCELLANEOUS	BUTLER COUNTY LANDFILL INC	28445C053	2607000035	48,415.08
<b>705 - BRIDGE/ROAD MAINTENANCE Total</b>					<b>164,525.50</b>
<b>300 - ROAD &amp; BRIDGE Total</b>					<b>164,525.50</b>

## 995 - VISITORS IMPROVEMENT

Account	Description	Vendor	Invoice Description	Claim #	Amount
<b>879 - VISITOR IMPROVEMENT</b>					
00-2-6040	VISITOR PROMOTION	SALINE COUNTY AREA TRANSIT	Reimburse	2607000047	955.19

**Board Preapproval Report**

From 0000-000-00-0-0000 to 9999-999-99-9-9999

Board Date:07/07/2026 - Check Date:07/10/2026

**995 - VISITORS IMPROVEMENT**

<b>Account</b>	<b>Description</b>	<b>Vendor</b>	<b>Invoice Description</b>	<b>Claim #</b>	<b>Amount</b>
<b>879 - VISITOR IMPROVEMENT</b>					
<b>879 - VISITOR IMPROVEMENT Total</b>					<b>955.19</b>
<b>995 - VISITORS IMPROVEMENT Total</b>					<b>955.19</b>

**2250 - AGING SERVICES**

<b>Account</b>	<b>Description</b>	<b>Vendor</b>	<b>Invoice Description</b>	<b>Claim #</b>	<b>Amount</b>
<b>837 - AGING SERVICES</b>					
00-1-1400	PROGRAM EXPENSE	Alexis J. Kreshel	5/28-6/18/26	2607000048	607.50
00-1-1400	PROGRAM EXPENSE	Carol M. Manning	6/24/26 Foot Clinic	2607000049	208.00
00-1-1400	PROGRAM EXPENSE	DARLENE PRIBYL	6/9 & 16/26 Foot Clinic	2607000050	135.00
00-1-1400	PROGRAM EXPENSE	DEBRA A COLLINS	6/12-24/26	2607000051	286.75
00-1-1400	PROGRAM EXPENSE	MARCIA EMAL	6/2 & 9/26 Foot Clinic	2607000052	185.00
00-1-1400	PROGRAM EXPENSE	PINNACLE BANK	Acct 8975	2607000053	256.25
00-1-1400	PROGRAM EXPENSE	SAMANTHA MOLDENHAUER	6/11-24/26	2607000054	342.00
00-1-1400	PROGRAM EXPENSE	SARAH L YOKEL	6/17/26 Foot Clinic	2607000055	100.00
00-2-1200	HISPANIC OUTREACH	PINNACLE BANK	Acct 8975	2607000053	242.40
00-2-1704	MILEAGE	DARLENE PRIBYL	6/9 & 16/26 Foot Clinic	2607000050	26.97
00-2-1704	MILEAGE	MARCIA EMAL	6/2 & 9/26 Foot Clinic	2607000052	58.44
00-2-1704	MILEAGE	SARAH L YOKEL	6/17/26 Foot Clinic	2607000055	38.43
00-2-9900	MISCELLANEOUS	PINNACLE BANK	Acct 8975	2607000053	16.99
00-3-0400	RAW FOOD	WILBER CARE CENTER	June Luncheon	2607000056	54.00
<b>837 - AGING SERVICES Total</b>					<b>2,557.73</b>
<b>2250 - AGING SERVICES Total</b>					<b>2,557.73</b>

**2330 - JUVENILE DIVERSION**

<b>Account</b>	<b>Description</b>	<b>Vendor</b>	<b>Invoice Description</b>	<b>Claim #</b>	<b>Amount</b>
<b>666 - JUVENILE DIVERSION</b>					
00-3-0400	MISCELLANEOUS SUPPLIES	ANITA STOUGARD	6/10-23/26	2607000057	1,394.25

**Board Preapproval Report**

From 0000-000-00-0-0000 to 9999-999-99-9-9999

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**2330 - JUVENILE DIVERSION**

<b>Account</b>	<b>Description</b>	<b>Vendor</b>	<b>Invoice Description</b>	<b>Claim #</b>	<b>Amount</b>
<b>666 - JUVENILE DIVERSION</b>					
<b>666 - JUVENILE DIVERSION Total</b>					<b>1,394.25</b>
<b>2330 - JUVENILE DIVERSION Total</b>					<b>1,394.25</b>

**2390 - DRUG COURT**

<b>Account</b>	<b>Description</b>	<b>Vendor</b>	<b>Invoice Description</b>	<b>Claim #</b>	<b>Amount</b>
<b>672 - DRUG COURT</b>					
00-2-2515	CONTRACTED SERVICES	KALKWARF & SMITH LAW OFFICES LLC	July 2026	2607000058	1,300.00
<b>672 - DRUG COURT Total</b>					<b>1,300.00</b>
<b>2390 - DRUG COURT Total</b>					<b>1,300.00</b>

**2411 - (DOJ) FEDERAL DRUG FORFEITURE**

<b>Account</b>	<b>Description</b>	<b>Vendor</b>	<b>Invoice Description</b>	<b>Claim #</b>	<b>Amount</b>
<b>600 - (DOJ) FEDERAL DRUG FORFEITURE</b>					
00-2-2416	(DOT) FEDERAL DRUG FORFEITURE	PINNACLE BANK	Acct 3940	2607000059	1,418.46
00-2-2416	(DOT) FEDERAL DRUG FORFEITURE	TYSON OSBORN	Reimburse	2607000060	12.59
<b>600 - (DOJ) FEDERAL DRUG FORFEITURE Total</b>					<b>1,431.05</b>
<b>2411 - (DOJ) FEDERAL DRUG FORFEITURE Total</b>					<b>1,431.05</b>

**2513 - VICTIM/WITNESS GRANT**

<b>Account</b>	<b>Description</b>	<b>Vendor</b>	<b>Invoice Description</b>	<b>Claim #</b>	<b>Amount</b>
<b>652 - VICTIM/WITNESS</b>					
00-1-0100	VICTIM/WITNESS GRANT	Verizon Communications Inc	6145783210	2607000061	40.01
<b>652 - VICTIM/WITNESS Total</b>					<b>40.01</b>
<b>2513 - VICTIM/WITNESS GRANT Total</b>					<b>40.01</b>

**Board Preapproval Report**

From 0000-000-00-0-0000 to 9999-999-99-9-9999

Board Date:07/07/2026 - Check Date:07/10/2026

**2513 - VICTIM/WITNESS GRANT**

Account	Description	Vendor	Invoice Description	Claim #	Amount
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**2913 - 911 WIRELESS SERVICE**

Account	Description	Vendor	Invoice Description	Claim #	Amount
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**600 - 911 WIRELESS SERVICE FUND**

00-5-1217	911 WIRELESS SERVICE FUND	CENTURYLINK	788617013 & 788641120	2607000062	4,559.06
00-5-1217	911 WIRELESS SERVICE FUND	PATRICK HOTOVY MD	January - June 2026	2607000063	1,000.00
00-5-1217	911 WIRELESS SERVICE FUND	PINNACLE BANK	Acct 5417	2607000064	66.08

**600 - 911 WIRELESS SERVICE FUND Total 5,625.14**

**2913 - 911 WIRELESS SERVICE Total 5,625.14**

**2965 - LAW ENFORCEMENT COMMISSARY**

Account	Description	Vendor	Invoice Description	Claim #	Amount
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**665 - LAW ENFORCEMENT COMMISSARY**

00-2-9900	MISCELLANEOUS	EAKES OFFICE SOLUTIONS	Acct 889440 Inv 9354562-0	2607000065	164.70
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**665 - LAW ENFORCEMENT COMMISSARY Total 164.70**

**2965 - LAW ENFORCEMENT COMMISSARY Total 164.70**

**Grand Total 238,688.80**

Board Signatures

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**Pay Period**

**7 #1**

**Pay Date:**

**7/10/2026**

Direct Deposits	\$206,077.23
Tax Liabilities	\$72,535.37
Third Party Liabilities	
Third Party Electronic Payments	\$190.62
Payroll Billing	\$2,987.33
Total amount to be debited or wired	\$281,790.55

**Totals for Meeting Minutes**

Ameritas – <i>Group Retirement</i>	\$34,059.71
Medica (#5359)	\$111,209.84
Point C	\$11,306.29
Principal (#5240)	\$3,634.82
Lincoln Financial Group (#5611)	\$1,522.89
AFLAC (#155)	\$887.08
Empower Retirement (#5207)	\$2,002.30
Colonial Supplement Ins. (#3334)	\$106.72
Teamsters Local Union No. 554 (#4366)	\$372.00
New York Life (#4741)	\$78.95
Saline County Court	\$547.61

Approved this 7th day of July, 2026

County Board

Chairman

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