



# 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: April 30, 2019**

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**

#### **CORRESPONDENCE**

#### **REPORT OF OFFICIALS**

#### **BUSINESS FOR ACTION**

9:35 - Update/Discussion on County Court HVAC Preliminary Plan

9:45 - Paul Moyer with Dept. of Ag - Weed update

10:00 - Open public hearing to amend the budget for county building fund (4050)

10:00 - Public hearing to amend the budget for county building fund (4050)

Close public hearing to amend budget for building fund (4050)

Discuss/Consider/Approve budget increase to Fund 4050 (county building) from \$17,500 to \$18,500.00

Discuss/Consider/Approve resolution #2019-28 - close county building fund (4050)

10:15 - Lyle Weber - Discuss/Consider/Approve Minor subdivision - Scheffert

10:30 - 10:45 - Saline County Ag. Society - Bill Voss - Construction project update

10:45 - Dan Johnson - Discussion of private property in old jail building and tree removal.

Discuss/consider/approve updated Tower Lease Agreement between Saline County and Diode Communications.

County auditor decision/appointment

#### **Resolutions to Transfer Funds**

Discuss/Consider/Approve Resolution #2019-029 - Transfer \$170,000 from the Inheritance Tax Fund #2700 to the General Fund #0100

Discuss/Consider/Approve Resolution #2019-30 - Transfer \$315,000 from the Inheritance Tax Fund #2700 to the Road and Bridge Fund #0300

**HIGHWAY SUPERINTENDENT - ROAD AND BRIDGE MATTERS**

11:00 - Bid recommendation for box culvert projects.

Discuss/Consider/Approve recommendation for box culvert projects.

**11:30 COUNTY GENERAL ASSISTANCE AND CLOSED SESSION MATTERS**

BA #2019-02

**CLAIMS APPROVAL**

**ADJOURNMENT**

RESOLUTION #2019-028

BE IT HEREBY RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF SALINE COUNTY, NEBRASKA, that the County Building Fund #4050, is hereby closed.

Motion made by Commissioner \_\_\_\_\_ and seconded by Commissioner \_\_\_\_\_ to adopt the foregoing Resolution.

All members present voting as follows:

Yea: \_\_\_\_\_

Nay: \_\_\_\_\_

Abstain: \_\_\_\_\_

Absent: \_\_\_\_\_

Motion carried.

SALINE COUNTY BOARD OF COMMISSIONERS

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

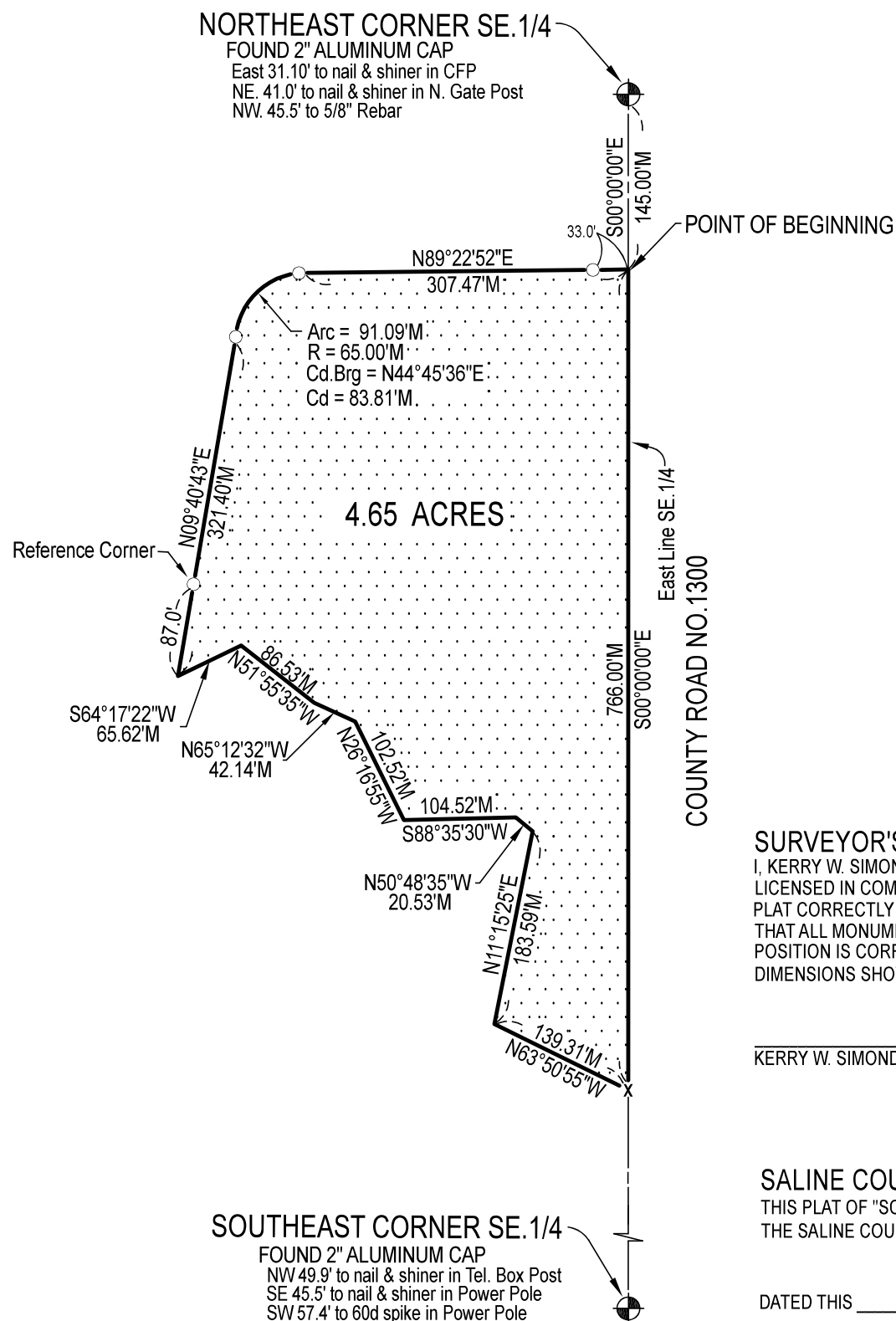
SUBSCRIBED AND SWORN TO before me this 30<sup>th</sup> day of April, 2019.

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

# SCHEFFERT'S ADDITION

## MINOR SUBDIVISION - FINAL PLAT

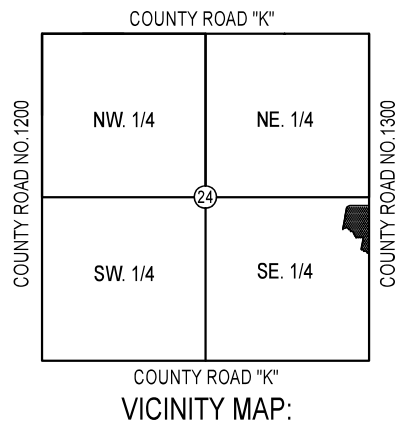
LOCATED IN THE EAST 1/2 OF THE SE. 1/4 OF SECTION 24, T.7N. R.2 EAST  
OF THE 6TH P.M., SALINE COUNTY, NEBRASKA



SCALE: 1" = 150'

### LEGEND:

- = Set 5/8" Capped Rebar
- ⊕ = Found Cor. as shown
- X = Cross in Bridge Floor
- M = Measured distance
- R = Recorded distance



### SURVEYOR'S CERTIFICATE:

I, KERRY W. SIMONDS HEREBY CERTIFY THAT I AM A PROFESSIONAL LAND SURVEYOR LICENSED IN COMPLIANCE WITH THE LAWS OF THE STATE OF NEBRASKA, THAT THIS PLAT CORRECTLY REPRESENTS A SURVEY CONDUCTED BY ON AUGUST 8, 2018 AND THAT ALL MONUMENTS SHOWN HEREON ACTUALLY EXIST AS DESCRIBED AND THEIR POSITION IS CORRECTLY SHOWN, AND THAT ALL DIMENSIONAL DATA IS CORRECT. ALL DIMENSIONS SHOWN ARE IN FEET AND DECIMALS OF A FOOT.

KERRY W. SIMONDS, NEBRASKA L.S. NO. 333



### SALINE COUNTY BOARD APPROVAL:

THIS PLAT OF "SCHEFFERT'S ADDITION" HAS BEEN SUBMITTED TO AND APPROVED BY THE THE SALINE COUNTY BOARD OF COMMISSIONERS

DATED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2019

CHAIRPERSON-SALINE COUNTY BOARD

### LEGAL DESCRIPTION:

DESCRIPTION OF A 4.65 ACRE TRACT OF LAND LOCATED IN THE NORTHEAST QUARTER OF THE SOUTHEAST QUARTER OF SECTION 24, TOWNSHIP 7 NORTH, RANGE 2 EAST OF THE 6TH P.M., SALINE COUNTY, NEBRASKA AND MORE PARTICULARLY DESCRIBED AS FOLLO:

REFERRING TO THE NORTHEAST CORNER OF THE SOUTHEAST QUARTER OF SAID SECTION 24; THENCE IN A SOUTHERLY DIRECTION, ALONG THE EAST LINE OF THE SOUTHEAST QUARTER OF SAID SECTION 24, ON AN ASSUMED BEARING OF S00°00'00"E FOR A DISTANCE OF 145.00' TO THE POINT OF BEGINNING; THENCE CONTINUING ON THE LAST DESCRIBED COURSE, ON SAID BEARING OF S00°00'00"E FOR A DISTANCE OF 766.00'; THENCE N63°50'55"W FOR A DISTANCE OF 139.31'; THENCE N11°15'25"E FOR A DISTANCE OF 183.59'; THENCE N50°48'35"W FOR A DISTANCE OF 20.53'; THENCE S88°35'30"W FOR A DISTANCE OF 104.52'; THENCE N26°16'55"W FOR A DISTANCE OF 102.52'; THENCE N65°12'32"W FOR A DISTANCE OF 42.14'; THENCE N51°55'35"W FOR A DISTANCE OF 86.53'; THENCE S64°17'22"W FOR A DISTANCE OF 65.62'; THENCE N09°40'43"E FOR A DISTANCE OF 321.40'; THENCE ON A CURVE TO THE RIGHT AN ARC LENGTH OF 91.09', A RADIUS OF 65.00', A CHORD BEARING OF N44°45'36"E AND A CHORD LENGTH OF 83.81'; THENCE N89°22'52"E FOR A DISTANCE OF 307.47' TO THE POINT OF BEGINNING AND CONTAINING A CALCULATED AREA OF 4.65 ACRES.

### OWNER'S CERTIFICATION:

KNOW ALL PERSONS BY THESE PRESENTS: THAT WE, THOMAS L. SCHEFFERT AND GALYE G. BEALS, THE UNDERSIGNED, OWNERS OF THE REAL ESTATE SHOWN AND DESCRIBED WITHIN THE LEGAL DESCRIPTION, DO HEREBY APPROVE OF "SCHEFFERT ADDITION" BEING SUBDIVIDED FROM MY PROPERTY AS SHOWN ON THIS PLAT. AND DO HEREBY LAY OUT, PLAT AND SUBDIVIDE SAID REAL ESTATE IN ACCORDANCE WITH THIS PLAT. THIS SUBDIVISION IS ALSO SUBJECT TO ANY AND ALL EASEMENTS, COVENANTS AND RESTRICTIONS OF RECORDS AS OF THE LAST DATE SHOWN HEREON.

THOMAS L. SCHEFFERT

GALYE G. BEALS

### ACKNOWLEDGMENT OF NOTARY:

STATE OF \_\_\_\_\_ )  
 )SS  
COUNTY OF \_\_\_\_\_ )

ON THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2019, BEFORE ME, THE UNDERSIGNED, A NOTARY PUBLIC, DULY COMMISSIONED, QUALIFIED FOR AND RESIDING IN SAID COUNTY, PERSONALLY CAME THOMAS L. SCHEFFERT AND GALYE G. BEALS PERSONALLY KNOWN TO ME TO BE THE IDENTICAL PERSONS WHOSE NAMES ARE AFFIXED TO THE CERTIFICATION ON THE FOREGOING PLAT AND THEY ACKNOWLEDGED THE SAME TO BE THEIR VOLUNTARY ACT AND DEED.

MY COMMISSION EXPIRES THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 2019  
NOTARY PUBLIC

### SALINE COUNTY PLANNING COMMISSION APPROVAL:

THIS PLAT OF "SCHEFFERT'S ADDITION" HAS BEEN SUBMITTED TO AND APPROVED BY THE SALINE COUNTY PLANNING COMMISSION.

DATED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2019

CHAIRPERSON

ALLIED SURVEYING & MAPPING INC.  
8535 EXECUTIVE WOODS DR. SUITE 200 - LINCOLN, NE. 68512  
PHONE: 402-434-2686 - FAX: 866-215-8747



SCHEFFERT'S ADDITION  
SE. 1/4 OF SECTION 24 T.7N. R.2E., SALINE COUNTY, NE.

DATE: 1/11/2019

SCALE: 1" = 150'

JOB NO. 2018-0178

## Minor Subdivision Application Form

Owner Name: Thomas Scheffert

Contact Person: Tom Scheffert

Address: 1057 CR 1300

City: Dorchester State: Nc

Phone: 402-641-1148 email: tom.scheffert@live.com

Proposed subdivision address: 1057 CR 1300

Legal Description:

2 1/2 of SE 1/4 of Section 24 T7N R2 E65E

\*There is a \$25.00 subdivision application fee per parcel. This check is to be made payable to the Saline County and turned in at the time of application. An additional fee may apply if an E911 sign is required at the property. A \$75.00 late fee will apply if received after this date.

\*\*Please be sure to have an 18" x 24" mylar original of the required plat map, as well as 9 copies of the map for the members of the commission. The original will need to be signed and notarized.

\*\*\*Upon approval of the Saline County Planning Commission, you will be required to attend a Saline County Board of Commissioners meeting at your earliest convenience. They will give final subdivision approval. To be added to their regular meeting agenda, please contact the Saline County Clerk's Office at (402) 821-2374.

## UNDERSTANDING OF THE ENGAGEMENT

We understand the engagement to be a financial and compliance audit of the records of Saline County, Nebraska for the year ending 2018/2019.

The audit will be conducted in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards* and the requirements of the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200 and *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance), formerly referred to as OMB Circular A-133. In addition, we have included a multi-year option for the Board's consideration.

## PROPOSED FEES

Our maximum fees, based upon our understanding of the engagement, will be as follows:

<u>Single Year Option:</u>	<u>Audit Fee</u>
For the Year Ending June 30, 2019	16,250
<u>Multi-Year Option:</u>	<u>Audit Fee</u>
For the Year Ending June 30, 2019	\$15,300
For the Year Ending June 30, 2020	\$17,700
For the Year Ending June 30, 2021	\$19,200

This proposal provides for one copy of the report. Additional copies will be provided at a nominal fee.

We will be pleased to meet with you at various times throughout the year to discuss tax, accounting and auditing matters affecting Saline County, Nebraska. You should feel free to call us at any time in this regard. Our fee for this service would normally be at no charge for a short discussion or telephone response to questions. However, if the matter developed into the preparation of a report, budget, plan or research, it would be billed at our normal rates for the individuals involved ranging from \$75 to \$210 per hour, or a specific fee to be quoted.

Statements would be rendered monthly for any services provided. Payments of said statements are due within thirty days.

Upon acceptance of our proposal, an engagement letter outlining the terms and our understanding of this engagement would be prepared for approval by the appropriate parties.



**DANA F. COLE  
& COMPANY<sup>LLP</sup>**  
CERTIFIED PUBLIC ACCOUNTANTS

1248 O STREET, SUITE 500  
LINCOLN, NEBRASKA 68508  
T: 402.479.9300 F: 402.479.9315

**DANACOLE.COM**

April 15, 2019

Daryl Fikar  
Saline County Clerk  
204 S High St  
Wilber, NE 68465

Dear Mr. Fikar:

We appreciate this opportunity to provide services to Saline County, Nebraska.

The enclosed provides information regarding our Firm, including a brief history, services we provide and our proposal to provide services. We take great pride in our Firm and believe we can provide the type of services you may need.

As you review this information, please do not hesitate to call us at 402.479.9300 if you have any questions or need further clarification.

Thank you for allowing us to prepare the enclosed proposal.

Yours truly,

RYAN R. BRUNS  
For the Firm

e-mail: bruns@danacole.com

RRB:mme

Enclosures

## DANA F. COLE & COMPANY, LLP

Dana F. Cole & Company, LLP is one of the oldest and largest local firms of Certified Public Accountants in the state of Nebraska. Since our founding in 1915 by Mr. Dana F. Cole, we have experienced a strong rate of growth over the years due primarily to our continuing active efforts to meet the needs of our clients. Over the past years, the Firm has expanded and currently maintains 26 registered offices in the following states:

Nebraska • Kansas • Michigan • Minnesota • Missouri • Wyoming

Dana F. Cole & Company, LLP, with 95 professional accountants on our staff, successfully completed our twelfth peer review in 2017. The Certified Public Accountants within our Firm are active members of the American Institute of Certified Public Accountants and the various state societies. Our Firm is a member of AGN International. This association represents 90 countries, has 197 member firms with approximately 9,559 staff members. The association provides a valuable resource for even the most specialized needs.

The mission of Dana F. Cole & Company, LLP is to provide the most comprehensive professional services while adhering to the highest standards of quality.

Our foundation is built with a singular focus on the client and our basic knowledge of their world. We seek to maintain a long-term professional relationship with our clients. This allows us to provide services that are consistent, beneficial and appropriate for their current goals and needs as well as their lifetime plans. We plan for continued growth to enable us to increase and expand our ability to provide expertise over a broad range of professional services, while becoming more accessible to present and future clients. We strive to meet our employees' needs so they may progress as a member of our firm and our profession and take pride in our ability to achieve the best results possible for our clients.

## PURPOSES & AIMS

Dana F. Cole & Company, LLP provides a broad range of professional services as well as specializes in several industries and technical areas. These services include tax services, estate and financial planning, accounting and auditing, general accounting, data processing, general business service and advice, management consulting, pension and profit sharing plans, and special projects. While we serve clients in virtually every major industry, some of the industries in which we serve a large number of clients are: agri business, colleges and universities, contractors, farming and ranching, financial institutions, governmental units, health care, manufacturing, non-profit organizations, professional and other services, retail, utilities and wholesale.

With our offices located in various communities and trade areas throughout Nebraska, Kansas, Michigan, Minnesota, Missouri and Wyoming, we serve our clients efficiently and effectively, respond to their needs in a timely manner, provide information that is pertinent to them, and are aware of local matters that affect them. When needed, we utilize other offices within our firm to assist with large clients, complex technical matters, and clients requiring special expertise. As a member of AGN International, we are able to call upon other member firms for national and international assistance and special expertise.

Our firm strives to continually improve the quality of service to our clients. We wish to maintain a long-term relationship with our clients and furnish them with the services they want and need. We continue to develop our industry and technical specialties, inform clients of the many services we provide and regularly review with our clients, their present situation, goals, needs and lifetime plans so that we may assist them in meeting the challenges of today and tomorrow.

While we have the expertise and background of a large professional organization, we operate in a personal environment through our local offices. This enables our firm to be more aware of what is happening in our clients' world.

Our firm remains committed to providing services in the best interest of our clients.

## SERVICES WE PROVIDE

Dana F. Cole & Company, LLP provides a full range of accounting, auditing, tax, data processing and management advisory services to more than 18,000 clients. The following is an overview of these services.

Accounting and auditing services are provided to clients of all sizes and specialties. In our work, we acquire intimate knowledge of a client's financial and administrative operation, and use a constructive approach to recommend, where appropriate, procedures to strengthen the organization and provide comments on accounting and administrative controls in operations. These services include the preparation of annual financial statements for an entity as well as personal financial statements for its owners.

General accounting services that we offer also include general accounting assistance and the preparation of compilation reports for interim and annual periods. Our services include bookkeeping services, financial statements (monthly or quarterly), reconciling bank accounts, accounts receivable, accounts payable, and payroll, including the quarterly returns. We regularly assist clients with accounting problems that may be encountered at any time during the year. These services include preparation of various payrolls, personal property and other compliance reports and assistance with budgeting and cash management.

Tax services include constructive and creative tax planning; preparation of various documents and forms for reporting income for individuals, partnerships, corporations, trusts, pension and profit-sharing plans and estates; representation of clients at administrative proceedings before the various taxing authorities and other tax services as needed.

Estate and financial planning are an important part of services that we offer to our clients. Our Firm is regularly involved in the development of long-range family financial plans. These services include personal financial planning, estate planning including establishment of trusts and gifting programs, as well as pension and profit sharing plans.

Data processing services routinely include the processing of payroll, accounts receivable, accounts payable, general ledgers, and financial statements. We offer services to remote terminals, design and write custom programs, develop and install data processing systems including selection of hardware and software and provide consultation and feasibility studies to meet clients' needs. Our accounting expertise, along with our thirty years of data processing experience, provides a major advantage to clients in need of these services.

Management advisory services are offered to clients on a continuing basis. We believe we are our client's business consultant. We are available to review and make recommendations

regarding accounting systems, cost systems, management information systems, operating controls and employee benefit programs. In addition, we provide an ongoing review of management reports to note items of significance, assist in negotiations with banks, provide guidance and assistance in establishing a business, assist with implementation and review of matters related to a specific profession, such as fee schedules.

We provide electronic newsletters describing in non-technical terms, the latest developments in accounting, financial reporting, taxation, and specific items of importance to the particular profession. In addition, we will conduct seminars on current issues affecting these matters.

### QUALITY CONTROL

Our firm is committed to the maintenance of the highest standards of professionalism and quality control. Accordingly, we support the nine elements of quality control as prescribed and adopted by the American Institute of Certified Public Accountants.

Our firm and each one of our partners and staff who are certified public accountants are members of the American Institute of Certified Public Accountants and various State Societies of Certified Public Accountants. In addition, our firm is a member of AGN International. This organization is an association of certified public accounting firms located throughout the world who are dedicated to the development and maintenance of the highest professional standards. Among the requirements for membership in the association is the development of a comprehensive quality control system. We feel our membership in AGN International and our internal quality control system enable us to offer our clients the highest level of quality in professional services.

Our firm is a registered member of the Private Companies Practice Section, the Center for Audit Quality and the Employee Benefit Plan Audit Quality Center. We successfully completed our twelfth peer review in August of 2017. We have also completed the continuing education qualification requirements of the government auditing standards.

## AUDIT APPROACH

Our firm employs a risk assessment approach in the performance of audit engagements. Through this approach, audit programs are designed around the assessed risk that individual financial statement assertions are materially misstated. This assessment of risk then serves as the basis for the design of further audit procedures.

The first step in the process is to perform "risk assessment procedures" (for example, inquiry, observation, or review of documents) to gather information and to further our understanding of your business and environment, including your internal controls. We place a strong emphasis on gaining an understanding of our clients' activities and controls. We want to ultimately become familiar with your accounting controls, and your organization as a whole, during our planning phase of the audit. We will then focus our audit procedures to areas where we have assessed higher risk, thereby increasing audit efficiency.

Once we have assessed the risk of material misstatement, we will design "further audit procedures" in response to these risks. There are two types of "further audit procedures" that we will use: test of controls and substantive procedures. Often we will perform a combination of these two types of procedures. At the conclusion of our audit, we will evaluate the results of our procedures and reach a conclusion as to whether the financial statements are presented fairly in all material respects. Finally, we will evaluate identified control deficiencies and determine whether these deficiencies, individually or in combination, are significant deficiencies or material weaknesses.

We will plan the audit work to be performed so as to ensure the maximum in effectiveness while maintaining an optimum level of efficiency.

At the conclusion of our engagement, we will meet with management to review the financial statements, management letter and discuss the results of our audit. We will also meet with the Board of Directors as requested, to present the audit.

CLIENTELE

We provide the following client references:

Thurston County  
Tammy Moore, County Clerk  
PO Box G  
Pender, NE 68047  
402.385.2343

Kearney County  
Myra Johnson, County Clerk  
Kearney County Courthouse  
Minden, NE 68959  
308.8323.2723

**RYAN R. BRUNS, CPA / ABV**

1248 O Street, Suite 500  
Lincoln, NE 68508  
402.479.9300

**EDUCATION &  
CERTIFICATION**

Bachelor of Science Degree.  
University of Nebraska at Lincoln, May 1998.  
Nebraska, Kansas and Michigan licensed CPA.

**EXPERIENCE**

Dana F. Cole & Company, LLP since 2001. Staff accountant, manager and currently a partner.

Income tax preparation for individuals, corporations, partnerships and not for profit organizations; fieldwork on compilation, review and audit engagements for commercial and non-profit entities; audits of governmental units including school districts, colleges, counties, cities and other entities requiring audits under Government Audit Standards including the Single Audit Act, where applicable. Directors' examinations of commercial banks.

**PROFESSIONAL  
MEMBERSHIP**

American Institute of Certified Public Accountants  
Nebraska Society of Certified Public Accountants

**PROFESSIONAL  
EDUCATION**

Attends at least 56 hours of professional education classes each year. A minimum of 40 hours each year is directly related to accounting and auditing.

- Annual Accounting and Auditing Update Regarding Standards, Procedures, Reporting and Documentation
- Annual Compilation and Review Update Regarding Reporting
- Annual Government Accounting and Auditing Update Regarding Standards, Procedures, Reporting and Documentation, Including the Yellow Book Updates
- Annual Non-Profit Accounting and Auditing Updates Regarding Standards, Procedures, Reporting and Documentation
- Audit Requirements of the Single Audit
- Annual Auditing Update for Employee Benefit Plans
- Annual Update on Audit and Reporting Requirements for School Districts
- Risk Assessment Standards Update
- Workshop on Fraud and Internal Control
- FASC Standards Codification
- Annual Update of Student Financial Aid Audits
- Annual Update of Tax Laws and Regulations
- Accounting and Auditing Professional Ethics

**JEFFREY G. DeLINE, CPA**  
1248 O Street, Suite 500  
Lincoln, NE 68508  
402.479.9300

**EDUCATION &  
CERTIFICATION**

Bachelor of Science Degree, University of Nebraska, May 1989.  
Nebraska, Missouri and Michigan licensed CPA.

**EXPERIENCE**

Dana F. Cole & Company, LLP since 2000. Currently a manager.

Department of Administrative Services, Accounting Department. Agency Audit  
Coordinator 2000.

Auditor of Public Accounts. Political Subdivision Review Coordinator.  
1997 to 2000

Auditor of Public Accounts. Auditor-in-charge, Auditor, Assistant Auditor.1992  
to 1997

Income tax preparation for individuals, corporations, partnerships and  
not for profit organizations; fieldwork and supervision of others on  
compilation, review and audit engagements for commercial and non-profit  
entities; audits of governmental units including school districts, counties,  
public utilities, colleges and other entities requiring audits under Government  
Audit Standards including the Single Audit Act, where applicable.

**PROFESSIONAL  
MEMBERSHIP**

American Institute of Certified Public Accountants

Association of Certified Fraud Examiners  
Nebraska Society of Certified Public Accountants

**PROFESSIONAL  
EDUCATION**

Attends at least 56 hours of professional education classes each year.  
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auditing.

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Procedures, Reporting and Documentation
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Standards, Procedures, Reporting and Documentation, Including  
the Yellow Book Updates
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- FASC Standards Codification
- Annual Update of Student Financial Aid Audits
- Annual Update of Tax Laws and Regulations
- Accounting and Auditing Professional Ethics

ALEXANDRA J. GARDNER, CPA  
1248 O Street, Suite 500  
Lincoln, NE 68508  
402.479.9300

**EDUCATION &  
CERTIFICATION**

Bachelor of Science Degree, Business Administration.  
University of Nebraska, Lincoln, August 2014.

Master of Professional Accountancy.  
University of Nebraska, Lincoln, August 2015.

**EXPERIENCE**

Dana F. Cole & Company, LLP, since 2014. Currently a staff accountant.

Income tax preparation for individuals, corporations, partnerships and not for profit organizations; fieldwork on compilation, review and audit engagements for commercial and non-profit entities; audits of governmental units including school districts, colleges, counties and cities and other entities requiring audits under Government Audit Standards including the Single Audit Act, where applicable.

**PROFESSIONAL  
EDUCATION**

Attends at least 56 hours of professional education classes each year. A minimum of 40 hours each year is directly related to accounting and auditing.

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- FASC Standards Codification
- Annual Update of Tax Laws and Regulations
- Accounting and Auditing Professional Ethics

**CARL I. HEINICKE**  
1248 O Street, Suite 500  
Lincoln, NE 68508  
402.479.9300

**EDUCATION &  
CERTIFICATION**

Bachelor of Science, Accounting.  
Nebraska Wesleyan University, May 2017.

**EXPERIENCE**

Dana F. Cole & Company, LLP, since 2017. Currently a staff accountant.

Dohman, Akerlund & Eddy  
2017

Labenz & Associates  
2015

Income tax preparation for individuals, corporations, partnerships and not for profit organizations; fieldwork on compilation, review and audit engagements for commercial and non-profit entities; audits of governmental units including school districts, colleges, counties and cities and other entities requiring audits under Government Audit Standards including the Single Audit Act, where applicable.

**PROFESSIONAL  
EDUCATION**

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- Accounting and Auditing Professional Ethics

**BRYCE TARLETSKY**  
1248 O Street, Suite 500  
Lincoln, NE 68508  
402.479.9300

**EDUCATION &  
CERTIFICATION**

*Bachelor of Science, Accounting*  
*University of Nebraska, Lincoln, December 2018.*

**EXPERIENCE**

Dana F. Cole & Company, LLP, since 2018. Currently a staff accountant.

*BKD*  
*2018*

*Nebraska Department of Health & Human Service*  
*2016 - 2017*

Income tax preparation for individuals, corporations, partnerships and not for profit organizations; fieldwork on compilation, review and audit engagements for commercial and non-profit entities; audits of governmental units including school districts, colleges, counties and cities and other entities requiring audits under Government Audit Standards including the Single Audit Act, where applicable.

**PROFESSIONAL  
EDUCATION**

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- Accounting and Auditing Professional Ethics

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

APR 09 2019

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

**Saline County  
Wilber, Nebraska**

**Proposal for Professional Services  
Audit of Saline County  
Financial Statements**

## Proposal for Professional Services

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SCHULZ & ASSOCIATES, P.C.  
CERTIFIED PUBLIC ACCOUNTANTS

106 Eastside Blvd  
Beatrice, NE 68310-3477  
Phone (402) 223-3598  
Fax (402) 228-4731

E-mail: [contactus@schulzcpas.com](mailto:contactus@schulzcpas.com)  
Website: [www.schulzcpas.com](http://www.schulzcpas.com)

300 6<sup>th</sup> Street, P.O. Box 535  
Wilber, NE 68352-0535  
Phone (402) 729-6137  
Fax (402) 729-6337

April 8, 2019

Daryl Fikar  
Saline County Clerk  
215 S Court  
Wilber, NE 68465

Dear Mr. Fikar,

We appreciate the opportunity to submit a bid to provide auditing services for Saline County, Wilber, Nebraska. We understand that the audits of the County's financial statements, as specified in your request for proposals, are for a one or three year period starting with your fiscal year ending June 30, 2019.

Our firm has been involved in serving governmental entities since its inception. We have provided accounting, auditing and consultation services to a wide range of governmental entities.

We make a firm commitment to perform all audit work causing the least disruption of internal schedules as possible. We will perform the audit within the required time frame and file prior to deadlines.

We feel very strongly that Schulz & Associates, P.C. can provide you with the auditing services you need. Your primary contact is: Colt Feighner, CPA, Partner, Schulz & Associates, 106 Eastside, Beatrice, NE 68310.

Very truly yours,

*Schulz & Associates*

SCHULZ & ASSOCIATES, P.C.  
Certified Public Accountants

## PROFILE OF SCHULZ & ASSOCIATES P.C.

Schulz & Associates, P.C. is a local firm with offices in Beatrice and Fairbury, Nebraska. Our firm has eight full-time and seven part-time employees within the Beatrice and Fairbury offices. The staff is comprised of three partners, five senior accountants, and seven professional staff members. There are seven live permit holders within our staff. Our firm has been involved in governmental accounting and auditing since its inception. These include county audits, city and village audits, natural resource district, and school district audits. Many of these governmental units require single audits under the Federal Single Audit Act of 1996.

We assisted in the preparation of comprehensive annual financial reports for a governmental entity which received the Government Finance Officer's Association Certificate of Achievement of Excellence in Financial Reporting. Members of the firm have assisted the Nebraska Board of Public Accountancy by reviewing governmental financial reports for the Quality Enhancement Program.

One of the important factors in our firm's success has been our commitment to the highest standards of quality and professionalism. Providing quality service to our clients is a primary objective, and we have developed review procedures and communications that ensure the highest standards of performance.

Our firm has undergone a quality control review established by the American Institute of Certified Public Accountants. This is a program dedicated to ensuring that participating firms have quality control systems in place over their accounting and auditing practices. This program also includes a review of our government clients. We were pleased to receive an unqualified opinion and believe it reflects our commitment to quality work.

Schulz & Associates, P.C. is a licensed Certified Public Accounting firm as required by the Nebraska State Board of Public Accountancy. Our firm does not presently have or have not in the past had any substandard work on record with the Nebraska State Board of Public Accountancy. All CPA's in the firm are registered and licensed to practice public accounting in Nebraska and are members of the American Institute of Certified Public Accountants and Nebraska Society of Certified Public Accountants.

Schulz & Associates, P.C. does meet the independence standards of the Government Auditing Standards, December 2011 revision, published by the U.S. General Accounting Office, with respect to the County within this proposal.

QUALIFICATIONS OF SCHULZ & ASSOCIATES P.C.

All firm professionals are experienced in providing audit and related services to governmental entities. The expertise of our government services specialists makes them well-qualified to keep the County's staff informed of newly issued accounting pronouncements which affect the County and to provide guidance and support in the implementation of accounting procedures.

The professionals within our firm attend at least 40 hours of continuing professional education each year, which includes training requirements established by the Government Auditing Standards.

The following professionals all have work experience and education in governmental accounting and auditing and would be assigned to your audit upon time availability.

Kerby Cunningham, Partner  
Certified Public Accountant

41 years of accounting and governmental audit experience; past member of the Nebraska Society of CPA's State and Local Governmental Accounting and Auditing Committee

Christina D. Haddan, Partner  
Certified Public Accountant

14 years of accounting and governmental audit experience

Colt Feighner, Partner  
Certified Public Accountant

10 years of accounting and governmental audit experience

## SCOPE OF SERVICES AND PROPOSED AUDIT SCHEDULE

### **Scope of the Engagement**

We will perform the annual audit of the County's financial statements. We will begin fieldwork as soon as schedules allow and will issue the report no later than January 30 of each year. We will meet all performance specifications as outlined in the request for proposal.

Our audit will be made in accordance with the generally accepted government auditing standards, and will include such tests of the accounting records and such other auditing procedures as we consider necessary in the circumstances. The objectives of such an audit are the expression of an opinion on the fairness with which the statements present financial position and results of operations in conformity with the basis of accounting practices prescribed.

In performing our audits, we will be aware of the possibility that fraud may exist, but it should be recognized that such examinations cannot be relied upon to disclose defalcations and other similar irregularities, although their discovery may result. If conditions are discovered which lead to the belief that material errors, defalcations, or other irregularities may exist, or if any other circumstances are encountered that require extended services, we will promptly contact the County Board authorized in the contractual agreement or an amendment to the agreement. We will make a review of the County's system of internal control and inform you of weaknesses which come to our attention and which we believe should be corrected and of our recommendations in this respect.

The audits are to be performed in accordance with generally accepted auditing standards; the standards for financial audits contained in Government Auditing Standards, issued by the US General Accounting Office (December 2011 Revision), and the AICPA Industry Audit Guide: "Audits of State and Local Governmental Units". All working papers will be retained for at least 3 years and will be available for examination by authorized representatives of the County.

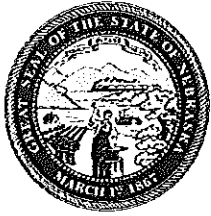
## PROFESSIONAL FEES AND COMPENSATION

Our fees are based on the time spent on the engagement and the billing rates of the individuals assigned. The Proposal includes an offer for the fiscal year ending June 30, 2019 plus 2 one year extensions at the County's option. Based on our experience in other similar engagements, our proposed fees are as follows:

Audit of the financial statements of Saline County, Wilber, Nebraska in accordance with generally accepted governmental auditing standards for the year ending June 30, 2019.	\$ 11,500
Audit of the financial statements of Saline County, Wilber, Nebraska in accordance with generally accepted governmental auditing standards for the year ending June 30, 2020.	\$ 12,000
Audit of the financial statements of Saline County, Wilber, Nebraska in accordance with generally accepted governmental auditing standards for the year ending June 30, 2021.	\$ 12,500

This proposal is based on a \$60.00 per hour rate by our staff and the above fees include all out-of-pocket expenses. The estimated fees also include up to four hours of consulting and phone calls during the year. We do not bill for responses to client questions that require no significant investment of research time or other costs.

The estimated fees are based on the assumption that the County would not require a Single Audit during the three years this proposal covers. If a Single audit would be required or if the county would establish any additional funds, the additional time required to perform a Single audit or audit the additional funds would be billed at our standard hourly rates.



# NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

---

Charlie Janssen  
State Auditor

Charlie.Janssen@nebraska.gov  
State Capitol, Suite 2303  
Lincoln, Nebraska 68509  
402-471-2111, FAX 402-471-3301  
www.auditors.nebraska.gov

March 26, 2019

Saline County Board of Commissioners  
c/o Saline County Clerk  
PO Box 865  
Wilber, Nebraska 68465

Dear Board Members:

RE: Engagement Agreement

Dear Board Members:

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and, if necessary, a single audit in accordance with Title 2 U.S. Code of Federal Regulations (CFR) Part 200, with the objective of issuing the reports listed below at the conclusion of our audit. It should be understood that the responsibility for the preparation of financial statements, including adequate disclosure, is that of the management of Saline County. This includes, but is not limited to, the maintenance of adequate accounting records and internal control structure, the selection and application of accounting policies, and the safeguarding of the assets of Saline County. As part of our audit process, we will require from the County's management written confirmation concerning representations made to us in connection with the audit. Our responsibility is to express an opinion on the financial statements based on our audit.

In conducting our audit, we will perform tests of the accounting records and such other procedures as we consider necessary in the circumstances to form our opinion about whether the financial statements are free of material misstatement and to report on whether management has complied with laws and regulations and has established and maintained an adequate internal control structure.

An audit includes procedures designed to provide reasonable assurance that errors and irregularities that would have a material effect on the financial statements would be detected. Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk exists that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with GAGAS. Accordingly, a material misstatement may remain undetected.

Although our audit may not reveal all errors, irregularities, or illegal acts which may have occurred during the year, please be advised it is our responsibility to ensure the County Board is informed of any significant illegal acts we become aware of during our audit. If the illegal act involves funds from other governmental entities, it is the County's responsibility to inform the other entities of these acts. If the County's management and Board are involved in the illegal act or do not report such to the other governmental entities on a timely basis, we, as auditors, will be obligated to report the illegal acts to these governmental entities. We understand all records, documentation, and information we request in connection with our audit will be made available to us.

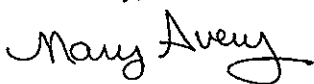
At the conclusion of our audit or audits, we plan on issuing the following reports:

- a report on the financial statements of the County, on a cash basis;
- a report on the internal control structure based solely on our consideration of the structure made as a part of the audit of the financial statements; and
- a report on compliance with laws and regulations that may have a material effect on the financial statements;
- if necessary, a schedule of expenditures of federal awards.

The fee for services to be performed will be sufficient to cover the cost of our work (approximately 350 hours at \$76.00/hour for Managers, \$33.00/hour for audit staff plus actual travel costs for mileage). At this time, we anticipate our fee shall not exceed \$15,000 for the fiscal year ended June 30, 2019, \$15,000 for the fiscal year ended June 30, 2020, and \$15,000 for the fiscal year ended June 30, 2021 audits. **We will only charge for actual work hours and actual expenses incurred.** No additional charges will be made for routine inquiries or requests for information. The fee quoted above is for a financial statement audit and does not include any other bookkeeping requests by Saline County. Any adjustment needed due to extenuating circumstances will be mutually agreed to by both parties. We will submit a billing, including the itemized services performed and expenses incurred, when the work is completed. Saline County will submit payment accordingly.

Our fees contemplate the same high degree of cooperation which we have received in previous years from Saline County officials and their staff. The most recent peer review report for our office was issued August 12, 2016, and expresses an unqualified opinion. A copy of this peer review report is available on our website at: [http://www.auditors.nebraska.gov/About\\_Us/APA%20\\_Review\\_Files/2016\\_NSAA\\_APA\\_Peer\\_Review.pdf](http://www.auditors.nebraska.gov/About_Us/APA%20_Review_Files/2016_NSAA_APA_Peer_Review.pdf). We appreciate this opportunity to be of service and believe this letter accurately summarizes the scope of the audit services to be provided.

Sincerely,



Mary Avery  
Special Audits and Finance Manager  
Phone 402-471-3686  
[mary.avery@nebraska.gov](mailto:mary.avery@nebraska.gov)

If the terms of this engagement, as set forth in this letter, are acceptable to you, please sign and return it to us.

**Option 1 - 1 Year (Fiscal Year 2019)**

Audit of Saline County financial statements only for the fiscal year ending June 30, 2019.

\_\_\_\_\_  
Chairman, County Board

\_\_\_\_\_  
Date

**Option 2 - 3 Years (Fiscal Years 2019, 2020, and 2021)**

Audit of Saline County financial statements for the fiscal years ending June 30, 2019, 2020, and 2021.

\_\_\_\_\_  
Chairman, County Board

\_\_\_\_\_  
Date

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

APR 01 2019

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

**SALINE COUNTY BOARD**

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**PROPOSAL TO PROVIDE AUDITING SERVICES  
FOR SALINE COUNTY**

**PROPOSAL INFORMATION**

**March 26, 2019**



## NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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Charlie Janssen  
State Auditor

Charlie.Janssen@nebraska.gov  
State Capitol, Suite 2303  
Lincoln, Nebraska 68509  
402-471-2111, FAX 402-471-3301  
www.auditors.nebraska.gov

March 29, 2017

Saline County Board of Commissioners  
c/o Saline County Clerk  
PO Box 865  
Wilber, Nebraska 68465

Dear Board Members:

Per your request, we are pleased to submit this proposal to serve as independent auditors for the fiscal years ending June 30, 2019, with options for fiscal years ending June 30, 2020, and June 30, 2021. As you are aware, we served Saline County for many years. Our experience in working with Saline County, and other counties, will be valuable in maximizing our audit effectiveness. We are sincerely interested in renewing our professional relationship with Saline County and are committed to providing the necessary resources to assure the highest quality of performance.

In selecting an accounting firm, Saline County should strive to obtain the accounting firm which can provide the best service. The Auditor of Public Accounts has for many years recognized the importance in providing the highest level of service and has done so through education of client and staff by means of development programs and seminars, management roundtables, and a team of experienced staff.

As you consider our qualifications, we ask that you not only give careful consideration to our ability to employ specific audit techniques at a reasonable cost, but that you also consider our ability to assist Saline County in fulfilling their statutory responsibilities. The Auditor of Public Accounts has experienced personnel, unmatched by any other accounting firm, in effectively auditing county government.

### Statement of Independence

Staff assigned to the audit of Saline County will be reviewed and asked to sign a form verifying independence with regards to Saline County.

### License to Practice

The individual signing the audit report for Saline County will have a live permit to engage in the practice of public accounting in Nebraska.

### Quality Review

As part of our efforts to ensure we maintain the highest standards for our financial audits, we have been reviewed by an independent peer review team. The most recent peer review report for our office was issued August 12, 2016, and expresses an unqualified opinion. A copy of the latest quality control review for the Nebraska Auditor of Public Accounts can be found on our website at: [http://www.auditors.nebraska.gov/About\\_Us/AuditsReviewsOfAPAOffice.html](http://www.auditors.nebraska.gov/About_Us/AuditsReviewsOfAPAOffice.html).

The attached proposal details how the Auditor of Public Accounts can meet the current and future needs of Saline County. Our proposal is based on the County's request regarding the basis of accounting and the scope of services. If our proposal is accepted, please sign, date, and return the attached agreement.

Sincerely,

A handwritten signature in cursive script that reads "Mary Avery".

Mary Avery  
Special Audits and Finance Manager

Enclosures

SALINE COUNTY  
PROPOSAL FOR AUDIT SERVICES

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## ORGANIZATIONAL STRUCTURE

1. The Auditor of Public Accounts is a Constitutional office of the State of Nebraska with the responsibility of ensuring audits are performed on all counties, State agencies and other political subdivisions. The individual signing the audit report for Saline County will have a live permit to practice public accounting in Nebraska.
2. Our office is in Lincoln, Nebraska.
3. The current number of auditors in the office is 42.
4. The staff is made up of the following professional levels:
  - Auditor of Public Accounts
  - Executive Management - 4
  - Managers - 9
  - Senior Auditor-in-Charge - 2
  - Auditor-in-Charge - 6
  - Auditors II - 8
  - Auditors and Examiners - 12
5. The number of staff who have passed the CPA exam, or parts of it, is currently 19. The number of live permit holders, who may use the CPA designation, is 15.

The Auditor of Public Accounts is committed to performing quality professional services. To meet this commitment we have developed specific staff training programs to enable our professional staff to better serve clients such as Saline County and meet education requirements for the Governmental Auditing Standards.

## EXPERIENCE

As was briefly mentioned previously, the Auditor of Public Accounts is a public office which has been auditing county offices for many, many years. The person signing the audit report for Saline County will have a live permit to engage in the practice of public accounting in Nebraska. We believe our knowledge of county government, combined with the experience gained from our involvement and continued associations with county government officials, provide us with an unmatched ability to assist Saline County in meeting the responsibility to oversee all the financial activities of your County.

Part of our statutory duties include establishing a uniform system of accounts for county officers and the rules under which county audits are to be performed. Although these rules don't apply to Lancaster, Douglas, or Sarpy County, we feel we understand the laws of the State of Nebraska as they apply to counties better than any CPA firm in the State.

Currently, the Auditor of Public Accounts is conducting audits of Adams, Antelope, Butler, Cherry, Colfax, Dakota, Dawson, Franklin, Garfield, Harlan, Jefferson, Merrick, Morill, Nemaha, Otoe, Richardson, Seward, and Saunders Counties. In addition to the audit of various counties, the Auditor of Public Accounts has had for many years the statutory responsibility to ensure all State agencies are audited. The experience in auditing these agencies greatly enhances our understanding of the relationship between these entities and your County. Our office conducts the State of Nebraska's Statewide Single Audit each year, as well as, Single Audits for several of the Counties we audit. Some of the larger audits we conduct include the State of Nebraska Comprehensive Annual Financial Report, University of Nebraska, State Colleges, Nebraska Public Employees Retirement System, and Nebraska Lottery.

## QUALIFICATIONS

Based on our many years of prior experience doing single audits, and our knowledge of the regulations, obtained by overseeing the work performed on the State of Nebraska Single Audit, we believe we are well prepared to perform a single audit in accordance with Title 2 U.S. Code of Federal Regulations (CFR) Part 200.

In summary, we believe our experience and knowledge of State and Federal laws and regulations as they relate to County government is unmatched.

## **QUALIFICATIONS** (Concluded)

The responsibilities and qualifications of our staff, in relation to this engagement, are as follows:

### **State Auditor – Charlie Janssen**

Mr. Janssen will be directly responsible for the quality of all services we provide you. He will maintain the primary relationship with the management of Saline County and will be involved in decisions on all important matters.

### **Assistant Deputy Auditor/County Coordinator - Deann Haeffner, CPA**

Ms. Haeffner has been with the Auditor's office for thirty-one years. Her experience covers many areas of governmental auditing including county and state entities. She has experience in auditing federal programs in accordance with the single audit concept. She is a member of the Nebraska Society of CPAs, the Government FiHolt Officer's Association, Institute of Internal Auditors, and the AICPA. Her responsibilities with regard to the audit of Holt County will be to perform workpaper reviews, provide technical advice, review of the reports, and scheduling of staff to perform the audit.

In Ms. Haeffner's role as County Coordinator she is directly responsible for writing the office's audit programs, financial statement format, reviewing budgets, and compiling the statutory information regarding counties. Ms. Haeffner also attends, speaks, and answers questions at the Nebraska Association of County Official's meetings.

### **Auditors-In-Charge – Jeffery Schreier, CPA and Rachel Heeney, CPA, CFE**

Both have over five years of experience with the Auditor's Office. Jeff is a CPA in the State of Nebraska. Rachel is a CPA and a CFE. Both may be assigned to the audit and will be directly responsible to the Assistant Deputy Auditor for the planning, staffing, and reviewing of work performed. They will monitor the progress of the audit on site, resolve problems by appropriate consultation with the Assistant Deputy Auditor, and coordinate the work of the audit team.

Since the office's main responsibility has been to audit governmental units, (counties and state agencies) the key personnel assigned to your audit will have a wealth of experience, a thorough understanding of your operations and thus an incomparable ability to provide a quality audit at a reasonable cost.

As part of our efforts to ensure we maintain the highest standards for our financial audits, we have been reviewed by an independent peer review team. The most recent peer review report for our office was issued August 12, 2016, and expresses an unqualified opinion. A copy of the latest quality control review for the Nebraska Auditor of Public Accounts can be found on our website at: [http://www.auditors.nebraska.gov/About\\_Us/AuditsReviewsOfAPAOOffice.html](http://www.auditors.nebraska.gov/About_Us/AuditsReviewsOfAPAOOffice.html).

## **SCOPE OF SERVICE**

The audit of Saline County will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and, if necessary, a single audit in accordance with Title 2 U.S. Code of Federal Regulations (CFR) Part 200, with the objective of issuing the reports listed below at the conclusion of our audit for the fiscal years ending June 30, 2019, June 30, 2020 and June 30, 2021.

At the conclusion of our audit or audits, we plan on issuing the following reports:

- a report on the financial statements of the County, on a cash basis;
- a report on the internal control structure based solely on our consideration of the structure made as a part of the audit of the financial statements; and
- a report on compliance with laws and regulations that may have a material effect on the financial statements;
- if necessary, a schedule of expenditures of federal awards.

Our report will also include a comments and recommendations section to identify any weaknesses we note along with our recommendations for opportunities to change and improve County operations.

Our auditors will meet with the County Board Chairperson or member/s, as designated by the County, at the completion of fieldwork to give a verbal report of the audit findings. The latest delivery date of the audit reports will be June 30 of each year. We will coordinate all dates, except surprise cash count days, with Saline County personnel.

The County offices and departments will only be required to furnish their financial records and supporting documentation to be audited, as well as, address questions which arise. Our staff will gather the financial information for the audit report.

We believe one of the strong points we will bring to Saline County is a strong working knowledge of the State Statutes. As you are aware, county government operates under its own specific statutes. We will test these statutes to determine the County's compliance. This is an area many accounting firms avoid since they believe it has little financial impact. We believe you operate in a unique environment requiring more audit work and not less.

Material functions of the County would be determined based on the amount of financial activity processed by the county officials. A statement of financial activity would be obtained and presented in the report for immaterial functions as well as material functions.

**FEES AND COMPENSATION**  
**AUDITOR OF PUBLIC ACCOUNTS**  
**PROPOSAL FOR YEARLY AUDIT**  
**FOR SALINE COUNTY**  
**FOR EACH FISCAL YEAR 2019, 2020, AND 2021**

	<u>Hourly</u> <u>Rate</u>	<u>Travel</u> <u>Hours</u>	<u>Work</u> <u>Hours</u>	<u>Total</u> <u>Estimated</u> <u>Hours</u>	<u>Total</u>
Audit Manager	\$76.00		40	40	\$3,040
AIC	\$47.75	10	100	110	\$5,253
Auditors	\$33.00	30	165	195	\$6,435
Estimated Annual Fee for Hours				345	\$14,728
Out of Pocket Expense – Travel (Motel, Meals, Mileage)					
					\$0
					\$0
		Mileage	TSB		\$272
Estimated Annual Out of Pocket Expenses					\$272
<b><u>Maximum Fee which will not be exceeded*</u></b>					\$15,000

\* We will only charge for actual hours used and actual expenses incurred. The amount above reflects the maximum fee anticipated, including any single audit work needed. There is no fee for routine inquiries during the year. If it necessary for us to provide bookkeeping services or provide special services outside the scope of this proposal, this would be done at the hourly rates identified on a per hour basis, plus actual expenses. This proposal includes conducting a single audit, if required. We will submit billings for services performed as the work is completed, and we understand payment will be made accordingly.

# *Kuncl*

FUNERAL HOME

131 West 12th Street  
Crete, Nebraska 68333  
402.826.5178

P.O. Box 742  
Wilber, Nebraska 68465  
402.821.3275

Serving Crete and Surrounding Communities  
Since 1907

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April 22, 2019

To: Saline County Clerk  
PO Box 865  
Wilber, NE 68465

Re: County Burial Assistance

**Deceased:**

Cindy Ray Vilda  
1820 Norman Ave.  
Crete, NE 68333

**Date of death: April 21, 2019**

**Summary of charges:**

Professional Services:	\$500.00
Removal	\$400.00
Cremation	\$400.00
<b>Total Claim:</b>	<b>\$1,300.00</b>

We are submitting the above information for county assistance along with the burial assistance application. Please call if you have any questions. Thank you.

Respectfully,



Lynne Vejraska  
Office Manager  
Kuncl Funeral Home

SALINE COUNTY  
BURIAL ASSISTANCE APPLICATION

Date of Application: 4-25-19  
Case Number: BA 2019-02  
Date of Hearing: 4-30-19

Disposition: Approved \_\_\_\_\_ Denied \_\_\_\_\_  
Signature of Co. Comm. \_\_\_\_\_

APPLICANT

Name of Deceased Cathy Ray Vilda  
Address 1820 Norman Ave. Crete NE  
Street or Box Number City State

Date of Birth 2-7-1971 Date of Death 4-21-2019 Social Security Number 507 02 9899

Resident of Saline County? YES How Long? 10 yrs Marital Status W Veteran? NO

Contact Person Angie Martinez 1820 Norman Ave 402-418-8998  
Name Address Phone  
Crete NE

ASSETS

Current Balance/Value

Checking Account # No accounts \$ 0

Savings Account # No accounts \$ 0

Cash on Hand — \$ 0

Safety Deposit Box — \$ 0

Certificate of Deposit — \$ 0

Stocks and/or Bonds — \$ 0

Farm Crops, Livestock, Machinery \$ 0

Car, Truck, Motorcycle:  
Make — Year — Model — \$ 0

Life Insurance:  
Policy # — Name of Company — \$ 0

Real Estate:  
Description 0 \$ 0

Angie Martinez, POA 4-22-19  
SIGNATURE OF APPLICANT DATE

[Signature] 4-22-2019  
SIGNATURE OF MORTICIAN DATE

Kunel Funeral Home - 131 W. 12<sup>th</sup> - Crete, NE 68333  
NAME OF FUNERAL HOME ADDRESS

APS7040  
4/25/19  
9:57:43

SALINE  
BOARD PREAPPROVAL REPORT  
GENERAL  
FROM 05/10/2019 TO 05/10/2019

Account #	Description	Account Amt	Vendor	Invoice Description	Claim #
*****					
602-00	CLERK				
00-2-0100	7 POSTAL SERVICES	1,300.00	U S POSTAL SERVICE	POSTAGE ACCT 229954	19050051
00-2-1700	TRAVEL EXPENSES	7.00	ANITA BARTELS	MILEAGE PARKING	19050003
00-2-1704	MILEAGE ALLOWANCE	45.36	ANITA BARTELS	MILEAGE PARKING	19050003
00-2-9900	7 MISCELLANEOUS	4.76	41 AUTO PARTS	INV 018883	19050063
	602-00 CLERK	1,357.12			
*****					
603-00	TREASURER				
00-2-1200	OFFICE EQUIPMENT REPAIR	131.96	EAKES OFFICE PLUS	INV 7757954-0 INV 7759638-	19050015
00-2-1704	MILEAGE ALLOWANCE	42.92	DEBBIE SPANYERS	MILEAGE	19050043
00-3-0101	7 OFFICE SUPPLIES	247.50	DUGAN BUSINESS FORMS	INV 46852-4	19050014
00-3-0101	OFFICE SUPPLIES	31.96	EAKES OFFICE PLUS	INV 7757954-0 INV 7759638-	19050015
	603-00 TREASURER	454.34			
*****					
605-00	ASSESSOR				
00-2-1704	MILEAGE ALLOWANCE	49.30	SHARON JELINEK	MILEAGE	19050023
00-2-1801	DUES, SUB, REG, & TRAINING	73.50	SOUTHEAST DISTRICT ASSESS	KELLY & CLARK	19050042
	605-00 ASSESSOR	122.80			
*****					
610-00	DATA PROCESSING				
00-4-0201	DATA PROCESSING-RENTAL	147.60	STATE OF NEBRASKA DAS CEN	INV 1159838	19050047
	610-00 DATA PROCESSING	147.60			
*****					
621-00	CLERK OF DIST. COURT				
00-2-1700	TRAVEL EXPENSES	8.75	AMBER MULBERY	MILEAGE PARKING	19050027
00-2-1704	MILEAGE ALLOWANCE	40.60	AMBER MULBERY	MILEAGE PARKING	19050027
00-3-0101	OFFICE SUPPLIES	169.99	EAKES OFFICE PLUS	INV 7757954-0 INV 7759638-	19050015
	621-00 CLERK OF DIST. COURT	219.34			
*****					
622-00	COUNTY COURT SYSTEM-JUDGE				
00-3-0101	OFFICE SUPPLIES	151.29	EAKES OFFICE PLUS	INV 7757954-0 INV 7759638-	19050015
00-4-0200	EQUIPMENT RENTAL - OFFICE	194.00	TOSHIBA FINANCIAL SERVICE	INV 382056133	19050050
	622-00 COUNTY COURT SYSTEM-JUDGE	345.29			
*****					

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Account #	Description	Account Amt	Vendor	Invoice Description	Claim #
631-00	CLERK OF DIST. COURT CHILD SUPPORT				
00-3-0101	OFFICE SUPPLIES	169.99	EAKES OFFICE PLUS	INV 7757954-0 INV 7759638-	19050015
631-00 CLERK OF DIST. COURT CHILD SUPPORT		169.99			
641-00	BUILDING & GROUNDS (COURT HOUSE)				
00-2-0200	7 COMMUNICATIONS SERVICES	1,636.56	VERIZON WIRELESS	INV 9827918933	19050052
00-2-0200	COMMUNICATIONS SERVICES	6,830.28	WINDSTREAM	APR19	19050061
00-2-0200	7 COMMUNICATIONS SERVICES	195.85	ZITO MEDIA	178-329154	19050062
00-2-1610	LAWN EQUIPMENT REPAIR	17.98	CRETE ACE HARDWARE #82123	TRANS C525616	TRANS B54146 19050010
00-2-4100	LAWN CARE	78.96	CRETE ACE HARDWARE #82123	TRANS C525616	TRANS B54146 19050010
00-2-4100	LAWN CARE	108.50	HELENA CHEMICAL COMPANY	INV 241420358	19050022
00-2-9900	MISCELLANEOUS	55.98	SUPPLYWORKS	INV 486824337	INV 48682435 19050048
00-3-0103	JANITORIAL SUPPLIES	28.75	DOLLAR GENERAL CHARGE SAL	ACCT 899593338	19050012
00-3-0119	BUILDING SUPPLIES	12.75	DOLLAR GENERAL CHARGE SAL	ACCT 899593338	19050012
00-3-0119	BUILDING SUPPLIES	295.96	SCHWARZ PAPER COMPANY	INV 411283	19050040
641-00 BUILDING & GROUNDS (COURT HOUSE)		9,261.57			
651-00	SHERIFF				
00-1-1100	UNIFORM ALLOWANCE	169.90	CHIEF SUPPLY	INV 171814 INV 172610	19050006
00-1-1100	UNIFORM ALLOWANCE	96.84	TYSON OSBORN	REIMB-BLAUER REIMB-BRAVO	19050033
00-2-1801	DUES, SUB, REG, & TRAINING	350.00	SAFARILAND LLC	INV I19-041108	19050039
00-2-9900	MISCELLANEOUS	26.50	L-TRON CORPORATION	INV 562902	19050025
00-2-9900	7 MISCELLANEOUS	112.47	VERIZON WIRELESS	INV 9827918933	19050052
00-3-0209	FUEL	2,273.08	SAPP BROS PETROLEUM INC	INV 22740535 INV 22742491 I	19050038
00-3-0212	7 EQUIPMENT REPAIRS-COMMERCIAL	18.18	41 AUTO PARTS	INV 018603	19050064
00-5-0318	SAFETY EQUIPMENT	52.99	SACK LUMBER COMPANY	1904-049023	19050036
651-00 SHERIFF		3,099.96			
652-00	ATTORNEY				
00-2-1801	DUES, SUB, REG, & TRAINING	1,513.00	NEBRASKA COUNTY ATTORNEYS	INV 2415	19050028
00-2-9900	7 MISCELLANEOUS	29.99	VERIZON WIRELESS	INV 9827918933	19050052
00-3-0101	OFFICE SUPPLIES	157.67	EAKES OFFICE PLUS	INV 7757954-0 INV 7759638-	19050015
00-5-0500	OFFICE EQUIPMENT	364.50	GREATAMERICA FINANCIAL SV	INV 24672690	19050020
652-00 ATTORNEY		2,065.16			
662-00	ATTORNEY-CHILD SUPPORT				
00-2-7000	MICROFILMING/PHOTOSTAT	36.99	EAKES OFFICE PLUS	INV 7757954-0 INV 7759638-	19050015
662-00 ATTORNEY-CHILD SUPPORT		36.99			

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Account #	Description	Account Amt	Vendor	Invoice Description	Claim #
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671-00	JAIL				
00-1-1100	UNIFORM ALLOWANCE	282.80	VISA	ACCT 9495	19050059
00-2-0609	MAINTENANCE CONTRACTS/REPAIRS	1,361.20	GOODWIN TUCKER	INV 1221406	19050019
00-2-1701	MEALS REIMBURSEMENT-STAFF	56.88	VISA	ACCT 6084	19050058
00-2-1806	SAFETY INSPECT, TESTING & PUBL	285.00	GENERAL FIRE & SAFETY EQU	INV I2807	19050018
00-2-1900	BOARD OF PRISONERS-MEALS	8,774.63	CBM MANAGED SERVICES	STDINV144865 STDINV145239	19050005
00-2-9900	MISCELLANEOUS	51.96	EAKES OFFICE PLUS	INV 7757954-0 INV 7759638-	19050015
00-3-0100	SUPPLIES & MATERIALS-LINENS ET	238.00	BOB BARKER COMPANY INC	UT1000494161	19050004
00-3-0100	SUPPLIES & MATERIALS-LINENS ET	954.93	ECOLAB	INV 3233597	19050016
00-3-0101	OFFICE SUPPLIES	755.84	EAKES OFFICE PLUS	INV 7757954-0 INV 7759638-	19050015
00-3-0103	JANITORIAL SUPPLIES	78.81	SUPPLYWORKS	INV 486824337 INV 48682435	19050048
00-3-0103	JANITORIAL SUPPLIES	49.08	WALKER UNIFORM RENTAL	INV 1007986	19050060
00-3-0119	7 BUILDING SUPPLIES	91.10	ANYTIME PLUMBING & HEATIN	INV 18579	19050002
00-3-0134	LAUNDRY SUPPLIES	504.97	ECOLAB	INV 3233597	19050016
00-3-0209	FUEL	568.26	SAPP BROS PETROLEUM INC	INV 22740535 INV 22742491 I	19050038
*****					
	671-00 JAIL	14,053.46			
*****					
690-00	911 EMERGENCY SERVICES				
00-2-0201	TELETYPE SERVICE	5,376.00	STATE OF NE DAS ACCTG-CEN	JUL19 - JUN20	19050045
00-2-1801	DUES, SUB, REG, & TRAINING	96.00	VISA	ACCT 9495	19050059
*****					
	690-00 911 EMERGENCY SERVICES	5,472.00			
*****					
701-00	HIGHWAY SUPERINTENDENT				
00-5-1302	ENGINEERING FEES	863.33	SPEECE-LEWIS ENGINEERS	CONTRACT	19050044
*****					
	701-00 HIGHWAY SUPERINTENDENT	863.33			
*****					
970-00	MISCELLANEOUS & MISC. COURTS				
00-1-0800	INSURANCE (DEDUCTIBLES)	17,337.73	FIRST CONCORD BENEFITS GR	MAR19 DEDUCT	19050017
00-1-1500	UNEMPLOYMENT CONTRIBUTIONS	4,120.00	NEBRASKA UC FUND CLAIM CE	HAWKINS, KAREN 0162568000	19050031
00-2-1901	BOARD CONTRACTS PRISONERS	3,313.40	STATE OF NE DEPT CORRECTI	INV 1161733	19050046
00-2-2301	DIST COURT JURY FEES	107.60	EAKES OFFICE PLUS	INV 7757954-0 INV 7759638-	19050015
00-2-2411	9 DISTRICT COURT ATTORNEY FEES	803.50	MICHAEL K KOSMICKI	CR16-5 CR16-52	19050024
00-2-2411	9 DISTRICT COURT ATTORNEY FEES	1,818.00	NELSON CLARK & TIMAN PC L	CR-18-63	19050032
00-2-2414	9 JUVENILE ATTORNEY	877.50	REBECCA ANDERSON	JV 17 43 JV 18 22	19050001
00-2-2515	9 CONTRACTUAL SERVICES (PUBLIC D	7,000.00	SCOTT RYAN GROPP, ATTORNE	MAY19 CONTRACT	19050021
00-2-2601	6 DISTRICT COURT COSTS	1,252.00	CRETE AREA MEDICAL CENTER	422701000 14542410	19050011
00-2-2601	DISTRICT COURT COSTS	249.00	SALINE COUNTY DISTRICT CO	CLAIM 1618 CLAIM 1619	19050037
00-2-2601	DISTRICT COURT COSTS	632.75	SHARRON ALLEN & ASSOCIATE	INV 32865	19050041
00-2-2601	DISTRICT COURT COSTS	182.97	THOMSON REUTERS	INV 840144258	19050049
00-2-2602	COUNTY COURT COSTS	3.25	LANCASTER COUNTY COURT	CR13-13597	19050026
00-2-2602	COUNTY COURT COSTS	210.00	NEBRASKA PUBLIC HEALTH EN	INV 511854	19050030

SALINE  
BOARD PREAPPROVAL REPORT  
GENERAL  
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Account #	Description	Account Amt	Vendor	Invoice Description	Claim #
00-2-2800	INSTITUTIONAL COSTS	57.00	NEBRASKA HEALTH & HUMAN S	MAR19 172921	19050029
00-2-4400	AMBULANCE COSTS	6,000.00	CITY OF CRETE AMBULANCE S	AMBULANCE SVCS	19050007
00-2-4400	AMBULANCE COSTS	4,000.00	CITY OF FRIEND	AMBULANCE SVCS	19050008
00-2-4400	6 AMBULANCE COSTS	4,000.00	CITY OF WILBER AMBULANCE	AMBULANCE SVCS	19050009
00-2-4400	AMBULANCE COSTS	2,500.00	VILLAGE OF DEWITT	AMBULANCE SVCS	19050053
00-2-4400	AMBULANCE COSTS	2,500.00	VILLAGE OF DORCHESTER	AMBULANCE SVCS	19050054
00-2-4400	AMBULANCE COSTS	2,500.00	VILLAGE OF SWANTON	AMBULANCE SVCS	19050055
00-2-4400	AMBULANCE COSTS	2,500.00	VILLAGE OF TOBIAS	AMBULANCE SVCS	19050056
00-2-4400	AMBULANCE COSTS	2,500.00	VILLAGE OF WESTERN	AMBULANCE SVCS	19050057
00-2-7000	MICROFILMING/PHOTOSTAT	73.98	EAKES OFFICE PLUS	INV 7757954-0 INV 7759638-	19050015
00-2-9900	6 MISCELLANEOUS	250.00	DOUGLAS COUNTY TREASURER	INV 40759	19050013
00-2-9900	7 MISCELLANEOUS	225.00	WILLIAM COUNTY	ME# 19-135 ME# 19-164 ME# 1	19050034
00-2-9900	6 MISCELLANEOUS	4,775.00	PHYSICIANS LABORATORY PC	INV 2484483	19050035
<b>970-00 MISCELLANEOUS &amp; MISC. COURTS</b>		<b>69,788.68</b>			
<b>0100 GENERAL FUND</b>		<b>107,457.63</b>			
705-00	BRIDGE/ROAD MAINTENANCE				
00-1-1100	UNIFORM ALLOWANCE	49.33	WALKER UNIFORM RENTAL	INV 1007986 INV 1009211	19050097
00-2-0501	LIGHT	21.09	VILLAGE OF DEWITT	16150-3-16150	19050096
00-2-0502	WATER	28.78	VILLAGE OF DEWITT	16150-3-16150	19050096
00-2-0503	HEATING FUELS	81.63	BLACK HILLS ENERGY	7608 7877 15	19050067
00-2-0504	SEWER	20.00	VILLAGE OF DEWITT	16150-3-16150	19050096
00-2-1300	BUILDING REPAIR	45.00	OVERHEAD DOOR CO OF LINCO	INV 60799	19050087
00-2-1400	7 ROAD EQUIPMENT REPAIR PARTS	120.45	FILTERCARE OF NEBRASKA LL	INV 117493	19050071
00-2-1400	ROAD EQUIPMENT REPAIR PARTS	252.88	KRIHA FLUID POWER CO INC	INV 00365270	19050077
00-2-1400	ROAD EQUIPMENT REPAIR PARTS	211.90	MHC KENWORTH	01125600049534	19050080
00-2-1400	ROAD EQUIPMENT REPAIR PARTS	2,572.78	RDO TRUCK CENTER CO	INV 54091L INV 54178L INV 5	19050089
00-2-1400	ROAD EQUIPMENT REPAIR PARTS	38.61	TRUCK EQUIPMENT SERVICE C	INV1901437	19050094
00-2-1500	ROAD EQUIPMENT REPAIR-LABOR	10.00	KRIHA FLUID POWER CO INC	INV 00365270	19050077
00-2-1500	ROAD EQUIPMENT REPAIR-LABOR	41.30	RDO TRUCK CENTER CO	INV 54091L INV 54178L INV 5	19050089
00-2-1500	ROAD EQUIPMENT REPAIR-LABOR	500.00	SAFELIGHT AUTO GLASS	05526-622295 05526-622296	19050092
00-3-0106	SHOP SUPPLIES	53.19	MATHESON TRI-GAS INC	INV 19495525	19050079
00-3-0106	SHOP SUPPLIES	243.60	MOMAR INCORPORATED	INV PSI284003	19050083
00-3-0106	SHOP SUPPLIES	19.98	ORSCHELNS CARD SERVICES	ACCT 5617	19050086
00-3-0108	ELECTRICAL SUPPLIES	10.98	SACK LUMBER COMPANY	1904-045012	19050091
00-3-0109	7 SHOP TOOLS	249.99	DAVE'S TOOL SERVICE	TICKET 110166	19050070
00-3-0109	SHOP TOOLS	680.00	MIDWEST PETROLEUM EQUIPME	INV 26315	19050081
00-3-0110	7 SMALL TOOLS, ETC.	89.98	BEAVER HARDWARE	TRANS B133541	19050066
00-3-0110	SMALL TOOLS, ETC.	8.49	SACK LUMBER COMPANY	1904-045012	19050091
00-3-0202	GRAVEL AND BORROW	154,809.01	BEATRICE CONCRETE CO INC	INV S1 138597 INV 1N 142 I	19050065
00-3-0202	GRAVEL AND BORROW	3,271.97	JOHNSON SAND & GRAVEL CO	INV 9280A	19050075
00-3-0202	GRAVEL AND BORROW	16,964.65	KERFORD LIMESTONE COMPANY	INV IK 128255 INV IK 12847	19050076
00-3-0202	GRAVEL AND BORROW	14,226.68	MARTIN MARIETTA MATERIALS	INV 25587269 INV 25535177 I	19050078

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ROAD & BRIDGE  
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00-3-0202	GRAVEL AND BORROW	17,689.31	ROCK ON INC	INV 1579	19050090
00-3-0215	OTHER ROAD/BRIDGE MATERIAL	1,594.29	NEBRASKA SALT & GRAIN CO	INV 51461	19050085
00-3-0301	SIGNS	770.00	MIDWEST SERVICE & SALES C	INV 0025966	19050082
00-3-0308	FLARES, FLAGS, BARRICADES	10.98	ORSCHELNS CARD SERVICES	ACCT 5617	19050086
00-4-0400	LAND RENTALS	756.29	BNSF RAILWAY COMPANY	INV 19041071	19050068
00-4-0400	1 LAND RENTALS	600.00	KEVIN PAULSEN	LAND RENT	19050088
00-5-0307	MOTOR GRADERS	49,609.00	MURPHY TRACTOR & EQUIPMEN	INV 1133441	19050084
00-5-0311	RADIO EQUIPMENT	143.00	SHAFFER COMMUNICATIONS IN	INV 19-0552	19050093
00-5-0318	SAFETY EQUIPMENT	1,466.30	GENERAL FIRE & SAFETY EQU	INV 14041	19050072
00-5-1100	7 OTHER EQUIPMENT	1,312.10	HUMBOLDT MFG CO	INV 289889	19050074
00-5-1207	STRUCTURES, PIPES, BX, CULVERT	168,466.92	VAN KIRK BROTHERS CONTRAC	C007600205P	19050095
00-5-1212	7 UTILITY RELOCATION	675.00	HORIZONTAL BORING & TUNNE	INV 31159	19050073
00-5-1306	6 DRUG TESTING FEES & SUPPLIES	108.00	CRETE AREA MEDICAL CENTER	4303890	19050069
705-00 BRIDGE/ROAD MAINTENANCE		437,823.46	*****		
0300 ROAD & BRIDGE FUND		437,823.46	*****		
879-00 VISITORS PROMOTION					
00-2-6040	VISITOR PROMOTION	199.00	DEWITT COMMUNITY CLUB	PROMOTION EXP	19050098
00-2-6040	VISITOR PROMOTION	600.00	DORCHESTER COMMUNITY FOUN	BANNERS	19050099
00-2-6040	VISITOR PROMOTION	447.92	FRIEND HISTORICAL SOCIETY	NEWSPAPER ADS	19050100
00-2-6040	VISITOR PROMOTION	15.00	JANET JEFFRIES	REIMB-WEB HOST	19050101
00-2-6040	VISITOR PROMOTION	600.00	SALINE COUNTY AG SOCIETY	ADVERTISING	19050102
879-00 VISITORS PROMOTION		1,861.92	*****		
0990 VISITORS PROMOTION FUND		1,861.92	*****		
879-00 VISITOR IMPROVEMENT					
00-2-6040	VISITOR PROMOTION	500.00	CRETE CHAMBER OF COMMERCE	BANNERS	19050103
00-2-6040	VISITOR PROMOTION	900.00	DORCHESTER COMMUNITY FOUN	PLAYGROUND EQ	19050104
879-00 VISITOR IMPROVEMENT		1,400.00	*****		
0995 VISITORS IMPROVEMENT FUND		1,400.00	*****		

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VISITORS IMPROVEMENT  
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837-00	AGING SERVICES				
00-2-6070	SPECIAL PROJECTS	125.00	WILBER CLATONIA TCBY	WC TCBY	19050105
	837-00 AGING SERVICES	125.00			
	2250 AGING SERVICES FUND	125.00			
672-00	DRUG COURT				
00-2-0200	7 TELEPHONE SERVICE	120.03	VERIZON WIRELESS	INV 9826853172	19050107
00-2-2515	9 CONTRACTED SERVICES	1,100.00	KALKWARF & SMITH LAW OFFI	MAR19 CONTRACT	19050106
	672-00 DRUG COURT	1,220.03			
	2380 DRUG COURT FUND	1,220.03			
666-00	JUVENILE SERVICES AID PROGRAM GRANT				
00-1-0200	7 SALARIES	288.00	KATIE MEYER	PROGRAM	19050108
00-1-0200	7 SALARIES	372.00	MAKAYLA M PARRIOTT	PROGRAM	19050109
00-1-0200	7 SALARIES	918.00	ANITA STOUGARD	PROGRAM	19050110
	666-00 JUVENILE SERVICES AID PROGRAM GRANT	1,578.00			
	2516 JUVENILE SERVICES AID PROGRAM GRANT FUND	1,578.00			
600-00	911 EMERGENCY MANAGEMENT FUND				
00-2-0200	TELEPHONE EXP (SURCHARGE)	174.89	WINDSTREAM	APR19	19050112
00-2-2502	PROFESSIONAL FEES	4,520.05	RACOM CORPORATION	INV A1510227 INV A1510227	19050111
	600-00 911 EMERGENCY MANAGEMENT FUND	4,694.94			
	2910 911 EMERGENCY MANAGEMENT FUND FUND	4,694.94			

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BOARD PREAPPROVAL REPORT  
911 EMERGENCY MANAGEMENT FUND  
FROM 05/10/2019 TO 05/10/2019

Account #	Description	Account Amt	Vendor	Invoice Description	Claim #
600-00 911	WIRELESS SERVICE FUND				
00-5-1217	911 WIRELESS SERVICE FUND	1,245.89	RACOM CORPORATION	INV A15102276	19050113
00-5-1217	911 WIRELESS SERVICE FUND	686.12	WINDSTREAM	APR19	19050114
600-00 911 WIRELESS SERVICE FUND		1,932.01			
2913 911 WIRELESS SERVICE FUND		1,932.01			
665-00 LAW	ENFORCEMENT-COMMISSARY				
00-2-1900	FOOD	1,942.39	CBM MANAGED SERVICES	STDINV145074 STDINV145075	19050116
00-2-1904	CLOTHING	215.83	CBM MANAGED SERVICES	STDINV145074 STDINV145075	19050116
00-2-9900	MISCELLANEOUS	200.56	BOB BARKER COMPANY INC	UT1000494161	19050115
00-2-9900	MISCELLANEOUS	3.90	CBM MANAGED SERVICES	STDINV145074 STDINV145075	19050116
00-2-9900	MISCELLANEOUS	182.60	EAKES OFFICE PLUS	INV 7758945-1 INV 7764898-	19050117
00-2-9900	7 MISCELLANEOUS	273.23	ICS JAIL SUPPLIES INC	INV W2707700	19050118
00-2-9900	MISCELLANEOUS	119.32	SHARED SERVICE SYSTEMS	INV 3350236	19050119
665-00 LAW ENFORCEMENT-COMMISSARY		2,937.83			
2940 LAW ENFORCEMENT-COMMISSARY FUND		2,937.83			
GRAND		561,030.82			

**APPROVED**

This 30 Day of April 20 19  
**COUNTY BOARD**

\_\_\_\_\_  
Chairman

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