

AGENDA
PERKINS COUNTY BOARD OF COMMISSIONERS
PERKINS COUNTY COURTHOUSE – 200 LINCOLN AVENUE – GRANT, NE 69140
JULY 20, 2026 ~ 8:30 A.M

- I. Call to Order
- II. Roll Call
- III. Announcement by County Clerk of Notice of Meeting
- IV. Announcement by Chairman of Open Meetings Act – N.R.S. §84-1412 (8)
- V. Review and Action on Agenda
- VI. Review and Action of Previous Minutes – July 6, 2026
- VII. Ratification of Payroll and Approval of Claims Filed, Transfer of Funds
- VIII. Correspondence
 - a. Nebraska Department of Water, Energy, and Environment Notice of Application Received Letter for Major Modification Wilson Feed Yard, Inc. dated 07/13/2026.
- IX. Public Comment ~ 8:40 A.M. - 9:00 A.M.
- X. Board of Equalization ~ 9:00 A.M.
- XI. Business and Reports from Perkins County Officials & Boards, to include Committee Reports, Office/Departmental Updates, Financial Reports, Legislative or Policy Updates, Operational Updates, and Project Status Updates.
 - a. Commissioners
 - i. Budget
 - ii. Roads
 - b. Clerk / Election Commissioner / Register of Deeds / Budget Preparer
 - c. Treasurer
 - d. Assessor
 - e. Zoning
 - f. County / District Courts
 - g. Building & Grounds
 - h. Extension
 - i. Sheriff

- j. Attorney
 - i. Ian Stevens Lease Litigation Update
- k. Emergency Management / Communications
- l. Highway Superintendent / Noxious Weeds
- m. Veterans Service
- n. Road Districts
- o. Fair
- p. Public Transit
- q. Ambulance

XII. Unfinished Business

XIII. New Business

- a. Review, discuss, and take necessary action on West Central Nebraska Development District Professional Service Agreement for Perkins County, Nebraska Zoning Administration.
- b. Review, discuss, and take necessary action on Maintenance Agreement between Perkins County Assessor on behalf of and with the approval of the Perkins County Board of Commissioners and Stanard Appraisal Services, Inc. August 1, 2026 – June 30, 2027.
- c. Review, discuss, and take necessary action on Resolution adopting 2025 Perkins County, Nebraska Local Emergency Operations Plan.
- d. Review, discuss, and take necessary action on Proposed Long District Transfer Payroll Salary July 2026.
- e. Review, discuss, and take necessary action on Dana F. Cole & Company, LLP Audit Engagement Letter for Perkins County, Nebraska, for the year ended June 30, 2025.
- f. Review, discuss, and take necessary action on Proposal to Serve Perkins County Presented by GBE Gabriel, Burger & Else, CPA Certified Public Accountants Seward, Nebraska July 2026.

XIV. Adjournment

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- ❖ The Perkins County Clerk's Office will keep the agenda continuously current and available for review in the County Clerk's Office, modifications may occur up to 24 hours prior to said meeting.
 - ❖ The agenda is advisory in nature and the order the Perkins County Board of Commissioners handles agenda items may be modified by the board for the convenience of the board, those with items on the agenda, and members of the public in attendance.
 - ❖ The Perkins County Board of Commissioners reserves the right to enter into closed session at any time as necessary per Nebraska Revised Statute §84-1410 to discuss the agenda item currently before the board.

COMMISSIONER PROCEEDINGS

JULY 6, 2026

GRANT, NEBRASKA

The Perkins County, Nebraska, Board of Commissioners held its regular meeting at 8:30 a.m. in the County Courthouse in Grant, Nebraska.

Present: Commissioners Darin Robertson, Mark Bottom, Steven Tucker; County Attorney Richard Roberts, and County Clerk James Brueggeman.

Chairman Robertson called the meeting to order at 8:30 a.m. It was announced that notice of the meeting was published in The Grant Tribune-Sentinel on July 2, 2026. The chairman also announced the location of the Open Meetings Act Poster in the Commissioner's Room. The agenda was reviewed. Commissioner Bottom moved to approve the agenda, seconded by Commissioner Tucker. A roll call vote was taken, with three votes in favor, and the motion carried. Commissioner Bottom moved to approve the minutes from the June 30, 2026, meeting, as published in The Grant Tribune-Sentinel, on Perkins County's website, and made public in the Clerk's Office. Commissioner Robertson seconded. Roll call vote: two votes in favor; Tucker abstained, and the motion carried.

The payroll and claims submitted to the County Board were reviewed. Commissioner Tucker moved to approve the payroll and claims. Commissioner Bottom seconded. A roll call vote was taken, with three in favor, and the motion was approved.

COUNTY EMPLOYEES

SALARIES

\$106,812.66

GENERAL

AT&T Mobility	\$ 793.15
Baylor Evnen Wolfe & Tannehill, LLP	\$ 4,371.50
Charles Kuskie	\$ 16.00
City Of Grant	\$ 53.91
Datashield	\$ 138.36
Hamilton Information Systems, Inc.	\$ 4,650.00
Hometown Leasing	\$ 217.02
MIPS, Inc.	\$ 3,156.67
Perkins Co Court	\$ 109.50

Region II Human Services	\$12,614.30
Savannah Miller	\$ 350.00
UNL Extension Perkins County	\$ 45.21
Adams Bank & Trust - Grant	\$ 475.00
Aflac	\$ 1,248.37
Ameritas, Retirement Plans Division	\$16,360.16
Fiduciary Trust Co Of New Hampshire	\$ 625.00
Pinnacle Bank	\$54,767.58
Pinnacle Bank - Grant	\$ 4,989.57
Sandhills State Bank	\$ 487.50
State of NE - Department of Revenue	\$ 4,753.00
ROADS	
Sandhills State Bank	\$10,643.08
FAIR	
City Of Grant	\$ 822.57
Ideal Linen	\$ 1,184.70
PUBLIC TRANSIT	
Perkins Co Senior Center	\$ 632.00

Correspondence:

Received from J Bar J Landfill was the Monthly Tipping Fee Report dated July 1, 2026, for June 2026.

Public Comment:

Opened at 8:43 a.m. and closed at 9:00 a.m. No public comments were received.

Business With Officials:

Perkins County Fair Board Members Shawn Tjaden, Elliott Peterson, Tom Foster, Samantha Goff, and Kasey Kroeker met with the Commissioners to share photographs and discuss water drainage problems on the Perkins County Fairgrounds caused by recent heavy rains, which resulted in damage to buildings. Commissioners and Fair Board Members noted this is a longstanding drainage issue that needs to be addressed with the City of Grant.

Fair Board Members reviewed a previous plan, created by Settje Agri-Services & Engineering, Inc. in Raymond, Nebraska, to install a water retention basin in the southwest corner of the fairgrounds to manage water runoff.

The commissioners instructed Highway Superintendent Steve Leimer and Assistant Highway Superintendent Brian Brassfield to meet with Fair Board Members at the fairgrounds before the upcoming county fair. They assigned Leimer, Brassfield, and fair board members the task of finding a suitable location for the pit, then having the road department workers excavate it and install a culvert connecting the pit to the ditch south of the county extension of West 1st Street on the fairgrounds property.

Commissioners received updates from County Clerk James Brueggeman, Sheriff Jeffrey Miller, Highway Superintendent Steve Leimer, Assistant Highway Superintendent Brian Brassfield, and Advanced EMT Travis Ogg about their respective operations.

Commissioners acknowledged receipt of the June 2026 fee reports from the Perkins County Clerk's Office, Perkins County District Court, and the second-quarter fee report from the Perkins County Sheriff's Office.

Perkins County Attorney Richard Roberts gave Commissioners a brief update on recent filings on behalf of Perkins County in the U.S. District Court regarding Ian Stevens vs. Perkins County, Nebraska, to seek dismissal for lack of jurisdiction. If the case isn't dismissed, the goal is to move it to North Platte. Attorney Roberts asked that the County Clerk keep the matter on the agenda going forward.

Board of Equalization:

Chairman Robertson recessed the meeting at 9:03 a.m to convene as the Perkins County Board of Equalization. He then reconvened the meeting at 9:21 a.m. after the Perkins County Board of Equalization adjourned.

Chairman Robertson also recessed the meeting at 9:40 a.m for a brief break and reconvened it at 9:42 a.m.

Unfinished Business:

There was no unfinished business.

New Business:

Commissioner Bottom moved to declare the 2019 Dodge Durango Pursuit SUV surplus and authorized it to be sold by sealed bid auction on August 3, 2026, at 9:30 A.M. Commissioner Tucker seconded the motion. A roll call vote was taken, with three ayes, and the motion carried.

Commissioners discussed the Dana F. Cole & Company, LLP Audit Engagement Letter for Perkins County, Nebraska, for the fiscal year ending June 30, 2025, with the County Clerk and Treasurer. The commissioners took no action and tabled the matter until County Clerk Brueggeman provides additional information at the July 20, 2026, meeting.

Commissioner Bottom moved to approve the Region II Human Services Behavioral Health Program Interlocal Participation for Fiscal Year 2026-2027 and authorized Chairman Robertson to sign the participation paperwork. Commissioner Tucker seconded the motion. Roll call vote: three ayes. Motion carried.

Chairman Robertson made a motion to adjourn the meeting, which Commissioner Tucker seconded. A roll call vote followed, with all members voting aye, and the motion passed.

The meeting ended at 10:17 a.m.

James D. Brueggeman
Perkins County Clerk

100 - GENERAL

Account	Description	Vendor	Invoice Description	Claim #	Amount
218 - GENERAL WITHHOLDING					
01-0-0000	FEDERAL TAX	PINNACLE BANK	Fed Tax 7/20/2026	2607000032	11,775.77
02-0-0000	STATE TAX	STATE OF NE -- DEPT OF REVENUE	State Tax 7/20/2026	2607000036	4,119.44
03-0-0000	FICA TAX	PINNACLE BANK	Fed Tax 7/20/2026	2607000032	9,703.50
04-0-0000	GENERAL RETIREMENT	AMERITAS, RETIREMENT PLANS DIVISION	Retirement 7/20/2026	2607000029	5,884.68
07-0-0000	HSA	ADAMS BANK & TRUST - GRANT	HSA ~ Adams Bank & Trust 7/20/2026	2607000027	212.50
07-0-0000	HSA	PINNACLE BANK - GRANT	HSA ~ Pinnacle Bank 7/20/2026	2607000034	2,789.57
07-0-0000	HSA	SANDHILLS STATE BANK	HSA ~ Sandhills State Bank 7/20/2026	2607000035	225.00
08-0-0000	AFLAC	AFLAC	Aflac ~ Pre-Tax Sup. Ins. 7/20/2026, Afl...	2607000028	937.91
09-0-0000	DISABILITY INSURANCE - AFLAC	AFLAC	Aflac ~ Pre-Tax Sup. Ins. 7/20/2026, Afl...	2607000028	269.28
11-0-0000	Employee Medica	PINNACLE BANK	Medica Health Insurance 7/20/2026	2607000033	1,002.46
26-0-0000	IVY FUNDS - 457 PLANS	FIDUCIARY TRUST CO OF NEW HAMPSH...	457(b) DCP ~ Brueggeman 7/20/2026	2607000030	125.00
34-0-0000	457 PLAN FOR JULIE SESTAK	FIDUCIARY TRUST CO OF NEW HAMPSH...	457(b) DCP ~ Sestak 7/20/2026	2607000031	500.00
218 - GENERAL WITHHOLDING Total					37,545.11
970 - MISCELLANEOUS					
00-1-0803	GROUP INSURANCE	PINNACLE BANK	Medica Health Insurance 7/20/2026	2607000033	19,048.27
00-1-0805	HSA CONTRIBUTIONS	ADAMS BANK & TRUST - GRANT	HSA ~ Adams Bank & Trust 7/20/2026	2607000027	262.50
00-1-0805	HSA CONTRIBUTIONS	PINNACLE BANK - GRANT	HSA ~ Pinnacle Bank 7/20/2026	2607000034	2,200.00
00-1-0805	HSA CONTRIBUTIONS	SANDHILLS STATE BANK	HSA ~ Sandhills State Bank 7/20/2026	2607000035	262.50
00-1-0900	RETIREMENT CONTRIBUTIONS	AMERITAS, RETIREMENT PLANS DIVISION	Retirement 7/20/2026	2607000029	8,689.49
00-1-1000	OASI--SOCIAL SECURITY	PINNACLE BANK	Fed Tax 7/20/2026	2607000032	9,703.50
970 - MISCELLANEOUS Total					40,166.26
100 - GENERAL Total					77,711.37
Grand Total					77,711.37

Board Preapproval Report

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

Board Date:07/20/2026 - Check Date:07/20/2026

100 - GENERAL

Account	Description	Vendor	Invoice Description	Claim #	Amount
601 - COMMISSIONERS					
00-2-2000	PRINTING/PUBLISHING	HIGH PLAINS NEWS NORTH LLC	5541 / June 2026, 5539 / 71443, 71444	2607000052	321.60
601 - COMMISSIONERS Total					321.60
602 - CLERK					
00-2-1100	DATA PROCESSING	DAS STATEACCOUNTING-CENTRALFIN...	560983 / 1531023, 560983 / 1531023, 59...	2607000046	150.00
00-5-0500	OFFICE EQUIPMENT	AMAZON CAPITAL SERVICES	AXF6321KB6F72 / 1LMV-HTFF-6K6T,...	2607000037	1,006.97
602 - CLERK Total					1,156.97
603 - TREASURER					
00-2-1100	DATA PROCESSING COSTS	DAS STATEACCOUNTING-CENTRALFIN...	560983 / 1531023, 560983 / 1531023, 59...	2607000046	276.00
00-3-0101	SUPPLIES	BEAR GRAPHICS	Perkins Co Treasurer / 0980483	2607000040	305.65
00-3-0101	SUPPLIES	OFFICE SERVICE, INC	Perkins Co Treasurer / 06252622, Perkin...	2607000060	6.72
603 - TREASURER Total					588.37
605 - ASSESSOR					
00-2-1102	COMPUTER PROGRAMMING SERVICE CALLS	DAS STATEACCOUNTING-CENTRALFIN...	560983 / 1531023, 560983 / 1531023, 59...	2607000046	46.00
00-2-2000	PRINTING/PUBLISHING	HIGH PLAINS NEWS NORTH LLC	5541 / June 2026, 5539 / 71443, 71444	2607000052	102.70
00-3-0101	OFFICE SUPPLIES	OFFICE SERVICE, INC	Perkins Co Treasurer / 06252622, Perkin...	2607000060	16.99
605 - ASSESSOR Total					165.69
607 - ELECTION					
00-2-2000	PRINTING/PUBLISHING	HIGH PLAINS NEWS NORTH LLC	5541 / June 2026, 5539 / 71443, 71444	2607000052	200.40
607 - ELECTION Total					200.40
608 - PLANNING & ZONING					
00-2-0200	TELEPHONE	VERIZON WIRELESS	383046062-00001 / 6147765196	2607000074	39.93
608 - PLANNING & ZONING Total					39.93
641 - BUILDING/GROUNDS					
00-2-0503	HEATING FUELS	BLACK HILLS GAS DISTRIBUTION,LLC	4807460650 / 06/04/2026 - 07/07/2026, ...	2607000041	393.79
00-2-1410	LAWN EQUIPMENT REPAIR	MOWERS N MORE, LLC	Perkins Co B&G / 2884	2607000058	254.50
00-2-9900	MISCELLANEOUS	CULLIGAN WATER CONDITIONING	Perkins Co Courthouse / 1467167, 1470258	2607000043	102.00

Perkins County

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Board Preapproval Report

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

Board Date:07/20/2026 - Check Date:07/20/2026

100 - GENERAL

Account	Description	Vendor	Invoice Description	Claim #	Amount
641 - BUILDING/GROUNDS					
00-3-0107	BUILDING SUPPLIES	IDEAL LINEN/BLUFFS	3539190 / 22236900	2607000053	151.49
00-3-0120	GROUNDS SUPPLIES	ENSZ HARDWARE	33 / 44329	2607000048	33.99
00-3-0209	MACHINERY & EQUIPMENT FUEL	FRENCHMAN VALLEY COOP	114321 / 6/30/2026, 114324 / 06/30/2026...	2607000049	82.74
641 - BUILDING/GROUNDS Total					1,018.51
645 - EXTENSION AGENT					
00-2-0200	TELEPHONE SERVICE	GREAT PLAINS COMMUNICATION	11808 / 07/01/2026, 127718 / 07/01/2026	2607000050	129.83
00-2-1708	TRAVEL EXPENSES	FRENCHMAN VALLEY COOP	114321 / 6/30/2026, 114324 / 06/30/2026...	2607000049	153.51
00-3-0101	OFFICE SUPPLIES	EAKES OFFICE PLUS	478253 / INV787883	2607000047	42.48
645 - EXTENSION AGENT Total					325.82
651 - SHERIFF					
00-2-0100	POSTAL SERVICE	PINNACLE BANK - OMAHA	00003764 / 07/02/2026 / Card Ending 34...	2607000065	39.30
00-2-1100	DATA PROCESSING	PINNACLE BANK - OMAHA	00003764 / 07/02/2026 / Card Ending 34...	2607000065	75.00
00-2-1100	DATA PROCESSING	THOMSON REUTERS-WEST	1005789059 / 853821255	2607000071	200.00
00-2-1610	PATROL VEHICLE MAINTENANCE	FRENCHMAN VALLEY COOP	114321 / 6/30/2026, 114324 / 06/30/2026...	2607000049	45.00
00-2-1610	PATROL VEHICLE MAINTENANCE	KENT'S TOWING	Perkins Co Sheriff / 11331	2607000055	250.00
00-2-1610	PATROL VEHICLE MAINTENANCE	PINNACLE BANK - OMAHA	00003764 / 07/02/2026 / Card Ending 34...	2607000065	22.00
00-2-1610	PATROL VEHICLE MAINTENANCE	WOLF AUTO	Perkins Co Sheriff / 87490	2607000076	623.28
00-2-1710	WORKSHOP/CONVENTION EXPENSE	PINNACLE BANK - OMAHA	00003764 / 07/02/2026 / Card Ending 34...	2607000065	61.74
00-2-4442	COMMUNICATIONS CENTER	DAS STATE ACCOUNTING-CENTRAL FIN...	2527654 / 1531024	2607000045	266.50
00-2-9900	MISCELLANEOUS	PANKONIN AG SERVICES	Perkins Co Sheriff / 9245	2607000061	182.70
00-3-0209	EQUIPMENT--FUEL	FRENCHMAN VALLEY COOP	114321 / 6/30/2026, 114324 / 06/30/2026...	2607000049	1,875.83
00-3-0209	EQUIPMENT--FUEL	HI-LINE COOPERATIVE, INC.	102627 / 06/30/2026	2607000051	302.49
651 - SHERIFF Total					3,943.84
652 - COUNTY ATTORNEY					
00-3-0101	SUPPLIES	AMAZON CAPITAL SERVICES	AXF6321KB6F72 / 1LMV-HTFF-6K6T,...	2607000037	18.38
652 - COUNTY ATTORNEY Total					18.38
653 - COMMUNICATIONS CENTER SERVICES FUND					
00-2-1100	DATA PROCESSING	PINNACLE BANK - OMAHA	00003764 / 07/02/2026 / Card Ending 34...	2607000065	10.00

Perkins County

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100 - GENERAL

Account	Description	Vendor	Invoice Description	Claim #	Amount
653 - COMMUNICATIONS CENTER SERVICES FUND					
653 - COMMUNICATIONS CENTER SERVICES FUND Total					10.00
671 - JAIL					
00-2-1900	BOARD OF PRISONERS	KEITH COUNTY JAIL	Perkins Co Sheriff / 07/14/2026	2607000054	2,500.00
00-2-1903	MEDICAL EXPENSES	WESTFIELD PHARMACY INC	1929 / 06/30/2026	2607000075	173.29
671 - JAIL Total					2,673.29
693 - EMERGENCY MANAGEMENT					
00-2-0200	TELEPHONE SERVICES	AT&T MOBILITY	63604144 / 287350934236X06282026	2607000039	78.58
00-2-0200	TELEPHONE SERVICES	PINNACLE BANK - OMAHA	00003764 / 07/02/2026 / Card Ending 34...	2607000065	111.94
00-2-1751	DUES, SUBSCRIPTIONS, REGISTRATIONS	REGION 51 EMA	Perkins Co / 07/01/2026	2607000067	75.00
693 - EMERGENCY MANAGEMENT Total					265.52
701 - HWY SUPERINTENDENT					
00-3-0209	MACHINERY/EQUIPMENT FUEL	FRENCHMAN VALLEY COOP	114321 / 6/30/2026, 114324 / 06/30/2026...	2607000049	369.67
701 - HWY SUPERINTENDENT Total					369.67
733 - NOXIOUS WEEDS					
00-2-1400	ROAD EQUIPMENT PARTS & REPAIR	QUALITY DIESEL INC	Perkins Co Weed / 000017535	2607000066	7,968.20
00-2-1751	DUES, SUBSCRIPTIONS, REGISTRATIONS	NE WEED CONTROL ASSOCIATION	Perkins Co Roads / 06/09/2026	2607000059	150.00
00-3-0126	ROAD SUPPLIES	ROSS FAMILY AUTO PARTS, INC	4475682 / 06/30/2026	2607000070	197.23
733 - NOXIOUS WEEDS Total					8,315.43
970 - MISCELLANEOUS					
00-1-0807	DEDUCTIBLE COVERAGE	PINNACLE BANK - GRANT	42260000 / 07/07/2026	2607000064	46.46
00-1-0900	RETIREMENT CONTRIBUTIONS	AMERITAS, RETIREMENT PLANS DIVISION	Perkins Co 2814 / Chambers	2607000038	1,476.93
00-1-1400	IRS/PCORI FEES/PENALTY	UNITED STATES TREASURY	Perkins County 47-6006495 / July 2026	2607000073	111.36
00-2-0200	TELEPHONE SERVICES	GREAT PLAINS COMMUNICATION	11808 / 07/01/2026, 127718 / 07/01/2026	2607000050	1,016.68
00-2-0200	TELEPHONE SERVICES	PINNACLE BANK - OMAHA	00003764 / 07/02/2026 / Card Ending 34...	2607000065	133.97
00-2-0200	TELEPHONE SERVICES	VERIZON WIRELESS	383046062-00001 / 6147765196	2607000074	79.86
00-2-1100	DATA PROCESSING COSTS	CPI TELECOM	003-3229285-000 / 42428979	2607000042	1,251.38
00-2-1100	DATA PROCESSING COSTS	PINNACLE BANK - OMAHA	00003764 / 07/02/2026 / Card Ending 34...	2607000065	8,242.97

Board Preapproval Report

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

Board Date:07/20/2026 - Check Date:07/20/2026

100 - GENERAL

Account	Description	Vendor	Invoice Description	Claim #	Amount
970 - MISCELLANEOUS					
00-2-2000	PRINTING AND PUBLISHING	HIGH PLAINS NEWS NORTH LLC	5541 / June 2026, 5539 / 71443, 71444	2607000052	133.60
00-2-2401	DIST. CT. APT. COUNSEL - PUBLIC DEF	LAW OFFICE OF STEVEN E ELM SHA EUSER	Perkins Co Dist Ct / 15055, 15056, Perki...	2607000057	1,100.00
00-2-2401	DIST. CT. APT. COUNSEL - PUBLIC DEF	ROBERT S. HARVOY	1090.23, 26, 27, 28 / 7692,85,7700,09,10	2607000069	756.25
00-2-2411	DIST. CT. ATY.- GUARDIAN AD LITEM	LAW OFFICE OF ASHLEY K. SPAHN	Perkins Co Court / 29918	2607000056	25.00
00-2-2412	COUNTY COURT APPOINTED COUNSEL	LAW OFFICE OF STEVEN E ELM SHA EUSER	Perkins Co Dist Ct / 15055, 15056, Perki...	2607000057	350.00
00-2-2540	AUDIT COSTS	DANA F COLE & COMPANY, LLP	1287250 / 35055519	2607000044	22,610.00
00-2-2602	COUNTY COURT COSTS	PERKINS CO SHERIFF	Perkins Co Attorney / 5589, Perkins Co ...	2607000062	35.10
00-2-4406	PREDATORY ANIMAL CONTROL	U.S. DEPARTMENT OF AGRICULTURE	6013221 / 3005751921	2607000072	148.93
00-2-4421	MENTA RETARDATION SERVICE ACT	REGION II SERVICES	Perkins Co / 07/01/2026	2607000068	6,288.00
00-7-0200	TRANSFERS OUT	PERKINS COUNTY ROAD FUND	Perkins Co / Receipt to 0200-590-02	2607000063	250,000.00
970 - MISCELLANEOUS Total					293,806.49
100 - GENERAL Total					313,219.91

200 - ROADS

Account	Description	Vendor	Invoice Description	Claim #	Amount
705 - ROAD DISTRICT #1					
00-2-0200	TELEPHONE SERVICES	GREAT PLAINS COMMUNICATION	62807, 13604 / 07/01/2026	2607000085	222.96
00-2-0200	TELEPHONE SERVICES	HIGHLINE	00046681-9 / 11033320	2607000087	50.25
00-2-0200	TELEPHONE SERVICES	VIAERO WIRELESS	512652 / 06/28/2026 - 07/27/2026	2607000100	42.19
00-2-0501	LIGHTS	MIDWEST ELECTRIC COOPERATIVE CORP.	41545002 / 41545	2607000088	90.79
00-2-1400	ROAD EQUIPMENT REPAIR	CORNHUSKER GLASS, INC	Perkins Co Roads / 112509, 112519	2607000081	1,059.80
00-2-1400	ROAD EQUIPMENT REPAIR	NMC, LLC	5119000 / 06/30/2026	2607000089	13,443.33
00-2-1400	ROAD EQUIPMENT REPAIR	NORTH PLATTE KUBOTA	2819 / BMT-300069	2607000090	4,177.00
00-2-1400	ROAD EQUIPMENT REPAIR	POWERPLAN	88000-11791 / 2691377	2607000094	2,563.05
00-2-1400	ROAD EQUIPMENT REPAIR	REGIER TRUCK SALES	Perkins Co Roads / 39717, 39755, 39705	2607000097	55.17
00-2-1751	DUES, SUBS, REGS, TRNG, FEES	PERKINS CO TREASURER	Perkins Co Roads / N7-3F7R-5FTD	2607000092	20.00
00-2-2563	HAULING MATERIALS / SUPPLIES - BY OTHERS	RD BRUEGGEMAN TRUCKING	Perkins Co Roads / 213	2607000096	7,965.00
00-2-3015	MEDICAL EXAMS	PERKINS CO HEALTH SERVICES	M00058 / 06/01/2026	2607000091	495.00
00-2-4001	SANITARY LANDFILL	WASTE CONNECTIONS, INC	3046-108 / 1556171T046	2607000101	299.35

Perkins County

Created 7/17/2026 11:41 AM

Board Preapproval Report

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

Board Date:07/20/2026 - Check Date:07/20/2026

200 - ROADS

Account	Description	Vendor	Invoice Description	Claim #	Amount
705 - ROAD DISTRICT #1					
00-3-0126	ROAD SUPPLIES	AMAZON CAPITAL SERVICES	AXF6321KB6F72 / 1K9C-147K-HX7V	2607000077	1.18
00-3-0126	ROAD SUPPLIES	ENSZ HARDWARE	52 / 45361	2607000083	7.16
00-3-0126	ROAD SUPPLIES	POTTS WELDING AND FABRICATION SE...	Perkins Co Roads / 1359	2607000093	479.92
00-3-0126	ROAD SUPPLIES	PRAIRIE STATES COMM. INC.	Perkins Co Roads / 06/30/2026	2607000095	627.39
00-3-0126	ROAD SUPPLIES	ROSS FAMILY AUTO PARTS, INC	4475682, 2282249 / 06/30/2026	2607000098	524.49
00-3-0126	ROAD SUPPLIES	WHITMORE MANUFACTURING, LLC	161344 / 572303	2607000102	547.99
00-3-0209	MACHINERY & EQUIPMENT FUEL	AMERICAN ENERGY DELIVERY, INC	100660 / 06/30/2026	2607000078	8,885.45
00-3-0209	MACHINERY & EQUIPMENT FUEL	AURORA COOPERATIVE	43318105 / 06/30/2026	2607000079	12,507.55
00-3-0209	MACHINERY & EQUIPMENT FUEL	HI-LINE COOPERATIVE, INC.	102626 / 06/30/2026	2607000086	16,238.32
00-3-0209	MACHINERY & EQUIPMENT FUEL	SAPP BROTHERS PETROLEUM	716316 / IN5064797	2607000099	848.00
00-3-0211	MACHINERY & EQUIPMENT TIRE & TIRE REPAIR	EASTERN SKY INC	ES-1270 / 7876, 7932	2607000082	58.72
00-3-0211	MACHINERY & EQUIPMENT TIRE & TIRE REPAIR	FRENCHMAN VALLEY COOP	114327 / 06/30/2026	2607000084	442.72
705 - ROAD DISTRICT #1 Total					71,652.78
706 - ROAD DISTRICT #2					
00-2-0200	TELEPHONE SERVICES - ROAD DIST #2	CONSOLIDATED TELCOM,INC	326-4341 / 000012049	2607000080	120.49
706 - ROAD DISTRICT #2 Total					120.49
200 - ROADS Total					71,773.27

1000 - FAIR

Account	Description	Vendor	Invoice Description	Claim #	Amount
855 - FAIR					
00-2-0503	HEATING FUEL	BLACK HILLS GAS DISTRIBUTION,LLC	4263002665 / 06/04/2026 - 07/07/2026	2607000103	266.40
00-2-1200	MAINTENANCE AND REPAIRS	ENSZ HARDWARE	158 / 44918, 44923	2607000104	38.46
00-2-1200	MAINTENANCE AND REPAIRS	LEIBBRANDT LUMBER, INC DBA	152210 / 06/28/2026	2607000105	182.12
855 - FAIR Total					486.98
1000 - FAIR Total					486.98

Board Preapproval Report

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

Board Date:07/20/2026 - Check Date:07/20/2026

1000 - FAIR

Account	Description	Vendor	Invoice Description	Claim #	Amount
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2500 - PUBLIC TRANSIT

Account	Description	Vendor	Invoice Description	Claim #	Amount
835 - PUBLIC TRANSIT					
00-2-0200	TELEPHONE	VERIZON WIRELESS	383046062-00001 / 6147765196	2607000109	145.90
00-2-0503	HEATING FUEL	BLACK HILLS GAS DISTRIBUTION,LLC	4262012359 / 06/04/2026 - 07/07/2026	2607000106	70.07
00-2-1200	MAINTENACE AND REPAIRS	RIDE RITE GARAGE	Perkins Co Transit / 19198, 19207, 19217	2607000108	550.08
00-3-0209	FUEL	FRENCHMAN VALLEY COOP	114326 / 06/30/2026	2607000107	566.78
835 - PUBLIC TRANSIT Total					1,332.83
2500 - PUBLIC TRANSIT Total					1,332.83

2910 - E-911 SERVICES

Account	Description	Vendor	Invoice Description	Claim #	Amount
697 - E-911 SERVICES FUND					
00-2-0200	TELEPHONE	CENTURY LINK	91174819 / 788658870	2607000110	81.00
00-2-0200	TELEPHONE	GREAT PLAINS COMMUNICATION	82364 / 07/01/2026	2607000112	83.32
00-2-2515	CONTRACTUAL SERVICE	GEO-COMM,INC	Perkins Co 911 / INV320621	2607000111	7,546.09
697 - E-911 SERVICES FUND Total					7,710.41
2910 - E-911 SERVICES Total					7,710.41

5502 - AMBULANCE

Account	Description	Vendor	Invoice Description	Claim #	Amount
691 - AMBULANCE					
00-2-1751	DUES, SUBSCRIPTIONS, REGISTRATIONS	MID PLAINS COMMUNITY COLLEGE	Perkins Co Ambulance / BCE 31730	2607000117	300.00
00-3-0101	SUPPLIES--OFFICE	DEAVER COMPUTER SERVICE I,LLC	Perkins Co Ambulance / 39327, 39329	2607000114	158.97
00-3-0105	MEDICAL/HOSPITAL SUPPLIES	HENRY SCHEIN,INC.	4369941 / 58829136	2607000116	209.47
00-3-0115	AMBULANCE SUPPLIES	BOUND TREE MEDICAL LLC	110310 / 86254381	2607000113	43.58
00-3-0209	MACHINE/EQUIPMENT FUEL	FRENCHMAN VALLEY COOP	114320 / 06/30/2026	2607000115	275.30

Perkins County

Created 7/17/2026 11:41 AM

5502 - AMBULANCE

Account	Description	Vendor	Invoice Description	Claim #	Amount
691 - AMBULANCE					
691 - AMBULANCE Total					987.32
5502 - AMBULANCE Total					987.32

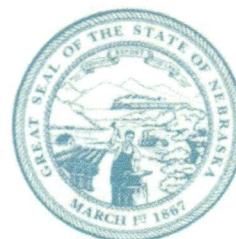
5506 - TRANSFER AMBULANCE

Account	Description	Vendor	Invoice Description	Claim #	Amount
691 - TRANSFER AMBULANCE					
00-2-0200	TELEPHONE SERVICES	AT&T MOBILITY	64329364 / 287351097X06282026	2607000118	128.25
00-2-1200	MAINTENANCE AND REPAIRS	QUALITY DIESEL INC	Perkins Co Amb / 000017487	2607000121	288.06
00-2-4408	AMBULANCE COSTS	PINNACLE BANK - OMAHA	00035892 / 07/01/2026 - Card Ending 5231	2607000120	687.03
00-3-0209	MACHINE/EQUIPMENT FUEL	AURORA COOPERATIVE	43312872 / 06/30/2026	2607000119	454.78
00-3-0212	EQUIPMENT REPAIRS - AMBULANCE	PINNACLE BANK - OMAHA	00035892 / 07/01/2026 - Card Ending 5231	2607000120	552.23
691 - TRANSFER AMBULANCE Total					2,110.35
5506 - TRANSFER AMBULANCE Total					2,110.35
Grand Total					397,621.07

NEBRASKA

Good Life. Great Resources.

DEPT. OF WATER, ENERGY, AND ENVIRONMENT



Jim Pillen, Governor

July 13, 2026

Rita Long
Perkins County Board
P.O. Box 156
Grant, NE 69140

RE: Wilson Feed Yard, Inc. Concentrated Animal Feeding Operation
Facility ID: 72426
Program ID: LWC 74-1000
Subject: Notified County of Application Received - Major Modification
NW 1/4, Section 35, & NE 1/4, Section 34, Township 10N, Range 40 W, Perkins County
Prepared By: Settje Agri-services & Engineering, Inc.

Dear Ms. Long:

An application for a Construction and Operating Permit for the above referenced concentrated animal feeding operation, was received by the Nebraska Department of Water, Energy, and Environment (Department), in accordance with Title 130, *Livestock Waste Control Regulations*. The application can be viewed at dwee.nebraska.gov > public records search. If a hard copy is required, please notify the Department to have one sent.

Perkins county has thirty (30) days to submit comments to the Department about any factors or conditions existing at the site that should be considered when making a decision on the application. If the application is approved, the Department will send you a copy of the Construction and Operating Permit for your files.

Please submit comments to:

Nebraska Department of Water, Energy, and Environment
Livestock & Agriculture Section
245 Fallbrook Blvd, Suite 100
Lincoln, NE 68521

If you have any questions, please contact me at 402-471-0282.

Sincerely,

Brad Edeal
Livestock & Agriculture Section
Inspection & Compliance Division

WEST CENTRAL NEBRASKA DEVELOPMENT DISTRICT
PROFESSIONAL SERVICE AGREEMENT
FOR

PERKINS COUNTY, NEBRASKA
ZONING ADMINISTRATION

THIS AGREEMENT made and entered into by and between **Perkins County, Nebraska** (hereinafter referred to as the County) and **West Central Nebraska Development District, Inc.** hereinafter referred to as the Consultant).

WITNESS THAT:

WHEREAS, the County and the Consultant are desirous of entering into a contract to formalize their relationship, and

WHEREAS, the County and West Central Nebraska Development District, Inc. has entered into an Agreement as part of the Interlocal Cooperation Act as set forth in Nebraska State Statutes; and

WHEREAS, the County Commissioners, as part of Perkins County, Nebraska, adopted the 2026 Perkins County Zoning Regulations, and

WHEREAS, the Scope of Work included in this contract is authorized as part of the County's Planning/Zoning Regulations, and

WHEREAS, it would be beneficial to the County to utilize the Consultant as an independent entity to accomplish the Scope of Work set forth herein and such endeavor would tend to best accomplish the objectives of the Zoning Administrator.

NOW, THEREFORE, in consideration of the mutual promises, covenants and provisions contained herein and the mutual benefits to be derived therefrom, the parties hereto agree as follows:

1. SERVICES TO BE PROVIDED BY THE PARTIES

SCOPE OF WORK OF CONSULTANT

Provide technical assistance and administrative services as outlined in the Perkins County, Nebraska, Zoning Regulations which includes but is not limited to:

- a. Consultant will perform the administrative duties as set forth in the Perkins County, Nebraska, Zoning Regulations, and will be considered by name as Zoning Administrator; and;
- b. Consultant will perform duties under the direction of the Perkins County Planning Commission, and Perkins County Commissioners and/or Liaison Commissioner, and will report to the Commissioners quarterly, at a regular meeting; and
- c. Consultant will perform the administrative Performance Requirements as set forth in the Regulations including but not limited to providing proper legal publications, notices, written evaluations as necessary; and
- d. Consultant will provide research specific to items brought to the Zoning office; and
- e. Consultant will act as an independent contractor to the Planning Commission, prepare and publish meeting notices for the same, create an administrative report for meeting agenda items, produce and email/mail Commission meeting packets, attend Planning Commission meetings, and prepare meeting minutes; and

- f. Consultant will provide to the Commissioners upon request, a record of meeting attendance by the Planning Commission for their mileage reimbursement if applicable; and
- g. Consultant will receive all applications for permits, and provide upon request a statement of permits to the Perkins County Assessor's office, and publish if applicable said statement of permits in the newspaper of record; and
- h. Consultant will act as an independent contractor with the Board of Adjustments (BOA) as necessary, prepare and publish meeting notices for the same, create an administrative report for meeting agenda items, produce and email/mail board meeting packets, attend Board of Adjustment meetings, and prepare meeting minutes; and
- i. Consultant will work in association with the Highway Superintendent as necessary for setback verification; and
- j. Consultant will maintain a Planning and Zoning office located off campus at 333 East 2nd Street, Ogallala, NE 69153 with business hours of 7:30 a.m. to 5:00 p.m. Monday through Thursday and 7:30 a.m. to 11:30 a.m. on Friday (excluding holidays); and
- k. Consultant will not staff the Zoning office located within the Perkins County Courthouse, but will make available in the Perkins County Assessor's office, applications for Permits; and
- l. Consultant will be responsible for file maintenance (paper/electronic), which will be available for review by state or local authorities and Auditor; and
- m. Consultant will, at the expense of Perkins County, attend the NPZA planning and zoning conference. In the event the Consultant is attending the conference on behalf of another county, the conference costs will be shared equally; and
- n. If additional duties are requested, Perkins County and Consultant will negotiate to include said duties in the scope of work and/or for additional fees, as necessary.

DUTIES OF PERKINS COUNTY

- a. The County will provide such assistance and guidance as may be required to support the objectives set forth in the Scope of Work and will provide compensation for services as set forth in Section 3 below; and
- b. The County and or appointed legal counsel will enforce the terms of the planning/zoning regulations; and
- c. The County will provide electronic/paper records in support of the Scope of Work provided by the Consultant; and
- d. The County will provide a Planning and Zoning cell phone (phone number of 308-352-7548) for direct calling the off-campus Zoning office located at 333 East 2nd Street, Ogallala, Nebraska; and
- e. The County will provide any equipment necessary to accomplish the Scope of Work (i.e., laptop, backup drive etc.); and
- f. The County will provide contact information for Planning Commission members; and
- g. The County will provide contact information for the Board of Adjustment members; and
- h. The County will provide direct oversight to the Highway Superintendent; and
- i. The County will be responsible for maintaining any updates to the Certified Zoning Map when necessary; and
- j. The County will make available to the Consultant access to the courthouse for after-hours meetings.
- k. The County will pay annual dues to West Central Nebraska Development District in order to receive the membership hourly rate.

2. TIME OF PERFORMANCE

The effective date of this contract shall be for twelve (12) month period; commencing on July 1, 2026 through June 30, 2027.

3. CONSIDERATION

PAYMENT SCHEDULE **Perkins County Zoning Administration**

The County shall compensate the Consultant in accordance with the following Payment Schedule for the contract for all allowable expenses agreed upon by the parties to complete the Scope of Work.

The County agrees to compensate the Consultant the sum of \$75 per hour, said contractual payment shall be based upon amount of time associated with the zoning duties. All payments to the Consultant shall be made by the claims process, and it is the Consultant's responsibility to inquire as to the deadline for claims for the Commissioner's meeting at which the Consultant desires them to consider the claim. Said claim shall be presented and be based on billings, supported by appropriate documentation of costs actually incurred. It is expressly understood that claims for compensation shall not be submitted in excess of actual, immediate cash requirements necessary to carry out the purposes of this agreement.

The Consultant will submit claims on an as needed or quarterly basis for work performed and shall continue said billing for the twelve (12) month contract period.

In addition to the contract sum, compensation for office supplies, postage, legal publications, travel expenses for both local and to the NPZA Conference(s), specific to perform the administration duties shall be made through the claims process.

4. RECORDS

The Consultant agrees to maintain such records and follow such procedures as may be required under OMB Circular A102 and any such procedures that the County may prescribe. In general, such records will include information pertaining to the contract, obligations and unobligated balances, assets and liabilities, outlays, equal opportunity, labor standards (as appropriate).

All current records, and all other records pertinent to this contract and work undertaken under this contract shall be housed by the Consultant at 333 East 2nd Street, Ogallala, Nebraska during the period of this contract. All electronic and paper records shall be available at all times and fully released to Perkins County at the sunset of this contract for audit purposes and record retention.

Historical records shall be housed in the Planning/Zoning Office located within the Courthouse proper.

The County, and duly authorized officials shall have full access to public records, and the right to examine any pertinent documents, papers, records, and books of the Consultant involving transactions to this local program and contract.

5. RELATIONSHIP

The relationship of the Consultant to the County shall be that of an independent Consultant rendering professional services. The Consultant shall have no authority to execute contracts or to make commitments on behalf of the County and nothing contained herein shall be deemed to create the relationship of employer and employee or principal and agent between the County and the Consultant.

6. SUSPENSION, TERMINATION AND CLOSE OUT

If the Consultant fails to comply with the terms and conditions of this contract, the County may pursue such remedies as are legally available including, but not limited to the suspension or termination of this contract in the manner specified herein:

a. Suspension: If the consultant fails to comply with the terms and conditions of this contract, or whenever the Consultant is unable to substantiate full compliance with the provisions of this contract, the County may suspend the contract pending corrective action or investigation, effective not less than 7 days following written notification to the Consultant or its authorized representative. The suspension will remain in full force and effect until the Consultant has taken corrective action to the satisfaction of the County and is able to substantiate its full compliance with the terms and conditions of this contract. No obligations incurred by the Consultant or its authorized representatives during the period of suspension will be allowable under the contract except;

- (1) Reasonable, proper, and otherwise allowable costs which the Consultant could not avoid during the period of suspension.
- (2) If upon investigation, the Consultant is able to substantiate complete compliance with the terms and conditions of this contract, otherwise allowable costs incurred during the period of suspension will be allowed.
- (3) In the event all or any portion of the work performed or partially prepared by the Consultant be suspended, abandoned, or otherwise terminated the County shall pay the Consultant for work performed to the satisfaction of the County, in accordance with the services being provided on an hourly basis.

b. Termination for Cause: If the Consultant fails to comply with the terms and conditions of this contract and any of the following conditions exist:

- (1) The lack of compliance with the provisions of this contract are of such scope and nature that the County deems continuation of the contract to be substantially detrimental to the interests of the County; or
- (2) The Consultant has failed to take satisfactory action as directed by the County or its authorized representative within the time specified by the same; or
- (3) The Consultant has failed within the time specified by the County or its authorized representative to satisfactorily substantiate its compliance with the terms or conditions of this contract.

The County may terminate this contract in whole or in part, and thereupon shall notify the Consultant of the termination, the reasons therefore, and the effective date provided such effective date shall not be prior to notification of the Consultant. After this effective date, no charges incurred under any terminated portions are allowed.

c. Termination for Other Grounds: This contract may also be terminated in whole or in part:

- (1) By the County, with the consent of the Consultant, or by the Consultant with the consent of the County, in which case the two parties shall document by mutual agreement, the conditions of termination including effective date and in case of termination in part, that portion to be terminated.
- (2) If the funds allocated by the County via this contract are from anticipated sources of revenue, and if the anticipated sources of revenue do not become available for use in purchasing said services.
- (3) In the event the County fails to pay the Consultant promptly or within 60 days after invoices are rendered, the County agrees that the Consultant shall have the right to consider said default a breach of this agreement and the duties of the Consultant under this agreement terminated. In such an event, the County shall then promptly pay the Consultant for all services performed and all allowable expenses incurred.

- (4) The County may terminate this contract at any time giving at least 10 days notice in writing to the Consultant. If the contract is terminated for convenience of the County as provided herein, the Consultant will be paid for time provided and expenses incurred up to the termination date.

7. CHANGES, AMENDMENTS, MODIFICATIONS

The County may, from time to time, require changes or modifications in the scope of services to be performed hereunder. Such changes, including any increase or decrease in the amount of compensation therefor, which are mutually agreed upon by the County and the Consultant shall be incorporated in written amendments to this contract.

8. PERSONNEL

The Consultant represents that it has, or will secure at its own expense, all personnel required in performing the services under this contract. Such personnel shall not be employees or have any contractual relationship to the County.

All services required hereunder will be performed by the Consultant and all personnel engaged in the work shall be fully qualified and shall be authorized or permitted under state or local law to perform such services.

None of the work or services covered by this contract shall be subcontracted without prior written approval by the County. Any work or services subcontracted hereunder shall be specified by written contract or agreement and shall be subject to each provision of this contract.

9. ASSIGNABILITY

The Consultant shall not assign any interest in this contract, and shall not transfer any interest in this contract (whether by assignment or notation), without prior written consent of the County thereto: Provided, however, that claims for money by the Consultant from the County under this contract may be assigned to a bank, trust company, or other financial institutions without such approval. Written notice of any such assignment or transfer shall be furnished promptly to the County.

10. REPORTS AND INFORMATION

The Consultant, at such times and in such forms as the County may require, shall furnish the County such periodic reports as it may request pertaining to the work or services undertaken pursuant to this contract, the costs and obligations incurred or to be incurred in connection therewith, and any other matters covered by this contract.

11. FINDINGS CONFIDENTIAL

All of the reports, information, data, etc., prepared or assembled by the Consultant under this contract are confidential and the Consultant agrees that they shall not be made available to any individual or organization without prior written approval of the County, unless such records are subject to the Nebraska Public Records Statutes.

12. COPYRIGHT

No reports, maps, or other documents produced in whole or in part under this contract shall be subject of an application for copyright by or on behalf of the Consultant.

13. COMPLIANCE WITH LOCAL LAWS

The Consultant shall comply with all applicable laws, ordinances and codes of the state and local governments and the Consultant shall save the County harmless with respect to any damages arising from any tort done in performing any of the work embraced by this contract.

14. TITLE VI OF THE CIVIL RIGHTS ACT OF 1964

The Consultant shall comply with the provisions of the Title VI of the Civil Rights Act of 1964, which requires that no person shall, on the grounds of race, color or national origin, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity.

15. AGE DISCRIMINATION ACT OF 1975, AS AMENDED (42 U.S.C. 6101, ET.SEQ.).

The Consultant shall comply with the provisions of the Age Discrimination Act of 1975, As Amended (42 U.S.C. 6101, et seq.), which requires that no person will be excluded from participation, denied program benefits or subjected to discrimination on the basis of age under any program or activity.

16. SECTION 504 OF THE REHABILITATION ACT OF 1973, AS AMENDED (29 U.S.C. 794).

The Consultant shall comply with the provisions of Section 504 of the Rehabilitation Act of 1973, As Amended (29 U.S. C. 794), which requires that no otherwise qualified individual will, solely by reason of his or her handicap, be excluded from participation (including employment), denied program benefits or subjected to discrimination under any program or activity.

17. OPEN MEETINGS ACT

The law provides that the formation of public policy is public business and may not be conducted in secret. Every meeting of the public body shall be open to the public in order that citizens may exercise their democratic privilege of attending and speaking at meetings of public bodies, except as otherwise provided by the Constitution of Nebraska, federal statutes, and the Open Meetings Act.

18. CONFLICT OF INTEREST

No officer, employee or agent of the County who will participate in the administration of this contract may obtain a personal or financial interest or benefit from the activity or have an interest in any contract, subcontract or agreement with respect thereto, or the proceeds thereunder either for themselves or those with whom they have family or business ties, during their tenure or for one year thereafter. It is further required that this stipulation be included in all subcontracts (if any) to this contract. Upon written request, exceptions may be granted upon a case-by-case basis when it is determined that such an exception will serve to further the purposes of the Act and the effective and efficient administration of the County's Zoning and Subdivision regulations.

19. AUDITS AND INSPECTIONS

The County shall have the right to review and monitor the financial and other components of the work and services provided and undertaken as part of the Planning/Zoning Regulations and this contract, by whatever legal and reasonable means are deemed expedient by the County.

20. HOLD HARMLESS

The Consultant and County both agree to indemnify and hold harmless each other, their appointed and elective officers and employees, from and against all loss and expense, including attorney's fees and costs by reason of any and all claims and demands upon the parties, their elected or appointed officers and employees from damages sustained by any person or persons, arising out of or in consequence of either party and its agents' negligent performance of work associated with this agreement.

This agreement contains all terms and conditions agreed to by the County and the Consultant.

WITNESS WHEREOF, the County and the Consultant have executed this contract agreement as of the date and year last written below.

PERKINS COUNTY, NEBRASKA

By: _____

Title: Darin Robertson – Chairman, Perkins County, Nebraska Board of County Commissioners

Date: _____

CONSULTANT (WEST CENTRAL NEBRASKA DEVELOPMENT DISTRICT, INC.)

By: _____ EIN: 47-0560023 DUNS: 051041994

Title: Micaela Wuehler – Administrative Board Chair of West Central Nebraska Development District (WCNDD)

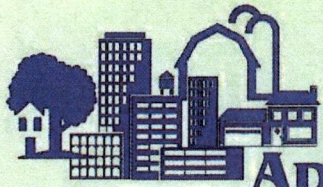
Date: _____

APPROVED AS TO LEGAL FORM:

By: _____

Title: Richard Roberts – County Attorney, Perkins County, Nebraska

Date: _____



Stanard

Appraisal Services Inc.

1908 16th Ave. ▪ Central City, NE 68826 ▪ (308) 946-5205

COPY

MAINTENANCE AGREEMENT

The Perkins County Assessor and the Perkins County Board of Commissioners recognize the importance of accurately maintaining the database. This agreement covers the continued maintenance of the sales data along with continued support in the assessment of property in Perkins County. The service to be rendered by the Company includes any ongoing adjustments required to maintain an equalized assessment of all improved real estate within Perkins County, as defined in the following portions of this agreement.

This contract is made between the Perkins County Assessor on behalf of and with the approval of the Perkins County Board of Commissioners hereinafter referred to as the County, and Stanard Appraisal Services, Inc., hereinafter referred to as the Company.

The Company is an equal opportunity employer and agrees to comply with all applicable state and federal statutes and regulations, including but not limited to the ADEA, ADA, Title VII, OSHA, taxation, worker's compensation and unemployment compensation.

Time Table

The agreement will be for providing 56 hours of appraisal service to the County. The County shall designate the hours where service is required. The agreement shall be in effect from August 1, 2026 thru June 30, 2027. Any of the hours of appraisal services not utilized within the contract shall be considered to be waived, and the county shall not be responsible for payment of those hours.

Company Responsibilities

Review Sales/Review Property Record Cards: The Company will review any new improved sales or improved changes to existing properties to provide a basis for updating the current valuations.

County Responsibilities

The County will provide the Company's personnel with adequate access to all property records, software programs, office phones, office space, copy machine, copies of 521's and hardware necessary to carry out the provisions of this agreement.

Compensation

Total Compensation: Total compensation for the basic agreement, including 56 hours of appraiser time will be \$7,560. If the County requests more than 56 hours of appraiser time, the County will be billed at the rate of \$135.00 per hour any additional time. The County will be billed on a monthly basis as the services are provided. Payment for all monthly billings is due within 30 days. Interest at the rate of 1 1/3% per month will be charged on all payments which are more than 30 days past due. If the County does not utilize the full 56 hours, the County shall only pay for the actual hours of service requested by the County at the rate of \$135.00 per hour.

Availability: The Company guarantees to provide these services at the level and within the limits agreed upon by both the Company and the County.

Work Schedule

The Company's timely performance of the work under the Contract is predicated on the non-occurrence of strikes, explosions, war, fire, gasoline rationing, Acts of God or any act or failure to act by officials of the County which may delay or stop progress of the work. In the event of such occurrence, the Company shall be entitled to an extension of the completion date. The County Assessor, the County Board, and the Tax Commissioner must negotiate the length of any such extension of time.

Formal Defense of Values

Informal Referee Hearings and Board of Equalization: The Company will provide qualified appraisal personnel at the request of the County Board of Equalization, for all Informal Referee Hearings and Board of Equalization hearings conducted by the County. Such representation by the Company will be to assist in the settlement of those appeals and to defend the values set by the Company or those in which we have assisted in setting. The hearing days can be considered a service as part of this agreement and billed at the per hour rate stated under the Compensation section of this agreement.

Tax Equalization and Review Commission: If necessary, the Company will provide qualified appraisal personnel as expert witnesses for the Tax Equalization and Review Commission cases at a rate to be agreed upon by the parties to this agreement for testimony and preparation. Services related to the Tax Equalization and Review Commission are not included in this maintenance agreement.

Performance Bond

The County does not require a Performance Bond.

Liquidated Damages

The nature of this contract does not require liquidated damages.

Restrictions

The Company shall not assign, transfer or sublet this Contract or any interest therein without prior written approval from the County and the Tax Commissioner.

All manuals and guides prescribed by the Tax Commissioner shall be followed by the Company.

Insurance

The Company shall, at its own expense, procure and maintain casualty and liability insurance from a responsible insurer authorized to do business in the State of Nebraska. The amount of general liability insurance shall be set with amounts of a \$1,000,000 limit for bodily injury and property damage with a policy aggregate of \$2,000,000. The insurer is Nationwide and is authorized to do business in the State of Nebraska.

Entire Contract – Amendments

This contract may not be altered or amended except in writing executed on behalf of the Company by a duly authorized officer, on behalf of the County by the County Commissioner or the County Assessor, and approved by the Tax Commissioner.

Cancellation

This contract can be canceled by either party for cause upon 30 days notice in writing to the other party.

Date

This agreement is entered into on _____ 2026, by and between the below parties.

Regina Berry
Perkins County Assessor

County Board Chairperson

Darrel Stanard

Darrel Stanard
Stanard Appraisal Services Inc.

RESOLUTION

WHEREAS, the Board of Commissioners of Perkins County, Nebraska, pursuant to Nebraska Statute, is vested with the authority of administering the affairs of Perkins County, Nebraska; and

WHEREAS, it has been determined that a Perkins County Local Emergency Operations Plan has been developed in order to provide for a coordinated response to a disaster or emergency in Perkins County, the City of Grant and other cities and villages in Perkins County; and

WHEREAS, the Board of Commissioners of Perkins County, deems it advisable and in the best interest of Perkins County to approve said Local Emergency Operations Plan;

WHEREAS, the acceptance of this 2025 Local Emergency Operations Plan supersedes all previous approved Perkins County Local Emergency Operations Plans;

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Perkins County, Nebraska, that the Perkins County Local Emergency Operations Plan be, and hereby is, approved.

PASSED AND APPROVED THIS _____ DAY OF _____, 2026.

ATTEST:

County Clerk

Board of County Commissioners,
Perkins County, Nebraska

Proposed Long Distance Transfer Payroll Salary July 2026

RECEIVED

JUL 15 2026

PERKINS COUNTY CLERK
GRANT, NE 69140

Non EMT\$25 Change to \$27.50

EMT\$35 Change to \$37.50

EMTA\$40 Change to \$42.50

PARA:RN=\$45 Change to \$47.50



**DANA F. COLE
& COMPANY^{LLP}**
CERTIFIED PUBLIC ACCOUNTANTS

503 WEST 3RD STREET
GRAND ISLAND, NEBRASKA 68801
T: 308.382.3400 F: 308.382.6836

DANACOLE.COM

July 29, 2025

To the Board of Commissioners
Perkins County, Nebraska
200 Lincoln Avenue
P.O. Box 156
Grant, NE 69140

We are pleased to confirm our understanding of the services we are to provide Perkins County, Nebraska, for the year ended June 30, 2025.

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 Perkins County, Nebraska, as of and for the year ended June 30, 2025.

We have also been engaged to report on supplementary information that accompanies Perkins County, Nebraska'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 GAAS, and we will provide an opinion on it in relation to the financial statements as a whole, in a separate written report accompanying our auditor's report on the financial statements:

1. Nonmajor Governmental Funds - Combining Schedule of Receipts, Disbursements, and Changes in Fund Balances - Modified Cash Basis.
2. Agency Funds - Schedule of Receipts, Disbursements, and Changes in Fund Balances - Modified Cash Basis.
3. Budgetary Comparison Schedules.

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, and 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 modified 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 internal control over financial reporting and compliance with 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*.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of Perkins County, Nebraska, 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 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. However, we will inform the appropriate level of management of any material errors, 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. 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.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We may also request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry.

We have identified the following significant risks of material misstatement as part of our audit planning:

1. Improper revenue recognition.
2. Management override of controls.

Our audit of 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 and *Government Auditing Standards*.

Audit Procedures - Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Perkins County, Nebraska's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit 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*.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for 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, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and 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 and all accompanying information in conformity with the modified cash basis of accounting, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

You are responsible for including all informative disclosures that are appropriate for the modified cash basis of accounting. Those disclosures will include (1) a description of the modified cash basis of accounting, including a summary of significant accounting policies, and how the modified 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, 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 statements 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) additional information that we may request for the purpose of the audit; and (3) 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; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management 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 and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report. With regard to including the auditor's report in an exempt offering document, you agree that the aforementioned auditor's report, or reference to Dana F. Cole & Company, LLP, will not be included in any such offering document without our prior permission or consent. Any agreement to perform work in connection with an exempt offering document, including an agreement to provide permission or consent, will be a separate engagement.

With regard to an exempt offering document with which Dana F. Cole & Company, LLP, is not involved, you agree to clearly indicate in the exempt offering document that Dana F. Cole & Company, LLP, is not involved with the contents of such offering document.

You are responsible for the preparation of the supplementary information which we have been engaged to report on, in conformity with the modified 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. 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 modified cash basis of accounting; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with the modified 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.

With regard to publishing the financial statements on your website, you understand that websites 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 website with the original document.

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.

Other Services

We will also assist in preparing the financial statements of Perkins County, Nebraska, in conformity with the modified cash basis of accounting on information provided by you. We will prepare a trial balance for use during the audit. Our preparation of the trial balance will be limited to formatting information in the Perkins County, Nebraska's general ledger into a working trial balance. 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 statement services 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 relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements 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, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash or other confirmations and schedules we request and will locate any documents selected by us for testing. We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If, for whatever reason, your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

As an attest client, Dana F. Cole & Company, LLP, cannot store your documents, data, or records on your behalf because doing so will impair Dana F. Cole & Company, LLP's independence. This is in accordance with the "Hosting Services" interpretation at ET 1.295.143 of the AICPA Code of Professional Conduct. Perkins County, Nebraska, is solely responsible for maintaining its own data and records.

We will provide copies of our reports to Perkins County, Nebraska; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, 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 Dana F. Cole & Company, LLP, 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 the State of Nebraska Auditor of Public Accounts or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for the purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Dana F. Cole & Company, LLP's 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 State of Nebraska Auditor of Public Accounts. If we are aware that a federal awarding agency 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.

Robert C. Beran is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. To ensure that Dana F. Cole & Company, LLP's independence is not impaired under the *AICPA Code of Professional Conduct*, you

agree to inform the engagement partner before entering into any substantive employment discussions with any of our personnel. We expect to begin our audit on approximately July 16, 2025. Our audit engagement ends on delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

Our fee for these services will be at our standard hourly rates for the individuals involved. We estimate that our fees for these services will not exceed \$27,200 for the financial statement audit. You will also be billed for travel and other out-of-pocket costs such as report production, word processing, postage, etc. Additional expenses are estimated to be \$850. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Bills will be rendered as the work progresses with payment to be made upon presentation. Interest will be charged at the rate of 1% per month on balances in excess of 60 days. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

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 would expect to continue to perform our services under the arrangements discussed above from year to year unless for some reason you or we find that some change is necessary.

Reporting

We will issue a written report upon completion of our audit of Perkins County, Nebraska's financial statements. Our report will be addressed to the Board of Commissioners of Perkins County, Nebraska. 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 a report, or withdrawing from the engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and

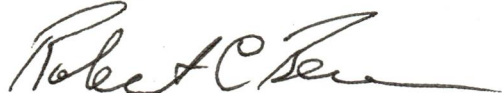
Perkins County, Nebraska
July 29, 2025
Page eight

other matters will state (1) that 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 on compliance, and (2) that 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 report will also state that the report is not suitable for any other purpose. If during our audit we become aware that Perkins County, Nebraska, 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.

Upon request, we will furnish you with a copy of our most recent external peer review report, or it can be found at <https://peerreview.aicpa.org> if desired.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the original and return it to us. The copy enclosed is for your records.

Yours truly,



ROBERT C. BERAN
For the Firm

e-mail: beran@danacole.com

RCB:rh

Enclosures

RESPONSE:

This letter correctly sets forth the understanding of Perkins County, Nebraska.

By: _____

Title: _____

James Brueggeman

From: Ryan Burger <ryan@gbecpa.com>
Sent: Friday, July 10, 2026 9:02 AM
To: James Brueggeman
Subject: 2026 Proposal to Serve - Perkins County
Attachments: 2026 Proposal to Serve - Perkins County.pdf

James,

Please see proposal attached. If we are approved, we will setup an audit kickoff call with you IMMEDIATELY. This will ensure we have proper bank confirmation information, MIPS access, and other audit planning items.

Board Members,

Please understand the first year of an audit generally takes quite a bit more time than subsequent years. This is why we structure our audit bids accordingly.

Thank you for the opportunity. If questions, let me know!

Ryan L Burger, CPA
Investment Advisor Representative

GBE CPA
418 Seward St
Seward NE 68434
Phone: (402) 643-4557
Fax: (402) 643-9201
www.gbepa.com

Payments: www.payGBE.com

The contents of this message should not be relied upon to meet the minimal requirements for a reasonable-cause or good faith defense under IRS regulations. Accordingly, this advice is not intended and cannot be used for the purpose of avoiding penalties that may be imposed by the IRS.

The information contained in this message and the documents accompanying this message contain information that is privileged and confidential and is intended only for the use of the individual or entity named above. If the reader of this message is not the intended recipient or the employee or agent responsible for delivering it to the intended recipient, you are hereby notified that any dissemination, distribution or copying of this communication, other than its return to the sender, is strictly prohibited. Thank you.

Ryan L. Burger is an Investment Advisor Representative with Wealth Management NE LLC, a Nebraska LLC, Registered Investment Advisor.

The information in this email is confidential and, if you are not the intended recipient, be advised that you have received this email in error and any use, dissemination, forwarding, printing or copying of it is strictly prohibited. If you have received this email in error you should notify the sender by return email and delete this message from your computer system. It is the responsibility of the addressee to scan this mail and any attachments for computer viruses or other defects. The sender does not accept liability for any loss or damage of any nature, however caused, which may result directly or indirectly from this email or any file attached.

Investment Advisory Services provided through Wealth Management Nebraska, LLC, a Registered Investment Advisor. We cannot accept trade orders or other investment account transaction requests by voicemail, fax or email. Trade orders or account transaction requests, important letters or documents, emails or fax messages regarding your investments must be confirmed or conveyed by calling 888-733-4916 and asking to speak directly to either your investment advisor representative or an available investment advisor representative. Emails, faxes and voicemails may not be monitored daily or after normal business hours and cannot be relied upon to timely communicate your wishes. Requests for trade orders and other transaction requests received after 1 p.m. CST, will be processed on a best efforts basis and may not take place until the following trading day. See full [disclosures](#) regarding services.

Proposal to Serve

Perkins County

Presented by:



Certified Public Accountants
418 Seward St
Seward, Nebraska 68434

July of 2026

PROPOSAL

To simplify the review process and obtain the maximum degree of comparability, proposals should include the following items and be organized in the manner specified below.

A. Letter of Transmittal

A brief letter of transmittal can be included in the proposal to provide an overview of the proposed work and information about the individuals involved and accounting firm. However, it should not exceed two pages. If a letter of transmittal is included, it must clearly state the local office address of the performing firm, the contact person's name, and the telephone number.

B. Table of Contents

A table of contents should be included which identifies the material requested in this Request for Proposals by section and page number. If a transmittal letter is not included, include the local address and telephone number of the office to be performing the work and the name of the contact person in the table of contents section.

C. Profile of Proposing Firm

1. State whether the firm is a local, national, or international firm and a brief description of the size of the firm.
2. Provide the following about the local office from which the work is to be performed:
 - a. Location of office;
 - b. Current size of the office;
 - c. The size of professional staff by level, such as partner, manager, and supervisor, senior and other professional staff;
 - d. State the number of licensed accountants in the office.
3. Include any additional information relevant to the specifications of this RFP regarding the office.

D. Qualifications

1. Describe the individual or firm's recent experience conducting audits similar to the audit described in this RFP.
2. Include resumes of the lead auditor and any identified members of the audit team. The resumes should include a description of the individual's auditing experience, a summary of similar projects, and a description of the professional education in government accounting and auditing.
3. A listing of the professionals experienced in governmental auditing with which the audit team may consult and the nature of their experience.
4. A listing of any other Nebraska counties with which the individual or firm has a current contract to provide similar auditing services.

E. Scope of Services and Proposed Project Schedule

Briefly describe an understanding of the scope of services to be provided, including a proposed time schedule for commencing and completing the audit, and the delivery date of the final report.

F. Fees and Compensation

Include the following information for each of the three years:

1. Estimated total work hours.
2. Estimated out-of-pocket expenses.
3. The hourly rate by staff classification.
4. The all-inclusive maximum fee and out-of-pocket expenses.
5. The estimated cost of a single audit if Perkins County should be the recipient of more than \$1,000,000 in federal funds.

A. Letter of Transmittal

Board of County Commissioners

Perkins County, Nebraska

Dear Commissioners:

We appreciate the opportunity to submit a professional quote for services to provide an independent audit report of the government-wide financial statements for Perkins County for the fiscal year ended June 30, 2026 with the option to perform the audit through the June 30, 2028 fiscal year end.

At GBE, CPA, we are proud of the reputation we have established in providing consulting, audit, and tax services to non-profit organizations. We provide quality services and have the resources needed to be your independent auditor. Our philosophy and approach to completing audit services will result in practical recommendations that will benefit your organization.

We view our relationship with our clients as a partnership. In this partnership, our promise is to continually deliver quality, professional services at reasonable prices. As your auditing and consulting firm, our primary objective is to help you become more effective and efficient.

If there is any additional information that will assist you in making your decision, please contact us. Again, thank you for this opportunity.

Sincerely,

Ryan L Burger, CPA

B. Table of Contents

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<i>Profile of Proposing Firm</i>	<i>1</i>
<i>Qualifications</i>	<i>2</i>
<i>Scope of Services and Proposed Project Schedule</i>	<i>3</i>
<i>Fees and Compensation</i>	<i>4</i>
<i>References</i>	<i>5</i>
<i>Acceptance Page</i>	<i>6</i>

C. Profile of Proposing Firm

Size of firm – 30 employees

Governmental audit staff – 5 employees

Location from which the work is to be performed – Seward office

Number and nature of professional staff to be employed in this project on a full-time basis – 2 professional governmental audit staff

Number and nature of staff to be employed in this project on a part-time basis – 2 student interns

Licensed accountants in the office – 5 CPAs

The firm is independent of the County and any applicable component units as defined by generally accepted auditing standards (GAAS) of the AICPA and Generally Accepted Government Auditing Standards (GAGAS).

List of professional relationships involving the County or any of its boards or agencies – None.

The firm shall give written notice of any professional relationship entered into during the contract period that may be construed as a conflict of interest or a violation of conflict of interest.

The firm and all assigned key professional staff are properly licensed to practice in the State of Nebraska.

Additional Information

GBE, CPA is located in Seward, Nebraska. Due to recent growth in auditing, we have been able to hire new employees and reinvest more revenues into the area.

We support local businesses, we are involved in the community, and we pay property, real estate, and sales taxes right here in Nebraska.

As you can tell from the references, our firm is dedicated to the audit needs of the community and surrounding areas. We would be *honored* to work on the Perkins County Audit.

Good luck with the selection process and thank you for serving the taxpayers of Perkins County.

D. Qualifications

GBE's philosophy is to provide professional services of the highest quality. Our firm is small, but you can feel comfort and assurance knowing management level team members will be assigned to your audit and will be involved in every level of day-to-day operations of this contract. We believe this to be a primary advantage over peer accounting firms.

Management level participation and continuity within our engagement team creates a familiarity between firm members and our clients. This puts us in an envious position which allows our firm to provide a proficient and professional level of service to clients.

Because our current performance contributes to the future success of the firm, our organizational structure, training programs, resource materials which we maintain, and the individual assignments are planned and designed to ensure the maximum technical and professional development of our staff. We are required to attend various national and local continuing professional education (CPE) seminars to enhance our audit proficiency. Our engagement team members have met these education requirements.

RYAN L BURGER, CPA

With over fifteen years of audit experience, Mr. Burger is comfortable with audit fieldwork and reporting requirements. He is a member of the Nebraska Authority of CPAs and the AICPA. Mr. Burger is the lead auditor for governmental audits. Having previously worked for the Nebraska State Auditor's Office, Mr. Burger is in a unique position of understanding the rules, regulations, and performance measures of governmental audits submitted to the State of Nebraska.

TAYLOR HEDKE, AUDITOR IN CHARGE

Taylor has experience auditing various not-for-profit and governmental entities. She is experienced in MIPS reporting and other county audit issues.

CAITLYN ADAMS, AUDITOR IN CHARGE

Caitlyn has experience auditing various not-for-profit and governmental entities. She is experienced in MIPS reporting and other county audit issues.

VARIOUS STAFF AS NEEDED

E. Scope of Services and Proposed Project Schedule

In compliance with the AICPA's Statements on Auditing Standards and Government Auditing Standards, we will audit the basic financial statements for Perkins County as of June 30 and any other related statements therein. If applicable, we will also perform a Single Audit in compliance federal regulations.

Fieldwork

Arrangements will be made with the Treasurer and Clerk to commence preparation work in June and fieldwork in July and August. The latest anticipated delivery date of the report would be June 30 to allow for a timely filing with the Nebraska State Auditor's Office.

Independent Auditors' Report

Along with the timely audit filing, we will prepare an independent auditors' report declaring our opinion on the audited financial statements.

Internal Controls

Our audit will include obtaining an understanding of the internal control components sufficient to plan the audit by performing procedures to understand the design of controls relevant to the audit and whether they have been placed in operation.

In accordance with Government Auditing Standards, we will be issuing a Report on Internal Control over Financial Reporting and on Compliance and other Matters.

An audit is not designed to provide assurance on internal controls, or give an opinion on them, but it is designed to identify significant deficiencies in the design or operation of internal controls. If we become aware of such deficiencies or ways we believe management practices can be improved we will communicate them to you in a separate letter.

Completion

Upon completion of the audit, we will disclose our audit report and any internal control issues to management and/or members of the board or audit committee. A management letter, if necessary, would also be disclosed at this time.

F. Fees and Compensation

GBE, CPA's philosophy is to provide professional services of the highest quality at a reasonable charge. We believe our clients are entitled to and should expect us to perform our engagements in an effective and efficient manner and should expect us to consider the cost of our services in our approach to their engagement. We also believe that mutually satisfactory arrangements, with respect to fees, are in the best interest of our clients as well as ourselves.

Our fees for these services will be based on the time required by the individuals assigned to the engagement at our standard rates, plus travel and other out-of-pocket costs. Billing will be done on a continual basis with a final billing done upon completion of all services.

Based on arrangements we will make with Perkins County personnel for assistance in preparation of audit working papers, etc., our fees for the services described below fiscal years will not exceed:

Fiscal Year 2026

Estimated total hours: 160

Estimated out-of-pocket expenses: \$0

Blended hourly rate based on staff classification, not to exceed \$400/hour

Independent Financial Statement Audit	\$24,500
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Estimated Amount of a Single Audit	\$8,000
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Fiscal Year 2027

Estimated total hours: 120

Estimated out-of-pocket expenses: \$0

Blended hourly rate based on staff classification, not to exceed \$400/hour

Independent Financial Statement Audit	\$19,500
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Estimated Amount of a Single Audit	\$8,000
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Fiscal Year 2028

Estimated total hours: 120

Estimated out-of-pocket expenses: \$0

Blended hourly rate based on staff classification, not to exceed \$400/hour

Independent Financial Statement Audit	\$19,500
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Estimated Amount of a Single Audit	\$8,000
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*Single audits are performed under federal requirements and the auditing procedures vary from year to year. If federal requirement change dramatically before a single audit is required, we will discuss the additional time and related fee prior to the engagement letter being signed. Single audit fees also vary depending on the number of major and minor programs being tested. The above quote is based on the County having one major or minor program requiring testing.

REFERENCES

Seward County
Brandy Johnson, Clerk
bjohnson@sewardcountyne.gov

Pierce County
Shannon Wragge, Clerk
clerk@piercecounytne.gov

Gage County
Dawn Hill, Clerk
dhill@gagecountyne.gov

Colfax County
Rita Mundil, Clerk
rmundil@colfaxcountyne.gov

Harlan County
Jessie Martin, Clerk
jessie.martin@harlancounty.ne.gov

Blaine County
April Warren, Clerk
clerk@blainecounty.ne.gov

Deuel County
Tammy Sherman, Clerk
tammy.sherman@deuelcountyne.gov

Seward Airport Authority (Audit and Budget)
Erich Helge, Chair
402-643-2125

Seward County Agricultural Society (Audit and Budget)
Lori Tiemann, Bookkeeper
loritman@gmail.com

Lancaster County Agricultural Society (Audit and Budget)
Ron Bohaty, Executive Director
rbohaty@sandhillsglobaleventcenter.org

Seward Housing Authority (Audit)
Mary Miner, Director
mary@sewardmanor.com

ACCEPTANCE PAGE

Perkins County elects to engage GBE for the completion of audit services.

Authorized Administrator – Signature

Date

GBE agrees to provide the aforementioned services based on the proceeding terms.

GBE

Date

You may sign, date, and mail or email a copy to our office upon acceptance.