Nebraska Intergovernmental Risk Management Association
8040 Eiger Drive • Lincoln, NE 68516
www.nirma.info • 402.742.9220 • 800.642.6671 • 402.742.9230 fax

Serving County Government

Andrea L. Thieman, Executive Director

November 10, 2026

Lorissa Hartman
Thomas County
P.O. Box 226
Thedford, NE 69166

RE: NIRMA Dividend and Membership Recommitment

Dear Lorissa,

For nearly four decades, NIRMA has been proud to serve Nebraska counties with comprehensive coverage, exceptional risk management services, and a commitment to keeping our members strong.

Your county's current membership commitment runs through June 30, 2027. We are asking Thomas County to recommit to NIRMA for an additional three-year term, through June 30, 2030.

We believe there are many good reasons to continue your partnership with NIRMA. Our members have access to outstanding educational opportunities designed specifically for member officials and employees, confidential legal helplines provided at no additional cost, and experienced professionals who understand the unique risks and challenges of county government. Just as importantly, NIRMA and NIRMA II remain financially strong, with a combined Member Fund Balance of $54.5 million as of June 30, 2026. That financial strength provides the stability and confidence our members should expect from their risk management pool.

The three-year commitment also benefits the membership as a whole. A stable membership base allows NIRMA to plan responsibly, make sound actuarial projections, and negotiate reinsurance coverage rates and terms with greater certainty. In return, NIRMA makes the same three-year commitment to continue providing the coverage, services and support our members rely upon.

This recommitment process has served NIRMA and its members well for 30 years. Since the Board first adopted this approach in 1996, every eligible member has chosen to recommit to the program.

This year, the NIRMA Board of Directors declared a total membership dividend of $1 million. Of that amount, $600,000 was distributed as our regular membership dividend, with an additional $400,000 designated as a recommitment dividend for eligible members that elect to extend their membership for another three-year term. With these distributions, NIRMA will have returned approximately $29 million to our members over the years. Thomas County's recommitment dividend is $1,563. Upon receipt of the enclosed adopted recommitment resolution, NIRMA will issue that dividend to Thomas County. With this distribution, Thomas County will have received a cumulative total of $78,227 in membership dividends from NIRMA over the course of its membership.The adopted resolution should be received by the NIRMA office no later than Monday, December 28, 2026.

Thank you for your continued confidence in NIRMA. We value our partnership with Thomas County and look forward to continuing to serve you through June 30, 2030 and beyond.

Sincerely,

Andrea L Thieman

Andrea Thieman
Executive Director

Enclosure

cc: County Board (email)
County Clerk (email, mail w/enclosure)
Contact Person (email)

BOARD OF DIRECTORS

Bonnie Moore, Sarpy County
Eric Stinson, Madison County
Erich Tiemann, Gage County
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Amy Nelson, Fillmore County
Darrell Zabrocki, Seward County

RESOLUTION _____
FOR AMENDMENT AND ADDENDUM TO
NIRMA/NIRMA II INTERGOVERNMENTAL/INTERLOCAL AGREEMENTS

WHEREAS, Thomas County has previously entered into Intergovernmental/Interlocal Agreements with various other Nebraska Counties and other public agencies to form and participate in the Nebraska Intergovernmental Risk Management Association (NIRMA) and the Nebraska Intergovernmental Risk Management Association II (NIRMA II) as authorized by the Intergovernmental Risk Management Act (Neb.Rev.Stat. §44-4301 et seq.) and the Nebraska Interlocal Cooperation Act (Neb.Rev.Stat.§13-801 et seq.); and

WHEREAS, Counties and other Public Agencies as defined in Neb.Rev.Stat. §44-4303 are allowed to participate in said cooperative undertakings; and

WHEREAS, the Legislature has found that proper risk management requires the spreading of risk so as to minimize fluctuation in insurance needs and that benefits can be derived through the pooling of insurance purchasing by local government, and

WHEREAS, NIRMA and NIRMA II have provided coverages to the County in a cost effective way which meet and exceed that provided by standard insurance carriers; and

WHEREAS, NIRMA and NIRMA II provide risk management services such as loss prevention, safety audits and assessments, claims and litigation management, and coverages tailored to address loss exposures counties and other related public entities face not economically available from other sources; and

WHEREAS, these coverages and risk management services are essential for the continued effective and efficient use of county taxpayer dollars; and

WHEREAS, the current Intergovernmental/Interlocal Agreements will expire on June 30, 2027, and

NOW, THEREFORE, BE IT RESOLVED that the Thomas County Board hereby:

1. Extends its commitment to participate in NIRMA and NIRMA II for the period July 1, 2027, through June 30, 2030; and

2. Declares that this Resolution shall serve as an amendment and addendum to the previous Intergovernmental/Interlocal Agreements entered into by the County Board, said Intergovernmental/Interlocal Agreements readopted by and incorporated herein by this reference as amended.

After motion duly made by member _____ and seconded by member _____, the following members voted by roll call vote as follows in regard to adoption of said Resolution:

The following members voted in favor of the same: _____.

The following members voted against the same: _____.

The following members were absent or not voting: _____.

PASSED AND APPROVED this _____ day of _____, 2026.

Attest: _____ County Board

_____
County Clerk

By: _____
Chairperson/Presiding Officer

November 11, 2026

Gabriel, Burger, and Else, CPA, PC
418 Seward St
Seward, NE 68434

This representation letter is provided in connection with your audit(s) of the financial statements of County of Thomas (County), which comprise the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units (if applicable), each major fund, and the aggregate remaining fund information as of June 30, 2026, and the respective changes in financial position and, where applicable, cash flows for the period then ended, and the disclosures (collectively, the "financial statements"), for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP) and/or as applicable the cash basis of accounting which is an Other Comprehensive Basis Of Accounting (OCBOA).

Certain representations in this letter are described as being limited to matters that are material. Items are considered to be material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of November 11, 2026, the following representations made to you during your audit.

Financial Statements

1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated July 1, 2026, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and/or OCBOA and for preparation of the supplementary information in accordance with the applicable criteria.

2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and/or OCBOA and include all properly classified funds and other financial information of the primary government and all component units (if applicable) required by generally accepted accounting principles to be included in the financial reporting entity.

3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.

5) The methods, significant assumptions, and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with U.S. GAAP and/or OCBOA.

6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP and/or OCBOA.

7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.

8) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole for each opinion unit. A list of the uncorrected misstatements is attached to the representation letter.

9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP and/or OCBOA.

10) Guarantees, whether written or oral, under which the County is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

11) We have provided you with:

a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters.

b) Additional information that you have requested from us for the purpose of the audit.

c) Unrestricted access to persons within the County from whom you determined it necessary to obtain audit evidence.

d) Minutes of the meetings of the County or summaries of actions of recent meetings for which minutes have not yet been prepared.

12) All material transactions have been recorded in the accounting records and are reflected in the financial statements.

13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

14) We have no knowledge of any fraud or suspected fraud that affects the County and involves—

- Management,
- Employees who have significant roles in internal control, or
- Others where the fraud could have a material effect on the financial statements.

15) We have no knowledge of any allegations of fraud or suspected fraud affecting the County's financial statements communicated by employees, former employees, regulators, or others.

16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing financial statements.

17) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.

18) We have disclosed to you the names of the County's related parties and all the related party relationships and transactions, including any side agreements.

Government-specific

19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

20) We have taken timely and appropriate steps to remedy identified and suspected fraud or noncompliance with provisions of laws, regulations, contracts, and grant agreements that you have reported to us.

21) We have a process to track the status of audit findings and recommendations.

22) We have identified to you any previous audits, attestation engagements, and other studies related to the objectives of the audit and whether related recommendations have been implemented.

23) We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.

24) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.

25) The County has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.

26) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.

27) We have appropriately identified, recorded, and disclosed all leases in accordance with GASB Statement (GASBS) No. 87 .

28) We have appropriately disclosed or recognized conduit debt obligations and/or certain arrangements associated with conduit debt obligations in accordance with GASBS No. 91 .

29) We have appropriately disclosed identified, recorded, and disclosed public-private and public-public partnerships and availability payment arrangements in accordance with GASBS No. 94 .

30) We have appropriately identified, recorded, and disclosed subscription-based information technology arrangements in accordance with GASBS No. 96 .

31) We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we believe have a material effect on the financial statements.

32) We have appropriately measured, recorded, and disclosed compensated absences and other salary-related payments in accordance with GASBS No. 101 .

33) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.

34) As part of your audit, you assisted with preparation of the financial statements and disclosures. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and disclosures.

35) The County has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

36) The County has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

37) The financial statements include all component units, appropriately present majority equity interests in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations (if applicable).

38) The financial statements include all fiduciary activities required by GASBS No. 84 , as amended.

39) The financial statements properly classify all funds and activities in accordance with GASBS No. 34 , as amended.

40) All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.

41) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.

42) Investments, derivative instrument transactions, and land and other real estate held by endowments are properly valued.

43) Provisions for uncollectible receivables have been properly identified and recorded.

44) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.

45) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.

46) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.

47) Special and extraordinary items are appropriately classified and reported (if applicable).

48) Deposits and investment securities and derivative instrument transactions are properly classified as to risk and are properly disclosed.

49) If GAAP - Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized. If OCBOA – Capital assets are expensed in the year purchased using the appropriate Functions/Programs on the Statement Activities and using Capital improvements or Other capital outlay on the applicable Budgetary Comparison Schedule(s).

50) We have appropriately disclosed the County's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.

51) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.

52) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

Signature: _____

Title: _____



Thomas County Board of Commissioners

Pam Moody, Chairman
Lewis Herbaugh ~ Charles Daly
P.O. Box 226 ~ Thedford, NE 69166
Phone 308-645-2261 ~ Fax 308-645-2623

Request for Proposals for County Surveyor Services
Thomas County, Thedford NE
Date: November 17, 2026

Subject: Request for Proposals for County Surveyor Services

Thomas County invites proposals from qualified, licensed, and experienced land surveyors or registered surveying firms for the provision of professional land surveying services within the county.

The purpose is to engage a competent surveyor to provide accurate, reliable, and professional surveying services in accordance with the county's requirements and applicable laws, regulations, and professional standards.

I. SCOPE OF SERVICES

The successful candidate shall be required to provide services that may include, but are not limited to:

1. Conducting land boundary and property surveys.
2. Establishing, verifying, and marking land boundaries.
3. Undertaking land measurements and preparing survey maps and plans.
4. Conducting topographical surveys where necessary.
5. Preparing and submitting survey reports and technical documentation.
6. Providing professional advice on land surveying matters.
7. Performing other related surveying duties as may be specified by the county government.

The detailed scope of work and any specific project requirements shall be provided in writing from the county board documents.

II. ELIGIBILITY REQUIREMENTS

Interested candidates must meet the following minimum requirements:

- Be duly registered and licensed to provide land surveying services, where required by law.
- Demonstrate relevant experience in undertaking similar surveying assignments.
- Provide evidence of professional qualifications and registration.
- Submit a company profile or professional résumé, as applicable.
- Provide references for previous or ongoing surveying assignments.
- Demonstrate the capacity to complete the assignment within the required timeframe.

III. SUBMISSION OF BIDS

Completed proposals, comprising the technical and financial proposals and all required supporting documents, must be submitted in sealed envelopes clearly marked:

COUNTY LAND SURVEYING SERVICES

Bids must be delivered to:

Thomas County Clerk
503 Main Street
PO Box 226
Thedford NE 69166

All proposals must be received no later than **January 5, 2027 at 9:00 a.m. CT**.

IV. OPENING AND EVALUATION OF PROPOSALS

Proposals shall be opened and evaluated in accordance with the county's applicable procurement laws, regulations, and procedures.

Evaluation shall consider compliance with eligibility requirements, professional qualifications, relevant experience, technical capacity, proposed work plan, and financial competitiveness.

Where applicable, the proposal opening shall take place at Thomas County Courthouse, 503 Main St., Thedford NE on January 5, 2027 at 9:00 a.m., and candidates or their authorized representatives may attend.

VI. GENERAL CONDITIONS

- The county government reserves the right to verify information submitted by candidates.
- Any request for clarification shall be directed to the Thomas County Clerk through the official contact details provided below.
- The county government reserves the right to accept or reject proposals in accordance with applicable procurement laws and regulations.
- The award of the contract shall be subject to the prescribed approval procedures and execution of the relevant agreement.
- The proposal will be subject to licensure pursuant to the Land Surveyors Regulation Act. Nebraska Revised Statute § 23-1901, § 23-1901.01.
- The first date of duties will begin January 7, 2027.

VII. ENQUIRIES AND FURTHER INFORMATION

All enquiries should be addressed to:

Thomas County Clerk
Postal Address: PO Box 226, Thedford NE 69166
Telephone: 308-645-2261
Email: clerk@thomascountyne.gov

We appreciate your interest in serving the County of Thomas and look forward to receiving your proposal.