



CITY OF SCOTTSBLUFF
Scottsbluff City Hall Council Chambers
2525 Circle Drive, Scottsbluff, NE 69361
CITY COUNCIL AGENDA

Regular Meeting
March 20, 2023
6:00 PM

1. **Roll Call**
2. **Pledge of Allegiance.**
3. **For public information, a copy of the Nebraska Open Meetings Act is available for review.**
4. **Notice of changes in the agenda by the city clerk** (Additions may not be made to this agenda less than 24 hours before the beginning of the meeting unless added under Item 5 of this agenda.)
5. **Citizens with business not scheduled on the agenda** (As required by state law, no matter may be considered under this item unless council determines that the matter requires emergency action.)
6. **Closed Session**
 - a) Council reserves the right to enter into closed session if deemed necessary if the item is on the agenda as per Section 84-1410 of the Nebraska Revised Statutes.
7. **Consent Calendar: (Items in the consent calendar are proposed for adoption by one action for all items unless any member of the council requests that an item be considered separately.)**
 - a) Council to approve the minutes of the March 6, 2023 Regular Meeting.
 - b) Council to set a public hearing for April 3, 2023 at 6:00 p.m. to receive information to add a catering endorsement to the Class C liquor license held by BR Entertainment, LLC d/b/a Hight's Tavern, 20 W. 18th St., Scottsbluff, NE.
 - c) Council to acknowledge receipt of and take no action on a liability claim from Eric Dorn, 3103 17th Ave., Scottsbluff, NE. The claim will be withdrawn and forwarded to the City's insurance carrier.
 - d) Council to consider and take action on claims of the City.
8. **Financial Report**
 - a) Council to receive the 2022 Annual Audit Report from Contryman Associates, P.C.
 - b) Council to receive the February 2023 Financial Report.
9. **Public Hearings:**
 - a) Council to conduct a public hearing set for this date at 6:00 p.m. to receive information regarding a Class I Liquor License for Hector's, LLC d/b/a El Rancho Viejo Mexican Restaurant, 23 W. 27th St., Scottsbluff, NE.

- b) Council to discuss and consider action on making a recommendation to the Nebraska Liquor Control Commission regarding the Class I Liquor License for Hectors, LLC d/b/a El Rancho Viejo Mexican Restaurant and naming Hector Manriquez as Liquor License Manager.
 - c) Council to conduct a public hearing set for this date at 6:00 p.m. to receive information regarding a Class C Liquor License for Frank Eats, LLC d/b/a Taco De Oro, 2601 Ave. I, Scottsbluff, NE.
 - d) Council to discuss and consider action on making a recommendation to the Nebraska Liquor Control Commission regarding the Class C Liquor License for Frank Eats, LLC d/b/a Taco De Oro and naming Jennifer Heinold as Liquor License Manager.
10. **Resolution & Ordinances:**
- a) Council to discuss and consider action on a Resolution for the purpose of committing LB840 funds as a match for the Nebraska Department of Economic Development Regional Workforce Housing Grant.
11. **Reports from Staff, Boards & Commissions:**
- a) Council to discuss and consider action on releasing the CDBG Reuse Grant for the Lincoln Hotel Project, conditional on the Department of Economic Development's consent.
12. **Council reports** (informational only): This item is intended for Council Members to update and inform other Council Members of meetings attended since the last City Council meeting.
13. **Adjournment.**

City of Scottsbluff, Nebraska

Monday, March 20, 2023

Regular Meeting

Item Closed1

Council reserves the right to enter into closed session if deemed necessary if the item is on the agenda as per Section 84-1410 of the Nebraska Revised Statutes.

Staff Contact:

City of Scottsbluff, Nebraska

Monday, March 20, 2023

Regular Meeting

Item Consent1

Council to approve the minutes of the March 6, 2023 Regular Meeting.

Staff Contact: City Council

The Scottsbluff City Council met in a regular meeting on March 6, 2023 at 6:00 p.m. in the Council Chambers of City Hall, 2525 Circle Drive, Scottsbluff. A notice of the meeting had been published on March 3, 2023, in the Star Herald, a newspaper published and of general circulation in the City. The notice stated the date, hour and place of the meeting; that the meeting would be open to the public, that anyone with a disability desiring reasonable accommodations to attend the Council meeting should contact the City Clerk's Office, and that an agenda of the meeting kept continuously current was available for public inspection at the office of the City Clerk in City Hall; provided, the City Council could modify the agenda at the meeting if it determined that an emergency so required. A similar notice had been emailed to each council member, made available to radio stations KNEB, KMOR, KOAQ, television station NBC Nebraska, and the Star Herald. The notice was also available on the city's website on March 2, 2023. Mayor McKerrigan presided and City Clerk Wright recorded the proceedings. The meeting was called to order and the Pledge of Allegiance was recited. Mayor McKerrigan welcomed everyone and informed those in attendance that a copy of the Nebraska Open Meetings Act is posted in the back of the room on the west wall for the public's review. The following Council Members were present: Jeanne McKerrigan, Jordan Colwell, Angela Scanlan, Matt Salomon, and Betsy Vidlak. Also present were City Attorney Kent Hadenfeldt and City Manager Kevin Spencer. Absent: None. Mayor McKerrigan asked if there were any changes to the agenda. There was none. Mayor McKerrigan then asked if any citizens with business not scheduled on the agenda wished to include an item providing the City Council determines the item requires emergency action. There was none.

Moved by Council Member Scanlan, seconded by Council Member Salomon,

- a) The minutes of the February 21, 2023 Regular Meeting be approved,
- b) A public hearing be set for March 20, 2023 at 6:00 p.m. to receive information about making a recommendation to the Nebraska Liquor Control Commission regarding a Class I Liquor License for Hector's LLC d/b/a El Rancho Viejo Mexican Restaurant, 23 W. 27th St., Scottsbluff, NE,
- c) A public hearing be set for March 20, 2023 at 6:00 p.m. to receive information about making a recommendation to the Nebraska Liquor Control Commission regarding a Class C Liquor License for Frank Eats, LLC d/b/a Taco De Oro, 2601 Ave. I, Scottsbluff, NE,
- d) The claims, be approved and paid as provided by law out of the respective funds designated in the list of claims dated March 6, 2023, as on file with the City Clerk and submitted to the City Council, "YEAS," Colwell, Salomon, Vidlak, Scanlan and McKerrigan. "NAYS," None. Absent: None.

CLAIMS

AIRPORT DEVELOPMENT,LLC,TIF - AIRPORT REDEV 1/31/2023,398.51;AKAJRV 314, LLC,TIF AULICK REDEV. 1/31/2023,1237.16; AMAZON.COM HEADQUARTERS,MISC.,94.1;AXON ENTERPRISE INC,FIREARMS SUPPL-PD,3131; B & H INVESTMENTS, INC,DEPARTMENT SUPPLIES-SAN,281.76; BERNHARDT JUSTIN,TOW SERVICE-PD,225;BLACK HILLS GAS DISTRIBUTION LLC,MONTHLY ENERGY BILL,5083.14; BLUFFS FACILITY SOLUTIONS,SUPP - HAND CLEANER & TOWELS,446.54; CAPITAL BUSINESS SYSTEMS INC.,CONT. SRVCS.,532.45; CELLCO PARTNERSHIP,CELL PHONES-PD,1751.07;CITIBANK N.A.,DEPT SUPP ADM,525.8; CITY OF SCB,PETTY CASH,60;CONTRACTORS MATERIALS INC.,DEPT

SUPP CEM,44.29; CORE & MAIN LP,METERS,17459;CORNERSTONE BANK,TIF - 26 GROUP FUEL ST. & CON ST. 1/31/2023,1535.33; DAS STATE ACCOUNTING-CENTRAL FINANCE,MONTHLY LONG DISTANCE,86.94;DELL MARKETING LP,TABLET DOCKING STATIONS,949.42;ENERGY LABORATORIES, INC DEPT 6250,SAMPLES,216;FARMERS STATE BANK,TIF - ELITE HEALTH REDEV 1/31/2023,4711.55;FASTENAL COMPANY,EQUIP MAINT PARK,10.61; FIRST NATIONAL BANK OF OMAHA,TIF - REGANIS REDEV 1/31/2023,1066.72;FIRST STATE BANK - GOTHENBURG,TIF - YOLO PROPERTIES CARWASH 1/31/2023,117.58;FLOYD'STRUCKCENTERSCOTTSBLUFF,EQUIPMENTSAN,203289;FRANCISCS BUMPERTOBUMPERINC,TOWSERVICEPD,1320;GATCHRICK,MISCELLANEOUSSAN,15.05;GE RINGMULITPURPOSESENIORCENTER,CONTRACTUAL,1000;HAWKINS,INC.,CHEMICALS,394 0.05; HD SUPPLY INC,DEPT SUP,1981.54;HULLINGER GLASS & LOCKS INC.,BLDG MAINT PARK,40.23; IDEAL LAUNDRY AND CLEANERS, INC.,JAN. SUP.,311.86;INGRAM LIBRARY SERVICESINC,COLL.,412.63;INLANDTRUCKPARTS&SERVICE,EQUIPMAINT,20.47;INTERNAL REVENUE SERVICE,WITHHOLDINGS,67215.8; JOHN DANIEL ADAMS,EQUIPMENT MAINTENANCE-SAN,890;JOHN DEERE FINANCIAL,UNIFORM & CLOTHING-SAN,464.73; JOHN DEERE FINANCIAL,DEPT SUP/UNIFORMS & CLOTHING,622.05;JOHN DEERE FINANCIAL,EQUIP MAINT PARK,10067.69;LEAGUE ASSOCIATION OF RISK MANAGEMENT,ENDORS.#152023JDMOTORGRADER,943.59;LUNDLOGAN,REIMBURSEMENT FOR ICC PLUMBING EXAM,290;M.C. SCHAFF & ASSOCIATES, INC,PROF.SERV. - SW TRANSFER STATION,29486.75; MADISON NATIONAL LIFE,INSURANCE,3192.74;MARK CHRISMAN TRUCKING INC,18TH ST. PLAZA IMPROV.PROJ.,34913.6;MARKETING CONSULTANTS,CLOTHING ALLOWANCE - VARIOUS DEPTS,6209;MENARDS, INC,DEPT SUP,937.88;MICHAEL B KEMBEL,REPLACE BROKEN SPRING ON OVERHEAD DOOR - HANGAR,576; MIDWEST CONNECT, LLC,UB PROCESSING - FEB. 2023,2083.36; NE CHILD SUPPORT PAYMENT CENTER,NE CHILD SUPPORT PYBLE,1267.1;NE DEPT OF HLTH & HUMAN SVCS,LICENSE/PERMITS-REC,80; NE LIBRARY COMMISSION,CONT. SRVCS.,750; NEBRASKA MACHINERY CO,EQUIP MAINT,802.22;NEBRASKA PUBLIC POWER DISTRICT,ELECTRIC,44635.49;NEBRASKA SAFETY & FIRE EQUIPEMENT INC.,FIRE ALARM SYSTEM INSPECTION - CITY HALL,394;NEBRASKA SALT AND GRAIN CO,1 LOAD ICE SLICER,4498.59;OWEN DEVELOPMENT, LLC,TIF - OWEN ORAL SUR. REDEV. 1/31/2023,365.4; PANHANDLE CONCRETE PRODUCTS, INC,KENO,6000;PANHANDLE ENVIRONMENTAL SERVICESINC,CONTRACTUALSVC,312;PANHANDLEHUMANESOCIETY,CONTRACTUAL,565 6.07; PAUL REED CONSTRUCTION & SUPPLY, INC,DEPT SUPP CEM,94.88; PIVO, INC.,TIF - HIGH PLAINS BUDWEISER 1/31/2023,339.15;PLATTE VALLEY BANK,HEALTH SAVINGS ACCOUNT,13670.59;POWERPLAN,NEWMOTOR GRADER,254564;QUILL CORPORATION,DEPT SUPPL-PD,464.54; REGIONAL CARE INC,HEALTH INS. PREM. - MARCH 2023,47494.67; REGIONAL WEST,CONSULTING-PD,320.1; ROOSEVELT PUBLIC POWER DISTRICT,ELECTRIC POWER,1741.75;RRDONNELLEY,DEPTSUPPLPD,625.41;SMEC,EMPLOYEEDEDUCTION,101.15; SAFETYLINE CONSULTANTS, INC,DEPT SUPPL-PD,113.88;SALES MIDWEST, INC,EQUIP MAINT PARK,737.08; SCB FIREFIGHTERS UNION LOCAL 1454,FIRE EE DUES,300;SCB IBEW 1597 UNION DUES,SCB IBEW 1597 UNION DUES,435.63;SCOTT WALTON,EQUIP MAINT PARK,305;SCOTTS BLUFF COUNTY COURT,LEGAL FEES-PD,269;SCOTTSBLUFF MOTOR CO, INC,HIDTA CAR LEASE-PD,375; SCOTTSBLUFF POLICE OFFICERS ASSOCIATION,POLICE EE DUES,858;SHERWIN WILLIAMS,YELLOW, WHITE, RED & BLUE LATEX PAINT,5889.01; SNELLSERVICESINC.,BLDGMAIN,3408.2;STATEHEALTHLAB,SAMPLES,140;STATEOFNE.,CO

NTRACTUAL-PD,210;TERRY D SCOTT,VEH MAINT PARK,464.41; THOMPSON GLASS, INC,VEH MAINT PARK,230; TYLER TECHNOLOGIES, INC,MONTHLY BILLING CONSULTING,942.5; UNION BANK & TRUST,RETIREMENT,42845.12;UNITED STATES WELDING,CONTRACTUAL SERVICES-SAN,54.85;US BANK,TYLER CONNECT 2023 - (LOUTZENHISER/BURBACH),8962.78; WALMART,PRGRMG.,297.91;WITMER PUBLIC SAFETY GROUP,RADIO STRAP,68.41; WYOMING CHILD SUPPORT ENFORCEMENT,CHILD SUPPORT,738.08; YOUNG MEN'S CHRISTIAN ASSOCIATION OF SCOTTSBLUFF, NE,YMCA,784; ZM LUMBER CO CAPITAL ONE TRADE CREDIT,GROUND MAINT PARK,326.44;

Mayor McKerrigan opened the public hearing at 6:02 p.m. to receive information about the purchase of real property from Scotts Bluff County.

City Manager Spencer explained the property is located west of the wastewater treatment plant and consists of 17 acres. The intention is to build a transfer station on the property.

There were no comments from the public. Mayor McKerrigan closed the public hearing at 6:03 p.m.

Regarding the Real Estate Purchase Agreement, Mr. Spencer stated this is the Agreement to purchase the ground. He informed Council the County will have to go through a remonstrance period, but after that should be able to close on the property. The purchase price is \$20,000 and there is a consideration in the Agreement that includes maintaining the South Beltline Highway from 9th Avenue and east until it ends at Highway 26.

Council Member Colwell moved to approve the Real Estate Purchase Agreement with Scotts Bluff County and authorize the Mayor to sign the Agreement. The motion was seconded by Council Member Salomon, "YEAS," Salomon, Vidlak, Scanlan, McKerrigan, and Colwell. "NAYS," None. Absent: None.

Mr. Spencer introduced Officer Tyler Weber and K-9 Officer Duke to Council. Officer Weber came forward and explained Duke is his second police K-9, the first was when he was employed with the City of Alliance. He has had Duke, a Belgian Malinois, since November of 2021, acquiring him from the Grand Island Police Department. Duke is certified in narcotics training and has attended an 8-week camp where he learned obedience and bite work.

As far as activity, Officer Weber stated they could have one deployment a week or one to two a night, adding the training is continuous; Duke is always learning new things and focusing on obedience. Officer Weber explained Duke's communication is through a passive indicator, which means he will lie down, stand or sit when he finds the source of the scent and he is rewarded by verbal command, tangible object or both.

Mr. Spencer added, Duke's purchase price was \$8,500, and he is pretty sure all the funds were acquired through donations. Also, because Duke was obtained through the Grand Island Police Department the City was able to get him at a discount as dogs of Duke's caliber are sold around \$12,500 and that just includes basic obedience.

Under Council Reports, Council Member Salomon gave an update on the zoo. He met with the zoo board and new director Desiree Davison. He added the zoo was approved for an extension in filing their AZA accreditation and currently they are looking at bringing in some tigers or a small lion pride. In addition, a new zookeeper will be coming from Florida, who is a level 3 zoo keeper and Smoky the bear

is hibernating and doing fine. Council Member Scanlan stated she was able to do a ride along with Officer Eckerberg with the Scottsbluff Police Department. Mayor McKerrigan updated she attended Regional Governance.

Council Member Scanlan moved, seconded by Council Member Vidlak to adjourn the meeting at 6:42 p.m., “YEAS,” Scanlan, McKerrigan, Salomon, Colwell, and Vidlak. “NAYS,” None. Absent: None.

Mayor

ATTEST:

City Clerk

City of Scottsbluff, Nebraska

Monday, March 20, 2023

Regular Meeting

Item Consent2

Council to set a public hearing for April 3, 2023 at 6:00 p.m. to receive information to add a catering endorsement to the Class C liquor license held by BR Entertainment, LLC d/b/a Hight's Tavern, 20 W. 18th St., Scottsbluff, NE.

Staff Contact: Kim Wright, City Clerk

City of Scottsbluff, Nebraska

Monday, March 20, 2023

Regular Meeting

Item Consent3

Council to acknowledge receipt of and take no action on a liability claim from Eric Dorn, 3103 17th Ave., Scottsbluff, NE. The claim will be withdrawn and forwarded to the City's insurance carrier.

Staff Contact: Kim Wright, City Clerk

City of Scottsbluff CITIZEN INCIDENT REPORT

All tort claims under the Political Subdivisions Tort Claims Act and [sections 16-727, 16-728, 23-175, 39-809](#), and [79-610](#) shall be filed with the clerk, secretary, or other official whose duty it is to maintain the official records of the political subdivision, or the governing body of a political subdivision may provide that such claims may be filed with the duly constituted law department of such subdivision. It shall be the duty of the official with whom the claim is filed to present the claim to the governing body. All such claims shall be in writing and shall set forth the time and place of the occurrence giving rise to the claim and such other facts pertinent to the claim as are known to the claimant.

Date: 3/13/23

Date and location of Incident: 3/2/23 _Parking lot located on Ave A on the block between streets W 16th & W 17th Street

Claimant Name: Eric Dorn _____ Phone: 308 641 6401 _____

Address: 3103 17th Ave _____ City: Scottsbluff _____ State and Zip: NE, 69361

City Department Contact: _____

Narrative of what happened: _Walking across the parking lot when I slipped on the mud in the center of the parking lot where normally bushes and shrubs are, however due to recent weather nothing has been planted as of yet, and landed on the concrete on my right ankle at the wrong angle and fell on top of it.

Estimated amount of damages \$3,000 _____ (attach estimates)

Attachments: Photos: _____ Estimates: _____ Medical Bills: _____

Witnesses: _____ Contact Information: _____

Citizen insurance information: Allied Benefits Core Value HSA _____

Reported by (city staff): _____

Received Date: _3/13/23_____

Signature of Claimant(s): *Eric Dorn*

SUBMIT TO: KIM WRIGHT, CITY CLERK, CITY OF SCOTTSBLUFF
2525 CIRCLE DRIVE, SCOTTSBLUFF, NE 69361

City of Scottsbluff, Nebraska

Monday, March 20, 2023

Regular Meeting

Item Consent4

Council to consider and take action on claims of the City.

Staff Contact: Liz Loutzenhiser, Finance Director



Expense Approval Report

By Vendor Name

Post Dates 3/7/2023 - 3/20/2023

Description (Payable)	Account Name	Amount
Vendor: 00393 - ACTION COMMUNICATIONS INC.		
Fund: 218 - PUBLIC SAFETY		
CIP-PATROL CARS	EQUIPMENT	4,461.70
		<hr/>
Fund 218 - PUBLIC SAFETY Total:		4,461.70
		<hr/>
Vendor 00393 - ACTION COMMUNICATIONS INC. Total:		4,461.70
 Vendor: 02583 - ADVANCE AUTO PARTS		
Fund: 111 - GENERAL		
BATTERY AND WINDSHIELD WI...	DEPARTMENT SUPPLIES	199.63
		<hr/>
Fund 111 - GENERAL Total:		199.63
 Fund: 621 - ENVIRONMENTAL SERVICES		
Department Supplies-SAN	DEPARTMENT SUPPLIES	6.87
		<hr/>
Fund 621 - ENVIRONMENTAL SERVICES Total:		6.87
		<hr/>
Vendor 02583 - ADVANCE AUTO PARTS Total:		206.50
 Vendor: 05887 - ALLO COMMUNICATIONS,LLC		
Fund: 111 - GENERAL		
LOCAL TELEPHONE CHARGES	PHONE & INTERNET	240.61
LOCAL TELEPHONE CHARGES	PHONE & INTERNET	72.20
LOCAL TELEPHONE CHARGES	PHONE & INTERNET	35.44
LOCAL TELEPHONE CHARGES	PHONE & INTERNET	38.44
LOCAL TELEPHONE CHARGES	PHONE & INTERNET	160.00
LOCAL TELEPHONE CHARGES	PHONE & INTERNET	144.41
LOCAL TELEPHONE CHARGES	PHONE & INTERNET	332.39
LOCAL TELEPHONE CHARGES	PHONE & INTERNET	1,172.21
LOCAL TELEPHONE CHARGES	PHONE & INTERNET	430.32
LOCAL TELEPHONE CHARGES	PHONE & INTERNET	237.01
LOCAL TELEPHONE CHARGES	PHONE & INTERNET	30.47
		<hr/>
Fund 111 - GENERAL Total:		2,893.50
 Fund: 212 - STREETS		
LOCAL TELEPHONE CHARGES	PHONE & INTERNET	459.51
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Fund 212 - STREETS Total:		459.51
 Fund: 213 - CEMETERY		
LOCAL TELEPHONE CHARGES	PHONE & INTERNET	72.20
		<hr/>
Fund 213 - CEMETERY Total:		72.20
 Fund: 224 - ECONOMIC DEVELOPMENT		
LOCAL TELEPHONE CHARGES	PHONE & INTERNET	105.31
		<hr/>
Fund 224 - ECONOMIC DEVELOPMENT Total:		105.31
 Fund: 621 - ENVIRONMENTAL SERVICES		
LOCAL TELEPHONE CHARGES	PHONE & INTERNET	168.78
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Fund 621 - ENVIRONMENTAL SERVICES Total:		168.78
 Fund: 631 - WASTEWATER		
LOCAL TELEPHONE CHARGES	PHONE & INTERNET	157.29
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Fund 631 - WASTEWATER Total:		157.29
 Fund: 641 - WATER		
LOCAL TELEPHONE CHARGES	PHONE & INTERNET	150.81
		<hr/>
Fund 641 - WATER Total:		150.81
 Fund: 661 - STORMWATER		
LOCAL TELEPHONE CHARGES	PHONE & INTERNET	35.62
		<hr/>
Fund 661 - STORMWATER Total:		35.62

Expense Approval Report

Post Dates: 3/7/2023 - 3/20/2023

Description (Payable)	Account Name	Amount
Fund: 721 - GIS SERVICES		
LOCAL TELEPHONE CHARGES	PHONE & INTERNET	35.44
Fund 721 - GIS SERVICES Total:		35.44
Vendor 05887 - ALLO COMMUNICATIONS,LLC Total:		4,078.46
Vendor: 00152 - AMERICAN PUBLIC WORKS ASSOCIATION		
Fund: 212 - STREETS		
ONE YEAR MEMBERSHIP TO A...	MEMBERSHIPS	254.67
Fund 212 - STREETS Total:		254.67
Fund: 631 - WASTEWATER		
MEMBERSHIPS	MEMBERSHIPS	254.66
Fund 631 - WASTEWATER Total:		254.66
Fund: 641 - WATER		
MEMBERSHIPS	MEMBERSHIPS	254.67
Fund 641 - WATER Total:		254.67
Vendor 00152 - AMERICAN PUBLIC WORKS ASSOCIATION Total:		764.00
Vendor: 04575 - AUTOZONE STORES, INC		
Fund: 111 - GENERAL		
VEH MAINT PARK	VEHICLE MAINTENANCE	139.04
VEH MAINT ADM CHEV IMPALA	VEHICLE MAINTENANCE	169.66
Fund 111 - GENERAL Total:		308.70
Vendor 04575 - AUTOZONE STORES, INC Total:		308.70
Vendor: 00271 - B&C STEEL CORPORATION		
Fund: 212 - STREETS		
WHITE PANELS FOR HANGER BU..	BUILDING MAINTENANCE	83.42
Fund 212 - STREETS Total:		83.42
Fund: 213 - CEMETERY		
DEPT SUPP CEM	DEPARTMENT SUPPLIES	21.06
DEPT SUPP CEM	DEPARTMENT SUPPLIES	10.00
Fund 213 - CEMETERY Total:		31.06
Vendor 00271 - B&C STEEL CORPORATION Total:		114.48
Vendor: 00405 - BLUFFS FACILITY SOLUTIONS		
Fund: 111 - GENERAL		
DEPT SUPP PARK	DEPARTMENT SUPPLIES	73.66
JANITORIAL SUP PARK	JANITORIAL SUPPLIES	23.01
DEPT/JANIT SUPPL-PD	DEPARTMENT SUPPLIES	171.48
DEPT/JANIT SUPPL-PD	DEPARTMENT SUPPLIES	171.48
DEPT/JANIT SUPPL-PD	JANITORIAL SUPPLIES	32.78
DEPT/JANIT SUPPL-PD	JANITORIAL SUPPLIES	32.78
Fund 111 - GENERAL Total:		505.19
Fund: 621 - ENVIRONMENTAL SERVICES		
Department Supplies-SAN	DEPARTMENT SUPPLIES	205.94
Fund 621 - ENVIRONMENTAL SERVICES Total:		205.94
Vendor 00405 - BLUFFS FACILITY SOLUTIONS Total:		711.13
Vendor: 04893 - BROWN'S SHOE FIT, CO.		
Fund: 621 - ENVIRONMENTAL SERVICES		
Uniform & Clothing-SAN	UNIFORMS & CLOTHING	199.75
Fund 621 - ENVIRONMENTAL SERVICES Total:		199.75
Vendor 04893 - BROWN'S SHOE FIT, CO. Total:		199.75
Vendor: 00735 - CAPITAL BUSINESS SYSTEMS INC.		
Fund: 212 - STREETS		
COPIER SERVICE	CONTRACTUAL SERVICES	28.08
Fund 212 - STREETS Total:		28.08
Vendor 00735 - CAPITAL BUSINESS SYSTEMS INC. Total:		28.08

Expense Approval Report

Post Dates: 3/7/2023 - 3/20/2023

Description (Payable)	Account Name	Amount
Vendor: 07911 - CELLCO PARTNERSHIP		
Fund: 111 - GENERAL		
TABLETS, IPADS, CELL PHONE, ...	DEPARTMENT SUPPLIES	42.78
TABLETS, IPADS, CELL PHONE, ...	PHONE & INTERNET	20.04
Fund 111 - GENERAL Total:		62.82
Fund: 212 - STREETS		
TABLETS, IPADS, CELL PHONE, ...	PHONE & INTERNET	693.70
Fund 212 - STREETS Total:		693.70
Fund: 621 - ENVIRONMENTAL SERVICES		
TABLETS, IPADS, CELL PHONE, ...	PHONE & INTERNET	80.16
Fund 621 - ENVIRONMENTAL SERVICES Total:		80.16
Fund: 631 - WASTEWATER		
CELL PHONES/CONTRACTUAL	CONTRACTUAL SERVICES	100.02
CELL PHONES/CONTRACTUAL	CELLULAR PHONE	42.78
TABLETS, IPADS, CELL PHONE, ...	PHONE & INTERNET	30.06
Fund 631 - WASTEWATER Total:		172.86
Fund: 641 - WATER		
CELL PHONES/CONTRACTUAL	CONTRACTUAL SERVICES	60.02
CELL PHONES/CONTRACTUAL	CELLULAR PHONE	42.78
TABLETS, IPADS, CELL PHONE, ...	PHONE & INTERNET	30.06
Fund 641 - WATER Total:		132.86
Fund: 721 - GIS SERVICES		
TABLETS, IPADS, CELL PHONE, ...	PHONE & INTERNET	10.02
Fund 721 - GIS SERVICES Total:		10.02
Vendor 07911 - CELLCO PARTNERSHIP Total:		1,152.42
Vendor: 05859 - CITIBANK, N.A.		
Fund: 111 - GENERAL		
SNOW SHOVELS - STATION 1	DEPARTMENT SUPPLIES	86.92
REFUND TAX	DEPARTMENT SUPPLIES	-2.34
Fund 111 - GENERAL Total:		84.58
Vendor 05859 - CITIBANK, N.A. Total:		84.58
Vendor: 00484 - CITY OF GERING		
Fund: 621 - ENVIRONMENTAL SERVICES		
Disposal Fees-SAN	DISPOSAL FEES	32,401.97
Fund 621 - ENVIRONMENTAL SERVICES Total:		32,401.97
Vendor 00484 - CITY OF GERING Total:		32,401.97
Vendor: 00367 - CITY OF SCB		
Fund: 111 - GENERAL		
POSTAGE/LEGAL FEES-PD	POSTAGE	44.21
POSTAGE/LEGAL FEES-PD	LEGAL FEES	13.96
PETTY CASH	SCHOOL & CONFERENCE	15.45
Fund 111 - GENERAL Total:		73.62
Vendor 00367 - CITY OF SCB Total:		73.62
Vendor: 01976 - CLARK PRINTING LLC		
Fund: 111 - GENERAL		
DEPT SUPP PARK	DEPARTMENT SUPPLIES	404.75
Fund 111 - GENERAL Total:		404.75
Fund: 212 - STREETS		
DAILY TIME SHEETS	DEPARTMENT SUPPLIES	224.60
TIME CARDS FOR TRANS.	DEPARTMENT SUPPLIES	164.85
Fund 212 - STREETS Total:		389.45
Fund: 224 - ECONOMIC DEVELOPMENT		
DEPT SUPP ED S TOOF BUSINESS..	DEPARTMENT SUPPLIES	38.20
Fund 224 - ECONOMIC DEVELOPMENT Total:		38.20
Vendor 01976 - CLARK PRINTING LLC Total:		832.40

Expense Approval Report

Post Dates: 3/7/2023 - 3/20/2023

Description (Payable)	Account Name	Amount
Vendor: 03010 - COLONIAL LIFE & ACCIDENT INSURANCE COMPANY		
Fund: 713 - CASH & INVESTMENT POOL		
INSURANCE	LIFE INS EE PAYABLE	22.75
Fund 713 - CASH & INVESTMENT POOL Total:		22.75
Vendor 03010 - COLONIAL LIFE & ACCIDENT INSURANCE COMPANY Total:		22.75
Vendor: 00706 - COMPUTER CONNECTION INC		
Fund: 111 - GENERAL		
CONTRACTUAL-PD	CONTRACTUAL SERVICES	44.00
Fund 111 - GENERAL Total:		44.00
Vendor 00706 - COMPUTER CONNECTION INC Total:		44.00
Vendor: 00267 - CONTRACTORS MATERIALS INC.		
Fund: 212 - STREETS		
SUPP - BUCKLE & BANDING FOR...	DEPARTMENT SUPPLIES	567.42
STROBE LITE	DEPARTMENT SUPPLIES	181.30
Fund 212 - STREETS Total:		748.72
Fund: 621 - ENVIRONMENTAL SERVICES		
Department Supplies-SAN	DEPARTMENT SUPPLIES	28.42
Department Supplies-SAN	DEPARTMENT SUPPLIES	117.60
Fund 621 - ENVIRONMENTAL SERVICES Total:		146.02
Vendor 00267 - CONTRACTORS MATERIALS INC. Total:		894.74
Vendor: 09824 - CORE & MAIN LP		
Fund: 641 - WATER		
METERS	METERS	3,408.86
Fund 641 - WATER Total:		3,408.86
Vendor 09824 - CORE & MAIN LP Total:		3,408.86
Vendor: 09996 - CORNHUSKER MARRIOTT HOTEL		
Fund: 111 - GENERAL		
SCHOOL & CONF J COLWELL	SCHOOL & CONFERENCE	110.00
SCHOOL & CONF K SPENCER	SCHOOL & CONFERENCE	220.00
Fund 111 - GENERAL Total:		330.00
Vendor 09996 - CORNHUSKER MARRIOTT HOTEL Total:		330.00
Vendor: 05709 - CREDIT BUREAU OF COUNCIL BLUFFS		
Fund: 111 - GENERAL		
FEES & EMPL.SCREEN - JAN & F...	CONSULTING SERVICES	176.50
Fund 111 - GENERAL Total:		176.50
Vendor 05709 - CREDIT BUREAU OF COUNCIL BLUFFS Total:		176.50
Vendor: 00406 - CRESCENT ELECT. SUPPLY COMP INC		
Fund: 212 - STREETS		
SUPP - GEL LAMPS	DEPARTMENT SUPPLIES	135.09
Fund 212 - STREETS Total:		135.09
Vendor 00406 - CRESCENT ELECT. SUPPLY COMP INC Total:		135.09
Vendor: 09767 - CROELL INC		
Fund: 641 - WATER		
DEPT SUP	DEPARTMENT SUPPLIES	411.96
Fund 641 - WATER Total:		411.96
Vendor 09767 - CROELL INC Total:		411.96
Vendor: 07909 - CROWNE PLAZA		
Fund: 111 - GENERAL		
DS - Lodging for Nebraska Plann...	SCHOOL & CONFERENCE	134.95
Fund 111 - GENERAL Total:		134.95
Vendor 07909 - CROWNE PLAZA Total:		134.95

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Description (Payable)	Account Name	Amount
Vendor: 09692 - DOOLEY OIL INC		
Fund: 621 - ENVIRONMENTAL SERVICES		
EQUIP MAINT	EQUIPMENT MAINTENANCE	184.06
Fund 621 - ENVIRONMENTAL SERVICES Total:		184.06
Fund: 631 - WASTEWATER		
EQUIP MAINT	EQUIPMENT MAINTENANCE	184.07
Fund 631 - WASTEWATER Total:		184.07
Vendor 09692 - DOOLEY OIL INC Total:		368.13
Vendor: 10279 - EAKES INC		
Fund: 111 - GENERAL		
DEPT SUPP ADM	DEPARTMENT SUPPLIES	29.84
DEPT SUPP ADM	DEPARTMENT SUPPLIES	13.49
DEPT SUPP HR	DEPARTMENT SUPPLIES	105.78
DEPT SUPP ADM	DEPARTMENT SUPPLIES	22.38
DEPT SUPP CC	DEPARTMENT SUPPLIES	112.99
DEPT SUPP ADM	DEPARTMENT SUPPLIES	30.14
Fund 111 - GENERAL Total:		314.62
Vendor 10279 - EAKES INC Total:		314.62
Vendor: 01003 - ELLIOTT EQUIPMENT COMPANY INC.		
Fund: 621 - ENVIRONMENTAL SERVICES		
Equipment-SAN	EQUIPMENT	159,306.80
Fund 621 - ENVIRONMENTAL SERVICES Total:		159,306.80
Vendor 01003 - ELLIOTT EQUIPMENT COMPANY INC. Total:		159,306.80
Vendor: 09479 - ENGINEERED EQUIPMENT SOLUTIONS INC		
Fund: 631 - WASTEWATER		
EQUIP MAINT	EQUIPMENT MAINTENANCE	588.00
Fund 631 - WASTEWATER Total:		588.00
Vendor 09479 - ENGINEERED EQUIPMENT SOLUTIONS INC Total:		588.00
Vendor: 01790 - ENVIRONMENTAL SYSTEMS RESEARCH INSTITUTE INC		
Fund: 631 - WASTEWATER		
CONTRACTUAL SVC	CONTRACTUAL SERVICES	300.00
Fund 631 - WASTEWATER Total:		300.00
Vendor 01790 - ENVIRONMENTAL SYSTEMS RESEARCH INSTITUTE INC Total:		300.00
Vendor: 10372 - ESSENTIAL FUEL LLC STORE #003		
Fund: 111 - GENERAL		
VEH MAINT-PD	VEHICLE MAINTENANCE	324.00
Fund 111 - GENERAL Total:		324.00
Fund: 631 - WASTEWATER		
VEHICLE MAINT	VEHICLE MAINTENANCE	26.00
Fund 631 - WASTEWATER Total:		26.00
Fund: 641 - WATER		
VEHICLE MAINT	VEHICLE MAINTENANCE	39.00
Fund 641 - WATER Total:		39.00
Vendor 10372 - ESSENTIAL FUEL LLC STORE #003 Total:		389.00
Vendor: 07574 - FAT BOYS TIRE AND AUTO		
Fund: 111 - GENERAL		
VEH MAINT PARK	VEHICLE MAINTENANCE	18.00
Fund 111 - GENERAL Total:		18.00
Fund: 641 - WATER		
VEHICLE MAINT	VEHICLE MAINTENANCE	18.08
Fund 641 - WATER Total:		18.08
Vendor 07574 - FAT BOYS TIRE AND AUTO Total:		36.08

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Description (Payable)	Account Name	Amount
Vendor: 00548 - FEDERAL EXPRESS CORPORATION		
Fund: 641 - WATER		
POSTAGE	POSTAGE	172.50
Fund 641 - WATER Total:		172.50
Vendor 00548 - FEDERAL EXPRESS CORPORATION Total:		172.50
Vendor: 00794 - FLOYD'S TRUCK CENTER SCOTTSBLUFF		
Fund: 212 - STREETS		
ADJ/ARM AND FITTING FOR D. ...	VEHICLE MAINTENANCE	233.94
CLEVIS KIT FOR D. TRUCK	VEHICLE MAINTENANCE	29.36
BRAKE REPAIR KIT, OIL SEAL, AX...	VEHICLE MAINTENANCE	71.21
Fund 212 - STREETS Total:		334.51
Vendor 00794 - FLOYD'S TRUCK CENTER SCOTTSBLUFF Total:		334.51
Vendor: 00060 - FRANCISCO'S BUMPER TO BUMPER INC		
Fund: 111 - GENERAL		
TOW SERVICE-PD	CONTRACTUAL SERVICES	170.00
TOW SERVICE-PD	CONTRACTUAL SERVICES	170.00
TOW SERVICE-PD	CONTRACTUAL SERVICES	220.00
TOW SERVICE-PD	CONTRACTUAL SERVICES	220.00
TOW SERVICE-PD	CONTRACTUAL SERVICES	220.00
TOW SERVICE-PD	CONTRACTUAL SERVICES	170.00
TOW SERVICE-PD	CONTRACTUAL SERVICES	220.00
Fund 111 - GENERAL Total:		1,390.00
Vendor 00060 - FRANCISCO'S BUMPER TO BUMPER INC Total:		1,390.00
Vendor: 03133 - FUN EXPRESS, LLC		
Fund: 111 - GENERAL		
Special Events-REC	SPECIAL EVENTS	2,520.92
Fund 111 - GENERAL Total:		2,520.92
Vendor 03133 - FUN EXPRESS, LLC Total:		2,520.92
Vendor: 05600 - GALLS PARENT HOLDINGS, LLC		
Fund: 111 - GENERAL		
UNIFORMS-PD	UNIFORMS & CLOTHING	71.82
UNIFORMS-PD	UNIFORMS & CLOTHING	73.73
UNIFORMS-PD	UNIFORMS & CLOTHING	81.35
UNIFORMS-PD	UNIFORMS & CLOTHING	78.66
Fund 111 - GENERAL Total:		305.56
Vendor 05600 - GALLS PARENT HOLDINGS, LLC Total:		305.56
Vendor: 09610 - GRAY TELEVISION GROUP INC		
Fund: 661 - STORMWATER		
Tri-City Stormwater - NBC Nebr...	CONTRACTUAL SERVICES	500.00
Tri-City Stormwater - NBC Nebr...	CONTRACTUAL SERVICES	200.00
Tri-City Stormwater - NBC Nebr...	CONTRACTUAL SERVICES	1,395.00
Fund 661 - STORMWATER Total:		2,095.00
Vendor 09610 - GRAY TELEVISION GROUP INC Total:		2,095.00
Vendor: 10387 - HOWMEDICA OSTEONICS CORP		
Fund: 111 - GENERAL		
AED PEDIATRIC PADS	DEPARTMENT SUPPLIES	412.77
Fund 111 - GENERAL Total:		412.77
Vendor 10387 - HOWMEDICA OSTEONICS CORP Total:		412.77
Vendor: 10391 - HQ COMPOST HOLDINGS LLC		
Fund: 621 - ENVIRONMENTAL SERVICES		
DEPT SUP	DEPARTMENT SUPPLIES	4,550.00
Fund 621 - ENVIRONMENTAL SERVICES Total:		4,550.00

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Description (Payable)	Account Name	Amount
Fund: 631 - WASTEWATER		
DEPT SUP	DEPARTMENT SUPPLIES	4,550.00
Fund 631 - WASTEWATER Total:		4,550.00
Vendor 10391 - HQ COMPOST HOLDINGS LLC Total:		9,100.00
Vendor: 00299 - HULLINGER GLASS & LOCKS INC.		
Fund: 111 - GENERAL		
Equip. main.	EQUIPMENT MAINTENANCE	95.00
BLDG MAINT-PD	BUILDING MAINTENANCE	10.00
Fund 111 - GENERAL Total:		105.00
Fund: 621 - ENVIRONMENTAL SERVICES		
DEPT SUP	DEPARTMENT SUPPLIES	6.87
Fund 621 - ENVIRONMENTAL SERVICES Total:		6.87
Fund: 631 - WASTEWATER		
DEPT SUP	DEPARTMENT SUPPLIES	6.88
Fund 631 - WASTEWATER Total:		6.88
Vendor 00299 - HULLINGER GLASS & LOCKS INC. Total:		118.75
Vendor: 00525 - IDEAL LAUNDRY AND CLEANERS, INC.		
Fund: 111 - GENERAL		
DEPT SUPP ADM	DEPARTMENT SUPPLIES	60.70
DEPT SUPP ADM	DEPARTMENT SUPPLIES	60.70
Fund 111 - GENERAL Total:		121.40
Fund: 212 - STREETS		
SUPP - MATS, TOWELS	DEPARTMENT SUPPLIES	56.82
SUPP - MATS, TOWELS	DEPARTMENT SUPPLIES	56.82
Fund 212 - STREETS Total:		113.64
Fund: 621 - ENVIRONMENTAL SERVICES		
Department Supplies-SAN	DEPARTMENT SUPPLIES	93.82
CONTRACTUAL SVC	CONTRACTUAL SERVICES	29.94
Fund 621 - ENVIRONMENTAL SERVICES Total:		123.76
Fund: 631 - WASTEWATER		
CONTRACTUAL SVC	CONTRACTUAL SERVICES	30.26
CONTRACTUAL SVC	CONTRACTUAL SERVICES	29.93
Fund 631 - WASTEWATER Total:		60.19
Fund: 641 - WATER		
CONTRACTUAL SVC	CONTRACTUAL SERVICES	30.26
Fund 641 - WATER Total:		30.26
Vendor 00525 - IDEAL LAUNDRY AND CLEANERS, INC. Total:		449.25
Vendor: 00937 - INDEPENDENT PLUMBING AND HEATING, INC		
Fund: 111 - GENERAL		
GROUND MAINT PARK	GROUNDS MAINTENANCE	199.71
GROUND MAINT PARK	GROUNDS MAINTENANCE	-179.90
Fund 111 - GENERAL Total:		19.81
Vendor 00937 - INDEPENDENT PLUMBING AND HEATING, INC Total:		19.81
Vendor: 09291 - INGRAM LIBRARY SERVICES INC		
Fund: 111 - GENERAL		
Coll.	COLLECTIONS	616.28
Coll.	COLLECTIONS	151.96
Coll.	COLLECTIONS	26.54
Fund 111 - GENERAL Total:		794.78
Vendor 09291 - INGRAM LIBRARY SERVICES INC Total:		794.78
Vendor: 00733 - INLAND TRUCK PARTS & SERVICE		
Fund: 111 - GENERAL		
VEH MAINT PARK	VEHICLE MAINTENANCE	824.88

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Description (Payable)	Account Name	Amount
SERVICE AND REPAIR LEAK - EN...	VEHICLE MAINTENANCE	1,245.71
Fund 111 - GENERAL Total:		2,070.59
Vendor 00733 - INLAND TRUCK PARTS & SERVICE Total:		2,070.59
Vendor: 08154 - INTERNAL REVENUE SERVICE		
Fund: 713 - CASH & INVESTMENT POOL		
WITHHOLDINGS	MEDICARE W/H EE PAYABLE	4,189.39
WITHHOLDINGS	MEDICARE W/H EE PAYABLE	4,189.39
WITHHOLDINGS	FICA W/H EE PAYABLE	15,381.61
WITHHOLDINGS	FICA W/H EE PAYABLE	15,381.61
WITHHOLDINGS	FED W/H EE PAYABLE	25,966.37
Fund 713 - CASH & INVESTMENT POOL Total:		65,108.37
Vendor 08154 - INTERNAL REVENUE SERVICE Total:		65,108.37
Vendor: 08525 - INTRALINKS, INC		
Fund: 111 - GENERAL		
CONTR. SERV. - FEB. 2023	CONTRACTUAL SERVICES	875.00
CONTR.SERV. - PD FEB 2023	CONTRACTUAL SERVICES	325.00
CONTR.SERV. - LIBR FEB.2023	CONTRACTUAL SERVICES	1,175.00
DATTO ALTO - MARCH 2023	CONTRACTUAL SERVICES	2,298.00
DATTO ALTO - LIBR. MARCH 20...	CONTRACTUAL SERVICES	238.00
Fund 111 - GENERAL Total:		4,911.00
Fund: 212 - STREETS		
CONTR. SERV. - FEB. 2023	CONTRACTUAL SERVICES	25.00
Fund 212 - STREETS Total:		25.00
Fund: 621 - ENVIRONMENTAL SERVICES		
CONTR. SERV. - FEB. 2023	CONTRACTUAL SERVICES	487.50
Fund 621 - ENVIRONMENTAL SERVICES Total:		487.50
Fund: 631 - WASTEWATER		
CONTR. SERV. - FEB. 2023	CONTRACTUAL SERVICES	487.50
Fund 631 - WASTEWATER Total:		487.50
Fund: 641 - WATER		
CONTR. SERV. - FEB. 2023	CONTRACTUAL SERVICES	487.50
DATTO ALTO - MARCH 2023	CONTRACTUAL SERVICES	119.00
Fund 641 - WATER Total:		606.50
Fund: 661 - STORMWATER		
CONTR. SERV. - FEB. 2023	CONTRACTUAL SERVICES	162.50
Fund 661 - STORMWATER Total:		162.50
Fund: 721 - GIS SERVICES		
CONTR. SERV. - FEB. 2023	CONTRACTUAL SERVICES	50.00
Fund 721 - GIS SERVICES Total:		50.00
Vendor 08525 - INTRALINKS, INC Total:		6,730.00
Vendor: 05696 - INVENTIVE WIRELESS OF NE, LLC		
Fund: 111 - GENERAL		
INTERNET	PHONE & INTERNET	17.95
Internet-REC	PHONE & INTERNET	17.95
Fund 111 - GENERAL Total:		35.90
Fund: 621 - ENVIRONMENTAL SERVICES		
CONTRACTUAL SVC	CONTRACTUAL SERVICES	51.95
Fund 621 - ENVIRONMENTAL SERVICES Total:		51.95
Fund: 631 - WASTEWATER		
CONTRACTUAL SVC	CONTRACTUAL SERVICES	51.95
Fund 631 - WASTEWATER Total:		51.95
Vendor 05696 - INVENTIVE WIRELESS OF NE, LLC Total:		139.80

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Description (Payable)	Account Name	Amount
Vendor: 00192 - J G ELLIOTT CO.INC.		
Fund: 111 - GENERAL		
NOTARY BOND-PD	BONDING	70.00
Fund 111 - GENERAL Total:		70.00
Vendor 00192 - J G ELLIOTT CO.INC. Total:		70.00
Vendor: 09747 - KNOW HOW LLC		
Fund: 111 - GENERAL		
DEPT SUPP PARK	DEPARTMENT SUPPLIES	43.77
EQUIP MAINT PARK	EQUIPMENT MAINTENANCE	30.27
EQUIP MAINT PARK	EQUIPMENT MAINTENANCE	10.53
EQUIP MAINT PARK	EQUIPMENT MAINTENANCE	2.74
DEPT SUPP PARK	DEPARTMENT SUPPLIES	43.77
EQUIP MAINT PARK	EQUIPMENT MAINTENANCE	15.98
DEPT SUPP PARK	DEPARTMENT SUPPLIES	37.92
EQUIP MAINT PARK	EQUIPMENT MAINTENANCE	3.55
EQUIP MAINT PARK	EQUIPMENT MAINTENANCE	7.18
VEH MAINT PARK	VEHICLE MAINTENANCE	134.39
VEHI MAINT PARK	VEHICLE MAINTENANCE	5.14
Fund 111 - GENERAL Total:		335.24
Fund: 212 - STREETS		
SUPP - ADAPTER	DEPARTMENT SUPPLIES	5.73
GEAR GREASE	OIL & ANTIFREEZE	91.42
SUPP - WIRE	DEPARTMENT SUPPLIES	6.78
SUPP - HD CLAMP	DEPARTMENT SUPPLIES	4.17
SUPP - ADAPTER	DEPARTMENT SUPPLIES	0.60
OIL,AIR, AND FUEL FILTERS FOR...	VEHICLE MAINTENANCE	56.16
INJECTOR CLEANER	DEPARTMENT SUPPLIES	122.32
Fund 212 - STREETS Total:		287.18
Fund: 621 - ENVIRONMENTAL SERVICES		
Department Supplies-SAN	DEPARTMENT SUPPLIES	263.76
EQUIP MAINT	EQUIPMENT MAINTENANCE	1.90
Department Supplies-SAN	DEPARTMENT SUPPLIES	110.94
EQUIP MAINT	EQUIPMENT MAINTENANCE	24.35
EQUIP MAINT	EQUIPMENT MAINTENANCE	63.00
Department Supplies-SAN	DEPARTMENT SUPPLIES	101.00
EQUIP MAINT	EQUIPMENT MAINTENANCE	28.90
Department Supplies-SAN	DEPARTMENT SUPPLIES	148.00
Department Supplies-SAN	DEPARTMENT SUPPLIES	1,008.00
Department Supplies-SAN	DEPARTMENT SUPPLIES	144.54
EQUIP MAINT	EQUIPMENT MAINTENANCE	107.07
Department Supplies-SAN	DEPARTMENT SUPPLIES	28.05
Equipment Maintenance-SAN	VEHICLE MAINTENANCE	42.92
EQUIP MAINT	EQUIPMENT MAINTENANCE	22.67
Vehicle Maintenance-SAN	VEHICLE MAINTENANCE	7.50
EQUIP MAINT	EQUIPMENT MAINTENANCE	8.98
Department Supplies-SAN	DEPARTMENT SUPPLIES	78.59
Fund 621 - ENVIRONMENTAL SERVICES Total:		2,190.17
Fund: 631 - WASTEWATER		
EQUIP MAINT	EQUIPMENT MAINTENANCE	1.90
EQUIP MAINT	EQUIPMENT MAINTENANCE	24.34
EQUIP MAINT	EQUIPMENT MAINTENANCE	63.00
VEHICLE MAINT	VEHICLE MAINTENANCE	4.00
EQUIP MAINT	EQUIPMENT MAINTENANCE	28.90
EQUIP MAINT	EQUIPMENT MAINTENANCE	107.07
EQUIP MAINT	EQUIPMENT MAINTENANCE	22.66
EQUIP MAINT	EQUIPMENT MAINTENANCE	8.97
Fund 631 - WASTEWATER Total:		260.84
Vendor 09747 - KNOW HOW LLC Total:		3,073.43

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Description (Payable)	Account Name	Amount
Vendor: 09872 - KRIZ DAVIS		
Fund: 631 - WASTEWATER		
ELECTRICAL MAINT	ELECTRICAL MAINTENANCE	88.85
ELECTRICAL MAINT	ELECTRICAL MAINTENANCE	15.33
Fund 631 - WASTEWATER Total:		104.18
Vendor 09872 - KRIZ DAVIS Total:		104.18
Vendor: 04892 - LEAGUE ASSOCIATION OF RISK MANAGEMENT		
Fund: 621 - ENVIRONMENTAL SERVICES		
ENDORS.#16 - REMOVE 2009 F...	VEHICLE INSURANCE	-1,232.39
Fund 621 - ENVIRONMENTAL SERVICES Total:		-1,232.39
Vendor 04892 - LEAGUE ASSOCIATION OF RISK MANAGEMENT Total:		-1,232.39
Vendor: 00300 - LEAGUE OF NEBRASKA MUNICIPALITIES		
Fund: 111 - GENERAL		
2023 MIDWINTER CONF. - SPE...	SCHOOL & CONFERENCE	447.00
2023 MIDWINTER CONF. - SPE...	SCHOOL & CONFERENCE	447.00
Fund 111 - GENERAL Total:		894.00
Fund: 631 - WASTEWATER		
SCHOOLS & CONF	SCHOOL & CONFERENCE	195.00
Fund 631 - WASTEWATER Total:		195.00
Vendor 00300 - LEAGUE OF NEBRASKA MUNICIPALITIES Total:		1,089.00
Vendor: 10134 - LEE BHM CORP		
Fund: 111 - GENERAL		
PUBLISHING	LEGAL PUBLICATIONS	54.30
PUBLISHING	LEGAL PUBLICATIONS	479.92
PUBLISHING	LEGAL PUBLICATIONS	22.24
PUBLISHING	LEGAL PUBLICATIONS	18.10
PUBLISHING	RECRUITMENT	495.00
Fund 111 - GENERAL Total:		1,069.56
Fund: 641 - WATER		
PUBLISHING	LEGAL PUBLICATIONS	59.50
Fund 641 - WATER Total:		59.50
Vendor 10134 - LEE BHM CORP Total:		1,129.06
Vendor: 09590 - LEXISNEXIS RISK DATA MANAGEMENT		
Fund: 111 - GENERAL		
CONSULTING-PD	CONSULTING SERVICES	100.00
Fund 111 - GENERAL Total:		100.00
Vendor 09590 - LEXISNEXIS RISK DATA MANAGEMENT Total:		100.00
Vendor: 04064 - LOPEZ STEVE		
Fund: 111 - GENERAL		
SCHOOLS & CONF-PD	SCHOOL & CONFERENCE	237.48
Fund 111 - GENERAL Total:		237.48
Vendor 04064 - LOPEZ STEVE Total:		237.48
Vendor: 09883 - LOU'S GLOVES INC		
Fund: 631 - WASTEWATER		
DEPT SUP	DEPARTMENT SUPPLIES	262.00
Fund 631 - WASTEWATER Total:		262.00
Vendor 09883 - LOU'S GLOVES INC Total:		262.00
Vendor: 05099 - MARKETING CONSULTANTS		
Fund: 621 - ENVIRONMENTAL SERVICES		
CLOTHING ALLOWANCE - ENV.S...	UNIFORMS & CLOTHING	85.00
Fund 621 - ENVIRONMENTAL SERVICES Total:		85.00
Vendor 05099 - MARKETING CONSULTANTS Total:		85.00

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Description (Payable)	Account Name	Amount
Vendor: 07628 - MENARDS, INC		
Fund: 111 - GENERAL		
BLDG MAINT PARK	BUILDING MAINTENANCE	88.94
EQUIP MAINT PARK	EQUIPMENT MAINTENANCE	19.94
DEPT SUPP PARK	DEPARTMENT SUPPLIES	28.94
DEPT SUPP REC	DEPARTMENT SUPPLIES	151.88
DEPT SUPP PARK	DEPARTMENT SUPPLIES	636.51
GROUND MAINT PARK	GROUNDS MAINTENANCE	53.00
DEPT SUPP PARK	DEPARTMENT SUPPLIES	12.45
Fund 111 - GENERAL Total:		991.66
Fund: 212 - STREETS		
SUPP - HOOK & LOOPS	DEPARTMENT SUPPLIES	5.98
SUPP - LEVER NUTS, ADJ. STOW...	DEPARTMENT SUPPLIES	45.57
Fund 212 - STREETS Total:		51.55
Fund: 213 - CEMETERY		
DEPT SUPP CEM	DEPARTMENT SUPPLIES	100.98
Fund 213 - CEMETERY Total:		100.98
Fund: 621 - ENVIRONMENTAL SERVICES		
EQUIP MAINT	EQUIPMENT MAINTENANCE	21.04
Fund 621 - ENVIRONMENTAL SERVICES Total:		21.04
Fund: 631 - WASTEWATER		
DEPT SUP	DEPARTMENT SUPPLIES	89.00
EQUIP MAINT	EQUIPMENT MAINTENANCE	22.95
DEPT SUP	DEPARTMENT SUPPLIES	81.51
DEPT SUP	DEPARTMENT SUPPLIES	80.35
DEPT SUP	DEPARTMENT SUPPLIES	8.98
DEPT SUP	DEPARTMENT SUPPLIES	40.27
DEPT SUP	DEPARTMENT SUPPLIES	65.69
EQUIP MAINT	EQUIPMENT MAINTENANCE	21.05
ELECTRICAL MAINT	ELECTRICAL MAINTENANCE	37.62
Fund 631 - WASTEWATER Total:		447.42
Vendor 07628 - MENARDS, INC Total:		1,612.65
Vendor: 07938 - MIDWEST CONNECT, LLC		
Fund: 111 - GENERAL		
DEPT SUPPL-PD	DEPARTMENT SUPPLIES	223.00
Fund 111 - GENERAL Total:		223.00
Vendor 07938 - MIDWEST CONNECT, LLC Total:		223.00
Vendor: 00748 - MOTOROLA SOLUTIONS, INC		
Fund: 111 - GENERAL		
CONTRACTUAL-PD	CONTRACTUAL SERVICES	1,550.00
CONTRACTUAL-PD	CONTRACTUAL SERVICES	1,550.00
CONTRACTUAL-PD	CONTRACTUAL SERVICES	3,510.00
Fund 111 - GENERAL Total:		6,610.00
Vendor 00748 - MOTOROLA SOLUTIONS, INC Total:		6,610.00
Vendor: 02569 - MUNIMETRIX SYSTEMS CORP		
Fund: 111 - GENERAL		
IMAGESILO - FEB. 2023	CONTRACTUAL SERVICES	39.99
Fund 111 - GENERAL Total:		39.99
Vendor 02569 - MUNIMETRIX SYSTEMS CORP Total:		39.99
Vendor: 04082 - NE CHILD SUPPORT PAYMENT CENTER		
Fund: 713 - CASH & INVESTMENT POOL		
NE CHILD SUPPORT PYBLE	CHILD SUPPORT EE PAY	1,267.10
Fund 713 - CASH & INVESTMENT POOL Total:		1,267.10
Vendor 04082 - NE CHILD SUPPORT PAYMENT CENTER Total:		1,267.10

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Description (Payable)	Account Name	Amount
Vendor: 00797 - NE DEPT OF REVENUE		
Fund: 713 - CASH & INVESTMENT POOL		
WITHHOLDINGS	STATE W/H EE PAYABLE	23,667.65
Fund 713 - CASH & INVESTMENT POOL Total:		23,667.65
Vendor 00797 - NE DEPT OF REVENUE Total:		23,667.65
Vendor: 03397 - NEBRASKA FIRE CHIEFS' ASSOCIATION		
Fund: 111 - GENERAL		
ANNUAL DUES	MEMBERSHIPS	503.00
Fund 111 - GENERAL Total:		503.00
Vendor 03397 - NEBRASKA FIRE CHIEFS' ASSOCIATION Total:		503.00
Vendor: 04460 - NEBRASKA INTERACTIVE, LLC		
Fund: 111 - GENERAL		
DRIVERS LIC. REQ. - FEB. 2023	CONSULTING SERVICES	30.00
Fund 111 - GENERAL Total:		30.00
Vendor 04460 - NEBRASKA INTERACTIVE, LLC Total:		30.00
Vendor: 00402 - NEBRASKA MACHINERY CO		
Fund: 111 - GENERAL		
GROUND MAINT PARK	GROUNDS MAINTENANCE	507.50
Fund 111 - GENERAL Total:		507.50
Vendor 00402 - NEBRASKA MACHINERY CO Total:		507.50
Vendor: 00578 - NEBRASKA PUBLIC POWER DISTRICT		
Fund: 111 - GENERAL		
Electric	ELECTRICITY	360.63
Electric	ELECTRICITY	37.04
Electric	ELECTRICITY	679.43
Electric	ELECTRICITY	93.53
Electric	ELECTRICITY	679.42
Electric	ELECTRICITY	226.74
Electric	ELECTRICITY	2,963.08
Electric	ELECTRICITY	3,591.69
Electric	ELECTRICITY	53.68
Electric	ELECTRICITY	40.64
Electric	STREET LIGHTS	100.40
Fund 111 - GENERAL Total:		8,826.28
Fund: 212 - STREETS		
Electric	ELECTRICITY	1,060.26
Electric	ELECTRIC POWER	1,454.97
Electric	STREET LIGHTS	26,989.15
Fund 212 - STREETS Total:		29,504.38
Fund: 213 - CEMETERY		
Electric	ELECTRICITY	984.52
Fund 213 - CEMETERY Total:		984.52
Fund: 216 - BUSINESS IMPROVEMENT		
Electric	STREET LIGHTS	85.42
Fund 216 - BUSINESS IMPROVEMENT Total:		85.42
Fund: 621 - ENVIRONMENTAL SERVICES		
Electric	ELECTRICITY	877.33
Fund 621 - ENVIRONMENTAL SERVICES Total:		877.33
Fund: 631 - WASTEWATER		
Electric	ELECTRICITY	2,199.56
Electric	ELECTRIC POWER	170.39
Fund 631 - WASTEWATER Total:		2,369.95
Fund: 641 - WATER		
Electric	ELECTRICITY	311.47

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Description (Payable)	Account Name	Amount
Electric	ELECTRIC POWER	473.15
Fund 641 - WATER Total:		784.62
Vendor 00578 - NEBRASKA PUBLIC POWER DISTRICT Total:		43,432.50
Vendor: 00632 - NEBRASKA RURAL RADIO ASSOCIATION		
Fund: 661 - STORMWATER		
Tri-Ctiy Stormwater KNEB PSAs	CONTRACTUAL SERVICES	475.00
Fund 661 - STORMWATER Total:		475.00
Vendor 00632 - NEBRASKA RURAL RADIO ASSOCIATION Total:		475.00
Vendor: 05373 - NEBRASKA SAFETY & FIRE EQUIPEMENT INC.		
Fund: 213 - CEMETERY		
BLDG MAINT CEM	BUILDING MAINTENANCE	30.00
BLDG MAINT CEM	BUILDING MAINTENANCE	200.00
Fund 213 - CEMETERY Total:		230.00
Vendor 05373 - NEBRASKA SAFETY & FIRE EQUIPEMENT INC. Total:		230.00
Vendor: 00722 - NEBRASKA SALT AND GRAIN CO		
Fund: 212 - STREETS		
1 LOAD ICE SLICER	STREET REPAIR SUPPLIES	4,431.48
Fund 212 - STREETS Total:		4,431.48
Vendor 00722 - NEBRASKA SALT AND GRAIN CO Total:		4,431.48
Vendor: 04198 - NEBRASKALAND TIRE, INC		
Fund: 111 - GENERAL		
VEH MAINT-PD	VEHICLE MAINTENANCE	21.00
Fund 111 - GENERAL Total:		21.00
Vendor 04198 - NEBRASKALAND TIRE, INC Total:		21.00
Vendor: 10441 - NORTHERN TRUCK EQUIPMENT CORPORATION		
Fund: 212 - STREETS		
CYLINDER FOR SNOW PLOW	EQUIPMENT MAINTENANCE	876.84
MOTOR FOR D. TRUCK	VEHICLE MAINTENANCE	792.90
Fund 212 - STREETS Total:		1,669.74
Vendor 10441 - NORTHERN TRUCK EQUIPMENT CORPORATION Total:		1,669.74
Vendor: 00139 - NORTHWEST PIPE FITTINGS, INC. OF SCOTTSBLUFF		
Fund: 111 - GENERAL		
GROUND MAINT PARK	GROUNDS MAINTENANCE	289.59
BLDG MAINT PARK	BUILDING MAINTENANCE	12.75
GROUND MAINT PARK	GROUNDS MAINTENANCE	73.24
GRUND MAINT PARK	GROUNDS MAINTENANCE	36.74
GROUND MAINT PARK	GROUNDS MAINTENANCE	29.35
Fund 111 - GENERAL Total:		441.67
Vendor 00139 - NORTHWEST PIPE FITTINGS, INC. OF SCOTTSBLUFF Total:		441.67
Vendor: 01757 - OCLC ONLINE COMPUTER LIBRARY CENTER, INC		
Fund: 111 - GENERAL		
Cont. Svcs.	CONTRACTUAL SERVICES	404.05
Fund 111 - GENERAL Total:		404.05
Vendor 01757 - OCLC ONLINE COMPUTER LIBRARY CENTER, INC Total:		404.05
Vendor: 08840 - ONE CALL CONCEPTS, INC		
Fund: 212 - STREETS		
CONTRACTUAL	CONTRACTUAL SERVICES	20.90
Fund 212 - STREETS Total:		20.90
Fund: 631 - WASTEWATER		
CONTRACTUAL	CONTRACTUAL SERVICES	20.90
Fund 631 - WASTEWATER Total:		20.90

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Description (Payable)	Account Name	Amount
Fund: 641 - WATER		
CONTRACTUAL	CONTRACTUAL SERVICES	20.90
	Fund 641 - WATER Total:	20.90
	Vendor 08840 - ONE CALL CONCEPTS, INC Total:	62.70
Vendor: 00550 - PANHANDLE COOPERATIVE ASSOCIATION		
Fund: 621 - ENVIRONMENTAL SERVICES		
Department Supplies-SAN	OTHER FUEL	28.00
Department Supplies-SAN	OTHER FUEL	44.52
FUEL	OTHER FUEL	1,365.65
FUEL	HEATING FUEL	208.27
	Fund 621 - ENVIRONMENTAL SERVICES Total:	1,646.44
Fund: 631 - WASTEWATER		
FUEL	OTHER FUEL	1,365.65
FUEL	HEATING FUEL	208.27
	Fund 631 - WASTEWATER Total:	1,573.92
	Vendor 00550 - PANHANDLE COOPERATIVE ASSOCIATION Total:	3,220.36
Vendor: 00487 - PANHANDLE ENVIRONMENTAL SERVICES INC		
Fund: 641 - WATER		
SAMPLES	SAMPLES	100.00
SAMPLES	SAMPLES	75.00
	Fund 641 - WATER Total:	175.00
	Vendor 00487 - PANHANDLE ENVIRONMENTAL SERVICES INC Total:	175.00
Vendor: 10259 - PARADISE PUMPERS LLC		
Fund: 111 - GENERAL		
CONTRACTUAL PARK	CONTRACTUAL SERVICES	620.00
	Fund 111 - GENERAL Total:	620.00
	Vendor 10259 - PARADISE PUMPERS LLC Total:	620.00
Vendor: 04494 - PAUL REED CONSTRUCTION & SUPPLY, INC		
Fund: 111 - GENERAL		
GROUND MAINT PARK	GROUNDS MAINTENANCE	234.24
	Fund 111 - GENERAL Total:	234.24
Fund: 213 - CEMETERY		
GROUND MAINT PARK	DEPARTMENT SUPPLIES	160.00
	Fund 213 - CEMETERY Total:	160.00
	Vendor 04494 - PAUL REED CONSTRUCTION & SUPPLY, INC Total:	394.24
Vendor: 01276 - PLATTE VALLEY BANK		
Fund: 713 - CASH & INVESTMENT POOL		
HEALTH SAVINGS ACCOUNT	HSA EE PAYABLE	9,839.72
	Fund 713 - CASH & INVESTMENT POOL Total:	9,839.72
	Vendor 01276 - PLATTE VALLEY BANK Total:	9,839.72
Vendor: 10341 - POMPS TIRE SERVICE INC		
Fund: 212 - STREETS		
REPLACE TIRE ON D. TRUCK	VEHICLE MAINTENANCE	213.00
REPLACE TIRE ON D. TRUCK	VEHICLE MAINTENANCE	457.22
	Fund 212 - STREETS Total:	670.22
Fund: 621 - ENVIRONMENTAL SERVICES		
Vehicle Maintenance-SAN	VEHICLE MAINTENANCE	2,113.76
Department Supplies-SAN	VEHICLE MAINTENANCE	1,142.03
	Fund 621 - ENVIRONMENTAL SERVICES Total:	3,255.79
	Vendor 10341 - POMPS TIRE SERVICE INC Total:	3,926.01
Vendor: 00796 - POWERPLAN		
Fund: 212 - STREETS		
FLOOD LAMPS FOR GRADER	EQUIPMENT MAINTENANCE	226.44
	Fund 212 - STREETS Total:	226.44

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Description (Payable)	Account Name	Amount
Fund: 621 - ENVIRONMENTAL SERVICES		
Vehicle Maintenance-SAN	VEHICLE MAINTENANCE	872.84
Fund 621 - ENVIRONMENTAL SERVICES Total:		872.84
Vendor 00796 - POWERPLAN Total:		1,099.28
Vendor: 10166 - PRECISION AIR		
Fund: 212 - STREETS		
NEW FURNACE W/CENTRAL AIR...BUILDINGS		8,862.12
Fund 212 - STREETS Total:		8,862.12
Vendor 10166 - PRECISION AIR Total:		8,862.12
Vendor: 09120 - QUADIENT INC		
Fund: 111 - GENERAL		
POSTAGE	POSTAGE	1,000.00
Fund 111 - GENERAL Total:		1,000.00
Vendor 09120 - QUADIENT INC Total:		1,000.00
Vendor: 00266 - QUILL CORPORATION		
Fund: 111 - GENERAL		
DEPT SUPPL-PD	DEPARTMENT SUPPLIES	273.01
DEPT SUPPL-PD	DEPARTMENT SUPPLIES	185.75
DEPT SUPPL-PD	DEPARTMENT SUPPLIES	0.09
Fund 111 - GENERAL Total:		458.85
Vendor 00266 - QUILL CORPORATION Total:		458.85
Vendor: 04351 - RAY ALLEN MANUFACTURING, LLC		
Fund: 215 - SPECIAL PROJECTS		
K9 SUPPLIES-PD	DEPARTMENT SUPPLIES	96.96
K9 SUPPLIES-PD	DEPARTMENT SUPPLIES	96.96
Fund 215 - SPECIAL PROJECTS Total:		193.92
Vendor 04351 - RAY ALLEN MANUFACTURING, LLC Total:		193.92
Vendor: 04089 - REGIONAL CARE INC		
Fund: 812 - HEALTH INSURANCE		
CLAIMS	CLAIMS EXPENSE	43,830.72
FLEX FUNDING	FLEXIBLE BENFT EXPENSES	261.50
Fund 812 - HEALTH INSURANCE Total:		44,092.22
Vendor 04089 - REGIONAL CARE INC Total:		44,092.22
Vendor: 00364 - REGIONAL WEST MEDICAL CENTER		
Fund: 111 - GENERAL		
NASOPHARYNGEAL AIRWAYS	DEPARTMENT SUPPLIES	41.55
Fund 111 - GENERAL Total:		41.55
Vendor 00364 - REGIONAL WEST MEDICAL CENTER Total:		41.55
Vendor: 00798 - REGISTER OF DEEDS		
Fund: 111 - GENERAL		
LEGAL CEM	LEGAL FEES	22.00
LEGAL CEM	LEGAL FEES	22.00
Fund 111 - GENERAL Total:		44.00
Fund: 213 - CEMETERY		
LEGAL CEM	LEGAL FEES	10.00
LEGAL CEM	LEGAL FEES	10.00
LEGAL CEM	LEGAL FEES	10.00
Fund 213 - CEMETERY Total:		30.00
Vendor 00798 - REGISTER OF DEEDS Total:		74.00
Vendor: 07347 - ROBERTA J BOYD		
Fund: 111 - GENERAL		
Coll.	COLLECTIONS	28.54
Fund 111 - GENERAL Total:		28.54
Vendor 07347 - ROBERTA J BOYD Total:		28.54

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Description (Payable)	Account Name	Amount
Vendor: 10235 - RUSSEL'S AUTOMOTIVE		
Fund: 111 - GENERAL		
VEH MAINT-PD	VEHICLE MAINTENANCE	40.85
VEH MAINT-PD	VEHICLE MAINTENANCE	60.35
VEH MAINT-PD	VEHICLE MAINTENANCE	80.64
VEH MAINT-PD	VEHICLE MAINTENANCE	68.46
VEH MAINT-PD	VEHICLE MAINTENANCE	664.15
Fund 111 - GENERAL Total:		914.45
Vendor 10235 - RUSSEL'S AUTOMOTIVE Total:		914.45
Vendor: 10440 - RUTTER TRENT		
Fund: 631 - WASTEWATER		
SEWER BACKUP CLAIMS	SEWER BACKUP CLAIMS	270.00
Fund 631 - WASTEWATER Total:		270.00
Vendor 10440 - RUTTER TRENT Total:		270.00
Vendor: 00026 - S M E C		
Fund: 713 - CASH & INVESTMENT POOL		
SMEC	SMEC EE PAYABLE	101.15
Fund 713 - CASH & INVESTMENT POOL Total:		101.15
Vendor 00026 - S M E C Total:		101.15
Vendor: 00257 - SANDBERG IMPLEMENT, INC		
Fund: 111 - GENERAL		
EQUIP MAINT PARK	EQUIPMENT MAINTENANCE	139.98
EQUIP MAINT PARK	EQUIPMENT MAINTENANCE	118.21
EQUIP MAINT PARK	EQUIPMENT MAINTENANCE	331.22
EQUIP MAINT PARK	EQUIPMENT MAINTENANCE	24.96
EQUIP MAINT PARK	EQUIPMENT MAINTENANCE	16.50
EQUIP MAINT PARK	EQUIPMENT MAINTENANCE	321.77
EQUIP MAINT PARK	EQUIPMENT MAINTENANCE	100.02
EQUIP MAINT PARK	EQUIPMENT MAINTENANCE	10.92
Fund 111 - GENERAL Total:		1,063.58
Fund: 212 - STREETS		
OIL FILTERS FOR CONCRETE SAW	EQUIPMENT MAINTENANCE	36.00
Fund 212 - STREETS Total:		36.00
Fund: 213 - CEMETERY		
EQUIP MAINT CEM	EQUIPMENT MAINTENANCE	50.00
EQUIP MAINT CEM	EQUIPMENT MAINTENANCE	28.18
Fund 213 - CEMETERY Total:		78.18
Vendor 00257 - SANDBERG IMPLEMENT, INC Total:		1,177.76
Vendor: 02531 - SCB FIREFIGHTERS UNION LOCAL 1454		
Fund: 713 - CASH & INVESTMENT POOL		
FIRE EE DUES	FIRE UNION DUES EE PAY	300.00
Fund 713 - CASH & INVESTMENT POOL Total:		300.00
Vendor 02531 - SCB FIREFIGHTERS UNION LOCAL 1454 Total:		300.00
Vendor: 00503 - SCB TENT & AWNING		
Fund: 111 - GENERAL		
VEH MAINT PARK	VEHICLE MAINTENANCE	165.00
Fund 111 - GENERAL Total:		165.00
Vendor 00503 - SCB TENT & AWNING Total:		165.00
Vendor: 00852 - SCOTTS BLUFF COUNTY COURT		
Fund: 111 - GENERAL		
LEGAL FEES-PD	LEGAL FEES	309.00
Fund 111 - GENERAL Total:		309.00
Vendor 00852 - SCOTTS BLUFF COUNTY COURT Total:		309.00

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Description (Payable)	Account Name	Amount
Vendor: 00704 - SCOTTSBLUFF MOTOR CO, INC		
Fund: 213 - CEMETERY		
VEH MAINT CEM	VEHICLE MAINTENANCE	5.49
Fund 213 - CEMETERY Total:		5.49
Vendor 00704 - SCOTTSBLUFF MOTOR CO, INC Total:		5.49
Vendor: 00273 - SCOTTSBLUFF POLICE OFFICERS ASSOCIATION		
Fund: 713 - CASH & INVESTMENT POOL		
POLICE EE DUES	POL UNION DUES EE PAY	858.00
Fund 713 - CASH & INVESTMENT POOL Total:		858.00
Vendor 00273 - SCOTTSBLUFF POLICE OFFICERS ASSOCIATION Total:		858.00
Vendor: 01271 - SCOTTSBLUFF SCREENPRINTING & EMBROIDERY, LLC		
Fund: 111 - GENERAL		
UNIFORM SHIRTS AND JACKETS...	UNIFORMS & CLOTHING	233.00
Fund 111 - GENERAL Total:		233.00
Vendor 01271 - SCOTTSBLUFF SCREENPRINTING & EMBROIDERY, LLC Total:		233.00
Vendor: 01439 - SECRETARY OF STATE		
Fund: 412 - LEASE CORPORATION		
NONPROFIT CORP BIENNIAL RE...	CONTRACTUAL SERVICES	30.00
Fund 412 - LEASE CORPORATION Total:		30.00
Vendor 01439 - SECRETARY OF STATE Total:		30.00
Vendor: 00684 - SHERIFF'S OFFICE		
Fund: 111 - GENERAL		
LEGAL FEES-PD	LEGAL FEES	20.64
LEGAL FEES-PD	LEGAL FEES	29.88
LEGAL FEES-PD	LEGAL FEES	29.88
LEGAL FEES-PD	LEGAL FEES	36.48
LEGAL FEES-PD	LEGAL FEES	21.96
LEGAL FEES-PD	LEGAL FEES	9.00
Fund 111 - GENERAL Total:		147.84
Vendor 00684 - SHERIFF'S OFFICE Total:		147.84
Vendor: 00786 - SHERWIN WILLIAMS		
Fund: 111 - GENERAL		
BLDG MAING PARK	BUILDING MAINTENANCE	199.89
BLDG MAINT PARK	BUILDING MAINTENANCE	111.41
Fund 111 - GENERAL Total:		311.30
Fund: 212 - STREETS		
RED LATEX PAINT & GLASS BEA...	STREET REPAIR SUPPLIES	9,964.00
YELLOW, WHITE, BLUE & RED L...	STREET REPAIR SUPPLIES	10,008.75
RED LATEX PAINT	STREET REPAIR SUPPLIES	6,715.00
RED LATEX PAINT	STREET REPAIR SUPPLIES	-6,715.00
RED LATEX PAINT	STREET REPAIR SUPPLIES	6,715.00
Fund 212 - STREETS Total:		26,687.75
Vendor 00786 - SHERWIN WILLIAMS Total:		26,999.05
Vendor: 00021 - SIMMONS OLSEN LAW FIRM, P.C.		
Fund: 111 - GENERAL		
CONTRACTUAL-PD	CONTRACTUAL SERVICES	4,167.18
CONTRACTUAL	CONTRACTUAL SERVICES	6,264.61
Fund 111 - GENERAL Total:		10,431.79
Fund: 212 - STREETS		
CONTRACTUAL	CONTRACTUAL SERVICES	202.50
Fund 212 - STREETS Total:		202.50
Fund: 224 - ECONOMIC DEVELOPMENT		
CONTRACTUAL	CONTRACTUAL SERVICES	324.50
CONTRACTUAL	CONTRACTUAL SERVICES	495.00
Fund 224 - ECONOMIC DEVELOPMENT Total:		819.50

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Description (Payable)	Account Name	Amount
Fund: 321 - CRA		
CONTRACTUAL	CONTRACTUAL SERVICES	595.00
Fund 321 - CRA Total:		595.00
Fund: 411 - CDBG		
CONTRACTUAL	CONTRACTUAL SERVICES	108.00
Fund 411 - CDBG Total:		108.00
Fund: 621 - ENVIRONMENTAL SERVICES		
CONTRACTUAL	CONTRACTUAL SERVICES	1,741.50
Fund 621 - ENVIRONMENTAL SERVICES Total:		1,741.50
Vendor 00021 - SIMMONS OLSEN LAW FIRM, P.C. Total:		13,898.29
Vendor: 01031 - SIMON CONTRACTORS		
Fund: 212 - STREETS		
ICE SAND FOR ICE SLICER	STREET REPAIR SUPPLIES	144.78
Fund 212 - STREETS Total:		144.78
Vendor 01031 - SIMON CONTRACTORS Total:		144.78
Vendor: 09663 - SOUNDSLEEPER SECURITY INC.		
Fund: 111 - GENERAL		
CONTRACTUAL-PD	CONTRACTUAL SERVICES	14.95
Fund 111 - GENERAL Total:		14.95
Vendor 09663 - SOUNDSLEEPER SECURITY INC. Total:		14.95
Vendor: 09995 - SOUTHERN UNIFORM AND TACTICAL INC		
Fund: 111 - GENERAL		
UNIFORM CLASS B AND JOB SHI...	UNIFORMS & CLOTHING	1,561.87
Fund 111 - GENERAL Total:		1,561.87
Vendor 09995 - SOUTHERN UNIFORM AND TACTICAL INC Total:		1,561.87
Vendor: 01325 - THE PEAVEY CORP		
Fund: 111 - GENERAL		
INVEST SUPPL-PD	INVESTIGATIVE EXPENSES	117.30
INVEST SUPPL-PD	INVESTIGATIVE EXPENSES	55.77
Fund 111 - GENERAL Total:		173.07
Vendor 01325 - THE PEAVEY CORP Total:		173.07
Vendor: 01578 - THOMPSON GLASS, INC		
Fund: 111 - GENERAL		
VEH MAINT PARK	VEHICLE MAINTENANCE	230.00
Fund 111 - GENERAL Total:		230.00
Vendor 01578 - THOMPSON GLASS, INC Total:		230.00
Vendor: 01337 - TWIN CITY ROOFING & SHEETMETAL, INC		
Fund: 215 - SPECIAL PROJECTS		
HAIL 2019 AIRPORT BOOSTER P...	INSURED REPAIRS/REPLACE	4,681.98
Fund 215 - SPECIAL PROJECTS Total:		4,681.98
Vendor 01337 - TWIN CITY ROOFING & SHEETMETAL, INC Total:		4,681.98
Vendor: 08821 - TYLER TECHNOLOGIES, INC		
Fund: 111 - GENERAL		
ANNUAL MAINTENANCE - (4/1/...	CONTRACTUAL SERVICES	2,888.62
ANNUAL MAINTENANCE INCOD...	CONTRACTUAL SERVICES	7,402.69
Fund 111 - GENERAL Total:		10,291.31
Fund: 621 - ENVIRONMENTAL SERVICES		
ANNUAL MAINTENANCE - (4/1/...	CONTRACTUAL SERVICES	4,814.35
ANNUAL MAINTENANCE INCOD...	CONTRACTUAL SERVICES	9,253.37
Fund 621 - ENVIRONMENTAL SERVICES Total:		14,067.72
Fund: 631 - WASTEWATER		
ANNUAL MAINTENANCE - (4/1/...	CONTRACTUAL SERVICES	4,814.35
ANNUAL MAINTENANCE INCOD...	CONTRACTUAL SERVICES	9,253.37
Fund 631 - WASTEWATER Total:		14,067.72

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Description (Payable)	Account Name	Amount
Fund: 641 - WATER		
ANNUAL MAINTENANCE - (4/1/... CONTRACTUAL SERVICES		4,814.35
ANNUAL MAINTENANCE INCOD... CONTRACTUAL SERVICES		9,253.37
	Fund 641 - WATER Total:	14,067.72
Fund: 661 - STORMWATER		
ANNUAL MAINTENANCE - (4/1/... CONTRACTUAL SERVICES		1,925.74
ANNUAL MAINTENANCE INCOD... CONTRACTUAL SERVICES		1,850.67
	Fund 661 - STORMWATER Total:	3,776.41
Vendor 08821 - TYLER TECHNOLOGIES, INC Total:		56,270.88
Vendor: 09865 - UNION BANK & TRUST		
Fund: 713 - CASH & INVESTMENT POOL		
RETIREMENT	REGULAR RETIRE EE PAY	9,263.39
RETIREMENT	DEFERRED COMP EE PAY	107.70
RETIREMENT	DEFERRED COMP EE PAY	490.00
RETIREMENT	DEFERRED COMP EE PAY	1,423.62
RETIREMENT	RETIRE FIRE EE PAYABLE	2,901.25
RETIREMENT	RETIRE POLICE EE PAY	6,874.92
	Fund 713 - CASH & INVESTMENT POOL Total:	21,060.88
Vendor 09865 - UNION BANK & TRUST Total:		21,060.88
Vendor: 10399 - VERIZON CONNECT FLEET USA LLC		
Fund: 212 - STREETS		
GPS SERVICE	DEPARTMENT SUPPLIES	103.14
	Fund 212 - STREETS Total:	103.14
Fund: 621 - ENVIRONMENTAL SERVICES		
Contractual Services-SAN	CONTRACTUAL SERVICES	76.76
	Fund 621 - ENVIRONMENTAL SERVICES Total:	76.76
Fund: 631 - WASTEWATER		
CONTRACTUAL SVC	CONTRACTUAL SERVICES	32.38
	Fund 631 - WASTEWATER Total:	32.38
Fund: 641 - WATER		
CONTRACTUAL SVC	CONTRACTUAL SERVICES	32.38
	Fund 641 - WATER Total:	32.38
Vendor 10399 - VERIZON CONNECT FLEET USA LLC Total:		244.66
Vendor: 06089 - WESTERN COOPERATIVE COMPANY		
Fund: 621 - ENVIRONMENTAL SERVICES		
Vehicle Maintenance-SAN	VEHICLE MAINTENANCE	1,423.30
	Fund 621 - ENVIRONMENTAL SERVICES Total:	1,423.30
Vendor 06089 - WESTERN COOPERATIVE COMPANY Total:		1,423.30
Vendor: 00262 - WESTERN NE COMMUNITY COLLEGE		
Fund: 111 - GENERAL		
EMT TUITION - HARSH	SCHOOL & CONFERENCE	1,064.00
	Fund 111 - GENERAL Total:	1,064.00
Vendor 00262 - WESTERN NE COMMUNITY COLLEGE Total:		1,064.00
Vendor: 10221 - WEX BANK		
Fund: 111 - GENERAL		
FEBRUARY GASOLINE	GASOLINE	205.44
GASOLINE-PD	GASOLINE	4,320.22
FUEL	GASOLINE	912.19
FUEL	OTHER FUEL	194.73
FUEL CREDIT	GASOLINE	-346.71
	Fund 111 - GENERAL Total:	5,285.87
Fund: 212 - STREETS		
UNLEADED GASOLINE	GASOLINE	1,053.94
UNLEADED GASOLINE	OTHER FUEL	5,047.63
	Fund 212 - STREETS Total:	6,101.57

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Description (Payable)	Account Name	Amount
Fund: 621 - ENVIRONMENTAL SERVICES		
FUEL	GASOLINE	62.23
Diesel Fuel-SAN	GASOLINE	84.43
Diesel Fuel-SAN	OTHER FUEL	7,171.55
Fund 621 - ENVIRONMENTAL SERVICES Total:		7,318.21
Fund: 631 - WASTEWATER		
FUEL	GASOLINE	388.71
FUEL	GASOLINE	62.22
FUEL	OTHER FUEL	95.96
Fund 631 - WASTEWATER Total:		546.89
Fund: 641 - WATER		
FUEL	GASOLINE	1,143.63
Fund 641 - WATER Total:		1,143.63
Fund: 661 - STORMWATER		
Gasoline for Stormwater Car	GASOLINE	39.41
Fund 661 - STORMWATER Total:		39.41
Vendor 10221 - WEX BANK Total:		20,435.58
Vendor: 09559 - WILSON T RONALD		
Fund: 111 - GENERAL		
SCHOOLS & CONF-PD	SCHOOL & CONFERENCE	237.48
Fund 111 - GENERAL Total:		237.48
Vendor 09559 - WILSON T RONALD Total:		237.48
Vendor: 03709 - WYOMING CHILD SUPPORT ENFORCEMENT		
Fund: 713 - CASH & INVESTMENT POOL		
CHILD SUPPORT	CHILD SUPPORT EE PAY	738.08
Fund 713 - CASH & INVESTMENT POOL Total:		738.08
Vendor 03709 - WYOMING CHILD SUPPORT ENFORCEMENT Total:		738.08
Vendor: 07239 - WYOMING FIRST AID & SAFETY SUPPLY, LLC		
Fund: 212 - STREETS		
FIRST AID KIT SUPPLIES	DEPARTMENT SUPPLIES	114.31
Fund 212 - STREETS Total:		114.31
Fund: 621 - ENVIRONMENTAL SERVICES		
Department Supplies-SAN	DEPARTMENT SUPPLIES	165.21
Fund 621 - ENVIRONMENTAL SERVICES Total:		165.21
Vendor 07239 - WYOMING FIRST AID & SAFETY SUPPLY, LLC Total:		279.52
Grand Total:		622,584.54

Report Summary

Fund Summary

Fund	Expense Amount	Payment Amount
111 - GENERAL	74,728.71	0.00
212 - STREETS	82,379.85	0.00
213 - CEMETERY	1,692.43	0.00
215 - SPECIAL PROJECTS	4,875.90	0.00
216 - BUSINESS IMPROVEMENT	85.42	0.00
218 - PUBLIC SAFETY	4,461.70	0.00
224 - ECONOMIC DEVELOPMENT	963.01	0.00
321 - CRA	595.00	0.00
411 - CDBG	108.00	0.00
412 - LEASE CORPORATION	30.00	0.00
621 - ENVIRONMENTAL SERVICES	230,429.35	0.00
631 - WASTEWATER	26,990.60	0.00
641 - WATER	21,509.25	0.00
661 - STORMWATER	6,583.94	0.00
713 - CASH & INVESTMENT POOL	122,963.70	122,963.70
721 - GIS SERVICES	95.46	0.00
812 - HEALTH INSURANCE	44,092.22	44,092.22
Grand Total:	622,584.54	167,055.92

Account Summary

Account Number	Account Name	Expense Amount	Payment Amount
111-52111-111	DEPARTMENT SUPPLIES	217.25	0.00
111-52111-112	DEPARTMENT SUPPLIES	105.78	0.00
111-52111-115	DEPARTMENT SUPPLIES	112.99	0.00
111-52111-141	DEPARTMENT SUPPLIES	910.01	0.00
111-52111-142	DEPARTMENT SUPPLIES	853.33	0.00
111-52111-171	DEPARTMENT SUPPLIES	1,324.55	0.00
111-52111-172	DEPARTMENT SUPPLIES	151.88	0.00
111-52121-141	JANITORIAL SUPPLIES	32.78	0.00
111-52121-142	JANITORIAL SUPPLIES	32.78	0.00
111-52121-171	JANITORIAL SUPPLIES	23.01	0.00
111-52134-172	SPECIAL EVENTS	2,520.92	0.00
111-52163-142	INVESTIGATIVE EXPENSES	173.07	0.00
111-52181-141	UNIFORMS & CLOTHING	1,794.87	0.00
111-52181-142	UNIFORMS & CLOTHING	305.56	0.00
111-52222-151	COLLECTIONS	823.32	0.00
111-52311-141	MEMBERSHIPS	503.00	0.00
111-52411-111	POSTAGE	1,000.00	0.00
111-52411-142	POSTAGE	44.21	0.00
111-52511-141	GASOLINE	205.44	0.00
111-52511-142	GASOLINE	3,973.51	0.00
111-52511-171	GASOLINE	912.19	0.00
111-52521-171	OTHER FUEL	194.73	0.00
111-53111-114	CONTRACTUAL SERVICES	6,264.61	0.00
111-53111-115	CONTRACTUAL SERVICES	39.99	0.00
111-53111-116	CONTRACTUAL SERVICES	15,202.31	0.00
111-53111-142	CONTRACTUAL SERVICES	12,226.13	0.00
111-53111-151	CONTRACTUAL SERVICES	404.05	0.00
111-53111-171	CONTRACTUAL SERVICES	620.00	0.00
111-53121-112	CONSULTING SERVICES	206.50	0.00
111-53121-142	CONSULTING SERVICES	100.00	0.00
111-53161-112	LEGAL PUBLICATIONS	54.30	0.00
111-53161-115	LEGAL PUBLICATIONS	479.92	0.00
111-53161-121	LEGAL PUBLICATIONS	22.24	0.00
111-53161-171	LEGAL PUBLICATIONS	18.10	0.00
111-53211-121	LEGAL FEES	44.00	0.00
111-53211-142	LEGAL FEES	470.80	0.00

Account Summary

Account Number	Account Name	Expense Amount	Payment Amount
111-53421-142	BUILDING MAINTENANCE	10.00	0.00
111-53421-171	BUILDING MAINTENANCE	412.99	0.00
111-53441-151	EQUIPMENT MAINTENAN...	95.00	0.00
111-53441-171	EQUIPMENT MAINTENAN...	1,053.75	0.00
111-53441-172	EQUIPMENT MAINTENAN...	100.02	0.00
111-53451-111	VEHICLE MAINTENANCE	169.66	0.00
111-53451-141	VEHICLE MAINTENANCE	1,245.71	0.00
111-53451-142	VEHICLE MAINTENANCE	1,259.45	0.00
111-53451-171	VEHICLE MAINTENANCE	1,516.45	0.00
111-53471-171	GROUNDS MAINTENANCE	1,243.47	0.00
111-53511-111	ELECTRICITY	360.63	0.00
111-53511-141	ELECTRICITY	716.47	0.00
111-53511-142	ELECTRICITY	772.95	0.00
111-53511-143	ELECTRICITY	226.74	0.00
111-53511-151	ELECTRICITY	2,963.08	0.00
111-53511-171	ELECTRICITY	3,645.37	0.00
111-53511-172	ELECTRICITY	40.64	0.00
111-53551-171	STREET LIGHTS	100.40	0.00
111-53561-111	PHONE & INTERNET	240.61	0.00
111-53561-112	PHONE & INTERNET	72.20	0.00
111-53561-114	PHONE & INTERNET	35.44	0.00
111-53561-115	PHONE & INTERNET	38.44	0.00
111-53561-116	PHONE & INTERNET	160.00	0.00
111-53561-121	PHONE & INTERNET	164.45	0.00
111-53561-141	PHONE & INTERNET	332.39	0.00
111-53561-142	PHONE & INTERNET	1,172.21	0.00
111-53561-151	PHONE & INTERNET	430.32	0.00
111-53561-171	PHONE & INTERNET	254.96	0.00
111-53561-172	PHONE & INTERNET	48.42	0.00
111-53711-113	SCHOOL & CONFERENCE	557.00	0.00
111-53711-114	SCHOOL & CONFERENCE	667.00	0.00
111-53711-121	SCHOOL & CONFERENCE	150.40	0.00
111-53711-141	SCHOOL & CONFERENCE	1,064.00	0.00
111-53711-142	SCHOOL & CONFERENCE	474.96	0.00
111-53811-142	BONDING	70.00	0.00
111-53913-112	RECRUITMENT	495.00	0.00
212-52111-212	DEPARTMENT SUPPLIES	1,795.50	0.00
212-52171-212	STREET REPAIR SUPPLIES	31,264.01	0.00
212-52311-212	MEMBERSHIPS	254.67	0.00
212-52511-212	GASOLINE	1,053.94	0.00
212-52521-212	OTHER FUEL	5,047.63	0.00
212-52531-212	OIL & ANTIFREEZE	91.42	0.00
212-53111-212	CONTRACTUAL SERVICES	276.48	0.00
212-53421-212	BUILDING MAINTENANCE	83.42	0.00
212-53441-212	EQUIPMENT MAINTENAN...	1,139.28	0.00
212-53451-212	VEHICLE MAINTENANCE	1,853.79	0.00
212-53511-212	ELECTRICITY	1,060.26	0.00
212-53531-212	ELECTRIC POWER	1,454.97	0.00
212-53551-212	STREET LIGHTS	26,989.15	0.00
212-53561-212	PHONE & INTERNET	1,153.21	0.00
212-54211-212	BUILDINGS	8,862.12	0.00
213-52111-213	DEPARTMENT SUPPLIES	292.04	0.00
213-53211-213	LEGAL FEES	30.00	0.00
213-53421-213	BUILDING MAINTENANCE	230.00	0.00
213-53441-213	EQUIPMENT MAINTENAN...	78.18	0.00
213-53451-213	VEHICLE MAINTENANCE	5.49	0.00
213-53511-213	ELECTRICITY	984.52	0.00
213-53561-213	PHONE & INTERNET	72.20	0.00

Account Summary

Account Number	Account Name	Expense Amount	Payment Amount
215-52111-142	DEPARTMENT SUPPLIES	193.92	0.00
215-52931-111	INSURED REPAIRS/REPLA...	4,681.98	0.00
216-53551-000	STREET LIGHTS	85.42	0.00
218-54411-142	EQUIPMENT	4,461.70	0.00
224-52111-113	DEPARTMENT SUPPLIES	38.20	0.00
224-53111-113	CONTRACTUAL SERVICES	324.50	0.00
224-53111-114	CONTRACTUAL SERVICES	495.00	0.00
224-53561-113	PHONE & INTERNET	105.31	0.00
321-53111-111	CONTRACTUAL SERVICES	595.00	0.00
411-53111-411	CONTRACTUAL SERVICES	108.00	0.00
412-53111-111	CONTRACTUAL SERVICES	30.00	0.00
621-52111-621	DEPARTMENT SUPPLIES	7,057.61	0.00
621-52181-621	UNIFORMS & CLOTHING	284.75	0.00
621-52511-621	GASOLINE	146.66	0.00
621-52521-621	OTHER FUEL	8,609.72	0.00
621-53111-621	CONTRACTUAL SERVICES	16,455.37	0.00
621-53193-621	DISPOSAL FEES	32,401.97	0.00
621-53441-621	EQUIPMENT MAINTENAN...	461.97	0.00
621-53451-621	VEHICLE MAINTENANCE	5,602.35	0.00
621-53511-621	ELECTRICITY	877.33	0.00
621-53521-621	HEATING FUEL	208.27	0.00
621-53561-621	PHONE & INTERNET	248.94	0.00
621-53841-621	VEHICLE INSURANCE	-1,232.39	0.00
621-54411-621	EQUIPMENT	159,306.80	0.00
631-52111-631	DEPARTMENT SUPPLIES	5,184.68	0.00
631-52311-631	MEMBERSHIPS	254.66	0.00
631-52511-631	GASOLINE	450.93	0.00
631-52521-631	OTHER FUEL	1,461.61	0.00
631-53111-631	CONTRACTUAL SERVICES	15,120.66	0.00
631-53431-631	ELECTRICAL MAINTENAN...	141.80	0.00
631-53441-631	EQUIPMENT MAINTENAN...	1,072.91	0.00
631-53451-631	VEHICLE MAINTENANCE	30.00	0.00
631-53466-631	SEWER BACKUP CLAIMS	270.00	0.00
631-53511-631	ELECTRICITY	2,199.56	0.00
631-53521-631	HEATING FUEL	208.27	0.00
631-53531-631	ELECTRIC POWER	170.39	0.00
631-53561-631	PHONE & INTERNET	187.35	0.00
631-53571-631	CELLULAR PHONE	42.78	0.00
631-53711-631	SCHOOL & CONFERENCE	195.00	0.00
641-52111-641	DEPARTMENT SUPPLIES	411.96	0.00
641-52116-641	METERS	3,408.86	0.00
641-52117-641	SAMPLES	175.00	0.00
641-52311-641	MEMBERSHIPS	254.67	0.00
641-52411-641	POSTAGE	172.50	0.00
641-52511-641	GASOLINE	1,143.63	0.00
641-53111-641	CONTRACTUAL SERVICES	14,817.78	0.00
641-53161-641	LEGAL PUBLICATIONS	59.50	0.00
641-53451-641	VEHICLE MAINTENANCE	57.08	0.00
641-53511-641	ELECTRICITY	311.47	0.00
641-53531-641	ELECTRIC POWER	473.15	0.00
641-53561-641	PHONE & INTERNET	180.87	0.00
641-53571-641	CELLULAR PHONE	42.78	0.00
661-52511-661	GASOLINE	39.41	0.00
661-53111-661	CONTRACTUAL SERVICES	6,508.91	0.00
661-53561-661	PHONE & INTERNET	35.62	0.00
713-21512	MEDICARE W/H EE PAYAB...	8,378.78	8,378.78
713-21513	FICA W/H EE PAYABLE	30,763.22	30,763.22
713-21514	FED W/H EE PAYABLE	25,966.37	25,966.37

Account Summary

Account Number	Account Name	Expense Amount	Payment Amount
713-21515	STATE W/H EE PAYABLE	23,667.65	23,667.65
713-21517	POL UNION DUES EE PAY	858.00	858.00
713-21518	FIRE UNION DUES EE PAY	300.00	300.00
713-21523	LIFE INS EE PAYABLE	22.75	22.75
713-21524	SMEC EE PAYABLE	101.15	101.15
713-21528	REGULAR RETIRE EE PAY	9,263.39	9,263.39
713-21529	DEFERRED COMP EE PAY	2,021.32	2,021.32
713-21531	RETIRE FIRE EE PAYABLE	2,901.25	2,901.25
713-21533	RETIRE POLICE EE PAY	6,874.92	6,874.92
713-21539	CHILD SUPPORT EE PAY	2,005.18	2,005.18
713-21541	HSA EE PAYABLE	9,839.72	9,839.72
721-53111-721	CONTRACTUAL SERVICES	50.00	0.00
721-53561-721	PHONE & INTERNET	45.46	0.00
812-53862-112	CLAIMS EXPENSE	43,830.72	43,830.72
812-53863-112	FLEXIBLE BENFT EXPENSES	261.50	261.50
Grand Total:		622,584.54	167,055.92

Project Account Summary

Project Account Key	Expense Amount	Payment Amount
None	617,673.02	167,055.92
2118652931	4,681.98	0.00
2122152111	193.92	0.00
6002053561	35.62	0.00
Grand Total:	622,584.54	167,055.92

UTILITY REFUND 3-20-23

Account #	Contact	Service Address	Refund Amount
<u>050-5296-13</u>	INVESTMENTS CHEEMA	1620 10TH AVE SCOTTSBLUFF NE 69361	6.16
<u>055-4016-23</u>	PALOMO JALEN	1710 8TH AVE SCOTTSBLUFF NE 69361	14.29
1			\$23.57

City of Scottsbluff, Nebraska

Monday, March 20, 2023

Regular Meeting

Item Fin Rep1

Council to receive the 2022 Annual Audit Report from Contryman Associates, P.C.

Staff Contact: Liz Loutzenhiser, Finance Director

CITY OF SCOTTSBLUFF
Scottsbluff, Nebraska

FINANCIAL STATEMENTS
And
INDEPENDENT AUDITOR'S REPORT

September 30, 2022

CITY OF SCOTTSBLUFF
Scottsbluff, Nebraska

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CITY OF SCOTTSBLUFF
Scottsbluff, Nebraska

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**CONTRYMAN
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Independent Auditors' Report

To the Honorable Mayor, City Council,
And City Manager
City of Scottsbluff
Scottsbluff, Nebraska

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Scottsbluff, Nebraska, as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Scottsbluff, Nebraska as of September 30, 2022, and the respective changes in financial position, and where applicable, cash flows, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Scottsbluff and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter – Change in Accounting Principle

As described in Note 1 to the financial statements, in 2022, the City adopted Governmental Accounting Standards Board Statement No. 87, *Leases*. Our opinions are not modified in respect to this matter.

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Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; and 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. 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. 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, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures including examining on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during our audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information, on pages 4-11 and 45-52 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Scottsbluff's basic financial statements. The Other Supplementary Information as listed in the table of contents as pages 54-59 are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Other Supplementary Information are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the Other Supplementary Information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 14, 2023 on our consideration of City of Scottsbluff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Scottsbluff's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City of Scottsbluff's internal control over financial reporting and compliance.

Contryman Associates PC
Certified Public Accountants
Scottsbluff, Nebraska
March 14, 2023

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

September 30, 2022

The management of the City of Scottsbluff, Nebraska (the City) offers readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended September 30, 2022. Please consider this discussion in conjunction with the additional information provided in the transactions, events and conditions reflected in the City's financial statements (beginning on page 12).

FINANCIAL HIGHLIGHTS

- The assets of the City exceeded its liabilities at September 30, 2022, by \$97,952,452 (net position). Of this amount, \$29,693,152 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.
- As of September 30, 2022, the City's governmental funds reported combined ending fund balances of \$23,239,256. This is an increase of \$716,423 in comparison with the prior year.
- As of September 30, 2022, unassigned fund balance for governmental funds was \$9,068,054, or 95% of total general fund expenditures.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the City's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The statement of activities presents information showing how the City's net position changed during the year ended September 30, 2022. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

The government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City include general administrative services, public safety, streets and highways, health, planning and zoning, parks and recreation, libraries, and self-insurance. The business-type activities of the City include sanitation, wastewater, water, stormwater, electric utilities, and geographic information systems.

The government-wide financial statements can be found on pages 12-14 of this report.

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) – (CONTINUED)

September 30, 2022

FUND FINANCIAL STATEMENTS

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into two categories: governmental funds and proprietary funds.

Governmental funds - Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the City's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and government-wide activities.

The City maintains sixteen individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General fund, the Transportation fund, the Economic Development fund, the Debt Service fund, the Special Projects fund, and the Leasing Corporation fund, which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of the nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The basic governmental fund financial statements can be found on pages 15-20 of this report.

Proprietary funds - The City maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses enterprise funds to account for its sanitation, wastewater, water, stormwater, and electric systems. Internal service funds are used to accumulate and allocate costs internally among the City's various functions. The City uses internal service funds to account for its self-funding unemployment and health insurance and geographic information and central garage services. Because the self-funding services predominantly benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements. The geographic information and central garage services are shown as a business-type function and have been included within the business-type activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for all of the enterprise funds. Internal service funds are also combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for these funds is provided in the form of combining statements elsewhere in this report.

The basic proprietary fund financial statements can be found on pages 21-26 of this report.

CITY OF SCOTTSBLUFF
Scottsbluff, Nebraska

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) – (CONTINUED)

September 30, 2022

NOTES TO THE FINANCIAL STATEMENTS

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 27-43 of this report.

OTHER INFORMATION

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the City's budget. The City adopts an annual appropriated budget for its general fund and all other governmental funds. A budgetary comparison statement has been provided for the General, Transportation, Economic Development, Debt, Special Projects, and Leasing Corporation major funds to demonstrate compliance with this budget.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City, assets exceeded liabilities by \$97,952,452 at September 30, 2022.

By far the largest portion of the City's net position (58 percent) reflects its investment in capital assets (e.g., land, buildings, improvements, utility plant, infrastructure, and machinery and equipment), less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

City of Scottsbluff
Condensed Statement of Net Position
September 30, 2022 and 2021

	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
Current and other assets	\$ 21,058,940	\$ 22,759,580	\$ 7,392,946	\$ 7,202,294	\$ 28,451,886	\$ 29,961,874
Capital assets	38,379,114	34,011,179	21,967,746	22,013,349	60,346,860	56,024,528
Other noncurrent assets	15,058,767	12,974,286	7,671,729	6,694,375	22,730,496	19,668,661
Total assets	74,496,821	69,745,045	37,032,421	35,910,018	111,529,242	105,655,063
Current liabilities	2,017,743	1,618,395	974,533	821,930	2,992,276	2,440,325
Long-term liabilities outstanding	2,714,273	3,477,874	370,269	495,748	3,084,542	3,973,622
Total liabilities	4,732,016	5,096,269	1,344,802	1,317,678	6,076,818	6,413,947
Deferred inflow of resources	7,268,524	7,024,554	231,448	-	7,499,972	7,024,554
Net assets						
Net investment in capital assets	35,498,758	30,346,004	21,680,802	21,588,219	57,179,560	51,934,223
Restricted	10,413,449	10,971,763	666,291	642,665	11,079,740	11,614,428
Unrestricted	16,584,074	16,306,455	13,109,078	12,361,456	29,693,152	28,667,911
Total net position	\$ 62,496,281	\$ 57,624,222	\$ 35,456,171	\$ 34,592,340	\$ 97,952,452	\$ 92,216,562

CITY OF SCOTTSBLUFF
Scottsbluff, Nebraska

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) – (CONTINUED)

September 30, 2022

At September 30, 2022, the City is able to report positive balances in all three categories of net position, for the government as a whole.

City of Scottsbluff
Statement of Activities and Changes in Net Assets
September 30, 2022 and 2021

	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
Revenues:						
Program revenues:						
Charges for services	\$ 545,297	\$ 605,272	\$ 11,850,396	\$ 11,527,567	\$ 12,395,693	\$ 12,132,839
Operating grants and contributions	129,178	99,373	-	4,000	129,178	103,373
Capital grants and contributions	6,796,359	2,715,350	17,827	-	6,814,186	2,715,350
General revenues:						
Property taxes	964,333	1,925,680	-	-	964,333	1,925,680
Sales and use tax	7,194,189	6,928,919	-	-	7,194,189	6,928,919
Other taxes	2,149,029	1,916,917	-	-	2,149,029	1,916,917
Intergovernmental	2,004,005	2,115,449	-	-	2,004,005	2,115,449
Investment income (loss)	(1,193,701)	53,612	(621,515)	(14,718)	(1,815,214)	38,894
Gain (loss) from sale of assets	90,321	57,489	15,000	(12,648)	105,321	44,841
Miscellaneous	1,827,176	2,405,691	146,259	78,689	1,973,435	2,484,382
Total revenues	20,506,186	18,823,752	11,407,967	11,582,890	31,914,155	30,406,644
Expenses:						
General government	5,926,486	5,383,453	-	-	5,926,486	5,383,453
Public safety	5,525,187	5,504,655	-	-	5,525,187	5,504,655
Transportation	3,784,094	3,678,763	-	-	3,784,094	3,678,763
Public health	270,787	244,542	-	-	270,787	244,542
Culture and recreation	2,664,577	2,364,363	-	-	2,664,577	2,364,363
Public works	344,553	290,852	-	-	344,553	290,852
Interest on long-term debt	42,363	57,432	-	-	42,363	57,432
Environmental services	-	-	2,683,626	2,418,774	2,683,626	2,418,774
Wastewater	-	-	2,655,353	2,396,565	2,655,353	2,396,565
Water	-	-	1,990,350	1,726,302	1,990,350	1,726,302
Electric	-	-	30,888	33,858	30,888	33,858
Stormwater	-	-	192,189	159,090	192,189	159,090
Geographic information systems	-	-	78,214	80,199	78,214	80,199
Central garage	-	-	(10,402)	211,846	(10,402)	211,846
Total expenses	18,558,045	17,524,058	7,620,218	7,026,634	26,178,263	24,550,694
Increase (decrease) in net assets before transfers	1,948,141	1,299,694	3,787,749	4,556,256	5,735,892	5,855,950
Transfers in (out)	2,923,918	3,161,103	(2,923,918)	(3,161,103)	-	-
Increase (decrease) in net assets	4,872,059	4,460,797	863,831	1,395,153	5,735,892	5,855,950
Prior period adjustment (Note 13)	-	206,350	-	-	-	206,350
Net position, October 1	57,624,222	52,957,075	34,592,340	33,197,187	92,216,560	86,154,262
Net position, September 30	\$ 62,496,281	\$ 57,624,222	\$ 35,456,171	\$ 34,592,340	\$ 97,952,452	\$ 92,216,562

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) – (CONTINUED)

September 30, 2022

GOVERNMENTAL ACTIVITIES

Governmental activities increased the City's net position by a total of \$4,872,059. Key elements in this increase follows:

- Receipt of American Rescue Plan funds in the amount of \$1,288,117
- Receipt of contributed assets from the Nebraska Department of Transportation for the Pedestrian Pathway & Bridge Project in the amount of \$5,214,397.

BUSINESS-TYPE ACTIVITIES

Business-type activities increased the city's net position by \$863,831. Key elements in this increase follows:

- Water, wastewater and sanitation revenues were all over budgeted amounts. Personnel, operating and contractual expenses were below budgeted amounts for all three funds.
- Additional reduced expenses in all business type funds from delayed capital improvements due to pandemic shut down and logistical delays.

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

GOVERNMENTAL FUNDS

The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of September 30, 2022, the City's governmental funds reported combined ending fund balances of \$23,239,256, an increase of \$716,423 in comparison with the prior year. This increase was largely due to the receipt of American Rescue Plan funds.

The general fund is the chief operating fund of the City. At September 30, 2022, the unassigned fund balance of the general fund was \$9,068,054. As a measure of the general fund's liquidity, it may be useful to compare the unassigned fund balance to total fund expenditures. The unassigned fund balance represents 95 percent of total general fund expenditures.

The fund balance of the City's general fund increased by \$567,862 during fiscal year 2022. This increase was a result of delays in scheduled capital expenditures and increases in sales tax revenues.

CITY OF SCOTTSBLUFF
Scottsbluff, Nebraska

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) – (CONTINUED)

September 30, 2022

PROPRIETARY FUNDS

The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net position of the sanitation, wastewater system, water system, electric system, and stormwater system amounted to \$2,512,890, \$2,988,312, \$5,108,023, \$1,805,462, and \$634,273 respectively, at September 30, 2022. Factors concerning the finances of these funds have already been addressed in the discussion of the City's business-type activities.

GENERAL FUND BUDGETARY HIGHLIGHTS

Variances between actual general fund revenues and expenditures and the final budget include:

- \$808,198 positive variance in taxes. Sales tax receipts were \$767,460 over budget and hotel occupation tax receipts were \$55,480 over budget.
- \$437,330 positive variance in general fund payroll and benefit expense.
- \$365,548 positive variance in general fund operating expense.
- \$250,000 was budgeted in contingency to cover any unforeseen costs that may arise during the year. No contingency items were incurred.

CAPITAL ASSET AND DEBT ADMINISTRATION

CAPITAL ASSETS

The City's investment in capital assets for its governmental and business-type activities as of September 30, 2022, was \$60,346,860 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, machinery and equipment, streets, storm sewers, electric plant, and water and sewer plant.

City of Scottsbluff
Capital assets (net of depreciation)
September 30, 2022 and 2021

	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
Land	\$ 597,165	\$ 597,165	\$ 1,525,791	\$ 1,525,791	\$ 2,122,956	\$ 2,122,956
Inventory	2,629,113	2,629,113	-	-	2,629,113	2,629,113
Construction in progress	101,735	2,605,647	103,448	384,560	205,183	2,990,207
Buildings and improvements	8,123,820	8,381,220	2,331,315	3,615,908	10,455,135	11,997,128
Equipment and vehicles	3,190,677	3,281,029	3,285,185	2,293,032	6,475,862	5,574,061
Infrastructure	23,736,604	16,517,005	11,231,949	10,405,222	34,968,553	26,922,227
Plant in service	-	-	3,490,058	3,788,836	3,490,058	3,788,836
Total	\$ 38,379,114	\$ 34,011,179	\$ 21,967,746	\$ 22,013,349	\$ 60,346,860	\$ 56,024,528

CITY OF SCOTTSBLUFF
Scottsbluff, Nebraska

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) – (CONTINUED)

September 30, 2022

Major capital asset events during 2022 included the following:

- General Fund – Parks Dept- Monument Valley Pathway \$7,009,584 (NDOT contributed capital \$5,214,397)
- General Fund – Parks Dept – 23 Club Ballfield Phase II \$62,611
- General Fund – Library – LED Lighting Project \$44,370
- Streets Fund – Avenue B Mill & Overlay \$2,150,251
- Streets Fund – Bucket Truck \$141,365
- Streets Fund – Wheel Loader \$184,700
- Public Safety Fund – Police Department – 2 Patrol Vehicles \$102,230
- Capital Projects Fund – Parks Department – Mower & Loader \$80,712
- Sanitation & Wastewater Funds – Compost Facility Equipment \$859,994
- Sanitation Fund – 2 Refuse Trucks \$388,273
- Wastewater Fund – blower VFD installation \$188,288
- Water Fund – booster pump replacement \$40,987
- Water Fund – main install \$93,835

Additional information on the City's capital assets can be found in Note 4 of the notes to the financial statements on pages 36-37 of this report.

LONG-TERM DEBT

At September 30, 2022, the City of Scottsbluff had total bonded debt outstanding of \$3,090,000. This entire amount represents bonds secured solely by specified revenue sources (i.e. highway allocation revenue).

Additional information on the City's long-term debt can be found in Note 5 of the notes to the financial statements on pages 37-39 of this report.

City of Scottsbluff
Outstanding Bonded Debt
September 30, 2022 and 2021

	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
General obligation bonds	\$ 2,862,456	\$ 3,640,137	\$ 227,544	\$ 299,863	\$ 3,090,000	\$ 3,940,000
Revenue bonds	-	-	-	-	-	-
Total	\$ 2,862,456	\$ 3,640,137	\$ 227,544	\$ 299,863	\$ 3,090,000	\$ 3,940,000

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

- The increase in the City's property tax base provided by real growth is estimated at .14%, with an actual increase in valuation from the prior year of approximately \$47.3 million.
- For the 2023 budget, the projection for sales tax was budgeted at a 13% increase to more align with actual receipts in the most recent years and inflationary costs projected.
- Lodging occupation tax receipts budgeted amounts remained flat.
- Franchise fees revenues were increased due to a contract re-negotiation with Black Hills Energy.
- NPPD lease revenues projections were anticipated to be approximately 4% higher than in the prior year due to drought conditions and current weather patterns.

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) – (CONTINUED)

September 30, 2022

The utility rates were increased for the 2023 budget year. The water, wastewater and sanitation rates were increased by 3% each and the stormwater flat surcharge amount was increased 12.5% (from \$4.00 to \$4.50). The rate increases affected both residential and industrial consumers by approximately the same percentage. These increases are necessary to fund debt service, cover the cost of inflation and cover the cost of Federal mandates.

All of these factors were considered in preparing the City's budget for the 2023 fiscal year.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the City's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the City of Scottsbluff, Finance Department, 2525 Circle Drive, Scottsbluff, NE 69361.

CITY OF SCOTTSBLUFF, NEBRASKA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2022

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 2,053,109	\$ 1,027,072	\$ 3,080,181
Funds held by county treasurer	133,139	-	133,139
Investments	8,880,400	4,836,135	13,716,536
Net receivables:			
Taxes	1,470,754	-	1,470,754
Accounts and unbilled	-	1,157,453	1,157,453
Lease receivable	-	32,822	32,822
Special assessments	422,672	-	422,672
Notes receivable	7,728,260	-	7,728,260
Accrued interest	44,904	13,979	58,883
Governmental unit	245,674	-	245,674
Other receivables	80,028	-	80,028
Inventory	-	325,485	325,485
Total current assets	<u>21,058,940</u>	<u>7,392,946</u>	<u>28,451,887</u>
Noncurrent assets:			
Restricted cash for landfill	-	666,291	666,291
Restricted cash ARPA	2,576,234	-	2,576,234
Investments	12,482,533	6,797,804	19,280,336
Lease receivable	-	207,634	207,634
Capital assets - non-depreciable	3,328,014	1,629,240	4,957,254
Net capital assets - depreciable	<u>35,051,100</u>	<u>20,338,506</u>	<u>55,389,606</u>
Total noncurrent assets	<u>53,437,881</u>	<u>29,639,475</u>	<u>83,077,355</u>
Total assets	<u>\$ 74,496,821</u>	<u>\$ 37,032,421</u>	<u>\$ 111,529,242</u>
LIABILITIES			
Current liabilities:			
Accounts payable	\$ 1,064,149	\$ 356,996	\$ 1,421,145
Accrued interest payable	17,900	2,740	20,640
Other accrued expenses	144,777	177,898	322,675
Bonds and notes payable	790,917	130,743	921,660
Unearned billings	-	306,156	306,156
Total current liabilities	<u>2,017,743</u>	<u>974,533</u>	<u>2,992,276</u>
Noncurrent liabilities:			
Bonds and notes payable	2,071,539	153,461	2,225,000
Accrued compensated absences	642,733	216,808	859,541
Total noncurrent liabilities	<u>2,714,273</u>	<u>370,269</u>	<u>3,084,542</u>
Total liabilities	<u>4,732,016</u>	<u>1,344,802</u>	<u>6,076,817</u>
DEFERRED INFLOW OF RESOURCES			
Unavailable revenue - leases	-	231,448	231,448
Unavailable revenue - insurance proceeds	23,288	-	23,288
Unavailable revenue - notes receivable	7,245,236	-	7,245,236
Total deferred inflow of resources	<u>7,268,524</u>	<u>231,448</u>	<u>7,499,972</u>
NET POSITION			
Net investment in capital assets	35,498,758	21,680,802	57,179,560
Restricted for:			
Debt service	4,707,625	-	4,707,625
Community improvements	223,892	-	223,892
Economic development	1,817,920	-	1,817,920
Public safety	530,104	-	530,104
Road maintenance and improvements	557,674	-	557,674
American Rescue Plan	2,576,234	-	2,576,234
New landfill	-	666,291	666,291
Unrestricted	<u>16,584,075</u>	<u>13,109,078</u>	<u>29,693,152</u>
Total net position	<u>62,496,281</u>	<u>35,456,171</u>	<u>97,952,452</u>
Total liabilities and net position	<u>\$ 74,496,821</u>	<u>\$ 37,032,421</u>	<u>\$ 111,529,242</u>

See accompanying notes to the basic financial statements.

STATEMENT OF ACTIVITIES
CITY OF SCOTTSBLUFF, NEBRASKA
STATEMENT OF ACTIVITIES
FOR YEAR ENDED SEPTEMBER 30, 2022

		Program Revenues		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government:				
Governmental activities:				
General government	\$ 5,926,486	\$ 15,117	\$ 14,000	\$ 1,288,117
Public safety	5,525,187	250,839	97,601	-
Streets	3,784,094	42,535	-	285,467
Public health and social services	270,787	81,850	-	-
Culture and recreation:				
Library	684,182	2,182	10,077	-
Parks and recreation	1,680,395	152,774	7,500	5,222,775
Zoo	300,000	-	-	-
Public works	344,553	-	-	-
Interest on long term debt	42,363	-	-	-
Total governmental activities	18,558,047	545,297	129,178	6,796,359
Business type activities:				
Environmental services	2,683,626	3,261,940	-	17,824
Wastewater	2,655,353	2,827,417	-	-
Water	1,990,350	2,391,595	-	-
Electric	30,888	3,233,578	-	-
Stormwater	192,189	135,866	-	-
Geographic information systems	78,214	-	-	-
Central Garage	(10,402)	-	-	-
Total business type activities	7,620,218	11,850,396	-	17,824
Total primary government	\$ 26,178,265	\$ 12,395,693	\$ 129,178	\$ 6,814,183

General Revenues:

Taxes:
Property taxes, levied for general purposes
Property taxes, levied for debt service
Property taxes, levied for transportation
Property taxes, levied for cemetery perpetual care
Property taxes, levied for public safety
Property taxes, levied for business improvement district
Sales tax
Other taxes
Intergovernmental
Investment income
Gain (loss) from sale of assets
Miscellaneous
Net transfers
Total general revenues and transfers
Change in net position
Net position, October 1
Net position, September 30

See accompanying notes to the basic financial statements.

Net (Expenses) Revenues and Changes in Net Position		
Primary Government		
Governmental Activities	Business type Activities	Total
\$ (4,609,252)	\$ -	\$ (4,609,252)
(5,176,747)	-	(5,176,747)
(3,456,092)	-	(3,456,092)
(188,937)	-	(188,937)
(671,923)	-	(671,923)
3,702,654	-	3,702,654
(300,000)	-	(300,000)
(344,553)	-	(344,553)
(42,363)	-	(42,363)
<u>(11,087,214)</u>	<u>-</u>	<u>(11,087,214)</u>
-	596,138	596,138
-	172,064	172,064
-	401,245	401,245
-	3,202,690	3,202,690
-	(56,323)	(56,323)
-	(78,214)	(78,214)
-	10,402	10,402
-	<u>4,248,002</u>	<u>4,248,002</u>
<u>(11,087,214)</u>	<u>4,248,002</u>	<u>(6,839,212)</u>
260,077	-	260,077
334,629	-	334,629
254,645	-	254,645
(26,499)	-	(26,499)
98,795	-	98,795
42,686	-	42,686
7,194,189	-	7,194,189
2,149,029	-	2,149,029
2,004,005	-	2,004,005
(1,193,701)	(621,515)	(1,815,216)
90,321	15,000	105,321
1,827,179	146,262	1,973,441
2,923,918	(2,923,918)	-
<u>15,959,272</u>	<u>(3,384,171)</u>	<u>12,575,101</u>
4,872,059	863,831	5,735,890
57,624,222	34,592,340	92,216,562
<u>\$ 62,496,281</u>	<u>\$ 35,456,171</u>	<u>\$ 97,952,452</u>

CITY OF SCOTTSBLUFF, NEBRASKA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022

	General Fund	Streets Fund	Economic Development Fund	Debt Service Fund
ASSETS				
Cash and cash equivalents	\$ 673,268	\$ 175,475	\$ 151,017	\$ 373,746
Funds held by county treasurer	7,295	19,866	-	47,901
Investments	7,626,305	1,987,652	1,710,613	4,233,522
Net receivables:				
Taxes	980,513	142,470	208,859	41,330
Special assessments	-	-	-	422,672
Notes receivable	-	-	7,728,260	-
Accrued interest	8,500	2,226	1,915	22,956
Governmental unit	14,808	195,828	-	-
Other receivables	230,972	7,536	26,755	-
Restricted assets				
Cash and cash equivalents	-	-	-	-
Total assets	<u>\$ 9,541,661</u>	<u>\$ 2,531,053</u>	<u>\$ 9,827,419</u>	<u>\$ 5,142,127</u>
LIABILITIES				
Accounts payable	\$ 143,525	\$ 50,565	\$ 503,021	\$ -
Accrued salaries	95,225	14,482	2,614	-
Other accrued expenses	24,552	2,959	830	-
Total liabilities	<u>263,302</u>	<u>68,006</u>	<u>506,465</u>	<u>-</u>
DEFERRED INFLOW OF RESOURCES				
Unavailable revenue - property taxes	17,702	55,686	-	32,955
Unavailable revenue - ALLO settlement	190,854	-	-	-
Unavailable revenue - insurance proceeds	-	-	-	-
Unavailable revenue - special assessments	-	-	-	401,547
Unavailable revenue - notes receivable	-	-	7,728,260	-
Total deferred inflow of resources	<u>208,556</u>	<u>55,686</u>	<u>7,728,260</u>	<u>434,502</u>
FUND BALANCES				
Restricted for:				
Debt service	-	-	-	4,707,625
Community improvements	1,768	-	-	-
Economic development	-	-	1,592,694	-
Public Safety	-	-	-	-
Road maintenance and improvements	-	557,674	-	-
American Rescue Plan	-	-	-	-
Committed for:				
Community improvements	-	-	-	-
Public Safety	-	-	-	-
Road maintenance and improvements	-	1,849,685	-	-
Cemetery operations and improvements	-	-	-	-
Unrestricted	9,068,054	-	-	-
Total fund balances	<u>9,069,822</u>	<u>2,407,359</u>	<u>1,592,694</u>	<u>4,707,625</u>
Total liabilities and fund balances	<u>\$ 9,541,661</u>	<u>\$ 2,531,052</u>	<u>\$ 9,827,419</u>	<u>\$ 5,142,127</u>

See accompanying notes to the basic financial statements.

Special Projects Fund	Leasing Corporation Fund	Other Governmental Funds	Total Governmental Funds
\$ 167,139	\$ 542	\$ 243,543	\$ 1,784,729
-	-	58,077	133,139
-	6,144	2,758,675	18,322,912
-	-	97,582	1,470,754
-	-	-	422,672
-	-	-	7,728,260
2,808	6	3,088	41,500
11,455	-	23,583	245,674
-	-	5,619	270,882
<u>2,576,234</u>	<u>-</u>	<u>-</u>	<u>2,576,234</u>
<u>\$ 2,757,636</u>	<u>\$ 6,692</u>	<u>\$ 3,190,167</u>	<u>\$ 32,996,756</u>
\$ 56,390	\$ -	\$ 310,664	\$ 1,064,168
-	-	3,402	115,723
-	-	713	29,054
<u>56,390</u>	<u>-</u>	<u>314,779</u>	<u>1,208,945</u>
-	-	98,282	204,625
-	-	-	190,854
23,285	-	-	23,288
-	-	-	401,547
-	-	-	7,728,260
<u>23,285</u>	<u>-</u>	<u>98,282</u>	<u>8,548,574</u>
-	-	-	4,707,625
-	-	222,124	223,892
-	-	225,226	1,817,920
-	-	530,104	530,104
-	-	-	557,674
2,576,234	-	-	2,576,234
101,723	6,692	613,614	722,029
-	-	450,421	450,421
-	-	-	1,849,685
-	-	735,618	735,618
-	-	-	9,068,054
<u>2,677,957</u>	<u>6,692</u>	<u>2,777,107</u>	<u>23,239,256</u>
<u>\$ 2,757,634</u>	<u>\$ 6,692</u>	<u>\$ 3,190,167</u>	<u>\$ 32,996,756</u>

CITY OF SCOTTSBLUFF, NEBRASKA
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCE
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2022

Total Governmental Fund Balances		\$	23,239,256
<i>Amounts reported for governmental activities in the statement of net position are different because:</i>			
Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds balance sheet.			38,379,114
Internal service funds are used by management to charge the costs of certain services to individual funds. These assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.			3,311,806
Deferred inflow of resources in governmental fund financials for property taxes, special assessments, settlements and notes receivable is shown as revenue for government wide financials.			1,089,193
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds balance sheet.			
Due within one year:			
Interest payable	\$	17,900	
Bonds payable		790,917	
Due in more than one year:			
Bonds payable		2,071,539	
Compensated absences		642,733	
			<u>(3,523,089)</u>
Net position of governmental activities		\$	<u>62,496,281</u>

See accompanying notes to the basic financial statements.

CITY OF SCOTTSBLUFF, NEBRASKA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	General Fund	Streets Fund	Economic Development Fund	Debt Service Fund
Revenues:				
Taxes and special assessments	\$ 6,487,461	\$ 1,247,421	\$ 1,198,587	\$ 1,209,458
Licenses and permits	92,840	-	-	-
Intergovernmental	207,842	2,130,475	-	-
Charges for services	420,912	42,535	-	-
Investment income (loss)	(406,568)	(109,992)	(92,408)	(191,024)
Other revenue	144,352	10,723	524,880	-
Total revenues	<u>6,946,839</u>	<u>3,321,162</u>	<u>1,631,059</u>	<u>1,018,434</u>
Expenditures:				
Current operations:				
General government	807,061	-	2,192,777	3,000
Public safety	5,758,079	-	-	-
Streets	-	1,877,463	-	-
Public health and social services	-	-	-	-
Culture and recreation:				
Library	718,710	-	-	-
Parks and recreation	1,441,918	-	-	-
Zoo	300,000	-	-	-
Public works	347,109	-	-	-
Capital outlay	202,838	1,835,651	-	-
Debt service:				
Principal	-	777,681	-	-
Interest	-	49,501	-	-
Total expenditures	<u>9,575,715</u>	<u>4,540,296</u>	<u>2,192,777</u>	<u>3,000</u>
Excess revenues over (under) expenditures	<u>(2,628,876)</u>	<u>(1,219,134)</u>	<u>(561,718)</u>	<u>1,015,434</u>
Other financing sources (uses):				
Insurance proceeds	-	-	-	-
Proceeds from sale of assets	24,358	-	-	-
Operating transfers in	3,172,380	-	-	-
Operating transfers out	-	(250,759)	-	-
Total other financing sources (uses)	<u>3,196,738</u>	<u>(250,759)</u>	<u>-</u>	<u>-</u>
Excess revenues and other financing sources over (under) expenditures and other financing uses	567,862	(1,469,893)	(561,718)	1,015,434
Fund balances, October 1	<u>8,501,960</u>	<u>3,877,252</u>	<u>2,154,412</u>	<u>3,692,191</u>
Fund balances, September 30	<u>\$ 9,069,822</u>	<u>\$ 2,407,359</u>	<u>\$ 1,592,694</u>	<u>\$ 4,707,625</u>

See accompanying notes to the basic financial statements.

Special Projects Fund	Leasing Corporation Fund	Other Governmental Funds	Total Governmental Funds
\$ 109,106	\$ -	\$ 1,070,305	\$ 11,322,338
-	-	5,800	98,640
1,343,520		24,931	3,706,768
-	-	81,850	545,297
(138,087)	(328)	(148,592)	(1,086,997)
9,605	-	449,615	1,139,175
<u>1,324,144</u>	<u>(328)</u>	<u>1,483,909</u>	<u>15,725,221</u>
560,628	11	865,713	4,429,190
56,817	-	115,486	5,930,382
-	-	-	1,877,463
-	-	281,607	281,607
-	-	-	718,710
-	-	-	1,441,918
-	-	-	300,000
-	-	32,218	379,327
-	-	148,459	2,186,948
-	-	-	777,681
-	-	-	49,501
<u>617,445</u>	<u>11</u>	<u>1,443,483</u>	<u>18,372,727</u>
<u>706,699</u>	<u>(339)</u>	<u>40,426</u>	<u>(2,647,506)</u>
417,952	-	-	417,950
-	-	-	24,358
-	-	-	3,172,380
-	-	-	(250,759)
<u>417,952</u>	<u>-</u>	<u>-</u>	<u>3,363,929</u>
1,124,651	(339)	40,426	716,423
<u>1,553,306</u>	<u>7,031</u>	<u>2,736,681</u>	<u>22,522,833</u>
<u>\$ 2,677,957</u>	<u>\$ 6,692</u>	<u>\$ 2,777,107</u>	<u>\$ 23,239,256</u>

**CITY OF SCOTTSBLUFF, NEBRASKA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

Net Change in Fund Balances - Total Governmental Funds	\$ 716,423
<i>Amounts reported for governmental activities in the statement of activities are different because:</i>	
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense exceeds capital outlay in the current period.	(922,647)
Contribution of capitalized assets that do not provide current financial resources are not reported as revenues at the fund level.	5,222,775
Proceeds reported from the sale of assets are reported as revenue at the fund level. However, only the difference between proceeds and the carrying value of the assets are reported as gain or loss in the Statement of Activities.	67,810
Payments on debt are expenditures in the funds, but a debt payment decreases long-term liabilities in the Statement of Net Position.	777,681
Deferred inflow of resources in governmental fund financials for property taxes, special assessments and notes receivable is shown as revenue for government wide financials.	(921,250)
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds:	
Accrued compensated absences	(27,315)
Accrued interest	7,138
Internal service funds are used by management to charge the costs of certain services to individual funds.	<u>(48,554)</u>
Change in net position of governmental activities	\$ <u><u>4,872,059</u></u>

See accompanying notes to the basic financial statements.

CITY OF SCOTTSBLUFF, NEBRASKA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2022

	Business-type Activities			
	Environmental Services	Wastewater	Water	Electric
ASSETS				
Current assets:				
Cash and cash equivalents	\$ 241,254	\$ 229,335	\$ 382,092	\$ 116,659
Investments	1,135,984	1,079,865	1,799,142	549,307
Net receivables:				
Accounts and unbilled	79,180	332,060	375,872	365,897
Lease receivable	-	-	32,822	-
Accrued interest	3,051	2,717	5,994	1,479
Inventory	-	-	325,484	-
Total current assets	<u>1,459,469</u>	<u>1,643,977</u>	<u>2,921,405</u>	<u>1,033,342</u>
Noncurrent assets:				
Investments	1,596,769	1,517,888	2,528,923	772,120
Restricted cash for landfill	666,291	-	-	-
Lease receivable	-	-	207,634	-
Capital assets - non-depreciable	34,008	245,264	620,101	300,000
Net capital assets - depreciable	<u>2,042,831</u>	<u>9,987,270</u>	<u>7,001,137</u>	<u>171,317</u>
Total noncurrent assets	<u>4,339,899</u>	<u>11,750,422</u>	<u>10,357,795</u>	<u>1,243,437</u>
Total assets	<u>\$ 5,799,368</u>	<u>\$ 13,394,399</u>	<u>\$ 13,279,200</u>	<u>\$ 2,276,779</u>
LIABILITIES				
Current liabilities:				
Accounts payable	\$ 143,941	\$ 50,201	\$ 144,147	\$ -
Accrued interest payable	-	536	-	-
Accrued salaries	16,243	20,631	11,968	-
Other accrued expenses	3,290	19,488	104,499	-
Current portion long-term debt	-	56,660	-	-
Unearned billings	<u>306,156</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total current liabilities	<u>469,630</u>	<u>147,516</u>	<u>260,614</u>	<u>-</u>
Noncurrent liabilities:				
Long-term debt	-	-	-	-
Compensated absences	73,718	83,233	57,877	-
Deferred revenue - lease	-	-	231,448	-
Total noncurrent liabilities	<u>73,718</u>	<u>83,233</u>	<u>289,325</u>	<u>-</u>
Total liabilities	<u>543,348</u>	<u>230,749</u>	<u>549,939</u>	<u>-</u>
NET POSITION				
Net investment in capital assets	2,076,839	10,175,338	7,621,238	471,317
Restricted for new landfill	666,291	-	-	-
Unrestricted	<u>2,512,890</u>	<u>2,988,312</u>	<u>5,108,023</u>	<u>1,805,462</u>
Total net position	<u>5,256,020</u>	<u>13,163,650</u>	<u>12,729,261</u>	<u>2,276,779</u>
Total liabilities and net position	<u>\$ 5,799,368</u>	<u>\$ 13,394,399</u>	<u>\$ 13,279,200</u>	<u>\$ 2,276,779</u>

See accompanying notes to the basic financial statements.

Business-type Activities			Governmental Activities
Stormwater	Internal Service	Totals	Internal Service
\$ 52,526	\$ 5,206	\$ 1,027,072	\$ 268,380
247,326	24,512	4,836,135	1,263,712
4,444	-	1,157,453	-
-	-	32,822	-
674	64	13,979	3,405
-	-	325,485	-
<u>304,970</u>	<u>29,782</u>	<u>7,392,946</u>	<u>1,535,497</u>
347,649	34,455	6,797,804	1,776,309
-	-	666,291	-
-	-	207,634	-
429,867	-	1,629,240	-
1,132,128	3,823	20,338,506	-
<u>1,909,644</u>	<u>38,278</u>	<u>29,639,475</u>	<u>1,776,309</u>
<u>\$ 2,214,614</u>	<u>\$ 68,060</u>	<u>\$ 37,032,421</u>	<u>\$ 3,311,806</u>
\$ 17,540	\$ 1,167	\$ 356,996	\$ -
2,204	-	2,740	-
-	813	49,655	-
806	160	128,243	-
74,083	-	130,743	-
-	-	306,156	-
<u>94,633</u>	<u>2,140</u>	<u>974,533</u>	<u>-</u>
153,461	-	153,461	-
-	1,980	216,808	-
-	-	231,448	-
<u>153,461</u>	<u>1,980</u>	<u>601,717</u>	<u>-</u>
248,094	4,120	1,576,250	-
1,332,247	3,823	21,680,802	-
-	-	666,291	-
634,273	60,118	13,109,078	3,311,806
<u>1,966,520</u>	<u>63,940</u>	<u>35,456,171</u>	<u>3,311,806</u>
<u>\$ 2,214,614</u>	<u>\$ 68,060</u>	<u>\$ 37,032,421</u>	<u>\$ 3,311,806</u>

**CITY OF SCOTTSBLUFF, NEBRASKA
STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	Business-type Activities			
	Environmental Services	Wastewater	Water	Electric
Operating revenues:				
Charges for services	\$ 3,261,940	\$ 2,827,417	\$ 2,391,595	\$ 3,233,578
Other revenues	17,992	8,865	80,310	-
Total operating revenues	3,279,932	2,836,282	2,471,905	3,233,578
Operating expenses:				
Personnel services	1,268,455	1,141,453	883,934	-
Operating supplies	276,192	100,478	223,895	-
Contractual	633,693	105,383	305,538	-
Maintenance	116,056	127,405	18,142	-
Utilities	16,604	164,501	138,564	-
Insurance	81,401	103,972	54,606	-
Other operating expenses	13,126	20,986	13,336	-
Depreciation and amortization	278,099	888,637	352,335	30,888
Total operating expenses	2,683,626	2,652,815	1,990,350	30,888
Operating income (loss)	596,306	183,467	481,555	3,202,690
Non-operating revenues (expenses):				
Investment income	(144,390)	(128,517)	(242,498)	(70,412)
Interest expense	-	(2,538)	-	-
Net non-operating revenues (expenses)	(144,390)	(131,055)	(242,498)	(70,412)
Income (loss) before contributions & transfers	451,916	52,412	239,057	3,132,278
Other financing sources (uses):				
Gain (loss) from sale of assets	15,000	-	-	-
Operating transfers in	-	-	-	-
Operating transfers (out)	(238,259)	(68,750)	(18,750)	(3,172,380)
Total other financing sources (uses)	(223,259)	(68,750)	(18,750)	(3,172,380)
Change in net position	228,657	(16,338)	220,307	(40,102)
Net position, October 1	5,027,363	13,179,988	12,508,954	2,316,881
Net position, September 30	\$ 5,256,020	\$ 13,163,650	\$ 12,729,261	\$ 2,276,779

See accompanying notes to the basic financial statements.

Business-type Activities			Governmental Activities
Stormwater	Internal Service	Totals	Internal Service
\$ 135,866	\$ -	\$ 11,850,396	\$ -
56,920	-	164,087	2,442,143
192,786	-	12,014,483	2,442,143
-	46,086	3,339,928	-
3,823	1,455	605,843	-
76,767	3,331	1,124,712	-
31,700	15,000	308,303	-
437	550	320,656	-
402	-	240,381	-
2,070	-	49,518	2,329,585
71,860	1,390	1,623,209	-
187,059	67,812	7,612,550	2,329,585
5,727	(67,812)	4,401,933	112,558
(32,525)	(3,175)	(621,516)	(161,112)
(5,130)	-	(7,668)	-
(37,655)	(3,175)	(629,184)	(161,112)
(31,928)	(70,987)	3,772,749	(48,554)
-	-	15,000	-
50,000	526,519	576,519	-
-	(2,298)	(3,500,437)	-
50,000	524,221	(2,908,918)	-
18,072	453,234	863,831	(48,554)
1,948,448	(389,294)	34,592,340	3,360,360
\$ 1,966,520	\$ 63,940	\$ 35,456,171	\$ 3,311,806

CITY OF SCOTTSBLUFF, NEBRASKA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Business-type Activities			
	Environmental Services	Wastewater	Water	Electric
Cash flows from operating activities:				
Cash received from customers	\$ 3,292,630	\$ 2,826,790	\$ 2,432,753	\$ 3,172,380
Cash paid to suppliers	(1,054,639)	(600,040)	(679,677)	-
Cash paid to employees	(885,554)	(812,473)	(632,395)	-
Other expenses	(382,901)	(328,980)	(251,539)	-
Net cash provided by operating activities	<u>969,536</u>	<u>1,085,297</u>	<u>869,142</u>	<u>3,172,380</u>
Cash flows from non-capital financing activities:				
Transfers from (to) other funds	<u>(238,259)</u>	<u>(68,750)</u>	<u>(18,750)</u>	<u>(3,172,380)</u>
Cash flows from capital and related financing activities:				
Purchases of capital assets	(842,764)	(762,674)	74,012	-
Principal paid on capital debt	-	(64,001)	-	-
Interest paid on capital debt	<u>-</u>	<u>(3,143)</u>	<u>-</u>	<u>-</u>
Net cash (used) by capital and related financing activities	<u>(842,764)</u>	<u>(829,818)</u>	<u>74,012</u>	<u>-</u>
Cash flows from investing activities:				
Investment in landfill	(23,627)	-	-	-
Change in allocation of pooled investments	255,589	(54,331)	(627,091)	64,186
Interest and dividends	<u>(145,043)</u>	<u>(129,309)</u>	<u>(244,434)</u>	<u>(70,781)</u>
Net cash provided by investing activities	<u>86,919</u>	<u>(183,640)</u>	<u>(871,525)</u>	<u>(6,595)</u>
Net increase in cash and cash equivalents	(24,568)	3,089	52,879	(6,595)
Cash and cash equivalents, October 1	<u>265,822</u>	<u>226,246</u>	<u>329,213</u>	<u>123,254</u>
Cash and cash equivalents, September 30	<u>\$ 241,254</u>	<u>\$ 229,335</u>	<u>\$ 382,092</u>	<u>\$ 116,659</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	\$ 596,306	\$ 183,467	\$ 481,555	\$ 3,202,690
Adjustments to reconcile operating income to net cash provided (used) by operating activities:				
Depreciation and amortization expense	278,099	888,637	352,335	30,888
Changes in assets and liabilities:				
Receivables - net of allowances	324	(9,492)	(29,189)	(61,198)
Lease receivables	-	-	(241,411)	-
Inventory	-	-	15,113	-
Accounts and other payables	84,722	4,659	68,391	-
Accrued expenses	10,085	18,026	(9,100)	-
Deferred revenue - leases	-	-	231,448	-
Net cash provided by operating activities	<u>\$ 969,536</u>	<u>\$ 1,085,297</u>	<u>\$ 869,142</u>	<u>\$ 3,172,380</u>
Non-cash activities:				
Exchange on purchase of capital asset	(15,000)	-	-	-
Contributed capital assets to government funds	-	-	-	-

See accompanying notes to the basic financial statements.

Business-type Activities			Governmental Activities
Stormwater	Internal Service	Totals	Internal Service
\$ 135,489	\$ -	\$ 11,860,042	\$ 2,442,143
(59,918)	(30,273)	(2,424,547)	(2,329,585)
-	(28,723)	(2,359,145)	-
-	(17,363)	(980,783)	-
<u>75,571</u>	<u>(76,359)</u>	<u>6,095,567</u>	<u>112,558</u>
 50,000	 526,519	 (2,921,620)	 -
 (33,476)	 -	 (1,564,902)	 -
(72,319)	-	(136,320)	-
<u>(6,392)</u>	<u>-</u>	<u>(9,535)</u>	<u>-</u>
 (112,187)	 -	 (1,710,757)	 -
 -	 -	 (23,627)	 -
17,385	(410,512)	(754,774)	43,574
<u>(32,715)</u>	<u>(3,169)</u>	<u>(625,453)</u>	<u>(162,048)</u>
<u>(15,330)</u>	<u>(413,681)</u>	<u>(1,403,854)</u>	<u>(118,474)</u>
 (1,946)	 36,477	 59,336	 (5,916)
54,472	(31,271)	967,736	274,296
<u>\$ 52,526</u>	<u>\$ 5,206</u>	<u>\$ 1,027,072</u>	<u>\$ 268,380</u>
 \$ 5,727	 \$ (67,812)	 \$ 4,401,933	 \$ 112,558
 71,860	 1,390	 1,623,209	 -
 (479)	 -	 (100,034)	 -
-	-	(241,411)	-
-	-	15,113	-
(1,639)	883	157,016	-
102	(10,820)	8,293	-
-	-	231,448	-
<u>\$ 75,571</u>	<u>\$ (76,359)</u>	<u>\$ 6,095,567</u>	<u>\$ 112,558</u>
 -	 -	 (15,000)	 -
-	2,298	2,298	-

NOTES TO THE FINANCIAL STATEMENTS

September 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity - The City of Scottsbluff (City) is a municipal government responsible for providing services to the local citizenry, which are deemed best to be provided for by the public sector. The services provided include general administration, public safety, highways and streets, cemetery, recreation, public improvements, health and social services, parks, library, keno, environmental service, electric, water and wastewater; all of which are funded by tax collections and user fees.

In evaluating how to define the City for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in accounting principles generally accepted in the United States of America (GAAP). The basic, but not the only criterion, for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations, and accountability for fiscal matters. A second criterion used in evaluating potential component units is the scope of public service. Application of this criterion involves considering whether the activity benefits the City and/or its citizens, or whether the activity is conducted within the geographical boundaries of the City and is generally available to its citizens. A third criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the City is able to exercise oversight responsibility.

As required by GAAP, these financial statements present the City of Scottsbluff (the primary government) and its component units. These component units are included in the City's reporting entity because of the significance of each unit's operational and financial relationship with the City.

City of Scottsbluff Leasing Corporation

The City of Scottsbluff Leasing Corporation was formed in 1981 to provide tax-exempt financing for various construction projects of the City. The governing body is appointed by the City's governing body. The services provided by the Leasing Corporation are so intertwined with the City that the Leasing Corporation is in substance the same as the City and it is reported as part of the City and blended in the City's financial statements.

Community Development Agency

The Community Development Agency was created by the Mayor and City Council to provide for redevelopment of various areas within the City. Although it is legally separate from the City, the sole purpose of this Agency is to provide for City redevelopment. The funding source for the Authority is Tax Increment Financing tax revenue that is remitted to the City and passed on to TIF developers and bondholders.

Community Redevelopment Authority

The Community Redevelopment Authority was created by the Mayor and City Council to provide for redevelopment of various areas within the City. Although it is legally separate from the City, the sole purpose of this Authority is to provide for City redevelopment. The funding source for the Authority is Tax Increment Financing tax revenue that is remitted to the City and passed on to TIF developers and bondholders.

The City has determined the Community Development Agency and Community Redevelopment Authority to be blended component units. The City Council appoints the majority of the governing board of these organizations and these organizations almost exclusively exist to benefit the City. Blended component units, although legally separate entities, are, in substance, part of the government's operations and thus are presented as such and included in governmental funds of the City.

NOTES TO THE FINANCIAL STATEMENTS

September 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Government-Wide and Fund Financial Statements - The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information about the reporting government as a whole. The material effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expense of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual proprietary funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation - The government-wide financial statements are reported using the *total economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized when they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, including interest on long-term debt, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, sales taxes, highway user fees, interdepartmental charges, intergovernmental revenues, and interest associated with the current fiscal period are all considered to be susceptible to accrual. Special assessments are recorded as revenues in the year the assessments are paid. Installments not yet paid are reflected as special assessments receivable and deferred revenues. Other revenue items are considered to be measurable and available only when cash is received by the City.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

September 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued) -

The City reports the following major governmental funds:

General Fund - The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in other funds.

The City reports the following special revenue funds:

Streets Fund - This fund accounts for the resources accumulated and payments made for the maintenance, construction, and improvement of the streets in the City.

Economic Development Fund - This fund accounts for the resources and payments made for the Local Option Municipal Economic Development Act for the City. This Act sunsets in October, 2025.

Debt Service Fund - The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term principal, interest and related costs.

Leasing Corporation Fund - Leasing Corporation Fund is used to account for leasing of acquisition or construction of major capital facilities (other than those financed by proprietary fund types).

Special Projects Fund - Special projects fund is used to account for miscellaneous grants such as highway safety or revenue sources for specific items such as K-9 donations.

The government reports the following major enterprise funds:

Environmental Services Fund - This fund accounts for the activities of the government's sanitation utility.

Wastewater Fund - This fund accounts for the activities of the government's wastewater utility.

Water Fund - This fund accounts for the activities of the government's water distribution operations.

Electric Fund - This fund accounts for the activities of the government's electric system utility.

Stormwater Fund - This fund accounts for the activities of the stormwater utility.

Additionally, the government reports the following fund types:

Internal Service Funds - Internal Service Funds are used to account for the financing of goods or services provided by one department or fund to other departments or funds of the City, or to other governmental units on a cost-reimbursement basis.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

September 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities, and Net Position or Equity -

Cash and Investments - The City maintains a cash and investments pool for all funds. Interest income is allocated to each fund based on its proportionate share in the pool. Each fund type's portion of this pool is displayed as cash and cash equivalents and investments through the statements. This pool consists of cash on hand, certificates of deposits, and investments. The City's cash and cash equivalents are considered to be cash on hand, cash held by County Treasurer, and short-term investments with original maturities of three months or less from date of acquisition. Nonnegotiable certificates of deposit are carried at cost, which approximates fair value. All other investments are recorded at fair value based on quoted

Investment income includes dividend and interest income and the net change for the year in the fair value of investments carried at fair value. Investment income is allocated to each fund based on its proportionate share in the pool.

Receivables - Consist of all revenues earned at year end and not yet received. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable. Major receivable balances for the governmental activities include special assessments and property taxes. Business-type activities reporting utility billings as their major receivables.

Lease Receivables - In accordance with GASB 87, *Leases*, the City records lease receivables and deferred inflows of resources based on the present value of remaining lease payments expected to be received during the lease term plus any payments received at or before the commencement of the lease term that relate to future periods. The expected receipts are discounted using the interest rate charged on the lease, if known, or the City's incremental borrowing rate. Variable receipts are excluded from the valuations unless they are fixed in substance. Future recognition of the deferred inflow of resources is recognized in a systematic and rational manner over the term of the lease.

Unbilled Water and Sewer Revenue - Billings for water and sewer revenues are rendered on a semi-monthly basis. Unbilled water and sewer revenues, representing estimated consumer usage for the period between the last billing and the end of the year, have been recorded and are included in accounts receivable.

Inventories - Inventories are valued at the lower of cost or market, using the first-in, first-out method. Inventories consist of expendable supplies and repair parts and are recorded on the government-wide financial statements and the proprietary fund statements. In the governmental funds, inventory is recorded as an expenditure when purchased.

Capital Assets - Capital assets, which include property, plant, equipment and infrastructure assets (e.g., roads, bridges, drainage systems, and similar items) are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial individual cost of more than \$5,000 or \$50,000 for infrastructure and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if actual historical cost was not available. Donated capital assets are recorded at estimated fair value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the assets lives are not capitalized.

Property, plant and equipment of the government is depreciated using the straight-line method over the following estimated useful lives:

Buildings and Improvements	10 - 50 years
Vehicles	5 - 20 years
Equipment	3 - 25 years
Infrastructure	20 - 60 years

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

September 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities, and Net Position or Equity (Continued) -

Compensated Absences - City employees generally earn vacation days at a variable rate based on years of service. In the event of termination, an employee is reimbursed for accumulated vacation time up to a maximum allowed accumulation of 366 hours. Employees earn sick leave at the rate of one day per month with total accumulation limits established by the employees' bargaining unit. With 15 years of service, the maximum allowed is four workweeks.

Vacation and sick leave are accrued when incurred in the government-wide, proprietary, and internal service fund financial statements. Such accruals are based on current salary rates.

Long-Term Obligations - In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental and business-type activities in the statement of net position.

In the fund financial statements, governmental fund types recognize bond proceeds as other financing sources and bond payments are expensed. Issuance costs are reported as current expenditures.

Estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.

Eliminations - Certain eliminations have been made as prescribed by GASB Statement No. 34 in regards to interfund activities, payables and receivables. All internal balances in the statement of Net Position have been eliminated except those representing balances between the governmental activities and the business-type activities, which are presented as internal balances and eliminated in the total primary government column. In the Statement of Activities, internal service fund transactions have been eliminated; however, those transactions between governmental and business-type activities have not been eliminated.

Deferred Inflows of Resources - In addition to liabilities, the statement of net position or balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The City has several items that qualify for reporting in this category and are reported in the governmental fund balance sheet. The unavailable revenues are from property taxes, special assessments, insurance proceeds, notes receivable and lessor leases that are deferred and recognized as an inflow of resources in the period that the amounts become available.

Fund balance-Governmental Funds - The fund balances for the City's governmental funds are displayed in five components:

Nonspendable fund balance - amounts that cannot be spent because they are either not in a spendable form (such as inventories and prepaid amounts) or are legally or contractually required to be maintained intact.

Restricted fund balance - amounts that can be spent only for specific purposes because of constraints imposed by external providers (such as grantors, bondholders, and higher level of government), or imposed by constitutional provisions or enabling legislation.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

September 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities, and Net Position or Equity (Continued) -

Committed fund balance – amounts that can be spent only for specific purposes determined by a formal action of the government’s highest level of decision-making authority. Commitments may be established, modified, or rescinded only through ordinances approved by the City Council.

Assigned fund balance – amounts the government intends to use for specific purposes that do not meet the criteria to be classified as restricted or committed. The City Manager may assign amounts.

Unassigned fund balance – amounts that are available for any purpose; these amounts can be reported only in the City’s General Fund.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the City considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the City considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the City Council has provided otherwise in its commitment or assignment actions.

The City would typically use restricted fund balances first, followed by committed resources, and then assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first to deter the use of these other classified funds.

Equity – Equity is classified as net position and displayed in three components:

- a. Net investment in capital assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position – Consists of net position with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) laws through constitutional provisions or enabling legislation.
- c. Unrestricted net position – All other net position that do not meet the definition of “restricted” or “invested in capital assets, net of related debt”.

Implementation of Recent Accounting Pronouncements

GASB Statement No. 87, Leases, was implemented by the City for the year ended September 30, 2022. GASB 87 establishes a single model for lease accounting based on the foundational principal that leases are financings of the right to use an underlying assets. Under the new guidance, lessees are required to recognize lease liabilities and intangible right-to-use assets and lessors are required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments’ leasing activities. For all leases with terms longer than 12 months, leases will be classified as either financing or operating, with classification affecting the pattern of expense recognition in the Statements of Activities.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

September 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities, and Net Position or Equity (Continued) -

Implementation of Recent Accounting Pronouncements (Continued)

For governmental activity, the City now recognizes lessor transactions with receipts during the life of a lease exceeding 3.0% of fund revenues as a lease receivable and a deferred inflow of resources. For business-type and government-wide activity, lessor and lessee transactions with receipts or payment, as applicable, during the life of a lease exceeding \$50,000 when grouped together in like categories of right to use type assets will be recorded in accordance with GASB 87 as described previously in Note 1. For the transaction, leases should be converted ("recognized and measured") using the facts and circumstances that exist at the beginning of the period of implementation, or the beginning of the earliest period restated. The implementation of GASB 87 resulted in no changes to beginning net position or fund balance.

NOTE 2 - DEPOSITS AND INVESTMENTS

State Statute 14-563 R.R.S., 1943 authorizes funds of the City to be invested in "securities of the United States, the State of Nebraska, metropolitan city, county in which such metropolitan city is located or school district of such city, in the securities of municipally owned and operated public utility property and plants of such city, or in the same manner as funds of the State of Nebraska are invested, except that the city treasurer may purchase certificates of deposit from and make time deposits in banks selected as depositories of City funds". Additionally, State Statute 15-847 R.R.S., 1943 requires banks either to give bond or to pledge government securities (types of which are specifically identified in the Statutes) to the city treasurer in the amount of the City's deposits. The Statutes allow pledged securities to be reduced by the amount of the deposit, which is insured by the Federal Deposit Insurance Corporation (FDIC).

Cash is stated and at cost, which approximates fair value. The City's cash deposits, including certificates of deposits, are with institutions insured by the Federal Deposit Insurance Corporation (FDIC) and other collateral. At September 30, 2022, the City's deposits and investments were fully insured by FDIC insurance or collateralized by pledged securities.

The City's cash and cash equivalents include units of participation in the short-term investment pool of the Nebraska Public Agency Investment Trust (NPAIT). NPAIT is a special purpose government established under Nebraska statute. The investment pool or trust is not registered and is not rated for credit risk. The City limits its interest rate risk by investing only in the short-term pool, which consists primarily of government agency or government securitized investments with maturities of less than one year.

Cash and Equity in Pooled Cash Management Account - At September 30, 2022, the City's cash and pooled investments, recorded at fair market value consisted of the following:

Cash and cash equivalents:	
Bank accounts	\$ 3,028,548
Cash on hand	1,614
NPAIT	<u>105,424</u>
Total cash and cash equivalents	3,135,586

Cash held with Scotts Bluff County Treasurer	133,139
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Restricted cash consists of deposits in bank account for the landfill in the name of City of Gering pursuant to an agreement with the City of Gering in the amount of \$661,291.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

September 30, 2022

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

The City has invested funds in the Invesco Government Money Market Fund and the Royal Bank of Canada Government Money Market Fund. These funds invest exclusively in high-quality, short-term, U.S. dollar-denominated money market instruments that consist of U.S. Government securities collateralized by U.S. Government obligations.

Investments:

Money market funds	\$	10,831,747
Nonnegotiable certificates of deposit		1,432,317
Government agencies securities		6,986,645
Negotiable certificates of deposit		<u>16,266,992</u>
Total investments		35,517,701

Custodial Credit Risk – custodial credit risk is the risk that, in the event of the failure a bank or other counterparty, the City would not be able to recover the value of its investments or collateral securities in the possession of a third party. As noted above, State Statutes 15-847 R.R.S, 1943 covers this risk.

Credit Risk – credit risk is the risk that a bank or other counterparty defaults on its principal and/or interest payments owed to the City.

Interest Rate Risk – interest rate risk is the risk that the value of deposits and investments will decrease as a result of a rise in interest rates.

Investments Managed by Trustee - The City's Pension Trust Funds are administered by trustees. At September 30, 2022 Pension Trust Funds managed by a trustee consisted of the following:

	<u>Fire</u>	<u>Police</u>	<u>City</u>	<u>Total</u>
Mutual Funds	\$ <u>3,204,886</u>	\$ <u>4,492,575</u>	\$ <u>6,670,746</u>	\$ <u>14,368,207</u>

Fair Value Measurement - The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on valuation inputs used to measure fair value of the assets.

Assets and liabilities are classified into one of the following categories:

Level 1: Quoted market prices in active markets for identical assets or liabilities.

Level 2: Observable market-based inputs or unobservable inputs that are corroborated by market data.

Level 3: Unobservable inputs that are not corroborated by market data.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques maximize the use of observable inputs and minimize the use of unobservable inputs. All of the City's certificate of deposits and investments, as shown above as of September 30, 2022 are categorized as level 2 investments and generally include United States Treasury securities, United States agencies, obligations, and negotiable certificates of deposits. Investments in negotiable certificates of deposits are carried at fair value, which is based on quoted market prices.

CITY OF SCOTTSBLUFF
Scottsbluff, Nebraska

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

September 30, 2022

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

Fair Value Measurement (Continued) -

The City's deposits in the Nebraska Public Agency Investment Trust is measured at the net asset value per share provided by the pool which approximates fair value.

NOTE 3 - RECEIVABLES

Receivables at September 30, 2022, consist of the following:

<u>Fund</u>	<u>Taxes</u>	<u>Accounts and Other</u>	<u>Accrued Interest</u>	<u>Special Assessments</u>
General	\$ 981,506	\$ 245,780	\$ 8,481	\$ -
Special Revenue	398,208	270,776	9,799	-
Debt Service	43,505	-	22,956	444,922
Capital Projects	58,962	-	199	-
Enterprise	-	1,205,312	13,979	-
Internal Service	-	-	3,469	-
Gross Receivables	\$ 1,482,181	\$ 1,721,868	\$ 58,883	\$ 444,922
Allowance for Uncollectibles	<u>(11,427)</u>	<u>(47,860)</u>	<u>-</u>	<u>(22,250)</u>
Net Receivables	<u>\$ 1,470,754</u>	<u>\$ 1,674,009</u>	<u>\$ 58,883</u>	<u>\$ 422,672</u>

LB 840 Economic Development Program notes receivable at September 30, 2022, consist of the following:

	<u>Beginning Balance</u>	<u>Additions (Awards)</u>	<u>Credits & Refinancing</u>	<u>Principal Payments</u>	<u>Ending Balance</u>
Notes Receivable:					
Eligible for job credits	\$ 4,241,176	\$ 300,000	\$ 476,547	\$ 352,735	\$ 3,711,894
Not eligible for job credits	205,852	300,000	-	111,556	394,296
Grants:					
Eligible for job credits	\$ <u>2,525,790</u>	<u>1,320,000</u>	<u>217,720</u>	<u>6,000</u>	<u>3,622,070</u>
Total LB 840 Receivables	<u>\$ 6,972,818</u>	<u>\$ 1,920,000</u>	<u>\$ 694,267</u>	<u>\$ 470,291</u>	<u>\$ 7,728,260</u>

Special assessment receivables - The City holds special assessment receivables in the amount of \$444,922. The special assessment debt is payable entirely by special assessment collections from the assessed property owners. In the case where the assessed property owners default on those payments, the City would be ultimately liable for that debt.

CITY OF SCOTTSBLUFF
Scottsbluff, Nebraska

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

September 30, 2022

NOTE 4 - CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2022, was as follows:

	<u>Beginning Balances</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balances</u>
Governmental Activities:				
Capital assets, not being depreciated:				
Land	\$ 597,165	\$ -	\$ -	\$ 597,165
Inventory	2,629,113	-	-	2,629,113
Construction in progress	2,605,647	6,758,155	9,262,066	101,736
Total capital assets, not being depreciated	<u>5,831,925</u>	<u>6,758,155</u>	<u>9,262,066</u>	<u>3,328,014</u>
Capital assets, being depreciated:				
Buildings and improvements	13,675,619	155,593	1,000	13,830,212
Equipment and vehicles	9,238,827	680,922	303,654	9,616,095
Infrastructure	40,218,474	9,159,835	68,147	49,310,162
Total capital assets, being depreciated	<u>63,132,920</u>	<u>9,996,350</u>	<u>372,801</u>	<u>72,756,469</u>
Less accumulated depreciation for:				
Buildings and improvements	5,294,399	412,993	1,000	5,706,392
Equipment and vehicles	5,957,798	756,367	288,744	6,425,421
Infrastructure	23,701,469	1,940,233	68,146	25,573,556
Total accumulated depreciation	<u>34,953,666</u>	<u>3,109,593</u>	<u>357,890</u>	<u>37,705,369</u>
Net capital assets being depreciated	<u>28,179,254</u>	<u>6,886,757</u>	<u>14,911</u>	<u>35,051,100</u>
Net governmental activities capital assets	<u>\$ 34,011,179</u>	<u>\$ 13,644,912</u>	<u>\$ 9,276,977</u>	<u>\$ 38,379,114</u>
Business-type Activities:				
Capital assets not being depreciated:				
Land	\$ 1,525,791	\$ -	\$ -	\$ 1,525,791
Construction in progress	384,560	93,731	374,842	103,449
Total capital assets, not being depreciated	<u>1,910,351</u>	<u>93,731</u>	<u>374,842</u>	<u>1,629,240</u>
Capital assets, being depreciated:				
Buildings and improvements*	8,270,622	-	1,177,097	7,093,525
Equipment and vehicles	7,068,963	1,631,020	241,919	8,458,064
Plant in service*	21,602,953	77,743	4,498	21,676,198
Infrastructure*	15,721,641	1,407,091	91,667	17,037,065
Total capital assets, being depreciated	<u>52,664,179</u>	<u>3,115,854</u>	<u>1,515,181</u>	<u>54,264,852</u>
Less accumulated depreciation for:				
Buildings and improvements	4,654,714	107,497	-	4,762,210
Equipment and vehicles	4,775,932	636,570	239,622	5,172,880
Plant in service	17,814,117	376,521	4,498	18,186,140
Infrastructure	5,316,418	502,621	13,923	5,805,116
Total accumulated depreciation	<u>32,561,181</u>	<u>1,623,209</u>	<u>258,043</u>	<u>33,926,346</u>
Net capital assets being depreciated	<u>20,102,998</u>	<u>1,492,646</u>	<u>1,257,138</u>	<u>20,338,506</u>
Net business-type activities capital assets	<u>\$ 22,013,349</u>	<u>\$ 1,586,377</u>	<u>\$ 1,631,980</u>	<u>\$ 21,967,746</u>

CITY OF SCOTTSBLUFF
Scottsbluff, Nebraska

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

September 30, 2022

NOTE 4 - CAPITAL ASSETS (CONTINUED)

*During the current year, \$1,099,354 of business-type activities additions to Infrastructure and \$77,743 of additions to Plant in Service was the reclassification of an asset from Buildings and Improvements reflected as a decrease of \$1,177,097.

Depreciation expense was charged to functions/programs as follows:

Governmental activities:	
General government	\$ 60,693
Public safety	375,710
Streets	2,127,461
Public health and social services	39,399
Culture and recreation	482,229
Public works	24,101
Total depreciation expense - governmental	<u>\$ 3,109,593</u>
Business-type activities:	
Environmental services	\$ 278,099
Wastewater	888,637
Water	352,335
Electric	30,888
Stormwater	71,860
Internal service	1,390
Total depreciation expense - business-type	<u>\$ 1,623,209</u>

During the year ended September 30, 2022, the City received \$5,222,775 of contributed capital assets. \$5,214,397 of the assets were contributed by the State of Nebraska Department of Roads for the Monument Valley Pathway expansion and pedestrian bridge. In addition, \$8,378 of assets were donated to the 23 Club Ballfield Improvement Project.

NOTE 5 - LONG-TERM DEBT

General Obligation Bonds, Revenue Bonds and Direct Borrowings outstanding and related interest requirements as of September 30, 2022, are as follows:

	<u>Original Amount</u>	<u>Interest Rate</u>	<u>Annual Installment</u>	<u>Principal Amount Outstanding</u>
Governmental activities:				
2018 General Obligation Hwy Allocation Bonds, dated June 1, 2018, due annually through 2025; secured by assets of the City	2,404,944	1.85% to 2.55%	345,917 to 362,386	1,062,456
2020 General Obligation Hwy Allocation Bonds, dated June 18, 2020, due annually through 2026; secured by assets of the City	2,240,000	.85% to 1.1%	445,000 to 455,000	<u>1,800,000</u>
Total governmental activities				<u>\$ 2,862,456</u>

CITY OF SCOTTSBLUFF
Scottsbluff, Nebraska

NOTES TO THE FINANCIAL STATEMENTS

September 30, 2022

NOTE 5 - LONG-TERM DEBT (CONTINUED)

	<u>Original Amount</u>	<u>Interest Rate</u>	<u>Annual Installment</u>	<u>Principal Amount Outstanding</u>
Business-type activities:				
2018 General Obligation Hwy Allocation Bonds, dated June 1, 2018, due annually through 2025; secured by assets of the City	515,056	1.85% to 2.55%	74,083 to 77,614	227,544
Wastewater treatment project loan - State of Nebraska, issued 2003, due annually through 2023	1,004,334	3.00%	56,660	<u>56,660</u>
Total business-type activities				\$ <u>284,204</u>
Total long-term debt				\$ <u>3,146,660</u>

All of the wastewater treatment project loans are by the City's wastewater treatment plant.

Annual requirements to pay principal and interest to maturity on outstanding debt follows:

Fiscal Year Ended September 30	Governmental Activities					
	General Obligation Bonds		Revenue Bonds		Capital Lease	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2023	\$ 790,917	\$ 37,765	-	-	-	-
2024	804,153	25,222	-	-	-	-
2025	812,386	11,875	-	-	-	-
2026	455,000	2,502	-	-	-	-
2027	-	-	-	-	-	-
2028-2032	-	-	-	-	-	-
	<u>\$ 2,862,456</u>	<u>\$ 77,364</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Fiscal Year Ended September 30	Business-Type Activities					
	General Obligation Bonds		NDEQ Loans – Direct Borrowing		Loans	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2023	\$ 74,083	\$ 4,708	\$ 56,660	\$ 1,209	-	-
2024	75,847	2,908	-	-	-	-
2025	77,614	989	-	-	-	-
2026	-	-	-	-	-	-
2027	-	-	-	-	-	-
2028-2032	-	-	-	-	-	-
	<u>\$ 227,544</u>	<u>\$ 8,606</u>	<u>\$ 56,660</u>	<u>\$ 1,209</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF SCOTTSBLUFF
Scottsbluff, Nebraska

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

September 30, 2022

NOTE 5 - LONG-TERM DEBT (CONTINUED)

Long-term liability activity for the year ended September 30, 2022 was as follows:

	10/1/21 Beginning Balance	Additions	Reductions	9/30/22 Ending Balance	Due Within One Year
Governmental activities:					
Bonds payable:					
GO bonds	\$ 3,640,137	\$ -	\$ 777,681	\$ 2,862,456	\$ 790,917
Compensated absences	615,418	449,803	422,488	642,733	-
Governmental activities	<u>\$ 4,255,555</u>	<u>\$ 449,803</u>	<u>\$ 1,200,169</u>	<u>\$ 3,505,189</u>	<u>\$ 790,917</u>
Business-type activities:					
Bonds payable:					
GO bonds	\$ 299,863	\$ -	\$ 72,319	\$ 227,544	\$ 74,083
Loans payable – direct borrowing	\$ 120,661	\$ -	\$ 64,001	\$ 56,660	\$ 56,660
Compensated absences	211,542	150,313	145,047	216,808	-
Business-type activities	<u>\$ 632,066</u>	<u>\$ 150,313</u>	<u>\$ 281,367</u>	<u>\$ 501,012</u>	<u>\$ 130,743</u>

There are various bonds issued for tax increment financing projects within the City. These bonds are limited obligations payable exclusively from taxes levied against certain property in specified areas. These bonds are not general obligations of the CDA, CRA or the City, and are not included in the City's financial statements. The accumulation of resources to pay these bonds is accounted for in the nonmajor funds of the City's financial statements.

NOTE 6 - LEASE AGREEMENTS

The City is lessor in a regulated lease for the operation of their electrical distribution system to the Nebraska Public Power District, pursuant to an agreement which became effective January 1, 2019. This agreement continues until December 31, 2043, unless terminated upon five years prior written notice given by either party to the other, with termination notice date of no earlier than January 1, 2039.

The Nebraska Public Power District shall maintain the distribution system and shall construct any additions necessary for service to the extent such additions are within the established extension policies of the Nebraska Public Power District.

Under the lease with the Nebraska Public Power District, the City will receive 14% of the gross retail electric revenues, adjusted for bad debt charge-offs and revenues associated with application of production cost adjustment billings and billings of other cost adjustments not included in the base rates. The City received \$3,233,578 in lease payments during the year ended September 30, 2022.

Scheduled expected future minimum regulated lease payments as of September 30, 2022:

	Total Payments	Lease Revenue	Lease Interest
2023	\$ 3,132,264	\$ 1,194,872	\$ 1,937,392
2024	3,000,000	1,117,605	1,882,395
2025	3,000,000	1,174,784	1,825,216
2026	3,000,000	1,234,888	1,765,112
2027	3,000,000	1,298,067	1,701,933
2028-2032	15,000,000	7,557,125	7,442,875
2033-2037	15,000,000	9,698,502	5,301,498
2038-2042	15,000,000	12,446,657	2,553,343
2043-2047	<u>3,750,000</u>	<u>3,627,897</u>	<u>122,103</u>
Total	<u>\$ 63,882,264</u>	<u>\$ 39,350,397</u>	<u>\$ 24,531,867</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

September 30, 2022

NOTE 6 - LEASE AGREEMENTS (CONTINUED)

For fiscal year 2022, the City's financial statements include the adoption of GASB Statement No. 87 *Leases*. The City is lessor pursuant to various agreements with cellular phone providers who lease space for cellular equipment and towers on the City's four water towers and at the City's water well field with terms of 5 to 25 years and contain one or more renewal options. The City has included renewal periods in calculations when it is reasonably certain that the renewal option will be exercised. The City recognized a lease receivable and deferred inflow of resources for these combined leases.

The interest rate implicit in the City's leases was not readily determinable, nor explicitly stated in the lease agreements. Therefore, the City utilized its incremental borrowing rate to discount the lease payments. The total leases receivable for the City as of September 30, 2022 was \$240,456.

Lease receivables at September 30, 2022, consist of the following:

	<u>Total</u> <u>Payments</u>	<u>Receivable</u>	<u>Interest</u>
2023	\$ 50,127	\$ 32,822	\$ 11,251
2024	40,355	30,689	9,666
2025	35,029	26,789	8,240
2026	35,415	28,554	6,861
2027	32,661	27,231	5,430
2028-2032	75,884	59,214	16,670
2033-2037	<u>31,212</u>	<u>35,157</u>	<u>2,110</u>
Total	<u>\$ 300,683</u>	<u>\$ 240,456</u>	<u>\$ 60,227</u>
Accrued Interest		<u>955</u>	
		<u>\$ 241,411</u>	

NOTE 7 - RETIREMENT PLANS

City employees are covered by one of three retirement plans in effect, covering general city employees, fire fighters and police officers, respectively.

General

The City sponsors a defined contribution plan which covers substantially all general city employees. Under the terms of the plan, an employee must be age 21 or older and have completed one year of continuous service and have not attained the age of 64. Participating employees are required to contribute 3% of their earnings. The City then makes a matching contribution to the plan on their behalf. An additional voluntary contribution can be made by employees to the plan to the extent allowed under the Internal Revenue Code, currently an additional 10%. The City will contribute an amount equal to an employee's voluntary contribution, not to exceed 3% of the employee's compensation. Employees are 100% vested in the plan after completing 7 years of service, reaching normal retirement age (65), meeting the requirements for early retirement date, becoming totally disabled, or deceased, whichever occurs first. Contributions to the general city employee retirement plan were \$220,976 and \$236,620 by the City and plan participants, respectively. There are 84 participants in the plan.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

September 30, 2022

NOTE 7 - RETIREMENT PLANS (CONTINUED)

Fire Fighters

Fire fighters are covered by a defined contribution plan sponsored by the City. Eligible employees are required to contribute 6.5% of their salary to the plan, which the City then matches at the rate of 13% of the participant's salary. Employees are fully vested after 7 whole years of service. A participant's normal retirement age is the date he attains age 55 and completes 21 years of service. Nebraska State statutes govern the coverage afforded to participants under this plan. Contributions to the fire fighters employee retirement plan were \$140,548 and \$74,424 by the City and plan participants, respectively. There are 22 participants in the plan.

Police

Police officers are covered by a defined contribution plan sponsored by the City. Participants in the plan are required to contribute 7.0% of their salary to the plan, which is matched by a 7.0% contribution from the City. Employees are fully vested after 7 whole years of service. Contributions to the police retirement plan were \$159,264 and \$176,530 by the City and plan participants, respectively. There are 38 participants in the plan.

NOTE 8 - COMMITMENTS AND CONTINGENCIES

The Environmental Protection Agency (EPA) requires any entity with a landfill site to bring its site into compliance with 40 CFR Part 257 and 258 (Subtitle D) or close the site by October, 1993. In prior years, the City closed its landfill. In the 2008 fiscal year, the City entered into an agreement with the City of Gering for use of their landfill site and a portion of the fee paid is going towards a future landfill site or equipment to extend the life of the current landfill.

The City is committed to \$300,000 annually to Riverside Discovery Center (RDC) for its operation of a zoo. The City entered into a contract with RDC on December 16, 2019. Payments are due for five years from the effective date of October 1, 2020.

The City participates in a number of federally assisted grant programs, which are subject to financial and compliance audits. The amount of expenditures, if any, which may be disallowed by the granting agencies, is not determinable at this time; however, City officials do not believe that such amounts, if any, would be significant.

Construction – The City is party to contracts for various projects that will be completed at future dates. The City will use cash equity of the noted funds to fund the projects.

Commitments and contingencies as of September 30, 2022:

	<u>Contract Amount</u>	<u>Paid Through 09/30/2022</u>	<u>Obligation Pending</u>	<u>Expected Completion</u>
Trunk Line Lining/Wastewater Fund	\$ 690,525	\$ -	\$ 690,525	Spring 2023
18 th Plaza Improvements/General Fund	482,921	-	482,921	Spring 2023
City Hall HVAC Replace/General Fund	<u>67,978</u>	<u>-</u>	<u>\$ 67,978</u>	Spring 2023
Total Construction Commitment	<u>\$ 1,241,424</u>	<u>\$ -</u>	<u>\$ 1,241,424</u>	

CITY OF SCOTTSBLUFF
Scottsbluff, Nebraska

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

September 30, 2022

NOTE 9 - RISK MANAGEMENT

The City provides employee health insurance through a self-funded program and has contracted for administrative services and claims processing.

Due to the Affordable Care Act, the coverage lifetime maximum is unlimited. Re-insurance is covered by a policy which provided insurance above the City's participation of \$55,000 per person and \$1,478,450 in the aggregate.

The City continues to carry commercial insurance for all other risks of loss including worker's compensation, general liability and law enforcement liability. Settled claims have not exceeded coverage in any of the past three fiscal years.

NOTE 10 - INDIVIDUAL INTERFUND RECEIVABLE, PAYABLE BALANCES, AND TRANSFERS

Transfers are used to move revenues between funds. The transfers below are routine in nature.

	Transfers In			
	General	Stormwater	Internal Service	Total
<u>Transfers Out</u>	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Transfers Out</u>
General Fund	\$ -	\$ -	\$ -	\$ -
Streets Fund	\$ -	\$ -	\$ 250,759	\$ 250,759
Env. Services Fund	-	-	238,260	238,260
Wastewater Fund	-	50,000	18,750	68,750
Water Fund	-	-	18,750	18,750
Electric Fund	3,172,380	-	-	3,172,380
	<u>\$ 3,172,380</u>	<u>\$ 50,000</u>	<u>\$ 526,519</u>	<u>\$ 3,748,899</u>

NOTE 11 - PROPERTY TAXES

The tax levies are certified by the County Board on or before October 15th. Real estate taxes are due on December 31st and attach as an enforceable lien on property on January 1st following the levy date and become delinquent in two equal installments on May 1st and September 1st. Personal property taxes are due December 31st and become delinquent on May 1st and September 1st following the levy date.

Property taxes levied for 2021-2022 are recorded as revenue when expected to be collected within 60 days after September 30, 2022. Prior-year levies were recorded using these same principles, and remaining receivables are re-evaluated annually. Property taxes expected to be collected after 60 days are recorded as deferred revenue on the fund balance sheets.

The 2021 tax levy, for the 2021-2022 fiscal year, was \$2,072,508 with a tax rate per \$100 valuation of 0.216 for general and \$54,100 with a tax rate per \$100 valuation of .1600 for the business improvement district. The assessed value upon which the 2021 levy was based was \$959,494,706 for general and \$33,812,201 for the business improvement district.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

September 30, 2022

NOTE 12 – TAX ABATEMENTS

As of September 30, 2022, the City provided tax abatements through the Tax Increment Financing (TIF) program. The Tax Increment Financing Law allows for the increased property taxes generated by the improvement of blighted property to be used to pay for the financing of community redevelopment/TIF projects. The statutes for community redevelopment/TIF are found in Neb. Rev. Stat. SS 18-2101 through 18-2150. The City must declare the area as substandard, blighted, and in need of redevelopment. The City is required to prepare a development plan. TIF bonds may be issued for the acquisition of property, site preparation, and public improvements. An agreement is entered into between the City and the Developer and a base valuation is established. The base property valuation remains assessable to all taxing entities. Any increase in value and resulting taxes are used to pay off the debt incurred for the redevelopment project. The project must not exceed a 15-year period. Currently, the City has Developer TIF bonds that extend through December 31, 2035. For the year ended September 30, 2022, the City abated \$54,602 in property tax revenue under the tax increment financing program.

NOTE 13 – RESTRICTED CASH

The City received American Rescue Plan funds in the amount of \$2,576,234 to cover necessary expenditures due to the public health emergency with respect to the pandemic. As of September 30, 2022, the City has not spent any of these funds but has restricted the full amount in restricted cash. The City does anticipate using these funds for eligible expenditures within the period of performance required.

CITY OF SCOTTSBLUFF
Scottsbluff, Nebraska

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF SCOTTSBLUFF, NEBRASKA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 5,621,600	\$ 5,621,600	6,429,799	\$ 808,199
Intergovernmental	172,138	172,138	201,502	29,364
Local	3,405,510	3,405,510	3,930,697	525,186
Total revenues	<u>9,199,248</u>	<u>9,199,248</u>	<u>10,561,998</u>	<u>1,362,750</u>
Expenditures:				
General government	1,518,380	1,518,380	835,275	683,105
Public safety - Police and Fire	6,081,849	6,081,849	5,744,644	337,205
Public works - Other	375,520	375,520	366,468	9,052
Culture and recreation	3,988,997	3,988,997	2,608,379	1,380,618
Total expenditures	<u>11,964,746</u>	<u>11,964,746</u>	<u>9,554,766</u>	<u>2,409,980</u>
Excess revenues over (under) expenditures	\$ <u>(2,765,498)</u>	\$ <u>(2,765,498)</u>	1,007,232	\$ <u>3,772,729</u>
Fund balances, October 1			<u>7,608,341</u>	
Fund balances, September 30			\$ <u>8,615,573</u>	

See accompanying notes.

CITY OF SCOTTSBLUFF, NEBRASKA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)
STREETS FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 1,148,493	\$ 1,148,493	\$ 1,233,527	\$ 85,034
Intergovernmental	2,066,551	2,066,551	2,136,370	69,819
Local	42,792	42,792	72,339	29,547
Total revenues	<u>3,257,836</u>	<u>3,257,836</u>	<u>3,442,236</u>	<u>184,400</u>
Expenditures:				
Public works - Streets	4,186,362	4,186,362	4,788,144	(601,781)
Total expenditures	<u>4,186,362</u>	<u>4,186,362</u>	<u>4,788,144</u>	<u>(601,781)</u>
Excess revenues over (under) expenditures	\$ <u>(928,526)</u>	\$ <u>(928,526)</u>	(1,345,908)	\$ <u>(417,382)</u>
Fund balances, October 1			<u>3,842,499</u>	
Fund balances, September 30			\$ <u>2,496,591</u>	

See accompanying notes.

CITY OF SCOTTSBLUFF, NEBRASKA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)
ECONOMIC DEVELOPMENT FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Taxes	\$ 1,016,000	\$ 1,016,000	\$ 1,183,811	\$ 167,811
Local	574,784	574,784	541,557	(33,227)
Total revenues	<u>1,590,784</u>	<u>1,590,784</u>	<u>1,725,368</u>	<u>134,584</u>
Expenditures:				
Community development	3,848,277	3,848,277	2,191,992	1,656,285
Total expenditures	<u>3,848,277</u>	<u>3,848,277</u>	<u>2,191,992</u>	<u>1,656,285</u>
Excess revenues over (under) expenditures	\$ <u>(2,257,493)</u>	\$ <u>(2,257,493)</u>	(466,624)	\$ <u>1,790,869</u>
Fund balances, October 1			<u>2,202,195</u>	
Fund balances, September 30			\$ <u>1,735,571</u>	

See accompanying notes.

CITY OF SCOTTSBLUFF, NEBRASKA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)
DEBT SERVICE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Taxes	\$ 1,049,115	\$ 1,049,115	\$ 1,014,693	\$ (34,422)
Local	1,106,640	1,106,640	229,155	(877,485)
Total revenues	<u>2,155,755</u>	<u>2,155,755</u>	<u>1,243,848</u>	<u>(911,907)</u>
Expenditures:				
General government	3,508,000	3,508,000	3,000	3,505,000
Total expenditures	<u>3,508,000</u>	<u>3,508,000</u>	<u>3,000</u>	<u>3,505,000</u>
Excess revenues over (under) expenditures	\$ <u>(1,352,245)</u>	\$ <u>(1,352,245)</u>	1,240,848	\$ <u>2,593,093</u>
Fund balances, October 1			<u>4,388,695</u>	
Fund balances, September 30			\$ <u>5,629,543</u>	

See accompanying notes.

CITY OF SCOTTSBLUFF, NEBRASKA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)
SPECIAL PROJECTS FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 85,000	\$ 85,000	\$ 109,106	\$ 24,106
Intergovernmental	1,288,117	1,288,117	1,378,374	90,257
Local	501,000	501,000	29,309	(471,691)
Total revenues	<u>1,874,117</u>	<u>1,874,117</u>	<u>1,516,789</u>	<u>(357,328)</u>
Expenditures:				
General government	3,456,234	3,456,234	617,445	2,838,790
Total expenditures	<u>3,456,234</u>	<u>3,456,234</u>	<u>617,445</u>	<u>2,838,790</u>
Excess revenues over (under) expenditures	\$ <u>(1,582,117)</u>	\$ <u>(1,582,117)</u>	899,344	\$ <u>2,481,461</u>
Fund balances, October 1			<u>2,258,239</u>	
Fund balances, September 30			\$ <u>3,157,583</u>	

See accompanying notes.

CITY OF SCOTTSBLUFF, NEBRASKA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)
LEASING CORPORATION FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Local	10	10	63	53
Total revenues	<u>10</u>	<u>10</u>	<u>63</u>	<u>53</u>
Expenditures:				
General government	-	-	11	(11)
Total expenditures	<u>-</u>	<u>-</u>	<u>11</u>	<u>(11)</u>
Excess revenues over (under) expenditures	\$ <u>10</u>	\$ <u>10</u>	52	\$ <u>42</u>
Fund balances, October 1			<u>27,004</u>	
Fund balances, September 30			\$ <u>27,056</u>	

See accompanying notes.

NOTES TO THE BUDGETARY COMPARISON SCHEDULES

September 30, 2022

NOTE 1 – BUDGET AND BUDGETARY ACCOUNTING

The City follows the following procedures in establishing the budgetary data reflected in the accompanying financial statements:

1. Prior to September 1, the City Clerk submits to the City Council a proposed operating budget for the fiscal year commencing the following October 1. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted to obtain taxpayer comments.
3. Prior to September 30, the budget is legally enacted through passage of an ordinance.
4. Formal budgetary integration is employed as a management control device for the General, Special Revenue, Capital Projects, Debt Service and Proprietary Funds.
5. Budgets are prepared using the cash basis of accounting which is a basis not consistent with accounting principles generally accepted in the United States of America.
6. The City Manager is authorized to transfer budgeted amounts between departments within any fund; however, any revision that alters total expenditures of any fund requires approval of council and a public hearing.
7. All appropriations lapse at year end.

By law, the City of Scottsbluff adopts a unified budget for all funds. However, in deriving the total unified numbers, the City establishes individual fund budget numbers which have been used in the major fund presentations on page 45-50.

NOTE 2 - RECONCILIATION OF BUDGET BASIS REVENUE AND EXPENDITURES TO GAAP

Revenues and expenditures presented on a non-GAAP budget basis of accounting differ from the revenues and expenditures presented in accordance with GAAP because of the different treatment of accruals. A reconciliation for the year ended September 30, 2022, which discloses the nature and amount of the adjustments necessary to convert the actual GAAP data to the budgetary basis, is presented below:

	General Fund	Streets Fund	Econ. Dev. Fund	Debt Service Fund	Special Projects Fund	Leasing Corp. Fund
Net change in fund balances:						
Balance on a GAAP basis	\$ 567,859	\$ (1,469,901)	\$ (561,718)	\$ 1,015,436	\$ 1,124,649	\$ (339)
Basis differences (accruals occur because the cash basis of accounting use for budgeting differs from the modified accrual basis of accounting prescribed for governmental fund	439,373	123,993	95,094	225,412	(225,305)	391
Balance on a budget basis	\$ <u>1,007,232</u>	\$ <u>(1,345,908)</u>	\$ <u>(466,624)</u>	\$ <u>1,240,848</u>	\$ <u>899,344</u>	\$ <u>52</u>

NOTES TO THE BUDGETARY COMPARISON SCHEDULES

September 30, 2022

NOTE 3 – STREETS FUND BUDGET EXPENDITURES

The Streets Fund overexpended budgeted amounts by \$601,782 for the year ended September 30, 2022. The Avenue B Mill and Overlay project was budgeted to be completed in the prior budget year. Delays in acquiring materials and supplies in addition to contractor scheduling conflicts with weather and staffing resulted in the project being postponed in excess of six months. This overage on the budgeted expenditures was not considered a budget violation as the City files a unified budget and the City as a whole was not overexpended on its budget.

CITY OF SCOTTSBLUFF
Scottsbluff, Nebraska

OTHER SUPPLEMENTARY INFORMATION

**CITY OF SCOTTSBLUFF, NEBRASKA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022**

	Regional Library	Cemetery & Cemetery Perpetual Care	Business Improvement District	Public Safety Equipment	Industrial Site
ASSETS					
Cash and cash equivalents	\$ 1,131	\$ 60,435	\$ 24,575	\$ 36,200	\$ 5,499
Funds held by county treasurer	-	1,807	4,574	14,428	-
Investments	12,804	684,556	278,371	410,047	62,292
Net receivables:					
Taxes	-	10,015	636	30,917	-
Accrued interest	12	768	314	458	68
Governmental unit	-	-	-	9,583	-
Other receivables	-	2,270	-	-	-
Total assets	<u>\$ 13,947</u>	<u>\$ 759,851</u>	<u>\$ 308,470</u>	<u>\$ 501,633</u>	<u>\$ 67,859</u>
LIABILITIES					
Accounts payable	\$ -	\$ 11,235	\$ 3,075	\$ 20,831	\$ -
Accrued salaries	-	3,402	-	-	-
Other accrued expenses	-	713	-	-	-
Total liabilities	<u>-</u>	<u>15,350</u>	<u>3,075</u>	<u>20,831</u>	<u>-</u>
DEFERRED INFLOW OF RESOURCES					
Unavailable revenue - property taxes	-	8,883	668	30,381	-
Total deferred inflow of resources	<u>-</u>	<u>8,883</u>	<u>668</u>	<u>30,381</u>	<u>-</u>
FUND BALANCES					
Restricted for:					
Community improvements	-	-	-	-	-
Economic development	-	-	-	-	-
Public safety	-	-	-	-	-
Committed for:					
Community improvements	13,947	-	304,727	-	67,859
Public safety	-	-	-	450,421	-
Cemetery operations and improvements	-	735,618	-	-	-
Total fund balances	<u>13,947</u>	<u>735,618</u>	<u>304,727</u>	<u>450,421</u>	<u>67,859</u>
Total liabilities and fund balances	<u>\$ 13,947</u>	<u>\$ 759,851</u>	<u>\$ 308,470</u>	<u>\$ 501,633</u>	<u>\$ 67,859</u>

Keno	Mutual Fire	CRA Fund	CDBG Fund	Capital Projects Fund	Total Nonmajor Governmental Funds
\$ 18,107	\$ 42,958	\$ 37,699	1,267	\$ 15,672	\$ 243,543
-	-	1,245	-	36,023	58,077
205,101	486,601	427,031	14,351	177,521	2,758,675
-	-	-	-	56,014	97,582
229	545	477	17	199	3,088
-	-	-	14,000	-	23,583
3,349	-	-	-	-	5,619
<u>\$ 226,786</u>	<u>\$ 530,104</u>	<u>\$ 466,452</u>	<u>29,635</u>	<u>\$ 285,429</u>	<u>\$ 3,190,167</u>
\$ 20,297	\$ -	\$ 241,226	14,000	\$ -	\$ 310,664
-	-	-	-	-	3,402
-	-	-	-	-	713
<u>20,297</u>	<u>-</u>	<u>241,226</u>	<u>14,000</u>	<u>-</u>	<u>314,779</u>
-	-	-	-	58,348	98,281
-	-	-	-	58,348	98,281
206,489	-	-	15,635	-	222,124
-	-	225,226	-	-	225,226
-	530,104	-	-	-	530,104
-	-	-	-	227,081	613,614
-	-	-	-	-	450,421
-	-	-	-	-	735,618
<u>206,489</u>	<u>530,104</u>	<u>225,226</u>	<u>15,635</u>	<u>227,081</u>	<u>2,777,107</u>
<u>\$ 226,786</u>	<u>\$ 530,104</u>	<u>\$ 466,452</u>	<u>29,635</u>	<u>\$ 285,429</u>	<u>\$ 3,190,167</u>

**CITY OF SCOTTSBLUFF, NEBRASKA
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	Regional Library	Cemetery & Cemetery Perpetual Care	Business Improvement District	Public Safety Equipment	Industrial Site
Revenues:					
Taxes and special assessments	\$ -	\$ 48,611	\$ 59,181	\$ 218,273	\$ -
Licenses and permits	-	5,800	-	-	-
Intergovernmental	-	-	-	10,931	-
Charges for services	-	81,850	-	-	-
Investment income (loss)	(601)	(36,239)	(14,901)	(22,344)	(3,319)
Other revenue	-	87,764	-	-	-
Total revenues	<u>(601)</u>	<u>187,786</u>	<u>44,280</u>	<u>206,860</u>	<u>(3,319)</u>
Expenditures:					
Current operations:					
General government	-	-	-	-	-
Public safety	-	-	-	80,135	-
Public health and social services	-	281,607	-	-	-
Public works	-	-	32,218	-	-
Capital expenditures	44,370	24,423	-	22,454	-
Total expenditures	<u>44,370</u>	<u>306,030</u>	<u>32,218</u>	<u>102,589</u>	<u>-</u>
Excess revenues over (under) expenditures	<u>(44,971)</u>	<u>(118,244)</u>	<u>12,062</u>	<u>104,271</u>	<u>(3,319)</u>
Fund balances, October 1	<u>58,918</u>	<u>853,862</u>	<u>292,665</u>	<u>346,150</u>	<u>71,178</u>
Fund balances, September 30	<u>\$ 13,947</u>	<u>\$ 735,618</u>	<u>\$ 304,727</u>	<u>\$ 450,421</u>	<u>\$ 67,859</u>

Keno	Mutual Fire	CRA	CDBG	Capital Projects	Total Nonmajor Governmental Funds
\$ -	\$ -	\$ 542,516	\$ -	\$ 201,724	\$ 1,070,305
-	-	-	-	-	5,800
-	-	-	14,000	-	24,931
-	-	-	-	-	81,850
(10,965)	(26,018)	(23,824)	(680)	(9,701)	(148,592)
83,096	104,540	174,215	-	-	449,615
<u>72,131</u>	<u>78,522</u>	<u>692,907</u>	<u>13,320</u>	<u>192,023</u>	<u>1,483,909</u>
50,370	-	785,343	30,000	-	865,713
-	35,351	-	-	-	115,486
-	-	-	-	-	281,607
-	-	-	-	-	32,218
-	-	-	-	57,212	148,459
<u>50,370</u>	<u>35,351</u>	<u>785,343</u>	<u>30,000</u>	<u>57,212</u>	<u>1,443,483</u>
21,761	43,171	(92,436)	(16,680)	134,811	40,426
184,728	486,933	317,662	32,315	92,270	2,736,681
<u>\$ 206,489</u>	<u>\$ 530,104</u>	<u>\$ 225,226</u>	<u>\$ 15,635</u>	<u>\$ 227,081</u>	<u>\$ 2,777,107</u>

CITY OF SCOTTSBLUFF, NEBRASKA
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
SEPTEMBER 30, 2022

	Health Insurance	Unemployment Compensation	Geographic Information System	Central Garage	Totals
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 262,991	\$ 5,389	\$ 5,206	\$ -	\$ 273,584
Investments	1,238,337	25,375	24,512	-	1,288,225
Net receivables:					
Accrued interest	3,336	69	64	-	3,470
Total current assets	<u>1,504,664</u>	<u>30,833</u>	<u>29,782</u>	<u>-</u>	<u>1,565,278</u>
Noncurrent assets					
Investments	1,740,641	35,668	34,455	-	1,810,764
Net capital assets	-	-	3,823	-	3,823
Total noncurrent assets	<u>1,740,641</u>	<u>35,668</u>	<u>38,278</u>	<u>-</u>	<u>1,814,587</u>
Total assets	<u>\$ 3,245,305</u>	<u>\$ 66,501</u>	<u>\$ 68,060</u>	<u>\$ -</u>	<u>\$ 3,379,865</u>
LIABILITIES					
Current Liabilities:					
Accounts payable	\$ -	\$ -	\$ 1,166	\$ -	\$ 1,166
Accrued salaries	-	-	813	-	813
Other accrued expenses	-	-	160	-	160
Total current liabilities	<u>-</u>	<u>-</u>	<u>2,139</u>	<u>-</u>	<u>2,139</u>
Noncurrent liabilities:					
Compensated absences	-	-	1,980	-	1,980
Total noncurrent liabilities	<u>-</u>	<u>-</u>	<u>1,980</u>	<u>-</u>	<u>1,980</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>4,119</u>	<u>-</u>	<u>4,119</u>
NET POSITION					
Invested in capital assets, net of related debt	-	-	3,823	-	3,823
Unreserved	3,245,306	66,501	60,118	-	3,371,925
Total net position	<u>3,245,305</u>	<u>66,501</u>	<u>63,941</u>	<u>-</u>	<u>3,375,746</u>
Total liabilities and net position	<u>\$ 3,245,305</u>	<u>\$ 66,501</u>	<u>\$ 68,060</u>	<u>\$ -</u>	<u>\$ 3,379,865</u>

CITY OF SCOTTSBLUFF, NEBRASKA
COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Health Insurance</u>	<u>Unemployment Compensation</u>	<u>Geographic Information System</u>	<u>Central Garage</u>	<u>Total</u>
Operating revenues:					
Other revenues	\$ 2,442,143	\$ -	\$ -	\$ -	\$ 2,442,143
Total operating revenues	<u>2,442,143</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,442,143</u>
Operating expenses:					
Personnel services	-	-	56,488	(10,402)	46,086
Operating supplies	-	-	1,455	-	1,455
Contractual	-	-	3,331	-	3,331
Maintenance	-	-	15,000	-	15,000
Utilities	-	-	550	-	550
Other operating expenses	2,329,585	-	-	-	2,329,585
Depreciation and amortization	<u>-</u>	<u>-</u>	<u>1,390</u>	<u>-</u>	<u>1,390</u>
Total operating expenses	<u>2,329,585</u>	<u>-</u>	<u>78,214</u>	<u>(10,402)</u>	<u>2,397,397</u>
Operating income (loss)	<u>112,558</u>	<u>-</u>	<u>(78,214)</u>	<u>10,402</u>	<u>44,746</u>
Non-operating revenues (expenses):					
Investment income	<u>(157,858)</u>	<u>(3,253)</u>	<u>(3,174)</u>	<u>-</u>	<u>(164,286)</u>
Net non-operating revenues (expenses)	<u>(157,858)</u>	<u>(3,253)</u>	<u>(3,174)</u>	<u>-</u>	<u>(164,286)</u>
Income (loss) before contributions & transfers	<u>(45,300)</u>	<u>(3,253)</u>	<u>(81,388)</u>	<u>10,402</u>	<u>(119,540)</u>
Transfers from (to) other funds:					
Operating transfers out	-	-	-	(2,298)	(2,298)
Operating transfers in	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>476,519</u>	<u>526,519</u>
Net transfers from (to) other funds	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>474,221</u>	<u>524,221</u>
Change in net position	(45,300)	(3,253)	(31,388)	484,623	404,681
Net position, October 1	<u>3,290,605</u>	<u>69,754</u>	<u>95,329</u>	<u>(484,623)</u>	<u>2,971,065</u>
Net position, September 30	<u>\$ 3,245,305</u>	<u>\$ 66,501</u>	<u>\$ 63,941</u>	<u>\$ -</u>	<u>\$ 3,375,746</u>



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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Independent Auditors' Report

To the Honorable Mayor, City Council
And City Manager
City of Scottsbluff, Nebraska

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Scottsbluff, Nebraska, as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the City of Scottsbluff's basic financial statements, and have issued our report thereon dated March 14, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Scottsbluff's internal control over financial reporting (internal control) as a basis of designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Scottsbluff's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Scottsbluff's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Scottsbluff, Nebraska's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on financial reports. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Contnyman Associates PC
Certified Public Accountants
Scottsbluff, Nebraska

March 14, 2023

City of Scottsbluff, Nebraska

Monday, March 20, 2023

Regular Meeting

Item Fin Rep2

Council to receive the February 2023 Financial Report.

Staff Contact: Liz Loutzenhiser, Finance Director

City of Scottsbluff

FUND EQUITY IN CASH - YEAR TO DATE

FOR THE FIVE MONTHS ENDED FEBRUARY 28, 2023 AND 2022

OCTOBER 1, 2021 FEBRUARY 28, 2022			OCTOBER 1, 2022 FEBRUARY 28, 2023		
Fund	Fund #	NET CHANGE IN CASH		NET CHANGE IN CASH	
General	111	\$ 188,665.06	\$	(212,624.80)	LARM ANNUAL INSURANCE PREMIUMS/PLAZA IMPROVEMENTS
Regional Library	211	(344.31)	\$	(751.12)	
Transportation	212	(2,232,751.35)	\$	(629,007.09)	DEBT PAYMENTS - 42ND STREET & 2020 CHIP SEAL
Cemetery	213	25,953.85	\$	2,167.13	
Cemetery Perp Care	214	(57,095.06)	\$	(106,337.19)	REVERSE YEAR END TAX ACCRUALS
Special Projects	215	(158,864.56)	\$	(263,564.02)	HAIL INS REPAIRS, RBOT PAID TO MALL OWNER
Business Improvement	216	3,156.10	\$	(12,141.70)	REVERSE YEAR END TAX ACCRUALS
Public Safety	218	(25,319.86)	\$	(30,306.51)	PURCHASE 2 PATROL CARS
Scb Industrial Sites	219	(449.03)	\$	(40,137.59)	PURCHASE LOT 27TH & I
Keno	223	20,238.94	\$	(20,176.29)	PURCHASE PLAYGROUND EQUIP
Economic Development	224	(475,642.30)	\$	(278,285.00)	LB840 LOANS/GRANTS
Mutual Fire Organization	225	29,091.41	\$	9,379.13	
Debt Service	311	345,676.59	\$	(103,610.43)	REVERSE YEAR END TAX ACCRUALS
TIF	321	44,400.61	\$	(253,360.39)	TIF BONDHOLDER PAYMENTS
CDBG	411	(203.29)	\$	14,043.63	
Leasing Corporation	412	(44.24)	\$	(336.52)	
Capital Projects	511	45,527.11	\$	119,286.74	
Environmental Services	621	6,427.27	\$	122,443.78	
Wastewater	631	85,336.59	\$	208,784.83	
Water	641	148,689.47	\$	(106,253.09)	BUDGETED CAPITAL PURCHASES
Electric	651	(9,463.52)	\$	(72,378.04)	REVERSE YEAR END LEASE RECEIVABLE ACCRUALS
Stormwater	661	(48,203.20)	\$	(59,891.96)	DEBT PAYMENT - 42ND STREET
GIS	721	(14,015.27)	\$	(20,741.04)	ANNUAL GIS SOFTWARE SUPPORT PAYMENT
Central Garage	725	474,934.05	\$	(0.01)	
Unemployment Comp	811	(437.20)	\$	(3,606.96)	PAYMENTS TO STATE
Health Insurance	812	262,584.77	\$	166,603.60	
TOTAL		\$ (1,342,151.37)	\$	(1,570,800.91)	

City of Scottsbluff

Fund Equity in Cash
February 28, 2023

Fund	Fund #	2 YRS PRIOR February 28, 2021	PRIOR YEAR February 28, 2022	PRIOR MONTH January 31, 2023	CURRENT MONTH February 28, 2023	MONTHLY CHANGE IN CASH	
General	111	\$ 8,403,143.86	\$ 8,133,874.18	\$ 8,346,782.31	\$ 8,534,632.61	\$ 187,850.30	
Regional Library	211	56,752.45	59,020.15	14,026.80	14,051.65	24.85	
Transportation	212	3,287,914.79	1,554,968.38	1,626,038.38	1,659,680.88	33,642.50	
Cemetery	213	243,917.28	270,783.12	260,647.50	243,681.06	(16,966.44)	OPERATIONS
Cemetery Perp Care	214	663,257.89	569,221.60	433,777.42	440,123.75	6,346.33	
Special Projects	215	764,511.74	1,839,193.24	2,619,796.64	2,622,197.29	2,400.65	
Business Improvement	216	276,794.80	300,810.22	306,232.10	308,570.61	2,338.51	
Public Safety	218	252,883.79	328,318.11	419,656.95	442,015.46	22,358.51	
Scb Industrial Sites	219	71,423.18	71,301.61	31,579.12	31,635.07	55.95	
Keno	223	154,302.62	211,273.41	200,966.89	216,089.84	15,122.95	
Economic Development	224	2,175,303.36	1,643,927.66	1,823,233.59	1,691,965.01	(131,268.58)	LB840 LOANS/GRANTS
Mutual Fire Organization	225	452,028.05	519,394.15	519,490.01	569,960.03	50,470.02	
Debt Service	311	2,825,723.32	4,009,633.32	4,754,269.95	4,772,880.16	18,610.21	
TIF	321	218,179.23	252,045.82	224,300.85	238,344.65	14,043.80	
CDBG	411	32,502.85	32,369.55	31,015.41	30,597.02	(418.39)	
Leasing Corporation	412	7,075.12	7,043.23	6,730.30	6,742.22	11.92	
Capital Projects	511	116,690.58	130,958.30	361,143.91	323,692.44	(37,451.47)	PURCHASE 3 KUBOTA TRACTORS - PARKS
Environmental Services	621	3,271,199.41	3,283,509.58	3,208,422.29	3,266,252.49	57,830.20	
Wastewater	631	2,881,856.79	2,711,248.23	2,950,717.13	3,015,455.46	64,738.33	
Water	641	3,507,822.97	4,395,963.43	5,022,597.00	5,081,130.24	58,533.24	
Electric	651	1,515,067.21	1,512,549.89	1,447,599.53	1,450,164.26	2,564.73	
Stormwater	661	602,299.69	615,642.30	618,727.73	616,669.25	(2,058.48)	
GIS	721	107,392.05	80,564.00	52,090.86	47,061.21	(5,029.65)	
Central Garage	725	(473,603.77)	(1,518.75)	-	-	-	
Unemployment Comp	811	69,988.48	69,872.15	66,608.79	66,726.80	118.01	
Health Insurance	812	3,049,196.97	3,573,470.63	3,460,634.65	3,598,834.08	138,199.43	
TOTAL		\$ 34,533,624.71	\$ 36,175,437.51	\$ 38,807,086.11	\$ 39,289,153.54	\$ 482,067.43	



Budget Report

Account Summary

For Fiscal: 2022-2023 Period Ending: 02/28/2023

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 111 - GENERAL							
Department: 000 - NULL							
Category: 400 - Taxes							
111-41111-000	PROPERTY TAX-GENERAL	175,000.00	175,000.00	5,713.43	28,323.10	-146,676.90	83.82 %
111-41112-000	CITY SALES TAX	5,300,460.00	5,300,460.00	535,604.22	2,418,112.42	-2,882,347.58	54.38 %
111-41115-000	FRANCHISE TAX	410,118.00	410,118.00	26,604.80	277,694.18	-132,423.82	32.29 %
111-41116-000	OTHER OCCUPATION TAX	20,000.00	20,000.00	1,550.00	7,600.00	-12,400.00	62.00 %
111-41117-000	HOTEL OCCUPATION TAX	250,000.00	250,000.00	9,860.81	110,799.51	-139,200.49	55.68 %
111-41118-000	HOMESTEAD EXEMPTION	45,000.00	45,000.00	0.00	0.00	-45,000.00	100.00 %
111-41119-000	PRORATE MTR VEH TAX	4,200.00	4,200.00	53.50	1,889.94	-2,310.06	55.00 %
111-41130-000	STATE PROP. TAX CREDIT	6,000.00	6,000.00	3,980.35	3,980.35	-2,019.65	33.66 %
111-41131-000	IN LIEU OF TAXES	65,000.00	65,000.00	0.00	0.00	-65,000.00	100.00 %
111-41141-000	MOTOR VEHICLE TAX	20,000.00	20,000.00	1,992.32	9,863.88	-10,136.12	50.68 %
Category: 400 - Taxes Total:		6,295,778.00	6,295,778.00	585,359.43	2,858,263.38	-3,437,514.62	54.60 %
Category: 412 - Intergovernmental							
111-41120-000	MUNI EQUALIZATION PMT	117,488.00	117,488.00	0.00	20,671.76	-96,816.24	82.41 %
Category: 412 - Intergovernmental Total:		117,488.00	117,488.00	0.00	20,671.76	-96,816.24	82.41 %
Category: 460 - Investment Income							
111-47111-000	INTEREST EARNINGS	30,000.00	30,000.00	15,094.16	69,104.88	39,104.88	230.35 %
Category: 460 - Investment Income Total:		30,000.00	30,000.00	15,094.16	69,104.88	39,104.88	130.35 %
Category: 470 - Miscellaneous Revenues							
111-49111-000	MISCELLANEOUS	0.00	0.00	33.91	93.50	93.50	0.00 %
Category: 470 - Miscellaneous Revenues Total:		0.00	0.00	33.91	93.50	93.50	0.00 %
Category: 480 - Other Financing Uses							
111-45909-000	TRANSFER FROM ELECTRIC	3,039,635.00	3,039,635.00	317,273.21	1,478,076.50	-1,561,558.50	51.37 %
Category: 480 - Other Financing Uses Total:		3,039,635.00	3,039,635.00	317,273.21	1,478,076.50	-1,561,558.50	51.37 %
Department: 000 - NULL Total:		9,482,901.00	9,482,901.00	917,760.71	4,426,210.02	-5,056,690.98	53.32 %
Department: 111 - FINANCE							
Category: 470 - Miscellaneous Revenues							
111-49111-111	MISCELLANEOUS	100,000.00	100,000.00	6,640.86	65,758.71	-34,241.29	34.24 %
Category: 470 - Miscellaneous Revenues Total:		100,000.00	100,000.00	6,640.86	65,758.71	-34,241.29	34.24 %
Category: 500 - Personnel							
111-51111-111	REGULAR SALARIES	94,316.57	94,316.57	3,852.29	26,004.91	68,311.66	72.43 %
111-51131-111	PART-TIME SALARIES	38,220.00	38,220.00	1,872.66	9,268.08	28,951.92	75.75 %
111-51211-111	SOCIAL SECURITY	10,139.00	10,139.00	567.67	2,566.19	7,572.81	74.69 %
111-51221-111	RETIREMENT	3,981.84	3,981.84	165.03	1,229.64	2,752.20	69.12 %
111-51231-111	HEALTH INSURANCE	33,537.98	33,537.98	1,100.94	6,391.09	27,146.89	80.94 %
111-51241-111	LIFE INSURANCE	203.50	203.50	7.46	36.25	167.25	82.19 %
111-51261-111	WORKERS COMPENSATION	590.00	590.00	0.00	587.63	2.37	0.40 %
Category: 500 - Personnel Total:		180,988.89	180,988.89	7,566.05	46,083.79	134,905.10	74.54 %
Category: 503 - Supplies							
111-52111-111	DEPARTMENT SUPPLIES	10,000.00	10,000.00	1,019.87	5,013.72	4,986.28	49.86 %
111-52121-111	JANITORIAL SUPPLIES	0.00	0.00	0.00	76.00	-76.00	0.00 %
111-52211-111	PUBLICATIONS	350.00	350.00	0.00	0.00	350.00	100.00 %
111-52311-111	MEMBERSHIPS	1,000.00	1,000.00	150.00	465.00	535.00	53.50 %
111-52411-111	POSTAGE	3,000.00	3,000.00	0.00	1,000.00	2,000.00	66.67 %
111-52511-111	GASOLINE	150.00	150.00	0.00	0.00	150.00	100.00 %
111-52521-111	OTHER FUEL	750.00	750.00	0.00	0.00	750.00	100.00 %
Category: 503 - Supplies Total:		15,250.00	15,250.00	1,169.87	6,554.72	8,695.28	57.02 %

Budget Report

For Fiscal: 2022-2023 Period Ending: 02/28/2023

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Category: 504 - Contract Services							
111-53111-111	CONTRACTUAL SERVICES	2,000.00	2,000.00	25.30	4,576.16	-2,576.16	-128.81 %
111-53161-111	LEGAL PUBLICATIONS	250.00	250.00	0.00	40.38	209.62	83.85 %
111-53311-111	AUDIT	4,500.00	4,500.00	0.00	0.00	4,500.00	100.00 %
111-53421-111	BUILDING MAINTENANCE	10,000.00	10,000.00	502.00	702.09	9,297.91	92.98 %
111-53441-111	EQUIPMENT MAINTENANCE	1,500.00	1,500.00	390.86	953.19	546.81	36.45 %
111-53451-111	VEHICLE MAINTENANCE	750.00	750.00	0.00	0.00	750.00	100.00 %
111-53471-111	GROUNDS MAINTENANCE	0.00	0.00	0.00	-12.09	12.09	0.00 %
111-53511-111	ELECTRICITY	7,500.00	7,500.00	469.40	2,278.48	5,221.52	69.62 %
111-53521-111	HEATING FUEL	2,000.00	2,000.00	381.59	1,085.02	914.98	45.75 %
111-53561-111	PHONE & INTERNET	3,000.00	3,000.00	245.23	973.70	2,026.30	67.54 %
111-53631-111	RENT-MACHINES	1,200.00	1,200.00	0.00	0.00	1,200.00	100.00 %
111-53711-111	SCHOOL & CONFERENCE	6,000.00	6,000.00	0.00	2,058.50	3,941.50	65.69 %
111-53811-111	BONDING	1,500.00	1,500.00	0.00	1,312.50	187.50	12.50 %
111-53821-111	PROP & EQUIP INSURANCE	7,259.00	7,259.00	0.00	6,485.81	773.19	10.65 %
111-53831-111	LIABILITY INSURANCE	25,975.00	25,975.00	0.00	24,418.30	1,556.70	5.99 %
111-53841-111	VEHICLE INSURANCE	760.00	760.00	0.00	463.11	296.89	39.06 %
111-59611-111	BAD DEBT EXPENSE	500.00	500.00	0.00	505.28	-5.28	-1.06 %
Category: 504 - Contract Services Total:		74,694.00	74,694.00	2,014.38	45,840.43	28,853.57	38.63 %
Category: 550 - Capital Outlay							
111-54311-111	STRUCTURES	100,000.00	100,000.00	34,989.00	73,858.00	26,142.00	26.14 %
Category: 550 - Capital Outlay Total:		100,000.00	100,000.00	34,989.00	73,858.00	26,142.00	26.14 %
Department: 111 - FINANCE Surplus (Deficit):		-270,932.89	-270,932.89	-39,098.44	-106,578.23	164,354.66	60.66 %
Department: 112 - PERSONNEL							
Category: 500 - Personnel							
111-51111-112	REGULAR SALARIES	14,515.00	14,515.00	960.72	4,866.60	9,648.40	66.47 %
111-51211-112	SOCIAL SECURITY	1,110.00	1,110.00	72.62	367.92	742.08	66.85 %
111-51221-112	RETIREMENT	871.00	871.00	57.64	291.98	579.02	66.48 %
111-51231-112	HEALTH INSURANCE	2,719.00	2,719.00	226.50	1,132.50	1,586.50	58.35 %
111-51241-112	LIFE INSURANCE	17.00	17.00	1.23	6.15	10.85	63.82 %
Category: 500 - Personnel Total:		19,232.00	19,232.00	1,318.71	6,665.15	12,566.85	65.34 %
Category: 503 - Supplies							
111-52111-112	DEPARTMENT SUPPLIES	800.00	800.00	0.00	124.13	675.87	84.48 %
111-52211-112	PUBLICATIONS	200.00	200.00	0.00	0.00	200.00	100.00 %
111-52225-112	SUBSCRIPTIONS	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
111-52311-112	MEMBERSHIPS	800.00	800.00	0.00	0.00	800.00	100.00 %
111-52411-112	POSTAGE	50.00	50.00	0.00	27.64	22.36	44.72 %
Category: 503 - Supplies Total:		2,850.00	2,850.00	0.00	151.77	2,698.23	94.67 %
Category: 504 - Contract Services							
111-53111-112	CONTRACTUAL SERVICES	10,000.00	10,000.00	1,787.98	5,134.98	4,865.02	48.65 %
111-53121-112	CONSULTING SERVICES	1,000.00	1,000.00	0.00	719.49	280.51	28.05 %
111-53161-112	LEGAL PUBLICATIONS	300.00	300.00	47.52	126.95	173.05	57.68 %
111-53561-112	PHONE & INTERNET	800.00	800.00	73.29	294.19	505.81	63.23 %
111-53711-112	SCHOOL & CONFERENCE	6,000.00	6,000.00	0.00	0.00	6,000.00	100.00 %
111-53741-112	TUITION SUPPORT	4,000.00	4,000.00	0.00	0.00	4,000.00	100.00 %
111-53913-112	RECRUITMENT	15,000.00	15,000.00	4,710.10	9,500.48	5,499.52	36.66 %
Category: 504 - Contract Services Total:		37,100.00	37,100.00	6,618.89	15,776.09	21,323.91	57.48 %
Department: 112 - PERSONNEL Total:		59,182.00	59,182.00	7,937.60	22,593.01	36,588.99	61.82 %
Department: 113 - COUNCIL							
Category: 500 - Personnel							
111-51131-113	PART-TIME SALARIES	19,600.00	19,600.00	1,507.68	7,538.40	12,061.60	61.54 %
111-51211-113	SOCIAL SECURITY	1,500.00	1,500.00	115.32	576.60	923.40	61.56 %
Category: 500 - Personnel Total:		21,100.00	21,100.00	1,623.00	8,115.00	12,985.00	61.54 %
Category: 503 - Supplies							
111-52111-113	DEPARTMENT SUPPLIES	500.00	500.00	216.04	695.62	-195.62	-39.12 %

Budget Report

For Fiscal: 2022-2023 Period Ending: 02/28/2023

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
111-52311-113	MEMBERSHIPS	2,000.00	2,000.00	0.00	1,652.00	348.00	17.40 %
	Category: 503 - Supplies Total:	2,500.00	2,500.00	216.04	2,347.62	152.38	6.10 %
	Category: 504 - Contract Services						
111-53711-113	SCHOOL & CONFERENCE	3,000.00	3,000.00	0.00	30.00	2,970.00	99.00 %
111-53721-113	BUSINESS TRAVEL	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
111-53811-113	BONDING	1,500.00	1,500.00	0.00	780.00	720.00	48.00 %
	Category: 504 - Contract Services Total:	5,500.00	5,500.00	0.00	810.00	4,690.00	85.27 %
	Category: 570 - Other Financing Uses						
111-58111-113	CONTINGENCY	250,000.00	250,000.00	0.00	0.00	250,000.00	100.00 %
	Category: 570 - Other Financing Uses Total:	250,000.00	250,000.00	0.00	0.00	250,000.00	100.00 %
	Department: 113 - COUNCIL Total:	279,100.00	279,100.00	1,839.04	11,272.62	267,827.38	95.96 %
	Department: 114 - CITY MANAGER						
	Category: 500 - Personnel						
111-51111-114	REGULAR SALARIES	16,764.00	16,764.00	1,949.34	1,949.34	14,814.66	88.37 %
111-51211-114	SOCIAL SECURITY	1,282.00	1,282.00	160.56	160.56	1,121.44	87.48 %
111-51221-114	RETIREMENT	2,179.00	2,179.00	133.62	133.62	2,045.38	93.87 %
111-51231-114	HEALTH INSURANCE	1,813.00	1,813.00	268.20	268.20	1,544.80	85.21 %
111-51241-114	LIFE INSURANCE	11.00	11.00	0.00	0.00	11.00	100.00 %
	Category: 500 - Personnel Total:	22,049.00	22,049.00	2,511.72	2,511.72	19,537.28	88.61 %
	Category: 503 - Supplies						
111-52111-114	DEPARTMENT SUPPLIES	1,000.00	1,000.00	0.00	9.95	990.05	99.01 %
111-52311-114	MEMBERSHIPS	70,000.00	70,000.00	0.00	24,747.20	45,252.80	64.65 %
	Category: 503 - Supplies Total:	71,000.00	71,000.00	0.00	24,757.15	46,242.85	65.13 %
	Category: 504 - Contract Services						
111-53111-114	CONTRACTUAL SERVICES	120,000.00	120,000.00	11,809.36	30,603.19	89,396.81	74.50 %
111-53561-114	PHONE & INTERNET	750.00	750.00	37.39	147.92	602.08	80.28 %
111-53711-114	SCHOOL & CONFERENCE	5,000.00	5,000.00	0.00	20.00	4,980.00	99.60 %
111-53751-114	COMMUNITY DEVELOPMENT	100,000.00	100,000.00	0.00	40,295.93	59,704.07	59.70 %
111-53752-114	COMMUNITY PROGRAMMING	100,000.00	100,000.00	0.00	258.00	99,742.00	99.74 %
111-53811-114	BONDING	875.00	875.00	0.00	0.00	875.00	100.00 %
	Category: 504 - Contract Services Total:	326,625.00	326,625.00	11,846.75	71,325.04	255,299.96	78.16 %
	Department: 114 - CITY MANAGER Total:	419,674.00	419,674.00	14,358.47	98,593.91	321,080.09	76.51 %
	Department: 115 - CITY CLERK						
	Category: 470 - Miscellaneous Revenues						
111-49121-115	REFUND MISCELLANEOUS	0.00	0.00	45.00	131.03	131.03	0.00 %
	Category: 470 - Miscellaneous Revenues Total:	0.00	0.00	45.00	131.03	131.03	0.00 %
	Category: 500 - Personnel						
111-51111-115	REGULAR SALARIES	11,364.00	11,364.00	871.40	4,399.25	6,964.75	61.29 %
111-51211-115	SOCIAL SECURITY	869.00	869.00	63.80	322.23	546.77	62.92 %
111-51221-115	RETIREMENT	682.00	682.00	52.28	263.94	418.06	61.30 %
111-51231-115	HEALTH INSURANCE	2,719.00	2,719.00	226.50	1,132.50	1,586.50	58.35 %
111-51241-115	LIFE INSURANCE	17.00	17.00	1.23	6.14	10.86	63.88 %
	Category: 500 - Personnel Total:	15,651.00	15,651.00	1,215.21	6,124.06	9,526.94	60.87 %
	Category: 503 - Supplies						
111-52111-115	DEPARTMENT SUPPLIES	325.00	325.00	0.00	76.98	248.02	76.31 %
111-52311-115	MEMBERSHIPS	175.00	175.00	0.00	240.00	-65.00	-37.14 %
	Category: 503 - Supplies Total:	500.00	500.00	0.00	316.98	183.02	36.60 %
	Category: 504 - Contract Services						
111-53111-115	CONTRACTUAL SERVICES	500.00	500.00	39.99	1,599.95	-1,099.95	-219.99 %
111-53161-115	LEGAL PUBLICATIONS	5,500.00	5,500.00	476.61	2,186.97	3,313.03	60.24 %
111-53561-115	PHONE & INTERNET	500.00	500.00	39.18	156.63	343.37	68.67 %
111-53711-115	SCHOOL & CONFERENCE	500.00	500.00	223.00	223.00	277.00	55.40 %

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
111-53811-115	BONDING	875.00	875.00	0.00	437.50	437.50	50.00 %
	Category: 504 - Contract Services Total:	7,875.00	7,875.00	778.78	4,604.05	3,270.95	41.54 %
	Department: 115 - CITY CLERK Surplus (Deficit):	-24,026.00	-24,026.00	-1,948.99	-10,914.06	13,111.94	54.57 %
Department: 116 - MIS							
Category: 503 - Supplies							
111-52111-116	DEPARTMENT SUPPLIES	42,000.00	42,000.00	35.98	8,405.10	33,594.90	79.99 %
	Category: 503 - Supplies Total:	42,000.00	42,000.00	35.98	8,405.10	33,594.90	79.99 %
Category: 504 - Contract Services							
111-53111-116	CONTRACTUAL SERVICES	80,000.00	80,000.00	10,588.00	26,207.00	53,793.00	67.24 %
111-53561-116	PHONE & INTERNET	2,000.00	2,000.00	160.00	640.00	1,360.00	68.00 %
	Category: 504 - Contract Services Total:	82,000.00	82,000.00	10,748.00	26,847.00	55,153.00	67.26 %
Category: 550 - Capital Outlay							
111-54411-116	EQUIPMENT	20,000.00	20,000.00	0.00	0.00	20,000.00	100.00 %
	Category: 550 - Capital Outlay Total:	20,000.00	20,000.00	0.00	0.00	20,000.00	100.00 %
	Department: 116 - MIS Total:	144,000.00	144,000.00	10,783.98	35,252.10	108,747.90	75.52 %
Department: 121 - DEVELOPMENT SERVICES							
Category: 420 - Charges for Services							
111-42301-121	FILING FEES	2,500.00	2,500.00	0.00	350.00	-2,150.00	86.00 %
111-42302-121	PERMITS	75,000.00	75,000.00	9,293.50	46,844.40	-28,155.60	37.54 %
	Category: 420 - Charges for Services Total:	77,500.00	77,500.00	9,293.50	47,194.40	-30,305.60	39.10 %
Category: 470 - Miscellaneous Revenues							
111-49111-121	MISCELLANEOUS	0.00	0.00	0.00	707.00	707.00	0.00 %
	Category: 470 - Miscellaneous Revenues Total:	0.00	0.00	0.00	707.00	707.00	0.00 %
Category: 500 - Personnel							
111-51111-121	REGULAR SALARIES	186,227.00	186,227.00	12,939.47	65,558.99	120,668.01	64.80 %
111-51211-121	SOCIAL SECURITY	14,246.00	14,246.00	947.83	4,817.95	9,428.05	66.18 %
111-51221-121	RETIREMENT	9,331.00	9,331.00	634.70	3,141.41	6,189.59	66.33 %
111-51231-121	HEALTH INSURANCE	48,947.00	48,947.00	3,965.67	20,229.67	28,717.33	58.67 %
111-51241-121	LIFE INSURANCE	297.00	297.00	17.76	101.70	195.30	65.76 %
111-51261-121	WORKERS COMPENSATION	1,838.00	1,838.00	0.00	3,437.85	-1,599.85	-87.04 %
	Category: 500 - Personnel Total:	260,886.00	260,886.00	18,505.43	97,287.57	163,598.43	62.71 %
Category: 503 - Supplies							
111-52111-121	DEPARTMENT SUPPLIES	5,000.00	5,000.00	0.00	789.71	4,210.29	84.21 %
111-52222-121	BOOKS	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
111-52311-121	MEMBERSHIPS	1,000.00	1,000.00	0.00	40.00	960.00	96.00 %
111-52511-121	GASOLINE	1,000.00	1,000.00	0.00	272.81	727.19	72.72 %
	Category: 503 - Supplies Total:	8,000.00	8,000.00	0.00	1,102.52	6,897.48	86.22 %
Category: 504 - Contract Services							
111-53111-121	CONTRACTUAL SERVICES	46,000.00	46,000.00	1,400.00	6,274.50	39,725.50	86.36 %
111-53161-121	LEGAL PUBLICATIONS	1,500.00	1,500.00	23.10	162.01	1,337.99	89.20 %
111-53211-121	LEGAL FEES	100.00	100.00	0.00	0.00	100.00	100.00 %
111-53441-121	EQUIPMENT MAINTENANCE	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
111-53451-121	VEHICLE MAINTENANCE	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
111-53561-121	PHONE & INTERNET	2,500.00	2,500.00	170.11	691.28	1,808.72	72.35 %
111-53711-121	SCHOOL & CONFERENCE	5,000.00	5,000.00	0.00	241.00	4,759.00	95.18 %
111-53831-121	LIABILITY INSURANCE	22,758.00	22,758.00	0.00	23,356.04	-598.04	-2.63 %
111-53841-121	VEHICLE INSURANCE	392.00	392.00	0.00	385.24	6.76	1.72 %
	Category: 504 - Contract Services Total:	80,250.00	80,250.00	1,593.21	31,110.07	49,139.93	61.23 %
	Department: 121 - DEVELOPMENT SERVICES Surplus (Deficit):	-271,636.00	-271,636.00	-10,805.14	-81,598.76	190,037.24	69.96 %
Department: 141 - FIRE							
Category: 412 - Intergovernmental							
111-43105-141	GRANT	0.00	0.00	0.00	3,283.79	3,283.79	0.00 %
	Category: 412 - Intergovernmental Total:	0.00	0.00	0.00	3,283.79	3,283.79	0.00 %

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Category: 420 - Charges for Services							
111-42501-141	FIRE INSPECTIONS	2,500.00	2,500.00	0.00	250.00	-2,250.00	90.00 %
Category: 420 - Charges for Services Total:		2,500.00	2,500.00	0.00	250.00	-2,250.00	90.00 %
Category: 500 - Personnel							
111-51111-141	REGULAR SALARIES	1,216,476.28	1,216,476.28	89,445.97	437,904.95	778,571.33	64.00 %
111-51121-141	OVERTIME SALARIES	59,110.62	59,110.62	4,148.14	42,739.66	16,370.96	27.70 %
111-51211-141	SOCIAL SECURITY	22,170.05	22,170.05	1,538.97	7,940.38	14,229.67	64.18 %
111-51221-141	RETIREMENT	152,216.04	152,216.04	11,308.91	54,130.84	98,085.20	64.44 %
111-51231-141	HEALTH INSURANCE	308,186.88	308,186.88	25,570.00	122,605.00	185,581.88	60.22 %
111-51241-141	LIFE INSURANCE	1,870.00	1,870.00	139.23	663.39	1,206.61	64.52 %
111-51261-141	WORKERS COMPENSATION	45,973.00	45,973.00	0.00	50,175.41	-4,202.41	-9.14 %
Category: 500 - Personnel Total:		1,806,002.87	1,806,002.87	132,151.22	716,159.63	1,089,843.24	60.35 %
Category: 503 - Supplies							
111-52111-141	DEPARTMENT SUPPLIES	26,000.00	26,000.00	521.05	8,277.97	17,722.03	68.16 %
111-52121-141	JANITORIAL SUPPLIES	500.00	500.00	29.97	334.26	165.74	33.15 %
111-52181-141	UNIFORMS & CLOTHING	8,000.00	8,000.00	1,645.01	5,753.95	2,246.05	28.08 %
111-52211-141	PUBLICATIONS	200.00	200.00	0.00	179.29	20.71	10.36 %
111-52311-141	MEMBERSHIPS	1,800.00	1,800.00	194.00	194.00	1,606.00	89.22 %
111-52411-141	POSTAGE	200.00	200.00	0.00	41.02	158.98	79.49 %
111-52511-141	GASOLINE	4,200.00	4,200.00	157.53	348.02	3,851.98	91.71 %
111-52521-141	OTHER FUEL	18,000.00	18,000.00	1,316.54	6,165.49	11,834.51	65.75 %
Category: 503 - Supplies Total:		58,900.00	58,900.00	3,864.10	21,294.00	37,606.00	63.85 %
Category: 504 - Contract Services							
111-53111-141	CONTRACTUAL SERVICES	5,000.00	5,000.00	4,309.93	8,151.33	-3,151.33	-63.03 %
111-53161-141	LEGAL PUBLICATIONS	100.00	100.00	0.00	0.00	100.00	100.00 %
111-53211-141	LEGAL FEES	100.00	100.00	0.00	0.00	100.00	100.00 %
111-53421-141	BUILDING MAINTENANCE	5,000.00	5,000.00	221.81	793.69	4,206.31	84.13 %
111-53441-141	EQUIPMENT MAINTENANCE	5,000.00	5,000.00	571.32	1,417.55	3,582.45	71.65 %
111-53451-141	VEHICLE MAINTENANCE	25,000.00	25,000.00	1,846.01	3,397.30	21,602.70	86.41 %
111-53511-141	ELECTRICITY	10,750.00	10,750.00	785.48	3,762.79	6,987.21	65.00 %
111-53521-141	HEATING FUEL	2,200.00	2,200.00	378.39	891.93	1,308.07	59.46 %
111-53561-141	PHONE & INTERNET	4,000.00	4,000.00	340.84	1,360.39	2,639.61	65.99 %
111-53571-141	CELLULAR PHONE	4,000.00	4,000.00	275.46	1,369.92	2,630.08	65.75 %
111-53711-141	SCHOOL & CONFERENCE	17,000.00	17,000.00	788.02	5,534.25	11,465.75	67.45 %
111-53821-141	PROP & EQUIP INSURANCE	4,560.00	4,560.00	0.00	4,116.94	443.06	9.72 %
111-53831-141	LIABILITY INSURANCE	9,600.00	9,600.00	0.00	10,240.25	-640.25	-6.67 %
111-53841-141	VEHICLE INSURANCE	16,490.00	16,490.00	0.00	15,270.15	1,219.85	7.40 %
Category: 504 - Contract Services Total:		108,800.00	108,800.00	9,517.26	56,306.49	52,493.51	48.25 %
Department: 141 - FIRE Surplus (Deficit):		-1,971,202.87	-1,971,202.87	-145,532.58	-790,226.33	1,180,976.54	59.91 %
Department: 142 - POLICE							
Category: 420 - Charges for Services							
111-42111-142	PHOTOCOPIES	2,500.00	2,500.00	302.00	1,636.75	-863.25	34.53 %
111-42401-142	VEHICLE IMPOUNDING FEES	10,000.00	10,000.00	1,655.40	8,895.40	-1,104.60	11.05 %
111-42402-142	FIREARMS RANGE FEES	500.00	500.00	0.00	0.00	-500.00	100.00 %
111-42403-142	FINGER PRINTS	500.00	500.00	15.00	315.00	-185.00	37.00 %
111-42404-142	HANDGUN PERMITS	1,000.00	1,000.00	55.00	422.50	-577.50	57.75 %
111-42405-142	ALCOHOL TESTS	4,000.00	4,000.00	795.00	2,019.00	-1,981.00	49.53 %
111-42406-142	ALARMS	2,000.00	2,000.00	25.00	675.00	-1,325.00	66.25 %
111-42407-142	WITNESS FEES	300.00	300.00	0.00	23.75	-276.25	92.08 %
111-42410-142	POLICE SERV-TERRYTOWN	130,000.00	130,000.00	32,499.99	43,333.32	-86,666.68	66.67 %
111-42412-142	ATV PERMITS	200.00	200.00	25.00	175.00	-25.00	12.50 %
111-43153-142	SCHOOL SRO MATCH	130,000.00	130,000.00	0.00	56,030.47	-73,969.53	56.90 %
Category: 420 - Charges for Services Total:		281,000.00	281,000.00	35,372.39	113,526.19	-167,473.81	59.60 %
Category: 470 - Miscellaneous Revenues							
111-46131-142	SALE OF ASSETS	0.00	0.00	8,445.77	23,513.84	23,513.84	0.00 %
111-49111-142	MISCELLANEOUS	0.00	0.00	1,000.00	27,774.34	27,774.34	0.00 %

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
111-49224-142	REIMBURSEMENT-SCHOOL	0.00	0.00	0.00	5,179.53	5,179.53	0.00 %
Category: 470 - Miscellaneous Revenues Total:		0.00	0.00	9,445.77	56,467.71	56,467.71	0.00 %
Category: 500 - Personnel							
111-51111-142	REGULAR SALARIES	2,694,063.00	2,694,063.00	170,617.40	888,942.42	1,805,120.58	67.00 %
111-51121-142	OVERTIME SALARIES	200,000.00	200,000.00	16,624.62	122,647.44	77,352.56	38.68 %
111-51131-142	PART-TIME SALARIES	28,428.00	28,428.00	2,895.00	12,521.25	15,906.75	55.95 %
111-51211-142	SOCIAL SECURITY	223,571.00	223,571.00	13,395.81	73,180.76	150,390.24	67.27 %
111-51221-142	RETIREMENT	195,995.00	195,995.00	12,751.05	69,271.51	126,723.49	64.66 %
111-51231-142	HEALTH INSURANCE	688,888.00	688,888.00	49,479.00	250,003.78	438,884.22	63.71 %
111-51241-142	LIFE INSURANCE	4,180.00	4,180.00	273.55	1,369.94	2,810.06	67.23 %
111-51261-142	WORKERS COMPENSATION	81,024.00	81,024.00	0.00	94,275.25	-13,251.25	-16.35 %
111-51281-142	DISABILITY INSURANCE	5,907.00	5,907.00	437.42	2,217.54	3,689.46	62.46 %
Category: 500 - Personnel Total:		4,122,056.00	4,122,056.00	266,473.85	1,514,429.89	2,607,626.11	63.26 %
Category: 503 - Supplies							
111-52111-142	DEPARTMENT SUPPLIES	16,275.00	16,275.00	1,315.73	4,669.52	11,605.48	71.31 %
111-52121-142	JANITORIAL SUPPLIES	600.00	600.00	29.98	334.27	265.73	44.29 %
111-52161-142	FIREARMS RANGE SUPPLIES	1,000.00	1,000.00	0.00	121.75	878.25	87.83 %
111-52162-142	FIREARMS SUPPLIES	8,100.00	8,100.00	0.00	0.00	8,100.00	100.00 %
111-52163-142	INVESTIGATIVE EXPENSES	13,000.00	13,000.00	563.45	1,910.86	11,089.14	85.30 %
111-52181-142	UNIFORMS & CLOTHING	16,000.00	16,000.00	449.36	7,590.58	8,409.42	52.56 %
111-52211-142	PUBLICATIONS	650.00	650.00	0.00	529.30	120.70	18.57 %
111-52311-142	MEMBERSHIPS	1,000.00	1,000.00	320.00	988.00	12.00	1.20 %
111-52411-142	POSTAGE	4,900.00	4,900.00	500.00	2,133.55	2,766.45	56.46 %
111-52511-142	GASOLINE	70,000.00	70,000.00	4,480.46	19,302.99	50,697.01	72.42 %
Category: 503 - Supplies Total:		131,525.00	131,525.00	7,658.98	37,580.82	93,944.18	71.43 %
Category: 504 - Contract Services							
111-53111-142	CONTRACTUAL SERVICES	155,000.00	155,000.00	13,728.57	58,979.35	96,020.65	61.95 %
111-53121-142	CONSULTING SERVICES	2,000.00	2,000.00	100.00	590.70	1,409.30	70.47 %
111-53161-142	LEGAL PUBLICATIONS	1,000.00	1,000.00	59.08	200.76	799.24	79.92 %
111-53211-142	LEGAL FEES	7,000.00	7,000.00	449.20	1,759.53	5,240.47	74.86 %
111-53421-142	BUILDING MAINTENANCE	5,000.00	5,000.00	329.80	1,020.68	3,979.32	79.59 %
111-53441-142	EQUIPMENT MAINTENANCE	12,000.00	12,000.00	332.07	1,695.12	10,304.88	85.87 %
111-53451-142	VEHICLE MAINTENANCE	40,000.00	40,000.00	29,364.18	37,672.19	2,327.81	5.82 %
111-53511-142	ELECTRICITY	12,000.00	12,000.00	844.53	4,024.84	7,975.16	66.46 %
111-53521-142	HEATING FUEL	3,000.00	3,000.00	498.97	1,217.16	1,782.84	59.43 %
111-53561-142	PHONE & INTERNET	25,000.00	25,000.00	2,674.10	10,714.81	14,285.19	57.14 %
111-53631-142	RENT-MACHINES	1,000.00	1,000.00	219.56	439.12	560.88	56.09 %
111-53711-142	SCHOOL & CONFERENCE	28,000.00	28,000.00	4,177.00	8,884.64	19,115.36	68.27 %
111-53811-142	BONDING	850.00	850.00	0.00	110.00	740.00	87.06 %
111-53821-142	PROP & EQUIP INSURANCE	6,779.00	6,779.00	0.00	7,550.88	-771.88	-11.39 %
111-53831-142	LIABILITY INSURANCE	58,545.00	58,545.00	2,500.00	58,097.04	447.96	0.77 %
111-53841-142	VEHICLE INSURANCE	21,781.00	21,781.00	0.00	10,846.73	10,934.27	50.20 %
111-59611-142	BAD DEBT EXPENSE	1,050.00	1,050.00	0.00	50.00	1,000.00	95.24 %
Category: 504 - Contract Services Total:		380,005.00	380,005.00	55,277.06	203,853.55	176,151.45	46.36 %
Department: 142 - POLICE Surplus (Deficit):		-4,352,586.00	-4,352,586.00	-284,591.73	-1,585,870.36	2,766,715.64	63.56 %
Department: 143 - EMERGENCY MANAGEMENT							
Category: 504 - Contract Services							
111-53111-143	CONTRACTUAL SERVICES	33,113.71	33,113.71	7,201.56	12,955.59	20,158.12	60.88 %
111-53511-143	ELECTRICITY	3,000.00	3,000.00	226.89	1,134.67	1,865.33	62.18 %
111-53821-143	PROP & EQUIP INSURANCE	50.00	50.00	0.00	47.50	2.50	5.00 %
Category: 504 - Contract Services Total:		36,163.71	36,163.71	7,428.45	14,137.76	22,025.95	60.91 %
Department: 143 - EMERGENCY MANAGEMENT Total:		36,163.71	36,163.71	7,428.45	14,137.76	22,025.95	60.91 %
Department: 151 - LIBRARY							
Category: 420 - Charges for Services							
111-42111-151	PHOTOCOPIES	5,000.00	5,000.00	292.01	2,152.00	-2,848.00	56.96 %

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111-42112-151	LOST BOOKS & FINES	1,000.00	1,000.00	102.26	569.22	-430.78	43.08 %
Category: 420 - Charges for Services Total:		6,000.00	6,000.00	394.27	2,721.22	-3,278.78	54.65 %
Category: 470 - Miscellaneous Revenues							
111-49111-151	MISCELLANEOUS	0.00	0.00	15.87	4,799.76	4,799.76	0.00 %
111-49121-151	REFUND MISCELLANEOUS	0.00	0.00	0.00	2.85	2.85	0.00 %
Category: 470 - Miscellaneous Revenues Total:		0.00	0.00	15.87	4,802.61	4,802.61	0.00 %
Category: 500 - Personnel							
111-51111-151	REGULAR SALARIES	349,644.00	349,644.00	19,648.96	114,819.87	234,824.13	67.16 %
111-51131-151	PART-TIME SALARIES	83,332.00	83,332.00	6,537.50	32,708.83	50,623.17	60.75 %
111-51211-151	SOCIAL SECURITY	33,123.00	33,123.00	1,944.42	10,991.19	22,131.81	66.82 %
111-51221-151	RETIREMENT	17,385.00	17,385.00	1,066.92	6,310.16	11,074.84	63.70 %
111-51231-151	HEALTH INSURANCE	130,526.00	130,526.00	9,040.00	50,415.00	80,111.00	61.38 %
111-51241-151	LIFE INSURANCE	770.00	770.00	49.14	278.46	491.54	63.84 %
111-51261-151	WORKERS COMPENSATION	394.00	394.00	0.00	477.04	-83.04	-21.08 %
Category: 500 - Personnel Total:		615,174.00	615,174.00	38,286.94	216,000.55	399,173.45	64.89 %
Category: 503 - Supplies							
111-52111-151	DEPARTMENT SUPPLIES	14,000.00	14,000.00	458.12	5,031.90	8,968.10	64.06 %
111-52121-151	JANITORIAL SUPPLIES	6,000.00	6,000.00	680.02	2,306.19	3,693.81	61.56 %
111-52221-151	AUDIOVISUAL SUPPLIES	2,500.00	2,500.00	0.00	0.00	2,500.00	100.00 %
111-52222-151	COLLECTIONS	37,000.00	37,000.00	1,242.72	8,444.22	28,555.78	77.18 %
111-52223-151	PROGRAMMING	7,000.00	7,000.00	1,369.58	2,765.70	4,234.30	60.49 %
111-52225-151	SUBSCRIPTIONS	13,000.00	13,000.00	883.79	2,742.57	10,257.43	78.90 %
111-52311-151	MEMBERSHIPS	500.00	500.00	0.00	0.00	500.00	100.00 %
111-52411-151	POSTAGE	3,000.00	3,000.00	500.00	1,500.00	1,500.00	50.00 %
Category: 503 - Supplies Total:		83,000.00	83,000.00	5,134.23	22,790.58	60,209.42	72.54 %
Category: 504 - Contract Services							
111-53111-151	CONTRACTUAL SERVICES	27,000.00	27,000.00	3,276.55	21,984.37	5,015.63	18.58 %
111-53161-151	LEGAL PUBLICATIONS	300.00	300.00	-70.10	54.07	245.93	81.98 %
111-53421-151	BUILDING MAINTENANCE	20,000.00	20,000.00	700.00	3,427.00	16,573.00	82.87 %
111-53441-151	EQUIPMENT MAINTENANCE	20,000.00	20,000.00	0.00	495.00	19,505.00	97.53 %
111-53511-151	ELECTRICITY	30,000.00	30,000.00	3,409.06	12,763.01	17,236.99	57.46 %
111-53521-151	HEATING FUEL	3,000.00	3,000.00	497.39	1,373.35	1,626.65	54.22 %
111-53561-151	PHONE & INTERNET	6,000.00	6,000.00	438.77	1,741.08	4,258.92	70.98 %
111-53711-151	SCHOOL & CONFERENCE	2,000.00	2,000.00	0.00	363.90	1,636.10	81.81 %
111-53721-151	BUSINESS TRAVEL	1,500.00	1,500.00	0.00	0.00	1,500.00	100.00 %
111-53821-151	PROP & EQUIP INSURANCE	25,069.00	25,069.00	0.00	22,017.09	3,051.91	12.17 %
111-53831-151	LIABILITY INSURANCE	4,046.00	4,046.00	0.00	3,992.61	53.39	1.32 %
Category: 504 - Contract Services Total:		138,915.00	138,915.00	8,251.67	68,211.48	70,703.52	50.90 %
Category: 550 - Capital Outlay							
111-54311-151	STRUCTURES	200,000.00	200,000.00	400.00	10,960.00	189,040.00	94.52 %
Category: 550 - Capital Outlay Total:		200,000.00	200,000.00	400.00	10,960.00	189,040.00	94.52 %
Department: 151 - LIBRARY Surplus (Deficit):		-1,031,089.00	-1,031,089.00	-51,662.70	-310,438.78	720,650.22	69.89 %
Department: 171 - PARKS							
Category: 412 - Intergovernmental							
111-43105-171	GRANT	0.00	0.00	0.00	7,500.00	7,500.00	0.00 %
Category: 412 - Intergovernmental Total:		0.00	0.00	0.00	7,500.00	7,500.00	0.00 %
Category: 420 - Charges for Services							
111-42201-171	CAMPGROUND FEES	60,000.00	60,000.00	0.00	0.00	-60,000.00	100.00 %
111-42206-171	PARK RENTAL FEES	2,500.00	2,500.00	25.00	175.00	-2,325.00	93.00 %
111-49231-171	BALLFIELD MAINT CHARGE	23,000.00	23,000.00	0.00	0.00	-23,000.00	100.00 %
Category: 420 - Charges for Services Total:		85,500.00	85,500.00	25.00	175.00	-85,325.00	99.80 %
Category: 470 - Miscellaneous Revenues							
111-46112-171	LEASE PAYMENTS	11,000.00	11,000.00	993.84	5,069.20	-5,930.80	53.92 %
111-49111-171	MISCELLANEOUS	0.00	0.00	4,272.65	4,273.65	4,273.65	0.00 %
Category: 470 - Miscellaneous Revenues Total:		11,000.00	11,000.00	5,266.49	9,342.85	-1,657.15	15.07 %

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Category: 500 - Personnel							
111-51111-171	REGULAR SALARIES	522,931.00	522,931.00	35,967.18	188,355.83	334,575.17	63.98 %
111-51121-171	OVERTIME SALARIES	2,000.00	2,000.00	0.00	287.61	1,712.39	85.62 %
111-51131-171	PART-TIME SALARIES	93,600.00	93,600.00	0.00	5,863.00	87,737.00	93.74 %
111-51211-171	SOCIAL SECURITY	47,317.00	47,317.00	2,543.50	13,938.67	33,378.33	70.54 %
111-51221-171	RETIREMENT	22,265.00	22,265.00	1,606.49	7,555.91	14,709.09	66.06 %
111-51231-171	HEALTH INSURANCE	190,351.00	190,351.00	14,325.05	77,665.17	112,685.83	59.20 %
111-51241-171	LIFE INSURANCE	1,155.00	1,155.00	86.00	430.01	724.99	62.77 %
111-51261-171	WORKERS COMPENSATION	9,996.00	9,996.00	0.00	10,183.98	-187.98	-1.88 %
Category: 500 - Personnel Total:		889,615.00	889,615.00	54,528.22	304,280.18	585,334.82	65.80 %
Category: 503 - Supplies							
111-52111-171	DEPARTMENT SUPPLIES	55,000.00	55,000.00	5,188.39	10,624.72	44,375.28	80.68 %
111-52121-171	JANITORIAL SUPPLIES	6,000.00	6,000.00	0.00	87.35	5,912.65	98.54 %
111-52181-171	UNIFORMS & CLOTHING	5,000.00	5,000.00	0.00	245.90	4,754.10	95.08 %
111-52311-171	MEMBERSHIPS	200.00	200.00	0.00	0.00	200.00	100.00 %
111-52411-171	POSTAGE	150.00	150.00	0.00	0.00	150.00	100.00 %
111-52511-171	GASOLINE	18,000.00	18,000.00	1,283.18	7,746.40	10,253.60	56.96 %
111-52521-171	OTHER FUEL	30,000.00	30,000.00	656.28	4,631.46	25,368.54	84.56 %
Category: 503 - Supplies Total:		114,350.00	114,350.00	7,127.85	23,335.83	91,014.17	79.59 %
Category: 504 - Contract Services							
111-53111-171	CONTRACTUAL SERVICES	30,000.00	30,000.00	630.00	5,041.35	24,958.65	83.20 %
111-53161-171	LEGAL PUBLICATIONS	2,000.00	2,000.00	0.00	37.20	1,962.80	98.14 %
111-53211-171	LEGAL FEES	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00 %
111-53421-171	BUILDING MAINTENANCE	26,000.00	26,000.00	25.80	4,481.72	21,518.28	82.76 %
111-53431-171	ELECTRICAL MAINTENANCE	33,000.00	33,000.00	0.00	0.00	33,000.00	100.00 %
111-53441-171	EQUIPMENT MAINTENANCE	40,000.00	40,000.00	6,991.24	20,239.65	19,760.35	49.40 %
111-53451-171	VEHICLE MAINTENANCE	42,000.00	42,000.00	6,413.60	14,365.74	27,634.26	65.80 %
111-53471-171	GROUNDS MAINTENANCE	98,000.00	98,000.00	3,787.27	27,883.38	70,116.62	71.55 %
111-53511-171	ELECTRICITY	50,000.00	50,000.00	3,914.16	19,035.29	30,964.71	61.93 %
111-53521-171	HEATING FUEL	5,000.00	5,000.00	661.95	1,742.88	3,257.12	65.14 %
111-53551-171	STREET LIGHTS	2,000.00	2,000.00	100.40	502.00	1,498.00	74.90 %
111-53561-171	PHONE & INTERNET	3,500.00	3,500.00	257.31	1,033.36	2,466.64	70.48 %
111-53631-171	RENT-MACHINES	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00 %
111-53711-171	SCHOOL & CONFERENCE	2,000.00	2,000.00	725.87	725.87	1,274.13	63.71 %
111-53821-171	PROP & EQUIP INSURANCE	40,723.00	40,723.00	595.28	39,883.53	839.47	2.06 %
111-53831-171	LIABILITY INSURANCE	6,267.00	6,267.00	0.00	6,634.74	-367.74	-5.87 %
111-53841-171	VEHICLE INSURANCE	8,643.00	8,643.00	0.00	6,153.92	2,489.08	28.80 %
Category: 504 - Contract Services Total:		393,133.00	393,133.00	24,102.88	147,760.63	245,372.37	62.41 %
Category: 550 - Capital Outlay							
111-54311-171	STRUCTURES	1,000,000.00	1,000,000.00	71,482.77	295,932.71	704,067.29	70.41 %
Category: 550 - Capital Outlay Total:		1,000,000.00	1,000,000.00	71,482.77	295,932.71	704,067.29	70.41 %
Department: 171 - PARKS Surplus (Deficit):		-2,300,598.00	-2,300,598.00	-151,950.23	-754,291.50	1,546,306.50	67.21 %
Department: 172 - RECREATION							
Category: 420 - Charges for Services							
111-42203-172	POOL REVENUES	45,000.00	45,000.00	0.00	0.00	-45,000.00	100.00 %
111-42205-172	POOL PASSES	3,500.00	3,500.00	0.00	0.00	-3,500.00	100.00 %
111-42207-172	CONCESSION STAND SALES	5,000.00	5,000.00	0.00	0.00	-5,000.00	100.00 %
Category: 420 - Charges for Services Total:		53,500.00	53,500.00	0.00	0.00	-53,500.00	100.00 %
Category: 500 - Personnel							
111-51131-172	PART-TIME SALARIES	97,605.00	97,605.00	0.00	0.00	97,605.00	100.00 %
111-51211-172	SOCIAL SECURITY	7,467.00	7,467.00	0.00	0.00	7,467.00	100.00 %
111-51261-172	WORKERS COMPENSATION	1,206.00	1,206.00	0.00	1,352.46	-146.46	-12.14 %
Category: 500 - Personnel Total:		106,278.00	106,278.00	0.00	1,352.46	104,925.54	98.73 %
Category: 503 - Supplies							
111-52111-172	DEPARTMENT SUPPLIES	23,000.00	23,000.00	179.85	179.85	22,820.15	99.22 %
111-52114-172	CONCESSION SUPPLIES	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00 %

Budget Report

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
111-52134-172	SPECIAL EVENTS	5,000.00	5,000.00	0.00	85.14	4,914.86	98.30 %
111-52181-172	UNIFORMS & CLOTHING	3,500.00	3,500.00	0.00	0.00	3,500.00	100.00 %
111-52311-172	MEMBERSHIPS	300.00	300.00	0.00	0.00	300.00	100.00 %
Category: 503 - Supplies Total:		41,800.00	41,800.00	179.85	264.99	41,535.01	99.37 %
Category: 504 - Contract Services							
111-53111-172	CONTRACTUAL SERVICES	350,000.00	350,000.00	1,000.00	155,000.00	195,000.00	55.71 %
111-53421-172	BUILDING MAINTENANCE	50,000.00	50,000.00	0.00	0.00	50,000.00	100.00 %
111-53441-172	EQUIPMENT MAINTENANCE	15,000.00	15,000.00	0.00	0.00	15,000.00	100.00 %
111-53511-172	ELECTRICITY	8,000.00	8,000.00	40.13	450.03	7,549.97	94.37 %
111-53521-172	HEATING FUEL	11,000.00	11,000.00	206.68	631.57	10,368.43	94.26 %
111-53561-172	PHONE & INTERNET	750.00	750.00	50.77	187.74	562.26	74.97 %
111-53711-172	SCHOOL & CONFERENCE	1,500.00	1,500.00	0.00	0.00	1,500.00	100.00 %
111-53831-172	LIABILITY INSURANCE	2,756.00	2,756.00	0.00	2,791.60	-35.60	-1.29 %
111-59211-172	LICENSE/PERMITS	750.00	750.00	0.00	0.00	750.00	100.00 %
Category: 504 - Contract Services Total:		439,756.00	439,756.00	1,297.58	159,060.94	280,695.06	63.83 %
Department: 172 - RECREATION Surplus (Deficit):		-534,334.00	-534,334.00	-1,477.43	-160,678.39	373,655.61	69.93 %
Fund: 111 - GENERAL Surplus (Deficit):		-2,211,623.47	-2,211,623.47	188,345.93	443,764.21	2,655,387.68	120.07 %
Report Surplus (Deficit):		-2,211,623.47	-2,211,623.47	188,345.93	443,764.21	2,655,387.68	120.07 %



Budget Report

Account Summary

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 211 - REGIONAL LIBRARY							
Revenue							
Category: 460 - Investment Income							
211-47111-000	INTEREST EARNINGS	20.00	20.00	24.85	117.10	97.10	585.50 %
Category: 460 - Investment Income Total:		20.00	20.00	24.85	117.10	97.10	485.50 %
Revenue Total:		20.00	20.00	24.85	117.10	97.10	485.50 %
Expense							
Category: 503 - Supplies							
211-52111-151	DEPARTMENT SUPPLIES	14,000.00	14,000.00	0.00	0.00	14,000.00	100.00 %
Category: 503 - Supplies Total:		14,000.00	14,000.00	0.00	0.00	14,000.00	100.00 %
Expense Total:		14,000.00	14,000.00	0.00	0.00	14,000.00	100.00 %
Fund: 211 - REGIONAL LIBRARY Surplus (Deficit):		-13,980.00	-13,980.00	24.85	117.10	14,097.10	100.84 %
Fund: 212 - STREETS							
Revenue							
Category: 400 - Taxes							
212-41111-000	PROPERTY TAX-GENERAL	550,493.00	550,493.00	17,972.59	89,095.26	-461,397.74	83.82 %
212-41112-000	CITY SALES TAX	450,000.00	450,000.00	30,443.31	197,853.69	-252,146.31	56.03 %
212-41130-000	STATE PROP. TAX CREDIT	0.00	0.00	12,520.88	12,520.88	12,520.88	0.00 %
212-41141-000	MOTOR VEHICLE TAX	65,000.00	65,000.00	6,267.19	31,028.56	-33,971.44	52.26 %
212-41142-212	MOTOR VEHICLE FEES	110,000.00	110,000.00	0.00	65,306.88	-44,693.12	40.63 %
Category: 400 - Taxes Total:		1,175,493.00	1,175,493.00	67,203.97	395,805.27	-779,687.73	66.33 %
Category: 412 - Intergovernmental							
212-41122-212	HIGHWAY USER TAX	1,945,404.00	1,945,404.00	152,633.27	809,003.56	-1,136,400.44	58.41 %
212-43105-000	GRANT	320,884.00	320,884.00	0.00	0.00	-320,884.00	100.00 %
Category: 412 - Intergovernmental Total:		2,266,288.00	2,266,288.00	152,633.27	809,003.56	-1,457,284.44	64.30 %
Category: 420 - Charges for Services							
212-43149-212	REIMBURSEMENT-STATE	36,792.00	36,792.00	0.00	0.00	-36,792.00	100.00 %
212-46111-000	SALES & SERVICE	0.00	0.00	0.00	630.00	630.00	0.00 %
Category: 420 - Charges for Services Total:		36,792.00	36,792.00	0.00	630.00	-36,162.00	98.29 %
Category: 460 - Investment Income							
212-47111-000	INTEREST EARNINGS	5,000.00	5,000.00	2,935.27	14,005.52	9,005.52	280.11 %
Category: 460 - Investment Income Total:		5,000.00	5,000.00	2,935.27	14,005.52	9,005.52	180.11 %
Category: 470 - Miscellaneous Revenues							
212-49111-212	MISCELLANEOUS	0.00	0.00	-60.00	214.50	214.50	0.00 %
Category: 470 - Miscellaneous Revenues Total:		0.00	0.00	-60.00	214.50	214.50	0.00 %
Category: 480 - Other Financing Uses							
212-45901-000	TRANS FROM OTHER FUNDS	0.00	0.00	0.00	0.01	0.01	0.00 %
Category: 480 - Other Financing Uses Total:		0.00	0.00	0.00	0.01	0.01	0.00 %
Revenue Total:		3,483,573.00	3,483,573.00	222,712.51	1,219,658.86	-2,263,914.14	64.99 %
Expense							
Category: 500 - Personnel							
212-51111-111	REGULAR SALARIES	20,852.00	20,852.00	2,091.88	10,397.60	10,454.40	50.14 %
212-51111-112	REGULAR SALARIES	9,677.00	9,677.00	640.48	3,244.40	6,432.60	66.47 %
212-51111-114	REGULAR SALARIES	16,764.00	16,764.00	0.00	0.00	16,764.00	100.00 %
212-51111-115	REGULAR SALARIES	7,577.00	7,577.00	580.94	2,932.87	4,644.13	61.29 %
212-51111-121	REGULAR SALARIES	10,650.00	10,650.00	810.14	3,971.66	6,678.34	62.71 %
212-51111-212	REGULAR SALARIES	733,618.00	733,618.00	54,729.83	273,245.86	460,372.14	62.75 %
212-51121-212	OVERTIME SALARIES	18,931.00	18,931.00	4,932.01	18,463.39	467.61	2.47 %

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
212-51211-111	SOCIAL SECURITY	1,595.00	1,595.00	148.44	654.40	940.60	58.97 %
212-51211-112	SOCIAL SECURITY	740.00	740.00	48.42	245.32	494.68	66.85 %
212-51211-114	SOCIAL SECURITY	1,282.00	1,282.00	0.00	0.00	1,282.00	100.00 %
212-51211-115	SOCIAL SECURITY	580.00	580.00	42.52	214.77	365.23	62.97 %
212-51211-121	SOCIAL SECURITY	815.00	815.00	59.28	297.72	517.28	63.47 %
212-51211-212	SOCIAL SECURITY	57,570.00	57,570.00	4,184.51	20,429.56	37,140.44	64.51 %
212-51221-111	RETIREMENT	1,251.00	1,251.00	125.54	624.06	626.94	50.12 %
212-51221-112	RETIREMENT	581.00	581.00	38.44	194.72	386.28	66.49 %
212-51221-114	RETIREMENT	2,179.00	2,179.00	0.00	0.00	2,179.00	100.00 %
212-51221-115	RETIREMENT	455.00	455.00	34.84	175.90	279.10	61.34 %
212-51221-121	RETIREMENT	639.00	639.00	48.62	238.38	400.62	62.69 %
212-51221-212	RETIREMENT	35,406.00	35,406.00	2,574.53	12,539.78	22,866.22	64.58 %
212-51231-111	HEALTH INSURANCE	3,626.00	3,626.00	302.01	1,510.01	2,115.99	58.36 %
212-51231-112	HEALTH INSURANCE	1,813.00	1,813.00	151.00	755.00	1,058.00	58.36 %
212-51231-114	HEALTH INSURANCE	1,813.00	1,813.00	0.00	0.00	1,813.00	100.00 %
212-51231-115	HEALTH INSURANCE	1,813.00	1,813.00	151.00	755.00	1,058.00	58.36 %
212-51231-121	HEALTH INSURANCE	2,719.00	2,719.00	219.19	1,113.19	1,605.81	59.06 %
212-51231-212	HEALTH INSURANCE	240,204.00	240,204.00	20,038.10	100,064.11	140,139.89	58.34 %
212-51241-111	LIFE INSURANCE	22.00	22.00	1.64	8.22	13.78	62.64 %
212-51241-112	LIFE INSURANCE	11.00	11.00	0.82	4.10	6.90	62.73 %
212-51241-114	LIFE INSURANCE	11.00	11.00	0.00	0.00	11.00	100.00 %
212-51241-115	LIFE INSURANCE	11.00	11.00	0.82	4.10	6.90	62.73 %
212-51241-121	LIFE INSURANCE	17.00	17.00	1.18	6.10	10.90	64.12 %
212-51241-212	LIFE INSURANCE	1,458.00	1,458.00	109.01	544.01	913.99	62.69 %
212-51261-212	WORKERS COMPENSATION	21,758.86	21,758.86	0.00	17,731.68	4,027.18	18.51 %
Category: 500 - Personnel Total:		1,196,438.86	1,196,438.86	92,065.19	470,365.91	726,072.95	60.69 %
Category: 503 - Supplies							
212-52111-212	DEPARTMENT SUPPLIES	120,000.00	120,000.00	2,266.58	14,054.66	105,945.34	88.29 %
212-52171-212	STREET REPAIR SUPPLIES	150,000.00	150,000.00	13,807.55	38,309.55	111,690.45	74.46 %
212-52181-212	UNIFORMS & CLOTHING	6,000.00	6,000.00	0.00	2,104.50	3,895.50	64.93 %
212-52211-212	PUBLICATIONS	350.00	350.00	0.00	381.99	-31.99	-9.14 %
212-52311-212	MEMBERSHIPS	450.00	450.00	0.00	0.00	450.00	100.00 %
212-52411-212	POSTAGE	100.00	100.00	0.00	0.00	100.00	100.00 %
212-52511-212	GASOLINE	18,000.00	18,000.00	1,676.71	6,036.45	11,963.55	66.46 %
212-52521-212	OTHER FUEL	36,000.00	36,000.00	12,230.48	35,035.72	964.28	2.68 %
212-52531-212	OIL & ANTIFREEZE	4,000.00	4,000.00	464.20	1,161.42	2,838.58	70.96 %
212-52999-212	MISCELLANEOUS	300.00	300.00	0.00	0.00	300.00	100.00 %
Category: 503 - Supplies Total:		335,200.00	335,200.00	30,445.52	97,084.29	238,115.71	71.04 %
Category: 504 - Contract Services							
212-53111-212	CONTRACTUAL SERVICES	48,000.00	48,000.00	446.90	3,904.28	44,095.72	91.87 %
212-53121-212	CONSULTING SERVICES	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00 %
212-53161-212	LEGAL PUBLICATIONS	900.00	900.00	0.00	28.21	871.79	96.87 %
212-53195-212	ADMIN COSTS & FEES	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
212-53311-212	AUDIT	5,500.00	5,500.00	0.00	0.00	5,500.00	100.00 %
212-53421-212	BUILDING MAINTENANCE	5,000.00	5,000.00	1,653.63	2,277.78	2,722.22	54.44 %
212-53431-212	ELECTRICAL MAINTENANCE	75,000.00	75,000.00	418.00	418.00	74,582.00	99.44 %
212-53441-212	EQUIPMENT MAINTENANCE	40,000.00	40,000.00	7,460.95	9,091.04	30,908.96	77.27 %
212-53451-212	VEHICLE MAINTENANCE	65,000.00	65,000.00	2,864.38	12,088.42	52,911.58	81.40 %
212-53491-212	STREET MAINTENANCE	200,000.00	200,000.00	0.00	4,834.75	195,165.25	97.58 %
212-53511-212	ELECTRICITY	9,400.00	9,400.00	1,097.71	3,936.50	5,463.50	58.12 %
212-53521-212	HEATING FUEL	16,000.00	16,000.00	2,101.34	4,676.63	11,323.37	70.77 %
212-53531-212	ELECTRIC POWER	28,000.00	28,000.00	1,478.35	7,442.44	20,557.56	73.42 %
212-53551-212	STREET LIGHTS	355,000.00	355,000.00	27,252.67	135,277.07	219,722.93	61.89 %
212-53561-212	PHONE & INTERNET	13,000.00	13,000.00	1,161.50	5,325.17	7,674.83	59.04 %
212-53711-212	SCHOOL & CONFERENCE	2,000.00	2,000.00	475.00	738.63	1,261.37	63.07 %
212-53721-212	BUSINESS TRAVEL	0.00	0.00	480.00	480.00	-480.00	0.00 %
212-53821-212	PROP & EQUIP INSURANCE	19,857.00	19,857.00	0.00	20,316.43	-459.43	-2.31 %
212-53831-212	LIABILITY INSURANCE	15,540.00	15,540.00	0.00	15,635.84	-95.84	-0.62 %

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
212-53841-212	VEHICLE INSURANCE	27,463.00	27,463.00	0.00	13,827.94	13,635.06	49.65 %
212-59611-212	BAD DEBT EXPENSE	4,000.00	4,000.00	0.00	166.50	3,833.50	95.84 %
Category: 504 - Contract Services Total:		932,660.00	932,660.00	46,890.43	240,465.63	692,194.37	74.22 %
Category: 550 - Capital Outlay							
212-54212-212	ENGINEERING/DESIGN	0.00	0.00	0.00	28,242.00	-28,242.00	0.00 %
212-54411-212	EQUIPMENT	445,000.00	445,000.00	21,855.00	21,855.00	423,145.00	95.09 %
Category: 550 - Capital Outlay Total:		445,000.00	445,000.00	21,855.00	50,097.00	394,903.00	88.74 %
Category: 560 - Debt Service							
212-57110-212	DEBT SERVICE-PRINCIPAL	790,917.04	790,917.04	0.00	790,917.04	0.00	0.00 %
212-57115-212	DEBT SERVICE-INTEREST	37,764.70	37,764.70	0.00	21,915.86	15,848.84	41.97 %
Category: 560 - Debt Service Total:		828,681.74	828,681.74	0.00	812,832.90	15,848.84	1.91 %
Category: 570 - Other Financing Uses							
212-55600-212	TRANSFER TO GIS	12,500.00	12,500.00	0.00	6,250.00	6,250.00	50.00 %
212-58111-212	CONTINGENCY	200,000.00	200,000.00	0.00	0.00	200,000.00	100.00 %
Category: 570 - Other Financing Uses Total:		212,500.00	212,500.00	0.00	6,250.00	206,250.00	97.06 %
Expense Total:		3,950,480.60	3,950,480.60	191,256.14	1,677,095.73	2,273,384.87	57.55 %
Fund: 212 - STREETS Surplus (Deficit):		-466,907.60	-466,907.60	31,456.37	-457,436.87	9,470.73	2.03 %
Fund: 213 - CEMETERY							
Revenue							
Category: 420 - Charges for Services							
213-42302-213	PERMITS	4,000.00	4,000.00	0.00	3,100.00	-900.00	22.50 %
213-42601-213	RECORDINGS	2,000.00	2,000.00	50.00	850.00	-1,150.00	57.50 %
213-42602-213	OPENINGS	45,000.00	45,000.00	2,400.00	15,400.00	-29,600.00	65.78 %
Category: 420 - Charges for Services Total:		51,000.00	51,000.00	2,450.00	19,350.00	-31,650.00	62.06 %
Category: 460 - Investment Income							
213-47111-000	INTEREST EARNINGS	1,000.00	1,000.00	430.97	1,982.93	982.93	198.29 %
Category: 460 - Investment Income Total:		1,000.00	1,000.00	430.97	1,982.93	982.93	98.29 %
Category: 470 - Miscellaneous Revenues							
213-42603-213	FOUNDATION FEE	7,000.00	7,000.00	0.00	2,700.00	-4,300.00	61.43 %
213-46131-213	SALE OF PLOTS	50,000.00	50,000.00	2,450.00	17,000.00	-33,000.00	66.00 %
213-49111-213	MISCELLANEOUS	1,000.00	1,000.00	0.00	0.00	-1,000.00	100.00 %
Category: 470 - Miscellaneous Revenues Total:		58,000.00	58,000.00	2,450.00	19,700.00	-38,300.00	66.03 %
Category: 480 - Other Financing Uses							
213-45904-213	TRANS FROM CEM PERP	200,000.00	200,000.00	0.00	100,000.00	-100,000.00	50.00 %
Category: 480 - Other Financing Uses Total:		200,000.00	200,000.00	0.00	100,000.00	-100,000.00	50.00 %
Revenue Total:		310,000.00	310,000.00	5,330.97	141,032.93	-168,967.07	54.51 %
Expense							
Category: 500 - Personnel							
213-51111-213	REGULAR SALARIES	153,891.83	153,891.83	11,780.80	59,708.27	94,183.56	61.20 %
213-51121-213	OVERTIME SALARIES	1,500.00	1,500.00	0.00	235.17	1,264.83	84.32 %
213-51131-213	PART-TIME SALARIES	25,000.00	25,000.00	0.00	2,484.00	22,516.00	90.06 %
213-51211-213	SOCIAL SECURITY	13,799.98	13,799.98	812.94	4,419.97	9,380.01	67.97 %
213-51221-213	RETIREMENT	6,551.13	6,551.13	594.28	3,027.66	3,523.47	53.78 %
213-51231-213	HEALTH INSURANCE	54,385.92	54,385.92	4,510.00	22,550.00	31,835.92	58.54 %
213-51241-213	LIFE INSURANCE	330.00	330.00	24.57	122.85	207.15	62.77 %
213-51261-213	WORKERS COMPENSATION	3,903.25	3,903.25	0.00	3,751.21	152.04	3.90 %
Category: 500 - Personnel Total:		259,362.11	259,362.11	17,722.59	96,299.13	163,062.98	62.87 %
Category: 503 - Supplies							
213-52111-213	DEPARTMENT SUPPLIES	33,000.00	33,000.00	641.05	5,058.94	27,941.06	84.67 %
213-52181-213	UNIFORMS & CLOTHING	600.00	600.00	0.00	174.99	425.01	70.84 %
213-52225-213	SUBSCRIPTIONS	400.00	400.00	0.00	0.00	400.00	100.00 %
213-52311-213	MEMBERSHIPS	200.00	200.00	0.00	0.00	200.00	100.00 %
213-52411-213	POSTAGE	50.00	50.00	0.00	17.87	32.13	64.26 %
213-52511-213	GASOLINE	1,500.00	1,500.00	0.00	0.00	1,500.00	100.00 %

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
213-52521-213	OTHER FUEL	7,000.00	7,000.00	0.00	1,330.56	5,669.44	80.99 %
213-52999-213	MISCELLANEOUS	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00 %
Category: 503 - Supplies Total:		44,750.00	44,750.00	641.05	6,582.36	38,167.64	85.29 %
Category: 504 - Contract Services							
213-53111-213	CONTRACTUAL SERVICES	1,500.00	1,500.00	0.00	20.00	1,480.00	98.67 %
213-53211-213	LEGAL FEES	600.00	600.00	46.00	196.00	404.00	67.33 %
213-53421-213	BUILDING MAINTENANCE	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
213-53431-213	ELECTRICAL MAINTENANCE	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00 %
213-53441-213	EQUIPMENT MAINTENANCE	5,000.00	5,000.00	2,027.32	2,890.00	2,110.00	42.20 %
213-53451-213	VEHICLE MAINTENANCE	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
213-53511-213	ELECTRICITY	8,000.00	8,000.00	980.44	3,612.74	4,387.26	54.84 %
213-53561-213	PHONE & INTERNET	1,000.00	1,000.00	73.44	294.64	705.36	70.54 %
213-53711-213	SCHOOL & CONFERENCE	600.00	600.00	0.00	193.00	407.00	67.83 %
213-53811-213	BONDING	100.00	100.00	0.00	0.00	100.00	100.00 %
213-53821-213	PROP & EQUIP INSURANCE	2,853.00	2,853.00	0.00	2,725.10	127.90	4.48 %
213-53831-213	LIABILITY INSURANCE	1,414.00	1,414.00	0.00	1,571.42	-157.42	-11.13 %
213-53841-213	VEHICLE INSURANCE	1,590.00	1,590.00	0.00	816.00	774.00	48.68 %
Category: 504 - Contract Services Total:		30,657.00	30,657.00	3,127.20	12,318.90	18,338.10	59.82 %
Category: 550 - Capital Outlay							
213-54311-213	STRUCTURES	90,000.00	90,000.00	0.00	0.00	90,000.00	100.00 %
213-54411-213	EQUIPMENT	30,000.00	30,000.00	0.00	0.00	30,000.00	100.00 %
Category: 550 - Capital Outlay Total:		120,000.00	120,000.00	0.00	0.00	120,000.00	100.00 %
Expense Total:		454,769.11	454,769.11	21,490.84	115,200.39	339,568.72	74.67 %
Fund: 213 - CEMETERY Surplus (Deficit):		-144,769.11	-144,769.11	-16,159.87	25,832.54	170,601.65	117.84 %
Fund: 214 - CEMETARY PERPETUAL CARE							
Revenue							
Category: 400 - Taxes							
214-41111-000	PROPERTY TAX-GENERAL	50,000.00	50,000.00	2,461.47	9,628.05	-40,371.95	80.74 %
214-41130-000	STATE PROP. TAX CREDIT	0.00	0.00	1,137.24	1,137.24	1,137.24	0.00 %
214-41141-000	MOTOR VEHICLE TAX	5,680.00	5,680.00	569.23	2,818.25	-2,861.75	50.38 %
Category: 400 - Taxes Total:		55,680.00	55,680.00	4,167.94	13,583.54	-42,096.46	75.60 %
Category: 420 - Charges for Services							
214-42604-213	PERPETUAL CARE CHARGES	20,000.00	20,000.00	1,400.00	6,600.00	-13,400.00	67.00 %
Category: 420 - Charges for Services Total:		20,000.00	20,000.00	1,400.00	6,600.00	-13,400.00	67.00 %
Category: 460 - Investment Income							
214-47111-000	INTEREST EARNINGS	1,500.00	1,500.00	778.39	3,876.48	2,376.48	258.43 %
Category: 460 - Investment Income Total:		1,500.00	1,500.00	778.39	3,876.48	2,376.48	158.43 %
Revenue Total:		77,180.00	77,180.00	6,346.33	24,060.02	-53,119.98	68.83 %
Expense							
Category: 570 - Other Financing Uses							
214-55201-213	TRANSFER TO CEMETERY	200,000.00	200,000.00	0.00	100,000.00	100,000.00	50.00 %
Category: 570 - Other Financing Uses Total:		200,000.00	200,000.00	0.00	100,000.00	100,000.00	50.00 %
Expense Total:		200,000.00	200,000.00	0.00	100,000.00	100,000.00	50.00 %
Fund: 214 - CEMETARY PERPETUAL CARE Surplus (Deficit):		-122,820.00	-122,820.00	6,346.33	-75,939.98	46,880.02	38.17 %
Fund: 215 - SPECIAL PROJECTS							
Revenue							
Category: 400 - Taxes							
215-41500-000	RETAIL BUSINESS OCC TAX	90,000.00	90,000.00	8,739.87	46,993.36	-43,006.64	47.79 %
Category: 400 - Taxes Total:		90,000.00	90,000.00	8,739.87	46,993.36	-43,006.64	47.79 %
Category: 412 - Intergovernmental							
215-43105-142	GRANT	0.00	0.00	9,747.58	27,652.01	27,652.01	0.00 %
Category: 412 - Intergovernmental Total:		0.00	0.00	9,747.58	27,652.01	27,652.01	0.00 %
Category: 450 - Contributions & Donations							
215-44413-141	DONATIONS/GIFTS	0.00	0.00	0.00	500.00	500.00	0.00 %

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215-44413-142	DONATIONS/GIFTS	0.00	0.00	0.00	4,000.00	4,000.00	0.00 %
Category: 450 - Contributions & Donations Total:		0.00	0.00	0.00	4,500.00	4,500.00	0.00 %
Category: 460 - Investment Income							
215-47111-000	INTEREST EARNINGS	5,000.00	5,000.00	4,637.56	22,139.12	17,139.12	442.78 %
Category: 460 - Investment Income Total:		5,000.00	5,000.00	4,637.56	22,139.12	17,139.12	342.78 %
Category: 470 - Miscellaneous Revenues							
215-49111-000	MISCELLANEOUS	500,000.00	500,000.00	0.00	0.00	-500,000.00	100.00 %
Category: 470 - Miscellaneous Revenues Total:		500,000.00	500,000.00	0.00	0.00	-500,000.00	100.00 %
Revenue Total:		595,000.00	595,000.00	23,125.01	101,284.49	-493,715.51	82.98 %
Expense							
Category: 500 - Personnel							
215-51121-142	OVERTIME SALARIES	0.00	0.00	8,502.03	23,909.29	-23,909.29	0.00 %
215-51211-142	SOCIAL SECURITY	0.00	0.00	650.41	1,829.06	-1,829.06	0.00 %
215-51221-142	RETIREMENT	0.00	0.00	595.14	1,673.65	-1,673.65	0.00 %
Category: 500 - Personnel Total:		0.00	0.00	9,747.58	27,412.00	-27,412.00	0.00 %
Category: 503 - Supplies							
215-52111-142	DEPARTMENT SUPPLIES	0.00	0.00	0.00	639.55	-639.55	0.00 %
215-52931-111	INSURED REPAIRS/REPLACE	100,000.00	100,000.00	10,946.78	121,055.19	-21,055.19	-21.06 %
215-52999-000	MISCELLANEOUS	500,000.00	500,000.00	0.00	0.00	500,000.00	100.00 %
Category: 503 - Supplies Total:		600,000.00	600,000.00	10,946.78	121,694.74	478,305.26	79.72 %
Category: 504 - Contract Services							
215-53111-111	CONTRACTUAL SERVICES	80,000.00	80,000.00	0.00	0.00	80,000.00	100.00 %
215-53111-142	CONTRACTUAL SERVICES	0.00	0.00	30.00	30.00	-30.00	0.00 %
215-53711-142	SCHOOL & CONFERENCE	0.00	0.00	0.00	182.00	-182.00	0.00 %
215-54991-113	GRANT EXPENSE	2,576,234.00	2,576,234.00	0.00	0.00	2,576,234.00	100.00 %
Category: 504 - Contract Services Total:		2,656,234.00	2,656,234.00	30.00	212.00	2,656,022.00	99.99 %
Category: 550 - Capital Outlay							
215-54311-171	STRUCTURES	250,000.00	250,000.00	0.00	0.00	250,000.00	100.00 %
Category: 550 - Capital Outlay Total:		250,000.00	250,000.00	0.00	0.00	250,000.00	100.00 %
Expense Total:		3,506,234.00	3,506,234.00	20,724.36	149,318.74	3,356,915.26	95.74 %
Fund: 215 - SPECIAL PROJECTS Surplus (Deficit):		-2,911,234.00	-2,911,234.00	2,400.65	-48,034.25	2,863,199.75	98.35 %
Fund: 216 - BUSINESS IMPROVEMENT							
Revenue							
Category: 400 - Taxes							
216-41111-000	PROPERTY TAX-GENERAL	54,100.00	54,100.00	1,054.45	11,045.82	-43,054.18	79.58 %
216-41119-000	PRORATE MTR VEH TAX	70.00	70.00	0.00	47.96	-22.04	31.49 %
216-41130-000	STATE PROP. TAX CREDIT	0.00	0.00	823.75	823.75	823.75	0.00 %
Category: 400 - Taxes Total:		54,170.00	54,170.00	1,878.20	11,917.53	-42,252.47	78.00 %
Category: 460 - Investment Income							
216-47111-000	INTEREST EARNINGS	500.00	500.00	545.73	2,550.61	2,050.61	510.12 %
Category: 460 - Investment Income Total:		500.00	500.00	545.73	2,550.61	2,050.61	410.12 %
Revenue Total:		54,670.00	54,670.00	2,423.93	14,468.14	-40,201.86	73.54 %
Expense							
Category: 500 - Personnel							
216-51111-171	REGULAR SALARIES	5,000.00	5,000.00	0.00	2,360.59	2,639.41	52.79 %
216-51111-212	REGULAR SALARIES	5,000.00	5,000.00	0.00	377.01	4,622.99	92.46 %
Category: 500 - Personnel Total:		10,000.00	10,000.00	0.00	2,737.60	7,262.40	72.62 %
Category: 503 - Supplies							
216-52111-171	DEPARTMENT SUPPLIES	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00 %
Category: 503 - Supplies Total:		10,000.00	10,000.00	0.00	0.00	10,000.00	100.00 %
Category: 504 - Contract Services							
216-53111-171	CONTRACTUAL SERVICES	54,000.00	54,000.00	0.00	576.19	53,423.81	98.93 %
216-53111-212	CONTRACTUAL SERVICES	9,000.00	9,000.00	0.00	2,028.04	6,971.96	77.47 %

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216-53551-000	STREET LIGHTS	1,500.00	1,500.00	85.42	427.10	1,072.90	71.53 %
	Category: 504 - Contract Services Total:	64,500.00	64,500.00	85.42	3,031.33	61,468.67	95.30 %
	Category: 550 - Capital Outlay						
216-54311-121	STRUCTURES	150,000.00	150,000.00	0.00	0.00	150,000.00	100.00 %
	Category: 550 - Capital Outlay Total:	150,000.00	150,000.00	0.00	0.00	150,000.00	100.00 %
	Expense Total:	234,500.00	234,500.00	85.42	5,768.93	228,731.07	97.54 %
	Fund: 216 - BUSINESS IMPROVEMENT Surplus (Deficit):	-179,830.00	-179,830.00	2,338.51	8,699.21	188,529.21	104.84 %
	Fund: 218 - PUBLIC SAFETY						
	Revenue						
	Category: 400 - Taxes						
218-41111-000	PROPERTY TAX-GENERAL	400,000.00	400,000.00	10,874.45	60,691.42	-339,308.58	84.83 %
218-41130-000	STATE PROP. TAX CREDIT	0.00	0.00	9,097.94	9,097.94	9,097.94	0.00 %
218-41141-000	MOTOR VEHICLE TAX	45,400.00	45,400.00	4,553.88	22,546.02	-22,853.98	50.34 %
	Category: 400 - Taxes Total:	445,400.00	445,400.00	24,526.27	92,335.38	-353,064.62	79.27 %
	Category: 412 - Intergovernmental						
218-43105-142	GRANT	0.00	0.00	0.00	6,900.00	6,900.00	0.00 %
	Category: 412 - Intergovernmental Total:	0.00	0.00	0.00	6,900.00	6,900.00	0.00 %
	Category: 460 - Investment Income						
218-47111-000	INTEREST EARNINGS	1,000.00	1,000.00	781.74	3,451.76	2,451.76	345.18 %
	Category: 460 - Investment Income Total:	1,000.00	1,000.00	781.74	3,451.76	2,451.76	245.18 %
	Revenue Total:	446,400.00	446,400.00	25,308.01	102,687.14	-343,712.86	77.00 %
	Expense						
	Category: 503 - Supplies						
218-52111-141	DEPARTMENT SUPPLIES	34,215.77	34,215.77	0.00	0.00	34,215.77	100.00 %
218-52111-142	DEPARTMENT SUPPLIES	95,389.07	95,389.07	1,969.50	6,245.35	89,143.72	93.45 %
	Category: 503 - Supplies Total:	129,604.84	129,604.84	1,969.50	6,245.35	123,359.49	95.18 %
	Category: 504 - Contract Services						
218-53111-141	CONTRACTUAL SERVICES	18,757.20	18,757.20	0.00	0.00	18,757.20	100.00 %
218-53111-142	CONTRACTUAL SERVICES	33,705.00	33,705.00	0.00	0.00	33,705.00	100.00 %
	Category: 504 - Contract Services Total:	52,462.20	52,462.20	0.00	0.00	52,462.20	100.00 %
	Category: 550 - Capital Outlay						
218-54411-141	EQUIPMENT	50,000.00	50,000.00	0.00	0.00	50,000.00	100.00 %
218-54411-142	EQUIPMENT	125,000.00	125,000.00	980.00	79,842.82	45,157.18	36.13 %
	Category: 550 - Capital Outlay Total:	175,000.00	175,000.00	980.00	79,842.82	95,157.18	54.38 %
	Category: 570 - Other Financing Uses						
218-58111-142	CONTINGENCY	150,000.00	150,000.00	0.00	0.00	150,000.00	100.00 %
	Category: 570 - Other Financing Uses Total:	150,000.00	150,000.00	0.00	0.00	150,000.00	100.00 %
	Expense Total:	507,067.04	507,067.04	2,949.50	86,088.17	420,978.87	83.02 %
	Fund: 218 - PUBLIC SAFETY Surplus (Deficit):	-60,667.04	-60,667.04	22,358.51	16,598.97	77,266.01	127.36 %
	Fund: 219 - INDUSTRIAL SITES						
	Revenue						
	Category: 460 - Investment Income						
219-47111-000	INTEREST EARNINGS	200.00	200.00	55.95	267.83	67.83	133.92 %
	Category: 460 - Investment Income Total:	200.00	200.00	55.95	267.83	67.83	33.92 %
	Revenue Total:	200.00	200.00	55.95	267.83	67.83	33.92 %
	Expense						
	Category: 504 - Contract Services						
219-53111-111	CONTRACTUAL SERVICES	500.00	500.00	0.00	525.72	-25.72	-5.14 %
219-59112-116	DEVELOPMENT	70,000.00	70,000.00	0.00	35,898.41	34,101.59	48.72 %
	Category: 504 - Contract Services Total:	70,500.00	70,500.00	0.00	36,424.13	34,075.87	48.33 %
	Expense Total:	70,500.00	70,500.00	0.00	36,424.13	34,075.87	48.33 %
	Fund: 219 - INDUSTRIAL SITES Surplus (Deficit):	-70,300.00	-70,300.00	55.95	-36,156.30	34,143.70	48.57 %

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Fund: 223 - KENO							
Revenue							
Category: 460 - Investment Income							
223-47111-000	INTEREST EARNINGS	500.00	500.00	382.17	1,754.95	1,254.95	350.99 %
Category: 460 - Investment Income Total:		500.00	500.00	382.17	1,754.95	1,254.95	250.99 %
Category: 470 - Miscellaneous Revenues							
223-48217-000	LOAN REPAYMENT	1,200.00	1,200.00	100.00	500.00	-700.00	58.33 %
223-49115-000	KENO PROCEEDS	65,000.00	65,000.00	14,640.78	33,102.23	-31,897.77	49.07 %
Category: 470 - Miscellaneous Revenues Total:		66,200.00	66,200.00	14,740.78	33,602.23	-32,597.77	49.24 %
Revenue Total:		66,700.00	66,700.00	15,122.95	35,357.18	-31,342.82	46.99 %
Expense							
Category: 503 - Supplies							
223-52111-113	DEPARTMENT SUPPLIES	3,000.00	3,000.00	0.00	2,452.05	547.95	18.27 %
223-52111-141	DEPARTMENT SUPPLIES	500.00	500.00	0.00	0.00	500.00	100.00 %
223-52111-171	DEPARTMENT SUPPLIES	10,000.00	10,000.00	0.00	1,572.63	8,427.37	84.27 %
Category: 503 - Supplies Total:		13,500.00	13,500.00	0.00	4,024.68	9,475.32	70.19 %
Category: 504 - Contract Services							
223-53111-113	CONTRACTUAL SERVICES	31,500.00	31,500.00	0.00	224.88	31,275.12	99.29 %
Category: 504 - Contract Services Total:		31,500.00	31,500.00	0.00	224.88	31,275.12	99.29 %
Category: 550 - Capital Outlay							
223-54411-113	EQUIPMENT	35,000.00	35,000.00	0.00	17,928.77	17,071.23	48.77 %
Category: 550 - Capital Outlay Total:		35,000.00	35,000.00	0.00	17,928.77	17,071.23	48.77 %
Expense Total:		80,000.00	80,000.00	0.00	22,178.33	57,821.67	72.28 %
Fund: 223 - KENO Surplus (Deficit):		-13,300.00	-13,300.00	15,122.95	13,178.85	26,478.85	199.09 %
Fund: 224 - ECONOMIC DEVELOPMENT							
Revenue							
Category: 400 - Taxes							
224-41112-000	CITY SALES TAX	1,149,540.00	1,149,540.00	113,155.17	522,942.11	-626,597.89	54.51 %
Category: 400 - Taxes Total:		1,149,540.00	1,149,540.00	113,155.17	522,942.11	-626,597.89	54.51 %
Category: 460 - Investment Income							
224-47111-000	INTEREST EARNINGS	5,000.00	5,000.00	2,992.37	13,611.51	8,611.51	272.23 %
Category: 460 - Investment Income Total:		5,000.00	5,000.00	2,992.37	13,611.51	8,611.51	172.23 %
Category: 470 - Miscellaneous Revenues							
224-48217-000	LOAN REPAYMENT-LB840	605,143.00	605,143.00	25,355.94	395,253.38	-209,889.62	34.68 %
Category: 470 - Miscellaneous Revenues Total:		605,143.00	605,143.00	25,355.94	395,253.38	-209,889.62	34.68 %
Revenue Total:		1,759,683.00	1,759,683.00	141,503.48	931,807.00	-827,876.00	47.05 %
Expense							
Category: 500 - Personnel							
224-51111-113	REGULAR SALARIES	172,965.00	172,965.00	7,132.26	56,270.89	116,694.11	67.47 %
224-51211-113	SOCIAL SECURITY	13,233.00	13,233.00	520.13	3,944.73	9,288.27	70.19 %
224-51221-113	RETIREMENT	9,292.00	9,292.00	146.48	2,167.65	7,124.35	76.67 %
224-51231-113	HEALTH INSURANCE	37,164.00	37,164.00	1,668.55	13,081.52	24,082.48	64.80 %
224-51241-113	LIFE INSURANCE	226.00	226.00	8.43	74.42	151.58	67.07 %
224-51261-113	WORKERS COMPENSATION	110.00	110.00	0.00	194.60	-84.60	-76.91 %
Category: 500 - Personnel Total:		232,990.00	232,990.00	9,475.85	75,733.81	157,256.19	67.49 %
Category: 503 - Supplies							
224-52111-113	DEPARTMENT SUPPLIES	5,000.00	5,000.00	251.03	389.41	4,610.59	92.21 %
224-52211-114	PUBLICATIONS	500.00	500.00	0.00	85.82	414.18	82.84 %
224-52311-114	MEMBERSHIPS	1,000.00	1,000.00	185.00	185.00	815.00	81.50 %
224-52511-113	GASOLINE	250.00	250.00	0.00	0.00	250.00	100.00 %
Category: 503 - Supplies Total:		6,750.00	6,750.00	436.03	660.23	6,089.77	90.22 %
Category: 504 - Contract Services							
224-53111-113	CONTRACTUAL SERVICES	0.00	0.00	510.00	1,945.00	-1,945.00	0.00 %
224-53111-114	CONTRACTUAL SERVICES	150,000.00	150,000.00	3,222.25	8,697.78	141,302.22	94.20 %

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
224-53311-111	AUDIT	5,500.00	5,500.00	0.00	0.00	5,500.00	100.00 %
224-53561-113	PHONE & INTERNET	2,000.00	2,000.00	107.87	430.64	1,569.36	78.47 %
224-53711-113	SCHOOL & CONFERENCE	8,000.00	8,000.00	95.30	2,942.41	5,057.59	63.22 %
224-59111-114	ECONOMIC DEVELOPMENT	2,431,302.00	2,431,302.00	257,000.00	507,000.00	1,924,302.00	79.15 %
Category: 504 - Contract Services Total:		2,596,802.00	2,596,802.00	260,935.42	521,015.83	2,075,786.17	79.94 %
Expense Total:		2,836,542.00	2,836,542.00	270,847.30	597,409.87	2,239,132.13	78.94 %
Fund: 224 - ECONOMIC DEVELOPMENT Surplus (Deficit):		-1,076,859.00	-1,076,859.00	-129,343.82	334,397.13	1,411,256.13	131.05 %
Fund: 225 - MUTUAL FIRE							
Revenue							
Category: 460 - Investment Income							
225-47111-000	INTEREST EARNINGS	1,000.00	1,000.00	1,008.02	4,472.42	3,472.42	447.24 %
Category: 460 - Investment Income Total:		1,000.00	1,000.00	1,008.02	4,472.42	3,472.42	347.24 %
Category: 470 - Miscellaneous Revenues							
225-49111-141	MISCELLANEOUS	105,540.00	105,540.00	52,531.00	52,531.00	-53,009.00	50.23 %
Category: 470 - Miscellaneous Revenues Total:		105,540.00	105,540.00	52,531.00	52,531.00	-53,009.00	50.23 %
Revenue Total:		106,540.00	106,540.00	53,539.02	57,003.42	-49,536.58	46.50 %
Expense							
Category: 503 - Supplies							
225-52111-141	DEPARTMENT SUPPLIES	58,500.00	58,500.00	3,069.00	16,602.50	41,897.50	71.62 %
Category: 503 - Supplies Total:		58,500.00	58,500.00	3,069.00	16,602.50	41,897.50	71.62 %
Category: 504 - Contract Services							
225-53111-000	CONTRACTUAL SERVICES	5,500.00	5,500.00	0.00	0.00	5,500.00	100.00 %
Category: 504 - Contract Services Total:		5,500.00	5,500.00	0.00	0.00	5,500.00	100.00 %
Category: 550 - Capital Outlay							
225-54411-141	EQUIPMENT	71,500.00	71,500.00	0.00	0.00	71,500.00	100.00 %
Category: 550 - Capital Outlay Total:		71,500.00	71,500.00	0.00	0.00	71,500.00	100.00 %
Category: 570 - Other Financing Uses							
225-58111-141	CONTINGENCY	100,000.00	100,000.00	0.00	0.00	100,000.00	100.00 %
Category: 570 - Other Financing Uses Total:		100,000.00	100,000.00	0.00	0.00	100,000.00	100.00 %
Expense Total:		235,500.00	235,500.00	3,069.00	16,602.50	218,897.50	92.95 %
Fund: 225 - MUTUAL FIRE Surplus (Deficit):		-128,960.00	-128,960.00	50,470.02	40,400.92	169,360.92	131.33 %
Fund: 311 - DEBT SERVICE							
Revenue							
Category: 400 - Taxes							
311-41111-111	PROPERTY TAX-GENERAL	0.00	0.00	10,169.00	77,873.08	77,873.08	0.00 %
Category: 400 - Taxes Total:		0.00	0.00	10,169.00	77,873.08	77,873.08	0.00 %
Category: 460 - Investment Income							
311-47111-000	INTEREST EARNINGS	15,000.00	15,000.00	8,441.21	39,481.73	24,481.73	263.21 %
Category: 460 - Investment Income Total:		15,000.00	15,000.00	8,441.21	39,481.73	24,481.73	163.21 %
Category: 470 - Miscellaneous Revenues							
311-48311-000	SPEC ASSESS-PRINCIPAL	53,462.00	53,462.00	0.00	26,190.25	-27,271.75	51.01 %
311-48313-000	SPEC ASSESS-INTEREST	22,158.00	22,158.00	0.00	22,067.46	-90.54	0.41 %
Category: 470 - Miscellaneous Revenues Total:		75,620.00	75,620.00	0.00	48,257.71	-27,362.29	36.18 %
Category: 480 - Other Financing Uses							
311-49302-000	WARRANT PROCEEDS	1,000,000.00	1,000,000.00	0.00	0.00	-1,000,000.00	100.00 %
Category: 480 - Other Financing Uses Total:		1,000,000.00	1,000,000.00	0.00	0.00	-1,000,000.00	100.00 %
Revenue Total:		1,090,620.00	1,090,620.00	18,610.21	165,612.52	-925,007.48	84.81 %
Expense							
Category: 504 - Contract Services							
311-53195-111	ADMIN COSTS & FEES	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
Category: 504 - Contract Services Total:		5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Category: 570 - Other Financing Uses							
311-57310-111	WARRANT EXPENSE	1,000,000.00	1,000,000.00	0.00	0.00	1,000,000.00	100.00 %
311-58111-111	CONTINGENCY	2,500,000.00	2,500,000.00	0.00	0.00	2,500,000.00	100.00 %
Category: 570 - Other Financing Uses Total:		3,500,000.00	3,500,000.00	0.00	0.00	3,500,000.00	100.00 %
Expense Total:		3,505,000.00	3,505,000.00	0.00	0.00	3,505,000.00	100.00 %
Fund: 311 - DEBT SERVICE Surplus (Deficit):		-2,414,380.00	-2,414,380.00	18,610.21	165,612.52	2,579,992.52	106.86 %
Fund: 321 - CRA							
Revenue							
Category: 400 - Taxes							
321-41111-111	TIF PROPERTY TAX	560,809.00	560,809.00	13,622.27	14,867.38	-545,941.62	97.35 %
Category: 400 - Taxes Total:		560,809.00	560,809.00	13,622.27	14,867.38	-545,941.62	97.35 %
Category: 460 - Investment Income							
321-47111-111	INTEREST EARNINGS	500.00	500.00	421.53	1,918.35	1,418.35	383.67 %
Category: 460 - Investment Income Total:		500.00	500.00	421.53	1,918.35	1,418.35	283.67 %
Category: 480 - Other Financing Uses							
321-49301-111	BOND PROCEEDS	150,000.00	150,000.00	0.00	0.00	-150,000.00	100.00 %
Category: 480 - Other Financing Uses Total:		150,000.00	150,000.00	0.00	0.00	-150,000.00	100.00 %
Revenue Total:		711,309.00	711,309.00	14,043.80	16,785.73	-694,523.27	97.64 %
Expense							
Category: 504 - Contract Services							
321-53111-111	CONTRACTUAL SERVICES	0.00	0.00	0.00	700.00	-700.00	0.00 %
Category: 504 - Contract Services Total:		0.00	0.00	0.00	700.00	-700.00	0.00 %
Category: 560 - Debt Service							
321-57221-111	TIF PASS THRU - PRINCIPAL	185,847.00	185,847.00	0.00	0.00	185,847.00	100.00 %
321-57222-111	TIF PASS THRU - INTEREST	374,962.00	374,962.00	0.00	1,245.11	373,716.89	99.67 %
Category: 560 - Debt Service Total:		560,809.00	560,809.00	0.00	1,245.11	559,563.89	99.78 %
Category: 570 - Other Financing Uses							
321-57312-111	BOND EXPENSE	150,000.00	150,000.00	0.00	0.00	150,000.00	100.00 %
Category: 570 - Other Financing Uses Total:		150,000.00	150,000.00	0.00	0.00	150,000.00	100.00 %
Expense Total:		710,809.00	710,809.00	0.00	1,945.11	708,863.89	99.73 %
Fund: 321 - CRA Surplus (Deficit):		500.00	500.00	14,043.80	14,840.62	14,340.62	-2,868.12 %
Fund: 411 - CDBG							
Revenue							
Category: 412 - Intergovernmental							
411-43151-411	CDBG GRANT GENERAL	732,500.00	732,500.00	0.00	14,000.00	-718,500.00	98.09 %
Category: 412 - Intergovernmental Total:		732,500.00	732,500.00	0.00	14,000.00	-718,500.00	98.09 %
Category: 460 - Investment Income							
411-47111-000	INTEREST EARNINGS	100.00	100.00	54.11	220.80	120.80	220.80 %
Category: 460 - Investment Income Total:		100.00	100.00	54.11	220.80	120.80	120.80 %
Revenue Total:		732,600.00	732,600.00	54.11	14,220.80	-718,379.20	98.06 %
Expense							
Category: 504 - Contract Services							
411-53111-411	CONTRACTUAL SERVICES	0.00	0.00	472.50	1,242.00	-1,242.00	0.00 %
411-53311-411	AUDIT	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00 %
411-54991-411	GRANT EXPENSE	732,500.00	732,500.00	0.00	-16,000.00	748,500.00	102.18 %
Category: 504 - Contract Services Total:		742,500.00	742,500.00	472.50	-14,758.00	757,258.00	101.99 %
Expense Total:		742,500.00	742,500.00	472.50	-14,758.00	757,258.00	101.99 %
Fund: 411 - CDBG Surplus (Deficit):		-9,900.00	-9,900.00	-418.39	28,978.80	38,878.80	392.72 %

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Fund: 412 - LEASE CORPORATION							
Revenue							
Category: 460 - Investment Income							
412-47111-000	INTEREST EARNINGS	30.00	30.00	11.92	56.15	26.15	187.17 %
Category: 460 - Investment Income Total:		30.00	30.00	11.92	56.15	26.15	87.17 %
Revenue Total:		30.00	30.00	11.92	56.15	26.15	87.17 %
Fund: 412 - LEASE CORPORATION Total:		30.00	30.00	11.92	56.15	26.15	87.17 %
Fund: 511 - CAPITAL PROJECTS FUND							
Revenue							
Category: 400 - Taxes							
511-41111-111	PROPERTY TAX-GENERAL	999,081.00	999,081.00	23,361.16	144,550.13	-854,530.87	85.53 %
511-41112-000	LB357 SALES TAX	637,233.00	637,233.00	0.00	0.00	-637,233.00	100.00 %
511-41118-111	HOMESTEAD EXEMPTION	20,000.00	20,000.00	0.00	0.00	-20,000.00	100.00 %
511-41119-111	PRORATE MTR VEH TAX	2,500.00	2,500.00	0.00	0.00	-2,500.00	100.00 %
511-41130-111	STATE PROP. TAX CREDIT	0.00	0.00	22,723.94	22,723.94	22,723.94	0.00 %
511-41131-111	IN LIEU OF TAXES	40,600.00	40,600.00	0.00	0.00	-40,600.00	100.00 %
511-41141-111	MOTOR VEHICLE TAXES	110,000.00	110,000.00	11,374.23	56,313.22	-53,686.78	48.81 %
Category: 400 - Taxes Total:		1,809,414.00	1,809,414.00	57,459.33	223,587.29	-1,585,826.71	87.64 %
Category: 460 - Investment Income							
511-47111-111	INTEREST EARNINGS	300.00	300.00	572.48	2,395.60	2,095.60	798.53 %
Category: 460 - Investment Income Total:		300.00	300.00	572.48	2,395.60	2,095.60	698.53 %
Revenue Total:		1,809,714.00	1,809,714.00	58,031.81	225,982.89	-1,583,731.11	87.51 %
Expense							
Category: 550 - Capital Outlay							
511-54311-111	STRUCTURES	15,000.00	15,000.00	0.00	0.00	15,000.00	100.00 %
511-54411-121	EQUIPMENT	70,000.00	70,000.00	0.00	0.00	70,000.00	100.00 %
511-54411-151	EQUIPMENT	50,000.00	50,000.00	0.00	0.00	50,000.00	100.00 %
511-54411-171	EQUIPMENT	115,000.00	115,000.00	95,483.28	95,483.28	19,516.72	16.97 %
Category: 550 - Capital Outlay Total:		250,000.00	250,000.00	95,483.28	95,483.28	154,516.72	61.81 %
Expense Total:		250,000.00	250,000.00	95,483.28	95,483.28	154,516.72	61.81 %
Fund: 511 - CAPITAL PROJECTS FUND Surplus (Deficit):		1,559,714.00	1,559,714.00	-37,451.47	130,499.61	-1,429,214.39	91.63 %
Fund: 621 - ENVIRONMENTAL SERVICES							
Revenue							
Category: 420 - Charges for Services							
621-46111-621	SALES & SERVICE	3,217,543.95	3,217,543.95	199,562.74	1,259,650.00	-1,957,893.95	60.85 %
621-46118-000	UTILITY PENALTIES	30,000.00	30,000.00	2,482.68	15,892.51	-14,107.49	47.02 %
621-46211-621	COMPACTR/DUMSPTR LEASE	5,000.00	5,000.00	1,157.10	5,130.62	130.62	102.61 %
621-46321-621	RECYCLING SERVICE CHARG	50,000.00	50,000.00	3,680.26	23,883.59	-26,116.41	52.23 %
621-46322-621	SALE OF RECYCL MATERIAL	10,000.00	10,000.00	0.00	5,304.88	-4,695.12	46.95 %
Category: 420 - Charges for Services Total:		3,312,543.95	3,312,543.95	206,882.78	1,309,861.60	-2,002,682.35	60.46 %
Category: 460 - Investment Income							
621-47111-000	INTEREST EARNINGS	5,000.00	5,000.00	11,109.68	36,555.79	31,555.79	731.12 %
Category: 460 - Investment Income Total:		5,000.00	5,000.00	11,109.68	36,555.79	31,555.79	631.12 %
Category: 470 - Miscellaneous Revenues							
621-49111-621	MISCELLANEOUS	0.00	0.00	72.54	273.34	273.34	0.00 %
Category: 470 - Miscellaneous Revenues Total:		0.00	0.00	72.54	273.34	273.34	0.00 %
Revenue Total:		3,317,543.95	3,317,543.95	218,065.00	1,346,690.73	-1,970,853.22	59.41 %
Expense							
Category: 500 - Personnel							
621-51111-111	REGULAR SALARIES	80,046.94	80,046.94	7,076.01	34,797.30	45,249.64	56.53 %
621-51111-112	REGULAR SALARIES	24,192.64	24,192.64	1,601.20	8,111.00	16,081.64	66.47 %
621-51111-114	REGULAR SALARIES	41,908.85	41,908.85	0.00	0.00	41,908.85	100.00 %
621-51111-115	REGULAR SALARIES	18,941.29	18,941.29	1,452.34	7,332.12	11,609.17	61.29 %
621-51111-212	REGULAR SALARIES	26,655.76	26,655.76	2,051.08	10,247.90	16,407.86	61.55 %

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
621-51111-621	REGULAR SALARIES	728,377.35	728,377.35	54,890.77	274,399.61	453,977.74	62.33 %
621-51121-621	OVERTIME SALARIES	0.00	0.00	169.09	563.63	-563.63	0.00 %
621-51131-621	PART-TIME SALARIES	17,631.95	17,631.95	0.00	0.00	17,631.95	100.00 %
621-51211-111	SOCIAL SECURITY	6,123.59	6,123.59	502.66	2,283.53	3,840.06	62.71 %
621-51211-112	SOCIAL SECURITY	1,850.74	1,850.74	121.04	613.28	1,237.46	66.86 %
621-51211-114	SOCIAL SECURITY	3,206.03	3,206.03	0.00	0.00	3,206.03	100.00 %
621-51211-115	SOCIAL SECURITY	1,449.01	1,449.01	106.34	537.09	911.92	62.93 %
621-51211-212	SOCIAL SECURITY	2,039.17	2,039.17	144.76	729.76	1,309.41	64.21 %
621-51211-621	SOCIAL SECURITY	57,069.71	57,069.71	3,975.12	19,515.44	37,554.27	65.80 %
621-51221-111	RETIREMENT	4,076.54	4,076.54	331.99	1,636.39	2,440.15	59.86 %
621-51221-112	RETIREMENT	1,451.56	1,451.56	96.08	486.70	964.86	66.47 %
621-51221-114	RETIREMENT	5,448.15	5,448.15	0.00	0.00	5,448.15	100.00 %
621-51221-115	RETIREMENT	1,136.48	1,136.48	87.16	440.02	696.46	61.28 %
621-51221-212	RETIREMENT	1,599.35	1,599.35	123.06	619.96	979.39	61.24 %
621-51221-621	RETIREMENT	30,980.22	30,980.22	2,745.69	13,378.51	17,601.71	56.82 %
621-51231-111	HEALTH INSURANCE	19,942.00	19,942.00	1,656.01	8,280.18	11,661.82	58.48 %
621-51231-112	HEALTH INSURANCE	4,532.00	4,532.00	377.50	1,887.51	2,644.49	58.35 %
621-51231-114	HEALTH INSURANCE	4,532.00	4,532.00	0.00	0.00	4,532.00	100.00 %
621-51231-115	HEALTH INSURANCE	4,532.00	4,532.00	377.50	1,887.51	2,644.49	58.35 %
621-51231-212	HEALTH INSURANCE	4,532.00	4,532.00	377.50	1,887.50	2,644.50	58.35 %
621-51231-621	HEALTH INSURANCE	253,800.96	253,800.96	19,776.55	100,684.08	153,116.88	60.33 %
621-51241-111	LIFE INSURANCE	121.00	121.00	9.01	45.06	75.94	62.76 %
621-51241-112	LIFE INSURANCE	28.00	28.00	2.05	10.25	17.75	63.39 %
621-51241-114	LIFE INSURANCE	28.00	28.00	0.00	0.00	28.00	100.00 %
621-51241-115	LIFE INSURANCE	28.00	28.00	2.05	10.25	17.75	63.39 %
621-51241-212	LIFE INSURANCE	28.00	28.00	2.05	10.25	17.75	63.39 %
621-51241-621	LIFE INSURANCE	1,540.00	1,540.00	111.81	555.63	984.37	63.92 %
621-51261-621	WORKERS COMPENSATION	23,251.38	23,251.38	0.00	28,049.79	-4,798.41	-20.64 %
Category: 500 - Personnel Total:		1,371,080.67	1,371,080.67	98,166.42	519,000.25	852,080.42	62.15 %
Category: 503 - Supplies							
621-52111-621	DEPARTMENT SUPPLIES	142,000.00	142,000.00	7,316.17	35,991.27	106,008.73	74.65 %
621-52181-621	UNIFORMS & CLOTHING	5,500.00	5,500.00	0.00	779.46	4,720.54	85.83 %
621-52511-621	GASOLINE	3,000.00	3,000.00	121.32	820.18	2,179.82	72.66 %
621-52521-621	OTHER FUEL	164,000.00	164,000.00	9,518.67	42,063.35	121,936.65	74.35 %
Category: 503 - Supplies Total:		314,500.00	314,500.00	16,956.16	79,654.26	234,845.74	74.67 %
Category: 504 - Contract Services							
621-53111-621	CONTRACTUAL SERVICES	60,000.00	60,000.00	4,131.02	15,968.58	44,031.42	73.39 %
621-53151-621	BANK FEES	20,000.00	20,000.00	1,979.52	10,469.03	9,530.97	47.65 %
621-53161-621	LEGAL PUBLICATIONS	1,000.00	1,000.00	0.00	269.10	730.90	73.09 %
621-53193-621	DISPOSAL FEES	580,000.00	580,000.00	47,472.52	167,847.77	412,152.23	71.06 %
621-53194-621	POST CLOSURE CARE	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
621-53211-621	LEGAL FEES	6,700.00	6,700.00	0.00	0.00	6,700.00	100.00 %
621-53311-621	AUDIT	6,500.00	6,500.00	0.00	0.00	6,500.00	100.00 %
621-53421-621	BUILDING MAINTENANCE	4,000.00	4,000.00	108.00	671.69	3,328.31	83.21 %
621-53431-621	ELECTRICAL MAINTENANCE	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00 %
621-53441-621	EQUIPMENT MAINTENANCE	40,000.00	40,000.00	952.44	8,929.30	31,070.70	77.68 %
621-53451-621	VEHICLE MAINTENANCE	95,000.00	95,000.00	1,191.69	21,680.92	73,319.08	77.18 %
621-53511-621	ELECTRICITY	10,000.00	10,000.00	927.35	3,485.91	6,514.09	65.14 %
621-53521-621	HEATING FUEL	6,500.00	6,500.00	987.32	2,496.59	4,003.41	61.59 %
621-53561-621	PHONE & INTERNET	4,000.00	4,000.00	250.98	1,079.07	2,920.93	73.02 %
621-53711-621	SCHOOL & CONFERENCE	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
621-53821-621	PROP & EQUIP INSURANCE	25,464.00	25,464.00	0.00	25,470.51	-6.51	-0.03 %
621-53831-621	LIABILITY INSURANCE	12,045.00	12,045.00	0.00	12,673.19	-628.19	-5.22 %
621-53841-621	VEHICLE INSURANCE	50,681.00	50,681.00	1,623.01	27,058.16	23,622.84	46.61 %
621-59611-621	BAD DEBT EXPENSE	15,000.00	15,000.00	0.00	4,715.25	10,284.75	68.57 %
Category: 504 - Contract Services Total:		944,890.00	944,890.00	59,623.85	302,815.07	642,074.93	67.95 %

Budget Report

For Fiscal: 2022-2023 Period Ending: 02/28/2023

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Category: 550 - Capital Outlay							
621-54311-621	STRUCTURES	2,200,000.00	2,200,000.00	10,364.00	10,364.00	2,189,636.00	99.53 %
621-54411-621	EQUIPMENT	931,000.00	931,000.00	0.00	0.00	931,000.00	100.00 %
Category: 550 - Capital Outlay Total:		3,131,000.00	3,131,000.00	10,364.00	10,364.00	3,120,636.00	99.67 %
Expense Total:		5,761,470.67	5,761,470.67	185,110.43	911,833.58	4,849,637.09	84.17 %
Fund: 621 - ENVIRONMENTAL SERVICES Surplus (Deficit):		-2,443,926.72	-2,443,926.72	32,954.57	434,857.15	2,878,783.87	117.79 %
Fund: 631 - WASTEWATER							
Revenue							
Category: 420 - Charges for Services							
631-42122-631	CONNECTION CHARGES	1,000.00	1,000.00	0.00	400.00	-600.00	60.00 %
631-42302-631	PERMITS	100.00	100.00	0.00	630.00	530.00	630.00 %
631-46111-631	SALES & SERVICE	2,733,444.00	2,733,444.00	168,357.03	1,114,230.50	-1,619,213.50	59.24 %
631-46118-000	UTILITY PENALTIES	35,000.00	35,000.00	2,572.93	14,925.07	-20,074.93	57.36 %
Category: 420 - Charges for Services Total:		2,769,544.00	2,769,544.00	170,929.96	1,130,185.57	-1,639,358.43	59.19 %
Category: 440 - Rents							
631-46117-631	RENT	0.00	0.00	1,400.00	1,400.00	1,400.00	0.00 %
Category: 440 - Rents Total:		0.00	0.00	1,400.00	1,400.00	1,400.00	0.00 %
Category: 460 - Investment Income							
631-47111-000	INTEREST EARNINGS	15,000.00	15,000.00	0.00	13,460.89	-1,539.11	10.26 %
Category: 460 - Investment Income Total:		15,000.00	15,000.00	0.00	13,460.89	-1,539.11	10.26 %
Category: 470 - Miscellaneous Revenues							
631-49111-631	MISCELLANEOUS	0.00	0.00	820.00	1,158.38	1,158.38	0.00 %
Category: 470 - Miscellaneous Revenues Total:		0.00	0.00	820.00	1,158.38	1,158.38	0.00 %
Revenue Total:		2,784,544.00	2,784,544.00	173,149.96	1,146,204.84	-1,638,339.16	58.84 %
Expense							
Category: 500 - Personnel							
631-51111-111	REGULAR SALARIES	80,035.20	80,035.20	7,076.01	34,797.30	45,237.90	56.52 %
631-51111-112	REGULAR SALARIES	24,192.64	24,192.64	1,601.20	8,111.00	16,081.64	66.47 %
631-51111-114	REGULAR SALARIES	41,908.85	41,908.85	0.00	0.00	41,908.85	100.00 %
631-51111-115	REGULAR SALARIES	18,941.29	18,941.29	1,452.34	7,332.12	11,609.17	61.29 %
631-51111-116	REGULAR SALARIES	8,558.31	8,558.31	650.26	3,251.30	5,307.01	62.01 %
631-51111-121	REGULAR SALARIES	10,649.62	10,649.62	810.14	3,971.66	6,677.96	62.71 %
631-51111-212	REGULAR SALARIES	26,655.76	26,655.76	2,051.08	10,247.90	16,407.86	61.55 %
631-51111-631	REGULAR SALARIES	608,491.37	608,491.37	40,838.31	220,020.96	388,470.41	63.84 %
631-51121-631	OVERTIME SALARIES	24,613.00	24,613.00	1,582.91	5,941.30	18,671.70	75.86 %
631-51131-631	PART-TIME SALARIES	17,631.95	17,631.95	0.00	0.00	17,631.95	100.00 %
631-51211-111	SOCIAL SECURITY	6,122.69	6,122.69	502.66	2,283.53	3,839.16	62.70 %
631-51211-112	SOCIAL SECURITY	1,850.74	1,850.74	121.04	613.28	1,237.46	66.86 %
631-51211-114	SOCIAL SECURITY	3,206.03	3,206.03	0.00	0.00	3,206.03	100.00 %
631-51211-115	SOCIAL SECURITY	1,449.01	1,449.01	106.34	537.09	911.92	62.93 %
631-51211-116	SOCIAL SECURITY	654.71	654.71	41.14	206.40	448.31	68.47 %
631-51211-121	SOCIAL SECURITY	814.70	814.70	59.28	297.72	516.98	63.46 %
631-51211-212	SOCIAL SECURITY	2,039.17	2,039.17	144.76	729.76	1,309.41	64.21 %
631-51211-631	SOCIAL SECURITY	49,781.32	49,781.32	2,941.86	15,909.94	33,871.38	68.04 %
631-51221-111	RETIREMENT	4,075.83	4,075.83	331.99	1,636.39	2,439.44	59.85 %
631-51221-112	RETIREMENT	1,451.56	1,451.56	96.08	486.70	964.86	66.47 %
631-51221-114	RETIREMENT	5,448.15	5,448.15	0.00	0.00	5,448.15	100.00 %
631-51221-115	RETIREMENT	1,136.48	1,136.48	87.16	440.02	696.46	61.28 %
631-51221-116	RETIREMENT	513.50	513.50	39.00	195.00	318.50	62.03 %
631-51221-121	RETIREMENT	319.49	319.49	48.62	238.38	81.11	25.39 %
631-51221-212	RETIREMENT	1,599.35	1,599.35	123.06	619.96	979.39	61.24 %
631-51221-631	RETIREMENT	30,756.28	30,756.28	2,555.08	13,159.19	17,597.09	57.21 %
631-51231-111	HEALTH INSURANCE	19,942.00	19,942.00	1,656.01	8,280.18	11,661.82	58.48 %
631-51231-112	HEALTH INSURANCE	4,532.00	4,532.00	377.50	1,887.51	2,644.49	58.35 %
631-51231-114	HEALTH INSURANCE	4,532.00	4,532.00	0.00	0.00	4,532.00	100.00 %
631-51231-115	HEALTH INSURANCE	4,532.00	4,532.00	377.50	1,887.51	2,644.49	58.35 %

Budget Report

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
631-51231-116	HEALTH INSURANCE	2,719.00	2,719.00	226.50	1,114.12	1,604.88	59.02 %
631-51231-121	HEALTH INSURANCE	2,719.00	2,719.00	219.19	1,113.19	1,605.81	59.06 %
631-51231-212	HEALTH INSURANCE	4,532.00	4,532.00	377.50	1,887.50	2,644.50	58.35 %
631-51231-631	HEALTH INSURANCE	208,479.36	208,479.36	13,796.49	70,789.85	137,689.51	66.04 %
631-51241-111	LIFE INSURANCE	121.00	121.00	9.01	45.06	75.94	62.76 %
631-51241-112	LIFE INSURANCE	28.00	28.00	2.05	10.25	17.75	63.39 %
631-51241-114	LIFE INSURANCE	28.00	28.00	0.00	0.00	28.00	100.00 %
631-51241-115	LIFE INSURANCE	28.00	28.00	2.05	10.25	17.75	63.39 %
631-51241-116	LIFE INSURANCE	17.00	17.00	1.23	5.95	11.05	65.00 %
631-51241-121	LIFE INSURANCE	17.00	17.00	1.18	6.10	10.90	64.12 %
631-51241-212	LIFE INSURANCE	28.00	28.00	2.05	10.25	17.75	63.39 %
631-51241-631	LIFE INSURANCE	1,265.00	1,265.00	74.96	388.73	876.27	69.27 %
631-51261-631	WORKERS COMPENSATION	7,315.00	7,315.00	0.00	8,910.10	-1,595.10	-21.81 %
Category: 500 - Personnel Total:		1,233,731.36	1,233,731.36	80,383.54	427,373.45	806,357.91	65.36 %
Category: 503 - Supplies							
631-52111-631	DEPARTMENT SUPPLIES	65,060.00	65,060.00	1,581.47	15,595.23	49,464.77	76.03 %
631-52181-631	UNIFORMS & CLOTHING	7,400.00	7,400.00	0.00	1,364.45	6,035.55	81.56 %
631-52311-631	MEMBERSHIPS	3,260.00	3,260.00	0.00	275.00	2,985.00	91.56 %
631-52411-631	POSTAGE	4,200.00	4,200.00	0.00	245.67	3,954.33	94.15 %
631-52511-631	GASOLINE	21,750.00	21,750.00	634.68	2,992.29	18,757.71	86.24 %
631-52521-631	OTHER FUEL	56,448.00	56,448.00	2,602.46	10,266.14	46,181.86	81.81 %
631-52611-631	CHEMICALS	40,000.00	40,000.00	5,379.93	5,379.93	34,620.07	86.55 %
Category: 503 - Supplies Total:		198,118.00	198,118.00	10,198.54	36,118.71	161,999.29	81.77 %
Category: 504 - Contract Services							
631-53111-631	CONTRACTUAL SERVICES	101,785.00	101,785.00	2,091.56	24,766.57	77,018.43	75.67 %
631-53151-631	BANK FEES	20,000.00	20,000.00	1,979.52	10,469.03	9,530.97	47.65 %
631-53161-631	LEGAL PUBLICATIONS	100.00	100.00	0.00	0.00	100.00	100.00 %
631-53195-631	ADMIN COSTS & FEES	403.00	403.00	0.00	283.30	119.70	29.70 %
631-53211-631	LEGAL FEES	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00 %
631-53311-631	AUDIT	6,500.00	6,500.00	0.00	0.00	6,500.00	100.00 %
631-53421-631	BUILDING MAINTENANCE	5,000.00	5,000.00	0.00	616.74	4,383.26	87.67 %
631-53431-631	ELECTRICAL MAINTENANCE	11,000.00	11,000.00	616.38	1,677.74	9,322.26	84.75 %
631-53441-631	EQUIPMENT MAINTENANCE	142,550.00	142,550.00	8,065.30	17,894.24	124,655.76	87.45 %
631-53451-631	VEHICLE MAINTENANCE	10,050.00	10,050.00	5,498.70	5,642.27	4,407.73	43.86 %
631-53461-631	FACILITY REPAIRS	52,500.00	52,500.00	0.00	0.00	52,500.00	100.00 %
631-53466-631	SEWER BACKUP CLAIMS	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00 %
631-53511-631	ELECTRICITY	18,800.00	18,800.00	2,281.06	6,438.11	12,361.89	65.75 %
631-53521-631	HEATING FUEL	6,000.00	6,000.00	622.15	1,632.88	4,367.12	72.79 %
631-53531-631	ELECTRIC POWER	220,500.00	220,500.00	15,659.62	49,700.17	170,799.83	77.46 %
631-53561-631	PHONE & INTERNET	3,600.00	3,600.00	189.29	782.06	2,817.94	78.28 %
631-53571-631	CELLULAR PHONE	1,620.00	1,620.00	42.78	499.08	1,120.92	69.19 %
631-53611-631	RENT-LAND	994.00	994.00	0.00	1,002.68	-8.68	-0.87 %
631-53631-631	RENT-MACHINES	0.00	0.00	0.00	903.71	-903.71	0.00 %
631-53711-631	SCHOOL & CONFERENCE	5,000.00	5,000.00	0.00	419.90	4,580.10	91.60 %
631-53821-631	PROP & EQUIP INSURANCE	78,430.00	78,430.00	0.00	77,915.86	514.14	0.66 %
631-53831-631	LIABILITY INSURANCE	14,476.00	14,476.00	0.00	15,447.48	-971.48	-6.71 %
631-53841-631	VEHICLE INSURANCE	22,366.00	22,366.00	0.00	11,045.85	11,320.15	50.61 %
631-59211-631	LICENSE/PERMITS	2,950.00	2,950.00	0.00	0.00	2,950.00	100.00 %
631-59611-631	BAD DEBT EXPENSE	15,000.00	15,000.00	0.00	5,609.93	9,390.07	62.60 %
Category: 504 - Contract Services Total:		751,624.00	751,624.00	37,046.36	232,747.60	518,876.40	69.03 %
Category: 550 - Capital Outlay							
631-54212-631	ENGINEERING/DESIGN	82,000.00	82,000.00	0.00	0.00	82,000.00	100.00 %
631-54311-631	STRUCTURES	516,000.00	516,000.00	0.00	0.00	516,000.00	100.00 %
631-54411-631	EQUIPMENT	1,170,000.00	1,170,000.00	0.00	86,003.59	1,083,996.41	92.65 %
Category: 550 - Capital Outlay Total:		1,768,000.00	1,768,000.00	0.00	86,003.59	1,681,996.41	95.14 %
Category: 560 - Debt Service							
631-57110-631	DEBT SERVICE-PRINCIPAL	56,660.00	56,660.00	0.00	32,722.07	23,937.93	42.25 %

Budget Report

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
631-57115-631	DEBT SERVICE-INTEREST	1,209.00	1,209.00	0.00	849.90	359.10	29.70 %
	Category: 560 - Debt Service Total:	57,869.00	57,869.00	0.00	33,571.97	24,297.03	41.99 %
	Category: 570 - Other Financing Uses						
631-55502-631	TRANSFER TO STORMWATER	50,000.00	50,000.00	0.00	25,000.00	25,000.00	50.00 %
631-55600-631	TRANSFER TO GIS	18,750.00	18,750.00	0.00	9,375.00	9,375.00	50.00 %
631-58111-631	CONTINGENCY	600,000.00	600,000.00	0.00	0.00	600,000.00	100.00 %
	Category: 570 - Other Financing Uses Total:	668,750.00	668,750.00	0.00	34,375.00	634,375.00	94.86 %
	Expense Total:	4,678,092.36	4,678,092.36	127,628.44	850,190.32	3,827,902.04	81.83 %
	Fund: 631 - WASTEWATER Surplus (Deficit):	-1,893,548.36	-1,893,548.36	45,521.52	296,014.52	2,189,562.88	115.63 %
Fund: 641 - WATER							
Revenue							
	Category: 420 - Charges for Services						
641-42302-121	PERMITS	100.00	100.00	0.00	736.00	636.00	736.00 %
641-46111-641	SALES & SERVICE	1,880,448.00	1,880,448.00	116,234.85	929,597.44	-950,850.56	50.57 %
641-46114-641	WATER MAINS	1,000.00	1,000.00	0.00	586.00	-414.00	41.40 %
641-46115-641	METERS & REMOTES	1,000.00	1,000.00	320.00	3,316.00	2,316.00	331.60 %
641-46118-000	UTILITY PENALTIES	25,000.00	25,000.00	1,859.61	13,284.45	-11,715.55	46.86 %
	Category: 420 - Charges for Services Total:	1,907,548.00	1,907,548.00	118,414.46	947,519.89	-960,028.11	50.33 %
	Category: 440 - Rents						
641-46117-641	RENT	42,461.00	42,461.00	1,125.00	16,506.00	-25,955.00	61.13 %
	Category: 440 - Rents Total:	42,461.00	42,461.00	1,125.00	16,506.00	-25,955.00	61.13 %
	Category: 460 - Investment Income						
641-47111-000	INTEREST EARNINGS	15,000.00	15,000.00	8,986.37	41,723.07	26,723.07	278.15 %
	Category: 460 - Investment Income Total:	15,000.00	15,000.00	8,986.37	41,723.07	26,723.07	178.15 %
	Category: 470 - Miscellaneous Revenues						
641-46314-641	BAD DEBT COLLECTIONS	5,000.00	5,000.00	0.00	2,923.83	-2,076.17	41.52 %
641-49111-641	MISCELLANEOUS	0.00	0.00	1,236.00	8,453.86	8,453.86	0.00 %
641-49227-000	DAMAGE REIMBURSEMENT	0.00	0.00	930.00	1,352.00	1,352.00	0.00 %
	Category: 470 - Miscellaneous Revenues Total:	5,000.00	5,000.00	2,166.00	12,729.69	7,729.69	154.59 %
	Revenue Total:	1,970,009.00	1,970,009.00	130,691.83	1,018,478.65	-951,530.35	48.30 %
Expense							
	Category: 500 - Personnel						
641-51111-111	REGULAR SALARIES	80,046.94	80,046.94	7,075.99	34,796.87	45,250.07	56.53 %
641-51111-112	REGULAR SALARIES	24,192.64	24,192.64	1,601.18	8,110.90	16,081.74	66.47 %
641-51111-114	REGULAR SALARIES	41,908.85	41,908.85	0.00	0.00	41,908.85	100.00 %
641-51111-115	REGULAR SALARIES	18,941.29	18,941.29	1,452.32	7,332.02	11,609.27	61.29 %
641-51111-116	REGULAR SALARIES	5,705.54	5,705.54	433.50	2,167.50	3,538.04	62.01 %
641-51111-121	REGULAR SALARIES	10,649.62	10,649.62	810.16	3,971.76	6,677.86	62.71 %
641-51111-212	REGULAR SALARIES	26,655.76	26,655.76	2,051.06	10,247.80	16,407.96	61.56 %
641-51111-641	REGULAR SALARIES	445,421.83	445,421.83	29,594.99	169,925.07	275,496.76	61.85 %
641-51121-641	OVERTIME SALARIES	12,113.00	12,113.00	681.87	6,688.04	5,424.96	44.79 %
641-51211-111	SOCIAL SECURITY	6,123.59	6,123.59	502.51	2,282.79	3,840.80	62.72 %
641-51211-112	SOCIAL SECURITY	1,850.74	1,850.74	121.06	613.35	1,237.39	66.86 %
641-51211-114	SOCIAL SECURITY	3,206.03	3,206.03	0.00	0.00	3,206.03	100.00 %
641-51211-115	SOCIAL SECURITY	1,449.01	1,449.01	106.30	536.86	912.15	62.95 %
641-51211-116	SOCIAL SECURITY	436.47	436.47	27.42	137.57	298.90	68.48 %
641-51211-121	SOCIAL SECURITY	814.70	814.70	59.27	297.69	517.01	63.46 %
641-51211-212	SOCIAL SECURITY	2,039.17	2,039.17	144.75	729.62	1,309.55	64.22 %
641-51211-641	SOCIAL SECURITY	35,001.41	35,001.41	2,175.86	12,901.37	22,100.04	63.14 %
641-51221-111	RETIREMENT	4,076.54	4,076.54	331.93	1,636.21	2,440.33	59.86 %
641-51221-112	RETIREMENT	1,451.56	1,451.56	96.04	486.50	965.06	66.48 %
641-51221-114	RETIREMENT	5,448.15	5,448.15	0.00	0.00	5,448.15	100.00 %
641-51221-115	RETIREMENT	1,136.48	1,136.48	87.12	439.82	696.66	61.30 %
641-51221-116	RETIREMENT	342.33	342.33	26.00	130.00	212.33	62.02 %
641-51221-121	RETIREMENT	319.49	319.49	48.60	238.20	81.29	25.44 %

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
641-51221-212	RETIREMENT	1,599.35	1,599.35	123.06	619.94	979.41	61.24 %
641-51221-641	RETIREMENT	21,855.68	21,855.68	1,538.00	9,600.13	12,255.55	56.07 %
641-51231-111	HEALTH INSURANCE	19,942.00	19,942.00	1,655.88	8,279.32	11,662.68	58.48 %
641-51231-112	HEALTH INSURANCE	4,532.00	4,532.00	377.50	1,887.48	2,644.52	58.35 %
641-51231-114	HEALTH INSURANCE	4,532.00	4,532.00	0.00	0.00	4,532.00	100.00 %
641-51231-115	HEALTH INSURANCE	4,532.00	4,532.00	377.50	1,887.48	2,644.52	58.35 %
641-51231-116	HEALTH INSURANCE	1,813.00	1,813.00	151.00	742.75	1,070.25	59.03 %
641-51231-121	HEALTH INSURANCE	2,719.00	2,719.00	219.20	1,113.20	1,605.80	59.06 %
641-51231-212	HEALTH INSURANCE	4,532.00	4,532.00	377.50	1,887.50	2,644.50	58.35 %
641-51231-641	HEALTH INSURANCE	135,965.00	135,965.00	9,981.46	54,866.39	81,098.61	59.65 %
641-51241-111	LIFE INSURANCE	121.00	121.00	8.99	44.91	76.09	62.88 %
641-51241-112	LIFE INSURANCE	28.00	28.00	2.04	10.20	17.80	63.57 %
641-51241-114	LIFE INSURANCE	28.00	28.00	0.00	0.00	28.00	100.00 %
641-51241-115	LIFE INSURANCE	28.00	28.00	2.04	10.21	17.79	63.54 %
641-51241-116	LIFE INSURANCE	11.00	11.00	0.82	3.97	7.03	63.91 %
641-51241-121	LIFE INSURANCE	17.00	17.00	1.18	6.10	10.90	64.12 %
641-51241-212	LIFE INSURANCE	28.00	28.00	2.04	10.20	17.80	63.57 %
641-51241-641	LIFE INSURANCE	825.00	825.00	54.43	303.30	521.70	63.24 %
641-51261-641	WORKERS COMPENSATION	8,252.00	8,252.00	0.00	10,618.65	-2,366.65	-28.68 %
Category: 500 - Personnel Total:		940,691.17	940,691.17	62,300.57	355,561.67	585,129.50	62.20 %
Category: 503 - Supplies							
641-52111-641	DEPARTMENT SUPPLIES	140,000.00	140,000.00	6,627.97	25,518.12	114,481.88	81.77 %
641-52116-641	METERS	60,000.00	60,000.00	503.24	25,302.03	34,697.97	57.83 %
641-52117-641	SAMPLES	57,342.00	57,342.00	716.00	5,796.00	51,546.00	89.89 %
641-52181-641	UNIFORMS & CLOTHING	5,500.00	5,500.00	0.00	1,179.09	4,320.91	78.56 %
641-52311-641	MEMBERSHIPS	2,500.00	2,500.00	0.00	497.00	2,003.00	80.12 %
641-52411-641	POSTAGE	13,500.00	13,500.00	470.04	1,615.10	11,884.90	88.04 %
641-52511-641	GASOLINE	28,000.00	28,000.00	1,161.93	5,191.30	22,808.70	81.46 %
641-52521-641	OTHER FUEL	3,500.00	3,500.00	77.65	708.84	2,791.16	79.75 %
641-52611-641	CHEMICALS	86,000.00	86,000.00	4,329.88	20,133.70	65,866.30	76.59 %
Category: 503 - Supplies Total:		396,342.00	396,342.00	13,886.71	85,941.18	310,400.82	78.32 %
Category: 504 - Contract Services							
641-53111-641	CONTRACTUAL SERVICES	112,753.00	112,753.00	1,593.87	37,561.73	75,191.27	66.69 %
641-53151-641	BANK FEES	20,000.00	20,000.00	1,979.52	10,469.00	9,531.00	47.66 %
641-53161-641	LEGAL PUBLICATIONS	100.00	100.00	0.00	0.00	100.00	100.00 %
641-53211-641	LEGAL FEES	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00 %
641-53311-641	AUDIT	6,500.00	6,500.00	0.00	0.00	6,500.00	100.00 %
641-53421-641	BUILDING MAINTENANCE	2,000.00	2,000.00	0.00	226.29	1,773.71	88.69 %
641-53431-641	ELECTRICAL MAINTENANCE	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00 %
641-53441-641	EQUIPMENT MAINTENANCE	18,500.00	18,500.00	1,621.87	3,499.56	15,000.44	81.08 %
641-53451-641	VEHICLE MAINTENANCE	9,500.00	9,500.00	0.00	3,712.27	5,787.73	60.92 %
641-53461-641	FACILITY REPAIRS	30,000.00	30,000.00	0.00	3,510.00	26,490.00	88.30 %
641-53511-641	ELECTRICITY	2,640.00	2,640.00	365.96	886.28	1,753.72	66.43 %
641-53521-641	HEATING FUEL	5,000.00	5,000.00	424.55	1,224.72	3,775.28	75.51 %
641-53531-641	ELECTRIC POWER	170,000.00	170,000.00	10,066.83	38,574.67	131,425.33	77.31 %
641-53561-641	PHONE & INTERNET	2,760.00	2,760.00	186.24	766.52	1,993.48	72.23 %
641-53571-641	CELLULAR PHONE	1,612.00	1,612.00	42.78	171.12	1,440.88	89.38 %
641-53611-641	RENT-LAND	950.00	950.00	0.00	658.01	291.99	30.74 %
641-53631-641	RENT-MACHINES	1,150.00	1,150.00	70.48	272.06	877.94	76.34 %
641-53711-641	SCHOOL & CONFERENCE	3,500.00	3,500.00	0.00	2,400.00	1,100.00	31.43 %
641-53821-641	PROP & EQUIP INSURANCE	41,016.00	41,016.00	0.00	37,421.95	3,594.05	8.76 %
641-53831-641	LIABILITY INSURANCE	11,441.00	11,441.00	0.00	11,867.49	-426.49	-3.73 %
641-53841-641	VEHICLE INSURANCE	8,375.00	8,375.00	0.00	4,596.95	3,778.05	45.11 %
641-59211-641	LICENSE/PERMITS	200.00	200.00	0.00	77.41	122.59	61.30 %
641-59611-641	BAD DEBT EXPENSE	14,000.00	14,000.00	0.00	2,645.46	11,354.54	81.10 %
Category: 504 - Contract Services Total:		465,997.00	465,997.00	16,352.10	160,541.49	305,455.51	65.55 %

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Category: 550 - Capital Outlay							
641-54212-641	ENGINEERING/DESIGN	75,000.00	75,000.00	9,539.33	9,539.33	65,460.67	87.28 %
641-54311-641	STRUCTURES	675,000.00	675,000.00	0.00	0.00	675,000.00	100.00 %
641-54411-641	EQUIPMENT	145,986.00	145,986.00	0.00	0.00	145,986.00	100.00 %
Category: 550 - Capital Outlay Total:		895,986.00	895,986.00	9,539.33	9,539.33	886,446.67	98.94 %
Category: 570 - Other Financing Uses							
641-55600-641	TRANSFER TO GIS	18,750.00	18,750.00	0.00	9,375.00	9,375.00	50.00 %
641-58111-641	CONTINGENCY	600,000.00	600,000.00	0.00	0.00	600,000.00	100.00 %
Category: 570 - Other Financing Uses Total:		618,750.00	618,750.00	0.00	9,375.00	609,375.00	98.48 %
Expense Total:		3,317,766.17	3,317,766.17	102,078.71	620,958.67	2,696,807.50	81.28 %
Fund: 641 - WATER Surplus (Deficit):		-1,347,757.17	-1,347,757.17	28,613.12	397,519.98	1,745,277.15	129.49 %
Fund: 651 - ELECTRIC							
Revenue							
Category: 460 - Investment Income							
651-47111-000	INTEREST EARNINGS	5,000.00	5,000.00	2,564.73	12,078.55	7,078.55	241.57 %
Category: 460 - Investment Income Total:		5,000.00	5,000.00	2,564.73	12,078.55	7,078.55	141.57 %
Category: 470 - Miscellaneous Revenues							
651-46112-000	LEASE PAYMENTS	3,039,635.00	3,039,635.00	317,273.21	1,478,076.50	-1,561,558.50	51.37 %
Category: 470 - Miscellaneous Revenues Total:		3,039,635.00	3,039,635.00	317,273.21	1,478,076.50	-1,561,558.50	51.37 %
Revenue Total:		3,044,635.00	3,044,635.00	319,837.94	1,490,155.05	-1,554,479.95	51.06 %
Expense							
Category: 570 - Other Financing Uses							
651-55100-111	TRANSFER TO GENERAL	3,039,635.00	3,039,635.00	317,273.21	1,478,076.50	1,561,558.50	51.37 %
Category: 570 - Other Financing Uses Total:		3,039,635.00	3,039,635.00	317,273.21	1,478,076.50	1,561,558.50	51.37 %
Expense Total:		3,039,635.00	3,039,635.00	317,273.21	1,478,076.50	1,561,558.50	51.37 %
Fund: 651 - ELECTRIC Surplus (Deficit):		5,000.00	5,000.00	2,564.73	12,078.55	7,078.55	-141.57 %
Fund: 661 - STORMWATER							
Revenue							
Category: 420 - Charges for Services							
661-42302-121	PERMITS	500.00	500.00	0.00	800.00	300.00	160.00 %
661-46120-000	STORMWATER SURCHARGE	157,734.00	157,734.00	9,272.17	57,533.19	-100,200.81	63.53 %
Category: 420 - Charges for Services Total:		158,234.00	158,234.00	9,272.17	58,333.19	-99,900.81	63.13 %
Category: 460 - Investment Income							
661-47111-000	INTEREST EARNINGS	1,000.00	1,000.00	1,090.63	5,145.85	4,145.85	514.59 %
Category: 460 - Investment Income Total:		1,000.00	1,000.00	1,090.63	5,145.85	4,145.85	414.59 %
Category: 470 - Miscellaneous Revenues							
661-49111-000	MISCELLANEOUS	12,000.00	12,000.00	0.00	6,000.00	-6,000.00	50.00 %
661-49111-661	MISCELLANEOUS	0.00	0.00	0.00	157.98	157.98	0.00 %
Category: 470 - Miscellaneous Revenues Total:		12,000.00	12,000.00	0.00	6,157.98	-5,842.02	48.68 %
Category: 480 - Other Financing Uses							
661-45907-000	TRANSFER FROM SEWER	50,000.00	50,000.00	0.00	25,000.00	-25,000.00	50.00 %
Category: 480 - Other Financing Uses Total:		50,000.00	50,000.00	0.00	25,000.00	-25,000.00	50.00 %
Revenue Total:		221,234.00	221,234.00	10,362.80	94,637.02	-126,596.98	57.22 %
Expense							
Category: 503 - Supplies							
661-52111-661	DEPARTMENT SUPPLIES	13,300.00	13,300.00	0.00	0.00	13,300.00	100.00 %
661-52117-661	SAMPLES	500.00	500.00	0.00	0.00	500.00	100.00 %
661-52181-661	UNIFORMS & CLOTHING	150.00	150.00	0.00	0.00	150.00	100.00 %
661-52311-661	MEMBERSHIPS	370.00	370.00	0.00	360.00	10.00	2.70 %
661-52411-661	POSTAGE	150.00	150.00	0.00	0.00	150.00	100.00 %
661-52511-661	GASOLINE	225.00	225.00	0.00	52.20	172.80	76.80 %
Category: 503 - Supplies Total:		14,695.00	14,695.00	0.00	412.20	14,282.80	97.19 %

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Category: 504 - Contract Services							
661-53111-661	CONTRACTUAL SERVICES	89,747.50	89,747.50	7,565.00	14,409.80	75,337.70	83.94 %
661-53121-661	CONSULTING SERVICES	3,000.00	3,000.00	0.00	0.00	3,000.00	100.00 %
661-53211-661	LEGAL FEES	3,000.00	3,000.00	0.00	0.00	3,000.00	100.00 %
661-53441-661	EQUIPMENT MAINTENANCE	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
661-53451-661	VEHICLE MAINTENANCE	300.00	300.00	0.00	0.00	300.00	100.00 %
661-53461-661	FACILITY REPAIRS	15,000.00	15,000.00	0.00	688.00	14,312.00	95.41 %
661-53561-661	PHONE & INTERNET	500.00	500.00	38.97	146.99	353.01	70.60 %
661-53611-661	RENT-LAND	715.00	715.00	0.00	751.63	-36.63	-5.12 %
661-53711-661	SCHOOL & CONFERENCE	2,500.00	2,500.00	0.00	324.00	2,176.00	87.04 %
661-53841-661	VEHICLE INSURANCE	418.00	418.00	0.00	304.72	113.28	27.10 %
661-59611-661	BAD DEBT EXPENSE	600.00	600.00	0.00	271.65	328.35	54.73 %
Category: 504 - Contract Services Total:		116,780.50	116,780.50	7,603.97	16,896.79	99,883.71	85.53 %
Category: 550 - Capital Outlay							
661-54212-661	ENGINEERING/DESIGN	0.00	0.00	5,759.75	10,634.75	-10,634.75	0.00 %
661-54311-661	STRUCTURES	175,000.00	175,000.00	0.00	0.00	175,000.00	100.00 %
Category: 550 - Capital Outlay Total:		175,000.00	175,000.00	5,759.75	10,634.75	164,365.25	93.92 %
Category: 560 - Debt Service							
661-57110-661	DEBT SERVICE-PRINCIPAL	74,082.96	74,082.96	0.00	74,082.96	0.00	0.00 %
661-57115-661	DEBT SERVICE-INTEREST	4,707.80	4,707.80	0.00	2,789.14	1,918.66	40.75 %
Category: 560 - Debt Service Total:		78,790.76	78,790.76	0.00	76,872.10	1,918.66	2.44 %
Category: 570 - Other Financing Uses							
661-58111-661	CONTINGENCY	250,000.00	250,000.00	0.00	0.00	250,000.00	100.00 %
Category: 570 - Other Financing Uses Total:		250,000.00	250,000.00	0.00	0.00	250,000.00	100.00 %
Expense Total:		635,266.26	635,266.26	13,363.72	104,815.84	530,450.42	83.50 %
Fund: 661 - STORMWATER Surplus (Deficit):		-414,032.26	-414,032.26	-3,000.92	-10,178.82	403,853.44	97.54 %
Fund: 721 - GIS SERVICES							
Revenue							
Category: 460 - Investment Income							
721-47111-000	INTEREST EARNINGS	100.00	100.00	83.23	405.37	305.37	405.37 %
Category: 460 - Investment Income Total:		100.00	100.00	83.23	405.37	305.37	305.37 %
Category: 480 - Other Financing Uses							
721-45901-721	TRANS FROM OTHER FUNDS	50,000.00	50,000.00	0.00	25,000.00	-25,000.00	50.00 %
Category: 480 - Other Financing Uses Total:		50,000.00	50,000.00	0.00	25,000.00	-25,000.00	50.00 %
Revenue Total:		50,100.00	50,100.00	83.23	25,405.37	-24,694.63	49.29 %
Expense							
Category: 500 - Personnel							
721-51111-721	REGULAR SALARIES	42,792.00	42,792.00	3,251.24	16,571.20	26,220.80	61.28 %
721-51211-721	SOCIAL SECURITY	3,274.00	3,274.00	205.70	1,052.59	2,221.41	67.85 %
721-51221-721	RETIREMENT	2,567.00	2,567.00	195.12	994.50	1,572.50	61.26 %
721-51231-721	HEALTH INSURANCE	13,596.00	13,596.00	1,132.50	5,662.50	7,933.50	58.35 %
721-51241-721	LIFE INSURANCE	83.00	83.00	6.14	30.70	52.30	63.01 %
721-51261-721	WORKERS COMPENSATION	40.45	40.45	0.00	49.69	-9.24	-22.84 %
Category: 500 - Personnel Total:		62,352.45	62,352.45	4,790.70	24,361.18	37,991.27	60.93 %
Category: 503 - Supplies							
721-52111-721	DEPARTMENT SUPPLIES	7,000.00	7,000.00	0.00	510.37	6,489.63	92.71 %
Category: 503 - Supplies Total:		7,000.00	7,000.00	0.00	510.37	6,489.63	92.71 %
Category: 504 - Contract Services							
721-53111-721	CONTRACTUAL SERVICES	7,500.00	7,500.00	-14,973.75	878.75	6,621.25	88.28 %
721-53441-721	EQUIPMENT MAINTENANCE	15,000.00	15,000.00	15,000.00	15,000.00	0.00	0.00 %
721-53561-721	PHONE & INTERNET	425.00	425.00	45.93	191.05	233.95	55.05 %

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	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
721-53711-721 SCHOOL & CONFERENCE	4,000.00	4,000.00	250.00	250.00	3,750.00	93.75 %
Category: 504 - Contract Services Total:	26,925.00	26,925.00	322.18	16,319.80	10,605.20	39.39 %
Expense Total:	96,277.45	96,277.45	5,112.88	41,191.35	55,086.10	57.22 %
Fund: 721 - GIS SERVICES Surplus (Deficit):	-46,177.45	-46,177.45	-5,029.65	-15,785.98	30,391.47	65.81 %
Fund: 725 - CENTRAL GARAGE						
Expense						
Category: 570 - Other Financing Uses						
725-55600-725 TRANSFER TO OTHER FUNDS	0.00	0.00	0.00	0.01	-0.01	0.00 %
Category: 570 - Other Financing Uses Total:	0.00	0.00	0.00	0.01	-0.01	0.00 %
Expense Total:	0.00	0.00	0.00	0.01	-0.01	0.00 %
Fund: 725 - CENTRAL GARAGE Total:	0.00	0.00	0.00	0.01	-0.01	0.00 %
Fund: 811 - UNEMPLOYMENT COMP						
Revenue						
Category: 460 - Investment Income						
811-47111-000 INTEREST EARNINGS	250.00	250.00	118.01	556.14	306.14	222.46 %
Category: 460 - Investment Income Total:	250.00	250.00	118.01	556.14	306.14	122.46 %
Revenue Total:	250.00	250.00	118.01	556.14	306.14	122.46 %
Expense						
Category: 504 - Contract Services						
811-53851-112 PAYMENT TO STATE	60,000.00	60,000.00	0.00	261.63	59,738.37	99.56 %
Category: 504 - Contract Services Total:	60,000.00	60,000.00	0.00	261.63	59,738.37	99.56 %
Expense Total:	60,000.00	60,000.00	0.00	261.63	59,738.37	99.56 %
Fund: 811 - UNEMPLOYMENT COMP Surplus (Deficit):	-59,750.00	-59,750.00	118.01	294.51	60,044.51	100.49 %
Fund: 812 - HEALTH INSURANCE						
Revenue						
Category: 460 - Investment Income						
812-47111-000 INTEREST EARNINGS	5,000.00	5,000.00	6,364.82	28,708.83	23,708.83	574.18 %
Category: 460 - Investment Income Total:	5,000.00	5,000.00	6,364.82	28,708.83	23,708.83	474.18 %
Category: 470 - Miscellaneous Revenues						
812-45001-000 REVENUE FROM EMPLOYEES	321,000.00	321,000.00	22,325.00	118,162.50	-202,837.50	63.19 %
812-45002-000 REVENUE FROM EMPLOYER	2,405,376.00	2,405,376.00	185,110.00	946,685.00	-1,458,691.00	60.64 %
812-45003-000 FLEX REV. FROM EMPLOYEE	20,000.00	20,000.00	996.60	4,657.56	-15,342.44	76.71 %
812-45004-000 COBRA PYMTS - EMPLOYEES	1,000.00	1,000.00	0.00	7,599.12	6,599.12	759.91 %
812-49114-000 REVENUE-RE-INS CARRIER	0.00	0.00	2,075.00	14,280.64	14,280.64	0.00 %
Category: 470 - Miscellaneous Revenues Total:	2,747,376.00	2,747,376.00	210,506.60	1,091,384.82	-1,655,991.18	60.28 %
Revenue Total:	2,752,376.00	2,752,376.00	216,871.42	1,120,093.65	-1,632,282.35	59.30 %
Expense						
Category: 504 - Contract Services						
812-53111-112 CONTRACTUAL SERVICES	15,500.00	15,500.00	0.00	15,106.25	393.75	2.54 %
812-53711-112 SCHOOL & CONFERENCE	300.00	300.00	0.00	0.00	300.00	100.00 %
812-53861-112 PREMIUM EXPENSE	575,000.00	575,000.00	37,377.55	204,692.35	370,307.65	64.40 %
812-53862-112 CLAIMS EXPENSE	1,750,000.00	1,750,000.00	38,281.64	537,132.18	1,212,867.82	69.31 %
812-53863-112 FLEXIBLE BENFT EXPENSES	20,000.00	20,000.00	3,012.80	6,297.80	13,702.20	68.51 %
812-59913-112 TAX EXPENSE	720.00	720.00	0.00	0.00	720.00	100.00 %
Category: 504 - Contract Services Total:	2,361,520.00	2,361,520.00	78,671.99	763,228.58	1,598,291.42	67.68 %
Expense Total:	2,361,520.00	2,361,520.00	78,671.99	763,228.58	1,598,291.42	67.68 %
Fund: 812 - HEALTH INSURANCE Surplus (Deficit):	390,856.00	390,856.00	138,199.43	356,865.07	-33,990.93	8.70 %
Report Surplus (Deficit):	-11,862,998.71	-11,862,998.71	219,807.33	1,633,309.99	13,496,308.70	113.77 %

City of Scottsbluff, Nebraska

Monday, March 20, 2023

Regular Meeting

Item Pub. Hear.1

Council to conduct a public hearing set for this date at 6:00 p.m. to receive information regarding a Class I Liquor License for Hector's, LLC d/b/a El Rancho Viejo Mexican Restaurant, 23 W. 27th St., Scottsbluff, NE.

Staff Contact: Kim Wright, City Clerk

Agenda Statement

Item No.

For meeting of: March 20, 2023

AGENDA TITLE: Council to hold a public hearing as advertised for this date at 6:00 p.m. for a Class I Liquor License application from Hector's, LLC d/b/a El Rancho Viejo Mexican Restaurant, 23 W 27th St., Scottsbluff, NE 69361.

SUBMITTED BY DEPARTMENT/ORGANIZATION: Administration

PRESENTATION BY: Applicant

SUMMARY EXPLANATION:

BOARD/COMMISSION RECOMMENDATION:

STAFF RECOMMENDATION: Conduct the public hearing and consider a recommendation to the Nebraska Liquor Commission either approving or denying said application.

EXHIBITS

Resolution ☒ Ordinance ☐ Contract ☐ Minutes ☐ Plan/Map ☐

Other (specify) ☐ Application, Memorandums, Exhibits

Exhibit #1 – Application of Hector's LLC, d/b/a El Rancho Viejo Mexican Restaurant, 23 W. 27th St., Scottsbluff, NE.

Exhibit #2 – City Council Check List for Neb. Rev. Stat. §53-132 Cum Supp 2022

Exhibit #3 – Written Statement of Police Chief

Exhibit #4 – Written Statement of City Clerk

Exhibit #5 – Written Statement of Development Services

NOTIFICATION LIST: Yes ☒ No ☐ Further Instructions ☐

Hector Manriquez
1306 N Madison St
Lexington, NE 68850-1222

APPROVAL FOR SUBMITTAL: _____
City Manager

Rev 3/1/99CClerk

**APPLICATION FOR LIQUOR LICENSE
CHECKLIST RETAIL EXHIBIT 1**

NEBRASKA LIQUOR CONTROL COMMISSION
301 CENTENNIAL MALL SOUTH
PO BOX 95046
LINCOLN, NE 68509-5046
PHONE: (402) 471-2571
FAX: (402) 471-2814
EMAIL: lcc.frontdesk@nebraska.gov
WEBSITE: www.lcc.nebraska.gov

License
Class: I

License Number:

125499

RECEIVED

JAN 20 2023

**NEBRASKA LIQUOR
CONTROL COMMISSION**

Office Use Only

NEW (REPLACING) 124326 TOP Yes / No

Hot List Yes (No)

Initial: mw

PLEASE READ CAREFULLY

See directions on the next page. Provide all the items requested. Failure to provide any item will cause this application to be returned or placed on hold. All documents must be legible. Any false statement or omission may result in the denial, suspension, cancellation or revocation of your license. If your operation depends on receiving a liquor license, the Nebraska Liquor Control Commission cautions you that if you purchase, remodel, start construction, spend or commit money that you do so at your own risk. Prior to submitting your application review the application carefully to ensure that all sections are complete, and that any omissions or errors have not been made. You may want to check with the city/village or county clerk, where you are making application, to see if any additional requirements must be met before submitting application to the Nebraska Liquor Control Commission.

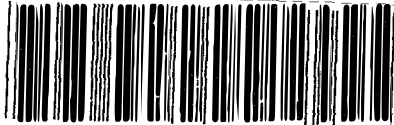
APPLICANT NAME HECTOR'S LLC

TRADE (DBA) NAME EL RANCHO VIEJO MEXICAN RESTAURANT

PREVIOUS TRADE (DBA) NAME _____

CONTACT NAME AND PHONE NUMBER HECTOR MANRIQUEZ (308) 765-9266

CONTACT EMAIL ADDRESS elranchoviejoscottsbluff@gmail.com

<p>Pay Port 400.00 1-20-23</p>	 2300000210
--	--

FORM 100
REV July 2022
PAGE 1

DIRECTIONS

Each item must be included with your application

1. Application fee of \$400 (nonrefundable), please pay online thru our PAYPORT system or enclose payment made payable to the Nebraska Liquor Control Commission
2. Enclose the appropriate application forms
 - Individual License (Form 104)
 - Partnership License (Form 105)
 - Corporate License (Form 101 & Form 103)
 - Limited Liability Company (LLC) (Form 102 & Form 103)Corporation or Limited Liability Company (LLC) must be active with the Nebraska Secretary of State
3. For citizenship enclose U.S. birth certificate; U.S. passport or naturalization paper
 - a. For residency enclose proof of registered voter in Nebraska
 - b. If permanent resident include Employment Authorization Card or Permanent Resident Card
 - c. See Applicant Guidelines for further assistance
4. Form 147 - Fingerprints are required for each person as defined in new application guide, found on our website under "Licensing Tab" in "Guidelines/Brochures".
5. If purchasing an already licensed business; include Form 125—Temporary Operating Permit (TOP)
 - a. Form 125 must be signed by the seller (current licensee) and the buyer (applicant)
 - b. Provide a copy of the business purchase agreement from the seller (current licensee sells "the business currently licensed" to applicant)
 - c. Provide a copy of alcohol inventory being purchased (must include quantity, brand name and container size)
 - d. Enclose a list of the assets being purchased (furniture, fixtures and equipment)
6. If building is owned or being purchased send a copy of the deed or purchase agreement in the name of the applicant.
7. If building is being leased, send a copy of signed lease in the name of the applicant. Lease term must run through the license year being applied for.
8. Submit a copy of your business plan.

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PAGE 2

PAYPORT

NEBRASKA.GOV

(COPY)

PURCHASE RECEIPT

Nebraska Liquor Control Commission

P.O. Box 95046

Lincoln NE 68509-5046

(402)471-4881

michelle.porter@nebraska.gov

OTC Local Ref ID: 78340638

1/20/2023 02:19 PM

Status:

APPROVED

Customer Name:

Hector Manriquez

Type:

MasterCard

Credit Card Number:

**** * 0938

Items	Quantity	TPE Order ID	Total Amount
Retail Liquor License (Class A, B, C, D, I, J, AB, AD, IB)	1	76216162	\$400.00

Applicant Name:: **Hector's LLC**Trade Name (DBA):: **El Rancho Viejo Mexican Restaurant**Address:: **PO Box 576**City:: **Lexington**State:: **Ne**Zip Code:: **68850**Phone Number:: **3087659266**Email Address:: **elranchoviejoscottsbluff@gmail.com**

Total remitted to the Nebraska Liquor Control Commission	\$400.00
Total Amount Charged	\$409.96

CLASS OF LICENSE FOR WHICH APPLICATION IS MADE AND FEES
CHECK DESIRED CLASS

RETAIL LICENSE(S) Application Fee \$400 (nonrefundable)
CLASS C LICENSE TERM IS FROM NOVEMBER 1 – OCTOBER 31
ALL OTHER CLASSES TERM IS MAY 1 – APRIL 30

- ☐ A BEER, ON SALE ONLY
- ☐ B BEER, OFF SALE ONLY**
- ☐ C BEER, WINE, DISTILLED SPIRITS, ON AND OFF SALE**
Do you intend to sale cocktails to go as allowed under Neb Rev. Statute 53-123.04(4) YES ☐ NO ☐
- ☐ D BEER, WINE, DISTILLED SPIRITS, OFF SALE ONLY**
- ☒ I BEER, WINE, DISTILLED SPIRITS, ON SALE ONLY
Do you intend to sale cocktails to go as allowed under Neb Rev. Statute 53-123.04(5) YES ☒ NO ☐
- ☐ J LIMITED ALCOHOLIC LIQUOR, OFF SALE – MUST INCLUDE SUPPLEMENTAL FORM 120
- ☐ AB BEER, ON AND OFF SALE
- ☐ AD BEER ON SALE ONLY, BEER, WINE, DISTILLED SPIRITS OFF SALE
- ☐ IB BEER, WINE, DISTILLED SPIRITS ON SALE, BEER OFF SALE ONLY
- ☐ Class K Catering endorsement (Form 106 and \$100 application fee) expires with underlying retail license
- ☐ Class G Growler endorsement (Form 165 and \$300 application fee) – Class C licenses only
- **Class B, Class C, Class D license do you intend to allow drive through services under Neb Rev. Statute 53-178.01(2) YES ☐ NO ☐

ADDITIONAL FEES WILL BE ASSESSED AT THE CITY/VILLAGE OR COUNTY LEVEL WHEN THE LICENSE IS ISSUED

CHECK TYPE OF LICENSE FOR WHICH YOU ARE APPLYING

- ☐ Individual License (requires insert FORM 104)
- ☐ Partnership License (requires insert FORM 105)
- ☐ Corporate License (requires FORM 101 & FORM 103)
- ☒ Limited Liability Company (LLC) (requires FORM 102 & FORM 103)

NAME OF ATTORNEY OR FIRM ASSISTING WITH APPLICATION (if applicable)

Name _____ Phone Number _____

Firm Name _____

Email address _____

Should we contact you with any questions on the application? YES ☐ NO ☐

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REV July 2022
PAGE 3

PREMISES INFORMATION

Trade Name (doing business as) EL RANCHO VIEJO MEXICAN RESTAURANT

Street Address 23 W 27TH ST

City SCOTTSBLUFF County SCOTTS BLUFF -21 Zip Code 69361-4367

Premises Telephone number TBD 308-220-0592

Business e-mail address elranchoviejoscottsbluff@gmail.com

Is this location inside the city/village corporate limits YES X NO

MAILING ADDRESS (where you want to receive mail from the Commission)

Check if same as premises

Name HECTOR MANRIQUEZ

Street Address PO BOX 576

City LEXINGTON State NE Zip Code 68850-0576

DESCRIPTION AND DIAGRAM OF THE AREA TO BE LICENSED

IN THE SPACE PROVIDED BELOW OR ATTACH A DRAWING OF THE AREA TO BE LICENSED.

DO NOT SEND BLUEPRINTS, ARCHITECT OR CONSTRUCTION DRAWINGS

PROVIDE LENGTH X WIDTH IN FEET (NOT SQUARE FOOTAGE)

INDICATE THE DIRECTION OF NORTH

Building length 79 x width 52 in feet

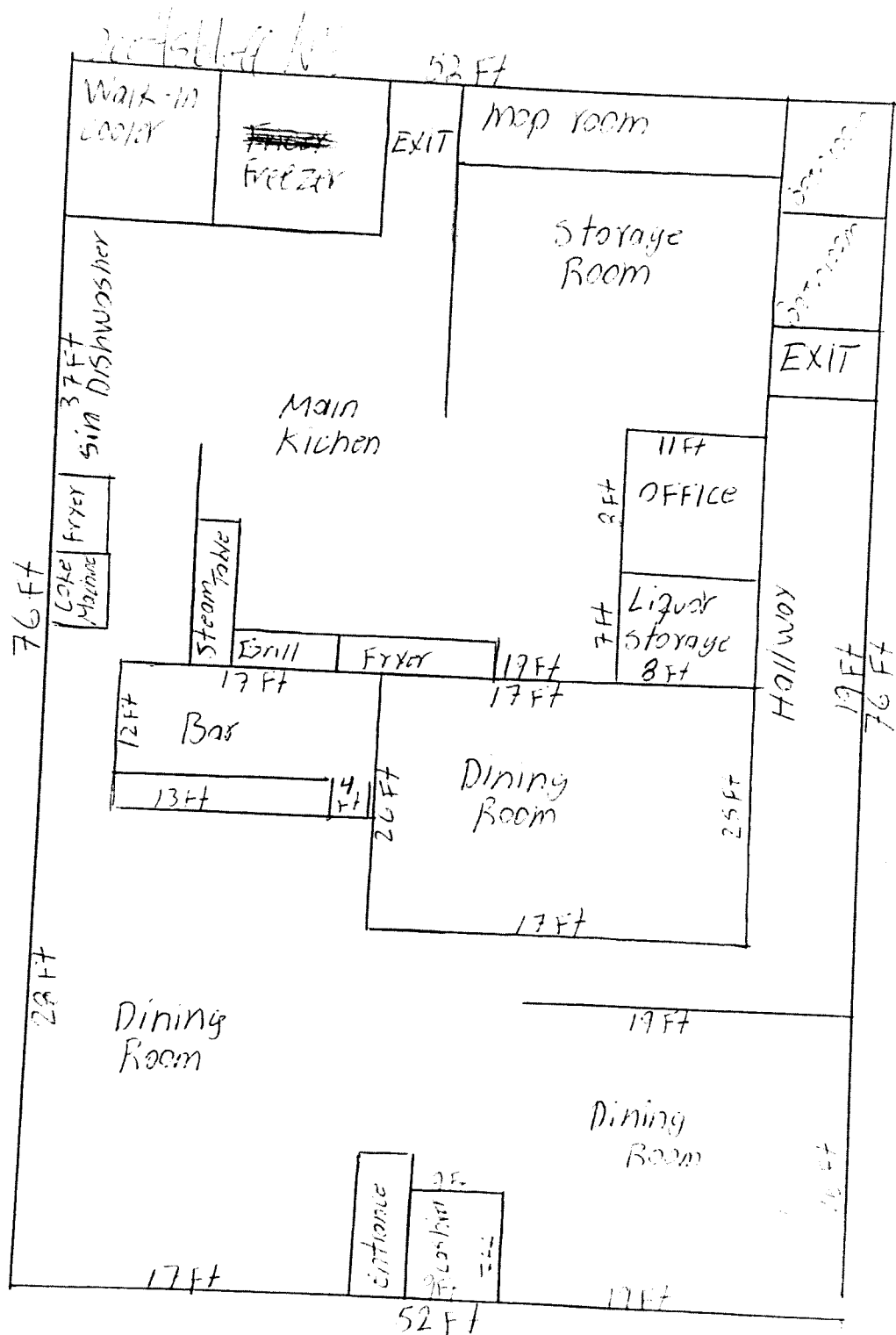
Is there a basement? Yes No X If yes, length x width in feet

Is there an outdoor area? Yes No X If yes, length x width in feet

Number of floors of the building 1

PROVIDE DIAGRAM OF AREA TO BE LICENSED BELOW OR ATTACH SEPARATE SHEET

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RFA July 2022
PAGE 4



APPLICANT INFORMATION

1. **READ CAREFULLY. ANSWER COMPLETELY AND ACCURATELY §53-125(5)**

Has anyone who is a party to this application, or their spouse, **EVER** been convicted of or plead guilty to any charge. Charge means any charge alleging a felony, misdemeanor, violation of a federal or state law; a violation of a local law, ordinance or resolution. List the nature of the charge, where the charge occurred and the year and month of the conviction or plea. Also list any charges pending at the time of this application. If more than one party, please list charges by each individual's name.

Include traffic violations. Commission must be notified of any arrests and/or convictions that may occur after the date of signing this application.

 YES ☒ NO If yes, please explain below or attach a separate page

Name of Applicant	Date of Conviction (mm/yyyy)	Where Convicted (city & state)	Description of Charge	Disposition

2. Was this premise licensed as liquor licensed business within the last two (2) years?

☒ YES NO

If yes, provide business name and license number SAN PEDRO JC LLC-124326

3. Are you buying the business of a current retail liquor license?

☒ YES NO

If yes, give name of business and liquor license number SAN PEDRO JC LLC

4. Are you filing a temporary operating permit (TOP) to operate during the application process?

☒ YES NO

If yes

a) Attach temporary operating permit (TOP) (Form 125)

a) Submit a copy of the business purchase agreement ☒

b) Include a list of alcohol being purchased, list the name brand, container size and how many ☒

c) Submit a list of the furniture, fixtures and equipment ☒

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REV July 2022
PAGE 5

5. Are you borrowing any money from any source, include family or friends, to establish and/or operate the business?

YES ☒ NO

If yes, list the lender(s) _____

6. Will any person or entity, other than applicant, be entitled to a share of the profits of this business?

YES ☒ NO

If yes, explain. (all involved persons must be disclosed on application)

No silent partners 019.01E Silent Partners; Profit Sharing: No licensee or partner, principal, agent or employee of any Retail Liquor License shall permit any other person not licensed or included as a partner, principal, or stockholder of any Retail Liquor License to participate in the sharing of profits or liabilities arising from any Retail Liquor License. (53-1,100)

7. Will any of the furniture, fixtures and equipment to be used in this business be owned by others?

YES ☒ NO

If yes, list such item(s) and the owner. _____

8. Is premises to be licensed within 150 feet of a church, school, hospital, home for indigent persons or for veterans, their wives, and children; or within 300 feet of a college or university campus?

YES ☒ NO

If yes, provide name and address of such institution and where it is located in relation to the premises (Nebraska Revised Statute 53-177(1) **AND PROVIDE FORM 134 – CHURCH OR FORM 135 – CAMPUS AND LETTER OF SUPPORT FROM CHURCH OR CAMPUS**

9. Is anyone listed on this application a law enforcement officer? If yes, list the person, the law enforcement agency involved and the person's exact duties. (Nebraska Revised Statute 53-125(15))

YES ☒ NO

10. List the primary bank and/or financial institution (branch if applicable) to be utilized by the business.

a) List the individual(s) who are authorized to write checks and/or withdrawals on accounts at this institution.

a.) PLATTE VALLEY BANK b.) HECTOR MANRIQUEZ, JUAN MANRIQUEZ, ALFREDO MANRIQUEZ

11. List all past and present liquor licenses held in Nebraska or any other state by any person named in this application. Include license holder name, location of license and license number. Also list reason for termination of any license(s) previously held.

N/A

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REV July 2022
PAGE 6

12. List the alcohol related training and/or experience (when and where) of the person(s) making application. Those persons required are listed as followed:

- Individual: Applicant and spouse; spouse is exempt if they filed Form 116 – Affidavit of Non-Participation.
- Partnership: All partners and spouses, spouses are exempt if they filed Form 116 – Affidavit of Non-Participation.
- Limited Liability Company: All member of LLC, Manager and all spouses; spouses are exempt if they filed Form 116 – Affidavit of Non-Participation.
- Corporation: President, Stockholders holding 25% or more of shares, Manager and all spouses; spouses are exempt if they filed Form 116 – Affidavit of Non-Participation.

NLCC certified training program completed

Applicant Name	Date (mm/yyyy)	Name of program (attach copy of course completion certificate)
HECTOR MANRIQUEZ	12/13/2022	TIPS

Experience

Applicant Name/Job Title	Date of Employment	Name & Location of Business
SERVER	2021- PRESENT	SAN PEDRO RESTAURANT LEXINGTON NEBRASKA

13. If the property is owned, submit a copy of the deed or proof of ownership. If leased, submit a copy of the lease covering the entire license year.

Documents must be in the name of applicant as owner or lessee

X Lease expiration date MARCH 31, 2026
 _____ Deed
 _____ Purchase Agreement

14. When do you intend to open for business? TOWARDS THE END OF JANUARY 2023

15. What will be the main nature of business? RESTAURANT -FOOD AND BEVERAGE

16. What are the anticipated hours of operation? MONDAY-SATURDAY 11 00 AM-11 00 PM SUNDAY 11 00AM - 8.30 PM

17. List the principal residence(s) for the past 10 years for ALL persons required to sign, including spouses.

RESIDENCES FOR THE PAST 10 YEARS					
APPLICANT CITY & STATE	YEAR		SPOUSE CITY & STATE	YEAR	
	FROM	TO		FROM	TO
LEXINGTON NEBRASKA	2021	PRESENT			
SCOTTSBLUFF NEBRASKA	2017	2021			
GREAT BEND KANSAS	2014	2017			
SCOTTSBLUFF NEBRASKA	2011	2014			

If necessary, attach a separate sheet

FORM 100
REV July 2022
PAGE 7

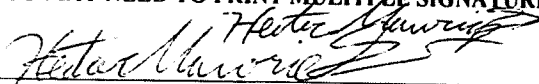
PERSONAL OATH AND CONSENT OF INVESTIGATION
SIGNATURE PAGE -
PLEASE READ CAREFULLY

The undersigned applicant(s) hereby consent(s) to an investigation of his/her background and release present and future records of every kind and description including police records, tax records (State and Federal), and bank or lending institution records, and said applicant(s) and spouse(s) waive(s) any right or causes of action that said applicant(s) or spouse(s) may have against the Nebraska Liquor Control Commission, the Nebraska State Patrol, and any other individual disclosing or releasing said information. Any documents or records for the proposed business or for any partner or stockholder that are needed in furtherance of the application investigation of any other investigation shall be supplied immediately upon demand to the Nebraska Liquor Control Commission or the Nebraska State Patrol. The undersigned understand and acknowledge that any license issued, based on the information submitted in this application, is subject to cancellation if the information contained herein is incomplete, inaccurate or fraudulent.

Individual applicants agree to supervise in person the management and operation of the business and that they will operate the business authorized by the license for themselves and not as an agent for any other person or entity. Corporate applicants agree the approved manager will superintend in person the management and operation of the business. Partnership applicants agree one partner shall superintend the management and operation of the business. All applicants agree to operate the licensed business within all applicable laws, rules, regulations, and ordinances and to cooperate fully with any authorized agent of the Nebraska Liquor Control Commission.

Applicant Notification and Record Challenge: Your fingerprints will be used to check the criminal history records of the FBI. You have the opportunity to complete or challenge the accuracy of the information contained in FBI identification record. The procedures for obtaining a change, correction, or updating an FBI identification record are set forth in Title 28, CFR, 16.34.

Must be signed by all applicant(s) and spouse(s) owning more than 25% in the presence of a notary public
(YOU MAY NEED TO PRINT MULTIPLE SIGNATURE PAGES)


Signature of **APPLICANT**

Signature of **SPOUSE**

Hector Marrero
Printed Name of **APPLICANT**

Printed Name of **SPOUSE**

State of Nebraska, County of Sarban

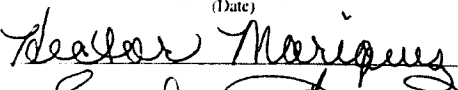
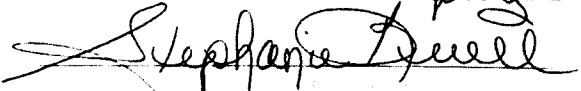
State of Nebraska, County of _____

The foregoing instrument was acknowledged before me this

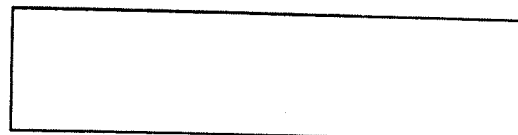
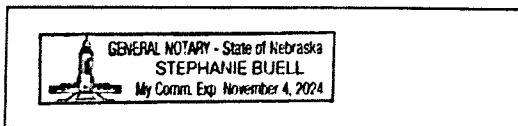
The foregoing instrument was acknowledged before me this

12-29-2022
(Date)

(Date)

By: 


By _____



FORM 100
REV July 2022
PAGE 8

Nebraska Secretary of State

HECTOR'S LLC

Mon Jan 23 12:58:37 2023

SOS Account Number

2210202663

Status

Active

Principal Office Address

No address on file

Registered Agent and Office Address

HECTOR MANRIQUEZ

1306 N MADISON ST

PO BOX 576

LEXINGTON, NE 68850

Designated Office Address

1306 N MADISON ST

PO BOX 576

LEXINGTON, NE 68850

Nature of Business

Not Available

Entity Type

Domestic LLC

Qualifying State: NE

Date Filed

Oct 31 2022

Next Report Due Date

Jan 01 2023

Filed Documents

Filed documents for HECTOR'S LLC may be available for purchase and downloading by selecting the Purchase Now button. Your Nebraska.gov account will be charged the indicated amount for each item you view. If no Purchase Now button appears, please contact Secretary of State's office to request document(s).

Document	Date Filed	Price	
Certificate of Organization	Oct 31 2022	\$0.45 = 1 page(s) @ \$0.45 per page	Purchase Now

Good Standing Documents

- If you need your Certificate of Good Standing Apostilled or Authenticated for use in another country, you must contact the Nebraska Secretary of State's office directly for information and instructions. Documents obtained from this site cannot be Apostilled or Authenticated.

Online Certificate of Good Standing with Electronic Validation

Not available. The biennial report is now due and may be filed online. Once filed, return to Corporate & Business Search to obtain an Online Certificate of Good Standing.

Certificate of Good Standing - USPS Mail Delivery

\$10.00

This is a paper certificate mailed to you from the Secretary of State's office within 2-3 business days.

[Continue to Order](#)

[↑ Back to Top](#)

STATE OF NEBRASKA

United States of America,) ss.
State of Nebraska)

Secretary of State
State Capitol
Lincoln, Nebraska

I, Robert B. Evnen, Secretary of State of the
State of Nebraska, do hereby certify that

HECTOR'S LLC

was duly formed under the laws of Nebraska on October 31, 2022;

all fees, taxes, and penalties due under the Nebraska Uniform Limited
Liability Company Act or other law to the Secretary of State have been paid;

the Company's most recent biennial report required by section 21-125 has
been filed by the Secretary of State;

the Secretary of State has not administratively dissolved the company;

the Company has not delivered to the Secretary of State for filing a Statement
of Dissolution;

a Statement of Termination has not been filed by the Secretary of State.

*This certificate is not to be construed as an endorsement,
recommendation, or notice of approval of the entity's financial
condition or business activities and practices.*

In Testimony Whereof,

I have hereunto set my hand and
affixed the Great Seal of the
State of Nebraska on this date of

November 2, 2022



A handwritten signature in black ink, reading "Robert B. Evnen".

Secretary of State

Verification ID 7d69f1b has been assigned to this document. Go to ne.gov/go/validate to validate authenticity for up to 12 months.

APPLICATION FOR LIQUOR LICENSE
LIMITED LIABILITY COMPANY (LLC)
INSERT - FORM 3b

NEBRASKA LIQUOR CONTROL COMMISSION
501 CENTENNIAL MALL SOUTH
PO BOX 95046
LINCOLN, NE 68509-5046
PHONE (402) 471-2571
FAX (402) 471-2814
Website: www.lcc.nebraska.gov

RECEIVED

Office Use

JAN 20 2023

NEBRASKA LIQUOR
CONTROL COMMISSION

All members including spouse(s), are required to adhere to the following requirements:

- 1) All members spouse(s) must be listed
- 2) Managing/Contact member and all members holding over 25% interest and their spouse(s) (if applicable) must submit fingerprints. See Form 147 for further information, this form MUST be included with your application.
- 3) Managing/Contact member and all members holding over 25 % shares of stock and their spouse (if applicable) must sign the signature page of the Application for License form 100 (even if a spousal affidavit has been submitted)

Attach copy of Articles of Organization

Name of Registered Agent: HECTOR MANRIQUEZ

Name of Limited Liability Company that will hold license as listed on the Articles of Organization

HECTOR'S LLC

LLC Address: PO BOX 576

City: LEXINGTON State: NE Zip Code: 68850 - 6576

LLC Phone Number: (308) 765-9266 LLC Fax Number: _____

Name of Managing/Contact Member

Name and information of contact member must be listed on following page

Last Name: MANRIQUEZ First Name: HECTOR MI: _____

Home Address: 1306 N MADISON ST City: LEXINGTON

State: NE Zip Code: 68850 - 1222 Home Phone Number: (308) 765-9266

Hector Manriquez Hector Manriquez
Signature of Managing/Contact Member

ACKNOWLEDGEMENT

State of Nebraska
County of Lawson

Date 12-29-2022

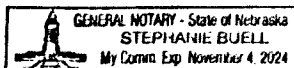
Notary Public Signature

Stephanie Buell

The foregoing instrument was acknowledged before me this

by Hector Manriquez
name of person signing document in front of notary

Attest Seal



FORM 102
REV DEC 2015

List names of all members and their spouses (even if a spousal affidavit has been submitted)

Last Name: **MANRIQUEZ** First Name: **HECTOR** MI: _____

Spouse Full Name (indicate N/A if single): **N/A**

Spouse Social Security Number: _____ Date of Birth: _____

Percentage of member ownership _____

Last Name: _____ First Name: _____ MI: _____

Social Security Number: _____ Date of Birth: _____

Spouse Full Name (indicate N/A if single): _____

Spouse Social Security Number: _____ Date of Birth: _____

Percentage of member ownership _____

Last Name: _____ First Name: _____ MI: _____

Social Security Number: _____ Date of Birth: _____

Spouse Full Name (indicate N/A if single): _____

Spouse Social Security Number: _____ Date of Birth: _____

Percentage of member ownership _____

Last Name: _____ First Name: _____ MI: _____

Social Security Number: _____ Date of Birth: _____

Spouse Full Name (indicate N/A if single): _____

Spouse Social Security Number: _____ Date of Birth: _____

Percentage of member ownership _____

FORM 102
REV DEC 2015
Page 2 of 4

List names of all members and their spouses (even if a spousal affidavit has been submitted)

Last Name: _____ First Name: _____ MI: _____

Social Security Number: _____ Date of Birth: _____

Spouse Full Name (indicate N/A if single): _____

Spouse Social Security Number: _____ Date of Birth: _____

Percentage of member ownership _____

Last Name: _____ First Name: _____ MI: _____

Social Security Number: _____ Date of Birth: _____

Spouse Full Name (indicate N/A if single): _____

Spouse Social Security Number: _____ Date of Birth: _____

Percentage of member ownership _____

Last Name: _____ First Name: _____ MI: _____

Social Security Number: _____ Date of Birth: _____

Spouse Full Name (indicate N/A if single): _____

Spouse Social Security Number: _____ Date of Birth: _____

Percentage of member ownership _____

Last Name: _____ First Name: _____ MI: _____

Social Security Number: _____ Date of Birth: _____

Spouse Full Name (indicate N/A if single): _____

Spouse Social Security Number: _____ Date of Birth: _____

Percentage of member ownership _____

Is the applying Limited Liability Company controlled by another corporation/company?

☐ YES

☒ NO

If yes, complete controlling corporation insert form 185

Indicate the company's tax year with the IRS (Example January through December)

Starting Date: JANUARY Ending Date: DECEMBER

Is this a Non Profit Corporation?

☐ YES

☒ NO

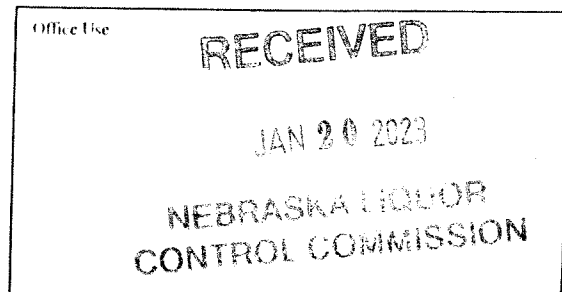
If yes, provide the Federal ID #. _____

In compliance with the ADA, this corporation insert form 3a is available in other formats for persons with disabilities
A ten day advance period is requested in writing to produce the alternate format

FORM 102
REV DEC 2015
Page 4 of 4

**MANAGER APPLICATION
INSERT - FORM 3c**

NEBRASKA LIQUOR CONTROL COMMISSION
301 CENTENNIAL MALL SOUTH
PO BOX 95046
LINCOLN, NE 68509-5046
PHONE: (402) 471-2571
FAX: (402) 471-2814
Website: www.lec.nebraska.gov



FORM MUST BE COMPLETELY FILLED OUT IN ORDER FOR APPLICATION TO BE PROCESSED

MANAGER MUST:

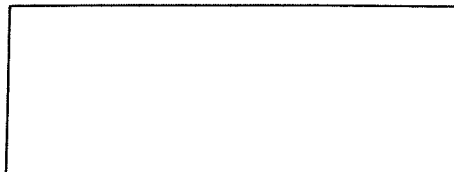
- Complete all sections of the application. Be sure it is signed by a **member or corporate officer**, corporate officer or member must be an individual on file with the Liquor Control Commission
- Fingerprints are required. See form 147 for further information, read form carefully to avoid delays in processing, this form **MUST** be included with your application.
- Provide a copy of one of the following: US birth certificate, naturalization papers or current US passport (even if you have provided this before)
- Be a registered voter in the State of Nebraska, include a copy of voter card or print document from Secretary of State website with application

Spouse who **will not** participate in the business, **spouse must:**

- Complete the Spousal Affidavit of Non Participation Insert (must be notarized). The non-participating spouse completes the top half; the manager completes the bottom half. **Be sure to complete both halves of this form.**
- Need not answer question #1 of the application

Spouse who **will** participate in the business, the **spouse must:**

- Sign the application
- Fingerprints are required. See form 147 for further information, read form carefully to avoid delays in processing, this form **MUST** be included with your application.
- Provide a copy of one of the following: birth certificate, naturalization papers or current US passport (even if you have provided this before)
- Be a registered voter in the state of Nebraska, include a copy of voter card with application
- Spousal Affidavit of Non Participation Insert **not** required



Form 103
Rev. July 2018
Page 1 of 6

**MANAGER APPLICATION
INSERT - FORM 3c**

NEBRASKA LIQUOR CONTROL COMMISSION
301 CENTENNIAL MALL SOUTH
PO BOX 95046
LINCOLN, NE 68509-5046
PHONE: (402) 471-2571
FAX: (402) 471-2814
Website: www.lcc.nebraska.gov

Office Use

MUST BE:

- ✓ Include copy of US birth certificate, naturalization paper or current US passport
- ✓ Nebraska resident. Include copy of voter registration card or print out document from Secretary of State website
- ✓ Fingerprinted. See form 147 for further information, read form carefully to avoid delays in processing, this form **MUST** be included with your application
- ✓ 21 years of age or older

Corporation/LLC information

Name of Corporation/LLC: **HECTOR'S LLC**

Premise information

Liquor License Number: _____ Class Type _____ (if new application leave blank)

Premise Trade Name/DBA: **EL RANCHO VIEJO MEXICAN RESTAURANT**

Premise Street Address: **23 W 27TH ST**

City: **SCOTTSBLUFF** County: **SCOTTS BLUFF** Zip Code: **69361-4367**

Premise Phone Number: **TBD**

Premise Email address: **elranchoviejoscottsbluff@gmail.com**

The individual whose name is listed as a corporate officer or managing member as reported on insert form 3a or 3b or listed with the Commission. To see authorized officers or members search your license information [here](#).


SIGNATURE REQUIRED BY CORPORATE OFFICER / MANAGING MEMBER
(Faxed signatures are acceptable)

Form 103
Rev July 2018

Manager's information must be completed below PLEASE PRINT CLEARLY

Last Name: MANRIQUEZ First Name: HECTOR MI: _____

Home Address: 1306 N MADISON ST

City: LEXINGTON County: DAWSON Zip Code: 68850-1222

Home Phone Number: (308) 765-9266

Email address: elranchoviejoscottsbluff@gmail.com

Are you married? If yes, complete spouse's information (Even if a spousal affidavit has been submitted)

☐ YES

☒ NO

Spouse's information

Spouses Last Name: _____ First Name: _____ MI: _____

Social Security Number: _____

Driver's License Number & State: _____

Date Of Birth: _____ Place Of Birth: _____

APPLICANT & SPOUSE MUST LIST RESIDENCE(S) FOR THE PAST TEN (10) YEARS
APPLICANT SPOUSE

CITY & STATE	YEAR FROM	YEAR TO	CITY & STATE	YEAR FROM	YEAR TO
LEXINGTON NEBRASKA	2021	PRESENT			
SCOTTSDLUFF NEBRASKA	2017	2021			
GREAT BEND KANSAS	2014	2017			
SCOTTSDLUFF NEBRASKA	2011	2014			

MANAGER'S LAST TWO EMPLOYERS

YEAR FROM	TO	NAME OF EMPLOYER	NAME OF SUPERVISOR	TELEPHONE NUMBER
2021	PRESENT	SAN PEDRO INC	BERENICE BRAVO	(308) 233-2910
2017	2021	SAN PEDRO JC LLC	KARLA MONTELONGO	(308) 225-3734

1. READ CAREFULLY. ANSWER COMPLETELY AND ACCURATELY.

Must be completed by both applicant and spouse, unless spouse has filed an affidavit of non-participation.

Has anyone who is a party to this application, or their spouse, EVER been convicted of or plead guilty to any charge. Charge means any charge alleging a felony, misdemeanor, violation of a federal or state law; a violation of a local law, ordinance or resolution. List the nature of the charge, where the charge occurred and the year and month of the conviction or plea, include traffic violations. Also list any charges pending at the time of this application. If more than one party, please list charges by each individual's name. Commission must be notified of any arrests and/or convictions that may occur after the date of signing this application.

☐ YES ☒ NO

If yes, please explain below or attach a separate page.

Name of Applicant	Date of Conviction (mm/yyyy)	Where Convicted (City & State)	Description of Charge	Disposition

2. Have you or your spouse ever been approved or made application for a liquor license in Nebraska or any other state?

☐ YES ☒ NO

IF YES, list the name of the premise(s):

3. Do you, as a manager, qualify under Nebraska Liquor Control Act (§53-131.01) and do you intend to supervise, in person, the management of the business?

☒ YES ☐ NO

4. List the alcohol related training and or experience (when and where) of the person making application

*NLCC Training Certificate Issued: **12/13/2022** Name on Certificate: **HECTOR MANRIQUEZ**

Applicant Name	Date (mm/yyyy)	Name of program (attach copy of course completion certificate)
HECTOR MANRIQUEZ	12/2022	TIPS

*For list of NLCC Certified Training Programs see training

Experience:

Applicant Name / Job Title	Date of Employment:	Name & Location of Business:
SERVER	2021- PRESENT	SAN PEDRO RESTAURANT LEXINGTON NEBRASKA

5. Have you enclosed form 147 regarding fingerprints?

☒ YES ☐ NO

Form 147
Rev. July 2018
Page 8 of 6

PERSONAL OATH AND CONSENT OF INVESTIGATION

The above individual(s), being first duly sworn upon oath, deposes and states that the undersigned is the applicant and/or spouse of applicant who makes the above and foregoing application that said application has been read and that the contents thereof and all statements contained therein are true. If any false statement is made in any part of this application, the applicant(s) shall be deemed guilty of perjury and subject to penalties provided by law. (Sec 853-131.01) Nebraska Liquor Control Act.

The undersigned applicant hereby consents to an investigation of his/her background including all records of every kind and description including police records, tax records (State and Federal), and bank or lending institution records, and said applicant and spouse waive any rights or causes of action that said applicant or spouse may have against the Nebraska Liquor Control Commission and any other individual disclosing or releasing said information to the Nebraska Liquor Control Commission. If spouse has **NO** interest directly or indirectly, a spousal affidavit of non-participation may be attached.

The undersigned understand and acknowledge that any license issued, based on the information submitted in this application, is subject to cancellation if the information contained herein is incomplete, inaccurate, or fraudulent.

Applicant Notification and Record Challenge: Your fingerprints will be used to check the criminal history records of the FBI. You have the opportunity to complete or challenge the accuracy of the information contained in FBI identification record. The procedures for obtaining a change, correction, or updating an FBI identification record are set forth in Title 28, CFR, 16.34.

Heather Marquis
Heather Marquis
Signature of Manager Applicant

Signature of Spouse

ACKNOWLEDGEMENT

State of Nebraska
County of Dawson

The foregoing instrument was acknowledged before me this

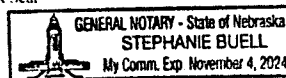
12-29-2022
date

by

Heather Marquis
NAME OF PERSON BEING ACKNOWLEDGED

Stephanie Buell
Notary Public signature

Affix Seal



In compliance with the ADA, this application is available in other formats for persons with disabilities. A ten day advance period is required in writing to produce the alternate format.

Form 105
Rev July 2018
Page 1 of 1

**PRIVACY ACT STATEMENT/
SUBMISSION OF FINGERPRINTS /
PAYMENT OF FEES TO NSP-CID**

NEBRASKA LIQUOR CONTROL COMMISSION
301 CENTENNIAL MALL SOUTH
PO BOX 95046
LINCOLN, NE 68509-5046
PHONE: (402) 471-2571
FAX: (402) 471-2814

RECEIVED

JAN 20 2023

NEBRASKA LIQUOR
CONTROL COMMISSION

THIS FORM IS REQUIRED TO BE SIGNED BY EACH PERSON BEING FINGERPRINTED
DIRECTIONS FOR SUBMITTING FINGERPRINTS AND FEE PAYMENTS:

- **FAILURE TO FILE FINGERPRINT CARDS AND PAY THE REQUIRED FEE TO THE NEBRASKA STATE PATROL WILL DELAY THE ISSUANCE OF YOUR LIQUOR LICENSE**
- Fee payment of \$45.25 per person **MUST** be made **DIRECTLY** to the Nebraska State Patrol:
It is recommended to make payment through the **NSP PayPort** online system at www.ne.gov/gonsp
Or a check made payable to **NSP** can be mailed directly to the following address:
*****Please indicate on your payment who the payment is for (the name of the person being fingerprinted) and the payment is for a Liquor License*****
The Nebraska State Patrol – CID Division
4600 Innovation Drive
Lincoln, NE 68521

- Fingerprints taken at NSP LIVESCAN locations will be forwarded to NSP – CID
Applicant(s) will not have cards to include with license application.
- Fingerprints taken at local law enforcement offices may be released to the applicants;
Fingerprint cards should be submitted with the application.

Applicant Notification and Record Challenge: Your fingerprints will be used to check the criminal history records of the FBI. You have the opportunity to complete or challenge the accuracy of the information contained in the FBI identification record. The procedures for obtaining a change, correction, or updating a FBI identification record are set forth in Title 28, CFR, 16.34.

******Please Submit this form with your completed application to the Liquor Control Commission******

Trade Name EL RANCHO VIEJO MEXICAN RESTAURANT

Name of Person Being Fingerprinted: HECTOR MANRIQUEZ

Date fingerprints were taken: 12/29/2022

Location where fingerprints were taken: North Platte- Troop D

How was payment made to NSP?

☐ NSP PAYPORT ☒ CASH ☐ CHECK SENT TO NSP CK # _____

My fingerprints are already on file with the commission – fingerprints completed for a previous application less than 2 years ago? YES ☐

Hector Manriquez
SIGNATURE REQUIRED OF PERSON BEING FINGERPRINTED

FORM 147



CERTIFICATE OF COMPLETION

This certifies that

Hector Manriquez
is awarded this certificate for

TIPS Nebraska On-Premise Alcohol Server Training

Hours
3.00

Completion Date
12/30/2022

Expiration Date
12/29/2025

Certificate #
NE ON 000027408366


Official Signature

THIS CERTIFICATE IS NON-TRANSFERABLE

5000 Plaza on the Lake, Suite 305 | Austin, TX 78746 | 877.651.2235 | www.360training.com

TIPS NE On-Premise
Issued: 12/30/2022
Certificate # NE ON 000027408366

Hector Manriquez
360 Training
12/30/2022

CERTIFIED

Expires: 12/29/2025



Phone: 800-438-8477
www.gettips.com

This card was issued for successful completion of the TIPS program

Signature _____

LEASE

This Lease is made December, 2022 between the following parties:

The "Landlord": Pavilion South, LLC
3563 Gold Hill Dr.
Loveland, CO 80538
Attn: Mark E. Smith

The "Tenant": Hector's LLC
DBA: El Rancho Viejo
1306 N. Madison St.
P.O. Box 576
Lexington, NE 68850
Attn: Hector Manriquez

Recitals:

- a. The Landlord is the owner of the following described "Real Estate":

Lot 3, Webber Manor Third Addition to the City of Scottsbluff, Scotts Bluff County, Nebraska.

The Landlord owns a building (the "Building") on the Real Estate with an address of 23 West 27th Street, Scottsbluff, NE 69361.

- b. The Tenant desires to lease the Real Estate, and the Landlord agrees to lease to the Tenant Real Estate according to the terms of this Lease. The Real Estate is also referred to in this Lease as the "Premises".

Agreement:

1. Terms:

The following key variable terms shall be applicable to this Lease:

- a. "Base Rent": \$3450.00 per month
b. "Delivery Date": January 1, 2023
c. "Deposit": \$3,450.00

- d. "Permitted Use": the operation of a family restaurant.
- e. "Rent Commencement Date": April 1, 2023.
- f. "Term": until March 31, 2026 (subject to further provisions below).

2. Grant and Description of Premises:

- a. The Landlord leases the Premises to the Tenant.
- b. The Real Estate is a part of a larger shopping center (the "Shopping Center"). Certain areas of the Shopping Center have been designated for joint use by all the owners and tenants of the Shopping Center, their guests and invitees, pursuant to certain Declarations of Restrictions and Grants of Easements, other Easement Agreements and Common Area Maintenance Agreements as they may be amended from time to time (the "Shopping Center Agreements"). The Landlord, for itself and the other owners of the Shopping Center, reserves the right at any time to grant utility and other easements over, across, and under any portions of the Shopping Center including the Premises, so long as these easements will not materially impair the Tenant's rights under this Lease. The Landlord reserves the right to amend the Shopping Center Agreements from time to time, in its reasonable discretion, and the Tenant shall be bound by any amendment(s) as long as the amendment(s) do not have a material adverse effect on the Tenant's rights and obligations under this Lease.
- c. As of the Delivery Date, all terms and provisions of this Lease shall be in effect, including but not limited to the Tenant's obligation to provide insurance and to pay for the utilities which shall be furnished to the Premises. However, the Tenant shall not be obligated to pay Rent until the Rent Commencement Date.

3. Term:

The "Term" of this Lease shall begin on the Delivery Date. The Term shall expire the number of months shown above from the later of (i) the Rent Commencement Date, or (ii) the first day of the month following the Rent Commencement Date if the Rent Commencement Date does not occur on the first day of a calendar month (the "Expiration Date").

- a. For purposes of this Agreement, the term "Lease Year" shall mean a period of 12 consecutive calendar months beginning on the Rent Commencement Date. However, if the Rent Commencement Date does not occur on the first day of a calendar month, then the first Lease Year shall include the first partial month along with the following 12 consecutive calendar months.
- b. If the Tenant occupies the Premises after the Expiration Date and continues to pay Rent, and the Landlord accepts the Rent without any written agreement as to the holding over,

then the holding over shall be deemed to be a tenancy from month to month with the monthly Rent to be equal to the monthly Rent being paid immediately prior to the Expiration Date. The holdover month-to-month tenancy may be terminated by either party upon 15 days' notice prior to the end of a monthly period. Nothing contained in this subparagraph shall be construed as (i) obligating the Landlord to accept any Rent tendered by the Tenant after the Expiration Date or (ii) relieving the Tenant of its liability to surrender the Premises as provided for in this Lease.

4. Rent:

The Tenant shall pay rent (the "Rent") to the Landlord as follows:

a. Beginning April 1, 2023, the Tenant shall pay to the Landlord the Rent in advance on the first day of each calendar month of the Term.

b. All Rent shall be paid at the office of the Landlord or at such other place as the Landlord may designate in writing, in advance, without notice, setoff, offset, or deduction of any kind.

c. If the Tenant fails to pay any Rent when due and payable, the unpaid amounts shall bear interest from the date they are due (if not cured within the permitted period set out below) to the date of payment at the rate of 16% per annum (the "Default Interest Rate"). Further, in the event that any Rent is not paid within 5 days after it is due and payable, the Tenant shall pay the "Late Charge" equal to the greater of (i) 6% of the Rent paid late, or (ii) \$100. Any amounts paid by the Landlord to cure any defaults of the Tenant under this lease shall, if not repaired by the Tenant within 5 days after demand by the Landlord, shall then bear interest at the Default Interest Rate.

5. Security Deposit:

The existing deposit held by the Landlord from the previous Tenant shall continue to be maintained during the Term and any extensions of the Term as security for the payment by the Tenant of the Rent and the performance of all the terms, conditions, and covenants of this Lease. The Landlord shall have the right to use all or any portion of the Deposit to cure any default by the Tenant, and if any of the Deposit is utilized in this manner, the Tenant shall promptly pay the amount necessary to replenish the Deposit. The Deposit shall be returned to the Tenants within a reasonable time after the Expiration Date except that the Landlord may withhold all or any portion of the Deposit which is necessary to cover any unpaid Rent for the remainder of the Term, or to compensate the Landlord for any other default in this Lease.

6. Condition of the Premises:

a. Except for as provided below as Landlord's Work to be performed by the Landlord prior to the Delivery Date, the Tenant accepts the Premises in their present "as is" condition. "Landlord's Work" shall consist of the following:

- i. Replacing the roof top exhaust fan on the exterior of the Premises;
- ii. Servicing and necessary repair of windows and doors on the Premises;
- iii. Repair of the broken floor drain;
- iv. Replacement of the grease trap on the Premises.

All finish work including installation of trade fixtures and furnishings, other than the Landlord's Work, required to make the Premises suitable for the Tenant's occupancy and operation of its business is referred to as "the Tenant's Work". The Tenant's Work shall include the portions of the Tenant's Work which the Landlord's contractor has agreed to perform at the Tenant's sole cost and expense, if any.

b. Prior to entering the Premises, the Tenant shall first obtain the Landlord's written approval of the Tenant's plans and specifications (the "Tenant's Plans"). The Landlord's review of the Tenant's Plans are solely for the Landlord's convenience, and the Landlord's approval of the Tenant's Plans shall not constitute evidence of their compliance with any applicable local or state governmental code or regulation. The Tenant's Work shall be done in compliance with this Lease.

7. Use of Premises:

a. The Premises shall be used solely for the purpose of conducting the Permitted Use. The Tenant acknowledges that the Shopping Center Agreements do not permit any portion of the Shopping Center to be used for a bar, tavern or cocktail lounge, nor shall the Real Estate be used for the sale of alcoholic beverages for off-premises consumption. Accordingly, with respect to sale of liquor on the Premises, there shall not be a separate identifiable bar area nor shall alcoholic beverages be sold for off-premises consumption

b. The Tenant shall continuously operate the business consistent with the Permitted Use, and will not change the Permitted Use of the Premises except with the prior written consent of the Landlord. In no event shall the Premises be used for any business which is prohibited by the Shopping Center Agreements.

c. The Tenant shall maintain regular business hours where the Tenant is open to the public. The Tenant shall at all times maintain and conduct its business in a lawful manner, and in strict compliance with this Lease, the Shopping Center Agreements, all governmental laws, rules, regulations, and orders and recommendations of insurance underwriters applicable to the business of the Tenant conducted at the Premises.

d. The Tenant agrees:

(1) Not to permit any conduct, noise, or nuisance at the Premises having a tendency to annoy or disturb any persons occupying the Shopping Center.

(2) To keep the sidewalks, driveways and parking areas located on the Real Estate free from ice and snow, litter, dirt, and obstructions.

(3) To keep the Premises clean and in the sanitary condition as required by any ordinances, and the health, sanitary, and police regulations of any governmental unit having jurisdiction.

(4) Not to permit the Premises, or the walls or floors of the Premises, to be endangered by overloading. The Tenant specifically agrees not to stress in any manner the structural integrity of the Premises, or to do any act which would increase the cost of or inhibit the insurability of the Premises.

(5) To clean and maintain drains and grease traps in good working order. The Tenant shall place all garbage and refuse in designated containers and at locations approved by the Landlord outside the Premises. The cost of drain cleaning and garbage collection shall be the responsibility of the Tenant.

(6) To comply with all reasonable rules and regulations which may be adopted from time to time by the Landlord following appropriate notice to the Tenant.

(7) That it will not generate and store hazardous substances at the Premises except as may be incidental to and necessary for the normal operation of the Tenant as permitted by this Lease. The Tenant shall comply with all obligations imposed by applicable law, rules, regulations, or requirements of any governmental authority regarding the generation and storage of hazardous substances.

8. Maintenance and Repairs:

a. The Landlord shall keep in good condition and repair the exterior, foundations, roof, and structural portions of the Building (except doors, glass, and glass windows), including gutters, downspouts, all service pipes, lines, and mains leading to and from the Premises, and the pavement. Landlord shall perform landscaping services for the Premises, including watering and mowing in the time and manner as determined by the Landlord. If any damage to the Premises is caused by any act or negligence of the Tenant, its employees, agents, licensees, or contractors, then the Tenant shall be solely responsible for the cost of repair to these items. The Landlord shall not be responsible for making any plumbing, electrical, or mechanical repairs or replacements or, other improvements or repairs of any kind upon or within the Premises except as expressly provided for in this Lease.

b. After the Delivery Date, the Tenant shall be responsible at its sole cost and expense for all repairs, maintenance, and replacements to the Premises other than those which are specifically identified in subparagraph a. above to be the responsibility of the Landlord, including but not limited to the interior and exterior portions of all doors, windows, and plate glass, the mechanical, plumbing, heating, air conditioning, ventilating, and electrical equipment and systems; partitions and all other fixtures, appliances, and facilities furnished or installed by the Tenant or the Landlord; and the pavement markings. All work in the Premises shall be performed by the Tenant in a good and workmanlike manner in compliance with all applicable governmental laws, codes, rules, and regulations free of any liens for labor and materials, and subject to reasonable requirements as the Landlord may impose.

c. The Landlord may enter into a maintenance contract for the HVAC unit for the Premises for the routine inspection and maintenance of the HVAC unit. All expenses incurred by the Landlord for the HVAC unit shall be considered as Building Operating Costs. Any maintenance contract shall not serve to modify the Tenant's obligations under the Lease for repair or replacement of the Premises' HVAC unit.

d. The Tenant shall permit the Landlord at any time to enter the Premises to examine and inspect the Premises, to perform any obligations of the Tenant which the Tenant shall fail to perform (in which event the Landlord shall be entitled to charge the Tenant the cost of those items plus 15% for overhead due from the Tenant upon presentation of a bill), or to perform cleaning, maintenance, janitorial services, repairs, additions, or alterations as the Landlord may deem necessary or proper for the safety, improvement, or preservation of the Premises, or as may be required by governmental authorities through any code, rule, regulation, ordinance and/or law.

e. At the Expiration Date, the Tenant shall surrender the Premises in the same condition as existed on the completion of all the Tenant's Work, ordinary wear and tear excepted, clear and free of all debris. The Tenant shall remove all of its trade fixtures, business equipment, inventory, trademarked items, signs, decorative soffit, counters, walk-in coolers, hoods and exhaust systems, and other removable personal property installed in or on the Premises by the

Tenant. Prior to the end of the Term, the Tenant shall repair all damage to the Premises caused by the removal of these items. If the Tenant fails to vacate the Premises on a timely basis, the Tenant shall be responsible to the Landlord for all costs incurred by the Landlord as a result of that failure, including, but not limited to, any amounts required to be paid to third parties who were to have occupied the Premises. All furniture, trade fixtures and equipment not attached to the Premises, or other personal property not removed, shall conclusively be deemed to have been abandoned and may be stored, destroyed or otherwise disposed of by the Landlord without notice to the Tenant or any other person and without obligation to account; and the Tenant shall pay the Landlord all expenses incurred in connection with the abandoned property, including, but not limited to, the cost of repairing any damage to the Premises caused by removal of this property and the costs of cleaning or debris removal. The Tenant's obligation under this subparagraph shall survive the expiration or other termination of this Lease.

9. Common Areas:

a. The "Common Areas" shall mean and refer to all of the following areas to the extent they are located on the Real Estate and the Shopping Center (to the extent that the Landlord has rights): parking areas, driveways, sidewalks, and any other facilities available for common use by all the occupants of space in the Shopping Center and their employees, agents, customers, licensees, and invitees, as they may exist during the Term. The Landlord reserves the right for itself and the owners of the Shopping Center to prevent the acquisition of public rights in the Shopping Center, or to discourage non-customer parking.

b. The Landlord grants to the Tenant the right to use the Common Areas until this Lease is terminated subject to the conditions provided for below and those provided for in the Shopping Center Agreements. The conditions of the Tenant's use of the Common Areas are as follows:

(1) The Common Areas shall be used by the Tenant, its agents, employees, customers, and invitees, in common with agents, employees, customers, and invitees of the Landlord and the other owners, occupants, and the Tenants from time to time in the Real Estate and the Shopping Center.

(2) The Tenant shall make no use of the Common Areas which shall interfere in any way with the lawful or permitted use of the Common Areas by others.

(3) Subject to the provisions of this paragraph, the Landlord and the other owner(s) of the Shopping Center shall have the right from time to time to construct other temporary and permanent buildings or improvements in the Common Areas or elsewhere in the Real Estate and/or the Shopping Center, to change the location or character of, to make alterations of or additions to the Common Areas, to repair and reconstruct the Common Areas, and to do any other acts in and to the Common Areas as they may deem desirable to improve the convenience or usability of the Common Areas; provided,

however, no such improvements shall be made to any portion of the Common Areas located on the Real Estate without the written consent of the Tenant.

(4) Use of all parking areas or other Common Areas shall be subject to rules and regulations from time to time approved by the Landlord.

c. The Landlord agrees that the Tenant may, during the Term, have the non-exclusive right to use all parking areas of the Real Estate and the Shopping Center (to the extent that the Landlord has rights) for the accommodation and parking of automobiles of the Tenant, its officers, agents, and employees, and customers while shopping in the Real Estate. The Landlord shall have the right, however, to be exercised reasonably, to designate and to change the location and direction of parking lanes and to rearrange and relocate parking areas so long as adequate parking for the Real Estate is maintained and access to the Premises is not adversely affected. Adequate parking shall mean that ratio of parking spaces to store area required by the City of Scottsbluff, Nebraska. The Tenant agrees to cause its employees to park their cars only in areas as the Landlord designates as employee parking areas. Upon request of the Landlord, the Tenant shall furnish to the Landlord a complete list of the license numbers of all automobiles operated by the Tenant, its employees, subleases, concessionaires, or licensees.

10. Taxes:

a. The Landlord shall be responsible for the timely payment of all general and special taxes and assessments and all other governmental charges levied, assessed or imposed on the Real Estate (the "Real Estate Taxes"). The Landlord shall pay the Real Estate Taxes before they become delinquent.

b. The Tenant shall pay, prior to their due date, all taxes assessed on its merchandise, trade fixtures, and equipment in or upon the Premises and also general license or franchise taxes, if any, which may be required for the conduct of the Tenant's business.

11. Utilities:

The Tenant shall pay for all utility services, including gas, electricity, domestic water, sewer, and all other utility services furnished to the Tenant for use in the Premises. All utilities shall be placed in the Tenant's name.

12. Insurance:

a. The Landlord shall keep all portions of the Building above foundation walls which the Landlord has the obligation to maintain and repair insured against loss or damage by fire and other casualties along with general insurance for the Landlord's public liability (the "Landlord's Insurance"). The Landlord's Insurance shall be in amounts from companies and on

terms and conditions, including endorsements for all risks, vandalism and malicious mischief and loss of rent, as the Landlord considers appropriate.

b. The Tenant shall not do or permit anything to be done at the Building, or bring in anything or keep anything in the Building which shall increase the rate of insurance on the Building above the standard rate; provided, however, the Landlord agrees that as long as the Tenant's use of the Premises is for the Permitted Use and is in compliance with this Lease, then this subparagraph shall not be applicable. If the Tenant's violation of this subparagraph causes an increase in the premium for the Landlord's Insurance, the Tenant will promptly pay to the Landlord on demand the amount of the increase.

c. The Tenant shall maintain, at its own cost, hazard, fire, and extended coverage insurance on the Tenant's property and the contents of the Premises (to include furniture, fixtures, merchandise and equipment) and all items that the Tenant is obligated to maintain and repair under this Lease (including plate glass) with appropriate all risk endorsements. The Tenant assumes all risk of damage to its own property arising from any cause.

d. The Tenant shall maintain, at its own cost, comprehensive general liability insurance, including coverage for bodily injury, property damage, personal injury (employee and contractual liability exclusions deleted), products and completed operations, contractual liability, owners protective liability, host liquor legal liability (where applicable), and broad form property damage with limits of liability of \$1,000,000 for each occurrence combined single limit. This insurance shall be procured from responsible insurance companies authorized to do business in Nebraska, and shall be otherwise satisfactory to the Landlord. In addition:

(1) All policies shall name the Landlord as additional insureds, and shall provide that the policies may not be canceled or altered except upon 30 days prior written notice to the Landlord.

(2) All insurance maintained by the Tenant shall be primary to any insurance provided by the Landlord. If the Tenant obtains any general liability insurance policy on a claims-made basis, the Tenant shall provide continuous liability coverage for claims arising during the entire term of this Lease.

(3) The Tenant shall provide certificate(s) of insurance to the Landlord on or before the Delivery Date and at least thirty (30) days prior to any annual renewal date for the insurance.

e. Neither party shall be liable to the other for any business interruption or any loss or damage to property occurring on the Building or the Common Area or in any manner connected with the Tenant's use and occupation of the Building caused by the negligence or fault of the other party or that party's agents, employees, subleases, licensees, or assignees. The parties each waive all right of recovery against the other, and their respective agents, employees,

subleases, licensees, and assignees, for any loss or for damage to the property of the waiving party. Nothing contained in this subparagraph shall be construed to impose any other or greater liability upon either party than would have existed in the absence of this subparagraph. Each of the parties shall notify their respective insurance carriers of the existence of this waiver and shall require their carrier to include an appropriate waiver of subordination provision in its policies.

13. Damage by Fire or Other Casualty:

The Tenant shall give immediate written notice to the Landlord of any damage caused to the Premises by fire or other casualty. Upon receipt of this notice, the following shall then apply:

a. Within 60 days after receipt of the Tenant's notice, the Landlord shall have the right to notify the Tenant in writing that this Lease is terminated if:

(1) The Premises are substantially damaged whether or not the cause of the damage is covered by the Landlord's Insurance; or

(2) The Premises are partially damaged and the cause of the damage is not covered by the Landlord's Insurance.

For purposes of this paragraph, the term "substantially damaged" shall mean (i) damage to the Premises that cannot reasonably be expected to be repaired or restored within 150 days from the time that the repair or restoration work would be commenced, or (ii) damage caused by an event for which the Landlord is not insured.

b. If the Lease is terminated pursuant to this paragraph, all rent shall be prorated to the date of the termination and as of that date, the parties shall be relieved of all further rights and obligations under this Lease.

c. If the Landlord fails to give timely notice of termination, this Lease shall continue and the Landlord shall proceed to begin rebuilding the Premises to substantially the same condition as existed immediately prior to the damage, but only to the extent that (i) the Landlord is responsible for the repairs under this Lease, and (ii) insurance proceeds attributable to the Landlord's property are recovered by the Landlord, and further subject to zoning laws and building codes then in existence. The Landlord shall not be responsible for any delay in repair or rebuilding which may result from any cause beyond the Landlord's reasonable control.

d. If the Premises are partially damaged by fire or other casualty, the risk of which is covered by the Landlord's insurance, the Landlord shall proceed to begin repairing the damage and restoring the Premises to substantially the same condition as existed immediately prior to the damage, but only to the extent that the Landlord is responsible for the repairs under this Lease.

e. Any repairs or restoration shall be subject to zoning laws and building codes then in existence. The Landlord shall complete the Landlord's work in a timely manner, but shall not be responsible for any delay in repair or rebuilding which may result from any cause beyond the Landlord's reasonable control.

f. No later than immediately following completion of the Landlord's work, the Tenant will proceed with reasonable diligence, and at its sole cost and expense to repair and restore (i) those portions of the Premises which are the Tenant's obligations to repair pursuant to this Lease, and (ii) its fixtures and equipment and reinventory the Premises for reopening as soon as possible.

g. The Tenant agrees that during any period of reconstruction or repair of the Premises, it will continue the operation of its business within the Premises to the extent practicable.

h. This Lease shall continue in effect during any period of repair and restoration. However, if Tenant is not able to continue the operation of its business, and the damage or destruction is not the fault of the Tenant, then from the date of the casualty until the Landlord's repairs are completed, the Base Rent shall abate.

14. Indemnification:

a. The Tenant will indemnify and hold the Landlord harmless from any claims, actions, damages, liability, and expense, including, but not limited to, reasonable attorney fees, in connection with loss of life, personal injury, and/or damage to property arising from or out of any occurrence on the Premises, or the occupancy or use by the Tenant of the Premises, or caused wholly or in part by any act or omission of the Tenant, its agents, employees, contractors, subleases, concessionaires, or licensees, except where caused by the act or neglect of the Landlord, its agents or employees. This indemnity shall apply in connection with claims, causes of actions, or judgments arising out of the use of the Common Areas, in the event of the carelessness and neglect of the Tenant, its agents, employees, contractors, subleases, concessionaires, or licensees, and shall also apply to the Tenant's occupancy of the Premises during construction and during the installation of its fixtures and equipment even though the Tenant's occupancy may be prior to the Rent Commencement Date.

b. The Landlord will indemnify and hold the Tenant harmless from any and all claims, actions, damages, liability, and expense, including, but not limited to, reasonable attorney fees, in connection with loss of life or personal injury, arising from or out of any occurrence in the Common Areas which is occasioned wholly by any negligent act or omission of the Landlord, its agents, or employees.

15. Eminent Domain:

If all or any part of the Premises shall be taken by eminent domain or condemnation, the Tenant shall have no claim to any portion of any award for damages. However:

a. If only a portion of the Premises is condemned, this Lease shall terminate as to the portion condemned and the Rent shall be recalculated based on any reduction in the square footage of the Building.

b. If as a result of the condemnation there is not sufficient space left in the Premises for the Tenant to conduct business in substantially the manner in which it was being conducted immediately prior to the condemnation or the condemnation of parking and Common Area is so substantial as to render the Premises unsuitable and unfit for the purposes for which they were rented, then the Tenant may terminate this Lease by giving the Landlord notice of termination within 30 days of the agreement or judgment of condemnation.

c. Although all condemnation damages belong to the Landlord, the Tenant shall have the right to claim from the condemning authority any compensation as may be separately awarded or recoverable by the Tenant in its own right for its trade fixtures or moving expenses so long as any award to the Tenant, if any, in no way reduces the Landlord's award.

16. Assignment and Subletting:

a. The Tenant may not assign this Lease or sublet all or any portion of the Premises without obtaining the prior written permission of the Landlord which may be granted or denied in the Landlord's sole discretion. The consent of the Landlord to any assignment or subletting shall not constitute a waiver of the necessity for consent to any subsequent assignment or subletting.

b. Where the Tenant is an entity, assignment or subletting shall include (i) the transfer of a majority of the equity or voting interest of the Tenant, (ii) the transfer of all or a majority of the assets of the Tenant, or (iii) any assignment or subletting by operation of law.

c. If this Lease is assigned, or if all or any portion of the Premises is sublet or occupied by anyone other than the Tenant, without the consent of the Landlord, the Landlord may collect rent from the assignee, subtenant, or occupant, and apply the net amount collected to the Rent. However, no such assignment, subletting, occupancy, or collection shall be deemed a waiver of the requirement of consent, or the acceptance of the assignee, subtenant, or occupant as the Tenant, or a release of the Tenant from the further performance by the Tenant of the covenants of this Lease.

d. Notwithstanding any permitted assignment or sublease, the Tenant shall remain primarily liable for the obligations of this Lease and shall not be released from performing any of the terms, covenants, and conditions of this Lease unless the Landlord specifically releases the Tenant in writing.

e. If any sublessee or assignee is obligated by the Tenant to pay rent to the Tenant for the use of the Premises in excess of the Rent (the "Excess Rent"), the Landlord shall be entitled to receive 50% of the Excess Rent.

f. The Landlord shall be entitled to withhold consent to a proposed assignee or sublessee (i) whose proposed use is a Prohibited Use; (iii) whose proposed use is reasonably expected to require or use a disproportionate amount of vehicular parking or other amenities or services of the Shopping Center; (iv) whose reputation and character is not in keeping with the standards of the Shopping Center; or (v) who is, in the Landlord's sole judgment, financially incapable of performing the obligations under this Lease.

17. Fixtures, Signs, and Alterations:

a. The Tenant shall not erect any exterior sign or any interior window or door signs which are directed to the exterior of the Building without first obtaining the written consent of the Landlord. All signage which is visible from the exterior of the Premises shall be subject to the sign criteria set forth in the Shopping Center Agreements. Any other interior signs shall at all times be in good taste and be maintained in good operating, neat and clean condition. No roof signs or exterior electrical signs which utilize moving parts or flashing, oscillating, or moving lights or variable lighting intensities shall be permitted. Further, all exterior illuminated signs shall derive light from a concealed source (no exposed globes, tubing, etc.).

b. The Tenant may, from time to time, make, at its own cost and expense, any reasonable nonstructural alterations or changes in the interior of the Premises. "Nonstructural" alterations shall include moving of stud partitions, minor plumbing and electrical work, and modification and rearrangement of fixtures. All alterations or changes shall be performed in a good and workmanlike manner, in compliance with all applicable governmental laws, codes, rules and regulations, and subject to reasonable requirements the Landlord may impose, including but not limited to maintenance by the Tenant of adequate liability and workmen's compensation insurance. The Landlord agrees to cooperate with the Tenant for the purpose of securing necessary permits for any changes, alterations, or additions permitted under this paragraph without expense to the Landlord.

c. The Tenant will not alter the exterior of the Premises (including store front and signs) and shall have no right to make any change, alteration, or addition to the Premises which would impair the structural soundness or diminish or increase the size of the Premises, without the prior written consent of the Landlord.

d. All costs of any alterations permitted under this paragraph shall be paid promptly by the Tenant so as to prevent the filing of any construction liens. All alterations or changes the Tenant may make in the Premises shall be the Tenant's responsibility to maintain, repair and insure as required by this Lease.

c. All alterations and permanent fixtures installed in the Premises, including, but not limited to, all partitions, paneling, carpeting, drapes or other window coverings, and light fixtures (but not including movable furniture or fixtures not attached to the Premises), shall be considered to be a part of the Building and the property of the Landlord and shall remain upon and be surrendered with the Premises as a part of the Premises without disturbance or injury at the end of the Term unless the Landlord by notice given to the Tenant no later than 15 days prior to the end of the Term shall elect to have the Tenant remove all or any portion of the alterations. In that event, the Tenant shall promptly remove, at the Tenant's expense, the alterations specified by the Landlord and return the Premises to their condition prior to the making of the alterations, reasonable wear and tear excepted.

18. Default:

a. The Tenant shall be in default if any one or more of the following events occur (each an "Event of Default"):

(1) Any failure by the Tenant to pay the Rent or any other amounts required under this Lease within 5 days of the date that the payment is due;

(2) The Tenant vacates or abandons the Premises;

(3) The Tenant's rights under this Lease are transferred to or assumed by any other party except as permitted under this Lease;

(4) This Lease or all or any part of the Premises is taken by execution or other process of law directed against the Tenant, or is subject to any attachment against the Tenant, and the taking or attachment is not discharged or disposed of within 15 days after the levy;

(5) The Tenant files a petition in bankruptcy, insolvency, reorganization or other similar arrangement under federal or state law, or is dissolved or makes an assignment for the benefit of creditors;

(6) Involuntary proceedings under any bankruptcy law or insolvency act or for the dissolution of the Tenant shall be instituted against the Tenant, or a receiver or trustee shall be appointed of all or substantially all of the property of the Tenant, and the proceeding is not dismissed or vacated within 60 days after the institution or appointment;

(7) The Tenant, or any partners of the Tenant if the Tenant is a partnership, generally fails to pay its debts as they become due;

(8) The Tenant fails to take possession of the Premises on the Delivery Date;

(9) The Tenant fails to perform any other obligations of the Tenant under this Lease, and the nonperformance continues for 15 days after written notice of the nonperformance is given by the Landlord to the Tenant. Provided, however, if the Tenant cannot reasonably comply within 15 days, then the Tenant's nonperformance shall be excused if the Tenant, in good faith, shall commence performance within 15 days and diligently proceeds to completion.

b. Upon an Event of Default, the Landlord shall have all legal remedies available to the Landlord including, but not limited to, the following remedies:

(1) To give the Tenant written notice of intention to terminate this Lease (a "Termination Notice") either immediately or at a later date as provided for in the Termination Notice (the "Termination Date"). The Lease shall then terminate, and the Tenant's right to possession of the Premises shall cease, as of the Termination Date. Provided, however, the Tenant shall not be relieved of the Tenant's obligations which accrued prior to the Termination Date.

(2) Without notice, and without terminating this Lease, to reenter and take possession of all or any portion of the Premises, and expel the Tenant and those claiming through or under the Tenant, and remove their property without prejudice to any remedies for unpaid Rent or other obligations of the Tenant under this Lease.

c. If the Landlord elects to reenter the Premises pursuant to subparagraph b.(2) above, or should the Landlord take possession pursuant to legal proceedings or pursuant to any notice provided for by law, the Landlord may:

(1) From time to time, without terminating this Lease, relet all or any part of the Premises upon terms as determined by the Landlord in its sole discretion, and the Landlord may collect and receive the rents. The term of the reletting may be greater or less than the remainder of the Term and the Landlord may include concessions of free rent and alteration and repair of the Premises. The Landlord shall in no way be responsible or liable for any failure to relet the Premises, or for any failure to collect rent due upon the reletting. No notice, reentry or taking possession of the Premises by the Landlord shall be construed as an election on the Landlord's part to terminate this Lease unless a Termination Notice is given to the Tenant. The Landlord reserves the right following any reentry and/or reletting to give a Termination Notice.

(2) Collect from the Tenant the Rent and any other amounts due under this Lease which would have been payable if the repossession had not occurred, less any net proceeds of a reletting, but after deducting all of the Landlord's expenses incurred in connection with the reletting, including, but not limited to, any amounts then owed by the Tenant under this Lease, all repossession costs, brokerage commissions, attorney fees and

legal expenses, alteration and repair costs, and expenses of preparation for the reletting. In addition, any rent concessions will be apportioned over the term of the new lease. The Tenant shall pay all amounts due to the Landlord on the Rent payment dates provided for in this Lease.

d. Actions for the recovery of the amounts due and owing by the Tenant may be brought by the Landlord, from time to time, at the Landlords' election. The Landlord shall not be required to wait until the Expiration Date to bring an action. Each right and remedy provided for in this Lease shall be cumulative and shall be in addition to every other legal right or remedy now or later existing. The Landlord's exercise of any one or more of the rights or remedies provided for in this Lease or by law shall not preclude the simultaneous or later exercise by the Landlord of any or all to the Landlord's other rights or remedies.

e. The Landlord shall have a lien and security interest for the Rent and any other amounts owing under this Lease on all fixtures and personal property of the Tenant located on the Premises. This property shall not be removed without the consent of the Landlord except in the ordinary course of business. Upon the occurrence of an Event of Default, the Landlord may, in addition to any other remedies provided for in this Lease, (i) enter the Premises and take possession of the Tenant's fixtures and personal property without liability for trespass or conversion, and sell the same with or without notice at public or private sale, or (ii) foreclose the lien and security interest in the manner provided for foreclosure of security interests under the Nebraska Uniform Commercial Code. The proceeds of the sale less any and all expenses incurred in connection with the taking of possession and sale of the property, shall be credited against any amounts owed by the Tenant to the Landlord. Any surplus shall be paid to the Tenant, and the Tenant agrees to pay any deficiency. This Lease shall be considered as a security agreement and upon demand by the Landlord, the Tenant agrees to execute and deliver to the Landlord financing statements and other documents as may be required to perfect the Landlord's security interest. Nothing in this subparagraph shall prevent the Tenant from purchase money financing the Tenant's removable trade fixtures, inventory and equipment.

f. In the event that the Tenant alleges a default on the part of the Landlord, the Tenant shall give notice to the Landlord, and the Landlord shall have a reasonable opportunity to cure the default. In no event will the Landlord be responsible for any consequential damages incurred by the Tenant including, but not limited to, lost profits or interruption of business as a result of any alleged default by the Landlord.

19. Notices:

Any notice which may be required to be given under this Lease shall be in writing and delivered in person or sent by registered or certified mail, postage prepaid, or delivered by a national overnight delivery service, to the addresses set out at the beginning of this Lease, or at another address as designated by written notice to the other party. All notices shall be considered

as served when delivered personally, or 5 days following deposit in the U.S. mail, or the day after delivery to an overnight delivery service.

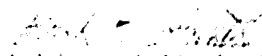
20. Miscellaneous Provisions:

- a. Each party shall be responsible for any amounts owed to any broker or person claiming through the party, and shall indemnify and hold the other party harmless for any such amounts.
- b. On or before the 30th day following each calendar year during the Term, the Tenant shall deliver to the Landlord, an annual financial statement summarizing the Tenant's business at the Premises. The financial statement shall include copies of the Tenant's sales tax reports filed with the Nebraska Department of Revenue for the applicable period.
- c. Wherever there is provided in this Lease a time limitation for performance by the Landlord of any obligation, the time shall be extended to the extent that delay in compliance with the limitation is due to any other factor beyond the reasonable control of the Landlord. In no event shall the Landlord be liable to the Tenant for any indirect or consequential damage(s).
- d. No failure by the Landlord to insist upon the strict performance of any provision of this Lease, or to exercise any right or remedy upon a default by the Tenant, and no acceptance of full or partial rent during the continuance of a default, shall constitute a waiver of any provision or default. The noncompliance with a provision of this Lease shall not be considered as waived unless in writing signed by the Landlord. Any provisions of this Lease which require performance after the Expiration Date shall survive the Expiration Date.
- e. This Lease may be executed in one or more counterparts, each of which may be considered as an original.
- f. If any provision of this Lease is determined to be invalid, the remainder of this Lease shall continue in effect.
- g. This Lease is binding upon and inures to the benefit of the parties and their respective successors and permitted assigns. Provided, no assignment of all or any portion of this Lease shall relieve any party of its obligations under this Lease.
- h. This Lease shall be governed by the laws of Nebraska.
- i. This Lease contains the entire agreement of the parties, and may be amended only in writing signed by all parties.

Landlord:

Pavilion South LLC

By:

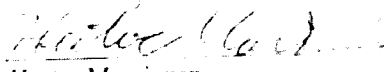

Mark L. Smith, Member-Manager

Date:

Tenant:

Hector's, LLC

By:


Hector Manriquez
Sole Member

Dated

11-20-2022

HECTOR'S LLC

DBA El Rancho Viejo Mexican Restaurant & Cantina

BUISNESS PLAN

Hector's LLC DBA El Rancho Viejo Mexican Restaurant & Cantina was formed in 2022 as part of a family vision. A vision to bring Mexican inspired cuisine and alcoholic concoctions to the panhandle. The outlined business hours will be Mon-Thurs 11:00 am-10:00 pm, Fri- Sat 11:00 am-11:00 pm and Sunday 11:00 am-8:30 pm. Hector Manriquez, owner and manager of Hector's LLC has been in the food and beverage industry for years; working in various of his family's restaurants both in Nebraska and Kansas. We are hopeful to have our doors open by the end of February 2023. In order to make sure the restaurant is always compliant and to avoid ANY selling of alcohol to minors these are a few of the many precautions taken:

- ALL servers we will be TIPS certified
- El Rancho Viejo will have an EXPERIENCED bartender. Not only will he/she know how to handle mixing drinks but will also be enforcing all Nebraska Liquor Laws
- Management will self-conduct tests on servers to ensure the illegal consumption of alcohol doesn't occur on premises

Please free to follow-up with any questions or concerns.

-Hector Manriquez

CHECK LIST**Neb. Rev. Stat. §53-132 (Reissue 2022)**

Council should determine the propensity of whether or not to grant the liquor license that has been requested. In that regard, suitability and fitness and the following four criteria are most important:

- (2)(a) Applicant is fit, willing and able to provide the service proposed.
- (2)(b) Applicant can conform to all laws.
- (2)(c) Applicant has demonstrated that the type of management and control exercised over the licensed premises will be sufficient to ensure conformance with law.
- (2)(d) Issuance of the license is or will be required by the present or future public convenience and necessity.

In making its determination Council may also consider as the Nebraska Liquor Control Commission will consider, the following. The Council should not base its recommendation on any of the following criteria, but may chose to comment to the Commission about one or more of the criteria:

- (3)(b) Citizen's protest.
- (3)(c) Existing population/growth.
- (3)(d) The nature of the neighborhood around the location.
- (3)(e) Existence of other licenses.
- (3)(f) Existing motor vehicle and pedestrian traffic in the vicinity.
- (3)(g) Adequacy of existing law enforcement.
- (3)(h) Zoning restrictions.
- (3)(i) Sanitary conditions.
- (3)(j) Whether the type of business or activity proposed will be consistent with the public interest.

*OTHER COUNCIL CONCERNS

Memorandum

To: THE HONORABLE MAYOR AND MEMBERS OF THE CITY COUNCIL
From: Kevin Spencer, City Manager/Chief of Police
Date: 03/13/2023
Re: Application for a Class I Liquor License Number I - 125499, Hector's, LLC, dba: El Rancho Viejo Mexican Restaurant, 23 West 27th Street, Scottsbluff, Nebraska 69361

AUTHORITY: The Scottsbluff Police Department reports specific information to the City Council whenever a liquor license application is presented. The information furnished by the Police Department conforms to Chapter 53, Reissue Revised Statutes of Nebraska 1943, and Section 53-132, which outlines the factors the Commission may consider in granting a liquor license.

COMMENTARY

53-132: Section 2

(A) The applicant is fit, willing, and able to adequately provide the service proposed within the city where the premises described in the application are located:

I conducted a background check on Hector Manriquez to determine his fitness to hold a liquor license. Hector reported not having any criminal convictions. I did not find any. I found no information that would disqualify Hector from having a liquor license.

After consideration, I have concluded that the applicant is fit to hold a liquor license.

(B) The applicant can conform to all provisions, requirements, rules, and regulations provided for in the Nebraska Liquor Control Act:

Any operator must adhere to the existing laws while doing business in the community and adhere to acceptable business practices.

On Wednesday, March 8, 2023, Hector Manriquez appeared before the Liquor License Holders Investigatory Board to discuss his application. Hector explained that he had been involved in the restaurant business for ten years, four in restaurant management and two years dealing with alcohol at a restaurant. Hector explained that his family currently owns restaurants in Kansas, Nebraska, and Michigan. Hector told the board that he requires his employees to check the identification of all alcohol customers who appear to be 30 years of age and under. Hector said he has an identification reader and a scanner to aid employees in determining a customer's age. Hector said that if an employee did sell alcohol to a minor, they would be counseled and terminated if there was a second offense.

The applicant appears able and willing to conform to language within the Nebraska Liquor Control Act.

(C) The applicant has demonstrated that the type of management and control exercised over the licensed premises will be sufficient to ensure that the licensed business can conform to

all provisions, requirements, rules, and regulations provided for in the Nebraska Liquor Control Act:

Hector told the board that the alcohol would be stored in a locked room where he had the only key. Hector said he would be responsible for the inventory and ordering all the alcohol. Hector said there would be seven employees and required them to attend training. Hector has attended the TIPS training.

After hearing Hector's plan and answering several questions, the board voted unanimously to send a positive recommendation to the Nebraska Liquor Commission.

The applicant appears committed to complying with all provisions, requirements, rules, and regulations in the Nebraska Liquor Control Act.

(D) The issuance of the license is or will be required by the present or future public convenience and necessity:

The business will be open seven days a week, Monday thru Thursday, 11:00 am to 10:00 pm, Friday thru Saturday, 11:00 am to 11:00 pm, and Sunday, 11:00 pm to 8:30 pm. El Rancho Viejo Mexican Restaurant is in a location that has been a restaurant with a liquor license for many years.

Oversight and accountability will be a priority for the applicant regarding the sale of alcoholic beverages.

SPECIFIC ISSUES COMMISSION MAY CONSIDER

(E) The existence of a citizen's protest made in accordance with Section 53-133:

There have been no known citizen protests of this business.

(F) The nature of the neighborhood or community of the location of the proposed licensed premises:

The business is located at 23 West 27th Street, Scottsbluff, NE. It will be a restaurant that will attract customers when opened. Its location is easily accessible and convenient for customers. I would not anticipate any issues with its location.

(G) The existence or absence of other retail licenses or bottle club licenses with similar privileges within the neighborhood or community of the location or the proposed licensed premises.

Other similar businesses in the area with liquor licenses allow for on and offsite sales.

(H) The existing motor vehicle and pedestrian traffic flow in the vicinity of the proposed licensed premises:

Although no recent traffic studies have been completed regarding motor vehicle traffic in the general area, the traffic flow and pedestrian traffic are not of concern now.

(I) The adequacy of existing law enforcement:

The Scottsbluff Police Department is allowed 33 full-time officers in the department and handled approximately 18,559 calls for service, not including traffic citations, during 2022. The number of liquor licenses within the jurisdictional boundaries of the Police Department, regardless of the class, continues to be a priority to the Police Department, and even routine monitoring of their business practices is difficult. Compliance checks remain a concern to those businesses that sell alcohol to

minors. The Nebraska State Patrol has assumed liquor law enforcement duties, and their broad jurisdiction generally precludes any particular focus in the city.

(J) Whether the type of business or activity proposed to be operated in conjunction with the proposed license is and will be consistent with the public interest:

Adequate staffing, training, and close supervision of patrons are essential. Cooperation with the Police Department by management will help to eliminate or diminish potential problems with violations.

EXHIBIT IV

Memo

Date: March 20, 2023

To: Honorable Mayor McKerrigan and Members of the City Council

From: Kimberley Wright, City Clerk

CC: Kevin Spencer, City Manager

Re: Hector's LLC d/b/a El Rancho Viejo Mexican Restaurant, 23 W. 27th St., Scottsbluff, NE 69361

The city clerk is required by ordinance to report specific information to the city council whenever a liquor license application hearing is held.

Following are the existing licenses, their class, address and proximity to other licensed premises:

Class of License

Class A	Beer only, for consumption on premises
Class B	Beer only, for consumption off premises
Class C	Alcoholic liquors, for consumption on and off premises
Class D	Alcoholic liquors, including beer, for consumption off premises
Class I	Alcoholic liquors, for consumption on the premises
Class IB	Alcoholic liquors, for consumption on the premises and beer only for consumption off premises.
Class L	Craft Brewery (Brew Pub)
Class W	Wholesale beer
Class Z	Microdistillery
Catering	Alcohol permitted by licensee's retail license, sold or served at events covered by special designated licenses

Class A Licenses

Restaurants

Mast Enterprises, Inc. dba Arthur's Pizza	2203-07 Broadway
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Total Class A Licenses 1

Class B Licenses

Retail

Family Dollar Store #27573	1412 East Overland
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Total Class B Licenses 1

Class C Licenses

Restaurants

El Charrito Restaurant & Lounge, Inc .
Tangled Tumbleweed
Las VII Americas Tortilleria
Flyover Brewing Company (Catering)
27th Street Bro's, LLC d/b/a Brothers 27th Street Wings and
Burgers (Catering)
Power House on Broadway, LLC d/b/a Power House Social

802 21st Avenue
1823 Ave. A
1619 East Overland
1824 Broadway
2621 5th Avenue

1721 Broadway

Hotel/Motel

Holiday Inn Express

1821 Frontage Rd.

Taverns/Lounges

Hight's Tavern
Bob's Garage & Bar
RSK Frontside, LLC dba Frontside
Racks Sports Bar, LLC (Catering)

20 West 18th Street
1907 Broadway
1001 Avenue I
1402 East 20th St.- Suite B

Retail

Panhandle Cooperative Assn. (Catering)
Kelley's Liquor (Catering)

401 S. Beltline Hwy West
817 West 27th Street

Clubs

Elks BPO Lodge 1367 (Catering)

1614 1st Avenue

Bowling Alleys

TOTAL CLASS C LICENSES 14

Class D Licenses

Grocery Stores

Safeway of Western Nebraska
Panhandle Coop Assn.

601 Broadway
3302 Ave. B

Convenience Stores

East "O" Watering Hole
Scottsbluff Watering Hole
Big Bats
Git N Split
Grass Retail, LLC d/b/a Shortstop
Route 26 Mart
Maverik Stores Inc.,
Walgreens
Essential Fuel
Essential Fuel

503 East Overland
121 W 27th Street
902 West Overland
506 West 27th Street
2002 Avenue I
1722 E 20th Street
920 West 36th St.,
205 West 27th Street
822 South Beltline Hwy W
2319 East Overland

Liquor Stores

Dermer's
Cigarette Chain

1311 E Overland Dr.
323 East Overland

Discount/Grocery Stores

Target (Catering)

Wal-Mart Supercenter #867

TOTAL CLASS D LICENSES**16**

1401 Frontage Rd.

3322 Avenue I

CLASS I LICENSES**Restaurants**

Rosita's (Catering)

Applebees

Chili's Grill & Bar

Wonderful House Restaurant

Ole, LLC

San Pedro Mexican Restaurant

Sam & Louie's Pizzeria (Catering)

Taco Town

Prime Cut

Goonies Sports Bar & Grill

1205 East Overland

2302 Frontage Rd.

826 West 36th St.

829 Ferdinand Plaza

1901 East 20th Street23 West 27th St.

1522 Broadway

1007 West 27th St.305 West 27th St.1818 1st Ave.**Hotel/Motel**

Hampton Inn & Suites

2627 Lodging dba Fairfield Inn & Suites

301 W Hwy 26

902 Wintercreek Dr.

TOTAL CLASS I LICENSES 12**CLASS IB LICENSES****Nightclub**

Marez, LLC d/b/a Oasis

TOTAL CLASS IB LICENSES**1**

1722 Broadway

Class L Licenses

Flyover Brewing Company

TOTAL CLASS L LICENSES**1**

1824 Broadway

Class W Licenses**Wholesale**

High Plains Budweiser

TOTAL CLASS W LICENSES**1**

2810 Ave M

Class Z Licenses

Great Plains Distillery (Catering)

TOTAL CLASS Z LICENSES**1**

213 West Railway St.

TOTAL LICENSES	
Class A	1
Class B	1
Class C	14
Class D	16
Class I	12
Class IB	1
Class L	1
Class W	1
Class Z	1
TOTAL LICENSES	48

Memo

EXHIBIT V

Date: February 13, 2023
To: Honorable Mayor and City Council
From: Staff, Development Services
CC: Kevin Spencer
Re: Class "I" Liquor License Application
El Rancho Viejo Mexican Restaurant
23 W. 27th St.
Scottsbluff, NE 69361

Action:

The owners of El Rancho Viejo Mexican Restaurant have applied for a replacement license in the name of Hector's LLC.

The Development Services Department is required by Article 1, Chapter 11 of the Scottsbluff Municipal Code to report specific information to the Mayor and City Council whenever a liquor license application hearing is held. In accordance with that directive the following information is offered:

- (1) The property at 23 W. 27th St. is situated in a C-2 (Neighborhood Commercial) zoning district where restaurants, bars, and taverns are allowed by right pursuant to the City's Zoning Ordinance, Chapter 25, of the City's Municipal Code of Ordinances. All surrounding properties are zoned C-2 (Neighborhood Commercial).
- (2) The off-street parking requirements are 1 space for every 3 seats for restaurants and bars. The occupancy load is 148 people. The occupancy will need access to at least 50 off street parking spaces as required by ordinance. The property appears to meet this standard. This requirement is found in 25-5-1 (18) of the City's Municipal Code of Ordinances.
- (3) The use of this property is consistent with the C-2 zone.
- (4) There are no churches, schools, or other similar institutions within 300 feet of the subject property.
- (5) The existing population of Scottsbluff is approximately 14,282.

CITY OF SCOTTSBLUFF

Liquor Licenses

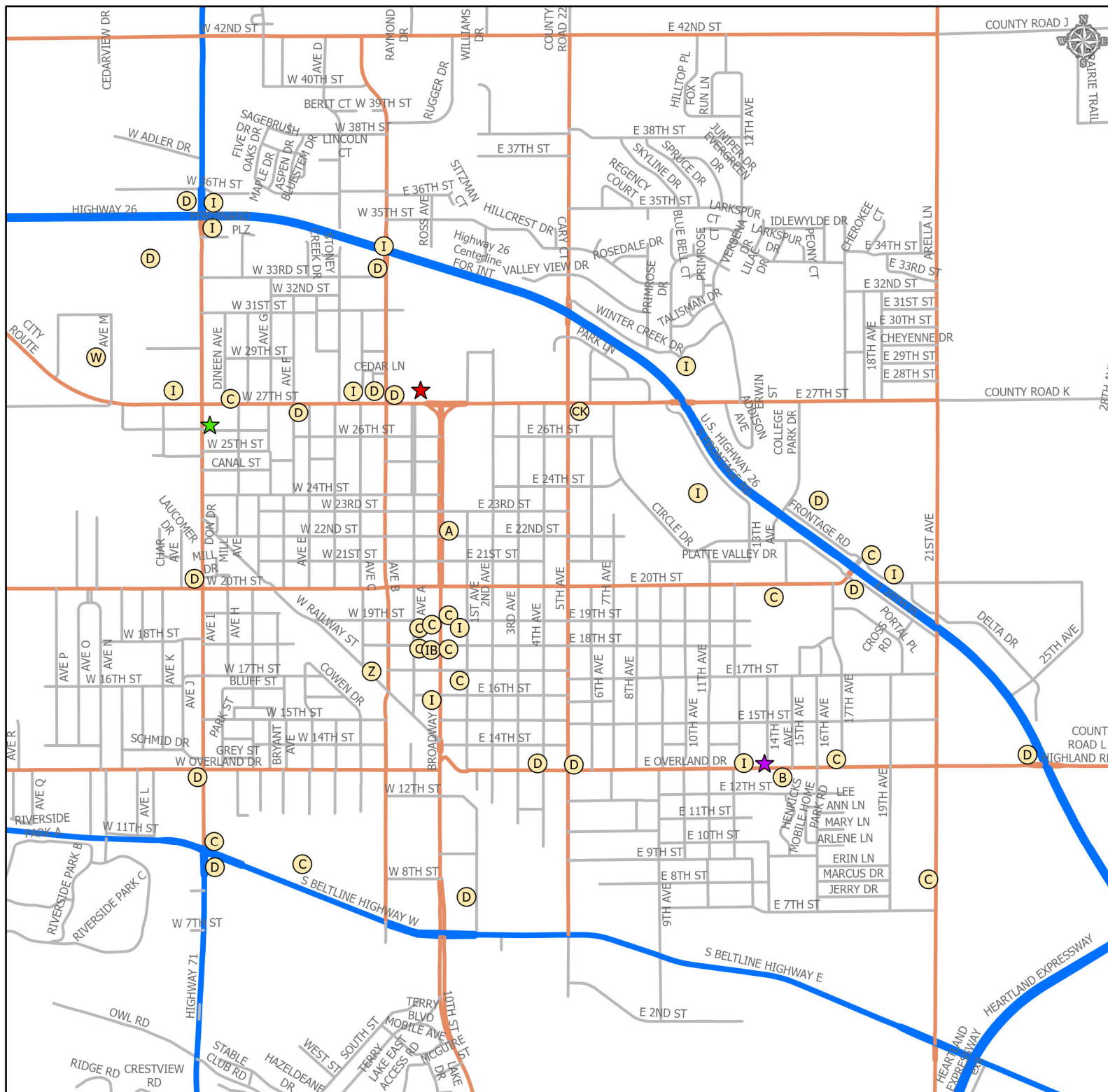
- ★ Applicant
El Rancho Viejo
Mexican Restaurant
Type I - 23 W. 27th St.
- ★ Applicant
Montez Liquor
Type D - 1311 East Overland Dr.
- ★ Applicant
Taco De Oro
Type C- 2601 Avenue I

- Current Licensed Properties
- Highway
- Main Road
- Residential/Rural

- Class A Beer only, for consumption on premises
- Class B Beer only, for consumption off premises
- Class C Alcoholic liquors, for consumption on and off premises
- Class D Alcoholic liquors, including beer, for consumption off premises
- Class I Alcoholic liquors, for consumption on the premises
- Class IB Beer, Wine, Distilled Spirits on Sale, Beer off sale only
- Class W Wholesale beer
- Catering (K) Alcohol permitted by licensee's retail license, sold or served at events covered by special designated licenses

Taylor Stephens
City of Scottsbluff GIS
Created on 3/7/2023
Coordinate System:
NAD 1983 StatePlane Nebraska FIPS 2600 Feet
Lambert Conformal Conic

The City makes no representation or warranty as to the accuracy, timeliness, or completeness, and in particular, its accuracy in labeling or displaying dimensions, contours, property boundaries, or placement or location of any map features thereon.



City of Scottsbluff
Liquor License Holders Investigatory Board
Regular Meeting
March 8, 2023 – 2:00 p.m.

The City of Scottsbluff Liquor License Holders Investigatory Board met in a regular meeting on Wednesday, March 8, 2023 at 2:00 p.m. in the Meeting Room of City Hall, 2525 Circle Drive, Scottsbluff. A notice of the meeting had been published on March 3, 2023 in the Star Herald, a newspaper published and of general circulation in the city. The notice stated the date, hour and place of the meeting, that the meeting would be open to the public. That anyone with a disability desiring reasonable accommodation to attend the meeting should contact the city clerk's office, and that an agenda of the meeting kept continuously current was available for public inspection at the office of the city clerk in City Hall; provided, the committee could modify the agenda at the meeting if it determined that an emergency so required. A similar notice, together with a copy of the agenda, also had been delivered to each committee member.

1. Roll Call - The following Board Members were present: Andrea Margheim, Vice-Chairman, Kevin Spencer, Police Chief/City Manager; Kim Wright, City Clerk; Libby Stobel, City Attorney, and Matt Huck, Scottsbluff Public Schools. Absent: Russ Knight, Chairman and Kelli Larson, Panhandle Prevention Coalition.
2. Open Meeting Act – Vice-Chairman Margheim welcomed everyone in attendance and informed those in attendance that a copy of the Nebraska Open Meetings Act is posted on the west wall for the public's review.
3. Call Meeting to Order - The meeting was called to order and Wright recorded the proceedings.
4. Changes or additions to the agenda – None.
5. Approve the February 1, 2023 Regular Meeting Minutes – Motion by Spencer, second by Huck to approve the February 1, 2023 Regular Meeting Minutes, motion passed unanimously.
6. New Application.
 - a. Mr. Hector Manriquez, owner and liquor license manager applicant was present to answer questions regarding the Class I Liquor License Application for Hectors, LLC d/b/a El Rancho Viejo Mexican Restaurant, 23 W. 27th St., Scottsbluff. Mr. Manriquez explained his plan is to provide a safe place for the legal sale of alcohol. He added he has four years in management experience as he has worked in family restaurants in both Scottsbluff and Lexington.

Police Chief Spencer asked who would be ordering and controlling the inventory for the business. Mr. Manriquez stated it would be him solely. He also added that all overstock will be kept in a locked room and he would be the only person to have a key, adding, there are seven employees working at the restaurant and all are TIPS certified.

Mr. Manriquez was asked what measures they have in place to prevent underage drinking. He stated they check ID's on people who look under 30 years of age and they also have an ID scanner in front of the register. When asked what would happen to an employee who sold to a minor, Mr. Manriquez answered they would be written up and then terminated if it happened again.

Police Chief Spencer moved, seconded by Committee Member Huck to send a positive recommendation to Council regarding the Nebraska Liquor Control Commission Class I Liquor License for Hector's, LLC d/b/a El Rancho Viejo Mexican Restaurant. Motion passed unanimously.

- b. Ms. Jennifer Heinold, liquor license manager applicant and Mr. Alejandro Martinez, restaurant manager were present to answer questions regarding the Class C liquor license application for Frank Eats, LLC d/b/a Taco De Oro, 2601 Ave. I, Scottsbluff.

Ms. Heinold explained she has experience in the alcohol industry as her prior job was General Manager of the Holiday Inn for 15 years. She went on to state they will be selling 6-8 brands of beer, margaritas and a few mixed drinks and the alcohol will be ordered at the counter, but delivered to the table.

She added they have 13 employees, but only five have taken the TIPS training as they are the ones who take orders and can sell the alcohol. When asked what would happen to an employee that sold to a minor, Ms. Heinold answered they would be terminated.

As far as measures in process to check ID's, Ms. Heinold stated they will check all ID'S using a three-step process as follows; 1) Check the date; 2) Put the date in Square; 3) Scan the ID (will turn red if underage).

Ms. Heinold was asked who would do the ordering and check the inventory. She stated she would be the only one to do that, adding all overstock will be kept in a locked storage room in front of the restaurant and she would have the only key.

Legal Counsel Stobel made a motion to send a positive recommendation to Council regarding the Class C liquor license for Frank Eats, LLC d/b/a Taco De Oro. The motion was seconded by Police Chief Spencer and passed unanimously.

- 8. The meeting adjourned at 2:22 p.m. with a motion by Huck and second by Spencer. Motion passed unanimously.

Andrea Margheim, Vice-Chairman

Kim Wright, Secretary

City of Scottsbluff, Nebraska

Monday, March 20, 2023

Regular Meeting

Item Pub. Hear.2

Council to discuss and consider action on making a recommendation to the Nebraska Liquor Control Commission regarding the Class I Liquor License for Hectors, LLC d/b/a El Rancho Viejo Mexican Restaurant and naming Hector Manriquez as Liquor License Manager.

Staff Contact: Kim Wright, City Clerk

City of Scottsbluff, Nebraska

Monday, March 20, 2023

Regular Meeting

Item Pub. Hear.3

Council to conduct a public hearing set for this date at 6:00 p.m. to receive information regarding a Class C Liquor License for Frank Eats, LLC d/b/a Taco De Oro, 2601 Ave. I, Scottsbluff, NE.

Staff Contact: Kim Wright, City Clerk

Agenda Statement

Item No.

For meeting of: March 20, 2023

AGENDA TITLE: Council to hold a public hearing as advertised for this date at 6:00 p.m. for a Class C Liquor License application from Frank Eats, LLC d/b/a Taco De Oro 2601 Avenue I, Scottsbluff, NE 69361.

SUBMITTED BY DEPARTMENT/ORGANIZATION: Administration

PRESENTATION BY: Applicant

SUMMARY EXPLANATION:

BOARD/COMMISSION RECOMMENDATION:

STAFF RECOMMENDATION: Conduct the public hearing and consider a recommendation to the Nebraska Liquor Commission either approving or denying said application.

EXHIBITS

Resolution ☒ Ordinance ☐ Contract ☐ Minutes ☐ Plan/Map ☐

Other (specify) ☐ Application, Memorandums, Exhibits

Exhibit #1 – Application of Frank Eats, LLC d/b/a Taco De Oro, 2601 Avenue I, Scottsbluff, NE.

Exhibit #2 – City Council Check List for Neb. Rev. Stat. §53-132 Cum Supp 2022

Exhibit #3 – Written Statement of Police Chief

Exhibit #4 – Written Statement of City Clerk

Exhibit #5 – Written Statement of Development Services

NOTIFICATION LIST: Yes ☒ No ☐ Further Instructions ☐

Jennifer S. Heinold
2929 8th Avenue
Scottsbluff, NE 69361

APPROVAL FOR SUBMITTAL: _____
City Manager

Rev 3/1/99CClerk

APPLICATION FOR LIQUOR LICENSE CHECKLIST RETAIL **EXHIBIT 1**

NEBRASKA LIQUOR CONTROL COMMISSION
301 CENTENNIAL MALL SOUTH
PO BOX 95046
LINCOLN, NE 68509-5046
PHONE: (402) 471-2571
FAX: (402) 471-2814
EMAIL: lcc.frontdesk@nebraska.gov
WEBSITE: www.lcc.nebraska.gov

License
Class: C

License Number:

125552

RECEIVED

FEB 21 2023
NEBRASKA LIQUOR
CONTROL COMMISSION

Office Use Only

NEW / REPLACING _____

TOP Yes ☒ No

Hot List Yes ☒ No

Initial: **KF**

PLEASE READ CAREFULLY

See directions on the next page. Provide all the items requested. Failure to provide any item will cause this application to be returned or placed on hold. All documents must be legible. Any false statement or omission may result in the denial, suspension, cancellation or revocation of your license. If your operation depends on receiving a liquor license, the Nebraska Liquor Control Commission cautions you that if you purchase, remodel, start construction, spend or commit money that you do so at your own risk. Prior to submitting your application review the application carefully to ensure that all sections are complete, and that any omissions or errors have not been made. You may want to check with the city/village or county clerk, where you are making application, to see if any additional requirements must be met before submitting application to the Nebraska Liquor Control Commission.

APPLICANT NAME Frank Eats, LLC

TRADE (DBA) NAME Taco De Oro

PREVIOUS TRADE (DBA) NAME _____

CONTACT NAME AND PHONE NUMBER Jennifer Heinold 308-631-9990

CONTACT EMAIL ADDRESS jennifer@tacodeoroscottsbuff.com

Chum h x
CTG

1-1-2027

Office use only

PAYMENT TYPE 2/16/23 Pay Port

AMOUNT \$400 RCPT _____

RECEIVED: 2/21/23

DATE DEPOSITED _____



2300001858

FORM 100
REV 12/7/2022
PAGE 1

DIRECTIONS

Each item must be included with your application

1. Application fee of \$400 (nonrefundable), please pay online thru our PAYPORT system or enclose payment made payable to the Nebraska Liquor Control Commission
2. Enclose the appropriate application forms
 - Individual License (Form 104)
 - Partnership License (Form 105)
 - Corporate License (Form 101 & Form 103)
 - Limited Liability Company (LLC) (Form 102 & Form 103)
 - Corporation or Limited Liability Company (LLC) must be active with the Nebraska Secretary of State
3. For citizenship enclose U.S. birth certificate; U.S. passport or naturalization paper
 - a. For residency enclose proof of registered voter in Nebraska
 - b. If permanent resident include Employment Authorization Card or Permanent Resident Card
 - c. See Applicant Guidelines for further assistance
4. Form 147 - Fingerprints are required for each person as defined in new application guide, found on our website under "Licensing Tab" in "Guidelines/Brochures".
5. If purchasing an already licensed business; include Form 125—Temporary Operating Permit (TOP)
 - a. Form 125 must be signed by the seller (current licensee) and the buyer (applicant)
 - b. Provide a copy of the business purchase agreement from the seller (current licensee sells "the business currently licensed" to applicant)
 - c. Provide a copy of alcohol inventory being purchased (must include quantity, brand name and container size)
 - d. Enclose a list of the assets being purchased (furniture, fixtures and equipment)
6. If building is owned or being purchased send a copy of the deed or purchase agreement in the name of the applicant.
7. If building is being leased, send a copy of signed lease in the name of the applicant. Lease term must run through the license year being applied for.
8. Submit a copy of your business plan.

**CLASS OF LICENSE FOR WHICH APPLICATION IS MADE AND FEES
CHECK DESIRED CLASS**

RETAIL LICENSE(S) Application Fee \$400 (nonrefundable)
CLASS C LICENSE TERM IS FROM NOVEMBER 1 – OCTOBER 31
ALL OTHER CLASSES TERM IS MAY 1 – APRIL 30

- ☐ A BEER, ON SALE ONLY
- ☐ B BEER, OFF SALE ONLY**
- ☒ C BEER, WINE, DISTILLED SPIRITS, ON AND OFF SALE**
Do you intend to sale cocktails to go as allowed under Neb Rev. Statute 53-123.04(4) YES ☒ NO ☐
- ☐ D BEER, WINE, DISTILLED SPIRITS, OFF SALE ONLY**
- ☐ F BOTTLE CLUB,
- ☐ I BEER, WINE, DISTILLED SPIRITS, ON SALE ONLY
Do you intend to sale cocktails to go as allowed under Neb Rev. Statute 53-123.04(5) YES ☐ NO ☐
- ☐ J LIMITED ALCOHOLIC LIQUOR, OFF SALE – MUST INCLUDE SUPPLEMENTAL FORM 120
- ☐ AB BEER, ON AND OFF SALE
- ☐ AD BEER ON SALE ONLY, BEER, WINE, DISTILLED SPIRITS OFF SALE
- ☐ IB BEER, WINE, DISTILLED SPIRITS ON SALE, BEER OFF SALE ONLY
- ☐ Class K Catering endorsement (Submit Form 106) – Catering license (K) expires same as underlying retail license
- ☐ Class G Growler endorsement (Submit Form 165) – Class C licenses only
- **Class B, Class C, Class D license do you intend to allow drive through services under Neb Rev. Statute 53-178.01(2) YES ☒ NO ☐

ADDITIONAL FEES WILL BE ASSESSED AT THE CITY/VILLAGE OR COUNTY LEVEL WHEN THE LICENSE IS ISSUED

CHECK TYPE OF LICENSE FOR WHICH YOU ARE APPLYING

- ☐ Individual License (requires insert FORM 104)
- ☐ Partnership License (requires insert FORM 105)
- ☐ Corporate License (requires FORM 101 & FORM 103)
- ☒ Limited Liability Company (LLC) (requires FORM 102 & FORM 103)

NAME OF ATTORNEY OR FIRM ASSISTING WITH APPLICATION (if applicable)

Name _____ Phone Number _____

Firm Name _____

Email address _____

Should we contact you with any questions on the application? YES _____ NO _____

FORM 100
REV 12/7/2022
PAGE 3

PREMISES INFORMATION

Trade Name (doing business as) Taco De Oro

Street Address 2601 Avenue I

City Scottsbluff County Scottsbluff 21 Zip Code 69361

Premises Telephone number 308-632-8322

+1577

Business e-mail address jennifer@tacodeoroscottsbluff.

Is this location inside the city/village corporate limits YES X NO

MAILING ADDRESS (where you want to receive mail from the Commission)

Check if same as premises

Name Frank Eats, LLC

Street Address PO Box 2395

City Scottsbluff State NE Zip Code 69361

+2395

DESCRIPTION AND DIAGRAM OF THE AREA TO BE LICENSED

IN THE SPACE PROVIDED BELOW DRAW OR ATTACH A DIAGRAM OF THE AREA TO BE LICENSED
DO NOT SEND BLUEPRINTS, ARCHITECT OR CONSTRUCTION DRAWINGS
PROVIDE LENGTH X WIDTH IN FEET (NOT SQUARE FOOTAGE)
INDICATE THE DIRECTION OF NORTH

Building length 79 x width 42 in feet

Is there a basement? Yes No X If yes, length x width in feet

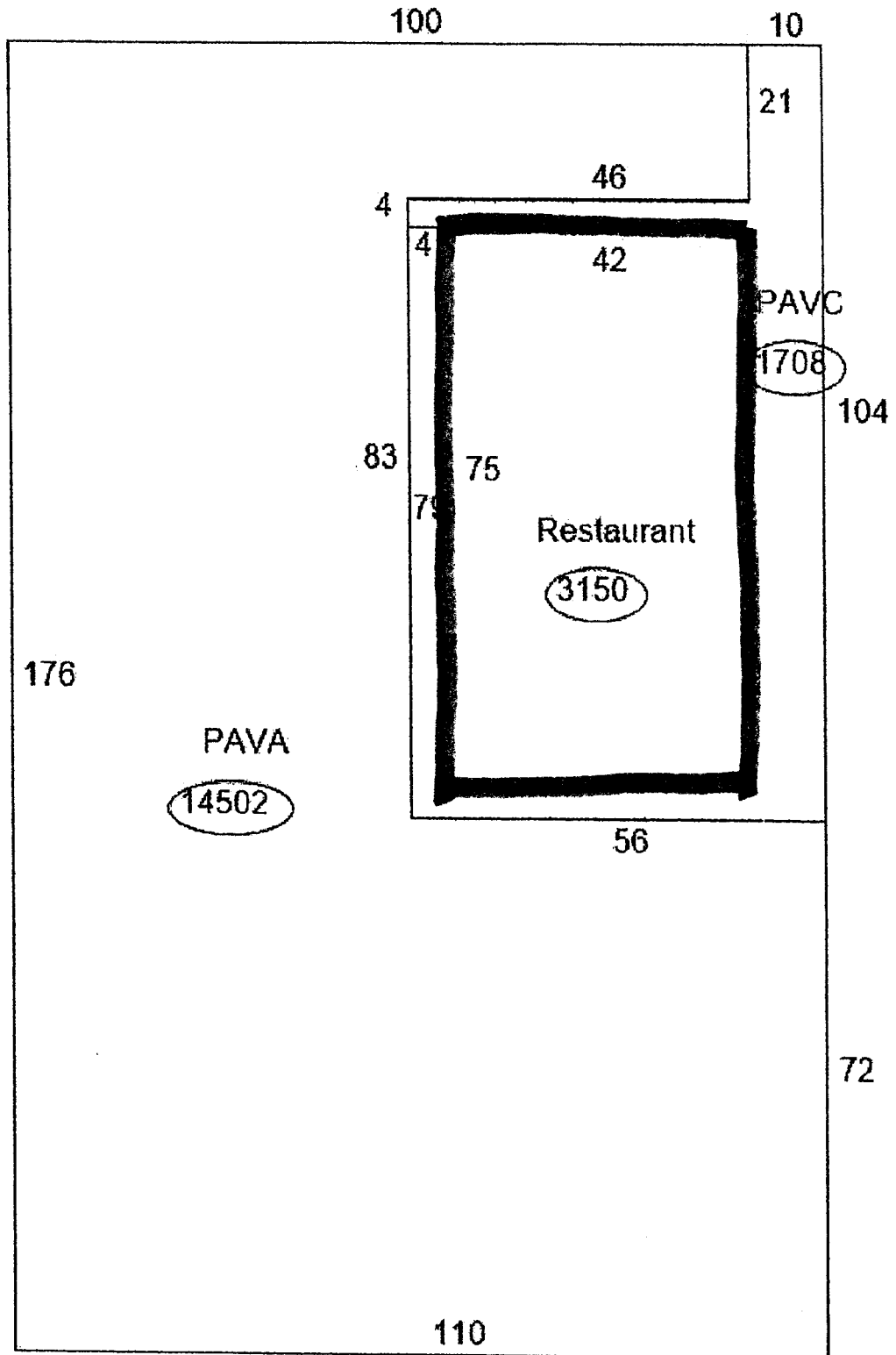
Is there an outdoor area? Yes No X If yes, length x width in feet+

*If including an outdoor area permanent fencing is required. Please contact the local governing body for other requirements regarding fencing

Number of floors of the building 1

PROVIDE DIAGRAM OF AREA TO BE LICENSED BELOW OR ATTACH SEPARATE SHEET

See Attach



APPLICANT INFORMATION

1. **READ CAREFULLY. ANSWER COMPLETELY AND ACCURATELY §53-125(5)**

Has anyone who is a party to this application, or their spouse, **EVER** been convicted of or plead guilty to any charge. Charge means any charge alleging a felony, misdemeanor, violation of a federal or state law; a violation of a local law, ordinance or resolution. List the nature of the charge, where the charge occurred and the year and month of the conviction or plea. Also list any charges pending at the time of this application. If more than one party, please list charges by each individual's name.

Include traffic violations. Commission must be notified of any arrests and/or convictions that may occur after the date of signing this application.

☒ **YES** ☐ **NO** If yes, please explain below or attach a separate page

Name of Applicant	Date of Conviction (mm/yyyy)	Where Convicted (city & state)	Description of Charge	Disposition
Bryan Frank				
Holly Frank				
Jennifer Heinold	1999 2006	Scottsbluff, NE Gering, NE	MIP under the influence of marijuana at Party	Court Fine Court Fine

2. Was this premise licensed as liquor licensed business within the last two (2) years?

☐ **YES** ☒ **NO**

If yes, provide business name and license number _____

3. Are you buying the business of a current retail liquor license?

☐ **YES** ☒ **NO**

If yes, give name of business and liquor license number _____

4. Are you filing a temporary operating permit (TOP) to operate during the application process?

☐ **YES** ☒ **NO**

If yes

a) Attach temporary operating permit (TOP) (Form 125)

a) Submit a copy of the business purchase agreement _____

b) Include a list of alcohol being purchased, list the name brand, container size and how many _____

c) Submit a list of the furniture, fixtures and equipment _____

5. Are you borrowing any money from any source, include family or friends, to establish and/or operate the business?

☒ YES ☐ NO

If yes, list the lender(s) Platte Valley Bank

6. Will any person or entity, other than applicant, be entitled to a share of the profits of this business?

☐ YES ☒ NO

If yes, explain. (all involved persons must be disclosed on application)

No silent partners 019.01E Silent Partners; Profit Sharing: No licensee or partner, principal, agent or employee of any Retail Liquor License shall permit any other person not licensed or included as a partner, principal, or stockholder of any Retail Liquor License to participate in the sharing of profits or liabilities arising from any Retail Liquor License. (53-1,100)

7. Will any of the furniture, fixtures and equipment to be used in this business be owned by others?

☐ YES ☒ NO

If yes, list such item(s) and the owner. _____

8. Is premises to be licensed within 150 feet of a church, school, hospital, home for indigent persons or for veterans, their wives, and children; or within 300 feet of a college or university campus?

☐ YES ☒ NO

If yes, provide name and address of such institution and where it is located in relation to the premises (Nebraska Revised Statute 53-177(1) **AND PROVIDE FORM 134 – CHURCH OR FORM 135 – CAMPUS AND LETTER OF SUPPORT FROM CHURCH OR CAMPUS**

9. Is anyone listed on this application a law enforcement officer? If yes, list the person, the law enforcement agency involved and the person's exact duties. (Nebraska Revised Statute 53-125(15))

☐ YES ☒ NO

10. List the primary bank and/or financial institution (branch if applicable) to be utilized by the business.

a) List the individual(s) who are authorized to write checks and/or withdrawals on accounts at this institution.

Platte Valley Bank, Bryan Frank & Jennifer Heinold

11. List all past and present liquor licenses held in Nebraska or any other state by any person named in this application. Include license holder name, location of license and license number. Also list reason for termination of any license(s) previously held.

Jennifer Heinold, McDermid Management Company, 1821 Frontage Road,
Scottsbluff, NE 69361, #079276. Left employment.

12. List the alcohol related training and/or experience (when and where) of the person(s) making application. Those persons required are listed as followed:

- Individual: Applicant and spouse; spouse is exempt if they filed Form 116 – Affidavit of Non-Participation.
- Partnership: All partners and spouses, spouses are exempt if they filed Form 116 – Affidavit of Non-Participation.
- Limited Liability Company: All member of LLC, Manager and all spouses; spouses are exempt if they filed Form 116 – Affidavit of Non-Participation.
- Corporation: President, Stockholders holding 25% or more of shares, Manager and all spouses; spouses are exempt if they filed Form 116 – Affidavit of Non-Participation.

NLCC certified training program completed

Applicant Name	Date (mm/yyyy)	Name of program (attach copy of course completion certificate)

Experience

Applicant Name/Job Title	Date of Employment	Name & Location of Business
Jennifer Heinold, GM	2002-2022	Holiday Inn Express
		1821 Frontage Road
		Scottsbluff, NE 69361

13. If the property is owned, submit a copy of the deed or proof of ownership. If leased, submit a copy of the lease covering the entire license year.

Documents must be in the name of applicant as owner or lessee

☒ Lease expiration date 1-1-2027
☐ Deed
☐ Purchase Agreement

14. When do you intend to open for business? Opened 2/15/22

15. What will be the main nature of business? Mexican Restuarant

16. What are the anticipated hours of operation? 7am-8pm Tue-Sat, 7am-2pm Sun

17. List the principal residence(s) for the past 10 years for ALL persons required to sign, including spouses.

RESIDENCES FOR THE PAST 10 YEARS					
APPLICANT CITY & STATE	YEAR FROM TO		SPOUSE CITY & STATE	YEAR FROM TO	
Bryan Frank, Scottsbluff, NE	1999	2023	Holly Frank, Scottsbluff	1999	2023
Jennifer Heinold, Scottsbluff	2006	2023			

If necessary, attach a separate sheet

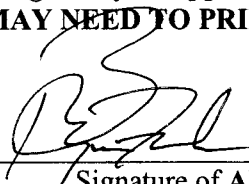
SIGNATURE PAGE – PLEASE READ CAREFULLY

The undersigned applicant(s) hereby consent(s) to an investigation of his/her background and release present and future records of every kind and description including police records, tax records (State and Federal), and bank or lending institution records, and said applicant(s) and spouse(s) waive(s) any right or causes of action that said applicant(s) or spouse(s) may have against the Nebraska Liquor Control Commission, the Nebraska State Patrol, and any other individual disclosing or releasing said information. Any documents or records for the proposed business or for any partner or stockholder that are needed in furtherance of the application investigation of any other investigation shall be supplied immediately upon demand to the Nebraska Liquor Control Commission or the Nebraska State Patrol. The undersigned understand and acknowledge that any license issued, based on the information submitted in this application, is subject to cancellation if the information contained herein is incomplete, inaccurate or fraudulent.

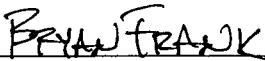
Individual applicants agree to supervise in person the management and operation of the business and that they will operate the business authorized by the license for themselves and not as an agent for any other person or entity. Corporate applicants agree the approved manager will superintend in person the management and operation of the business. Partnership applicants agree one partner shall superintend the management and operation of the business. All applicants agree to operate the licensed business within all applicable laws, rules, regulations, and ordinances and to cooperate fully with any authorized agent of the Nebraska Liquor Control Commission.

Applicant Notification and Record Challenge: Your fingerprints will be used to check the criminal history records of the FBI. You have the opportunity to complete or challenge the accuracy of the information contained in FBI identification record. The procedures for obtaining a change, correction, or updating an FBI identification record are set forth in Title 28, CFR, 16.34.

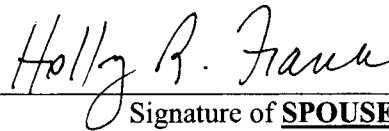
**Must be signed by all applicant(s) and spouse(s) owning more than 25%
(YOU MAY NEED TO PRINT MULTIPLE SIGNATURE PAGES)**



Signature of APPLICANT



Printed Name of APPLICANT



Signature of SPOUSE



Printed Name of SPOUSE

Signature of APPLICANT

Signature of SPOUSE

Printed Name of APPLICANT

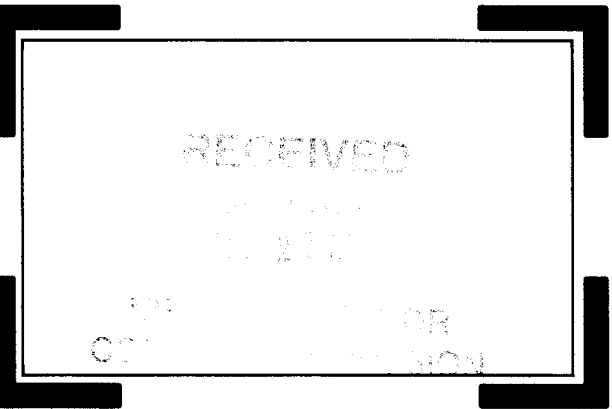
Printed Name of SPOUSE

LIMITED LIABILITY COMPANY (LLC)

NEBRASKA LIQUOR CONTROL COMMISSION
301 CENTENNIAL MALL SOUTH
PO BOX 95046
LINCOLN, NE 68509-5046
PHONE: (402) 471-2571
FAX: (402) 471-2814
EMAIL: lcc.frontdesk@nebraska.gov
WEBSITE: www.lcc.nebraska.gov

License
Class: _____

License Number: _____



INSTRUCTIONS

1. All members and spouses must be listed
2. Managing/Contact member and all members holding over 25 % shares of stock and their spouse (if applicable) must sign the signature page of the application
3. Managing/Contact member and all members holding over 25% interest and their spouses must submit fingerprints. See Form 147 for further information
4. Attach copy of Articles of Organization

Name of Limited Liability Company that will hold license as listed on the Articles of Organization

Frank Eats, LLC

Name of Registered Agent: **Bryan L. Frank**

LLC Address: **416 Valley View Drive, Suite 1100**

City: **Scottsbluff** State: **NE** Zip Code: **69361**

LLC Phone Number: **308-635-0489** LLC Fax Number: **N/A** ⁺¹⁴⁵⁷

Name of Managing/Contact Member

Name and information of contact member must be listed on following page

Last Name: **Frank** First Name: **Bryan** MI: **L.**

Home Address: **1801 East 34th Street** City: **Scottsbluff**

State: **NE** Zip Code: **69361** ⁺³⁴³⁵ Home Phone Number: **308-635-0489**

MEMBER

Signature of Managing/Contact Member

List names of all members and their spouses (even if a spousal affidavit has been submitted)

Last Name: Frank First Name: Bryan MI: L.
Social Security Number: [REDACTED] Date of Birth: [REDACTED]
Spouse Full Name (indicate N/A if single): Holly R. Frank
Spouse Social Security Number: [REDACTED] Date of Birth: [REDACTED]
Percentage of member ownership 100%

Last Name: _____ First Name: _____ MI: _____
Social Security Number: _____ Date of Birth: _____
Spouse Full Name (indicate N/A if single): _____
Spouse Social Security Number: _____ Date of Birth: _____
Percentage of member ownership _____

Last Name: _____ First Name: _____ MI: _____
Social Security Number: _____ Date of Birth: _____
Spouse Full Name (indicate N/A if single): _____
Spouse Social Security Number: _____ Date of Birth: _____
Percentage of member ownership _____

Last Name: _____ First Name: _____ MI: _____
Social Security Number: _____ Date of Birth: _____
Spouse Full Name (indicate N/A if single): _____
Spouse Social Security Number: _____ Date of Birth: _____
Percentage of member ownership _____

Is the applying Limited Liability Company owned 100% by another corporation/LLC?

☐ YES

☒ NO

If yes, Form 185 is required

Indicate the company's tax year with the IRS (Example January through December)

Starting Date: January Ending Date: December

Is this a Non Profit Corporation?

☐ YES

☒ NO

If yes, provide the Federal ID #. _____

Nebraska Secretary of State

FRANK EATS LLC

Mon Feb 27 12:57:04 2023

SOS Account Number

2112319624

Status

Active

Principal Office Address

416 VALLEY VIEW DRIVE, SUITE 1100
SCOTTSBLUFF, NE 69361
USA

Registered Agent and Office Address

BRYAN L. FRANK
416 VALLEY VIEW DRIVE SUITE 1100
P.O. BOX 2395
SCOTTSBLUFF, NE 69363-2395

Designated Office Address

416 VALLEY VIEW DRIVE, SUITE 1100
SCOTTSBLUFF, NE 69361

Nature of Business

Not Available

Entity Type

Domestic LLC

Qualifying State: NE

Date Filed

Dec 22 2021

Next Report Due Date

Jan 01 2025

Filed Documents

Filed documents for FRANK EATS LLC may be available for purchase and downloading by selecting the Purchase Now button. Your Nebraska.gov account will be charged the indicated amount for each item you view. If no Purchase Now button appears, please contact Secretary of State's office to request document(s).

Document	Date Filed	Price	
Certificate of Organization	Dec 22 2021	\$0.45 = 1 page(s) @ \$0.45 per page	Purchase Now
Proof of Publication	Feb 03 2022	\$0.45 = 1 page(s) @ \$0.45 per page	Purchase Now
Biennial Report	Jan 03 2023	\$0.45 = 1 page(s) @ \$0.45 per page	Purchase Now

Good Standing Documents

- If you need your Certificate of Good Standing Apostilled or Authenticated for use in another country, you must contact the Nebraska Secretary of State's office directly for information and instructions. Documents obtained from this site cannot be

**CERTIFICATE OF ORGANIZATION
OF
FRANK EATS, LLC**

NAME: The name of the limited liability company is **Frank Eats, LLC**.

DURATION: The period of duration of the limited liability company shall be perpetual.

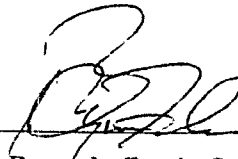
PURPOSES: The purposes for which the limited liability company is organized are to acquire, use, buy, lease, sell and exchange in any lawful manner real and/or personal property or any interest therein; and the transaction of any and all lawful business for which limited liability companies may be formed under the Nebraska Uniform Limited Liability Company Act.

INITIAL DESIGNATED OFFICE: The address of the limited liability company's initial designated office in the state of Nebraska is: 416 Valley View Drive, Suite 1100, Scottsbluff, NE 69361.

AGENT FOR SERVICE OF PROCESS: The name and address of the initial agent for service of process in this state are: Bryan L. Frank, 416 Valley View Drive, Suite 1100, P.O. Box 2395, Scottsbluff, NE 69363-2395.

INTERNAL AFFAIRS: The regulation of the internal affairs of the limited liability company is as set forth in the Operating Agreement.

DATED: 12/14, 2021.



Bryan L. Frank, Organizer

MANAGER APPLICATION FORM 103

NEBRASKA LIQUOR CONTROL COMMISSION
301 CENTENNIAL MALL SOUTH
PO BOX 95046
LINCOLN, NE 68509-5046
PHONE: (402) 471-2571
FAX: (402) 471-2814
EMAIL: lcc.frontdesk@nebraska.gov
WEBSITE: www.lcc.nebraska.gov

License
Class: _____

License Number: _____

RECEIVED
FEB 27 2023
NEBRASKA LIQUOR
CONTROL COMMISSION

MANAGER MUST:

- Be at least 21-years of age
- Complete all sections of the application.
- Form must be signed by a **member or corporate officer**
- Include Form 147 –Fingerprints are required
- Provide a copy of one of the following: US birth certificate, US Passport or naturalization papers
- Be a resident of the state of Nebraska and be a registered voter in the State of Nebraska,
- Spouse who **will** participate in the business, the **spouse must meet the same requirements as the manager applicant:**

Spouse who **will not** participate in the business

- Complete the Spousal Affidavit of Non Participation (Form 116). **Be sure to complete both halves of this form.**

CORPORATION/LLC INFORMATION

Name of Corporation/LLC: Frank Eats, LLC

PREMISES INFORMATION

Premises Trade Name/DBA: Taco De Oro

Premises Street Address: 2601 Avenue I

City: Scottsbluff County: Scottsbluff Zip Code: 69361

Premises Phone Number: 308-632-8322

Premises Email address: jennifer@tacodeoroscottsbluff.com

SIGNATURE REQUIRED BY CORPORATE OFFICER / MANAGING MEMBER

The individual whose name is listed as a corporate officer or managing member as reported or listed with the Commission.

BARCODE

FORM 103
REV 12/8/2022
PAGE 1

MANAGER INFORMATION

Last Name: Heinold First Name: Jennifer MI: S.
Home Address: 2929 8th Avenue
City: Scottsbluff County: Scotts Bluff Zip Code: 69361
Home Phone Number: 308-631-9990 +1409
Driver's License Number: [REDACTED]
Social Security Number: [REDACTED]
Date of Birth: [REDACTED] Place of Birth: Scottsbluff, NE
Email address: jennifer@tacodeoroscottsbluff.com

Are you married? If yes, complete spouse's information (Even if a spousal affidavit has been submitted)

☐ YES

☒ NO

Spouse's information

Spouses Last Name: _____ First Name: _____ MI: _____
Social Security Number: _____
Driver's License Number: _____
Date of Birth: _____ Place of Birth: _____

APPLICANT & SPOUSE MUST LIST RESIDENCE(S) FOR THE PAST TEN (10) YEARS

APPLICANT			SPOUSE		
CITY & STATE	YEAR FROM	YEAR TO	CITY & STATE	YEAR FROM	YEAR TO
Scottsbluff, NE	2007	2023			

MANAGER'S LAST TWO EMPLOYERS

YEAR FROM TO		NAME OF EMPLOYER	NAME OF SUPERVISOR	TELEPHONE NUMBER
1999	2021	Holiday Inn Express	Renee McDermid	303-746-1581
1997	1999	Wal-Mart	Tim Heinz	308-632-2666

1. READ CAREFULLY. ANSWER COMPLETELY AND ACCURATELY.

Must be completed by both applicant and spouse, unless spouse has filed an affidavit of non-participation.

Has anyone who is a party to this application, or their spouse, **EVER** been convicted of or plead guilty to any charge. Charge means any charge alleging a felony, misdemeanor, violation of a federal or state law; a violation of a local law, ordinance or resolution. List the nature of the charge, where the charge occurred and the year and month of the conviction or plea, **include traffic violations**. Also list any charges pending at the time of this application. If more than one party, please list charges by each individual's name. Commission must be notified of any arrests and/or convictions that may occur after the date of signing this application.

☒ YES ☐ NO

If yes, please explain below or attach a separate page.

Name of Applicant	Date of Conviction (mm/yyyy)	Where Convicted (City & State)	Description of Charge	Disposition
See Attach				

2. Have you or your spouse ever been approved or made application for a liquor license in Nebraska or any other state?

☒ YES ☐ NO

IF YES, list the name of the premise(s):

Holiday Inn Express

3. Do you, as a manager, qualify under Nebraska Liquor Control Act (§53-131.01) and do you intend to supervise, in person, the management of the business?

☒ YES ☐ NO

4. List the alcohol related training and/or experience (when and where) of the person making application.

Applicant Name	Date (mm/yyyy)	Name of program (attach copy of course completion certificate)

*For list of NLCC Certified Training Programs see [training](#)

Experience:

Applicant Name / Job Title	Date of Employment:	Name & Location of Business:
Jennifer Heinold/ Manager	1999-2021	Holiday Inn Express, Scottsbluff, NE

5. Have you enclosed Form 147 regarding fingerprints?

☒ YES ☐ NO

PERSONAL OATH AND CONSENT OF INVESTIGATION
SIGNATURE PAGE – PLEASE READ CAREFULLY

The undersigned applicant(s) hereby consent(s) to an investigation of his/her background and release present and future records of every kind and description including police records, tax records (State and Federal), and bank or lending institution records, and said applicant(s) and spouse(s) waive(s) any right or causes of action that said applicant(s) or spouse(s) may have against the Nebraska Liquor Control Commission, the Nebraska State Patrol, and any other individual disclosing or releasing said information. Any documents or records for the proposed business or for any partner or stockholder that are needed in furtherance of the application investigation of any other investigation shall be supplied immediately upon demand to the Nebraska Liquor Control Commission or the Nebraska State Patrol. The undersigned understand and acknowledge that any license issued, based on the information submitted in this application, is subject to cancellation if the information contained herein is incomplete, inaccurate or fraudulent.

***Applicant Notification and Record Challenge:** Your fingerprints will be used to check the criminal history records of the FBI. You have the opportunity to complete or challenge the accuracy of the information contained in FBI identification record. The procedures for obtaining a change, correction, or updating an FBI identification record are set forth in Title 28, CFR, 16.34.*

Must be signed by applicant and spouse.



Signature of **APPLICANT**
Jennifer Heinold

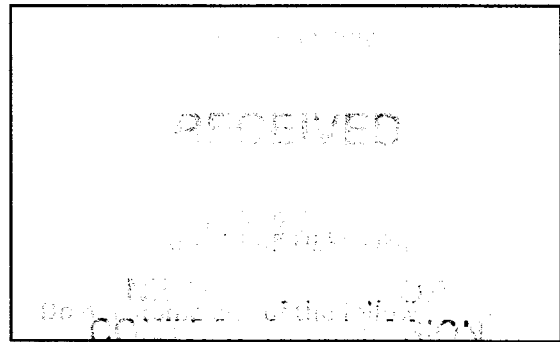
Printed Name of **APPLICANT**

Signature of **SPOUSE**

Printed Name of **SPOUSE**

**PRIVACY ACT STATEMENT/
SUBMISSION OF FINGERPRINTS /
PAYMENT OF FEES TO NSP-CID**

NEBRASKA LIQUOR CONTROL COMMISSION
301 CENTENNIAL MALL SOUTH
PO BOX 95046
LINCOLN, NE 68509-5046
PHONE: (402) 471-2571
FAX: (402) 471-2814
Website: www.lcc.nebraska.gov



THIS FORM IS REQUIRED TO BE SIGNED BY EACH PERSON BEING FINGERPRINTED:
DIRECTIONS FOR SUBMITTING FINGERPRINTS AND FEE PAYMENTS:

- **FAILURE TO FILE FINGERPRINT CARDS AND PAY THE REQUIRED FEE TO THE NEBRASKA STATE PATROL WILL DELAY THE ISSUANCE OF YOUR LIQUOR LICENSE**
- Fee payment of **\$45.25 per person** **MUST** be made **DIRECTLY** to the Nebraska State Patrol;
It is recommended to make payment through the **NSP PayPort** online system at www.ne.gov/go/nsp
Or a check made payable to **NSP** can be mailed directly to the following address:
*****Please indicate on your payment who the payment is for (the name of the person being fingerprinted) and the payment is for a Liquor License*****
The Nebraska State Patrol – CID Division
4600 Innovation Drive
Lincoln, NE 68521
- Fingerprints taken at NSP LIVESCAN locations will be forwarded to NSP – CID
Applicant(s) will not have cards to include with license application.
- Fingerprints taken at local law enforcement offices may be released to the applicants;
Fingerprint cards should be submitted with the application.

Applicant Notification and Record Challenge: Your fingerprints will be used to check the criminal history records of the FBI. You have the opportunity to complete or challenge the accuracy of the information contained in the FBI identification record. The procedures for obtaining a change, correction, or updating a FBI identification record are set forth in Title 28, CFR, 16.34.

******Please Submit this form with your completed application to the Liquor Control Commission******

Trade Name Frank Eats. LLC DBA Taco De Oro

Name of Person Being Fingerprinted: Jennifer S. Heinold

Date of Birth: [REDACTED] Last 4 SSN: [REDACTED]

Date fingerprints were taken: 11-30-2022

Location where fingerprints were taken: Scottsbluff, NE

How was payment made to NSP?

☒ NSP PAYPORT ☐ CASH ☐ CHECK SENT TO NSP CK # _____

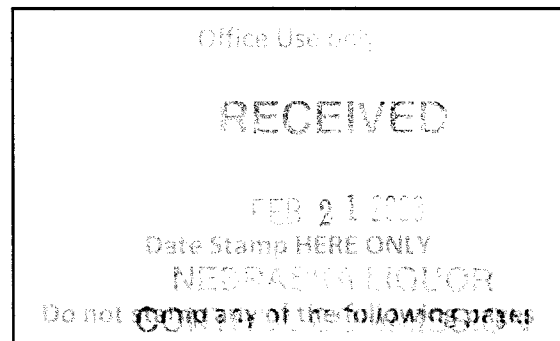
My fingerprints are already on file with the commission – fingerprints completed for a previous application less than 2 years ago? YES ☐

[Signature]
SIGNATURE REQUIRED OF PERSON BEING FINGERPRINTED

FORM 147
REV JUNE 2021

**PRIVACY ACT STATEMENT/
SUBMISSION OF FINGERPRINTS /
PAYMENT OF FEES TO NSP-CID**

NEBRASKA LIQUOR CONTROL COMMISSION
301 CENTENNIAL MALL SOUTH
PO BOX 95046
LINCOLN, NE 68509-5046
PHONE: (402) 471-2571
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****Please Submit this form with your completed application to the Liquor Control Commission****

Trade Name Frank Eats. LLC DBA Taco De Oro

Name of Person Being Fingerprinted: Bryan L. Frank

Date of Birth: Last 4 SSN:

Date fingerprints were taken: 11-30-2022

Location where fingerprints were taken: Scottsbluff, NE

How was payment made to NSP?

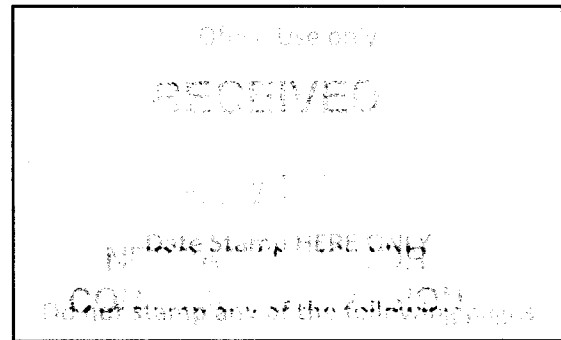
☒ NSP PAYPORT ☐ CASH ☐ CHECK SENT TO NSP CK #

My fingerprints are already on file with the commission – fingerprints completed for a previous application less than 2 years ago? YES ☐


SIGNATURE REQUIRED OF PERSON BEING FINGERPRINTED

**PRIVACY ACT STATEMENT/
SUBMISSION OF FINGERPRINTS /
PAYMENT OF FEES TO NSP-CID**

NEBRASKA LIQUOR CONTROL COMMISSION
301 CENTENNIAL MALL SOUTH
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The Nebraska State Patrol – CID Division
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- Fingerprints taken at NSP LIVESCAN locations will be forwarded to NSP – CID
Applicant(s) will not have cards to include with license application.
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****Please Submit this form with your completed application to the Liquor Control Commission****

Trade Name Frank Eats. LLC DBA Taco De Oro

Name of Person Being Fingerprinted: Holly R. Frank

Date of Birth: [REDACTED] Last 4 SSN: [REDACTED]

Date fingerprints were taken: 12-1-2022

Location where fingerprints were taken: Scottsbluff, NE

How was payment made to NSP?

☒ NSP PAYPORT ☐ CASH ☐ CHECK SENT TO NSP CK #

My fingerprints are already on file with the commission – fingerprints completed for a previous application less than 2 years ago? YES ☐

Holly R. Frank

SIGNATURE REQUIRED OF PERSON BEING FINGERPRINTED

FORM 147
REV JUNE 2021

TACO DE ORO

TDO

THE MEXICAN FOOD

Taco De Oro

(308) 632-8322

2601 Ave I, Scottsbluff, NE

www.TacoDeOroScottsbluff.com

Business plan:

At Taco De Oro we are a locally owned Mexican restaurant with a focus on fresh ingredients. We are wanting to add a liquor license to our restaurant to offer a couple of choices of beer and a couple of choices of margaritas for our customers,

Sincerely,



Jennifer Heinold

Manager

Home of the TDO Since 1985!

1-1-2027

LEASE AGREEMENT

THIS LEASE AGREEMENT made as of January 1, 2022, by and between **FRANK PROPERTIES 4, LLC**, a Nebraska limited liability company ("Lessor") the address of which is 416 Valley View Drive, Suite 1100, PO Box 2395 Scottsbluff, NE 69363 and **FRANK EATS, LLC dba TACO DE ORO**, a Nebraska limited liability company ("Lessee").

WITNESSETH

WHEREAS, Lessor and Lessee have reached an understanding with respect to the lease by Lessee of certain real property and the improvements thereon owned by Lessor.

NOW, THEREFORE, in consideration of the foregoing premise and the mutual covenants hereinafter set forth, it is agreed as follows:

1. **LEASE:** Lessor hereby leases to Lessee and Lessee leases from Lessor on the terms and conditions set forth herein the following-described real estate:

Approximately 3,318 square foot building and parking lots occupied by Lessee located on LT 9,10,11, BLK 2, Subdivision of Tracts 16, 17, 18, Enterprise Tracts, an Addition to the City of Scottsbluff in Scotts Bluff County, and Lot 6, 7 8, BLK 3, Subdivision of Tracts 16, 17 18, Enterprise Tracts, an Addition to the City of Scottsbluff, Scotts Bluff County, Nebraska addressed as 2601 Avenue I and 826 W. 26th Street, Scottsbluff, Nebraska.

Hereinafter referred to as the "premises".

2. **TERM:** The term of this lease shall be 5 years.
3. **RENT:** Lessee shall pay to Lessor as rent the sum of **\$7,500.00** per month which will be due on the first (1st) day of each month and delinquent on the tenth (10th) day.
4. **USE OF PREMISES:** LESSEE WILL USE THE Premises as a restaurant facility. Lessee may use the Premises for any lawful purpose not incompatible with the Premises. Lessee shall fully comply with all applicable laws, rules, regulations, and ordinances applicable to the Premises and/or Lessee's activities on the Premises.
5. **UTILITIES:** Lessee will pay prior to delinquency all charges for utilities servicing the Premises. Any deposits required shall be paid by Lessee.
6. **TAXES:** Lessor shall pay all real estate taxes on the Premises prior to delinquency. Lessee will pay all personal property taxes attributable to its property located on the Premises.
7. **INSURANCE:** Lessee shall procure and keep in force at Lessee's expense fire and extended coverage insurance covering the Premises together with public liability insurance, all coverages to be in amounts as agreed to by the parties. Lessor shall be named as an additional insured on all of such insurance policies. Evidence of such insurance shall be furnished to Lessor within ten (10) days of the commencement of the term and each anniversary thereof. In this connection, Lessee will indemnify Lessor and hold it harmless from and in connection with any liability, cost or expense arising from or in any way connected with Lessee's activities on and use of the Premises.
8. **REPAIRS AND MAINTENANCE:**
 - a. Lessor shall at its expense be responsible for repairs and replacements in connection with the structural components of the Premises including roof, floor, walls, doors and glass, heating and air-conditioning systems, plumbing system including plumbing fixtures and electrical system. In the event of need of repairs or replacements hereunder, Lessee shall notify Lessor thereof, and Lessor shall promptly cause repairs and/or replacements, as appropriate, to be accomplished. Any proceeds from the fire and extended coverage insurance occasioned by any occurrence covered by such insurance shall be used to make such repairs and replacements.
 - b. Lessee shall maintain the Premises in a clean and orderly state, free of junk and debris. Lessee shall also accomplish at its expense minor repairs and replacements necessitated by normal wear, tear, and usage.
 - c. In the event the Premises or any substantial portion thereof is damaged or destroyed by any cause to the extent rendering it unusable for Lessee's purposes, either party may terminate this lease effective twenty (20) days following the occurrence of such damage or destruction, any unearned rent to be refunded prorated on a daily basis.
 - d. If Lessee does not terminate. Lessor may elect to repair or rebuild the Premises as necessary to place it in the same or better condition as existed immediately prior to such damage or destruction. During the time required to accomplish such repair, restoration or rebuilding, the rent shall abate prorated on a daily basis commencing on the date of such occurrence and ending on the date of substantial completion. Notice of election by Lessor to proceed under this paragraph shall be given to Lessee not later than thirty (30) days following the occurrence of such damage or destruction. If repair, replacement, or rebuilding is not completed within one hundred twenty (120) days after the date of such occurrence, Lessee shall have the right to terminate this lease effective the last day of such one hundred twenty (120) day period by notice thereof to Lessor.
 - e. In the event the Premises is partially damaged or destroyed so that the remaining parts is usable, Lessor shall promptly repair, replace, or rebuild as necessary, and the rent shall abate prorated on a daily basis commencing on the date of such occurrence and ending on the date of substantial completion, such abatement to be in an amount equal to the same percentage of the rent as the part of the Premises made unusable.

9. **REMODELING AND ALTERATIONS:** Lessee may not make any alterations on the Premises or remodel the same without the express written consent of Lessor. Any alterations or remodeling shall be and remain a part of the Premises at the termination of this lease.
10. **ASSIGNMENT AND SUBLEASING:** Lessee may not assign or sublease all or any portion of the Premises without the express written consent of Lessor, which consent shall not be unreasonably withheld.
11. **DEFAULT:** In the event of any default or breach hereunder by either party, the party not defaulting shall give notice thereof to the defaulting party which shall have fifteen (15) days to cure the default. If the default is not cured within such period, then the party not defaulting may pursue any remedy available at law or in equity. Failure of the non-defaulting party to give such notice will not be deemed to be a waiver of any continuing or subsequent default or breach.
12. **NOTICES:** All notices provided for herein shall be given by mailing by United States first class mail, certified, postage prepaid, and properly addressed to the last-known address of the recipient. Notices shall be deemed to have been given and shall be effective on the date of the sender's certified mail receipt.
13. **AMENDMENT OR MODIFICATION:** This agreement may be amended or modified only by a document executed by both parties.
14. **GOVERNING LAW:** This agreement shall be construed and enforced according to the laws of the State of Nebraska.
15. **BINDING EFFECT:** This agreement shall be binding upon and inure to the benefit of any purchaser or other successor Lessee or its business.

IN WITNESS WHEREOF, the parties have executed this agreement as of the day and year first above written.

Dated: Jan 15, 2022.

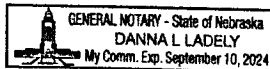
FRANK PROPERTIES 4, LLC,
a Nebraska limited liability company.

By: [Signature]
Bryan Frank, Member

STATE OF NEBRASKA)
) SS.
COUNTY OF SCOTTS BLUFF)

The foregoing instrument was acknowledged before me on the 15th day of January, 2022, by Bryan Frank, Member of Frank Properties 4 LLC, a Nebraska limited liability company.

My commission expires:



[Signature]
Notary Public

Dated: Jan 15, 2022.

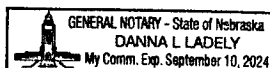
FRANK EATS LLC,
a Nebraska limited liability company.
Dba Taco De Oro

By: [Signature]
Bryan Frank, Member

STATE OF NEBRASKA)
) SS.
COUNTY OF SCOTTS BLUFF)

The foregoing instrument was acknowledged before me on the 15th day of January, 2022, by Bryan Frank, Member of Frank Eats LLC, a Nebraska limited liability company dba Taco De Oro.

My commission expires:



[Signature]
Notary Public

PAYPORT

NEBRASKA.GOV

PURCHASE RECEIPT

Nebraska Liquor Control Commission

P.O. Box 95046
Lincoln NE 68509-5046
(402)471-4881
michelle.porter@nebraska.gov
OTC Local Ref ID: 79218550
2/16/2023 03:39 PM

Status: **APPROVED**
Customer Name: Taco De Oro
Account Number: *****7364
Routing Number: 104102309

Items	Quantity	TPE Order ID	Total Amount
Retail Liquor License (Class A, B, C, D, I, J, AB, AD, IB)	1	76692114	\$400.00

Applicant Name:: **Frank Eats LLC**

Trade Name (DBA):: **Taco De Oro**

Address:: **2601 Avenue I**

City:: **Scottsbluff**

State:: **NE**

Zip Code:: **69361**

Phone Number:: **308-632-8322**

Email Address:: **dannaladely@bfenterprising.com**

Total remitted to the Nebraska Liquor Control Commission	\$400.00
--	----------

Total Amount Charged	\$401.75
----------------------	----------

I authorize "" to electronically debit my account.

Customer Copy

CHECK LIST**Neb. Rev. Stat. §53-132 (Reissue 2022)**

Council should determine the propensity of whether or not to grant the liquor license that has been requested. In that regard, suitability and fitness and the following four criteria are most important:

- (2)(a) Applicant is fit, willing and able to provide the service proposed.
- (2)(b) Applicant can conform to all laws.
- (2)(c) Applicant has demonstrated that the type of management and control exercised over the licensed premises will be sufficient to ensure conformance with law.
- (2)(d) Issuance of the license is or will be required by the present or future public convenience and necessity.

In making its determination Council may also consider as the Nebraska Liquor Control Commission will consider, the following. The Council should not base its recommendation on any of the following criteria, but may chose to comment to the Commission about one or more of the criteria:

- (3)(b) Citizen's protest.
- (3)(c) Existing population/growth.
- (3)(d) The nature of the neighborhood around the location.
- (3)(e) Existence of other licenses.
- (3)(f) Existing motor vehicle and pedestrian traffic in the vicinity.
- (3)(g) Adequacy of existing law enforcement.
- (3)(h) Zoning restrictions.
- (3)(i) Sanitary conditions.
- (3)(j) Whether the type of business or activity proposed will be consistent with the public interest.

*OTHER COUNCIL CONCERNS

Memorandum

To: THE HONORABLE MAYOR AND MEMBERS OF THE CITY COUNCIL
From: Kevin Spencer, City Manager/Chief of Police
Date: 03/13/2023
Re: Application for a Class C Liquor License Number C - 125552, Frank Eats, LLC, dba: Taco De Oro, 2601 Avenue I, Scottsbluff, Nebraska 69361

AUTHORITY: The Scottsbluff Police Department reports specific information to the City Council whenever a liquor license application is presented. The information furnished by the Police Department conforms to Chapter 53, Reissue Revised Statutes of Nebraska 1943, and Section 53-132, which outlines the factors the Commission may consider in granting a liquor license.

COMMENTARY

53-132: Section 2

(A) The applicant is fit, willing, and able to adequately provide the service proposed within the city where the premises described in the application are located:

I conducted a background check on Bryan Frank, and Holly Frank, owners of Taco De Oro, and Jennifer Heinold, the Manager, to determine their fitness to hold a liquor license. Bryan and Holly Frank reported not having any criminal convictions. I did not find any. Jennifer Heinold reported a Minor in Possession in 1999 in Scottsbluff, NE, and an Under the Influence of Marijuana in 2006 in Gering, NE. I was unable to locate any information regarding the convictions Jennifer reported. I found no information that would disqualify the applicants from having a liquor license.

After consideration, I have concluded that the applicants are fit to hold a liquor license.

(B) The applicant can conform to all provisions, requirements, rules, and regulations provided for in the Nebraska Liquor Control Act:

Any operator must adhere to the existing laws while doing business in the community and adhere to acceptable business practices.

On Wednesday, March 8, 2023, Jennifer Heinold appeared before the Liquor License Holders Investigatory Board to discuss the application. Jennifer explained that she was previously the Holiday Inn Express liquor license manager for 15 years. Jennifer explained that the business would have a three-step process that starts with every alcohol customer having to show identification. Jennifer said that the cashier would have to manually input the customer's date of birth and scan the identification to ensure its validity. Jennifer added that an employee of the restaurant would deliver the alcohol to the table. Jennifer told the board that any employee selling alcohol to a minor would be terminated.

The applicant appears able and willing to conform to language within the Nebraska Liquor Control Act.

- (C) The applicant has demonstrated that the type of management and control exercised over the licensed premises will be sufficient to ensure that the licensed business can conform to all provisions, requirements, rules, and regulations provided for in the Nebraska Liquor Control Act:**

Jennifer told the board that the alcohol would be stored in a locked room. Jennifer said she would be responsible for the inventory and ordering of the alcohol. Jennifer said there would be 13 employees, five working in the front. Jennifer said that all five front-end employees would receive TIPS training. Jennifer further explained that the store had just installed new surveillance cameras.

After hearing Jennifer's plan and answering several questions, the board voted unanimously to send a positive recommendation to the Nebraska Liquor Commission.

The applicant appears committed to complying with all provisions, requirements, rules, and regulations provided for in the Nebraska Liquor Control Act.

- (D) The issuance of the license is or will be required by the present or future public convenience and necessity:**

The business will be open six days a week, Tuesday thru Saturday, 7:00 am to 8:00 pm and Sunday, 2:00 pm to 8:00 pm. Taco De Oro is in a location that has been a restaurant with a liquor license for many years.

Oversight and accountability will be a priority for the applicant regarding the sale of alcoholic beverages.

SPECIFIC ISSUES COMMISSION MAY CONSIDER

- (E) The existence of a citizen's protest made in accordance with Section 53-133:**

There have been no known citizen protests of this business.

- (F) The nature of the neighborhood or community of the location of the proposed licensed premises:**

The business is located at 2601 Ave I, Scottsbluff, NE. It will be a restaurant that will attract customers when opened. Its location is easily accessible and convenient for customers. I would not anticipate any issues with its location.

- (G) The existence or absence of other retail licenses or bottle club licenses with similar privileges within the neighborhood or community of the location or the proposed licensed premises.**

Other similar businesses in the area with liquor licenses allow for on and offsite sales.

- (H) The existing motor vehicle and pedestrian traffic flow in the vicinity of the proposed licensed premises:**

Although no recent traffic studies have been completed regarding motor vehicle traffic in the general area, the traffic flow and pedestrian traffic are not of concern now.

- (I) The adequacy of existing law enforcement:**

The Scottsbluff Police Department is allowed 33 full-time officers in the department and handled approximately 18,559 calls for service, not including traffic citations, during 2022. The number of liquor licenses within the jurisdictional boundaries of the Police Department, regardless of the class,

continues to be a priority to the Police Department, and even routine monitoring of their business practices is difficult. Compliance checks remain a concern to those businesses that sell alcohol to minors. The Nebraska State Patrol has assumed liquor law enforcement duties, and their broad jurisdiction generally precludes any particular focus in the city.

(J) Whether the type of business or activity proposed to be operated in conjunction with the proposed license is and will be consistent with the public interest:

Adequate staffing, training, and close supervision of patrons are essential. Cooperation with the Police Department by management will help to eliminate or diminish potential problems with violations.

EXHIBIT IV

Memo

Date: March 20, 2023

To: Honorable Mayor McKerrigan and Members of the City Council

From: Kimberley Wright, City Clerk

CC: Kevin Spencer, City Manager

Re: Frank Eats, LLC d/b/a Taco De Oro, 2601 Avenue I, Scottsbluff, NE 69361

The city clerk is required by ordinance to report specific information to the city council whenever a liquor license application hearing is held.

Following are the existing licenses, their class, address and proximity to other licensed premises:

Class of License

Class A	Beer only, for consumption on premises
Class B	Beer only, for consumption off premises
Class C	Alcoholic liquors, for consumption on and off premises
Class D	Alcoholic liquors, including beer, for consumption off premises
Class I	Alcoholic liquors, for consumption on the premises
Class IB	Alcoholic liquors, for consumption on the premises and beer only for consumption off premises.
Class L	Craft Brewery (Brew Pub)
Class W	Wholesale beer
Class Z	Microdistillery
Catering	Alcohol permitted by licensee's retail license, sold or served at events covered by special designated licenses

Class A Licenses

Restaurants

Mast Enterprises, Inc. dba Arthur's Pizza	2203-07 Broadway
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Total Class A Licenses 1

Class B Licenses

Retail

Family Dollar Store #27573	1412 East Overland
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Total Class B Licenses 1

Class C Licenses

Restaurants

El Charrito Restaurant & Lounge, Inc .
Tangled Tumbleweed
Las VII Americas Tortilleria
Flyover Brewing Company (Catering)
27th Street Bro's, LLC d/b/a Brothers 27th Street Wings and
Burgers (Catering)
Power House on Broadway, LLC d/b/a Power House Social

802 21st Avenue
1823 Ave. A
1619 East Overland
1824 Broadway
2621 5th Avenue

1721 Broadway

Hotel/Motel

Holiday Inn Express

1821 Frontage Rd.

Taverns/Lounges

Hight's Tavern
Bob's Garage & Bar
RSK Frontside, LLC dba Frontside
Racks Sports Bar, LLC (Catering)

20 West 18th Street
1907 Broadway
1001 Avenue I
1402 East 20th St.- Suite B

Retail

Panhandle Cooperative Assn. (Catering)
Kelley's Liquor (Catering)

401 S. Beltline Hwy West
817 West 27th Street

Clubs

Elks BPO Lodge 1367 (Catering)

1614 1st Avenue

Bowling Alleys

TOTAL CLASS C LICENSES 14

Class D Licenses

Grocery Stores

Safeway of Western Nebraska
Panhandle Coop Assn.

601 Broadway
3302 Ave. B

Convenience Stores

East "O" Watering Hole
Scottsbluff Watering Hole
Big Bats
Git N Split
Grass Retail, LLC d/b/a Shortstop
Route 26 Mart
Maverik Stores Inc.,
Walgreens
Essential Fuel
Essential Fuel

503 East Overland
121 W 27th Street
902 West Overland
506 West 27th Street
2002 Avenue I
1722 E 20th Street
920 West 36th St.,
205 West 27th Street
822 South Beltline Hwy W
2319 East Overland

Liquor Stores

Dermer's
Cigarette Chain

1311 E Overland Dr.
323 East Overland

Discount/Grocery Stores

Target (Catering)

Wal-Mart Supercenter #867

TOTAL CLASS D LICENSES**16**

1401 Frontage Rd.

3322 Avenue I

CLASS I LICENSES**Restaurants**

Rosita's (Catering)

Applebees

Chili's Grill & Bar

Wonderful House Restaurant

Ole, LLC

San Pedro Mexican Restaurant

Sam & Louie's Pizzeria (Catering)

Taco Town

Prime Cut

Goonies Sports Bar & Grill

1205 East Overland

2302 Frontage Rd.

826 West 36th St.

829 Ferdinand Plaza

1901 East 20th Street23 West 27th St.

1522 Broadway

1007 West 27th St.305 West 27th St.1818 1st Ave.**Hotel/Motel**

Hampton Inn & Suites

2627 Lodging dba Fairfield Inn & Suites

301 W Hwy 26

902 Wintercreek Dr.

TOTAL CLASS I LICENSES 12**CLASS IB LICENSES****Nightclub**

Marez, LLC d/b/a Oasis

TOTAL CLASS IB LICENSES**1**

1722 Broadway

Class L Licenses

Flyover Brewing Company

TOTAL CLASS L LICENSES**1**

1824 Broadway

Class W Licenses**Wholesale**

High Plains Budweiser

TOTAL CLASS W LICENSES**1**

2810 Ave M

Class Z Licenses

Great Plains Distillery (Catering)

TOTAL CLASS Z LICENSES**1**

213 West Railway St.

TOTAL LICENSES	
Class A	1
Class B	1
Class C	14
Class D	16
Class I	12
Class IB	1
Class L	1
Class W	1
Class Z	1
TOTAL LICENSES	48

Memo

EXHIBIT V

Date: February 28, 2023
To: Honorable Mayor and City Council
From: Staff, Development Services
CC: Kevin Spencer
Re: Class "C" Liquor License Application
Taco De Oro
2601 Ave I
Scottsbluff, NE 69361

Action:

The owners of Taco De Oro have applied for a new license in the name of Frank Eats, LLC.

The Development Services Department is required by Article 1, Chapter 11 of the Scottsbluff Municipal Code to report specific information to the Mayor and City Council whenever a liquor license application hearing is held. In accordance with that directive the following information is offered:

- (1) The property at 2601 Ave. I is situated in a C-3 (Heavy Commercial) zoning district where restaurants, bars, and taverns are allowed by right pursuant to the City's Zoning Ordinance, Chapter 25, of the City's Municipal Code of Ordinances. The neighboring property to the north is zoned C-2 (Neighborhood Commercial). The neighboring property to the east is zone R-1a (Single Family). The property to the south, across W. 26th St., is zoned C-3 (Heavy Commercial). The property to the west, across Avenue I, is zoned M-1 (Light Manufacturing and Industrial).
- (2) The off-street parking requirements are 1 space for every 3 seats for restaurants and bars. The occupancy load is 112 people. The occupancy will need access to at least 38 off street parking spaces as required by ordinance. This requirement is found in 25-5-1 (18) of the City's Municipal Code of Ordinances.
- (3) The use of this property is consistent with the C-3 zone.
- (4) There are no churches, schools, or other similar institutions within 300 feet of the subject property.
- (5) The existing population of Scottsbluff is approximately 14,282.

City of Scottsbluff, Nebraska

Monday, March 20, 2023

Regular Meeting

Item Pub. Hear.4

Council to discuss and consider action on making a recommendation to the Nebraska Liquor Control Commission regarding the Class C Liquor License for Frank Eats, LLC d/b/a Taco De Oro and naming Jennifer Heinold as Liquor License Manager.

Staff Contact: Kim Wright, City Clerk

City of Scottsbluff, Nebraska

Monday, March 20, 2023

Regular Meeting

Item Resolut.1

Council to discuss and consider action on a Resolution for the purpose of committing LB840 funds as a match for the Nebraska Department of Economic Development Regional Workforce Housing Grant.

Staff Contact: Sharaya Toof, Economic Development Director

Resolution No 23-_____

WHEREAS, the City of Scottsbluff, Nebraska (“Scottsbluff”) operates its Economic Development Program (the “Program”) through the use of its Economic Development Program Funds (the “Funds”); and

WHEREAS, the Program is able—under its Economic Development Plan (the “Plan”) and the Nebraska Local Option Municipal Economic Development Act (NEB. REV. STAT. § 18-2701 *et. seq.*)—to provide assistance from the Funds in the form of grants to businesses that derive their principal source of income from the construction or rehabilitation for sale or lease of housing as part of a workforce housing plan; and

WHEREAS, the Plan includes a workforce housing plan, and the Rural Workforce Housing Fund (RWHF) with the Nebraska Department of Economic Development is accepting applications for a match-grant to eligible non-profit organizations for rural workforce housing projects; and

WHEREAS, projects eligible under the RWHF program may likewise qualify for assistance under the Program, and Twin Cities Development, Inc. (“TCD”) is an eligible non-profit organization interested in submitting a two-to-one match-grant application to the RWHF program; and

WHEREAS, the RWHF program requires a two-to-one match of funds from the applicant or from the surrounding communities of the applicant, and TCD has submitted an application under the Program for Scottsbluff to provide matching funds from Funds of the Program for TCD’s RWHF program application; and

WHEREAS, TCD’s application for assistance under the Program has been reviewed and recommended for approval by the Program’s Application Review Committee (the “Committee”) in an amount of \$200,000, subject to (1) such Funds being spent directly on contractors or businesses that derive their principal source of income from the construction or rehabilitation for sale or lease of housing; (2) such funds being expended for housing projects located in the municipal limits of Scottsbluff; (3) such funds being repaid to the City if the Nebraska Department of Economic Development recaptures any matching funds of the RWHF due to non-use; (4) TCD developing a long-term plan acceptable to Scottsbluff for TCD’s RWHF program, including the continued use of revolving funds from the Funds supplied by Scottsbluff; and (5) an economic development assistance agreement between Scottsbluff and TCD, satisfactory to Scottsbluff, being executed to that effect.

NOW, THEREFORE, BE IT RESOLVED by the Mayor and the City Council of the City of Scottsbluff, Nebraska, that the following is committed:

1. Scottsbluff commits and earmarks up to \$200,000 from the Funds to TCD as a local match to the match-grant requirements of TCD’s anticipated second application to the RWHF program, subject to the following:

A. The commitment of \$200,000 is conditional upon (1) such Funds being spent directly on contractors or businesses that derive their principal source of income from the construction or rehabilitation for sale or lease of housing; (2) such funds being expended for housing projects located in the municipal limits of Scottsbluff; (3) such funds being repaid to the City if the Nebraska Department of Economic Development recaptures any matching funds of the RWHF due to non-use; (4) TCD developing a long-term plan acceptable to Scottsbluff for TCD's RWHF program, including the continued use of revolving funds from the Funds supplied by Scottsbluff; and (5) an economic development assistance agreement between Scottsbluff and TCD, satisfactory to Scottsbluff, being executed to that effect; provided, however, that Scottsbluff's commitment of the Funds may be reduced proportionally to the amount awarded by the Nebraska Department of Economic Development under the RWHF program.

B. The commitment of Funds shall expire if (i) TCD declines to submit the RWHF program application in March 2023, or (ii) TCD's RWHF program application submitted in March 2023 is not funded by the Nebraska Department of Economic Development.

PASSED AND APPROVED this _____ day of March, 2023.

Mayor

Attest:

City Clerk

(Seal)

CITY OF SCOTTSBLUFF
ECONOMIC DEVELOPMENT APPLICATION REVIEW COMMITTEE
March 10, 2023

A meeting of the Economic Development Application Review Committee was advertised for March 10, 2023 at 9:00 a.m. at City Hall, 2525 Circle Drive, Scottsbluff, Nebraska. A quorum of the Committee was available.

Present at the meeting were Committee members Nate Merrigan, Dave Schaff, Marla Marx, and Jim Trumbull. Also present were Adam Hoesing, Deputy City Attorney, Sharaya Toof, Economic Development Director for the City, Zach Glaubius, Planning Administrator for the City, Kevin Spencer, City Manager, and Elizabeth Loutzenhiser, City Treasurer. Chairman Nate Merrigan presided over the meeting.

The meeting was called to order at 9:00. Roll call was completed. Committee Member Merrigan pointed out the Open Meetings Act poster on the west wall of the meeting room.

There were no changes to the agenda.

There were no citizens with business other than what was on the agenda.

The next order of business was the approval of the minutes for the November 8, 2023 meeting. It was moved by Committee member Marx and seconded by Committee member Schaff to approve the minutes. Voting yes: Merrigan, Schaff, Marx, and Trumbull. Voting no: none.

The next order of business was to discuss and consider an economic development application from Twin Cities Development Association, Inc. for rural workforce housing matching funds. Present on behalf of the applicant was Jordan Diedrich, Executive Director. The applicant had previously received \$350,000 from the City's program for a previous rural workforce housing match fund. The applicant presented the projects development in the City with that funding, including approximately \$1,400,000 of state and local funds contributed to housing rehabilitation or construction projects in the City. The applicant seeks to make another application to the rural workforce housing fund for \$200,000, on a two-to-one state-to-local match ratio and to manage the additional funding (if approved) in accordance with the rural workforce housing fund guidelines and the applicant's investment plan for the rural workforce housing fund, which was included in the application materials.

Members of the committee discussed the recent projects and status of the current fund with the applicant. Members of the committee also discussed the lack of any definitive goal or termination point for the rural workforce housing fund. The applicant presented that the investment plan is intended to be perpetual, with reuse of the funds be to used perpetually if possible. Members of the committee then discussed some concern regarding the ability of the applicant to amend its investment plan upon state approval, or without state approval if the time-frame of the rural workforce housing grant had passed. The committee members felt that the funds contributed (even if reuse status) should continue to be used for the intended purpose of the

application, which was for housing rehabilitation or construction projects of local contractors in the City

After discussion with the applicant and deputy city council, it was moved by committee member Trumbull and seconded by committee member Marx as follows:

Recommend to Council local match funding from the program for the applicant's second rural workforce housing application in an amount of \$200,000, subject to an agreement being reached that is acceptable to the City along the same or similar terms of the current agreement for the \$350,000 matching funds, subject to the applicant further defining the long-term goals and intent of the rural workforce housing fund investment plan to ensure compliance with the City's intended use of the funds, including if necessary a five-year term or return of the local funding unless extended, and subject to return of the funding if a recapture of the rural workforce housing funds occurs from the State of Nebraska.

There were no other items of business and the meeting was adjourned at 10:00 a.m.

Sharaya Toof, Economic Development Director

City of Scottsbluff, Nebraska

Monday, March 20, 2023

Regular Meeting

Item Reports1

Council to discuss and consider action on releasing the CDBG Reuse Grant for the Lincoln Hotel Project, conditional on the Department of Economic Development's consent.

Staff Contact: Kevin Spencer, City Manager

**MDI LIMITED PARTNERSHIP #48
1600 UNIVERSITY AVENUE #212
ST. PAUL, MN 55104-3825**

November 10, 2022

Kim Wright, CMC
City Clerk/Risk Manager
City of Scottsbluff
2525 Circle Drive
Scottsbluff, NE 69361

Re: CDBG loan for Lincoln House Apartments

Lincoln Hotel/Park Hotel is a six-story building built in 1918 and listed on the National Register of Historic Places. In 1999 it was redeveloped into 35 beautiful 1- and 2-bedroom apartments and common support space with community lounge, kitchen and activity areas. The historic fabric, including facade and interior spaces, was retained while integrating a new elevator and stair tower. MDI Limited Partnership #48, a Nebraska limited partnership sole asset is Lincoln House.

The property has always operated on very narrow margins as you can see from the attached September 2022 Financial Statement and the 2023 Budget. The two Community Development Block Grant mortgages original and current balance is \$125,000 at 1% interest and due November 2029. Accrued interest as of 12-31-2021 is \$28,750.

Normally we would refinance after 15 or 20 years but in this case, there is no net operating income for additional debt service. The attached Land Use Restriction Agreement (LURA) restricts the rents we can charge until 2029. We must rent all apartments to families making 60% or less of Area Median Income (AMI). This results in turning away potential residents because they are over income and contributes to the number of vacant apartments we experience.

HUD CDBG funds are often given a to a project, but this does not work for projects using Low Income Housing and Historic Tax Credits. Grants can't be taken into basis for income tax purposes and thus reduces the amount of Historic and Housing Tax Credits. That is why these grants are structured as soft loans and usually forgiven after 15 or 20 years.

Part of the financing for Lincoln House in 1999 was a \$126,000 loan, at 1% interest due November 2048 from Community First Bank, Alliance, NE (know Bank of the West). The funds were provided by the Federal Home Loan Bank Affordable Housing Program. This loan and accrued interest were forgiven March 2017. Release of Mortgage attached.

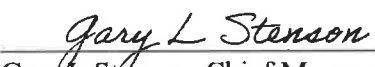
The first mortgage is a USDA Rural Development (RD) loan with a 12-31-2021 balance of \$1,081,782 due December 2029. RD also provides Rental Assistance which allows residents to

pay no more than 30% of their income for rent. The maximum annual owner distribution that RD allows is \$8968/year. No distribution has been paid for the past ten years.

We have a potential buyer that is willing to assume the assets and liabilities except for the \$125,000 CDBG loans. The Buyer is considering applying for Low Income Housing Tax Credits which would allow Lincoln Park to be upgraded and operate on a financially sound basis going forward.

We request forgiveness of the \$125,000 CDBG loans and the accrued interest. Thank you for your consideration.

GLS Properties, LLC, General Partner


Gary L. Stenson, Chief Manager

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Jean A. Bauer

REGISTER OF DEEDS

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Landmark Real Estate
Services, L.L.C.
1525 10th Street
Gering, NE 69341

**LAND USE RESTRICTION AGREEMENT
FOR LOW INCOME HOUSING TAX CREDITS**

Between

NEBRASKA INVESTMENT FINANCE AUTHORITY,
as Authority

and

MDI LIMITED PARTNERSHIP #48,
as Owner

WHEN RECORDED RETURN TO:

Nebraska Investment Finance Authority
Suite 200
1230 O Street
Lincoln, NE 68508-1402
Attention: Executive Director

01-233241 01

SUMMARY PAGE

Date: _____

THE OWNER -

Legal Name of Owner: MDI Limited Partnership #48

Type of Legal Organization: limited partnership
(e.g., corporation, partnership)

State of Organization: Nebraska

Business Address of Owner: 1600 University Avenue, #212, St. Paul, MN 55104

Contact Person: Gary Stenson

THE PROJECT -

Name of Project: Lincoln House

Project Address and
Legal Description: (See Attached Exhibit A) 1421 Broadway

Total Number of Buildings: 1

Building Identification Number(s): 98-01139

Total Number of Units: 35

Total Number of LIHTC Units: 35

One unit is occupied by a resident manager. Yes X No

Cost of acquisition, construction and rehabilitation: \$3,092,876

Qualified Basis: Acquisition - \$76,942; Rehabilitation - \$1,018,462

TAX CREDIT INFORMATION -

Allocation of Housing Tax Credit Dollars: \$88,845

Occupancy Date: 10-30-99

Income Election Set-aside

Applicable Set-Aside Percentage(s)	40%	60%
Applicable Income Percentage(s):	50%	60%

Targeted Rent Levels

100% of the LIHTC units (35 units) have rents affordable at or below 53.07 % of the applicable area median income.

Required Number of Years From Occupancy Date: 45 years

Other conditions of targeting: Amenity and energy requirements per application.

Nonprofit Set-Aside: No

The Lender or Lenders: The City of Scottsbluff; State of Nebraska Department of Economic Development;
Community First Bank; USDA Rural Development

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EXHIBIT D ANNUAL TAX CREDIT SUMMARY REPORT	

**LAND USE RESTRICTION AGREEMENT
FOR LOW INCOME HOUSING TAX CREDITS**

THIS LAND USE RESTRICTION AGREEMENT (this "Agreement") is entered into as of the date set forth on the Summary Page hereof between the **NEBRASKA INVESTMENT FINANCE AUTHORITY** (the "Authority"), a body politic and corporate, not a state agency, but an independent instrumentality exercising essential public functions under the constitution and laws of the State of Nebraska, and the **OWNER IDENTIFIED ON THE SUMMARY PAGE HEREOF** (the "Owner") and the Lender or Lenders identified on the Summary Page hereof (the "Lender").

WITNESSETH:

WHEREAS, the Authority has been designated by the Governor of the State of Nebraska as the housing tax credit entity for the State of Nebraska for the allocation of low income housing tax credit dollars; and

WHEREAS, the Owner is or shall be the owner of the rental housing development located and as described on the Summary Page hereof and in Exhibit A hereto (the "Project"); and

WHEREAS, the Owner has applied to the Authority for an allocation of low income housing tax credit dollars to the Project in an amount not to exceed the amount set forth on the Summary Page hereof; and

WHEREAS, the Owner and the Project must continuously comply with Section 42 and other applicable sections of the Internal Revenue Code of 1986, as amended (the "Code"), and the Treasury Regulations promulgated thereunder (the "Regulations"); and

WHEREAS, compliance by the Owner and the Project with Section 42 of the Code is in large part within the control of the Owner; and

WHEREAS, the Authority is unwilling to allocate low income housing tax credit dollars to the Project unless the Owner shall, by entering into this Agreement, consent to be regulated by the Authority in order that the Authority may enforce the occupancy restrictions and other covenants, terms and conditions of this Agreement in accordance with the Code and the Regulations; and

WHEREAS, the Owner has represented to the Authority in the Owner's Low Income Housing Tax Credit Application (the "Application") that the Owner shall lease at least the Applicable Set-Aside Percentage of the units in the Project to individuals or families whose income is the Applicable Income Percentage or less of area median gross income (including adjustments for family size) as determined in accordance with the Code ("Qualified Tenants"); and

WHEREAS, the Owner intends, declares and covenants that the regulatory and restrictive covenants set forth herein governing the use, occupancy and transfer of the Project shall be and

are covenants running with the land for the term stated herein and binding upon all subsequent owners of the Project for such term and are not merely personal covenants of the Owner.

NOW, THEREFORE, in consideration of the mutual promises and covenants hereinafter set forth, and of other valuable consideration, the Owner and the Authority agree as follows:

Section 1. Definitions. Unless otherwise expressly provided herein or unless the context clearly requires otherwise, the terms defined above shall have the meanings set forth above and the following terms shall have the respective meanings set forth below for the purposes hereof, and all words and phrases defined in Section 42 of the Code shall have the same meanings in this Agreement:

"Applicable Income Percentage" means the percentage stated in the Summary Page hereof as the percentage of area median gross income which may not be exceeded by individuals or families qualifying as Qualified Tenants.

"Applicable Set-Aside Percentage" means the percentage stated in the Summary Page hereof as the percentage of units in the Project to be leased to Qualified Tenants.

"Dwelling Units" means the units of multifamily residential rental housing comprising the Project.

"Functionally Related and Subordinate" means and includes facilities for use by tenants, for example, laundry facilities, parking areas and recreational facilities, provided that the same are of a character and size commensurate with the character and size of the Project.

"Occupancy Date" means the first day on which the Project is placed in service, as set forth on the Summary Page hereof.

"Project" means the Project Site and all buildings, structures, fixtures, equipment and other improvements now or hereafter constructed or located upon the Project Site.

"Project Site" means the real property described in Exhibit A attached hereto.

"Qualified Project Period" means a period beginning on the Occupancy Date and ending on the date which is the Required Number of Years after the Occupancy Date.

"Qualified Tenants" means and includes individuals and families whose income is equal or less than the Applicable Income Percentage of area median gross income (including adjustments for family size) as elected and determined in accordance with the Code and Regulations. Except as otherwise provided herein, the occupants of a unit shall not be considered to be of low income if any occupant is a student (as defined in Section 151(c)(4) of the Code). Notwithstanding the foregoing, a unit is not disqualified as a Qualified Unit merely because it is occupied (i) by a student receiving AFDC assistance under Title IV of the Social Security Act, (ii) by a student in a government-supported job training program, (iii) entirely by full-time students who are single parents and their children, provided such occupants are not dependents of another person or (iv) by full-time students who are married and file a joint return. The determination of whether an individual or family is a Qualified Tenant shall be made at least

annually on the basis of the current income of such occupants. Any unit occupied by an individual or family who is a Qualified Tenant at the commencement of occupancy shall continue to be treated as if occupied by a Qualified Tenant, provided that, should such Qualified Tenant's income subsequently exceed 140% of the applicable income limit, such tenant shall no longer be a Qualified Tenant if, after such determination of income, but prior to the next determination, any residential unit of comparable or smaller size is rented to a tenant who is not a Qualified Tenant.

"Qualified Unit" means a residential unit in the Project designated for occupancy by Qualified Tenants.

"Related Persons" means two or more persons related within the meaning of Section 147(a)(2) of the Code, including, but not limited to, familial and trust relationships, actual or attributed partnership interests, related corporations and certain corporate shareholders.

"Rent Restricted Unit" means a Dwelling Unit if the gross rent with respect to the Dwelling Unit does not exceed 30% of the imputed income limitation applicable to such Dwelling Unit (based on the number of bedrooms therein in accordance with Section 42(g)(2)(C) of the Code).

"Required Number of Years" means the number of years after the Occupancy Date on which the Qualified Project Period expires and as set forth on the Summary Page.

Section 2. Representation, Covenants and Warranties of the Owner. The Owner makes the following representations and warranties to induce the Authority to enter into this Agreement and further represents, warrants and covenants that:

(a) The Owner (i) is a legal organization as described on the Summary Page hereof organized under the laws of the State identified on the Summary Page thereof, and is qualified to transact business under the laws of the State of Nebraska, (ii) has the power and authority to own its properties and assets and to carry on its business as now being conducted (and as contemplated by this Agreement) and (iii) has the full legal right, power and authority to execute and deliver this Agreement and to perform all the undertakings of the Owner hereunder.

(b) The execution and performance of this Agreement by the Owner (i) will not violate or, as applicable, have not violated any provision of law, rule or regulation, or any order of any court or other agency or governmental body, (ii) will not violate or, as applicable, have not violated any provision of any indenture, agreement, mortgage, mortgage note or other instrument to which the Owner is a party or by which it or its property is bound and (iii) will not result in the creation or imposition of any prohibited lien, charge or encumbrance of any nature.

(c) The Owner will, at the time of execution and delivery of this Agreement, have good and marketable title to the premises constituting the Project free and clear of any prior lien or encumbrance.

(d) There is no action, suit or proceeding at law or in equity or by or before any governmental instrumentality or other agency now pending or, to the knowledge of the Owner, threatened against or affecting it, or any of its properties or rights, which, if adversely determined, would materially impair its right to carry on business substantially as now conducted (and as contemplated by this Agreement) or would materially adversely affect its financial condition.

Section 3. Residential Rental Project. The Owner hereby agrees that the Project is to be developed, owned, managed and operated for the Qualified Project Period as "residential rental property," as such phrase is used in Section 42(d) of the Code, on a continuous basis during the Qualified Project Period. To that end, the Owner hereby represents, covenants, warrants and agrees as follows:

(a) the estimated cost (or final cost, if applicable) of the acquisition, construction and rehabilitation of the Project will be equal to or in excess of the amount set forth on the Summary Page;

(b) that the Project constitutes and will constitute "residential rental property," as defined in Section 42 of the Code and the Regulations, the rental units of which will be rented or available for rental on a continuous basis to members of the general public;

(c) if the Owner becomes aware of any situation, event or condition which would result in noncompliance of a Dwelling Unit, the Project or the Owner with Section 42 of the Code or the Regulations, the Owner shall promptly give written notice thereof to the Authority;

(d) that all of the Dwelling Units will be similarly constructed and that each Dwelling Unit in the Project shall contain separate and complete facilities for living, sleeping, eating, cooking and sanitation for a single person or a family (unless the Project qualifies as a single-room occupancy project or as transitional housing for the homeless pursuant to Section 42(i)(3) of the Code);

(e) that each building in the project will remain suitable for occupancy taking into account local health, safety, and building codes;

(f) that none of the Dwelling Units in the Project shall at any time be utilized on a transient basis (unless the Project qualifies as a single-room occupancy project or transitional housing for the homeless pursuant to Section 42(i)(3) of the Code); that none of the Dwelling Units in the project shall be leased or rented for a period of less than six months; (unless the Project qualifies as a single-room occupancy project or transitional housing for the homeless pursuant to Section 42(I)(3) of the Code) and that neither the Project nor any portion thereof shall be used as a hotel, motel, dormitory, fraternity house, sorority house, rooming house, hospital, sanitarium, nursing home, rest home, trailer park, trailer court, mobile home park, or recreational vehicle park or by a cooperative housing corporation (as defined in section 216(b)(1) of the Code);

(g) that once available for occupancy each Dwelling Unit in the Project must be rented or available for rental on a continuous basis to members of the general public

on a non-transient basis (except for transitional housing for the homeless or single-room occupancy units provided under Section 42(i)(3)(B)(iii) and (iv) of the Code) for the Qualified Project Period;

(h) that the Dwelling Units in the Project shall be leased and rented to members of the general public in compliance with the Code and this Agreement, except for any units rented under the housing program pursuant to Section 8 of the United States Housing Act of 1937, as amended, which will be leased to eligible tenants in accordance with the constraints and regulations of such housing program;

(i) that the Project shall consist of one or more proximate buildings or structures located on a single tract of land which have similarly constructed units financed pursuant to a common plan (unless the Project qualifies as a scattered site project under Section 42(g)(7) of the Code), together with functionally related and subordinate facilities which shall be owned by the Owner or a Related Person;

(j) that the Owner shall not discriminate on the basis of race, creed, color, sex, age, handicap, marital status or national origin in the lease, use or occupancy of the Project or in employment of persons for the operation and management of the Project;

(k) that the Owner will accept as tenants, on the same basis as all other prospective tenants, persons who are holders of vouchers or certificates for federal housing assistance payments for existing housing pursuant to Section 8 of the United States Housing Act of 1937 or a successor federal program, and, in connection therewith, the Owner will not apply tenant selection criteria to such voucher or certificate holders which are more burdensome than the criteria applied to any other prospective tenants;

(l) that the Owner will not discriminate against prospective tenants on the basis of their receipt of, or eligibility for, housing assistance under any federal, state or local program or on the basis that they have a minor child or children living with them;

(m) that the Owner will not knowingly take or permit to be taken any action which would have the effect, directly or indirectly, of subjecting the Owner of the Project to noncompliance with Section 42 of the Code and the Regulations;

(n) that the Owner (1) will not dispose to any person any portion of the Project to which this Agreement applies unless all of the Project is disposed of to such person and (2) may sell, transfer or exchange the entire Project at any time, but the Owner shall notify in writing and obtain the agreement of any buyer or successor or other person acquiring the Project or any interest therein that such acquisition is subject to the requirements of this Agreement. The Owner shall promptly notify the Authority of such transfer. This provision shall not act to waive any other restriction on such sale, transfer or exchange; and

(o) that the Owner (or its property manager with respect to the Project) shall attend in each year of the Qualified Project Period at least one of the property management/compliance monitoring sessions sponsored by the Authority.

Section 4. Occupancy Restrictions. For the purpose of satisfying the requirements of Section 42 of the Code, at least for the Qualified Project Period, the Owner hereby represents, covenants and agrees as follows:

(a) throughout the Qualified Project Period (excluding Dwelling Units not previously occupied), at least the Applicable Set-Aside Percentage of the completed Dwelling Units in the Project shall be both a Rent Restricted Unit and occupied solely by Qualified Tenants, prior to the satisfaction of which no additional units shall be rented or leased to any other tenants after initial rental occupancy of Dwelling Units by Qualified Tenants, as required by Section 42 of the Code. For purposes of satisfying the requirement that not less than the Applicable Set-Aside Percentage of the Dwelling Units be occupied by Qualified Tenants, no Qualified Tenant shall be denied continued occupancy because, after admission, the Qualified Tenant's family income exceeds the applicable qualifying income level set forth in the definition of "Qualified Tenant" herein. The Owner shall at all times during the Qualified Project Period maintain the percentage requirements of this Agreement by providing the next available units of comparable or smaller size to Qualified Tenants as needed to achieve compliance with the foregoing requirements. If necessary, the Owner shall refrain from renting Dwelling Units in the Project to persons other than Qualified Tenants in order to avoid violating the requirement that at all times during the Qualified Project Period at least the Applicable Set-Aside Percentage of the completed Dwelling Units in the Project shall be both a Rent Restricted Unit and occupied by Qualified Tenants;

(b) to obtain and maintain on file from each Qualified Tenant residing in the Project (which shall be obtained and updated each year during occupancy by such tenant) a copy of such tenant's executed Certification of Tenant Eligibility and Income Verification (attached hereto as Exhibit B or in such other form and manner as may be required by the applicable rules, regulations or policies now or hereafter promulgated by the Authority, the Department of the Treasury or the Internal Revenue Service), as well as supporting documentation, which is subject to independent investigation and verification by the Authority and which shall be submitted to the Authority as set forth in (c) below;

(c) the Owner will immediately notify the Authority if at any time the Dwelling Units in the Project are not occupied or available for occupancy as provided above, and the Owner will prepare and submit to the Authority, not later than January 15 of each year following the first year of the credit period, a Certificate of Continuing Program Compliance (the form of which is attached hereto as Exhibit C) and an Annual Tax Credit Summary Report (the form of which is attached hereto as Exhibit D), both executed by the Owner stating the number of Dwelling Units of the Project which, as of the first date of each calendar year, were occupied by Qualified Tenants (or were deemed to be occupied by Qualified Tenants as provided in subparagraph (a) above for all or part of such period), together with copies of annual Certifications of Tenant Eligibility and Income Verification (and supporting documentation) collected by the Owner;

(d) the Owner shall collect and keep records for each qualified low-income building in the Project that show for each year during the Qualified Project Period the

following information for each building in the Project and retain such records for at least six years after the due date (with extensions) for filing the federal tax return for that year (provided, however, that the records for the first year of the Qualified Project Period must be retained for at least six years beyond the due date (with extensions) for filing the federal income tax return for the last year of the compliance period of the building):

(i) the total number of residential rental units in the building (including the number of bedrooms and the size in square feet of each residential rental unit);

(ii) the percentage of residential rental units in the building that are Qualified Units;

(iii) the rent charged on each residential rental unit in the building, including any utility allowances;

(iv) the number of occupants in each Qualified Unit and changes in the number of occupants in each Qualified Unit;

(v) the Qualified Unit vacancies in the building and information that indicates when and to whom the next available units were rented;

(vi) the annual income certification of each Qualified Tenant per Qualified Unit;

(vii) documentation to support each Qualified Tenant's annual income certification (for example, a copy of the Qualified Tenant's federal income tax return, Forms W-2, or verifications of income from third parties such as employers or state agencies paying unemployment compensation). Tenant income is to be calculated in a manner consistent with the determination of annual income under Section 8 of the United States Housing Act of 1937 ("Section 8"), and not in accordance with the determination of gross income for federal income tax liability. In the case of a tenant receiving housing assistance payments under Section 8, the documentation requirement of this subsection 4(d)(vii) is satisfied if the public housing authority provides a statement to the Owner declaring that the tenant's income does not exceed the applicable income limit under Code Section 42(g);

(viii) the eligible basis and the Qualified Basis of the building at the end of the first year of the Qualified Project Period; and

(ix) the character and use of the non-residential portion of the building included in the eligible basis of the building under Section 42(d) of the Code (e.g., tenant facilities that are available on a comparable basis to all tenants and for which no separate fee is charged for use of the facilities, or facilities reasonably required by the project);

(e) that the Authority shall have the right to perform an on-site inspection of the Project throughout the Qualified Project Period, in addition to the requirement that the Owner submit to the Authority each year information on tenant income, supporting documentation and rent for each low income unit as designated above;

(f) the form of lease to be used by the Owner in renting any units in the Project to Qualified Tenants shall provide for termination of the lease and consent by such person to immediate eviction proceedings in accordance with state law for failure to qualify as a Qualified Tenant, as applicable, as a result of any material misrepresentation made by such person with respect to his or her income, the failure to provide supporting income verification or failure by such person to annually update the Certification of Tenant Eligibility and Income Verification;

(g) to permit any duly authorized representative of the Authority, the Department of the Treasury or the Internal Revenue Service to inspect the books and records of the Owner pertaining to the incomes of the Qualified Tenants residing in the Project; and

(h) throughout the Qualified Project Period, to target rents, to comply with targeted rent levels, and to comply all other conditions of targeting as set forth on the Summary Page hereof.

Section 5. Term of Restrictions.

(a) The term of the Occupancy Restriction set forth in Section 4 of this Agreement shall (i) commence on the Occupancy Date and (ii) end on the date which is the Required Number of Years after the Occupancy Date.

(b) Notwithstanding subsection (a) above, the Owner shall comply with the requirements of Section 42(h) relating to a 15-year extended use period (30 years total); provided, however, that, with respect to any building that is part of the Project, this Agreement shall terminate:

(1) on the date such building is acquired by foreclosure or instrument in lieu of foreclosure (including a deed of trust); or

(2) if the Owner has properly requested in accordance with Code Section 42(h)(6) that the Authority assist in procuring a qualified contract for the acquisition of the low-income portion of such building and the Authority is unable to present a qualified contract, one year after the date the written request was submitted to the Authority. Project Owner agrees that IRC section 42(h)(6)(E)(i)(II) shall not apply to, and shall not cause the termination of, the extended use period applicable to any building of the Project.

In the event foreclosure proceedings are initiated, the Authority shall receive notice of such foreclosure no less than 15 days prior to such foreclosure.

(c) Notwithstanding subsection (b) above, the Section 42 rent requirements shall continue for a period of three years following the termination of this Agreement. During such three-year period, the Owner shall not evict or terminate the tenancy of an existing tenant of any low-income unit other than for good cause and shall not increase the gross rent above the maximum allowed under the Code with respect to such low income unit.

(d) If the Project experiences financial trouble it can request a waiver of the applicable rent restriction stated on the summary page (ii) of this document. The right to grant a rent restriction waiver is vested in the Executive Director of the Authority. A waiver will be based on the written evidence supplied by the owner which is evaluated and certified by an independent third party CPA. The Authority may waive or adjust the specified rent restriction for a period not to exceed 36 months. After 30 months a review of the current evidence will be conducted to determine if the waiver should be extended.

Conditions justifying a waiver of the rent restriction include but are not limited to:

- (1) Extraordinary changes in operating expenses.
- (2) Capital requirements necessary to maintain a safe, sanitary unit, suitable for occupancy.
- (3) Lender originated changes to financial conditions and debt arrangement that substantially impacts debt service coverage ratios.

Any dispute of the waiver decision by the Executive Director of the Authority can be appealed and settled by arbitration. The arbitration board shall consist of the following mutually acceptable representatives:

- (1) A representative selected by the Executive Director of the Authority;
- (2) A representative selected by the Owner of the Project; and
- (3) A representative from the American Arbitration Association (moderator or voting member).

Under no circumstances shall the waiver process provide an opportunity for a project to deviate from the rent restriction because of improved market conditions or for any reason other than an increase in the certain county area median income, without the prior approval of the Executive Director of the Authority.

Section 6. Internal Revenue Service Notification. In the event the Authority discovers any noncompliance of any provisions hereof, the Authority will immediately give written notice to the Owner. The Owner shall have 90 days from the date of such notice (the "Correction Period") to correct such noncompliance. Following the Correction Period, the Authority will file with the IRS a copy of IRS Form 8823, explaining the nature of the noncompliance and whether or not such noncompliance has been corrected. Noncompliance includes, but is not limited to

(1) failure to receive or failure to permit the Authority to inspect tenant income certifications, supporting documentation and rent records, (2) upon inspection, non-compliance with provisions of Section 42, and (3) any change in the applicable fraction or eligible basis that would result in a decrease in the Qualified Basis. The Authority is authorized and entitled to do all acts necessary to comply with the monitoring and notification responsibilities set forth in Section 42(m)(1)(B)(iii) of the Code and any Regulations or other interpretations thereof by the IRS or the courts.

Section 7. Covenants Run With the Land. The Owner hereby declares its express intent that the covenants, restrictions, charges and easements set forth herein shall be deemed covenants running with the land and shall pass to and be binding upon the Owner's successors in title including any purchaser, grantee, owner or lessee of any portion of the Project and any other person or entity having any right, title or interest therein and upon the respective heirs, executors, administrators, devisees, successors and assigns of any purchaser, grantee, owner or lessee of any portion of the Project and any other person or entity having any right, title or interest therein. Each and every contract, deed or other instrument hereafter executed covering or conveying the Project or any portion thereof or interest therein shall contain an express provision making such conveyance subject to the covenants, restrictions, charges and easements contained herein; provided, however, that any such contract, deed or other instrument shall conclusively be held to have been executed, delivered and accepted subject to such covenants, regardless of whether or not such covenants are set forth or incorporated by reference in such contract, deed or other instrument. At the time of executing this Agreement, the Owner shall pay to the Authority all direct costs incurred or to be incurred by the Authority in causing this Agreement to be duly recorded (or the terms hereof to be incorporated into a deed to be duly recorded) in the office of public records in the County where the Project is located as an encumbrance upon the Project Site and the Authority agrees to deliver to the Owner a copy of the fully recorded document.

Section 8. Uniformity; Common Plan. The provisions hereof shall apply uniformly to the entire Project to establish and carry out a common plan for the use, development, and improvement of the Project Site.

Section 9. Remedies; Enforceability. In the event of a violation or attempted violation of any of the provisions hereof, any one or more of the following may institute and prosecute any proceeding at law or in equity to abate, prevent or enjoin any such violation or attempted violation, or to recover monetary damages caused by such violation or attempted violation: the Authority or any governmental entity succeeding to the Authority's functions or any individual who meets the income limitation applicable under Section 42 of the Code (whether prospective, present or former occupant). The provisions hereof are imposed upon and made applicable to the Project and shall run with the land and shall be enforceable against the Owner and each purchaser, grantee, owner or lessee of the Project or any portion thereof or interest therein, at any time and from time to time, and the respective heirs, legal representatives, successors and assigns of the Owner and each such purchaser, grantee, owner or lessee. No delay in enforcing the provisions hereof as to any breach or violation shall impair, damage or waive the right of any party entitled to enforce the same or obtain relief against or recover for the continuation or repetition of such breach or violation of any similar breach or violation thereof at any later time or times. In addition, if any violation of this Agreement has not been corrected on a timely basis, the Authority may impose quarterly reporting responsibilities pertaining to such matters as the

Authority deems reasonable upon the Owner. Failure by an Owner to comply with any such reporting responsibilities shall constitute a violation of this Agreement.

Section 10. Amendment; Termination. The provisions hereof shall not be amended, revised or terminated (except as provided in Section 5 of this Agreement) prior to the stated term hereof except by an instrument in writing duly executed by the Authority and the Owner (or its successors in title) and duly recorded. The Authority's consent to any such amendment, revision or termination, other than a termination pursuant to Section 5 of this Agreement, shall be given only if (a) there shall be attached to the document evidencing such amendment, revision or termination an opinion of Owner's counsel satisfactory to the Authority that such amendment, revision or termination will not result in noncompliance of the Project or the Owner with Section 42 of the Code or (b) evidence satisfactory to the Authority has been filed with said Authority demonstrating that there has occurred an involuntary noncompliance caused by fire, seizure, requisition, change in federal law, action of a federal agency which prevents the Authority from enforcing this Agreement or condemnation or similar event. Notwithstanding the foregoing, this Agreement shall not terminate by reason of the aforementioned foreclosure, transfer of title by deed in lieu of foreclosure or other similar event or if the Owner or any Related Person or any person with whom the Owner has had family or business ties obtains ownership interest in the Project for federal tax purposes during the period in which the restrictions of this Agreement are or would be in effect.

Section 11. No Conflict With Other Documents. The Owner warrants that it has not executed and will not execute any other agreement with provisions contradictory to, or in opposition to, the provisions hereof and that, in any event, the requirements of this Agreement are paramount and controlling as to the rights and obligations herein set forth and supersede any other requirements in conflict herein.

Section 12. Fees, Release and Indemnification. The Owner agrees to pay the Authority as an application fee a nonrefundable fee, the greater of 1% of the annual credit requested or \$500. The Owner agrees to pay the Authority as a reservation/commitment fee the greater of 2% of the annual credit amount received or \$500. In addition, the Owner agrees to pay the Authority an allocation fee of 2% of the annual credit allocated and an annual fee equal to the greater of 2% of the annual credit allocated or \$500. Any extraordinary legal fees incurred by the Authority with respect to the Project will be paid by the Owner. The Owner hereby agrees to pay, indemnify and hold the Authority harmless from any and all costs, expenses and fees, including all reasonable attorneys' fees which may be incurred by the Authority in enforcing or attempting to enforce this Agreement, including, but not limited to (i) in the event that the various reports are not submitted as required hereunder and the Authority conducts an on-site inspection of the Owner's book and records and (ii) following any default on the part of the Owner hereunder or its successors, whether the same shall be enforced by suit or otherwise, together with all costs, fees and expenses which may be incurred in connection with any amendment to this Agreement or otherwise by the Authority at the request of the Owner (including, but not limited to, the reasonable fees and expenses of the Authority's counsel in connection with any opinion to be rendered hereunder). The Owner agrees to release the Authority from any claim, loss, demand or judgment as a result of the allocation of tax credit dollars to the Project or the recapture of same by the Internal Revenue Service, and to indemnify the Authority for any claim, loss, demand or judgment against the Authority as the result of an

allocation of tax credit dollars to the Project or the recapture of same by the Internal Revenue Service.

Section 13. Severability. The invalidity of any clause, part or provision of this Agreement shall not affect the validity of the remaining portions thereof.

Section 14. Notices. All notices to be given pursuant to this Agreement shall be in writing and shall be deemed given when mailed by certified or registered mail, return receipt requested, to the parties hereto at the addresses set forth below, or to such other place as a party may from time to time designate in writing:

Owner: to the name and address set forth on the Summary Page hereof.

Authority: Nebraska Investment Finance Authority
Suite 200
1230 O Street
Lincoln, NE 68508
Attention: Executive Director

Section 15. Governing Law. This Agreement shall be governed by the laws of the State of Nebraska.

Section 16. Termination. Notwithstanding any other provisions hereof, this Agreement and the restrictions and other provisions hereunder shall terminate on the termination of the Qualified Project Period without any further action being taken by any party hereto.

Section 17. Counterparts. This Agreement may be signed in any number of counterparts with the same effect as if the signatures thereto and hereto were upon the same instrument.

Section 18. Subordination. Owner has borrowed funds from Lender and such amounts are secured by the Project. In order to ensure the viability of the Project's low income housing tax credit dollars, Lender hereby agrees to subordinate its rights prior to foreclosure to the provisions of this Agreement throughout the term of this Agreement, as set forth in Section 5, and to the Vacancy Decontrol Rule following foreclosure.

THIS AGREEMENT CONTAINS AN ARBITRATION PROVISION WHICH
MAY BE ENFORCED BY THE PARTIES.

IN WITNESS WHEREOF, the parties have caused this Agreement to be signed and
sealed by their respective duly authorized representatives as of the day and year first written
above.

MDI LIMITED PARTNERSHIP #48,
as Owner

By Rob Murray
Title Vice President

Attest:

By Seri A. Conway
Secretary

NEBRASKA INVESTMENT FINANCE
AUTHORITY

By [Signature]
Authorized Officer

LENDER

By Melvin J. Harrison
Authorized Officer Acting State Director

LENDER

By _____
Authorized Officer

LENDER

By _____
Authorized Officer

LENDER

By _____
Authorized Officer

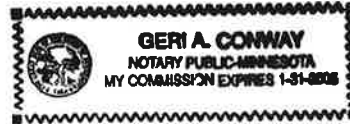
Inst. 2000 - 01160

STATE OF ~~NEBRASKA~~ ^{Minnesota})
COUNTY OF ~~RAMSEY~~ ^{Ramsey}) ss.

The foregoing instrument was acknowledged before me this 12 day of January, 2000 by Rob McCreedy and _____ of MDI # 48 for and on behalf of Owner.

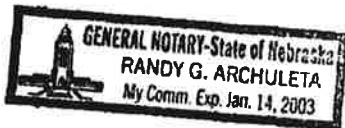
Gerri A. Conway
Notary Public

My Commission expires: 1-31-00



STATE OF NEBRASKA)
COUNTY OF) ss.

The foregoing instrument was acknowledged before me this 29 day of December, 1999 by an Authorized Officer of the Nebraska Investment Finance Authority.

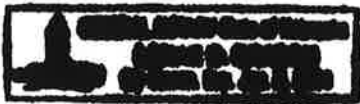


Randy G. Archuleta
Notary Public

My Commission expires: _____

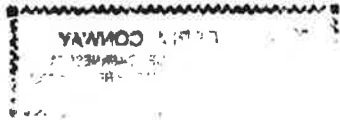
STATE OF NEBRASKA)
COUNTY OF) ss.

The foregoing instrument was acknowledged before me this 7th day of March, 2000 by Melba Davison for and on behalf of Lender.



Lahee D. Brasch
Notary Public

My Commission expires: 1-5-2004



RELEASE OF MORTGAGE

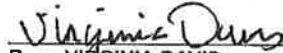


BANK OF THE WEST, as Successor-in-Interest to Community First Bank, a Commercial Bank holder of that certain Mortgage made and executed by **MDI LIMITED PARTNERSHIP #48**, a Nebraska limited partnership as Mortgagor, and **COMMUNITY FIRST BANK**, a Commercial Bank as Mortgagee on **10/13/1998**, certifies that the Mortgage has been fully paid, satisfied or otherwise discharged. The Mortgage was recorded on **04/15/1999**, in the **Scotts Bluff County Register of Deeds of Scotts Bluff County Register of Deeds**, Nebraska and is indexed as **Book, Volume, or Liber No: 438 Page: 396**. The Mortgage having been complied with, the undersigned releases the Mortgage and all of its right, title and interest in the Property located at **1421 BROADWAY, SCOTTSBLUFF, NE**,

Description/Additional Information: Lots A, B, and C, Block Twelve (12), a replat of Lots One (1) through Eighteen (18), Block Twelve (12), Original Town Addition to the City of Scottsbluff, Scotts Bluff County, Nebraska.

Dated this **03/10/2017**

BANK OF THE WEST, as Successor-in-interest to Community First Bank, a Commercial Bank



By : **VIRGINIA DAVIS**
Its : **VICE PRESIDENT**

STATE OF **CALIFORNIA**, CONTRA COSTA COUNTY

On **March 10, 2017** before me, the undersigned, a notary public in and for said state, personally appeared **VIRGINIA DAVIS**, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he/she executed the same in his/her capacity, and that by his/her signature on the instrument, the individual, or the person upon behalf of which the individual acted, executed the instrument.




Notary Public **M.N. DOMINGO**

Commission Expires: **04/20/2020**

When Recorded Return To:
CT LIEN SOLUTIONS
PO BOX 29071
GLENDALE, CA 91209-9071
Phone #: **800-331-3282**

Prepared By:
BANK OF THE WEST CLS
MANETTE DOMINGO
1977 Saturn Street
Monterey Park, CA 91755

Page # 1 57966544 RPY Ref# 1627420 25893 NE565 Scotts Bluff

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 RETURN:
 COMMUNITY FIRST NATIONAL BANK
 PO BOX A
 ALLIANCE, NE 60301

2674

NUM. B
 GEN. 33
 PAY. ---
 GUARANTEED ---

Community First Bank, a Commercial Bank
 Affordable Housing Program Loan
 MORTGAGE
 \$126,000.00

State of Nebraska, Scotts Bluff County ss.
 Entered in Numerical Index and filed for
 record the 15 day of April, 1999
 at 1:11 o'clock P.M., and recorded in
 Book 498 of Mortgages
 on page 396
Quana. Bawn
 Register of Deeds
 By Cheryl Jurgens Deputy

\$11.50

FOR VALUE RECEIVED, MDI Limited Partnership #48, a Nebraska limited partnership (hereinafter referred to as "Mortgagor"), with its principal place of business located at 1600 University Avenue West, Suite 212, St. Paul, MN 55104-3823, promises to pay to the Community First Bank, a Commercial Bank, (hereinafter referred to as the "Community First"), the principal sum of One Hundred Twenty Six Thousand Dollars (\$126,000.00) with interest of one percent (1%) per annum compounded annually accruing on such amount.

The principal sum specified hereinabove and all accrued interest shall be due and payable in one lump sum on the 1st of November, 2048 and shall be payable at the office of the Community First Bank, 224 Box Butte Ave., Alliance NE 69301-0767, or such other place as Community First Bank may designate in writing.

In consideration of the sum of One Hundred Twenty Six Thousand Dollars (\$126,000) the receipt of which is hereby acknowledged, Mortgagor hereby mortgages and warrants unto Mortgagee its heirs, successors and assigns, all the following described Real Estate situated in Scotts Bluff County, Nebraska to wit:

Lot A, Block 12, replat of lots one (1) through eighteen (18), Original Town Addition, Scottsbluff, Scotts Bluff County, Nebraska (the "Property").

Replat of Lots 1 through 18, Block 12
 Lots B and C, Block 12, Original Town Addition, Scottsbluff, Scotts Bluff County, Nebraska (the "Property").

This Mortgage is secured by a Promissory Note of even date herewith in the same principal amount as hereinabove stated, and this is the Mortgage described in such Promissory Note. Upon the occurrence of an Event of Default under the Promissory Note, the indebtedness evidenced hereby shall become immediately due and payable. If a failure to pay the amounts due under this Promissory Note occurs, and if the same is submitted for collection by Community First, its successor and assigns, the undersigned hereby agree(s) to pay all costs of collection, including reasonable attorney's fees.

All parties to this Mortgage, whether principal, surety, guarantor or endorser, hereby waive presentment for payment, demand, protest and notice of dishonor.

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2674

The debt evidenced by this Mortgage may be prepaid, in total or in part, at any time prior to the final maturity date hereof, without any penalty or prior written approval of Community First.

The covenant of the Mortgagor to pay the principal and interest is included in this Mortgage for the purpose of establishing and continuing the existence of such indebtedness. However, it is a condition of said covenant that in the event of default under the terms hereof, neither Community First nor its assigns shall take any action against the Mortgagor, or its partners, except such as may be necessary in order to subject to the satisfaction of said indebtedness the property described in the Promissory Note to secure said indebtedness.

This Community First Mortgage was signed this 13th day of October, 1998.

IN THE PRESENCE OF:

MORTGAGOR
MDI LIMITED PARTNERSHIP #48
 a Nebraska limited partnership

By: **METROPLAINS PROPERTIES, INC.**
 a Minnesota corporation
 General Partner

By: Gary L. Stenson

METROPLAINS PROPERTIES, INC., GENERAL PARTNER
 BY: GARY L. STENSON, VICE PRESIDENT/SECRETARY

STATE OF MINNESOTA)
) ss.
 COUNTY OF RAMSEY)

The foregoing instrument was acknowledged before me this 13th day of October 1998, by GARY L. STENSON, Vice President/Secretary of MetroPlains Properties, Inc., a Minnesota Corporation, general partner of MDI Limited Partnership #48, a Nebraska limited partnership, on behalf of said corporation and said limited partnership.



[Signature]
 Notary Public

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DEED OF TRUST

THIS DEED OF TRUST, is made as of December 17, 1998 by and among the Trustor, MDI Limited Partnership #48, A Nebraska Limited Partnership, whose mailing address is Spruce Tree Centre, 1600 University Avenue, Suite 212, St. Paul, Minnesota 55104-3825 (herein "Trustor" whether one or more), the Trustee, JOHN A. SELZER, Attorney at Law, whose mailing address is 1502 Second Avenue, Scottsbluff, Nebraska 69361 (herein "Trustee") and the Beneficiary, CITY OF SCOTTSBLUFF, NEBRASKA, A Municipal Corporation, whose mailing address is 1818 Avenue A, Scottsbluff, Nebraska 69361 (herein "Lender").

FOR VALUABLE CONSIDERATION, including Lender's extension of credit identified herein to MDI Limited Partnership #48, A Nebraska Limited Partnership (herein "Borrower") and the trust herein created, the receipt of which is hereby acknowledged, Trustor hereby irrevocably grants, transfers, conveys and assigns to Trustee, **IN TRUST, WITH POWER OF SALE**, for the benefit and security of Lender, under and subject to the terms and conditions hereinafter set forth, the real property, described as follows:

Lots A, B and C, Block 12, Replat of Lots 1 through 18, Block 12, Original Town Addition to the City of Scottsbluff, Scotts Bluff County, Nebraska, according to the recorded plat thereof

Together with all buildings, improvements, fixtures, streets, alleys, passageways, easements, rights, privileges and appurtenances located thereon or in anywise pertaining thereto, and the rents, issues and profits, reversions and remainders thereof, and such personal property that is attached to the improvements so as to constitute a fixture, including, but not limited to, heating and cooling equipment; and together with the homestead or marital interests, if any, which interests are hereby released and waived; all of which, including replacements and additions thereto, is hereby declared to be a part of the real estate secured by the lien of this Deed of Trust and all of the foregoing being referred to herein as the "Property".

This Deed of Trust shall secure (a) the payment of the principal sum and interest evidenced by a loan agreement executed by Borrower dated December 17, 1998 and a promissory notes executed in connection therewith, having a final maturity date of not later than September 25, 2030, in the original principal amount of \$125,000.00, and any and all modifications, extensions and renewals thereof or thereto (herein called "Note"); (b) the payment of other sums advanced by Lender to protect the security of the Note; and (c) the performance of all covenants and agreements of Trustor set forth herein. The Note, this Deed of Trust and any and all other documents that secure the Note or otherwise executed in connection therewith, including without limitation guarantees, security agreements and assignments of leases and rents, shall be referred to herein as the "Loan Instruments".

Trustor covenants and agrees with Lender as follows:

1. **Payment of Indebtedness.** All indebtedness secured hereby shall be paid when due.
2. **Title.** Trustor is the owner of the Property, has the right and authority to convey the Property, and warrants that the lien created hereby is a second lien on the Property, subject only to a prior lien in favor of USDA/Rural Development, and the execution and delivery of this Deed of Trust does not violate any contract or other obligation to which Trustor is subject.
3. **Taxes, Assessments.** To pay before delinquency all taxes, special assessments and all other charges against the Property now or hereafter levied.

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