

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

**Regular Meeting**  
**January 20, 2015**  
**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. Consent Calendar:
  - a) Approve the minutes of the January 5, 2015 Regular Meeting.
  - b) Set February 2, 2015 at 6:05 p.m. as a Public Hearing for the One and Six Year Street Improvement Plan.
  - c) Council to set a public hearing for February 2, 2015 at 6:05 p.m. to consider an Ordinance text change limiting the areas that may be subdivided without improvements.
  - d) Council to set a public hearing for February 2, 2015 at 6:05 p.m. to consider a Resolution adopting a map showing allowable areas for large lot development into the Comprehensive Plan.
  - e) Council to acknowledge receipt of a claim from Cathy Reynolds, Dented Fender Bar and Grille, and forward to the city's insurance carrier.
  - f) Consideration and approve RFP for Fueling Card System and authorize City Clerk to advertise for proposals to be received until 11:00 A.M., February 9, 2015.
7. Claims:
  - a) Regular claims
8. Petitions, Communications, Public Input:
  - a) Council to receive the audit presentation for year ended 9-30-14.
  - b) Council to receive a report from the NEXT Young Professionals and Business Improvement District on the Artistic Bike Rack Project.

- c) Council to receive the Annual Report for the Riverside Discovery Center.
9. Bids & Awards:
- a) Council to consider approval of an Agreement with M.C. Schaff & Associates, Inc. for engineering services relating to the Sanitary Sewer Main and Siphon Improvement Project and authorize the Mayor to execute the agreement.
10. Reports from Staff, Boards & Commissions:
- a) Council to approve the Certificate of Compliance for the Maintenance Agreement with the State of Nebraska for 2014 and authorize the Mayor to execute the certificate.
  - b) Council to approve Maintenance Agreement No. 22 with the Nebraska Department of Roads for the continuation of road maintenance and authorize the Mayor to execute the agreement.
  - c) Council to consider amending the contract with Gold Watch, LLC for transporting of recycled materials and authorize the Mayor to execute the contract.
  - d) Council discussion and instructions to staff regarding the city's snow removal process.
  - e) Council discussion and instructions to staff regarding the procurement of a snow blower.
  - f) Council to consider an amended agreement for the 23 Club lease and authorize the Mayor to execute the agreement.
  - g) Council to consider the contract for Campground hosts and authorize the Mayor to execute the agreement.
  - h) Council to consider the contract for Softball Coordinator and authorize the Mayor to execute the agreement.
  - i) Council to consider the contract for Umpire Coordinator and authorize the Mayor to execute the agreement.
11. Resolution & Ordinances:
- a) Council to consider a Resolution supporting the future implementation of the Thomas P. Miller and Associates Regional Economic Development Plan.
  - b) Council to consider an Ordinance correcting the legal description on previously approved Ordinance No. 4127.
  - c) Council to consider an Ordinance providing for an occupation tax on hotel accommodations (second reading).
12. Executive Session
- a) Council to conduct a strategy session to discuss the purchase of real estate in the City of Scottsbluff, Nebraska.
  - b) Council to conduct a strategy session to discuss the sale of real estate in the City of Scottsbluff, Nebraska.
13. Action Items
- a) Council to take action on the purchase of real estate in the City of Scottsbluff,

Nebraska.

- b) Council to take action on the sale of real estate in the City of Scottsbluff, Nebraska.
- 14. Public Comments: The purpose of this agenda item is to allow for public comment of items for potential discussion at a future Council Meeting. Comments brought to the Council are for information only. The Council will not take any action on the item except for referring it to staff to address or placement on a future Council Agenda. This comment period will be limited to three (3) minutes per person
- 15. Council reports (informational only):
- 16. Scottsbluff Youth Council Representative report (informational only):
- 17. Adjournment.

**City of Scottsbluff, Nebraska**  
**Tuesday, January 20, 2015**  
**Regular Meeting**

**Item Consent1**

**Approve the minutes of the January 5, 2015 Regular Meeting.**

Staff Contact: Cindy Dickinson, City Clerk

Regular Meeting  
January 5, 2015

The Scottsbluff City Council met in a regular meeting on Monday, January 5, 2015 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 January 2, 2015, 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, together with a copy of the agenda, also had been delivered to each council member, made available to radio stations KNEB, KMOR, KOAQ, and television stations KSTF and KDUH, and the Star Herald. The notice was also available on the City's website on January 2, 2015. An agenda kept continuously current was available for public inspection at the office of the city clerk at all times from publication of the notice to the time of the meeting.

Mayor Randy Meininger presided and City Clerk Dickinson recorded the proceedings. The Pledge of Allegiance was recited. Mayor Meininger welcomed everyone in attendance and encouraged all citizens to participate in the council meeting asking those wishing to speak to come to the microphone and state their name and address for the record. Mayor Meininger 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: Raymond Gonzales, Jordan Colwell, Randy Meininger, Liz Hilyard and Scott Shaver. Absent: None.

Mayor Meininger asked if there were any changes to the agenda. There were none. Mayor Meininger 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 were none.

Moved by Council Member Gonzales, seconded by Mayor Meininger that, "The minutes of the December 15, 2014 Regular Meeting be approved," "YEAS", Gonzales, Colwell, Meininger, and Hilyard. "NAYS" Shaver. Absent: None.

Moved by Council Member Shaver, seconded by Council Member Colwell, "that the following claims be and hereby are approved and should be paid as provided by law out of the respective funds designated in the list of claims dated January 5, 2015, as on file with the City Clerk and submitted to the City Council," "YEAS", Gonzales, Colwell, Meininger, and Hilyard. "NAYS" Shaver. Absent: None.

CLAIMS

ACCELERATED RECEIVABLES SOLUTIONS,WAGE ATTACH,178.6; ADVANCE AUTO PARTS,VEH MTC,8.38; AE SERVICES, LLC,CONTRCL SVC,66.87; ALAMAR CORP, UNIFORMS,262.39; ALLO COMMUNICATIONS,LLC,LOCAL TELEPHONE CHARGES,4978.11; AMAZON.COM HEADQUARTERS,DVDS/BKS,861.83; AMERICAN COLLEGIATE MARKETING, SBSCRIP,115.79; ANGELA M SHAW,REIMBURSEMENT,15.73; AUTOZONE STORES, INC,VEH MAINT,26.99; BEEHIVE INDUSTRIES,LLC,GIS SUP,3000; BIRUTA D. WALTON,EQP MTC,70; BLUFFS SANITARY SUPPLY INC.,JAN SUP.,609.63; BOX ELDER VALLEY, INC,SML CPT,9472; CARLSON, DEBRA,REIMB,44.47; CARR TRUMBULL LBR INC.,DEPT SUP,11.63; CELLCO PARTNERSHIP,CELL PHONES,611.84; CEMENTER'S INC,DEPT SUP,251.46; CHRIS REYES, DEPT SUPP,431.08; CITIBANK N.A.,DEP SUP,776.59; CITIBANK, N.A.,DEPT SUP,890.16; CITY OF SCB,PETTY CASH-ADM,29.89; CLARK PRINTING LLC,DEPT.SUPPLY,490.1; COLONIAL LIFE & ACCIDENT INSURANCE COMPANY,LIFE & DIS INS,48.7; CONSOLIDATED MANAGEMENT COMPANY,SCHOOLS & CONF,115.25; CONTRACTORS MATERIALS INC.,SUPP,479.31; CRESCENT ELECT. SUPPLY COMP INC,SUPP - TRAFFIC SIGNAL

BULBS,167.74; CYNTHIA GREEN,OFFICE SUPPLIES,558.86; DALE'S TIRE & RETREADING, INC.,VEHICLE MTNC,2803.96; DANA F. COLE & CO., LLP,SERVICES,14000; DUANE E. WOHLERS,DISPOSAL FEES,1500; ENVIRONMENTAL ANALYSIS SOUTH, INC, CONTRACTUAL SVC,429; FAIRFIELD INN & SUITES,SCHOOLS & CONF,83; FASTENAL COMPANY,DEP SUP,85.98; FEDERAL EXPRESS CORPORATION,SHIPPING FEES,104.94; FRED PRYOR SEMINARS,SCHOOL & CONFERENCE,299; FUSION RANCH, INC, LB840, 329232.04; FYR-TEK INC,AIR PACK PARTS,74.91; GENERAL ELECTRIC CAPITAL CORPORATION, DEP SUP,360.68; H D SUPPLY WATERWORKS LTD,METERS,791.25; HANDLEY INDUSTRIES, INC,DEPT SUP,2919.07; HAWKINS, INC.,CHEMICALS,3125.9; HD SUPPLY FACILITIES MAINTENANCE LTD,DEPT SUP,268.52; HEILBRUN'S INC.,EQUIP REPAIRS, 330.99; ICMA RETIREMENT TRUST-457,DEF COMP,2650.28; IDEAL LAUNDRY AND CLEANERS, INC.,SUPP - MATS, TOWELS, COVERALLS,297.26; INDEPENDENT PLUMBING AND HEATING, INC,CONTRCL SVC,40; INGRAM LIBRARY SERVICES INC,AV - BKS,736.24; INLAND TRUCK PARTS & SERVICE,VEHICLE MTNC,1802.13; INTERNAL REVENUE SERVICE, W/H TAXES,127203.45; INVENTIVE WIRELESS OF NE, LLC,DEP SUP,8; JENNIFER BRIANNE URDIALES,DEPT SUPL.,110; JEROLD E. HIGEL,ELECT. MAIN,625; JOHN DEERE FINANCIAL,DEP SUP,457.88; JOHN DEERE FINANCIAL,VEH MTC,31.98; JOHNSEN CORROSION ENGINEERING, INC,CONTRACTUAL SVC,8840; JWC ENVIRONMENTAL, LLC, EQUIP MAINT,593.41; LIGHTHOUSE ELECTRICAL CONTRACTORS, LLC,ELECTRIC MAINT,173.46; M.C. SCHAFF & ASSOCIATES, INC,DEPT CNTRCL SRVCS,1040; MAILFINANCE INC,EQUIP LEASE,106.76; MAXWELL PRODUCTS, INC,1 LOAD JOINT FILLER, 24249.09; MENARDS, INC,DEPT SUPPLIES,730.16; MIDLANDS NEWSPAPERS, INC, SUB SCP,149; MIDWEST MOTOR SUPPLY CO INC,SUPP - LUBE, CUT-OFF WHEEL, SEALANT, 966.27; MUNICIPAL PIPE SERVICES, INC.,DEPT SUP,11187.66; NE CHILD SUPPORT PAYMENT CENTER,NE CHILD SUPPORT PYBLE,2218.31; NE COLORADO CELLULAR, INC,CONTRACTUAL SVC,36.2; NE DEPT OF REVENUE,SALES & USE TAX,22956.56; NE LIBRARY COMMISSION,BKS - CATALOGING,373.5; NEBRASKA RURAL WATER ASSOCIATION, TRAINING,450; NEBRASKA MACHINERY CO,CUTTING EDGES,1367.2; NEBRASKA PUBLIC POWER DISTRICT,ELECTRIC,19135.27; NEBRASKA SALT AND GRAIN CO,ICE SLICER - 1 LOAD,7894.6; NEBRASKALAND TIRE, INC,VEH MTC,1552.97; NEOPOST, POSTAGE,300; OCLC ONLINE COMPUTER LIBRARY CENTER, INC,CONT. SVCS,300.85; ONE CALL CONCEPTS, INC,CABLE LOCATES,62.4; PANHANDLE ENVIRONMENTAL SERVICES INC,SAMPLES,213; PANHANDLE HUMANE SOCIETY, CONTRACTUAL SVC,4964.31; PAUL AGUALLO,CLOTHING,100; PLATTE VALLEY BANK,HSA,14048.46; POSTMASTER, POSTAGE,1170.7; POWERPLAN,EQUIP MTNC,911.83; PRO OVERHEAD DOOR,BLD MTC, 136.25; QUILL CORP,DEPT SUPPL,517.14; RAINBOW BOOKS, INC,BKS,1478.51; REGION I OFFICE OF HUMAN DEVELOPMENT,CONTRACTUAL SERVICES,825; REGIONAL CARE INC,MEDICAL CLAIM,59275.28; REGISTER OF DEEDS,LEG FEE,30; RIVERSIDE ZOOLOGICAL FOUNDATION,CONTRACTUAL SVC,87500; RON'S TOWING,DEP SUP,130.5; ROOSEVELT PUBLIC POWER DISTRICT,ELECTRICITY,1840.12; ROSE DREW, INC,DEP SUP,4532.37; RUSCH'S GENERAL CONTRACTING, LLC,COMPOST FACILITY UPGRADE, 41442.21; S M E C,EMP DEDUCTION,226; SANDBERG IMPLEMENT, INC,EQP MTC,11.92; SCB COUNTY,DEPT CNTRCL SRVCS,58; SCB FIREFIGHTERS UNION LOCAL 1454,FIRE EE DUES,210; SCOTTSBLUFF POLICE OFFICERS ASSOCIATION,POLICE EE DUES,432; SCOTTSBLUFF SCREENPRINTING & EMBROIDERY, LLC,UNF CTH,672; SCOTTSBLUFF

SENIOR CENTER, CONTRACT, 5750; SCOTTSBLUFF/GERING CHAMBER OF COMMERCE, CONFERENCE, 45; SHERWIN WILLIAMS, GRD MTC, 40.09; SIMON CONTRACTORS, DEPT SUP, 583; SOURCE GAS, MONTHLY ENERGY FUEL, 4284.97; STATE HEALTH LAB, SAMPLES, 168; STATE OF NE., CONTRACTUAL, 735; STATE OF NEBR., MONTHLY LONG DISTANCE, 121.25; SUPERIOR SIGNALS, INC, VEH MTC, 426.35; SWANK MOTION PICTURES INC, DEP SUP, 124; TERRY D SCOTT, VEH MTC, 208.57; THE PEAVEY CORP, INVEST SUPPL, 91; TOMMY'S JOHNNYS INC, CON SRV, 1305; TOTAL FUNDS BY HASLER, PSTGE, 500; TOYOTA MOTOR CREDIT CORPORATION, HIDTA CAR LEASE, 383.99; TRANS IOWA EQUIPMENT LLC, PARTS FOR SWEEPER, 366.04; TRI-STATE CARPORTS, DEP SUP, 1174.5; TWIN CITY AUTO, INC, VEH MTC, 946.95; TYLER TECHNOLOGIES, INC, SERVICES, 348; UPSTART ENTERPRISES, LLC, DEPT SUPPL, 208.6; US BANK, SCHOOLS & CONF, 894.29; WELLS FARGO BANK, N.A., RETIREMENT, 59461.8; ZM LUMBER INC, GRD MTC, 26.95; UTILITY REFUNDS: AUDREY HARPER 39.29; ASPYN SEQUEIRA 46.24; BRITTANY SMITH 70.78; DIANA TOTH .68; OUR LADY GUADALUPE CHURCH 7.00.

Council reviewed the November 2014 Financial Report. Mr. Kuckkahn noted that the February 2015 report should reflect the Christmas shopping season.

Ms. Catherine Vinton with the Elks Lodge approached the Council regarding her appointment as Manager of the Elks Lodge. Her responsibilities will include managing the liquor license. She explained that they have a new staff including two new bar tenders who have many years of experience. This establishment has not had any issues with sales to minors, which may be attributed to the membership structure. Ms. Vinton is responsible for the inventory of all alcohol, which she does monthly. Chief Spencer commented that he was very impressed with her management style and there was nothing in her background that would prohibit her from managing a liquor license.

Moved by Council Member Shaver, seconded by Council Member Hilyard, "to forward a positive recommendation to the Nebraska Liquor Commission naming Catherine Vinton manager of the Elks BPO Lodge 1367, 1614 1<sup>st</sup> Ave., Scottsbluff, NE," "YEAS", Gonzales, Colwell, Meininger, Shaver and Hilyard. "NAYS" None. Absent: None.

Assistant City Manager Nathan Johnson presented the Requests for Qualifications and bids from Baker and Associates, \$11,000.00 and M.C. Schaff and Associates, \$20,917.00 for the Sanitary Improvement Project. Each submittal was evaluated by the selection committee and scored using the qualification based selection criteria. The scoring was based on past performance of each firm, knowledge regarding special permitting challenges and consideration of different construction methods. The proposals include the permitting fees. This project is along Highway 26 by Reganis, East of Winters Creek. Staff is recommending that the bid be awarded to M.C. Schaff and Associates as the most qualified bidder based on the scoring method. Moved by Council Member Gonzales, seconded by Council Member Colwell, "to award the engineering services for the Sanitary Sewer Main and Siphon Improvement Project to M.C. Schaff & Associates, Inc. in the amount of \$20,917.00," "YEAS", Gonzales, Colwell, Meininger, and Hilyard. "NAYS" Shaver. Absent: None.

Mr. Johnson presented the information regarding the 23 Club baseball field contract, explaining that 23 Club is in need of new scoreboards and would like to buy four new scoreboards if the City would consider excusing the rent of \$3000.00 per year on the facility for four years. The approximate cost of the scoreboards is \$12,000.00. Mayor Meininger commented that with the large number of tournaments at the 23 Club each year, this far outweighs the benefit for tourism in our area. Council Member Shaver asked about choosing the property signage. Mr. Johnson said that the 23 Club will work with the City to determine the most adequate signage. Staff is looking for direction regarding this agreement. Moved by Mayor Meininger, seconded by Council Member Gonzales, "to direct staff to bring an amendment to the 23 Club Baseball use agreement to provide for excusing the rent in exchange for four new scoreboards

back to the Council,” “YEAS”, Gonzales, Colwell, Meininger, and Hilyard. “NAYS” Shaver. Absent: None.

Mr. Darren Gebhart, Simons Contracting, approached the Council regarding their request to reduce the liquidated damages on the Avenue I project. He explained that during the bid process on this project, they chose Perkins and Perkins as the lowest and best Disadvantaged Business Enterprise (DBE) business. As a Disadvantaged Business Enterprise they allowed this project to qualify for the state regulated, federally funded portion of the project. Their company met the federal regulations and background checks with other contractors did not show any reason to not hire them. They also checked with the state agency that administers the DBE program and they did not have any negative reports on the contractor. The difference between them and the next lowest bidder was significant.

Perkins and Perkins began work in an acceptable manner, but as time went on, the quality of work and timeliness was unacceptable. Simon Contractors and Baker and Associates tried to mentor them during the project and tried everything they could without violating the protections provided by the DBE program. During an earlier meeting with the Council and Simon Contracting, the Council asked why they didn't lay them off of the job earlier when there were problems. Mr. Gebhart explained that there is a protocol and lengthy process to follow when dismissing a company. The subcontractor received numerous notices, then would show up in time to continue, which prolonged the process. Simons finally got the permission from the state to put Perkins and Perkins in default of their subcontract. They were then faced with trying to find a contractor during the busiest time of the year. This caused a substantial cost to the contractor to find someone during a busy time and have them remove the inferior work of Perkins and Perkins.

Plans issued by the state didn't show exactly what needed to be done on the job, mainly the pavement thickness was not correct on the plans. The time delay regarding the plans was covered by change orders, which requested additional time. The problems with the subcontractor caused the majority of the problems with delays of the entire project. The striping caused additional delays at the end of the project.

Mr. Gebhardt visited with the Nebraska Department of Roads (NDOR) about the letter he submitted to the City requesting a reduction of liquidated damages. The NDOR has had similar circumstances with contractors and have waived those damages with other projects.

This was the first time Simon's had hired Perkins and Perkins, they generally use Infinity for these projects. The difference in the bid between these contractors was \$113,000.00. City Manager Kuckkahn commented that he would not recommend to the Council that the penalties be reduced because Simon's made a conscious decision to save \$113,000.00 dollars and the risk was born by the City. Mr. Gebhardt explained that the lesser bid was reflected in the bid to the City.

City Attorney Howard Olsen asked Mr. Gebhardt, based on the fact that Simons gave notice to the DBE about Perkins and Perkins lack of performance, then they showed up on the job, and repeated this action, did you give them the notices with the encouragement of the DBE? He responded they did have the DBE approval to send default notices to Perkins and Perkins, and withhold damages. Perkins officially walked off the job on June 25, 2014. They could not pay damages and probably won't be able to. There is currently a Department of Labor investigation since they have not paid their employees. Mayor Meininger suggested that staff meet with Simons Contracting and get a clear summary of the project and amounts to bring back to Council.

Mr. Olsen asked Brett Meyer, Baker and Associates, if this project will jeopardize our federal participation. Mr. Meyer responded that there is a good chance that NDOR might ultimately say no, depending upon what liquidated damages are. Mr. Olsen explained that the reason he asked is the NDOR is a conduit to these projects. He wants to make sure that any action is conditional upon assurance that future projects will not be jeopardized. Mr. Kuckkahn added that we need to be careful we are not exposing the City.

Mr. Gebhardt also commented that his project has been slow paying for the work completed. They are currently waiting for three change orders. Mr. Meyer explained that the change orders have been submitted to the state and they are waiting for approval. Baker and Associates sends these requests to the State for approval.

Moved by Mayor Meininger, seconded by Council Member Shaver, "to send the request by Simons Contracting to reduce the damages on the Avenue I project back to city staff to provide a detailed summary and numbers for this project and return to Council," "YEAS", Gonzales, Colwell, Meininger, Shaver and Hilyard. "NAYS" None. Absent: None.

City Manager Kuckkahn presented the revised Lodging Tax Ordinance, which includes a 4% lodging tax. Mayor Meininger has met with hotel representatives who were interested in knowing where the funds would go. He asked the staff to look at ideas and work with Scotts Bluff County tourism to have some suggested activities during the time periods that are typically slow. These activities may help increase the tourism. They were also interested in being a part of an application process of deciding where the lodging tax dollars would go. The County tourism funds go towards the advertising of the event, not planning the event.

Council Member Shaver agreed that we should look at various activities to spend the lodging tax on for next fiscal year, however, the funds this year need to go to the general fund to offset expenses as they discussed at the budget workshop. Mayor Meininger also commented that a 4% and 6% tax were discussed at the budget workshop, however, the 4% was the preferred taxation rate, which is what the Ordinance reflects.

Council Member Colwell asked what the general funds would look like if the tax was less than 4%, which Council Member Shaver responded we would have a budget shortfall. Council Member Colwell said he was uneasy with 4% as the average across the state is 2%. He would like some validity for charging the tax; what do we need the revenue for and will the funds benefit the community. Council Member Shaver responded that currently this money is budgeted to off-set the support of the Riverside Discovery Center for this fiscal year. The other communities that have a lodging tax also have additional taxes to help support tourism.

Mayor Meininger added that as we look at the next budget year, we need to use this lodging tax to align with the Economic Development Plan, which lists tourism as one of the top three items we should be funding and there is no other avenue for this revenue source. He agrees that we need to have a plan for the revenue, not collect the funds "just because".

Council Member Shaver expressed his concern that we pass the Ordinance as soon as possible since this revenue was already added to our budget and we already have a shortfall. The longer we delay, the more funding we'll have to pull from contingency funds. For next fiscal year, we need to discuss the best use for this funding. Mayor Meininger introduced the Ordinance which was read by title on first reading: AN ORDINANCE PROVIDING FOR AN OCCUPATION TAX ON HOTEL ACCOMMODATIONS; RELEASING PRIOR SECTIONS LOCATED IN CHAPTER 6, ARTICLE 6 AND CHAPTER 11, ARTICLE 2 OF THE SCOTTSBLUFF MUNICIPAL CODE, AND PROVIDING FOR AN EFFECTIVE DATE.

Moved by Mayor Meininger, seconded by Council Member Hilyard, "to remove from the table the Ordinance adopting the 2014 National Electrical Code," "YEAS", Gonzales, Colwell, Meininger, Shaver and Hilyard. "NAYS" None. Absent: None.

City Manager Kuckkahn explained to the Council that this Ordinance needs to be adopted by the first of April, 2015 or the state will need to take over our residential inspections. Mayor Meininger introduced Ordinance No. 4143 which was read by title on first reading: AN ORDINANCE DEALING

WITH ELECTRICITY, AMENDING THE SCOTTSBLUFF MUNICIPAL CODE SECTION 4-2-33, ADOPTING THE 2014 NATIONAL ELECTRICAL CODE, SUBJECT TO CERTAIN STIPULATED MODIFICATIONS, AND REPEALING FORMER SECTIONS, AND PROVIDING FOR AN EFFECTIVE DATE.

Moved by Mayor Meininger, seconded by Council Member Gonzales, “That the statutory rule requiring the Ordinance to be read by title on three different days be suspended.” “YEAS”, Gonzales, Colwell, Meininger, Shaver and Hilyard “NAYS” None. Absent: None. The motion carried having been approved by three-fourths of the Council Members.

Moved by Mayor Meininger, seconded by Council Member Hilyard, “to adopt Ordinance No. 4143, the 2014 National Electrical Code,” “YEAS”, Gonzales, Colwell, Meininger, and Hilyard. “NAYS” Shaver. Absent: None.

Under public comments, Jeff Leanna, 1715 4<sup>th</sup> Ave., commented on snow removal and asked that intersections be cleared. For the long term, he suggested that the city hire additional contractors to assist with snow removal if we experience another big snowstorm. He also asked about the pylons on Broadway cautioning drivers to yield to pedestrians. These are gone with the snow removal process, and drivers are not yielding to pedestrians. Mayor Meininger explained that the City did bring in additional contractors to assist with snow removal. He also reported on the snow removal costs to date for this most recent storm, which is \$87,255.00.

Student Youth Council - Council Member Shaver reported that he visited with Linda Meininger at the Scottsbluff High School. They are currently working with the Heart Association and a fund raiser for the Humane Society. They would like some ideas from the Council about what information they would like from the students.

Mayor Meininger reported that Environmental Services is now open from 7am – 4 pm Monday – Friday to be more customer friendly

Moved by Council Member Shaver, seconded by Mayor Meininger “to adjourn the meeting at 7:00 p.m.,” “YEAS”, Gonzales, Colwell, Meininger, Shaver and Hilyard “NAYS” None. Absent: None.

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Mayor

ATTEST:

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City Clerk

# **City of Scottsbluff, Nebraska**

**Tuesday, January 20, 2015**

**Regular Meeting**

## **Item Consent2**

**Set February 2, 2015 at 6:05 p.m. as a Public Hearing for the One and Six Year Street Improvement Plan.**

**Staff Contact: Mark Bohl, Public Works Director**

# **City of Scottsbluff, Nebraska**

**Tuesday, January 20, 2015**

**Regular Meeting**

## **Item Consent3**

**Council to set a public hearing for February 2, 2015 at 6:05 p.m. to consider an Ordinance text change limiting the areas that may be subdivided without improvements.**

**Staff Contact: Annie Folck, City Planner**

# **City of Scottsbluff, Nebraska**

**Tuesday, January 20, 2015**

**Regular Meeting**

## **Item Consent4**

**Council to set a public hearing for February 2, 2015 at 6:05 p.m. to consider a Resolution adopting a map showing allowable areas for large lot development into the Comprehensive Plan.**

**Staff Contact: Annie Folck, City Planner**

# **City of Scottsbluff, Nebraska**

**Tuesday, January 20, 2015**

**Regular Meeting**

## **Item Consent5**

**Council to acknowledge receipt of a claim from Cathy Reynolds, Dented Fender Bar and Grille, and forward to the city's insurance carrier.**

**Staff Contact: Cindy Dickinson, City Clerk**

# **City of Scottsbluff, Nebraska**

**Tuesday, January 20, 2015**

**Regular Meeting**

## **Item Consent6**

**Consideration and approve RFP for Fueling Card System and authorize City Clerk to advertise for proposals to be received until 11:00 A.M., February 9, 2015.**

**Staff Contact: Mark Bohl, Public Works Director**

Agenda Statement

Item No.

For Meeting of: January 20, 2015

**AGENDA TITLE: Consideration and approve RFP for Fueling Card System and authorize City Clerk to advertise for proposals to be received until 11:00 A.M., February 9, 2015.**

**SUBMITTED BY:** Mark Bohl, Director of Public Works

**PRESENTATION BY:** Rick Kuckkahn, City Manager

**SUMMARY EXPLANATION:** RFP's have been put together for the City of Scottsbluff to continue their fueling card system. The contract with Panhandle Coop expires on March 19, 2015 and the city needs to re-bid the fueling card system.

**BOARD/COMMISSION RECOMMENDATION:**

**STAFF RECOMMENDATION:** Authorize City Clerk to advertise for proposals to be received until 11:00 A.M., February 9, 2015.

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**EXHIBITS**

Resolution  Ordinance  Contract  Minutes  Plan/Map

Other (specify)  **RFP for Fuel System**

**Notification List:** Yes  No  Further Instructions

**APPROVAL FOR SUBMITTAL:** \_\_\_\_\_  
City Manager

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January 20, 2015

## Gasoline and Diesel Fuel Purchases

### **Request for Proposals**

The City of Scottsbluff Public Works Department is requesting proposals from qualified firms to provide a card vending system for purchasing gasoline and diesel fuel for all city vehicles. Because it is a government agency, this fuel is exempt from federal excise tax.

- A) Submit proposal on Vendor's ability to provide card vending system to City fleet. This includes the type of card vending system, the number and location of fueling locations, the availability of emergency power back-up, and the ease of billing.
  - B) Submit the Vendor's bid costs for the cards (assume 100) and the City's discount off of the pump price for
    - 1) taxes to which the City is not subject
    - 2) volume purchasing
1. **Cards**. The vendor chosen by the city will need to furnish approximately 100 cards to meet the needs of city vehicles. Vendor must state cost of cards, if any, at time of submitting request. Vendor shall specify approximate time for issuance of cards to the city.
  2. **Fuel**. Successful vendor will be responsible for determining taxes that need to be applied or if exempt, for on and off road vehicles, for gasoline, diesel and other fuels.
  3. **Billing**. Successful vendor shall state billing procedure at the time of submitting proposal. Vendor's billing shall reflect billing amounts for each City department and include a sample of billing statement that will be used.
  4. **Emergency Power**. Successful vendor shall have the capability to provide services 24 hours per day, 7 days per week, and supplying 24 hour emergency back up power. This is essential for emergency fire and police units. If back up power is not available, vendor shall specify an alternative for back up fuel supplies during power loss.
  5. **Contract**. Successful vendor will have a minimum three year contract with the city and at which time the city will either re-bid or renew contract.
  6. **Location**. Successful vendor shall specify location(s) of fueling facility.

7. The City purchases approximately 48,000 gallons of diesel and approximately 51,000 gallons of gasoline per year. Proposal should state vendor's discount from pump price, if any.

Please see attached tabulation sheet for the format of your written tabulations and costs. Proposals will be accepted until 11:00 A.M., MST on February 9, 2015. Please mail tabulation sheet to City of Scottsbluff, 2525 Circle Drive, Scottsbluff, NE 69361. ATTN: City Clerk. Please mark envelope "Fuel Card System".

If you have any questions concerning this request for proposal, please call Mark Bohl at 308-630-6256.

Mark Bohl  
Director of Public Works

**City of Scottsbluff**

**Tabulation Sheet for Gasoline, Diesel  
And Other Fuel Purchases**

**Vendor Name:** \_\_\_\_\_

**Vendor Location(s):** \_\_\_\_\_  
\_\_\_\_\_

**Cost of Fuel Cards (100):** \_\_\_\_\_  
**(If any costs)**

**Tax Discount Available to City  
(Federal Excise), Per Gallon:**  
**Unleaded:** \_\_\_\_\_

**Diesel:** \_\_\_\_\_

**Other Fuels:** \_\_\_\_\_

**Purchasing Discount from Pump  
Price, Per Gallon:** \_\_\_\_\_

**Description of Billing:** \_\_\_\_\_

**Emergency Power (Options):** \_\_\_\_\_

**Please return by 11:00 A.M., February 9, 2015 to City of Scottsbluff, 2525 Circle  
Drive, Scottsbluff, NE  
ATTN: City Clerk**

**City of Scottsbluff, Nebraska**  
**Tuesday, January 20, 2015**  
**Regular Meeting**

**Item Claims1**

**Regular claims**

**Staff Contact: Renae Griffiths, Finance Director**



# Expense Approval Report

By Vendor Name

Post Dates 1/6/2015 - 1/20/2015

Description (Payable)	Account Name	(None)	(None)	(None)	Amount
<b>Vendor: 00460 - ACCELERATED RECEIVABLES SOLUTIONS</b>					
<b>Fund: 713 - CASH &amp; INVESTMENT POOL</b>					
Wage Attach	WAGE ATTACHMENT EE PAY				89.30
					<b>Fund 713 - CASH &amp; INVESTMENT POOL Total:</b>
					<b>89.30</b>
<b>Vendor 00460 - ACCELERATED RECEIVABLES SOLUTIONS Total:</b>					
<b>89.30</b>					
<b>Vendor: 00393 - ACTION COMMUNICATIONS INC.</b>					
<b>Fund: 111 - GENERAL</b>					
EQUIP MAINT	EQUIPMENT MAINTENANCE				139.24
EQUIP MAINT	EQUIPMENT MAINTENANCE				276.55
					<b>Fund 111 - GENERAL Total:</b>
					<b>415.79</b>
<b>Fund: 621 - ENVIRONMENTAL SERVICES</b>					
WI MAX INTERNET	DEPARTMENT SUPPLIES				27.50
					<b>Fund 621 - ENVIRONMENTAL SERVICES Total:</b>
					<b>27.50</b>
<b>Fund: 631 - WASTEWATER</b>					
WI MAX INTERNET	DEPARTMENT SUPPLIES				27.50
					<b>Fund 631 - WASTEWATER Total:</b>
					<b>27.50</b>
<b>Vendor 00393 - ACTION COMMUNICATIONS INC. Total:</b>					
<b>470.79</b>					
<b>Vendor: 07392 - ASSOCIATED POOL BUILDERS, INC</b>					
<b>Fund: 111 - GENERAL</b>					
EQP MTC	EQUIPMENT MAINTENANCE				1,632.50
					<b>Fund 111 - GENERAL Total:</b>
					<b>1,632.50</b>
<b>Vendor 07392 - ASSOCIATED POOL BUILDERS, INC Total:</b>					
<b>1,632.50</b>					
<b>Vendor: 06781 - ASSURITY LIFE INSURANCE CO</b>					
<b>Fund: 713 - CASH &amp; INVESTMENT POOL</b>					
Life Ins	LIFE INS EE PAYABLE				34.36
					<b>Fund 713 - CASH &amp; INVESTMENT POOL Total:</b>
					<b>34.36</b>
<b>Vendor 06781 - ASSURITY LIFE INSURANCE CO Total:</b>					
<b>34.36</b>					
<b>Vendor: 04575 - AUTOZONE STORES, INC</b>					
<b>Fund: 111 - GENERAL</b>					
VEH MAINT	VEHICLE MAINTENANCE				182.99
VEH MAINT	VEHICLE MAINTENANCE				-12.00
VEH MTC	VEHICLE MAINTENANCE				18.59
VEH MTC	VEHICLE MAINTENANCE				13.30
VEH MTC	VEHICLE MAINTENANCE				179.99
VEH MTC	VEHICLE MAINTENANCE				44.64
					<b>Fund 111 - GENERAL Total:</b>
					<b>427.51</b>
<b>Vendor 04575 - AUTOZONE STORES, INC Total:</b>					
<b>427.51</b>					
<b>Vendor: 00271 - B&amp;C STEEL CORPORATION</b>					
<b>Fund: 212 - TRANSPORTATION</b>					
SUPP - IRON	DEPARTMENT SUPPLIES				498.60
SUPP - IRON	DEPARTMENT SUPPLIES				362.70
					<b>Fund 212 - TRANSPORTATION Total:</b>
					<b>861.30</b>
<b>Vendor 00271 - B&amp;C STEEL CORPORATION Total:</b>					
<b>861.30</b>					
<b>Vendor: 00405 - BLUFFS SANITARY SUPPLY INC.</b>					
<b>Fund: 111 - GENERAL</b>					
Dept Supp	DEPARTMENT SUPPLIES				118.45
Janitorial Supp	JANITORIAL SUPPLIES				12.72
DEPT & JANIT SUPPL	DEPARTMENT SUPPLIES				38.69
DEPT & JANIT SUPPL	DEPARTMENT SUPPLIES				38.68
DEPT & JANIT SUPPL	JANITORIAL SUPPLIES				22.62

Expense Approval Report

Post Dates: 1/6/2015 - 1/20/2015

Description (Payable)	Account Name	(None)	(None)	(None)	Amount
DEPT & JANIT SUPPL	JANITORIAL SUPPLIES				22.62
Supplies	DEPARTMENT SUPPLIES				76.50
				<b>Fund 111 - GENERAL Total:</b>	<b>330.28</b>
<b>Fund: 621 - ENVIRONMENTAL SERVICES</b>					
dept supplies	DEPARTMENT SUPPLIES				64.45
				<b>Fund 621 - ENVIRONMENTAL SERVICES Total:</b>	<b>64.45</b>
				<b>Vendor 00405 - BLUFFS SANITARY SUPPLY INC. Total:</b>	<b>394.73</b>
<b>Vendor: 02103 - BRODART CO</b>					
<b>Fund: 111 - GENERAL</b>					
Dep sup	DEPARTMENT SUPPLIES				552.48
				<b>Fund 111 - GENERAL Total:</b>	<b>552.48</b>
				<b>Vendor 02103 - BRODART CO Total:</b>	<b>552.48</b>
<b>Vendor: 00735 - CAPITAL BUSINESS SYSTEMS INC.</b>					
<b>Fund: 111 - GENERAL</b>					
Equip Maint	EQUIPMENT MAINTENANCE				101.09
Cont srvc	CONTRACTUAL SERVICES				64.84
				<b>Fund 111 - GENERAL Total:</b>	<b>165.93</b>
				<b>Vendor 00735 - CAPITAL BUSINESS SYSTEMS INC. Total:</b>	<b>165.93</b>
<b>Vendor: 07911 - CELLCO PARTNERSHIP</b>					
<b>Fund: 111 - GENERAL</b>					
motem fees	CELLULAR PHONE				25.02
cell phones	CELLULAR PHONE				213.00
				<b>Fund 111 - GENERAL Total:</b>	<b>238.02</b>
<b>Fund: 212 - TRANSPORTATION</b>					
CELL PHONE FOR ON CALL	TELEPHONE				17.08
				<b>Fund 212 - TRANSPORTATION Total:</b>	<b>17.08</b>
<b>Fund: 631 - WASTEWATER</b>					
CELL SERVICE	CELLULAR PHONE				47.39
				<b>Fund 631 - WASTEWATER Total:</b>	<b>47.39</b>
<b>Fund: 641 - WATER</b>					
CELL SERVICE	CELLULAR PHONE				82.62
				<b>Fund 641 - WATER Total:</b>	<b>82.62</b>
				<b>Vendor 07911 - CELLCO PARTNERSHIP Total:</b>	<b>385.11</b>
<b>Vendor: 02396 - CITIBANK N.A.</b>					
<b>Fund: 111 - GENERAL</b>					
INVEST SUPPL	INVESTIGATION SUPPLIES				89.99
INVEST SUPPL	INVESTIGATION SUPPLIES				88.99
DEP SUP	DEPARTMENT SUPPLIES				52.27
				<b>Fund 111 - GENERAL Total:</b>	<b>231.25</b>
<b>Fund: 213 - CEMETERY</b>					
DEP SUP	DEPARTMENT SUPPLIES				19.79
				<b>Fund 213 - CEMETERY Total:</b>	<b>19.79</b>
				<b>Vendor 02396 - CITIBANK N.A. Total:</b>	<b>251.04</b>
<b>Vendor: 00484 - CITY OF GERING</b>					
<b>Fund: 621 - ENVIRONMENTAL SERVICES</b>					
disposal fees	DISPOSAL FEES				41,324.63
				<b>Fund 621 - ENVIRONMENTAL SERVICES Total:</b>	<b>41,324.63</b>
				<b>Vendor 00484 - CITY OF GERING Total:</b>	<b>41,324.63</b>
<b>Vendor: 00367 - CITY OF SCB</b>					
<b>Fund: 111 - GENERAL</b>					
POSTAGE	POSTAGE				15.00
POSTAGE	POSTAGE				8.36
LEGAL FEES	LEGAL FEES				15.00

Expense Approval Report

Post Dates: 1/6/2015 - 1/20/2015

Description (Payable)	Account Name	(None)	(None)	(None)	Amount
EQUIP MAINT	EQUIPMENT MAINTENANCE				21.08
				<b>Fund 111 - GENERAL Total:</b>	<b>59.44</b>
				<b>Vendor 00367 - CITY OF SCB Total:</b>	<b>59.44</b>
<b>Vendor: 00706 - COMPUTER CONNECTION INC</b>					
<b>Fund: 111 - GENERAL</b>					
RENT-MACH	RENT-MACHINES				46.42
				<b>Fund 111 - GENERAL Total:</b>	<b>46.42</b>
				<b>Vendor 00706 - COMPUTER CONNECTION INC Total:</b>	<b>46.42</b>
<b>Vendor: 00267 - CONTRACTORS MATERIALS INC.</b>					
<b>Fund: 111 - GENERAL</b>					
DEPT SUP	DEPARTMENT SUPPLIES				17.15
DEP SUP	DEPARTMENT SUPPLIES				470.40
				<b>Fund 111 - GENERAL Total:</b>	<b>487.55</b>
<b>Fund: 212 - TRANSPORTATION</b>					
SUPP	DEPARTMENT SUPPLIES				250.59
				<b>Fund 212 - TRANSPORTATION Total:</b>	<b>250.59</b>
				<b>Vendor 00267 - CONTRACTORS MATERIALS INC. Total:</b>	<b>738.14</b>
<b>Vendor: 02749 - COPIER CONNECTION</b>					
<b>Fund: 111 - GENERAL</b>					
DEPT SUP & MNTNCE	DEPARTMENT SUPPLIES				16.85
DEPT SUP & MNTNCE	EQUIPMENT MAINTENANCE				423.00
				<b>Fund 111 - GENERAL Total:</b>	<b>439.85</b>
				<b>Vendor 02749 - COPIER CONNECTION Total:</b>	<b>439.85</b>
<b>Vendor: 00406 - CRESCENT ELECT. SUPPLY COMP INC</b>					
<b>Fund: 212 - TRANSPORTATION</b>					
SUPP	DEPARTMENT SUPPLIES				252.29
				<b>Fund 212 - TRANSPORTATION Total:</b>	<b>252.29</b>
				<b>Vendor 00406 - CRESCENT ELECT. SUPPLY COMP INC Total:</b>	<b>252.29</b>
<b>Vendor: 00295 - CULLIGAN OF SCOTTSBLUFF</b>					
<b>Fund: 111 - GENERAL</b>					
Dep sup	DEPARTMENT SUPPLIES				89.10
Dept Supp	DEPARTMENT SUPPLIES				56.70
BLDG MAINT	BUILDING MAINTENANCE				12.15
BLDG MAINT	BUILDING MAINTENANCE				12.15
BLDG MAINT	BUILDING MAINTENANCE				8.10
BLDG MAINT	BUILDING MAINTENANCE				8.10
				<b>Fund 111 - GENERAL Total:</b>	<b>186.30</b>
<b>Fund: 621 - ENVIRONMENTAL SERVICES</b>					
dept supplies	DEPARTMENT SUPPLIES				55.80
dept supplies	DEPARTMENT SUPPLIES				34.20
				<b>Fund 621 - ENVIRONMENTAL SERVICES Total:</b>	<b>90.00</b>
				<b>Vendor 00295 - CULLIGAN OF SCOTTSBLUFF Total:</b>	<b>276.30</b>
<b>Vendor: 07689 - CYNTHIA GREEN</b>					
<b>Fund: 111 - GENERAL</b>					
DEPT SUPPL	DEPARTMENT SUPPLIES				309.98
				<b>Fund 111 - GENERAL Total:</b>	<b>309.98</b>
				<b>Vendor 07689 - CYNTHIA GREEN Total:</b>	<b>309.98</b>
<b>Vendor: 00234 - D &amp; H ELECTRONICS INC.</b>					
<b>Fund: 111 - GENERAL</b>					
BLDG MAINT	BUILDING MAINTENANCE				70.79
BLDG MAINT	BUILDING MAINTENANCE				70.78
				<b>Fund 111 - GENERAL Total:</b>	<b>141.57</b>
				<b>Vendor 00234 - D &amp; H ELECTRONICS INC. Total:</b>	<b>141.57</b>

Expense Approval Report

Post Dates: 1/6/2015 - 1/20/2015

Description (Payable)	Account Name	(None)	(None)	(None)	Amount
<b>Vendor: 08574 - D &amp; H ELECTRONICS</b>					
<b>Fund: 111 - GENERAL</b>					
supplies	DEPARTMENT SUPPLIES				11.64
building supplies	BUILDING MAINTENANCE				475.98
building supplies	BUILDING MAINTENANCE				92.89
<b>Fund 111 - GENERAL Total:</b>					<b>580.51</b>
<b>Vendor 08574 - D &amp; H ELECTRONICS Total:</b>					<b>580.51</b>
<b>Vendor: 03321 - DALE'S TIRE &amp; RETREADING, INC.</b>					
<b>Fund: 111 - GENERAL</b>					
EQP MTC	EQUIPMENT MAINTENANCE				33.06
VEH MTC	VEHICLE MAINTENANCE				18.50
VEH MTC	VEHICLE MAINTENANCE				15.00
EQP MTC	EQUIPMENT MAINTENANCE				102.56
EQP MTC	EQUIPMENT MAINTENANCE				48.58
<b>Fund 111 - GENERAL Total:</b>					<b>217.70</b>
<b>Fund: 641 - WATER</b>					
VEH MAINT	VEHICLE MAINTENANCE				218.33
EQUIP MAINT	EQUIPMENT MAINTENANCE				190.50
<b>Fund 641 - WATER Total:</b>					<b>408.83</b>
<b>Vendor 03321 - DALE'S TIRE &amp; RETREADING, INC. Total:</b>					<b>626.53</b>
<b>Vendor: 00573 - DEMCO, INC</b>					
<b>Fund: 111 - GENERAL</b>					
Dep sup	DEPARTMENT SUPPLIES				514.32
<b>Fund 111 - GENERAL Total:</b>					<b>514.32</b>
<b>Vendor 00573 - DEMCO, INC Total:</b>					<b>514.32</b>
<b>Vendor: 00302 - DITCH-WITCH OF WEST TEXAS INC</b>					
<b>Fund: 213 - CEMETERY</b>					
EQP MTC	EQUIPMENT MAINTENANCE				10.57
<b>Fund 213 - CEMETERY Total:</b>					<b>10.57</b>
<b>Vendor 00302 - DITCH-WITCH OF WEST TEXAS INC Total:</b>					<b>10.57</b>
<b>Vendor: 07421 - DUANE E. WOHLERS</b>					
<b>Fund: 621 - ENVIRONMENTAL SERVICES</b>					
disposal fees	DISPOSAL FEES				162.50
disposal fees	DISPOSAL FEES				750.00
<b>Fund 621 - ENVIRONMENTAL SERVICES Total:</b>					<b>912.50</b>
<b>Vendor 07421 - DUANE E. WOHLERS Total:</b>					<b>912.50</b>
<b>Vendor: 00222 - FARMERS IRRIGATION DISTRICT</b>					
<b>Fund: 111 - GENERAL</b>					
CON SRV	CONTRACTUAL SERVICES				2,028.00
<b>Fund 111 - GENERAL Total:</b>					<b>2,028.00</b>
<b>Vendor 00222 - FARMERS IRRIGATION DISTRICT Total:</b>					<b>2,028.00</b>
<b>Vendor: 00794 - FLOYD'S TRUCK CENTER, INC</b>					
<b>Fund: 621 - ENVIRONMENTAL SERVICES</b>					
vehicle mtnc	VEHICLE MAINTENANCE				226.52
vehicle mtnc	VEHICLE MAINTENANCE				8.80
credit memo	VEHICLE MAINTENANCE				-75.00
vehicle mtnc	VEHICLE MAINTENANCE				166.95
vehicle mtnc	VEHICLE MAINTENANCE				91.30
vehicle mtnc	VEHICLE MAINTENANCE				179.76
<b>Fund 621 - ENVIRONMENTAL SERVICES Total:</b>					<b>598.33</b>
<b>Fund: 631 - WASTEWATER</b>					
EQUIP MAINT	EQUIPMENT MAINTENANCE				329.88
EQUIP MAINT	EQUIPMENT MAINTENANCE				1,465.37
<b>Fund 631 - WASTEWATER Total:</b>					<b>1,795.25</b>
<b>Vendor 00794 - FLOYD'S TRUCK CENTER, INC Total:</b>					<b>2,393.58</b>

Expense Approval Report

Post Dates: 1/6/2015 - 1/20/2015

Description (Payable)	Account Name	(None)	(None)	(None)	Amount
<b>Vendor: 00541 - FRANK IMPLEMENT CO</b>					
<b>Fund: 111 - GENERAL</b>					
EQP MTC	EQUIPMENT MAINTENANCE				5.12
EQP MTC	EQUIPMENT MAINTENANCE				8.52
Equip Maint	EQUIPMENT MAINTENANCE				1,167.50
Equip Maint	EQUIPMENT MAINTENANCE				300.99
<b>Fund 111 - GENERAL Total:</b>					<b>1,482.13</b>
<b>Vendor 00541 - FRANK IMPLEMENT CO Total:</b>					<b>1,482.13</b>
<b>Vendor: 08145 - FRONT RANGE FIRE APPARATUS LTD</b>					
<b>Fund: 111 - GENERAL</b>					
vehicle repairs	VEHICLE MAINTENANCE				679.27
<b>Fund 111 - GENERAL Total:</b>					<b>679.27</b>
<b>Vendor 08145 - FRONT RANGE FIRE APPARATUS LTD Total:</b>					<b>679.27</b>
<b>Vendor: 00887 - FYR-TEK INC</b>					
<b>Fund: 111 - GENERAL</b>					
Equipment repairs	VEHICLE MAINTENANCE				95.00
<b>Fund 111 - GENERAL Total:</b>					<b>95.00</b>
<b>Vendor 00887 - FYR-TEK INC Total:</b>					<b>95.00</b>
<b>Vendor: 00022 - GENERAL ELECTRIC CAPITAL CORPORATION</b>					
<b>Fund: 111 - GENERAL</b>					
Dept Supp	DEPARTMENT SUPPLIES				25.44
Dept Supp	DEPARTMENT SUPPLIES				53.88
DEP SUP	DEPARTMENT SUPPLIES				137.86
<b>Fund 111 - GENERAL Total:</b>					<b>217.18</b>
<b>Fund: 661 - STORMWATER</b>					
STRM WTR VHCL MNTNC	VEHICLE MAINTENANCE				97.03
<b>Fund 661 - STORMWATER Total:</b>					<b>97.03</b>
<b>Vendor 00022 - GENERAL ELECTRIC CAPITAL CORPORATION Total:</b>					<b>314.21</b>
<b>Vendor: 04190 - HAMPTON INN</b>					
<b>Fund: 111 - GENERAL</b>					
DEP SUP	DEPARTMENT SUPPLIES				236.00
<b>Fund 111 - GENERAL Total:</b>					<b>236.00</b>
<b>Vendor 04190 - HAMPTON INN Total:</b>					<b>236.00</b>
<b>Vendor: 04371 - HAWKINS, INC.</b>					
<b>Fund: 641 - WATER</b>					
CHEMICALS	CHEMICALS				1,959.05
<b>Fund 641 - WATER Total:</b>					<b>1,959.05</b>
<b>Vendor 04371 - HAWKINS, INC. Total:</b>					<b>1,959.05</b>
<b>Vendor: 00861 - HEILBRUN'S INC.</b>					
<b>Fund: 111 - GENERAL</b>					
dept. supplies	DEPARTMENT SUPPLIES				-1.87
VEH MTC	VEHICLE MAINTENANCE				5.14
VEH MTC	VEHICLE MAINTENANCE				29.71
DEP SUP	DEPARTMENT SUPPLIES				4.66
VEH MTC	VEHICLE MAINTENANCE				14.99
VEH MTC	VEHICLE MAINTENANCE				12.21
VEH MTC	VEHICLE MAINTENANCE				39.77
EQP MTC	EQUIPMENT MAINTENANCE				26.03
EQP MTC	EQUIPMENT MAINTENANCE				12.80
EQP MTC	EQUIPMENT MAINTENANCE				-8.77
VEH MTC	VEHICLE MAINTENANCE				32.44
DEP SUP	DEPARTMENT SUPPLIES				12.99
vehicle repair	VEHICLE MAINTENANCE				28.20
DEP SUP	DEPARTMENT SUPPLIES				34.99
EQP MTC	EQUIPMENT MAINTENANCE				69.98
supplies	DEPARTMENT SUPPLIES				5.77

Expense Approval Report

Post Dates: 1/6/2015 - 1/20/2015

Description (Payable)	Account Name	(None)	(None)	(None)	Amount
supplies	DEPARTMENT SUPPLIES				12.99
VEH MTC	VEHICLE MAINTENANCE				43.10
<b>Fund 111 - GENERAL Total:</b>					<b>375.13</b>
<b>Fund: 212 - TRANSPORTATION</b>					
PARTS	EQUIPMENT MAINTENANCE				5.30
PARTS	EQUIPMENT MAINTENANCE				63.18
SUPP	DEPARTMENT SUPPLIES				82.39
SUPP	DEPARTMENT SUPPLIES				37.32
SUPP	OIL & ANTIFREEZE				82.32
SUPP	DEPARTMENT SUPPLIES				15.66
PARTS	VEHICLE MAINTENANCE				92.37
<b>Fund 212 - TRANSPORTATION Total:</b>					<b>378.54</b>
<b>Fund: 621 - ENVIRONMENTAL SERVICES</b>					
dept supplies	DEPARTMENT SUPPLIES				753.28
<b>Fund 621 - ENVIRONMENTAL SERVICES Total:</b>					<b>753.28</b>
<b>Fund: 631 - WASTEWATER</b>					
VEH MAINT	VEHICLE MAINTENANCE				71.94
<b>Fund 631 - WASTEWATER Total:</b>					<b>71.94</b>
<b>Vendor 00861 - HEILBRUN'S INC. Total:</b>					<b>1,578.89</b>
<b>Vendor: 01571 - HIGH PLAINS SCUBA</b>					
<b>Fund: 111 - GENERAL</b>					
shipping of parts	POSTAGE				24.53
<b>Fund 111 - GENERAL Total:</b>					<b>24.53</b>
<b>Fund: 225 - MUTUAL FIRE</b>					
dry suits	DEPARTMENT SUPPLIES				3,297.70
<b>Fund 225 - MUTUAL FIRE Total:</b>					<b>3,297.70</b>
<b>Vendor 01571 - HIGH PLAINS SCUBA Total:</b>					<b>3,322.23</b>
<b>Vendor: 06423 - HYDROTEX PARTNERS, LTD</b>					
<b>Fund: 212 - TRANSPORTATION</b>					
POWER KLEEN FOR DIESELS	EQUIPMENT MAINTENANCE				604.14
GEL MELT & POWER KLEEN FOR...	EQUIPMENT MAINTENANCE				621.17
<b>Fund 212 - TRANSPORTATION Total:</b>					<b>1,225.31</b>
<b>Vendor 06423 - HYDROTEX PARTNERS, LTD Total:</b>					<b>1,225.31</b>
<b>Vendor: 00166 - ICMA RETIREMENT TRUST-457</b>					
<b>Fund: 713 - CASH &amp; INVESTMENT POOL</b>					
Def Comp	DEFERRED COMP EE PAY				1,325.14
<b>Fund 713 - CASH &amp; INVESTMENT POOL Total:</b>					<b>1,325.14</b>
<b>Vendor 00166 - ICMA RETIREMENT TRUST-457 Total:</b>					<b>1,325.14</b>
<b>Vendor: 00525 - IDEAL LAUNDRY AND CLEANERS, INC.</b>					
<b>Fund: 111 - GENERAL</b>					
Dept Supp	DEPARTMENT SUPPLIES				39.26
Jan sup	JANITORIAL SUPPLIES				73.69
Jan sup	JANITORIAL SUPPLIES				73.69
JAN SUP	JANITORIAL SUPPLIES				87.90
UNIFORMS	UNIFORMS & CLOTHING				96.39
UNIFORMS	UNIFORMS & CLOTHING				96.39
UNIFORMS	UNIFORMS & CLOTHING				96.39
UNIFORMS	UNIFORMS & CLOTHING				96.39
DEP SUP	DEPARTMENT SUPPLIES				77.50
<b>Fund 111 - GENERAL Total:</b>					<b>737.60</b>
<b>Fund: 212 - TRANSPORTATION</b>					
SUPP	DEPARTMENT SUPPLIES				43.53
SUPP	DEPARTMENT SUPPLIES				68.13
<b>Fund 212 - TRANSPORTATION Total:</b>					<b>111.66</b>
<b>Fund: 213 - CEMETERY</b>					
CON SRV	CONTRACTUAL SERVICES				9.53

Expense Approval Report

Post Dates: 1/6/2015 - 1/20/2015

Description (Payable)	Account Name	(None)	(None)	(None)	Amount
CON SRV	CONTRACTUAL SERVICES				9.53
				<b>Fund 213 - CEMETERY Total:</b>	<b>19.06</b>
<b>Fund: 621 - ENVIRONMENTAL SERVICES</b>					
dept supplies	DEPARTMENT SUPPLIES				191.96
				<b>Fund 621 - ENVIRONMENTAL SERVICES Total:</b>	<b>191.96</b>
<b>Fund: 641 - WATER</b>					
CONTRACTUAL SVC	CONTRACTUAL SERVICES				23.39
				<b>Fund 641 - WATER Total:</b>	<b>23.39</b>
				<b>Vendor 00525 - IDEAL LAUNDRY AND CLEANERS, INC. Total:</b>	<b>1,083.67</b>
<b>Vendor: 09291 - INGRAM LIBRARY SERVICES INC</b>					
<b>Fund: 111 - GENERAL</b>					
Bks	BOOKS				62.60
Bks	BOOKS				45.35
				<b>Fund 111 - GENERAL Total:</b>	<b>107.95</b>
				<b>Vendor 09291 - INGRAM LIBRARY SERVICES INC Total:</b>	<b>107.95</b>
<b>Vendor: 08154 - INTERNAL REVENUE SERVICE</b>					
<b>Fund: 713 - CASH &amp; INVESTMENT POOL</b>					
W/H Payroll Taxes	MEDICARE W/H EE PAYABLE				3,736.01
W/H Payroll Taxes	FICA W/H EE PAYABLE				13,871.28
W/H Payroll Taxes	FED W/H EE PAYABLE				26,863.27
W/H Payroll Taxes	MEDICARE W/H ER PAYABLE				3,736.01
W/H Payroll Taxes	FICA W/H ER PAYABLE				13,871.28
				<b>Fund 713 - CASH &amp; INVESTMENT POOL Total:</b>	<b>62,077.85</b>
				<b>Vendor 08154 - INTERNAL REVENUE SERVICE Total:</b>	<b>62,077.85</b>
<b>Vendor: 05696 - INVENTIVE WIRELESS OF NE, LLC</b>					
<b>Fund: 111 - GENERAL</b>					
DEP SUP	DEPARTMENT SUPPLIES				8.00
				<b>Fund 111 - GENERAL Total:</b>	<b>8.00</b>
				<b>Vendor 05696 - INVENTIVE WIRELESS OF NE, LLC Total:</b>	<b>8.00</b>
<b>Vendor: 00192 - J G ELLIOTT CO.INC.</b>					
<b>Fund: 111 - GENERAL</b>					
BONDS	BONDING				70.00
				<b>Fund 111 - GENERAL Total:</b>	<b>70.00</b>
				<b>Vendor 00192 - J G ELLIOTT CO.INC. Total:</b>	<b>70.00</b>
<b>Vendor: 06131 - JOHN DEERE FINANCIAL</b>					
<b>Fund: 111 - GENERAL</b>					
DEP SUP	DEPARTMENT SUPPLIES				35.98
EQP MTC	EQUIPMENT MAINTENANCE				49.98
				<b>Fund 111 - GENERAL Total:</b>	<b>85.96</b>
<b>Fund: 631 - WASTEWATER</b>					
DEPT SUP	DEPARTMENT SUPPLIES				19.99
DEPT SUP	DEPARTMENT SUPPLIES				25.98
				<b>Fund 631 - WASTEWATER Total:</b>	<b>45.97</b>
<b>Fund: 641 - WATER</b>					
DEPT SUP	DEPARTMENT SUPPLIES				115.50
				<b>Fund 641 - WATER Total:</b>	<b>115.50</b>
				<b>Vendor 06131 - JOHN DEERE FINANCIAL Total:</b>	<b>247.43</b>
<b>Vendor: 08067 - JOHN DEERE FINANCIAL</b>					
<b>Fund: 111 - GENERAL</b>					
DEP SUP	DEPARTMENT SUPPLIES				14.99
DEP SUP	DEPARTMENT SUPPLIES				91.98
				<b>Fund 111 - GENERAL Total:</b>	<b>106.97</b>

Expense Approval Report

Post Dates: 1/6/2015 - 1/20/2015

Description (Payable)	Account Name	(None)	(None)	(None)	Amount
<b>Fund: 641 - WATER</b>					
UNIFORMS	UNIFORMS & CLOTHING				110.76
				<b>Fund 641 - WATER Total:</b>	<b>110.76</b>
				<b>Vendor 08067 - JOHN DEERE FINANCIAL Total:</b>	<b>217.73</b>
<b>Vendor: 00098 - KENNETH LEROY DODGE</b>					
<b>Fund: 111 - GENERAL</b>					
VEH MAINT	VEHICLE MAINTENANCE				50.00
				<b>Fund 111 - GENERAL Total:</b>	<b>50.00</b>
				<b>Vendor 00098 - KENNETH LEROY DODGE Total:</b>	<b>50.00</b>
<b>Vendor: 04892 - LEAGUE ASSOCIATION OF RISK MANAGEMENT</b>					
<b>Fund: 111 - GENERAL</b>					
VEHICLE PREMIUM	VEHICLE INSURANCE				580.14
				<b>Fund 111 - GENERAL Total:</b>	<b>580.14</b>
				<b>Vendor 04892 - LEAGUE ASSOCIATION OF RISK MANAGEMENT Total:</b>	<b>580.14</b>
<b>Vendor: 00300 - LEAGUE OF NEBRASKA MUNICIPALITIES</b>					
<b>Fund: 111 - GENERAL</b>					
Schools/Conf	SCHOOL & CONFERENCE				371.00
CONFERENCE	SCHOOL & CONFERENCE				371.00
CONFERENCE	SCHOOL & CONFERENCE				371.00
				<b>Fund 111 - GENERAL Total:</b>	<b>1,113.00</b>
				<b>Vendor 00300 - LEAGUE OF NEBRASKA MUNICIPALITIES Total:</b>	<b>1,113.00</b>
<b>Vendor: 05578 - LEXISNEXIS RISK DATA MANAGMENT INC</b>					
<b>Fund: 111 - GENERAL</b>					
CONSULTING	CONSULTING SERVICES				100.00
				<b>Fund 111 - GENERAL Total:</b>	<b>100.00</b>
				<b>Vendor 05578 - LEXISNEXIS RISK DATA MANAGMENT INC Total:</b>	<b>100.00</b>
<b>Vendor: 00242 - M.C. SCHAFF &amp; ASSOCIATES, INC</b>					
<b>Fund: 631 - WASTEWATER</b>					
COMPOST FACILITY	ENGINEERING/DESIGN				1,922.00
				<b>Fund 631 - WASTEWATER Total:</b>	<b>1,922.00</b>
				<b>Vendor 00242 - M.C. SCHAFF &amp; ASSOCIATES, INC Total:</b>	<b>1,922.00</b>
<b>Vendor: 08190 - MADISON NATIONAL LIFE</b>					
<b>Fund: 111 - GENERAL</b>					
Life & Dis Ins	DISABILITY INSURANCE				367.67
				<b>Fund 111 - GENERAL Total:</b>	<b>367.67</b>
<b>Fund: 713 - CASH &amp; INVESTMENT POOL</b>					
Life & Dis Ins	LIFE INS EE PAYABLE				40.16
Life & Dis Ins	DIS INC INS EE PAYABLE				600.11
Life & Dis Ins	LIFE INS ER PAYABLE				739.87
				<b>Fund 713 - CASH &amp; INVESTMENT POOL Total:</b>	<b>1,380.14</b>
				<b>Vendor 08190 - MADISON NATIONAL LIFE Total:</b>	<b>1,747.81</b>
<b>Vendor: 00336 - MARIE'S EMBROIDERY</b>					
<b>Fund: 111 - GENERAL</b>					
UNIFORMS	UNIFORMS & CLOTHING				6.00
				<b>Fund 111 - GENERAL Total:</b>	<b>6.00</b>
				<b>Vendor 00336 - MARIE'S EMBROIDERY Total:</b>	<b>6.00</b>
<b>Vendor: 07628 - MENARDS, INC</b>					
<b>Fund: 111 - GENERAL</b>					
parts return	VEHICLE MAINTENANCE				-13.58
DEP SUP	DEPARTMENT SUPPLIES				23.50
GRD MTC	GROUNDS MAINTENANCE				3.88
GRD MTC	GROUNDS MAINTENANCE				8.87
DEP SUP	DEPARTMENT SUPPLIES				48.13
DEP SUP	DEPARTMENT SUPPLIES				4.99
DEP SUP	DEPARTMENT SUPPLIES				18.98

Expense Approval Report

Post Dates: 1/6/2015 - 1/20/2015

Description (Payable)	Account Name	(None)	(None)	(None)	Amount
parts	VEHICLE MAINTENANCE				15.70
parts	VEHICLE MAINTENANCE				23.74
<b>Fund 111 - GENERAL Total:</b>					<b>134.21</b>
<b>Fund: 213 - CEMETERY</b>					
Dept Supplies	DEPARTMENT SUPPLIES				-13.41
<b>Fund 213 - CEMETERY Total:</b>					<b>-13.41</b>
<b>Fund: 631 - WASTEWATER</b>					
DEPT SUP	DEPARTMENT SUPPLIES				2.39
DEPT SUP	DEPARTMENT SUPPLIES				11.18
DEPT SUP	DEPARTMENT SUPPLIES				11.97
EQUIP MAINT	EQUIPMENT MAINTENANCE				41.57
DEPT SUP	DEPARTMENT SUPPLIES				2.18
DEPT SUP	DEPARTMENT SUPPLIES				17.26
DEPT SUP	DEPARTMENT SUPPLIES				13.98
<b>Fund 631 - WASTEWATER Total:</b>					<b>100.53</b>
<b>Fund: 641 - WATER</b>					
DEPT SUP	DEPARTMENT SUPPLIES				82.00
DEPT SUP	DEPARTMENT SUPPLIES				27.80
DEPT SUP	DEPARTMENT SUPPLIES				113.38
<b>Fund 641 - WATER Total:</b>					<b>223.18</b>
<b>Vendor 07628 - MENARDS, INC Total:</b>					<b>444.51</b>
<b>Vendor: 00705 - MIDLANDS NEWSPAPERS, INC</b>					
<b>Fund: 111 - GENERAL</b>					
LEGAL PUB	LEGAL PUBLICATIONS				26.34
LEGAL PUB	LEGAL PUBLICATIONS				18.32
Legal Publishing	LEGAL PUBLICATIONS				355.01
Legal Publishing	LEGAL PUBLICATIONS				16.03
Legal Publishing	LEGAL PUBLICATIONS				243.68
Legal Publishing	LEGAL PUBLICATIONS				20.23
Legal Publishing	RECRUITMENT				661.86
<b>Fund 111 - GENERAL Total:</b>					<b>1,341.47</b>
<b>Fund: 631 - WASTEWATER</b>					
Legal Publishing	LEGAL PUBLICATIONS				70.35
<b>Fund 631 - WASTEWATER Total:</b>					<b>70.35</b>
<b>Fund: 641 - WATER</b>					
Legal Publishing	LEGAL PUBLICATIONS				54.61
<b>Fund 641 - WATER Total:</b>					<b>54.61</b>
<b>Vendor 00705 - MIDLANDS NEWSPAPERS, INC Total:</b>					<b>1,466.43</b>
<b>Vendor: 07938 - MIDWEST CONNECT, LLC</b>					
<b>Fund: 621 - ENVIRONMENTAL SERVICES</b>					
Dept Supp	DEPARTMENT SUPPLIES				126.70
<b>Fund 621 - ENVIRONMENTAL SERVICES Total:</b>					<b>126.70</b>
<b>Fund: 631 - WASTEWATER</b>					
Dept Supp	DEPARTMENT SUPPLIES				126.71
<b>Fund 631 - WASTEWATER Total:</b>					<b>126.71</b>
<b>Fund: 641 - WATER</b>					
Dept Supp	DEPARTMENT SUPPLIES				126.71
<b>Fund 641 - WATER Total:</b>					<b>126.71</b>
<b>Vendor 07938 - MIDWEST CONNECT, LLC Total:</b>					<b>380.12</b>
<b>Vendor: 00278 - MONUMENT CAR WASH INC</b>					
<b>Fund: 111 - GENERAL</b>					
VEH MAINT	VEHICLE MAINTENANCE				129.29
<b>Fund 111 - GENERAL Total:</b>					<b>129.29</b>

Expense Approval Report

Post Dates: 1/6/2015 - 1/20/2015

Description (Payable)	Account Name	(None)	(None)	(None)	Amount
<b>Fund: 631 - WASTEWATER</b>					
VEH MAINT	VEHICLE MAINTENANCE				29.01
					29.01
<b>Fund 631 - WASTEWATER Total:</b>					<b>29.01</b>
<b>Vendor 00278 - MONUMENT CAR WASH INC Total:</b>					<b>158.30</b>
<b>Vendor: 08967 - MONUMENT PREVENTION COALITION</b>					
<b>Fund: 111 - GENERAL</b>					
CONTRACTUAL	CONTRACTUAL SERVICES				939.94
					939.94
<b>Fund 111 - GENERAL Total:</b>					<b>939.94</b>
<b>Vendor 08967 - MONUMENT PREVENTION COALITION Total:</b>					<b>939.94</b>
<b>Vendor: 04791 - MUNICIPAL PIPE SERVICES, INC.</b>					
<b>Fund: 641 - WATER</b>					
EQUIP MAINT	EQUIPMENT MAINTENANCE				1,245.50
					1,245.50
<b>Fund 641 - WATER Total:</b>					<b>1,245.50</b>
<b>Vendor 04791 - MUNICIPAL PIPE SERVICES, INC. Total:</b>					<b>1,245.50</b>
<b>Vendor: 04082 - NE CHILD SUPPORT PAYMENT CENTER</b>					
<b>Fund: 713 - CASH &amp; INVESTMENT POOL</b>					
NE CHILD SUPPORT PYBLE	CHILD SUPPORT EE PAY				2,218.31
					2,218.31
<b>Fund 713 - CASH &amp; INVESTMENT POOL Total:</b>					<b>2,218.31</b>
<b>Vendor 04082 - NE CHILD SUPPORT PAYMENT CENTER Total:</b>					<b>2,218.31</b>
<b>Vendor: 00797 - NE DEPT OF REVENUE</b>					
<b>Fund: 111 - GENERAL</b>					
Sales Tax	SALES TAX PAYABLE				434.58
					434.58
<b>Fund 111 - GENERAL Total:</b>					<b>434.58</b>
<b>Fund: 641 - WATER</b>					
Sales Tax	SALES TAX PAYABLE				10,487.67
Sales Tax	SALES TAX PAYABLE				15,248.93
Sales Tax	DEPARTMENT SUPPLIES				204.34
					25,940.94
<b>Fund 641 - WATER Total:</b>					<b>25,940.94</b>
<b>Fund 661 - STORMWATER Total:</b>					<b>150.51</b>
<b>Vendor 00797 - NE DEPT OF REVENUE Total:</b>					<b>26,526.03</b>
<b>Vendor: 00253 - NEBRASKA RURAL WATER ASSOCIATION</b>					
<b>Fund: 631 - WASTEWATER</b>					
MEMBERSHIPS	MEMBERSHIPS				137.50
					137.50
<b>Fund 631 - WASTEWATER Total:</b>					<b>137.50</b>
<b>Fund: 641 - WATER</b>					
MEMBERSHIPS	MEMBERSHIPS				137.50
					137.50
<b>Fund 641 - WATER Total:</b>					<b>137.50</b>
<b>Vendor 00253 - NEBRASKA RURAL WATER ASSOCIATION Total:</b>					<b>275.00</b>
<b>Vendor: 00402 - NEBRASKA MACHINERY CO</b>					
<b>Fund: 212 - TRANSPORTATION</b>					
CUTTING EDGES FOR GRADER	DEPARTMENT SUPPLIES				854.50
SUPP	DEPARTMENT SUPPLIES				854.50
					1,709.00
<b>Fund 212 - TRANSPORTATION Total:</b>					<b>1,709.00</b>
<b>Vendor 00402 - NEBRASKA MACHINERY CO Total:</b>					<b>1,709.00</b>
<b>Vendor: 00722 - NEBRASKA SALT AND GRAIN CO</b>					
<b>Fund: 212 - TRANSPORTATION</b>					
1 LOAD ICE SLICER	STREET REPAIR SUPPLIES				4,064.20
					4,064.20
<b>Fund 212 - TRANSPORTATION Total:</b>					<b>4,064.20</b>
<b>Vendor 00722 - NEBRASKA SALT AND GRAIN CO Total:</b>					<b>4,064.20</b>

Expense Approval Report

Post Dates: 1/6/2015 - 1/20/2015

Description (Payable)	Account Name	(None)	(None)	(None)	Amount
<b>Vendor: 04198 - NEBRASKALAND TIRE, INC</b>					
<b>Fund: 111 - GENERAL</b>					
set of tires	VEHICLE MAINTENANCE				1,632.67
				<b>Fund 111 - GENERAL Total:</b>	<b>1,632.67</b>
				<b>Vendor 04198 - NEBRASKALAND TIRE, INC Total:</b>	<b>1,632.67</b>
<b>Vendor: 09413 - NEOPOST</b>					
<b>Fund: 111 - GENERAL</b>					
Postage	POSTAGE				1,000.00
				<b>Fund 111 - GENERAL Total:</b>	<b>1,000.00</b>
				<b>Vendor 09413 - NEOPOST Total:</b>	<b>1,000.00</b>
<b>Vendor: 09409 - NETWORKFLEET, INC</b>					
<b>Fund: 212 - TRANSPORTATION</b>					
SUPP	DEPARTMENT SUPPLIES				18.95
				<b>Fund 212 - TRANSPORTATION Total:</b>	<b>18.95</b>
				<b>Vendor 09409 - NETWORKFLEET, INC Total:</b>	<b>18.95</b>
<b>Vendor: 00139 - NORTHWEST PIPE FITTINGS, INC. OF SCOTTSBLUFF</b>					
<b>Fund: 111 - GENERAL</b>					
DEP SUP	DEPARTMENT SUPPLIES				3.83
				<b>Fund 111 - GENERAL Total:</b>	<b>3.83</b>
<b>Fund: 641 - WATER</b>					
DEPT SUP	DEPARTMENT SUPPLIES				89.23
				<b>Fund 641 - WATER Total:</b>	<b>89.23</b>
				<b>Vendor 00139 - NORTHWEST PIPE FITTINGS, INC. OF SCOTTSBLUFF Total:</b>	<b>93.06</b>
<b>Vendor: 01757 - OCLC ONLINE COMPUTER LIBRARY CENTER, INC</b>					
<b>Fund: 111 - GENERAL</b>					
Cont srvc	CONTRACTUAL SERVICES				300.85
				<b>Fund 111 - GENERAL Total:</b>	<b>300.85</b>
				<b>Vendor 01757 - OCLC ONLINE COMPUTER LIBRARY CENTER, INC Total:</b>	<b>300.85</b>
<b>Vendor: 00550 - PANHANDLE COOPERATIVE ASSOCIATION</b>					
<b>Fund: 111 - GENERAL</b>					
fuel	GASOLINE				887.86
FUEL	GASOLINE				1,422.92
FUEL	GASOLINE				-82.46
FUEL	OTHER FUEL				383.25
FUEL	EQUIPMENT MAINTENANCE				21.98
FUEL	VEHICLE MAINTENANCE				49.38
DEPT FUEL & VEHCL MNTNC	GASOLINE				115.61
DEPT FUEL & VEHCL MNTNC	VEHICLE MAINTENANCE				437.74
GASOLINE	GASOLINE				4,382.74
				<b>Fund 111 - GENERAL Total:</b>	<b>7,619.02</b>
<b>Fund: 212 - TRANSPORTATION</b>					
UNLEADED GASOLINE	GASOLINE				643.28
UNLEADED GASOLINE	OTHER FUEL				12,536.68
				<b>Fund 212 - TRANSPORTATION Total:</b>	<b>13,179.96</b>
<b>Fund: 213 - CEMETERY</b>					
FUEL	GASOLINE				68.31
				<b>Fund 213 - CEMETERY Total:</b>	<b>68.31</b>
<b>Fund: 621 - ENVIRONMENTAL SERVICES</b>					
gasoline	GASOLINE				7,012.12
				<b>Fund 621 - ENVIRONMENTAL SERVICES Total:</b>	<b>7,012.12</b>
<b>Fund: 631 - WASTEWATER</b>					
FUEL	DEPARTMENT SUPPLIES				73.70
FUEL	GASOLINE				616.74
FUEL	OTHER FUEL				385.00

Expense Approval Report

Post Dates: 1/6/2015 - 1/20/2015

Description (Payable)	Account Name	(None)	(None)	(None)	Amount
FUEL	HEATING FUEL				438.73
<b>Fund 631 - WASTEWATER Total:</b>					<b>1,514.17</b>
<b>Fund: 641 - WATER</b>					
FUEL	GASOLINE				1,148.21
FUEL	OTHER FUEL				391.22
FUEL	HEATING FUEL				438.73
<b>Fund 641 - WATER Total:</b>					<b>1,978.16</b>
<b>Vendor 00550 - PANHANDLE COOPERATIVE ASSOCIATION Total:</b>					<b>31,371.74</b>
<b>Vendor: 00487 - PANHANDLE ENVIRONMENTAL SERVICES INC</b>					
<b>Fund: 641 - WATER</b>					
SAMPLES	SAMPLES				45.00
<b>Fund 641 - WATER Total:</b>					<b>45.00</b>
<b>Vendor 00487 - PANHANDLE ENVIRONMENTAL SERVICES INC Total:</b>					<b>45.00</b>
<b>Vendor: 01276 - PLATTE VALLEY BANK</b>					
<b>Fund: 713 - CASH &amp; INVESTMENT POOL</b>					
HSA	HSA EE PAYABLE				12,213.98
HSA	HSA ER PAYABLE				1,218.75
<b>Fund 713 - CASH &amp; INVESTMENT POOL Total:</b>					<b>13,432.73</b>
<b>Vendor 01276 - PLATTE VALLEY BANK Total:</b>					<b>13,432.73</b>
<b>Vendor: 00272 - POSTMASTER</b>					
<b>Fund: 621 - ENVIRONMENTAL SERVICES</b>					
Postage	POSTAGE				110.55
Postage	POSTAGE				178.33
<b>Fund 621 - ENVIRONMENTAL SERVICES Total:</b>					<b>288.88</b>
<b>Fund: 631 - WASTEWATER</b>					
Postage	POSTAGE				110.55
Postage	POSTAGE				178.32
<b>Fund 631 - WASTEWATER Total:</b>					<b>288.87</b>
<b>Fund: 641 - WATER</b>					
Postage	POSTAGE				110.56
Postage	POSTAGE				178.33
<b>Fund 641 - WATER Total:</b>					<b>288.89</b>
<b>Vendor 00272 - POSTMASTER Total:</b>					<b>866.64</b>
<b>Vendor: 00796 - POWERPLAN</b>					
<b>Fund: 111 - GENERAL</b>					
EQP MTC	EQUIPMENT MAINTENANCE				67.72
<b>Fund 111 - GENERAL Total:</b>					<b>67.72</b>
<b>Fund: 212 - TRANSPORTATION</b>					
REPAIRS TO GRADER	EQUIPMENT MAINTENANCE				2,293.88
<b>Fund 212 - TRANSPORTATION Total:</b>					<b>2,293.88</b>
<b>Vendor 00796 - POWERPLAN Total:</b>					<b>2,361.60</b>
<b>Vendor: 00703 - REGION I OFFICE OF HUMAN DEVELOPMENT</b>					
<b>Fund: 621 - ENVIRONMENTAL SERVICES</b>					
contractual services	CONTRACTUAL SERVICES				825.00
<b>Fund 621 - ENVIRONMENTAL SERVICES Total:</b>					<b>825.00</b>
<b>Vendor 00703 - REGION I OFFICE OF HUMAN DEVELOPMENT Total:</b>					<b>825.00</b>
<b>Vendor: 04089 - REGIONAL CARE INC</b>					
<b>Fund: 812 - HEALTH INSURANCE</b>					
Flex Claims	FLEXIBLE BENFT EXPENSES				266.00
Medical Claims	CLAIMS EXPENSE				17,859.34
Flex Claims	FLEXIBLE BENFT EXPENSES				576.46
Medical Claims	CLAIMS EXPENSE				23,375.80
<b>Fund 812 - HEALTH INSURANCE Total:</b>					<b>42,077.60</b>
<b>Vendor 04089 - REGIONAL CARE INC Total:</b>					<b>42,077.60</b>

Expense Approval Report

Post Dates: 1/6/2015 - 1/20/2015

Description (Payable)	Account Name	(None)	(None)	(None)	Amount	
<b>Vendor: 00798 - REGISTER OF DEEDS</b>						
<b>Fund: 213 - CEMETERY</b>						
LEG FEE	LEGAL FEES				10.00	
					<b>Fund 213 - CEMETERY Total:</b>	<b>10.00</b>
					<b>Vendor 00798 - REGISTER OF DEEDS Total:</b>	<b>10.00</b>
<b>Vendor: 09054 - ROOT SPRING SCRAPER CO</b>						
<b>Fund: 212 - TRANSPORTATION</b>						
SHEAR PINS FOR ROOT SNOW B...	EQUIPMENT MAINTENANCE				169.72	
					<b>Fund 212 - TRANSPORTATION Total:</b>	<b>169.72</b>
					<b>Vendor 09054 - ROOT SPRING SCRAPER CO Total:</b>	<b>169.72</b>
<b>Vendor: 09327 - RS VENTURES LLC</b>						
<b>Fund: 111 - GENERAL</b>						
VEH MAINT	VEHICLE MAINTENANCE				46.92	
VEH MAINT	VEHICLE MAINTENANCE				539.19	
VEH MAINT	VEHICLE MAINTENANCE				10.00	
VEH MAINT	VEHICLE MAINTENANCE				343.60	
VEH MAINT	VEHICLE MAINTENANCE				25.00	
VEH MAINT	VEHICLE MAINTENANCE				33.00	
VEH MAINT	VEHICLE MAINTENANCE				205.92	
VEH MAINT	VEHICLE MAINTENANCE				29.00	
VEH MAINT	VEHICLE MAINTENANCE				29.00	
VEH MAINT	VEHICLE MAINTENANCE				29.00	
VEH MAINT	VEHICLE MAINTENANCE				20.00	
VEH MAINT	VEHICLE MAINTENANCE				92.74	
					<b>Fund 111 - GENERAL Total:</b>	<b>1,403.37</b>
					<b>Vendor 09327 - RS VENTURES LLC Total:</b>	<b>1,403.37</b>
<b>Vendor: 09383 - RUSHMORE MEDIA COMPANY, INC</b>						
<b>Fund: 661 - STORMWATER</b>						
STRM WTR CNTRCL SRVCS	CONTRACTUAL SERVICES				337.00	
					<b>Fund 661 - STORMWATER Total:</b>	<b>337.00</b>
					<b>Vendor 09383 - RUSHMORE MEDIA COMPANY, INC Total:</b>	<b>337.00</b>
<b>Vendor: 00026 - S M E C</b>						
<b>Fund: 713 - CASH &amp; INVESTMENT POOL</b>						
Emp Dedction	SMEC EE PAYABLE				238.00	
					<b>Fund 713 - CASH &amp; INVESTMENT POOL Total:</b>	<b>238.00</b>
					<b>Vendor 00026 - S M E C Total:</b>	<b>238.00</b>
<b>Vendor: 00257 - SANDBERG IMPLEMENT, INC</b>						
<b>Fund: 111 - GENERAL</b>						
EQP MTC	EQUIPMENT MAINTENANCE				766.75	
					<b>Fund 111 - GENERAL Total:</b>	<b>766.75</b>
<b>Fund: 213 - CEMETERY</b>						
EQP MTC	EQUIPMENT MAINTENANCE				117.45	
					<b>Fund 213 - CEMETERY Total:</b>	<b>117.45</b>
<b>Fund: 621 - ENVIRONMENTAL SERVICES</b>						
equip mtnc	EQUIPMENT MAINTENANCE				37.05	
					<b>Fund 621 - ENVIRONMENTAL SERVICES Total:</b>	<b>37.05</b>
					<b>Vendor 00257 - SANDBERG IMPLEMENT, INC Total:</b>	<b>921.25</b>
<b>Vendor: 02531 - SCB FIREFIGHTERS UNION LOCAL 1454</b>						
<b>Fund: 713 - CASH &amp; INVESTMENT POOL</b>						
FIRE EE DUES	FIRE UNION DUES EE PAY				210.00	
					<b>Fund 713 - CASH &amp; INVESTMENT POOL Total:</b>	<b>210.00</b>
					<b>Vendor 02531 - SCB FIREFIGHTERS UNION LOCAL 1454 Total:</b>	<b>210.00</b>

Expense Approval Report

Post Dates: 1/6/2015 - 1/20/2015

Description (Payable)	Account Name	(None)	(None)	(None)	Amount	
<b>Vendor: 00852 - SCOTTS BLUFF COUNTY COURT</b>						
<b>Fund: 111 - GENERAL</b>						
Legal Fees	LEGAL FEES				119.00	
					<b>Fund 111 - GENERAL Total:</b>	<b>119.00</b>
					<b>Vendor 00852 - SCOTTS BLUFF COUNTY COURT Total:</b>	<b>119.00</b>
<b>Vendor: 00111 - SCOTTSBLUFF BODY &amp; PAINT</b>						
<b>Fund: 111 - GENERAL</b>						
TOW SERVICE	CONTRACTUAL SERVICES				-10.00	
TOW SERVICE	CONTRACTUAL SERVICES				75.00	
TOW SERVICE	CONTRACTUAL SERVICES				80.00	
TOW SERVICE	CONTRACTUAL SERVICES				65.00	
TOW SERVICE	CONTRACTUAL SERVICES				70.00	
TOW SERVICE	CONTRACTUAL SERVICES				70.00	
TOW SERVICE	CONTRACTUAL SERVICES				70.00	
					<b>Fund 111 - GENERAL Total:</b>	<b>420.00</b>
					<b>Vendor 00111 - SCOTTSBLUFF BODY &amp; PAINT Total:</b>	<b>420.00</b>
<b>Vendor: 01973 - SCOTTSBLUFF LANDSCAPING INC</b>						
<b>Fund: 111 - GENERAL</b>						
CON SRV	CONTRACTUAL SERVICES				425.00	
					<b>Fund 111 - GENERAL Total:</b>	<b>425.00</b>
					<b>Vendor 01973 - SCOTTSBLUFF LANDSCAPING INC Total:</b>	<b>425.00</b>
<b>Vendor: 00273 - SCOTTSBLUFF POLICE OFFICERS ASSOCIATION</b>						
<b>Fund: 713 - CASH &amp; INVESTMENT POOL</b>						
POLICE EE DUES	POL UNION DUES EE PAY				432.00	
					<b>Fund 713 - CASH &amp; INVESTMENT POOL Total:</b>	<b>432.00</b>
					<b>Vendor 00273 - SCOTTSBLUFF POLICE OFFICERS ASSOCIATION Total:</b>	<b>432.00</b>
<b>Vendor: 06681 - SCOTTSBLUFF PUBLIC SCHOOLS</b>						
<b>Fund: 111 - GENERAL</b>						
JAN SRV	JANITORIAL SERVICE				6,116.36	
JAN SRV	BUILDING MAINTENANCE				766.06	
JAN SRV	EQUIPMENT MAINTENANCE				195.00	
JAN SRV	HEATING FUEL				568.28	
					<b>Fund 111 - GENERAL Total:</b>	<b>7,645.70</b>
					<b>Vendor 06681 - SCOTTSBLUFF PUBLIC SCHOOLS Total:</b>	<b>7,645.70</b>
<b>Vendor: 01271 - SCOTTSBLUFF SCREENPRINTING &amp; EMBROIDERY, LLC</b>						
<b>Fund: 111 - GENERAL</b>						
UNF CTH	UNIFORMS & CLOTHING				1,210.00	
					<b>Fund 111 - GENERAL Total:</b>	<b>1,210.00</b>
					<b>Vendor 01271 - SCOTTSBLUFF SCREENPRINTING &amp; EMBROIDERY, LLC Total:</b>	<b>1,210.00</b>
<b>Vendor: 00684 - SHERIFF'S OFFICE</b>						
<b>Fund: 111 - GENERAL</b>						
Legal Fees	LEGAL FEES				157.56	
					<b>Fund 111 - GENERAL Total:</b>	<b>157.56</b>
					<b>Vendor 00684 - SHERIFF'S OFFICE Total:</b>	<b>157.56</b>
<b>Vendor: 00786 - SHERWIN WILLIAMS</b>						
<b>Fund: 111 - GENERAL</b>						
DEP SUP	DEPARTMENT SUPPLIES				50.89	
					<b>Fund 111 - GENERAL Total:</b>	<b>50.89</b>
					<b>Vendor 00786 - SHERWIN WILLIAMS Total:</b>	<b>50.89</b>
<b>Vendor: 00021 - SIMMONS OLSEN LAW FIRM, P.C.</b>						
<b>Fund: 111 - GENERAL</b>						
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES				6,190.33	
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES				4,117.77	
					<b>Fund 111 - GENERAL Total:</b>	<b>10,308.10</b>

Expense Approval Report

Post Dates: 1/6/2015 - 1/20/2015

Description (Payable)	Account Name	(None)	(None)	(None)	Amount
<b>Fund: 224 - ECONOMIC DEVELOPMENT</b>					
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES				1,087.50
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES				37.50
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES				50.00
<b>Fund 224 - ECONOMIC DEVELOPMENT Total:</b>					<b>1,175.00</b>
<b>Fund: 621 - ENVIRONMENTAL SERVICES</b>					
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES				125.00
<b>Fund 621 - ENVIRONMENTAL SERVICES Total:</b>					<b>125.00</b>
<b>Fund: 631 - WASTEWATER</b>					
CONTRACTUAL SERVICES	LEGAL FEES				150.00
<b>Fund 631 - WASTEWATER Total:</b>					<b>150.00</b>
<b>Fund: 661 - STORMWATER</b>					
CONTRACTUAL SERVICES	LEGAL FEES				300.00
<b>Fund 661 - STORMWATER Total:</b>					<b>300.00</b>
<b>Vendor 00021 - SIMMONS OLSEN LAW FIRM, P.C. Total:</b>					<b>12,058.10</b>
<b>Vendor: 00213 - SLAFTER OIL CO INC.</b>					
<b>Fund: 111 - GENERAL</b>					
DEP SUP	DEPARTMENT SUPPLIES				23.32
<b>Fund 111 - GENERAL Total:</b>					<b>23.32</b>
<b>Vendor 00213 - SLAFTER OIL CO INC. Total:</b>					<b>23.32</b>
<b>Vendor: 08025 - SPENCER MCMURTRY</b>					
<b>Fund: 111 - GENERAL</b>					
DEP SUP	DEPARTMENT SUPPLIES				726.66
<b>Fund 111 - GENERAL Total:</b>					<b>726.66</b>
<b>Vendor 08025 - SPENCER MCMURTRY Total:</b>					<b>726.66</b>
<b>Vendor: 00677 - TERRY D SCOTT</b>					
<b>Fund: 111 - GENERAL</b>					
VEH MTC	VEHICLE MAINTENANCE				289.48
<b>Fund 111 - GENERAL Total:</b>					<b>289.48</b>
<b>Vendor 00677 - TERRY D SCOTT Total:</b>					<b>289.48</b>
<b>Vendor: 00325 - TEXAS PNEUDRAULIC INC</b>					
<b>Fund: 621 - ENVIRONMENTAL SERVICES</b>					
vehicle mtnc	VEHICLE MAINTENANCE				295.92
<b>Fund 621 - ENVIRONMENTAL SERVICES Total:</b>					<b>295.92</b>
<b>Vendor 00325 - TEXAS PNEUDRAULIC INC Total:</b>					<b>295.92</b>
<b>Vendor: 07687 - THE CHICAGO LUMBER COMPANY OF OMAHA INC</b>					
<b>Fund: 621 - ENVIRONMENTAL SERVICES</b>					
dept supplies	DEPARTMENT SUPPLIES				9.00
<b>Fund 621 - ENVIRONMENTAL SERVICES Total:</b>					<b>9.00</b>
<b>Vendor 07687 - THE CHICAGO LUMBER COMPANY OF OMAHA INC Total:</b>					<b>9.00</b>
<b>Vendor: 05393 - TODD, JAMES</b>					
<b>Fund: 111 - GENERAL</b>					
GASOLINE	GASOLINE				20.00
<b>Fund 111 - GENERAL Total:</b>					<b>20.00</b>
<b>Vendor 05393 - TODD, JAMES Total:</b>					<b>20.00</b>
<b>Vendor: 00063 - TOMMY'S JOHNNYS INC</b>					
<b>Fund: 111 - GENERAL</b>					
CON SRV	CONTRACTUAL SERVICES				495.00
CON SRV	CONTRACTUAL SERVICES				810.00
<b>Fund 111 - GENERAL Total:</b>					<b>1,305.00</b>
<b>Vendor 00063 - TOMMY'S JOHNNYS INC Total:</b>					<b>1,305.00</b>

Expense Approval Report

Post Dates: 1/6/2015 - 1/20/2015

Description (Payable)	Account Name	(None)	(None)	(None)	Amount
<b>Vendor: 08796 - TRI-STATE SPRINKLER SYSTEMS, LLC</b>					
<b>Fund: 661 - STORMWATER</b>					
STRM WTR CNTRCL SRVCS	CONTRACTUAL SERVICES				260.00
				<b>Fund 661 - STORMWATER Total:</b>	<b>260.00</b>
				<b>Vendor 08796 - TRI-STATE SPRINKLER SYSTEMS, LLC Total:</b>	<b>260.00</b>
<b>Vendor: 08821 - TYLER TECHNOLOGIES, INC</b>					
<b>Fund: 641 - WATER</b>					
FEES	BANK FEES				990.00
				<b>Fund 641 - WATER Total:</b>	<b>990.00</b>
				<b>Vendor 08821 - TYLER TECHNOLOGIES, INC Total:</b>	<b>990.00</b>
<b>Vendor: 09239 - UNIQUE MANAGEMENT SERVICES, INC</b>					
<b>Fund: 111 - GENERAL</b>					
Cont srvc	CONTRACTUAL SERVICES				295.35
				<b>Fund 111 - GENERAL Total:</b>	<b>295.35</b>
				<b>Vendor 09239 - UNIQUE MANAGEMENT SERVICES, INC Total:</b>	<b>295.35</b>
<b>Vendor: 08887 - UPSTART ENTERPRISES, LLC</b>					
<b>Fund: 111 - GENERAL</b>					
DEPT SUPPL	DEPARTMENT SUPPLIES				-6.49
DEPT SUPPL	DEPARTMENT SUPPLIES				45.49
DEPT SUPPL	DEPARTMENT SUPPLIES				5.69
DEPT SUPPL	DEPARTMENT SUPPLIES				44.70
				<b>Fund 111 - GENERAL Total:</b>	<b>89.39</b>
<b>Fund: 212 - TRANSPORTATION</b>					
SUPP - CALENDARS	DEPARTMENT SUPPLIES				11.94
				<b>Fund 212 - TRANSPORTATION Total:</b>	<b>11.94</b>
				<b>Vendor 08887 - UPSTART ENTERPRISES, LLC Total:</b>	<b>101.33</b>
<b>Vendor: 08828 - US BANK</b>					
<b>Fund: 111 - GENERAL</b>					
MEMBERSHIP	MEMBERSHIPS				100.00
DEP SUP	DEPARTMENT SUPPLIES				183.59
SCH CON	SCHOOL & CONFERENCE				200.89
				<b>Fund 111 - GENERAL Total:</b>	<b>484.48</b>
				<b>Vendor 08828 - US BANK Total:</b>	<b>484.48</b>
<b>Vendor: 01744 - VALLEY BANK &amp; TRUST CO</b>					
<b>Fund: 311 - DEBT SERVICE</b>					
BOND FEES	BOND EXPENSE				350.00
				<b>Fund 311 - DEBT SERVICE Total:</b>	<b>350.00</b>
				<b>Vendor 01744 - VALLEY BANK &amp; TRUST CO Total:</b>	<b>350.00</b>
<b>Vendor: 04529 - W &amp; R INC</b>					
<b>Fund: 212 - TRANSPORTATION</b>					
EQUIP. MAIN	EQUIPMENT MAINTENANCE				784.84
				<b>Fund 212 - TRANSPORTATION Total:</b>	<b>784.84</b>
				<b>Vendor 04529 - W &amp; R INC Total:</b>	<b>784.84</b>
<b>Vendor: 03674 - WELLS FARGO BANK, N.A.</b>					
<b>Fund: 713 - CASH &amp; INVESTMENT POOL</b>					
Retirement	REGULAR RETIRE EE PAY				7,364.11
Retirement	RETIRE FIRE EE PAYABLE				2,624.38
Retirement	RETIRE POLICE EE PAY				4,418.71
Retirement	REGULAR RETIRE ER PAY				6,986.17
Retirement	RETIRE-FIRE ER PAYABLE				4,518.76
Retirement	RETIRE-POLICE ER PAY				4,366.78
				<b>Fund 713 - CASH &amp; INVESTMENT POOL Total:</b>	<b>30,278.91</b>
				<b>Vendor 03674 - WELLS FARGO BANK, N.A. Total:</b>	<b>30,278.91</b>

Expense Approval Report

Post Dates: 1/6/2015 - 1/20/2015

Description (Payable)	Account Name	(None)	(None)	(None)	Amount
<b>Vendor: 00209 - WESTERN PLAINS BUSINESS FORMS INC</b>					
<b>Fund: 631 - WASTEWATER</b>					
CONTRACTUAL SVC	CONTRACTUAL SERVICES				30.92
				<b>Fund 631 - WASTEWATER Total:</b>	<b>30.92</b>
<b>Fund: 641 - WATER</b>					
CONTRACTUAL SVC	CONTRACTUAL SERVICES				30.92
				<b>Fund 641 - WATER Total:</b>	<b>30.92</b>
				<b>Vendor 00209 - WESTERN PLAINS BUSINESS FORMS INC Total:</b>	<b>61.84</b>
<b>Vendor: 04430 - WESTERN TRAVEL TERMINAL, LLC</b>					
<b>Fund: 631 - WASTEWATER</b>					
VEHI MAINT	VEHICLE MAINTENANCE				13.00
				<b>Fund 631 - WASTEWATER Total:</b>	<b>13.00</b>
<b>Fund: 641 - WATER</b>					
VEHICLE MAINT	VEHICLE MAINTENANCE				26.00
				<b>Fund 641 - WATER Total:</b>	<b>26.00</b>
				<b>Vendor 04430 - WESTERN TRAVEL TERMINAL, LLC Total:</b>	<b>39.00</b>
<b>Vendor: 07900 - WINTER EQUIPMENT COMPANY, INC</b>					
<b>Fund: 212 - TRANSPORTATION</b>					
SUPP - SNOW PLOW BLADES	DEPARTMENT SUPPLIES				3,790.10
				<b>Fund 212 - TRANSPORTATION Total:</b>	<b>3,790.10</b>
				<b>Vendor 07900 - WINTER EQUIPMENT COMPANY, INC Total:</b>	<b>3,790.10</b>
<b>Vendor: 07239 - WYOMING FIRST AID &amp; SAFETY SUPPLY, LLC</b>					
<b>Fund: 212 - TRANSPORTATION</b>					
FIRST AID KIT SUPPLIES	DEPARTMENT SUPPLIES				86.01
				<b>Fund 212 - TRANSPORTATION Total:</b>	<b>86.01</b>
<b>Fund: 621 - ENVIRONMENTAL SERVICES</b>					
dept supplies	DEPARTMENT SUPPLIES				57.83
				<b>Fund 621 - ENVIRONMENTAL SERVICES Total:</b>	<b>57.83</b>
<b>Fund: 631 - WASTEWATER</b>					
DEPT SUP	DEPARTMENT SUPPLIES				48.11
				<b>Fund 631 - WASTEWATER Total:</b>	<b>48.11</b>
<b>Fund: 641 - WATER</b>					
DEPT SUP	DEPARTMENT SUPPLIES				48.11
				<b>Fund 641 - WATER Total:</b>	<b>48.11</b>
				<b>Vendor 07239 - WYOMING FIRST AID &amp; SAFETY SUPPLY, LLC Total:</b>	<b>240.06</b>
<b>Vendor: 02057 - YOUNG MEN'S CHRISTIAN ASSOCIATION OF SCOTTSBLUFF, NE</b>					
<b>Fund: 111 - GENERAL</b>					
December Fitness	VOLUNTEER FIREMAN				126.00
December Fitness	CONTRACTUAL SERVICES				504.00
				<b>Fund 111 - GENERAL Total:</b>	<b>630.00</b>
<b>Fund: 713 - CASH &amp; INVESTMENT POOL</b>					
Fitness Program	YMCA PAY EE				2,048.10
				<b>Fund 713 - CASH &amp; INVESTMENT POOL Total:</b>	<b>2,048.10</b>
				<b>Vendor 02057 - YOUNG MEN'S CHRISTIAN ASSOCIATION OF SCOTTSBLUFF, NE Total:</b>	<b>2,678.10</b>
<b>Vendor: 03379 - ZM LUMBER INC</b>					
<b>Fund: 111 - GENERAL</b>					
DEP SUP	DEPARTMENT SUPPLIES				22.99
DEP SUP	DEPARTMENT SUPPLIES				32.95
DEP SUP	DEPARTMENT SUPPLIES				77.46
DEP SUP	DEPARTMENT SUPPLIES				20.16
DEP SUP	DEPARTMENT SUPPLIES				367.52
				<b>Fund 111 - GENERAL Total:</b>	<b>521.08</b>
				<b>Vendor 03379 - ZM LUMBER INC Total:</b>	<b>521.08</b>
				<b>Grand Total:</b>	<b>340,273.73</b>

## Report Summary

## Fund Summary

Fund	Expense Amount	Payment Amount
111 - GENERAL	55,942.64	802.25
212 - TRANSPORTATION	29,205.37	0.00
213 - CEMETERY	231.77	0.00
224 - ECONOMIC DEVELOPMENT	1,175.00	0.00
225 - MUTUAL FIRE	3,297.70	0.00
311 - DEBT SERVICE	350.00	0.00
621 - ENVIRONMENTAL SERVICES	52,740.15	288.88
631 - WASTEWATER	6,419.22	288.87
641 - WATER	33,924.90	26,229.83
661 - STORMWATER	1,144.54	150.51
713 - CASH & INVESTMENT POOL	113,764.84	113,764.84
812 - HEALTH INSURANCE	42,077.60	42,077.60
<b>Grand Total:</b>	<b>340,273.73</b>	<b>183,602.78</b>

## Account Summary

Account Number	Account Name	Expense Amount	Payment Amount
111-21311	SALES TAX PAYABLE	434.58	434.58
111-51281-142	DISABILITY INSURANCE	367.67	367.67
111-52111-111	DEPARTMENT SUPPLIES	293.73	0.00
111-52111-121	DEPARTMENT SUPPLIES	34.00	0.00
111-52111-141	DEPARTMENT SUPPLIES	143.72	0.00
111-52111-142	DEPARTMENT SUPPLIES	392.56	0.00
111-52111-143	DEPARTMENT SUPPLIES	45.49	0.00
111-52111-151	DEPARTMENT SUPPLIES	1,155.90	0.00
111-52111-171	DEPARTMENT SUPPLIES	2,310.73	0.00
111-52111-172	DEPARTMENT SUPPLIES	471.86	0.00
111-52121-111	JANITORIAL SUPPLIES	12.72	0.00
111-52121-141	JANITORIAL SUPPLIES	22.62	0.00
111-52121-142	JANITORIAL SUPPLIES	22.62	0.00
111-52121-151	JANITORIAL SUPPLIES	147.38	0.00
111-52121-171	JANITORIAL SUPPLIES	87.90	0.00
111-52163-142	INVESTIGATION SUPPLIES	178.98	0.00
111-52164-141	VOLUNTEER FIREMAN	126.00	0.00
111-52181-142	UNIFORMS & CLOTHING	391.56	0.00
111-52181-171	UNIFORMS & CLOTHING	1,210.00	0.00
111-52222-151	BOOKS	107.95	0.00
111-52311-142	MEMBERSHIPS	100.00	0.00
111-52411-111	POSTAGE	1,000.00	0.00
111-52411-141	POSTAGE	24.53	0.00
111-52411-142	POSTAGE	23.36	0.00
111-52511-121	GASOLINE	115.61	0.00
111-52511-141	GASOLINE	887.86	0.00
111-52511-142	GASOLINE	4,402.74	0.00
111-52511-171	GASOLINE	1,340.46	0.00
111-52521-171	OTHER FUEL	383.25	0.00
111-53111-114	CONTRACTUAL SERVICES	6,190.33	0.00
111-53111-141	CONTRACTUAL SERVICES	504.00	0.00
111-53111-142	CONTRACTUAL SERVICES	5,477.71	0.00
111-53111-151	CONTRACTUAL SERVICES	661.04	0.00
111-53111-171	CONTRACTUAL SERVICES	3,758.00	0.00
111-53121-142	CONSULTING SERVICES	100.00	0.00
111-53161-115	LEGAL PUBLICATIONS	355.01	0.00
111-53161-121	LEGAL PUBLICATIONS	16.03	0.00
111-53161-142	LEGAL PUBLICATIONS	243.68	0.00
111-53161-143	LEGAL PUBLICATIONS	44.66	0.00
111-53161-171	LEGAL PUBLICATIONS	20.23	0.00
111-53211-114	LEGAL FEES	276.56	0.00

## Account Summary

Account Number	Account Name	Expense Amount	Payment Amount
111-53211-142	LEGAL FEES	15.00	0.00
111-53411-172	JANITORIAL SERVICE	6,116.36	0.00
111-53421-141	BUILDING MAINTENANCE	659.91	0.00
111-53421-142	BUILDING MAINTENANCE	91.03	0.00
111-53421-172	BUILDING MAINTENANCE	766.06	0.00
111-53441-111	EQUIPMENT MAINTENAN...	101.09	0.00
111-53441-121	EQUIPMENT MAINTENAN...	423.00	0.00
111-53441-142	EQUIPMENT MAINTENAN...	436.87	0.00
111-53441-171	EQUIPMENT MAINTENAN...	2,672.80	0.00
111-53441-172	EQUIPMENT MAINTENAN...	1,827.50	0.00
111-53451-121	VEHICLE MAINTENANCE	437.74	0.00
111-53451-141	VEHICLE MAINTENANCE	2,461.00	0.00
111-53451-142	VEHICLE MAINTENANCE	1,753.65	0.00
111-53451-171	VEHICLE MAINTENANCE	806.24	0.00
111-53471-171	GROUNDS MAINTENANCE	12.75	0.00
111-53521-172	HEATING FUEL	568.28	0.00
111-53571-141	CELLULAR PHONE	238.02	0.00
111-53631-142	RENT-MACHINES	46.42	0.00
111-53711-113	SCHOOL & CONFERENCE	742.00	0.00
111-53711-114	SCHOOL & CONFERENCE	371.00	0.00
111-53711-171	SCHOOL & CONFERENCE	200.89	0.00
111-53811-142	BONDING	70.00	0.00
111-53841-142	VEHICLE INSURANCE	580.14	0.00
111-53913-112	RECRUITMENT	661.86	0.00
212-52111-212	DEPARTMENT SUPPLIES	7,227.21	0.00
212-52171-212	STREET REPAIR SUPPLIES	4,064.20	0.00
212-52511-212	GASOLINE	643.28	0.00
212-52521-212	OTHER FUEL	12,536.68	0.00
212-52531-212	OIL & ANTIFREEZE	82.32	0.00
212-53441-212	EQUIPMENT MAINTENAN...	4,542.23	0.00
212-53451-212	VEHICLE MAINTENANCE	92.37	0.00
212-53561-212	TELEPHONE	17.08	0.00
213-52111-213	DEPARTMENT SUPPLIES	6.38	0.00
213-52511-213	GASOLINE	68.31	0.00
213-53111-213	CONTRACTUAL SERVICES	19.06	0.00
213-53211-213	LEGAL FEES	10.00	0.00
213-53441-213	EQUIPMENT MAINTENAN...	128.02	0.00
224-53111-114	CONTRACTUAL SERVICES	1,175.00	0.00
225-52111-141	DEPARTMENT SUPPLIES	3,297.70	0.00
311-57312-142	BOND EXPENSE	350.00	0.00
621-52111-621	DEPARTMENT SUPPLIES	1,320.72	0.00
621-52411-621	POSTAGE	288.88	288.88
621-52511-621	GASOLINE	7,012.12	0.00
621-53111-621	CONTRACTUAL SERVICES	950.00	0.00
621-53193-621	DISPOSAL FEES	42,237.13	0.00
621-53441-621	EQUIPMENT MAINTENAN...	37.05	0.00
621-53451-621	VEHICLE MAINTENANCE	894.25	0.00
631-52111-631	DEPARTMENT SUPPLIES	380.95	0.00
631-52311-631	MEMBERSHIPS	137.50	0.00
631-52411-631	POSTAGE	288.87	288.87
631-52511-631	GASOLINE	616.74	0.00
631-52521-631	OTHER FUEL	385.00	0.00
631-53111-631	CONTRACTUAL SERVICES	30.92	0.00
631-53161-631	LEGAL PUBLICATIONS	70.35	0.00
631-53211-631	LEGAL FEES	150.00	0.00
631-53441-631	EQUIPMENT MAINTENAN...	1,836.82	0.00
631-53451-631	VEHICLE MAINTENANCE	113.95	0.00
631-53521-631	HEATING FUEL	438.73	0.00

**Account Summary**

<b>Account Number</b>	<b>Account Name</b>	<b>Expense Amount</b>	<b>Payment Amount</b>
631-53571-631	CELLULAR PHONE	47.39	0.00
631-54212-631	ENGINEERING/DESIGN	1,922.00	0.00
641-21311	SALES TAX PAYABLE	25,736.60	25,736.60
641-52111-641	DEPARTMENT SUPPLIES	807.07	204.34
641-52117-641	SAMPLES	45.00	0.00
641-52181-641	UNIFORMS & CLOTHING	110.76	0.00
641-52311-641	MEMBERSHIPS	137.50	0.00
641-52411-641	POSTAGE	288.89	288.89
641-52511-641	GASOLINE	1,148.21	0.00
641-52521-641	OTHER FUEL	391.22	0.00
641-52611-641	CHEMICALS	1,959.05	0.00
641-53111-641	CONTRACTUAL SERVICES	54.31	0.00
641-53151-641	BANK FEES	990.00	0.00
641-53161-641	LEGAL PUBLICATIONS	54.61	0.00
641-53441-641	EQUIPMENT MAINTENAN...	1,436.00	0.00
641-53451-641	VEHICLE MAINTENANCE	244.33	0.00
641-53521-641	HEATING FUEL	438.73	0.00
641-53571-641	CELLULAR PHONE	82.62	0.00
661-21311	SALES TAX PAYABLE	150.51	150.51
661-53111-661	CONTRACTUAL SERVICES	597.00	0.00
661-53211-661	LEGAL FEES	300.00	0.00
661-53451-661	VEHICLE MAINTENANCE	97.03	0.00
713-21512	MEDICARE W/H EE PAYAB...	3,736.01	3,736.01
713-21513	FICA W/H EE PAYABLE	13,871.28	13,871.28
713-21514	FED W/H EE PAYABLE	26,863.27	26,863.27
713-21517	POL UNION DUES EE PAY	432.00	432.00
713-21518	FIRE UNION DUES EE PAY	210.00	210.00
713-21523	LIFE INS EE PAYABLE	74.52	74.52
713-21524	SMEC EE PAYABLE	238.00	238.00
713-21527	WAGE ATTACHMENT EE ...	89.30	89.30
713-21528	REGULAR RETIRE EE PAY	7,364.11	7,364.11
713-21529	DEFERRED COMP EE PAY	1,325.14	1,325.14
713-21531	RETIRE FIRE EE PAYABLE	2,624.38	2,624.38
713-21533	RETIRE POLICE EE PAY	4,418.71	4,418.71
713-21534	DIS INC INS EE PAYABLE	600.11	600.11
713-21539	CHILD SUPPORT EE PAY	2,218.31	2,218.31
713-21540	YMCA PAY EE	2,048.10	2,048.10
713-21541	HSA EE PAYABLE	12,213.98	12,213.98
713-21712	MEDICARE W/H ER PAYAB...	3,736.01	3,736.01
713-21713	FICA W/H ER PAYABLE	13,871.28	13,871.28
713-21723	LIFE INS ER PAYABLE	739.87	739.87
713-21728	REGULAR RETIRE ER PAY	6,986.17	6,986.17
713-21731	RETIRE-FIRE ER PAYABLE	4,518.76	4,518.76
713-21733	RETIRE-POLICE ER PAY	4,366.78	4,366.78
713-21741	HSA ER PAYABLE	1,218.75	1,218.75
812-53862-112	CLAIMS EXPENSE	41,235.14	41,235.14
812-53863-112	FLEXIBLE BENFT EXPENSES	842.46	842.46
	<b>Grand Total:</b>	<b>340,273.73</b>	<b>183,602.78</b>

**Project Account Summary**

<b>Project Account Key</b>	<b>Expense Amount</b>	<b>Payment Amount</b>
**None**	328,796.00	183,602.78
1114153411	6,116.36	0.00
1114153421	766.06	0.00
1114153441	195.00	0.00
1114153521	568.28	0.00
2117753111	2,838.00	0.00
6002053111	597.00	0.00

**Project Account Summary**

<b>Project Account Key</b>	<b>Expense Amount</b>	<b>Payment Amount</b>
6002053211	300.00	0.00
6002053451	97.03	0.00
<b>Grand Total:</b>	<b>340,273.73</b>	<b>183,602.78</b>

# Utility Refunds

Refund Review
Close Form | Print Screen

Packet: UBPKT00682 – Refunds 5 UBPKT00681 Disconnect

Add Edit Delete

Account #	Status	Contact	Service Address	Refund Amount
<input checked="" type="checkbox"/> <u>015-2113-02</u>	Inactive	PAM ADAMS	3018 AVE B SCOTTSBLUFF NE 69361	6.24
<u>075-4425-01</u>	Inactive	AMANDA BOSTRON	1523 5TH AVE SCOTTSBLUFF NE 69361	6.24
<u>005-2392-01</u>	Inactive	KEN W COULTER	501 W 19TH ST B SCOTTSBLUFF NE 69361	6.26
<u>075-0232-01</u>	Inactive	JOAN KLANDERUD	2415 4TH AVE SCOTTSBLUFF NE 69361	6.24
<u>070-0608-01</u>	Inactive	EARL SCHUBARTH	2901 PARK LANE RD SCOTTSBLUFF NE 693	0.47
<u>050-1010-05</u>	Inactive	REBECCA L LEIDER	1602 11TH AVE SCOTTSBLUFF NE 69361	88.29
<u>005-4640-04</u>	Inactive	JERRY DARNELL	15 W 26TH ST SCOTTSBLUFF NE 69361	9.55
<b>Total</b>				<b>\$123.29</b>

**City of Scottsbluff, Nebraska**  
**Tuesday, January 20, 2015**  
**Regular Meeting**

**Item Public Inp1**

**Council to receive the audit presentation for year ended 9-30-14.**

**Staff Contact: Renae Griffiths, Finance Director**

# Agenda Statement

Item No.

For meeting of: **January 20, 2015**

**AGENDA TITLE:** Presentation of audit for year ended 9-30-14

**SUBMITTED BY DEPARTMENT/ORGANIZATION:** Finance

**PRESENTATION BY:** Dana F. Cole & Co., LLP

**SUMMARY EXPLANATION:** Dennis Hadden with Dana F. Cole & Co., LLP will present the audit for year ended 9-30-14.

**BOARD/COMMISSION RECOMMENDATION:**

**STAFF RECOMMENDATION:**

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**EXHIBITS**

Resolution     Ordinance     Contract     Minutes     Plan/Map

Other (specify)  audit report \_\_\_\_\_

**NOTIFICATION LIST:** Yes  No  Further Instructions

**APPROVAL FOR SUBMITTAL:** \_\_\_\_\_  
City Manager

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**CITY OF SCOTTSBLUFF**  
**Scottsbluff, Nebraska**

**FINANCIAL STATEMENTS**  
**And**  
**INDEPENDENT AUDITOR'S REPORT**

**September 30, 2014**

DANA F. COLE & COMPANY, LLP  
CERTIFIED PUBLIC ACCOUNTANTS

**CITY OF SCOTTSBLUFF**

**Scottsbluff, Nebraska**

**TABLE OF CONTENTS**

	<u>Page Number</u>
Independent Auditor's Report	1-2
Management's Discussion and Analysis	3-11
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position	12
Statement of Activities	13-14
Fund Financial Statements:	
Balance Sheet - Governmental Funds	15-16
Reconciliation of Total Governmental Fund Balance to the Statement of Net Position	17
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	18-19
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds to the Statement of Activities	20
Statement of Net Position - Proprietary Funds	21-22
Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds	23-24
Statement of Cash Flows - Proprietary Funds	25-26
Statement of Fiduciary Net Position - Fiduciary Funds	27
Statement of Changes in Fiduciary Net Position - Fiduciary Funds	28
Notes to the Financial Statements	29-42
Required Supplementary Information:	
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Budget Basis) - General Fund	44
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Budget Basis) - Transportation Fund	45
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Budget Basis) - Economic Development Fund	46

**CITY OF SCOTTSBLUFF**  
**Scottsbluff, Nebraska**

**TABLE OF CONTENTS (CONTINUED)**

	<u>Page Number</u>
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Budget Basis) - Debt Service Fund	47
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Budget Basis) - Special Projects Fund	48
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Budget Basis) - Leasing Corporation Fund	49
Notes to the Budget and Budgetary Comparison Schedules	50
Other Supplementary Information:	
Combining Balance Sheet - Nonmajor Governmental Funds	52-53
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds	54-55
Combining Statement of Net Position - Internal Service Funds	56
Combining Statement of Revenues, Expenses and Changes in Net Position - Internal Service Funds	57
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	58-59

INDEPENDENT AUDITORS' REPORT

To the Honorable Mayor, City Council  
and City Administrator  
City of 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, 2014, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

***Management's Responsibility 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; this includes 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.

***Auditors' Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

***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, 2014, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

**Other Matters**

*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 3 - 11 and 44 - 50 be presented to supplement the basic financial statements. Such information, 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 auditing standards generally accepted in the United States of America, 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 Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Scottsbluff, Nebraska's basic financial statements. The introductory section and combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements 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 has been subjected to the auditing procedures applied in the audit of the 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 auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated January 8, 2015, on our consideration of the City of Scottsbluff, Nebraska'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 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 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 the City of Scottsbluff, Nebraska's internal control over financial reporting and compliance.

Dana J Cole + Company, LLP

Scottsbluff, Nebraska  
January 8, 2015

**CITY OF SCOTTSBLUFF**  
**Scottsbluff, Nebraska**

**MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)**

**September 30, 2014**

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, 2014. 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, 2014, by \$70,569,461 (net position). Of this amount, \$24,876,031 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.
- As of September 30, 2014, the City's governmental funds reported combined ending fund balances of \$17,438,364. This is an increase of \$175,091 in comparison with the prior year.
- As of September 30, 2014, unassigned fund balance for the general fund was \$3,676,913, or 41% 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, 2014. 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, 2014**

**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 three categories: governmental funds, proprietary funds, and fiduciary 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 eighteen 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 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 services is shown as a business-type function and has 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, 2014**

Fiduciary funds - Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The fiduciary fund financial statements can be found on pages 27-28 of this report.

**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 29-42 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.

**CITY OF SCOTTSBLUFF**  
**Scottsbluff, Nebraska**

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

**September 30, 2014**

**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 \$70,569,461 at September 30, 2014.

By far the largest portion of the City's net position (64 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, 2014 and 2013

	Governmental Activities		Business-type Activities		Total	
	2014	2013	2014	2013	2014	2013
Current and other assets	\$ 20,875,767	\$ 20,938,500	\$ 8,138,735	\$ 7,847,992	\$ 29,014,502	\$ 28,786,492
Capital assets	30,057,766	28,885,825	23,142,514	22,786,744	53,200,280	51,672,569
Other noncurrent assets	87,594	101,677	559,689	481,768	647,283	583,445
Total assets	51,021,127	49,926,002	31,840,938	31,116,504	82,862,065	81,042,506
Current liabilities	2,995,235	3,377,634	1,299,313	1,254,846	4,294,548	4,632,480
Long-term liabilities outstanding	4,808,751	5,671,450	3,189,305	4,300,616	7,998,056	9,972,066
Total liabilities	7,803,986	9,049,084	4,488,618	5,555,462	12,292,604	14,604,546
Net assets:						
Invested in capital assets, net of related debt	25,611,010	23,632,206	19,522,731	18,611,103	45,133,741	42,243,309
Restricted	-	-	559,689	481,768	559,689	481,768
Unrestricted	17,606,131	17,244,712	7,269,900	6,960,943	24,876,031	24,205,655
Total net position	\$ 43,217,141	\$ 40,876,918	\$ 27,352,320	\$ 26,053,814	\$ 70,569,461	\$ 66,930,732

**CITY OF SCOTTSBLUFF**  
**Scottsbluff, Nebraska**

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

**September 30, 2014**

At September 30, 2014, the City is able to report positive balances in all three categories of net position, for the government as a whole.

City of Scotts bluff  
Statement of Activities and Changes in Net Assets  
September 30, 2014 and 2013

	Governmental		Business-type		Total	
	2014	2013	2014	2013	2014	2013
Revenues:						
Program revenues:						
Charges for services	\$ 397,899	\$ 380,425	\$ 9,460,605	\$ 9,359,693	\$ 9,858,504	\$ 9,740,118
Operating grants and contributions	151,490	220,057	22,930	22,930	174,420	242,987
Capital grants and contributions	1,746,282	1,153,421	-	-	1,746,282	1,153,421
General revenues:						
Property taxes	1,519,866	1,524,835	-	-	1,519,866	1,524,835
Sales and use tax	5,362,035	5,416,949	-	-	5,362,035	5,416,949
Other taxes	1,212,239	1,192,586	-	-	1,212,239	1,192,586
Intergovernmental	1,679,890	1,599,623	-	-	1,679,890	1,599,623
Investment income	52,216	84,009	21,771	25,603	73,987	109,612
Miscellaneous	3,987,802	2,196,435	182,723	63,556	4,170,525	2,259,991
Total revenues	16,109,719	13,768,340	9,688,029	9,471,782	25,797,748	23,240,122
Expenses:						
General government	4,065,694	3,268,348	-	-	4,065,694	3,268,348
Public safety	5,577,040	5,243,090	-	-	5,577,040	5,243,090
Transportation	2,734,310	2,544,155	-	-	2,734,310	2,544,155
Public health	210,180	189,852	-	-	210,180	189,852
Culture and recreation	2,875,393	2,855,794	-	-	2,875,393	2,855,794
Public works	487,941	664,284	-	-	487,941	664,284
Interest on long-term debt	172,709	181,835	-	-	172,709	181,835
Environmental services	-	-	2,051,609	1,954,862	2,051,609	1,954,862
Wastewater	-	-	2,061,699	2,077,074	2,061,699	2,077,074
Water	-	-	1,626,061	1,609,628	1,626,061	1,609,628
Electric	-	-	59,362	81,337	59,362	81,337
Stormwater	-	-	142,270	202,175	142,270	202,175
Geographic information systems	-	-	89,129	87,031	89,129	87,031
Total expenses	16,123,267	14,947,358	6,030,130	6,012,107	22,153,397	20,959,465
Increase (decrease) in net assets before transfers	(13,548)	(1,179,018)	3,657,899	3,459,675	3,644,351	2,280,657
Transfers in (out)	2,359,393	3,112,097	(2,359,393)	(3,112,097)	-	-
Increase (decrease) in net assets	2,345,845	1,933,079	1,298,506	347,578	3,644,351	2,280,657
Prior period adjustment (Note 13)	(5,622)	-	-	-	(5,622)	-
Net assets, October 1	40,876,918	38,943,839	26,053,814	25,706,236	66,930,732	64,650,075
Net assets, September 30	\$ 43,217,141	\$ 40,876,918	\$ 27,352,320	\$ 26,053,814	\$ 70,569,461	\$ 66,930,732

**CITY OF SCOTTSBLUFF**  
**Scottsbluff, Nebraska**

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

**September 30, 2014**

**GOVERNMENTAL ACTIVITIES**

Governmental activities increased the City's net position by a total of \$2,345,845. Key elements in this increase follows:

- The economic development fund received sales tax revenue that was more than grants. This contributed almost \$300,000 to the increase in net assets.
- The transportation fund had \$1,740,802 worth of contributed capital due to the value of road construction that was paid for by the State of Nebraska.

**BUSINESS-TYPE ACTIVITIES**

Business-type activities increased the city's net position by \$1,298,506. The overall increase was approximately the same as prior year which keeps the funds in line with rate increases keeping up to offset costs.

- The water and wastewater funds had budgeted for compost facility equipment that wasn't as high as expected. There was also a project for the compost facility that didn't get worked on until the following fiscal year.

**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, 2014, the City's governmental funds reported combined ending fund balances of \$17,438,364, an increase of \$180,713 in comparison with the prior year.

The general fund is the chief operating fund of the City. At September 30, 2014, the unassigned fund balance of the general fund was \$3,676,913. 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 41 percent of total general fund expenditures.

The fund balance of the City's general fund decreased by \$353,636 during 2014. This decrease was due to lower than budgeted sales tax revenues. Sales tax was \$224,927 lower than budget.

**CITY OF SCOTTSBLUFF**  
**Scottsbluff, Nebraska**

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

**September 30, 2014**

**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 \$238,180, \$1,965,398, \$2,443,126, \$2,210,696, and \$460,242 respectively, at September 30, 2014. 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 amended budget include:

- \$238,156 negative variance in taxes. Sales tax receipts were \$224,927 lower than budget.
- \$362,572 positive variance in general government. \$250,000 was budgeted in contingency to cover any unforeseen costs that may arise during the year. None of that amount was used. Software was budgeted at \$150,000 and actual was \$102,140.

**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, 2014, was \$53,200,280 (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, 2014 and 2013

	Governmental Activities		Business-type Activities		Total	
	2014	2013	2014	2013	2014	2013
Land	\$ 471,878	\$ 471,878	\$ 1,403,607	\$ 1,388,525	\$ 1,875,484	\$ 1,860,403
Inventory	2,562,113	2,562,113	-	-	2,562,113	2,562,113
Construction in progress	476,521	1,636,404	176,402	50,634	652,923	1,687,038
Buildings and improvements	8,274,860	8,553,674	2,884,231	2,956,879	11,159,092	11,510,553
Equipment and vehicles	3,198,151	2,791,102	2,940,860	2,317,507	6,139,010	5,108,609
Infrastructure	15,074,245	12,870,654	9,119,525	9,027,783	24,193,769	21,898,437
Landfill improvements	-	-	-	8,676	-	8,676
Plant in service	-	-	6,617,889	7,036,741	6,617,889	7,036,741
Total	\$ 30,057,766	\$ 28,885,825	\$ 23,142,514	\$ 22,786,745	\$ 53,200,280	\$ 51,672,570

**CITY OF SCOTTSSLUFF**  
**Scottsbluff, Nebraska**

**MANAGEMENT’S DISCUSSION AND ANALYSIS (UNAUDITED) – (CONTINUED)**

**September 30, 2014**

Major capital asset events during 2014 included the following:

- Financial, payroll and utility software. Administration \$215,247
- Westmoor major pool repair. Recreation \$203,451
- 27<sup>th</sup> Street Ave I to Hwy 26 mill and overlay. Transportation \$1,337,539
- Broadway 14<sup>th</sup> to 20<sup>th</sup> mill and overlay. Transportation \$1,090,676
- Compost equipment. ES and Wastewater \$692,707
- Airport Road water extension. Economic Development \$436,076

Additional information on the City’s capital assets can be found in Note 4 of the notes to the financial statements on pages 35-36 of this report.

**LONG-TERM DEBT**

At September 30, 2014, the City of Scottsbluff had total bonded debt outstanding of \$5,185,000. This entire amount represents bonds secured solely by specified revenue sources (i.e., revenue bonds).

City of Scottsbluff  
 ● Outstanding Bonded Debt  
 September 30, 2014 and 2013

	Governmental Activities		Business-type Activities		Total	
	2014	2013	2014	2013	2014	2013
General obligation bonds	\$ 710,000	\$ 945,000	\$ -	\$ -	\$ 710,000	\$ 945,000
Revenue bonds	4,475,000	5,030,000	-	-	4,475,000	5,030,000
Total	\$ 5,185,000	\$ 5,975,000	\$ -	\$ -	\$ 5,185,000	\$ 5,975,000

The City's total bonded debt decreased by \$790,000 (13.22 percent) during 2014. The key factor to this decrease was the payment of the \$790,000 on current debt.

Additional information on the City's long-term debt can be found in Note 5 of the notes to the financial statements on pages 36-38 of this report.

**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 .41%, with an actual increase in valuation from the prior year of approximately \$5.4 million.
- For 2015 budget, the projection for sales tax was estimated at 2014 numbers due to the large reduction from prior year.
- The cost of living adjustment given to employees was 1.7%.
- \$500,000 was set aside in the general fund to pay the City’s portion of Monument Valley Pathway. There was also \$50,000 allocated in the general fund for the final payout on a Pre-84 officer’s defined benefit plan.

All of these factors were considered in preparing the City’s budget for the 2015 fiscal year.

**CITY OF SCOTTSBLUFF**

**Scottsbluff, Nebraska**

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

**September 30, 2014**

The utility rates were increased for the 2015 budget year. The sanitation, water, and stormwater rates were increased by 3%, 1%, and 50% (from \$0.50 to \$1.00), respectively. 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.

**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, 2014**

	Primary Government		
	Governmental Activities	Business-type Activities	Total
<b>ASSETS</b>			
Current assets:			
Equity in pooled cash	\$ 18,081,938	\$ 6,254,337	\$ 24,336,275
Funds held by county treasurer	91,157	-	91,157
Net receivables:			
Taxes	1,709,849	-	1,709,849
Accounts and unbilled	-	1,571,852	1,571,852
Special assessments	62,617	-	62,617
Accrued interest	10,877	3,078	13,955
Governmental unit	191,285	-	191,285
Other receivables	728,044	-	728,044
Inventory	-	309,468	309,468
Total current assets	<u>20,875,767</u>	<u>8,138,735</u>	<u>29,014,502</u>
Noncurrent assets:			
Restricted investments	-	559,689	559,689
Bond issuance costs	87,594	-	87,594
Capital assets - non-depreciable	3,510,514	1,580,002	5,090,516
Net capital assets - depreciable	<u>26,547,252</u>	<u>21,562,512</u>	<u>48,109,764</u>
Total noncurrent assets	<u>30,145,360</u>	<u>23,702,203</u>	<u>53,847,563</u>
Total assets	<u>\$ 51,021,127</u>	<u>\$ 31,840,938</u>	<u>\$ 82,862,065</u>
<b>LIABILITIES</b>			
Current liabilities:			
Accounts payable	\$ 487,791	\$ 333,284	\$ 821,075
Accrued interest payable	51,690	24,431	76,121
Accrued compensated absences	157,724	22,492	180,216
Other accrued expenses	157,740	176,099	333,839
Notes and warrants payable	1,116,755	568,516	1,685,271
Deferred revenue	<u>1,023,535</u>	<u>174,491</u>	<u>1,198,026</u>
Total current liabilities	<u>2,995,235</u>	<u>1,299,313</u>	<u>4,294,548</u>
Noncurrent liabilities:			
Bonds and notes payable	4,446,756	3,051,267	7,498,023
Accrued compensated absences	<u>361,995</u>	<u>138,038</u>	<u>500,033</u>
Total noncurrent liabilities	<u>4,808,751</u>	<u>3,189,305</u>	<u>7,998,056</u>
Total liabilities	<u>7,803,986</u>	<u>4,488,618</u>	<u>12,292,604</u>
<b>NET POSITION</b>			
Invested in capital assets, net of related debt	25,611,010	19,522,731	45,133,741
Restricted for:			
New landfill	-	559,689	559,689
Unrestricted	<u>17,606,131</u>	<u>7,269,900</u>	<u>24,876,031</u>
Total net position	<u>43,217,141</u>	<u>27,352,320</u>	<u>70,569,461</u>
Total liabilities and net position	<u>\$ 51,021,127</u>	<u>\$ 31,840,938</u>	<u>\$ 82,862,065</u>

See accompanying notes to the basic financial statements.

**CITY OF SCOTTSBLUFF, NEBRASKA  
STATEMENT OF ACTIVITIES  
FOR YEAR ENDED SEPTEMBER 30, 2014**

	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary government:</b>				
Governmental activities:				
General government	\$ 4,065,694	\$ 23,287	\$ -	\$ -
Public safety	5,577,040	125,778	133,668	5,480
Transportation	2,734,310	1,376	14,250	1,740,802
Public health and social services	210,180	37,590	-	-
Culture and recreation:				
Library	646,772	-	-	-
Parks and recreation	1,878,621	192,866	-	-
Zoo	350,000	17,002	-	-
Public works	487,941	-	3,572	-
Interest on long term debt	172,709	-	-	-
Total governmental activities	<u>16,123,267</u>	<u>397,899</u>	<u>151,490</u>	<u>1,746,282</u>
Business type activities:				
Environmental services	2,051,609	2,383,683	-	-
Wastewater	2,061,699	2,537,362	-	-
Water	1,626,061	1,909,296	-	-
Electric	59,362	2,612,723	-	-
Stormwater	142,270	17,541	22,930	-
Geographic information systems	89,129	-	-	-
Total business type activities	<u>6,030,130</u>	<u>9,460,605</u>	<u>22,930</u>	<u>-</u>
Total primary government	<u>\$ 22,153,397</u>	<u>\$ 9,858,504</u>	<u>\$ 174,420</u>	<u>\$ 1,746,282</u>

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
- Sales tax
- Other taxes
- Intergovernmental
- Investment income
- Miscellaneous
- Net transfers
- Total general revenues and transfers
- Change in net position
- Net position, October 1
- Prior period adjustment (Note 13)
- 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
\$ (4,042,407)	\$ -	\$ (4,042,407)
(5,312,114)	-	(5,312,114)
(977,882)	-	(977,882)
(172,590)	-	(172,590)
(646,772)	-	(646,772)
(1,685,755)	-	(1,685,755)
(332,998)	-	(332,998)
(484,369)	-	(484,369)
(172,709)	-	(172,709)
<u>(13,827,596)</u>	<u>-</u>	<u>(13,827,596)</u>
-	332,074	332,074
-	475,663	475,663
-	283,235	283,235
-	2,553,361	2,553,361
-	(101,799)	(101,799)
-	(89,129)	(89,129)
<u>-</u>	<u>3,453,405</u>	<u>3,453,405</u>
<u>(13,827,596)</u>	<u>3,453,405</u>	<u>(10,374,191)</u>
162,263	-	162,263
560,267	-	560,267
509,398	-	509,398
124,747	-	124,747
163,191	-	163,191
5,362,035	-	5,362,035
1,212,239	-	1,212,239
1,679,890	-	1,679,890
52,216	21,771	73,987
3,987,802	182,723	4,170,525
2,359,393	(2,359,393)	-
<u>16,173,441</u>	<u>(2,154,899)</u>	<u>14,018,542</u>
<u>2,345,845</u>	<u>1,298,506</u>	<u>3,644,351</u>
40,876,918	26,053,814	66,930,732
(5,622)	-	(5,622)
<u>\$ 43,217,141</u>	<u>\$ 27,352,320</u>	<u>\$ 70,569,461</u>

**CITY OF SCOTTSBLUFF, NEBRASKA  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2014**

	General Fund	Transportation Fund	Economic Development Fund	Debt Service Fund
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>ASSETS</b>				
Equity in pooled cash	\$ 3,681,109	\$ 1,913,420	\$ 5,506,107	\$ 3,932,171
Funds held by county treasurer	10,887	32,571	-	24,903
Net receivables:				
Taxes	835,162	250,806	163,709	331,689
Special assessments	-	-	-	62,617
Accrued interest	1,810	941	2,709	3,929
Governmental unit	10,817	164,592	-	-
Other receivables	45,542	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total assets	\$ <u>4,585,327</u>	\$ <u>2,362,330</u>	\$ <u>5,672,525</u>	\$ <u>4,355,309</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 144,186	\$ 221,117	\$ 18,237	\$ -
Accrued salaries	118,098	18,123	-	-
Other accrued expenses	16,806	1,541	-	-
Warrants payable	-	-	-	258,285
Deferred revenue	79,324	193,435	-	337,498
Total liabilities	<u>358,414</u>	<u>434,216</u>	<u>18,237</u>	<u>595,783</u>
<b>FUND BALANCES</b>				
Restricted	-	-	4,477,075	3,759,526
Committed	-	-	23,946	-
Assigned	550,000	1,928,114	1,153,267	-
Unassigned	3,676,913	-	-	-
Total fund balances	<u>4,226,913</u>	<u>1,928,114</u>	<u>5,654,288</u>	<u>3,759,526</u>
Total liabilities and fund balances	\$ <u>4,585,327</u>	\$ <u>2,362,330</u>	\$ <u>5,672,525</u>	\$ <u>4,355,309</u>

See accompanying notes to the basic financial statements.

Special Projects Fund	Leasing Corporation Fund	Other Governmental Funds	Total Governmental Funds
\$ 534,274	\$ 7,629	\$ 1,738,200	\$ 17,312,910
-	-	22,796	91,157
-	-	128,483	1,709,849
-	-	-	62,617
255	4	858	10,506
5,513	-	10,363	191,285
-	-	-	45,542
<u>\$ 540,042</u>	<u>\$ 7,633</u>	<u>\$ 1,900,700</u>	<u>\$ 19,423,866</u>
\$ 78,554	\$ -	\$ 24,970	\$ 487,064
-	-	2,928	139,149
-	-	244	18,591
-	-	-	258,285
341,032	-	131,124	1,082,413
<u>419,586</u>	<u>-</u>	<u>159,266</u>	<u>1,985,502</u>
-	7,633	652,319	8,896,553
120,456	-	971,998	1,116,400
-	-	117,117	3,748,498
-	-	-	3,676,913
<u>-</u>	<u>7,633</u>	<u>1,741,434</u>	<u>17,438,364</u>
<u>\$ 419,586</u>	<u>\$ 7,633</u>	<u>\$ 1,900,700</u>	<u>\$ 19,423,866</u>

**CITY OF SCOTTSBLUFF, NEBRASKA  
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCE  
TO THE STATEMENT OF NET POSITION  
SEPTEMBER 30, 2014**

Total Governmental Fund Balances	\$ 17,438,364
<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.	30,057,766
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.	768,665
Deferred revenue in governmental fund financials for property taxes and special assessments is shown as revenue for government wide financials.	741,387
Bond issuance costs are expensed in governmental fund financials and shown as an asset that is amortized for government wide financials.	87,594
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	\$ 51,690
Bonds payable	858,470
Compensated absences	157,724
Due in more than one year:	
Bonds payable	4,446,756
Compensated absences	361,995
	<u>(5,876,635)</u>
Net position of governmental activities	<u>\$ 43,217,141</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, 2014**

	General Fund	Transportation Fund	Economic Development Fund	Debt Service Fund
<b>Revenues:</b>				
Taxes and special assessments	\$ 4,899,621	\$ 1,120,133	\$ 950,887	\$ 666,595
Licenses and permits	91,036	-	-	-
Intergovernmental	207,788	1,471,265	-	-
Charges for services	342,718	1,376	-	-
Interest	10,507	4,840	15,771	12,674
Other revenue	162,133	31,892	45,584	5,864
<b>Total revenues</b>	<u>5,713,803</u>	<u>2,629,506</u>	<u>1,012,242</u>	<u>685,133</u>
<b>Expenditures:</b>				
<b>Current operations:</b>				
General government	498,065	-	307,462	651,274
Public safety	5,021,854	-	-	-
Transportation	-	1,736,564	-	-
Public health and social services	-	-	-	-
<b>Culture and recreation:</b>				
Library	626,774	-	-	-
Parks and recreation	1,480,919	-	-	-
Zoo	350,000	-	-	-
Public works	416,026	-	-	-
Capital expenditures	488,700	541,733	-	-
<b>Debt service:</b>				
Principal	-	235,000	-	65,087
Interest	-	7,991	-	7,662
<b>Total expenditures</b>	<u>8,882,338</u>	<u>2,521,288</u>	<u>307,462</u>	<u>724,023</u>
Excess revenues over (under) expenditures	<u>(3,168,535)</u>	<u>108,218</u>	<u>704,780</u>	<u>(38,890)</u>
<b>Other financing sources (uses):</b>				
Proceeds from debt issuance	-	-	-	-
Warrant and bond expense	-	-	-	(24,690)
Loss on sale of investment	-	-	-	-
Operating transfers in	2,825,899	-	-	-
Operating transfers out	(11,000)	(49,055)	(406,451)	-
<b>Total other financing sources (uses)</b>	<u>2,814,899</u>	<u>(49,055)</u>	<u>(406,451)</u>	<u>(24,690)</u>
Excess revenues and other financing sources over (under) expenditures and other financing uses	(353,636)	59,163	298,329	(63,580)
Prior period adjustment (Note 13)	-	-	-	-
Fund balances, October 1	<u>4,580,549</u>	<u>1,868,951</u>	<u>5,355,959</u>	<u>3,823,106</u>
Fund balances, September 30	<u>\$ 4,226,913</u>	<u>\$ 1,928,114</u>	<u>\$ 5,654,288</u>	<u>\$ 3,759,526</u>

See accompanying notes to the basic financial statements.

Special Projects Fund	Leasing Corporation Fund	Other Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ 475,708	\$ 8,112,944
-	-	2,975	94,011
-	-	837	1,679,890
16,215	-	37,590	397,899
1,727	22	4,690	50,231
256,128	644,590	246,923	1,393,114
<u>274,070</u>	<u>644,612</u>	<u>768,723</u>	<u>11,728,089</u>
-	-	15,061	1,471,862
274,557	-	65,349	5,361,760
-	-	-	1,736,564
-	-	184,140	184,140
-	-	18,898	645,672
-	-	-	1,480,919
-	-	-	350,000
13,468	-	21,421	450,915
-	-	142,374	1,172,807
-	510,000	45,000	855,087
-	134,579	22,121	172,353
<u>288,025</u>	<u>644,579</u>	<u>514,364</u>	<u>13,882,079</u>
<u>(13,955)</u>	<u>33</u>	<u>254,359</u>	<u>(2,153,990)</u>
-	-	-	-
-	-	-	(24,690)
-	-	-	-
-	-	-	2,825,899
-	-	-	(466,506)
<u>-</u>	<u>-</u>	<u>-</u>	<u>2,334,703</u>
(13,955)	33	254,359	180,713
-	-	(5,622)	(5,622)
<u>134,411</u>	<u>7,600</u>	<u>1,492,697</u>	<u>17,263,273</u>
<u>\$ 120,456</u>	<u>\$ 7,633</u>	<u>\$ 1,741,434</u>	<u>\$ 17,438,364</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, 2014**

Net Change in Fund Balances - Total Governmental Funds	\$ 180,713
<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 capital outlay exceeded depreciation in the current period.	(568,859)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds. This is the value of contributed capital.	1,740,802
Payments on debt are expenditures in the funds, but a debt payment decreases long-term liabilities in the Statement of Net Position.	857,383
Deferred revenue in governmental fund financials for property taxes and special assessments is shown as revenue for government wide financials.	(18,804)
Some expenses reported in the Statement of Activities do not require the use of of current financial resources and therefore are not reported as expenditures in governmental funds:	
Accrued compensated absences	9,464
Accrued interest	(358)
Bond amortization costs	(11,597)
Internal service funds are used by management to charge the costs of certain services to individual funds.	157,101
Change in net position of governmental activities	<u>\$ 2,345,845</u>

See accompanying notes to the basic financial statements.

**CITY OF SCOTTSBLUFF, NEBRASKA  
STATEMENT OF NET POSITION  
PROPRIETARY FUNDS  
SEPTEMBER 30, 2014**

	Business-type Activities			
	Environmental Services	Wastewater	Water	Electric
<b>ASSETS</b>				
Current assets				
Equity in pooled cash	\$ 412,621	\$ 1,868,857	\$ 2,097,917	\$ 1,375,870
Net receivables:				
Accounts and unbilled	131,568	343,352	322,615	754,148
Accrued interest	203	919	1,033	678
Inventory	-	-	309,468	-
Total current assets	<u>544,392</u>	<u>2,213,128</u>	<u>2,731,033</u>	<u>2,130,696</u>
Noncurrent assets				
Restricted investments	559,689	-	-	-
Due from other funds	-	-	-	80,000
Capital assets - non-depreciable	34,008	292,753	679,041	300,000
Net capital assets - depreciable	948,220	12,023,462	7,001,676	549,568
Total noncurrent assets	<u>1,541,917</u>	<u>12,316,215</u>	<u>7,680,717</u>	<u>929,568</u>
Total assets	<u>\$ 2,086,309</u>	<u>\$ 14,529,343</u>	<u>\$ 10,411,750</u>	<u>\$ 3,060,264</u>
<b>LIABILITIES</b>				
Current liabilities				
Accounts payable	\$ 64,665	\$ 123,833	\$ 122,755	\$ -
Accrued interest payable	-	24,431	-	-
Accrued salaries	18,463	13,479	14,661	-
Accrued compensated absences	8,172	7,161	6,518	-
Other accrued expenses	1,298	19,925	106,701	-
Current portion long-term debt	-	568,516	-	-
Deferred revenue	174,491	-	-	-
Total current liabilities	<u>267,089</u>	<u>757,345</u>	<u>250,635</u>	<u>-</u>
Noncurrent liabilities				
Long-term debt	-	3,051,267	-	-
Compensated absences	39,123	58,901	37,272	-
Total noncurrent liabilities	<u>39,123</u>	<u>3,110,168</u>	<u>37,272</u>	<u>-</u>
Total liabilities	<u>306,212</u>	<u>3,867,513</u>	<u>287,907</u>	<u>-</u>
<b>NET POSITION</b>				
Invested in capital assets, net of related debt	982,228	8,696,432	7,680,717	849,568
Restricted for new landfill	559,689	-	-	-
Unreserved	238,180	1,965,398	2,443,126	2,210,696
Total net position	<u>1,780,097</u>	<u>10,661,830</u>	<u>10,123,843</u>	<u>3,060,264</u>
Total liabilities and net position	<u>\$ 2,086,309</u>	<u>\$ 14,529,343</u>	<u>\$ 10,411,750</u>	<u>\$ 3,060,264</u>

See accompanying notes to the basic financial statements.

Business-type Activities			Governmental Activities
Stormwater	Internal Service	Totals	Internal Service
\$ 461,953	\$ 37,119	\$ 6,254,337	\$ 769,029
20,169	-	1,571,852	-
227	18	3,078	371
-	-	309,468	-
<u>482,349</u>	<u>37,137</u>	<u>8,138,735</u>	<u>769,400</u>
-	-	559,689	-
-	-	80,000	-
274,200	-	1,580,002	-
<u>1,039,586</u>	-	<u>21,562,512</u>	-
<u>1,313,786</u>	-	<u>23,782,203</u>	-
<u>\$ 1,796,135</u>	<u>\$ 37,137</u>	<u>\$ 31,920,938</u>	<u>\$ 769,400</u>
\$ 21,983	\$ 48	\$ 333,284	\$ 735
-	-	24,431	-
-	1,375	47,978	-
-	641	22,492	-
124	73	128,121	-
-	30,000	598,516	-
-	-	174,491	-
<u>22,107</u>	<u>32,137</u>	<u>1,329,313</u>	<u>735</u>
-	50,000	3,101,267	-
-	2,742	138,038	-
-	<u>52,742</u>	<u>3,239,305</u>	-
<u>22,107</u>	<u>84,879</u>	<u>4,568,618</u>	<u>735</u>
1,313,786	-	19,522,731	-
-	-	559,689	-
<u>460,242</u>	<u>(47,742)</u>	<u>7,269,900</u>	<u>768,665</u>
<u>1,774,028</u>	<u>(47,742)</u>	<u>27,352,320</u>	<u>768,665</u>
<u>\$ 1,796,135</u>	<u>\$ 37,137</u>	<u>\$ 31,920,938</u>	<u>\$ 769,400</u>

**CITY OF SCOTTSBLUFF, NEBRASKA  
STATEMENT OF REVENUES, EXPENSES  
AND CHANGES IN NET POSITION  
PROPRIETARY FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2014**

	Business-type Activities			
	Environmental Services	Wastewater	Water	Electric
Operating revenues:				
Charges for services	\$ 2,383,683	\$ 2,537,362	\$ 1,909,296	\$ 2,612,723
Other revenues	2,328	87,981	54,112	1,748
Total operating revenues	<u>2,386,011</u>	<u>2,625,343</u>	<u>1,963,408</u>	<u>2,614,471</u>
Operating expenses:				
Personnel services	1,073,034	826,877	744,564	-
Operating supplies	198,667	81,887	251,199	1
Contractual	462,264	59,682	146,573	-
Maintenance	96,764	52,284	19,632	-
Utilities	15,020	214,195	153,022	-
Insurance	41,413	60,404	40,510	-
Other operating expenses	6,224	21,685	9,241	-
Depreciation and amortization	158,223	659,287	261,320	59,361
Total operating expenses	<u>2,051,609</u>	<u>1,976,301</u>	<u>1,626,061</u>	<u>59,362</u>
Operating income (loss)	<u>334,402</u>	<u>649,042</u>	<u>337,347</u>	<u>2,555,109</u>
Non-operating revenues (expenses):				
Interest income	1,068	5,504	5,495	8,237
Interest expense	-	(85,398)	-	-
Net non-operating revenues (expenses)	<u>1,068</u>	<u>(79,894)</u>	<u>5,495</u>	<u>8,237</u>
Income (loss) before contributions & transfers	<u>335,470</u>	<u>569,148</u>	<u>342,842</u>	<u>2,563,346</u>
Transfers from (to) other funds:				
Operating transfers in	-	-	406,451	-
Operating transfers (out)	(55,055)	(141,055)	(79,055)	(2,648,899)
Net transfers from (to) other funds	<u>(55,055)</u>	<u>(141,055)</u>	<u>327,396</u>	<u>(2,648,899)</u>
Change in net position	280,415	428,093	670,238	(85,553)
Net position, October 1	<u>1,499,682</u>	<u>10,233,737</u>	<u>9,453,605</u>	<u>3,145,817</u>
Net position, September 30	<u>\$ 1,780,097</u>	<u>\$ 10,661,830</u>	<u>\$ 10,123,843</u>	<u>\$ 3,060,264</u>

See accompanying notes to the basic financial statements.

Business-type Activities			Governmental Activities
Stormwater	Internal Service	Totals	Internal Service
\$ 17,541	\$ -	\$ 9,460,605	\$ -
59,308	176	205,653	2,719,222
<u>76,849</u>	<u>176</u>	<u>9,666,258</u>	<u>2,719,222</u>
-	74,487	2,718,962	-
29,397	3,000	564,151	-
46,368	206	715,093	-
83	6,400	175,163	-
475	426	383,138	-
-	-	142,327	-
1,859	390	39,399	2,564,106
64,088	-	1,202,279	-
<u>142,270</u>	<u>84,909</u>	<u>5,940,512</u>	<u>2,564,106</u>
<u>(65,421)</u>	<u>(84,733)</u>	<u>3,725,746</u>	<u>155,116</u>
1,335	132	21,771	1,985
-	(4,220)	(89,618)	-
<u>1,335</u>	<u>(4,088)</u>	<u>(67,847)</u>	<u>1,985</u>
<u>(64,086)</u>	<u>(88,821)</u>	<u>3,657,899</u>	<u>157,101</u>
50,000	108,220	564,671	-
-	-	(2,924,064)	-
<u>50,000</u>	<u>108,220</u>	<u>(2,359,393)</u>	<u>-</u>
(14,086)	19,399	1,298,506	157,101
<u>1,788,114</u>	<u>(67,141)</u>	<u>26,053,814</u>	<u>611,564</u>
<u>\$ 1,774,028</u>	<u>\$ (47,742)</u>	<u>\$ 27,352,320</u>	<u>\$ 768,665</u>

**CITY OF SCOTTSBLUFF, NEBRASKA  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2014**

	Business-type Activities			
	Environmental Services	Wastewater	Water	Electric
Cash flows from operating activities:				
Cash received from customers	\$ 2,355,688	\$ 2,617,433	\$ 1,974,383	\$ 2,680,647
Cash paid to suppliers	(1,011,844)	(394,419)	(612,296)	(1)
Cash paid to employees	(734,169)	(590,740)	(536,546)	-
Other expenses	(336,520)	(231,882)	(208,286)	-
Net cash provided by operating activities	<u>273,155</u>	<u>1,400,392</u>	<u>617,255</u>	<u>2,680,646</u>
Cash flows from non-capital financing activities:				
Transfers from (to) other funds	(55,055)	(141,055)	327,396	(2,648,899)
Net cash provided (used) by non-capital financing activities	<u>(55,055)</u>	<u>(141,055)</u>	<u>327,396</u>	<u>(2,648,899)</u>
Cash flows from capital and related financing activities:				
Purchases of capital assets	(321,742)	(744,222)	(477,006)	-
Principal paid on capital debt	-	(555,858)	-	-
Interest paid on capital debt	-	(90,033)	-	-
Net cash (used) by capital and related financing activities	<u>(321,742)</u>	<u>(1,390,113)</u>	<u>(477,006)</u>	<u>-</u>
Cash flows from investing activities:				
Investment in landfill	(77,921)	-	-	-
Interest and dividends	1,112	5,415	5,138	8,116
Net cash provided by investing activities	<u>(76,809)</u>	<u>5,415</u>	<u>5,138</u>	<u>8,116</u>
Net increase in cash and cash equivalents	(180,451)	(125,361)	472,783	39,863
Cash and cash equivalents, October 1	593,072	1,994,218	1,625,134	1,336,007
Cash and cash equivalents, September 30	<u>\$ 412,621</u>	<u>\$ 1,868,857</u>	<u>\$ 2,097,917</u>	<u>\$ 1,375,870</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	\$ 334,402	\$ 649,042	\$ 337,347	\$ 2,555,109
Adjustments to reconcile operating income to net cash provided (used) by operating activities:				
Depreciation and amortization expense	158,223	659,287	261,320	59,361
Changes in assets and liabilities:				
Receivables - net of allowances	(50,018)	(7,910)	10,975	66,176
Inventory	-	-	(35,778)	-
Accounts and other payables	(171,698)	90,838	43,503	-
Accrued expenses	2,246	9,135	(112)	-
Net cash provided by operating activities	<u>\$ 273,155</u>	<u>\$ 1,400,392</u>	<u>\$ 617,255</u>	<u>\$ 2,680,646</u>

See accompanying notes to the basic financial statements.

Business-type Activities			Governmental Activities
Stormwater	Internal Service	Totals	Internal Service
\$ 17,217	\$ 176	\$ 9,645,544	\$ 2,719,222
(25,947)	(10,464)	(2,054,971)	(2,564,011)
-	(54,550)	(1,916,005)	-
-	(19,427)	(796,115)	-
<u>(8,730)</u>	<u>(84,265)</u>	<u>4,878,453</u>	<u>155,211</u>
50,000	108,220	(2,359,393)	-
50,000	108,220	(2,359,393)	-
(15,082)	-	(1,558,052)	-
-	(30,000)	(585,858)	-
-	(4,220)	(94,253)	-
<u>(15,082)</u>	<u>(34,220)</u>	<u>(2,238,163)</u>	<u>-</u>
-	-	(77,921)	-
1,289	134	21,204	1,861
<u>1,289</u>	<u>134</u>	<u>(56,717)</u>	<u>1,861</u>
27,477	(10,131)	224,180	157,072
434,476	47,250	6,030,157	611,957
<u>\$ 461,953</u>	<u>\$ 37,119</u>	<u>\$ 6,254,337</u>	<u>\$ 769,029</u>
\$ (65,421)	\$ (84,733)	\$ 3,725,746	\$ 155,116
64,088	-	1,202,279	-
(19,440)	-	(217)	-
-	-	(35,778)	-
12,020	13	(25,324)	95
23	455	11,747	-
<u>\$ (8,730)</u>	<u>\$ (84,265)</u>	<u>\$ 4,878,453</u>	<u>\$ 155,211</u>

**CITY OF SCOTTSBLUFF, NEBRASKA  
STATEMENT OF FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
SEPTEMBER 30, 2014**

	Agency Fund	Pension Trust Fund	Total Fiduciary Funds
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>ASSETS</b>			
Equity in pooled cash	\$ 170,715	\$ -	\$ 170,715
Investments managed by trustee	-	10,243,848	10,243,848
Net receivables:			
Accrued interest	<u>89</u>	<u>-</u>	<u>89</u>
Total assets	<u>\$ 170,804</u>	<u>\$ 10,243,848</u>	<u>\$ 10,414,652</u>
<b>LIABILITIES</b>			
Accounts and warrants payable	\$ 44,485	\$ -	\$ 44,485
Debt service	<u>126,319</u>	<u>-</u>	<u>126,319</u>
Total liabilities	<u>170,804</u>	<u>-</u>	<u>170,804</u>
<b>NET POSITION</b>			
Held in trust for pension benefits	<u>-</u>	<u>10,243,848</u>	<u>10,243,848</u>
Total net position	<u>-</u>	<u>10,243,848</u>	<u>10,243,848</u>
Total liabilities and net position	<u>\$ 170,804</u>	<u>\$ 10,243,848</u>	<u>\$ 10,414,652</u>

See accompanying notes to the basic financial statements.

**CITY OF SCOTTSBLUFF, NEBRASKA  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2014**

	<u>Pension Trust Fund</u>
Additions:	
Contributions:	
Employer	\$ 627,166
Employee	365,070
Total contributions	<u>992,236</u>
Transfers in	-
Investment earnings:	
Net investment earnings and appreciation in fair value of investments	<u>806,714</u>
Total additions	<u>1,798,950</u>
Deductions:	
Benefit payments	1,169,186
Use of forfeitures to fund employer contributions	-
Forfeitures	-
Administrative costs	<u>5,437</u>
Total deductions	<u>1,174,623</u>
Change in fiduciary net position	624,327
Net position held in trust for pension benefits, October 1	<u>9,619,521</u>
Net position held in trust for pension benefits, September 30	<u>\$ 10,243,848</u>

See accompanying notes to the basic financial statements.

CITY OF SCOTTSBLUFF  
Scottsbluff, Nebraska

NOTES TO THE FINANCIAL STATEMENTS

September 30, 2014

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 and it is presented in the City's Agency Fund.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

September 30, 2014

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 on all of the non-fiduciary activities of the primary government. Fiduciary activities, whose resources are not available to finance the City's programs, are excluded from the government-wide statements. 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, proprietary funds, and fiduciary funds, even though the latter are excluded from government-wide financial statements. 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 and fiduciary 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 judgements, 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.

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.

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**September 30, 2014**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

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, 2015.

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 agency to other departments or agencies of the City, or to other governmental units on a cost-reimbursement basis.

Trust and Agency Funds - Trust and Agency Funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. Agency funds are custodial in nature and do not involve the measurement of results of operations.

In reporting the financial activity of the government-wide and proprietary fund financial statements, the City applies all FASB statements and interpretations issued after November 30, 1989, except for those that conflict with or contradict GASB pronouncements.

Assets, Liabilities, and Net Position or Equity -

Deposits and Investments - The City maintains a cash and investments pool for all funds. This pool is managed by the Finance Director and 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 "Equity in pooled cash". 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. All investments are recorded at fair value based on quoted market prices.

Inventories - Inventories are valued at the lower of cost or market, using the first-in, first-out method.

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**September 30, 2014**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

Restricted Assets - When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first and then unrestricted resources as needed.

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

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 assets. Bond issuance costs are reported as deferred charges and are amortized over the term of the related debt.

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 Assets 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.

**CITY OF SCOTTSBLUFF**  
**Scottsbluff, Nebraska**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**September 30, 2014**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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.

*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* – amount 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. Invested in capital assets, net of related debt – 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, constructions, or improvement of those assets.
- b. Restricted net position – Consists of net assets 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) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position – All other net assets that do not meet the definition of “restricted” or “invested in capital assets, net of related debt”.

**CITY OF SCOTTSBLUFF**  
**Scottsbluff, Nebraska**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**September 30, 2014**

**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).

Custodial Credit Risk – Custodial credit risk is the risk that, in the event of the failure of the counterparty, the City would not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. As noted above, State Statutes 15-847 R.R.S, 1943 covers this risk. As of September 30, 2014 equity in pooled cash was fully insured by FDIC insurance or collateralized by pledged securities.

The City has entered into an investment pooling agreement with the Nebraska Public Agency Investment Trust (the Trust). The Trust was organized to allow various local governmental entities to pool their funds and invest in all instruments as allowed under state law. The trust investment consists primarily of U.S. Government securities, U.S. Government Agency securities, collateralized repurchase agreements and certificates of deposit, which are short-term in nature and not subject to significant market adjustments. The City had \$16,112,836 invested in the Trust at September 30, 2014.

Cash and Equity in Pooled Cash Management Account - At September 30, 2014, the City’s cash and pooled investments, recorded at fair market value and includes \$170,715 in the Agency (TIF) fund, consisted of the following:

Cash	\$ 3,257,218
Investments:	
U.S. Agencies and Instrumentality’s Bonds and Notes	1,970,340
Nebraska Public Agency Investment Trust	16,112,836
Certificates of deposit	<u>3,166,596</u>
	<u>\$ 24,506,990</u>
Shown on balance sheet as:	
Equity in pooled cash and investments	<u>\$ 24,506,990</u>
	<u>\$ 24,506,990</u>

Restricted Investments - The following details the restricted investment at September 30, 2014:

	<u>Enterprise Funds</u>
Pursuant to agreement with City of Gering:	
Investment	<u>\$ 559,689</u>
Total	<u>\$ 559,689</u>

Restricted investments consists of equity in checking account for the landfill in the name of City of Gering. During the year, The City of Gering did purchase property along with the option for land for a potential site of a future landfill.

**CITY OF SCOTTSBLUFF**  
**Scottsbluff, Nebraska**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**September 30, 2014**

**NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)**

Investments Managed by Trustee - The City's Pension Trust Funds are administered by trustees. At September 30, 2014 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>2,112,960</u>	\$ <u>3,135,078</u>	\$ <u>4,995,810</u>	\$ <u>10,243,848</u>

**NOTE 3 - RECEIVABLES**

Receivables at September 30, 2014, consist of the following:

<u>Fund</u>	<u>Taxes</u>	<u>Accounts and Other</u>	<u>Accrued Interest</u>	<u>Special Assessments</u>
General	\$ 839,231	\$ 56,357	\$ 1,810	\$ -
Special Revenue	551,769	737,972	4,717	-
Debt Service	349,146	-	3,929	65,917
Capital Projects	7,579	125,000	50	-
Enterprise	-	1,603,431	3,077	-
Internal Service	-	-	372	-
Fiduciary	-	-	<u>89</u>	-
Gross Receivables	\$ 1,747,725	\$ 2,522,760	\$ 14,044	\$ 65,917
Allowance for Uncollectibles	<u>(37,876)</u>	<u>(31,579)</u>	-	<u>(3,300)</u>
Net Receivables	\$ <u>1,709,849</u>	\$ <u>2,491,181</u>	\$ <u>14,044</u>	\$ <u>62,617</u>

**CITY OF SCOTTSLUFF**  
**Scottsbluff, Nebraska**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**September 30, 2014**

**NOTE 4 - CAPITAL ASSETS**

Capital asset activity for the year ended September 30, 2014, was as follows:

	<u>Beginning Balances</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balances</u>
<b>Governmental Activities:</b>				
Capital assets, not being depreciated:				
Land	\$ 471,878	\$ -	\$ -	\$ 471,878
Inventory	2,562,113	-	-	2,562,113
Construction in progress	<u>1,636,405</u>	<u>139,882</u>	<u>1,299,764</u>	<u>476,523</u>
Total capital assets, not being depreciated	<u>4,670,396</u>	<u>139,882</u>	<u>1,299,764</u>	<u>3,510,514</u>
Capital assets, being depreciated:				
Buildings and improvements	11,438,832	23,570	1,574	11,460,828
Equipment and vehicles	5,775,695	936,982	484,078	6,228,599
Infrastructure	<u>26,070,535</u>	<u>3,108,642</u>	<u>-</u>	<u>29,179,177</u>
Total capital assets, being depreciated	<u>43,285,062</u>	<u>4,069,194</u>	<u>485,652</u>	<u>46,868,604</u>
Less accumulated depreciation for:				
Buildings and improvements	2,885,158	302,384	1,574	3,188,968
Equipment and vehicles	2,984,592	468,363	422,507	3,030,448
Infrastructure	<u>13,199,885</u>	<u>905,051</u>	<u>-</u>	<u>14,104,936</u>
Total accumulated depreciation	<u>19,069,635</u>	<u>1,675,798</u>	<u>424,081</u>	<u>20,321,352</u>
Net capital assets being depreciated	<u>24,215,427</u>	<u>2,393,396</u>	<u>61,571</u>	<u>26,547,252</u>
Net governmental activities capital assets	<u>\$ 28,885,823</u>	<u>\$ 2,533,278</u>	<u>\$ 1,361,337</u>	<u>\$ 30,057,766</u>
<b>Business-type Activities:</b>				
Capital assets not being depreciated:				
Land	\$ 1,388,525	\$ 15,082	\$ -	\$ 1,403,607
Construction in progress	<u>50,630</u>	<u>125,765</u>	<u>-</u>	<u>176,395</u>
Total capital assets, not being depreciated	<u>1,439,155</u>	<u>140,847</u>	<u>-</u>	<u>1,580,002</u>
Capital assets, being depreciated:				
Buildings and improvements	6,737,319	70,230	7,719	6,799,830
Landfill improvements	47,777	-	47,777	-
Equipment and vehicles	4,280,229	995,237	273,262	5,002,204
Plant in service	21,609,630	-	-	21,609,630
Infrastructure	<u>11,186,940</u>	<u>436,076</u>	<u>-</u>	<u>11,623,016</u>
Total capital assets, being depreciated	<u>43,861,895</u>	<u>1,501,543</u>	<u>328,758</u>	<u>45,034,680</u>
Less accumulated depreciation for:				
Buildings and improvements	3,780,441	142,122	6,964	3,915,599
Landfill improvements	39,101	-	39,101	-
Equipment and vehicles	1,962,719	336,076	237,454	2,061,341
Plant in service	14,572,892	418,847	-	14,991,739
Infrastructure	<u>2,159,154</u>	<u>344,335</u>	<u>-</u>	<u>2,503,489</u>
Total accumulated depreciation	<u>22,514,307</u>	<u>1,241,380</u>	<u>283,519</u>	<u>23,472,168</u>
Net capital assets being depreciated	<u>21,347,588</u>	<u>260,163</u>	<u>45,239</u>	<u>21,562,512</u>
Net business-type activities capital assets	<u>\$ 22,786,743</u>	<u>\$ 401,010</u>	<u>\$ 45,239</u>	<u>\$ 23,142,514</u>

**CITY OF SCOTTSBLUFF**  
**Scottsbluff, Nebraska**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**September 30, 2014**

**NOTE 4 - CAPITAL ASSETS (CONTINUED)**

Depreciation expense was charged to functions/programs as follows:

Governmental activities:	
General government	\$ 51,420
Public safety	266,833
Transportation	989,427
Public health and social services	21,170
Culture and recreation	346,853
Public works	<u>95</u>
Total depreciation expense - governmental	<u>\$ 1,675,798</u>
Business-type activities:	
Environmental services	\$ 158,223
Wastewater	659,287
Water	261,320
Electric	59,361
Stormwater	<u>64,088</u>
Total depreciation expense - business-type	<u>\$ 1,202,279</u>

**NOTE 5 - LONG-TERM DEBT**

Long-term debt is comprised of the following:

	<u>Original Amount</u>	<u>Interest Rate</u>	<u>Annual Installment</u>	<u>Principal Amount Outstanding</u>
Governmental activities:				
2010 Lease Rental Revenue Bonds, dated July 8, 2010, due annually through 2020; secured by library building	\$ 2,035,000	.9% to 3.6%	170,000 to 230,000	\$ 1,480,000
2009 Lease Rental and Refunding Bonds, dated September 2, 2009, due annually through 2022; secured by pool	1,975,000	.75% to 4.25%	40,000 to 160,000	1,245,000
2009 Lease Rental Revenue Bonds, dated September 2, 2009, due annually through 2019; secured by public safety building	2,030,000	1.2% to 3.8%	185,000 to 230,000	1,275,000
2002 Public Safety Bonds, dated November 5, 2002, due annually through 2022; secured by building	880,000	1.75% to 4.85%	30,000 to 65,000	475,000
2012 General Obligation Hwy Allocation Bonds, dated January 10, 2012, due annually through 2016; secured by infrastructure	1,180,000	.45% to 1.2%	235,000 to 240,000	710,000
Lease-payable mowers and vehicle; secured by mowers	52,000	1.35%	17,811	17,513
secured by mowers, vehicle and copiers	152,882	1.57%	52,570	<u>102,713</u>
Total governmental activities				<u>\$ 5,305,226</u>

**CITY OF SCOTTSBLUFF**  
**Scottsbluff, Nebraska**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**September 30, 2014**

**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:				
Wastewater treatment project loan - State of Nebraska, issued 1998, due annually through 2019	4,600,000	3.00%	80,000 to 151,690	1,419,903
Wastewater treatment project loan - State of Nebraska, issued 2003, due annually through 2023	1,004,334	3.00%	19,000 to 33,000	519,064
Wastewater treatment project loan - State of Nebraska, issued 2011, due annually through 2020	1,685,000	2.00%	186,564	1,091,066
Wastewater treatment project loan – ARRA - State of Nebraska, issued 2011, due annually through 2020	842,500	0%	84,250	<u>589,750</u>
Total business-type activities				<u>\$ 3,619,783</u>
Total long-term debt				<u>\$ 8,925,009</u>

All of the wastewater treatment project loans are secured by the wastewater treatment plant.

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

Fiscal Year Ended <u>September 30</u>	<u>Governmental Activities</u>					
	<u>General Obligation Bonds</u>		<u>Revenue Bonds</u>		<u>Capital Lease</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2015	\$ 235,000	\$ 6,405	\$ 555,000	\$ 143,895	\$ 68,470	\$ 1,872
2016	235,000	4,173	575,000	128,964	51,755	815
2017	240,000	1,440	590,000	111,820	-	-
2018	-	-	610,000	92,475	-	-
2019	-	-	625,000	71,201	-	-
2020-2024	-	-	<u>1,520,000</u>	<u>94,753</u>	-	-
	<u>\$ 710,000</u>	<u>\$ 6,218</u>	<u>\$ 4,475,000</u>	<u>\$ 643,108</u>	<u>\$ 120,225</u>	<u>\$ 2,687</u>

**CITY OF SCOTTSBLUFF**  
**Scottsbluff, Nebraska**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**September 30, 2014**

**NOTE 5 - LONG-TERM DEBT (CONTINUED)**

Fiscal Year Ended September 30	Business-Type Activities					
	Revenue Bonds		NDEQ Loans		Loans	
	Principal	Interest	Principal	Interest	Principal	Interest
2015	\$ -	\$ -	\$ 568,516	\$ 77,375	\$ -	\$ -
2016	-	-	581,500	64,391	-	-
2017	-	-	594,821	51,070	-	-
2018	-	-	608,487	37,403	-	-
2019	-	-	622,509	23,381	-	-
2020-2024	-	-	643,950	21,574	-	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,619,783</u>	<u>\$ 275,194</u>	<u>\$ -</u>	<u>\$ -</u>

Long-term liability activity for the year ended September 30, 2014 was as follows:

	10/1/13 Beginning Balance	Additions	Reductions	9/30/14 Ending Balance	Due Within One Year
<b>Governmental activities:</b>					
Bonds payable:					
Revenue bonds	\$ 5,030,000	\$ -	\$ 555,000	\$ 4,475,000	\$ 555,000
GO bonds	945,000	-	235,000	710,000	235,000
Capital lease payable	187,604	-	67,379	120,225	68,470
Compensated absences	529,183	-	9,464	519,719	157,724
Governmental activities	<u>\$ 6,691,787</u>	<u>\$ -</u>	<u>\$ 866,843</u>	<u>\$ 5,824,944</u>	<u>\$ 1,016,194</u>
<b>Business-type activities:</b>					
Loans payable	\$ 4,175,641	\$ -	\$ 555,858	\$ 3,619,783	\$ 568,516
Compensated absences	158,311	2,219	-	160,530	22,492
Business-type activities	<u>\$ 4,333,952</u>	<u>\$ 2,219</u>	<u>\$ 555,858</u>	<u>\$ 3,780,313</u>	<u>\$ 591,008</u>

During fiscal years 1997 and 1999, the Community Development Agency (CDA) issued \$375,000 and \$1,274,000, respectively, of tax increment financing bonds for various projects within the City. These bonds were paid off during fiscal year ended September 30, 2014. These bonds are limited obligations of the agency payable exclusively from taxes levied against certain property in specified areas. These bonds are not general obligations of the CDA 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 agency funds for CDA.

**NOTE 6 - LEASE AGREEMENT - ELECTRICAL DISTRIBUTION SYSTEM**

The City leases the operation of their electrical distribution system to the Nebraska Public Power District, pursuant to an agreement which became effective January 1, 1990. This agreement continues until January 1, 2015, and thereafter from year to year, unless terminated on an anniversary of January 1, 2015, with at least five years prior written notice given by either party to the other, on or after February 1, 2009.

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, for the first 15 years, the City will receive 12% of the gross retail electric revenues, adjusted for bad debt charge-offs, revenues from tax-supported agencies receiving a discount, and revenues associated with application of production cost adjustment billings and billings of other cost adjustments not included in the base rates.

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**September 30, 2014**

**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 employees voluntary contribution, not to exceed 3% of the employees 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 \$170,316 and \$180,319 by the City and plan participants, respectively.

Fire Fighters

Fire fighters are covered by a defined contribution plan sponsored by the City. Eligible employees are required to contribute 6-1/2% 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 \$109,572 and \$63,946 by the City and plan participants, respectively.

Police

Police officers are covered by a defined contribution plan sponsored by the City. Participants in the plan are required to contribute 6.5% of their salary to the plan, which is matched by a 6.5% contribution from the City. Employees are fully vested after 7 whole years of service. Contributions to the police retirement plan were \$119,228 and \$120,805 by the City and plan participants, respectively. An actuarial certification dated April 25, 2014 shows an estimated present value shortfall of \$46,173 for covering future benefits relating to the defined benefit plan that was converted to a defined contribution plan effective January 1, 1984. The City had one employee that qualified for this benefit. That employee retired in October 2014 and the estimated amount the City will owe is \$117,500. Per state statute, effective 10-1-15 the required contribution and City match will increase to 7%.

**NOTE 8 - COMMITMENTS AND CONTINGENCIES**

The City is committed to a \$100,000 annual payment to the Twin City Development program for its operation of encouraging industrial development within the area. This commitment is reviewed annually.

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.

The City is committed to \$350,000 annually to Riverside Discovery Center (RDC) for its operation of a zoo. The City entered into a contract with RDC on September 13, 2010 and payments to RDC were effective with transfer that occurred on October 1, 2010. Payments are due for ten years from effective date.

**CITY OF SCOTTSBLUFF**  
**Scottsbluff, Nebraska**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**September 30, 2014**

**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 \$40,000 per person and \$1,260,906 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**

A receivable/liability was incurred due to the GIS fund needing funds to buy the equipment and software necessary to perform its functions. This interfund activity occurred during fiscal year September 2000 for a total balance of \$490,000. Payments are made on a semi-annual basis and are currently \$30,000 a year plus interest. The current interest rate being charged is 4.5%.

	<u>Due From</u>	<u>Due To</u>
Internal service - GIS	\$ -	\$ 80,000
Enterprise - Electric	<u>80,000</u>	<u>-</u>
Total	<u>\$ 80,000</u>	<u>\$ 80,000</u>

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

<u>Transfers Out</u>	<u>Tranfers In</u>				<u>Total</u>
	<u>General Fund</u>	<u>Non-major Gov't Funds</u>	<u>Stormwater Fund</u>	<u>GIS Fund</u>	
General Fund	\$ -	\$ -	\$ -	\$ 11,000	\$ 11,000
Transp. Fund	27,000	-	-	22,055	49,055
Non-major Funds	-	146,480	-	-	146,480
Env. Services Fund	54,000	-	-	1,055	55,055
Wastewater Fund	54,000	-	50,000	37,055	141,055
Water Fund	42,000	-	-	37,055	79,055
Electric Fund	<u>2,648,899</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,648,899</u>
	<u>\$ 2,825,899</u>	<u>\$ 146,480</u>	<u>\$ 50,000</u>	<u>\$ 108,220</u>	<u>\$ 3,130,599</u>

**NOTE 11 - DEFICIT FUND NET ASSETS**

The following funds had a net asset deficit as of September 30, 2014.

Geographic information system fund (Internal service-business type) of \$(47,742). This will be eliminated as payments are made on the interfund payable to the electric fund.

**CITY OF SCOTTSBLUFF**  
**Scottsbluff, Nebraska**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**September 30, 2014**

**NOTE 12 - 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 2013-2014 are recorded as revenue when expected to be collected within 60 days after September 30, 2014. 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 2013 tax levy, for the 2013-2014 fiscal year, was \$1,687,535 with a tax rate per \$100 valuation of 0.216 for general and \$54,100 with a tax rate per \$100 valuation of .2158 for the business improvement district. The assessed value upon which the 2013 levy was based was \$781,266,228 for general and \$25,072,841 for the business improvement district.

**NOTE 13 – PRIOR PERIOD ADJUSTMENT**

The Public Safety Equipment Fund prior year balances did not account for changes in the grant receivable balance. That change results in a \$5,622 reduction to the beginning fund balance.

**NOTE 14 – SUBSEQUENT EVENTS**

In preparing the financial statements, the City has evaluated events and transactions for potential recognition or disclosure through January 8, 2015, the date the financial statements were available to be issued. There were no events noted that required disclosure.

**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, 2014**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Taxes	\$ 5,240,248	\$ 5,240,248	\$ 5,002,092	\$ (238,156)
Intergovernmental	-	-	87,341	87,341
Local	3,434,770	3,434,770	3,485,054	50,284
Total revenues	<u>8,675,018</u>	<u>8,675,018</u>	<u>8,574,487</u>	<u>(100,531)</u>
<b>Expenditures:</b>				
General government	961,085	961,085	598,513	362,572
Public safety - Police and Fire	5,062,223	5,062,223	4,999,044	63,179
Public works - Other	522,093	522,093	420,745	101,348
Culture and recreation	2,902,859	2,902,859	2,832,626	70,233
Total expenditures	<u>9,448,260</u>	<u>9,448,260</u>	<u>8,850,928</u>	<u>597,332</u>
Excess revenues over (under) expenditures	\$ <u>(773,242)</u>	\$ <u>(773,242)</u>	(276,441)	\$ <u>496,801</u>
Fund balances, October 1			<u>4,092,280</u>	
Fund balances, September 30			<u>\$ 3,815,839</u>	

See accompanying notes.

**CITY OF SCOTTSBLUFF, NEBRASKA  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)  
TRANSPORTATION FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2014**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$ 1,189,208	\$ 1,189,208	\$ 1,109,275	\$ (79,933)
Intergovernmental	1,441,001	1,441,001	1,472,274	31,273
Local	35,000	35,000	35,276	276
Total revenues	<u>2,665,209</u>	<u>2,665,209</u>	<u>2,616,825</u>	<u>(48,384)</u>
Expenditures:				
Public works - Streets	<u>3,138,261</u>	<u>3,138,261</u>	<u>2,565,942</u>	<u>572,319</u>
Total expenditures	<u>3,138,261</u>	<u>3,138,261</u>	<u>2,565,942</u>	<u>572,319</u>
Excess revenues over (under) expenditures	\$ <u>(473,052)</u>	\$ <u>(473,052)</u>	50,883	\$ <u>523,935</u>
Fund balances, October 1			<u>1,881,395</u>	
Fund balances, September 30			<u>\$ 1,932,278</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, 2014**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$ 1,012,475	\$ 1,012,475	\$ 945,604	\$ (66,871)
Local	17,000	17,000	54,194	37,194
Total revenues	<u>1,029,475</u>	<u>1,029,475</u>	<u>999,798</u>	<u>(29,677)</u>
Expenditures:				
Community development	4,090,750	4,090,750	713,915	3,376,835
Total expenditures	<u>4,090,750</u>	<u>4,090,750</u>	<u>713,915</u>	<u>3,376,835</u>
Excess revenues over (under) expenditures	\$ <u>(3,061,275)</u>	\$ <u>(3,061,275)</u>	285,883	\$ <u>3,347,158</u>
Fund balances, October 1			<u>5,452,480</u>	
Fund balances, September 30			\$ <u><u>5,738,363</u></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, 2014**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$ 687,142	\$ 687,142	\$ 641,200	\$ (45,942)
Local	1,083,500	1,083,500	59,859	(1,023,641)
Total revenues	<u>1,770,642</u>	<u>1,770,642</u>	<u>701,059</u>	<u>(1,069,583)</u>
Expenditures:				
General government	4,421,891	4,421,891	781,088	3,640,803
Total expenditures	<u>4,421,891</u>	<u>4,421,891</u>	<u>781,088</u>	<u>3,640,803</u>
Excess revenues over (under) expenditures	\$ <u>(2,651,249)</u>	\$ <u>(2,651,249)</u>	(80,029)	\$ <u>2,571,220</u>
Fund balances, October 1			<u>4,828,725</u>	
Fund balances, September 30			\$ <u><u>4,748,696</u></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, 2014**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ -	\$ -	\$ 80,794	\$ 80,794
Local	501,500	501,500	67,257	(434,243)
Total revenues	<u>501,500</u>	<u>501,500</u>	<u>148,051</u>	<u>(353,449)</u>
Expenditures:				
General government	500,000	500,000	288,026	211,974
Total expenditures	<u>500,000</u>	<u>500,000</u>	<u>288,026</u>	<u>211,974</u>
Excess revenues over (under) expenditures	\$ <u>1,500</u>	\$ <u>1,500</u>	(139,975)	\$ <u>(141,475)</u>
Fund balances, October 1			<u>581,831</u>	
Fund balances, September 30			\$ <u>441,856</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, 2014**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Local	644,610	644,610	644,602	(8)
Total revenues	<u>644,610</u>	<u>644,610</u>	<u>644,602</u>	<u>(8)</u>
Expenditures:				
General government	644,580	644,580	644,580	-
Total expenditures	<u>644,580</u>	<u>644,580</u>	<u>644,580</u>	<u>-</u>
Excess revenues over (under) expenditures	\$ <u>30</u>	\$ <u>30</u>	22	\$ <u>(8)</u>
Fund balances, October 1			<u>27,602</u>	
Fund balances, September 30			\$ <u>27,624</u>	

See accompanying notes.

**CITY OF SCOTTSBLUFF**  
**Scottsbluff, Nebraska**

**NOTES TO THE BUDGETARY COMPARISON SCHEDULES**

**September 30, 2014**

**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 20, 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.

**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, 2014, which discloses the nature and amount of the adjustments necessary to convert the actual GAAP data to the budgetary basis, is presented below:

	<u>General</u> <u>Fund</u>	<u>Tranps.</u> <u>Fund</u>	<u>Econ.</u> <u>Dev.</u> <u>Fund</u>	<u>Debt</u> <u>Service</u> <u>Fund</u>	<u>Special</u> <u>Projects</u> <u>Fund</u>	<u>Leasing</u> <u>Corp.</u> <u>Fund</u>
Net change in fund balances:						
Balance on a GAAP basis	\$ (353,636)	\$ 59,163	\$ 298,329	\$ (63,580)	\$ (13,955)	\$ 33
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	<u>77,195</u>	<u>(8,280)</u>	<u>(12,446)</u>	<u>(16,449)</u>	<u>(126,020)</u>	<u>(11)</u>
Balance on a budget basis	<u>\$ (276,441)</u>	<u>\$ 50,883</u>	<u>\$ 285,883</u>	<u>\$ (80,029)</u>	<u>\$ (139,975)</u>	<u>\$ 22</u>

**CITY OF SCOTTSBLUFF**  
**Scottsbluff, Nebraska**

**OTHER SUPPLEMENTARY INFORMATION**

CITY OF SCOTTSBLUFF, NEBRASKA  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 SEPTEMBER 30, 2014

	Regional Library	Cemetery & Cemetery Perpetual Care	Business Improvement District	Public Safety Equipment	Industrial Site
<b>ASSETS</b>					
Equity in pooled cash	\$ 39,822	\$ 480,607	\$ 189,903	\$ 286,906	\$ 45,788
Funds held by county treasurer	-	7,988	1,436	10,414	-
Net receivables:					
Taxes	-	36,890	6,255	77,759	-
Accrued interest	20	236	93	141	26
Governmental unit	-	3,395	-	6,968	-
Total assets	<u>\$ 39,842</u>	<u>\$ 529,116</u>	<u>\$ 197,687</u>	<u>\$ 382,188</u>	<u>\$ 45,814</u>
<b>LIABILITIES</b>					
Accounts payable	\$ 359	\$ 15,107	\$ 5,595	\$ 2,375	\$ -
Accrued salaries	-	2,928	-	-	-
Other accrued expenses	-	244	-	-	-
Deferred revenue	-	37,320	6,584	79,793	-
Total liabilities	<u>359</u>	<u>55,599</u>	<u>12,179</u>	<u>82,168</u>	<u>-</u>
<b>FUND BALANCES</b>					
Restricted	15,704	-	-	-	-
Committed	-	466,295	174,304	286,285	45,114
Assigned	23,779	7,222	11,204	13,735	700
Total fund balances	<u>39,483</u>	<u>473,517</u>	<u>185,508</u>	<u>300,020</u>	<u>45,814</u>
Total liabilities and fund balances	<u>\$ 39,842</u>	<u>\$ 529,116</u>	<u>\$ 197,687</u>	<u>\$ 382,188</u>	<u>\$ 45,814</u>

Keno	Mutual Fire	CDBG Fund	Capital Projects Fund	Total Nonmajor Governmental Funds
\$ 126,589	\$ 475,085	\$ 42,673	\$ 50,827	\$ 1,738,200
-	-	-	2,958	22,796
-	-	-	7,579	128,483
62	234	21	25	858
-	-	-	-	10,363
<u>\$ 126,651</u>	<u>\$ 475,319</u>	<u>\$ 42,694</u>	<u>\$ 61,389</u>	<u>\$ 1,900,700</u>
\$ 534	\$ 1,000	\$ -	\$ -	\$ 24,970
-	-	-	-	2,928
-	-	-	-	244
-	-	-	7,427	131,124
<u>534</u>	<u>1,000</u>	<u>-</u>	<u>7,427</u>	<u>159,266</u>
124,120	469,801	42,694	-	652,319
-	-	-	-	971,998
1,997	4,518	-	53,962	117,117
<u>126,117</u>	<u>474,319</u>	<u>42,694</u>	<u>53,962</u>	<u>1,741,434</u>
<u>\$ 126,651</u>	<u>\$ 475,319</u>	<u>\$ 42,694</u>	<u>\$ 61,389</u>	<u>\$ 1,900,700</u>

**CITY OF SCOTTSBLUFF, NEBRASKA  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2014**

	Regional Library	Cemetery & Cemetery Perpetual Care	Business Improvement District	Public Safety Equipment	Industrial Site
<b>Revenues:</b>					
Taxes and special assessments	\$ -	\$ 157,463	\$ 53,600	\$ 210,701	\$ -
Licenses and permits	-	2,975	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	37,590	-	-	-
Interest	113	1,316	520	709	141
Other revenue	28,014	62,062	145	5,956	71
Total revenues	<u>28,127</u>	<u>261,406</u>	<u>54,265</u>	<u>217,366</u>	<u>212</u>
<b>Expenditures:</b>					
Current operations:					
General government	-	-	-	-	3,898
Public safety	-	-	-	55,468	-
Public health and social services	-	184,140	-	-	-
Culture and recreation:					
Library	18,898	-	-	-	-
Public works	-	-	21,421	-	-
Capital expenditures	-	41,070	-	101,304	-
Debt service:					
Principal	-	-	-	45,000	-
Interest	-	-	-	22,121	-
Total expenditures	<u>18,898</u>	<u>225,210</u>	<u>21,421</u>	<u>223,893</u>	<u>3,898</u>
Excess revenues over (under) expenditures	<u>9,229</u>	<u>36,196</u>	<u>32,844</u>	<u>(6,527)</u>	<u>(3,686)</u>
Other financing sources (uses):					
Proceeds from debt issuance	-	-	-	-	-
Warrant and bond expense	-	-	-	-	-
Operating transfers in	-	-	-	-	-
Operating transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess revenues and other financing sources over (under) expenditures and other uses	9,229	36,196	32,844	(6,527)	(3,686)
Prior period adjustment (Note 13)	-	-	-	(5,622)	-
Fund balances, October 1	<u>30,254</u>	<u>437,321</u>	<u>152,664</u>	<u>312,169</u>	<u>49,500</u>
Fund balances, September 30	<u>\$ 39,483</u>	<u>\$ 473,517</u>	<u>\$ 185,508</u>	<u>\$ 300,020</u>	<u>\$ 45,814</u>

	Keno	Mutual Fire	CDBG	Capital Projects	Total Nonmajor Governmental Funds
\$	-	\$ -	\$ -	\$ 53,944	\$ 475,708
	-	-	-	-	2,975
	837	-	-	-	837
	-	-	-	-	37,590
	321	1,365	125	80	4,690
	<u>61,384</u>	<u>89,296</u>	<u>57</u>	<u>(62)</u>	<u>246,923</u>
	<u>62,542</u>	<u>90,661</u>	<u>182</u>	<u>53,962</u>	<u>768,723</u>
	11,163	-	-	-	15,061
	-	9,881	-	-	65,349
	-	-	-	-	184,140
	-	-	-	-	18,898
	-	-	-	-	21,421
	-	-	-	-	142,374
	-	-	-	-	45,000
	-	-	-	-	22,121
	<u>11,163</u>	<u>9,881</u>	<u>-</u>	<u>-</u>	<u>514,364</u>
	<u>51,379</u>	<u>80,780</u>	<u>182</u>	<u>53,962</u>	<u>254,359</u>
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	<u>51,379</u>	<u>80,780</u>	<u>182</u>	<u>53,962</u>	<u>254,359</u>
	-	-	-	-	(5,622)
	<u>74,738</u>	<u>393,539</u>	<u>42,512</u>	<u>-</u>	<u>1,492,697</u>
\$	<u>126,117</u>	<u>474,319</u>	<u>42,694</u>	<u>53,962</u>	<u>1,741,434</u>

**CITY OF SCOTTSBLUFF, NEBRASKA  
 COMBINING STATEMENT OF NET POSITION  
 INTERNAL SERVICE FUNDS  
 SEPTEMBER 30, 2014**

	<u>Health Insurance</u>	<u>Unemployment Compensation</u>	<u>Geographic Information System</u>	<u>Totals</u>
<b>ASSETS</b>				
Current assets				
Equity in pooled cash	\$ 700,729	\$ 68,300	\$ 37,119	\$ 806,148
Net receivables:				
Accrued interest	341	30	18	389
Total current assets	<u>701,070</u>	<u>68,330</u>	<u>37,137</u>	<u>806,537</u>
Noncurrent assets				
Deferred charges	-	-	-	-
Net capital assets	-	-	-	-
Total noncurrent assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 701,070</u>	<u>\$ 68,330</u>	<u>\$ 37,137</u>	<u>\$ 806,537</u>
<b>LIABILITIES</b>				
Current Liabilities				
Accounts payable	\$ 735	\$ -	\$ 48	\$ 783
Accrued salaries	-	-	1,375	1,375
Accrued compensated absences	-	-	641	641
Other accrued expenses	-	-	73	73
Current portion long-term debt	-	-	30,000	30,000
Total current liabilities	<u>735</u>	<u>-</u>	<u>32,137</u>	<u>32,872</u>
Noncurrent liabilities				
Long-term debt	-	-	50,000	50,000
Compensated absences	-	-	2,742	2,742
Total noncurrent liabilities	<u>-</u>	<u>-</u>	<u>52,742</u>	<u>52,742</u>
Total liabilities	<u>735</u>	<u>-</u>	<u>84,879</u>	<u>85,614</u>
<b>NET POSITION</b>				
Unreserved	700,335	68,330	(47,742)	720,923
Total net position	<u>700,335</u>	<u>68,330</u>	<u>(47,742)</u>	<u>720,923</u>
Total liabilities and net position	<u>\$ 701,070</u>	<u>\$ 68,330</u>	<u>\$ 37,137</u>	<u>\$ 806,537</u>

**CITY OF SCOTTSBLUFF, NEBRASKA  
COMBINING STATEMENT OF REVENUES, EXPENSES  
AND CHANGES IN NET POSITION  
INTERNAL SERVICE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2014**

	<u>Health Insurance</u>	<u>Unemployment Compensation</u>	<u>Geographic Information System</u>	<u>Total</u>
Operating revenues:				
Charges for services	\$ -	\$ -	\$ -	\$ -
Other revenues	<u>2,704,094</u>	<u>15,128</u>	<u>176</u>	<u>2,719,398</u>
Total operating revenues	<u>2,704,094</u>	<u>15,128</u>	<u>176</u>	<u>2,719,398</u>
Operating expenses:				
Personnel services	-	-	74,487	74,487
Operating supplies	-	-	3,000	3,000
Contractual	-	-	206	206
Maintenance	-	-	6,400	6,400
Utilities	-	-	426	426
Insurance	-	-	-	-
Other operating expenses	<u>2,564,078</u>	<u>28</u>	<u>390</u>	<u>2,564,496</u>
Total operating expenses	<u>2,564,078</u>	<u>28</u>	<u>84,909</u>	<u>2,649,015</u>
Operating income (loss)	<u>140,016</u>	<u>15,100</u>	<u>(84,733)</u>	<u>70,383</u>
Non-operating revenues (expenses):				
Interest income	1,816	169	132	2,117
Interest expense	<u>-</u>	<u>-</u>	<u>(4,220)</u>	<u>(4,220)</u>
Net non-operating revenues (expenses)	<u>1,816</u>	<u>169</u>	<u>(4,088)</u>	<u>(2,103)</u>
Income before transfers	<u>141,832</u>	<u>15,269</u>	<u>(88,821)</u>	<u>68,280</u>
Transfers from (to) other funds:				
Operating transfers in	-	-	108,220	108,220
Operating transfers (out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net transfers from (to) other funds	<u>-</u>	<u>-</u>	<u>108,220</u>	<u>108,220</u>
Change in net position	141,832	15,269	19,399	176,500
Net position, October 1	<u>558,503</u>	<u>53,061</u>	<u>(67,141)</u>	<u>544,423</u>
Net position, September 30	<u>\$ 700,335</u>	<u>\$ 68,330</u>	<u>\$ (47,742)</u>	<u>\$ 720,923</u>

INDEPENDENT AUDITORS' 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*

To the Honorable Mayor, City Council  
and City Administrator  
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, 2014, and the related notes to the financial statements, which collectively comprise the City of Scottsbluff, Nebraska's basic financial statements, and have issued our report thereon dated January 8, 2015.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City of Scottsbluff, Nebraska's internal control over financial reporting (internal control) to determine the 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, Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Scottsbluff, Nebraska'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.

Our consideration of 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.

## 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 the determination of financial statement amounts. 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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Dana J Cole + Company, LLP

Scottsbluff, Nebraska  
January 8, 2015

# **City of Scottsbluff, Nebraska**

**Tuesday, January 20, 2015**

**Regular Meeting**

## **Item Public Inp2**

**Council to receive a report from the NEXT Young Professionals and Business Improvement District on the Artistic Bike Rack Project.**

**Staff Contact: Annie Folck, City Planner**

# Agenda Statement

Item No.

For meeting of: January 20, 2015

**AGENDA TITLE:** NEXT Young Professionals and Business Improvement District Artistic Bike Rack project

**SUBMITTED BY DEPARTMENT/ORGANIZATION:** Planning and Zoning

**PRESENTATION BY:**

**SUMMARY EXPLANATION:** NEXT Young Professionals approached the City about using a portion of the proceeds from the Beer and Wine Festival to purchase bike racks for the downtown. They wanted the bike racks to be functional public art that would enhance the look of the downtown while also providing a place for cyclists to park their bikes along Broadway. City Staff worked with NEXT and coordinated with the Business Improvement District to come up with six locations that would be served by the bike racks. A call for artists went out on January 5<sup>th</sup>, and submissions are due February 13<sup>th</sup>. A selection committee made up of representatives from NEXT, the BID, the West Nebraska Arts Center, the City, and local cycling groups will review the submissions and select six designs to be built and installed by this summer. Selected designs will each receive a \$500 stipend from NEXT and are also allowed to enlist sponsors to cover any additional costs for the design.

**BOARD/COMMISSION RECOMMENDATION:**

**STAFF RECOMMENDATION:**

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**EXHIBITS**

Resolution     Ordinance     Contract     Minutes     Plan/Map

Other (specify)  Call for Artists \_\_\_\_\_

**NOTIFICATION LIST:** Yes     No     Further Instructions

**APPROVAL FOR SUBMITTAL:** \_\_\_\_\_  
City Manager

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Rev 3/1/99CClerk

**Call For Artists:**  
**DOWNTOWN ARTISTIC**  
**BICYCLE RACK PROJECT**



**Project Intent:**

The City of Scottsbluff, NEXT Young Professionals, and Business Improvement District are pleased to announce its call for artists for the Downtown Artistic Bicycle Rack Project. We are looking to place 6 pieces of functional public art in Downtown Scottsbluff to enhance the aesthetic environment and to serve as bicycle racks. Six of the designs chosen will receive a \$500 stipend for construction and installation of the design. In addition to the \$500 stipend, artists may enlist sponsors to help cover project costs. Sponsors will be acknowledged with a plaque at the base of each bike rack sculpture.

This call for artists is for the design, construction and installation of bicycle racks on sidewalks within six predetermined location options around downtown:

**Locations:**

Artists are encouraged to use the location as motivation for the design, however it is not mandatory. Please indicate on the design if it is site specific. The committee has final say over the location of the sculptures.

Location #1: 15<sup>th</sup> & Broadway. Rack should accommodate at least 2-4 bikes. Surrounding businesses include Doggie Do's, E-Z Pawn, and Star Herald.

Location #2: 16<sup>th</sup> & Broadway. Rack should accommodate at least 2-4 bikes. Surrounding businesses include Bluff's Business Center, Bentley Donovan Fine Jewelry, Scottsbluff Bakery, Waterbed Showcase, Mike's Husker Stuff, and Jazzercise.

Location #3: 17<sup>th</sup> & Broadway. Rack should accommodate at least 2-4 bikes. Surrounding businesses include Tallmon's Jewelry, Cappuccino & Company, and Midwest Theater.

Location #4: 18<sup>th</sup> & Broadway. Rack should accommodate at least 2-4 bikes. Surrounding businesses include 18<sup>th</sup> Street Bar & Grille, Brown's Shoe Fit, and Treehouse Interiors.

Location #5: Broadway Mini Park at 18<sup>th</sup> & Broadway. Rack should accommodate at least 4-8 bikes. This is the meeting site of the Farmer's Market.

Location #6: 19<sup>th</sup> & Broadway. Rack should accommodate at least 2-4 bikes. Surrounding businesses include Runza and Blue Stem.

## Bike Rack Design Requirements:

- Components of the bicycle rack itself must be for long-term outdoor durability and ease of maintenance.
- The rack must support a bicycle by at least two points of contact and prevent the bicycle from tipping over.
- Bicycle wheels should be kept on the ground and the bicycle rack should not require the user to lift or operate moving parts.
- Each bicycle rack should be able to include the capacity for multiple bikes including multiple sizes, styles and accessories including baskets, or large handle bars.
- In order for numerous bicycles to use the rack at the same time, the rack must be able to accommodate a variety of bicycle locks including but not limited to U-locks, cables, chains and or any combination; while also giving the ability to allow users to lock the frame and both wheels to the bicycle rack.

The committee will decide if each bicycle rack meets qualifications before installation. Bicycle racks that will be unacceptable would only support the bicycle by one point of contact and are prone to tipping the bicycle over, which can block pedestrian access. If a bicycle rack suspends bicycles in the air, requires users to lift bicycle off the ground, or requires user to operate moving parts then it will not be considered. The bicycle rack should not contain sharp edges or be difficult to detect for people with visual impairment. Finally if the design of the bicycle rack does not accommodate a variety of bicycle styles, frames or sizes then it doesn't fit the requirements of this project. Bike racks will be evaluated on three criteria: Functionality, Aesthetics, and Durability (for more detail see attached evaluation sheet).

## Bike Rack Material Specifications:

- Vandalism is a concern in the downtown. All materials used must be durable and the surface must be a material from which paint can be removed. An example of a suitable material is ASTM A 53 Grade B Standard weight steel pipe that is 2 inches in diameter. This diameter helps prevent vandalism but is still small enough to accommodate a lock.
- The rack should have a typical height of 36" minimum from base to top. The length and width of the rack should not exceed 3'X3'
- The rack should be able to permanently anchor to a paved surface and contain a base plate to fasten the rack to the paved surface.



- The base plate is made of ASTM A36 3/8" thick plate with three to four holes that are 3/4 inch diameter.
- The exterior surface of the rack shall be nonabrasive, non-marring, and durable to minimize refinishing or repair.

## **Tentative timeline is as follows:**

January 5, 2015 Call for Artists  
February 13, 2015 Submission Deadline  
February 27, 2015 Artists Notified  
May 31, 2015 Sculptures completed  
Summer 2015 Installation of sculptures

## **Submission Procedures:**

This opportunity is open to invited artists and designers from various disciplines regardless of race, color, religion, national origin, gender, age, marital status, or physical or mental disabilities. Artists may submit multiple designs. Applicants shall include the following information for submission:

- Resume of the artist(s), including contact information
- Electronic images from previous work
- Bicycle rack design and description
  - o Designs may be hand-drawn or prepared using a computer software program
  - o Designs should be to scale and must include proposed materials and dimensions
  - o Description of its functionality
- Fabrication Plan
- Maintenance requirements
- Budget for bicycle rack
- Proposed location (if location specific)

If there are questions or concerns please contact Annie Folck with the City of Scottsbluff at (308) 630-6244, or by email at [afolck@scottsbluff.org](mailto:afolck@scottsbluff.org).

**SUBMITTALS ARE DUE NO LATER THAN 4:00PM, FEBRUARY 13, 2015 IN AN ENVELOPE ADDRESSED TO:**

City of Scottsbluff  
Attn: Annie Folck  
2525 Circle Drive  
Scottsbluff, NE 69361

Evaluation Criteria

	1-3 points	4-6 points	7-10 points
Functionality	Does not hold required number of bikes, difficult to use a lock	Holds required number of bikes, easy to lock	Obvious to public how bikes can easily be held and locked to sculpture
Aesthetics	Similar to a commercially made, mass produced bike rack	Creative and innovative design	Creative and innovative design that incorporates elements of the downtown area
Durability	Difficult to clean paint off of, rack could be bent or broken by vandals	Sturdy, difficult to bend or break, could be repainted or paint removed if vandalized	Will not rust, easy to clean paint off of if vandalized, nearly impossible to bend or break

# **City of Scottsbluff, Nebraska**

**Tuesday, January 20, 2015**

**Regular Meeting**

## **Item Public Inp3**

**Council to receive the Annual Report for the Riverside Discovery Center.**

**Staff Contact: Anne James, RDC Executive Director**

# Riverside Discovery Center

## Year End Report 2014

Scottsbluff City Council,

2014 proved to be a great year for the Riverside Discovery Center: increased revenues, attendance and memberships were seen as a result of the first major construction at the zoo since 1993. The number of our volunteers increased as well as in-kind donations from generous businesses to help with the construction.

### Mission / Vision

Vision: To be a premier center for tourists and families, providing an attractive and safe destination for great experiences, discovery and quality education.

Mission: To inspire a sense of awe and stewardship for the natural world by supporting conservation, education, discovery and recreation.

Attendance            35,717 (increase of 2,800 from 2013.) Plus another 6,792 people educated off-grounds = total impact of 42,509

### AZA Accreditation

The RDC 's AZA accreditation is good through September 2016.

### Board of Directors

Board officers are Martin Mickey, President; Adam Hoelsing, President Elect; Danyel Rein Secretary; and Troy Hilyard, Treasurer. Ray Gonzales graciously volunteered to fulfill the City of Scottsbluff representative role. We look forward to working with Ray. Board members include Darlene Kovarik, Kerri Schnase-Berge, Lisa Mohr, Pam O'Neal, Jill Pleick, Sandy Schon, and Lorrell Walter. They are all excellent Board members who assist the RDC in so many ways. We thank them all for their dedication. Some additional board members will be voted in during January 2015.

### Staff

Executive Director, Anne James; Zoo Director, Peter Halliday; Education Curator, Kim Miedema; Zookeepers Laurel Hauf, Nicole Gatz, Adrienne Leopard, Tori Reynolds, and part-time zookeepers Michael Gillen, Bo McVay & Frankie Ayala; full-time maintenance Danny Lara and part-time Alice Lara; part-time gift shop attendants, Valencia Lara & Kimber Duncan.

### Animal Collection

RDC's animal collection contains 175 animals. These animals are either exhibited or used for educational programs. Our focus on exhibiting animals is to provide short-grass prairie exhibits from our region to provide a sense-of-place as well as to exhibit animals from around the world to demonstrate the variety of the wide world of the animal kingdom. All of our exhibits are currently full, with the newest addition an American Bald eagle, who just arrived from KS. We did lose our new zebra colt to a very unfortunate accident this year.

Education animals include box turtles, Blue & gold macaw, domestic ferrets, various snakes, hedgehog, chinchillas, leopard geckos, bearded dragons, Greek tortoise, tiger salamander,

tarantulas & Madagascar hissing cockroaches (25 total). They made 130 educational appearances during 2014 to provide hands-on a connections with nature.

### Education

- During 2014 we educated 13,862 (An increase of 1,675 over 2013.) RDC is the largest non-formal educator in the area with a range of impact area of a 241 mile radius.
- ESU 13 student events: Trip Through Time (kindergarten, Legacy of the Plains), Water Wonders (5<sup>th</sup> grade, YMCA Trails West Camp), Zoo Quest (2<sup>nd</sup> grade at RDC), and Let's Rock (6<sup>th</sup>-8<sup>th</sup> at Scotts Bluff Nat'l Monument)
- Senior living center animal presentations
- Summer school presentations
- Zookeeper talks in the zoo throughout the summer
- Zoofari summer youth (ages 13-16) program
- Monthly school assemblies at Lincoln Elementary
- Environ-Art programs to several area schools (USFWS Jr. Duck Stamp Program, 3<sup>rd</sup> grade - HS)
- School programs: WY & ESU #13 schools (pre-K – HS)
- Pre-K programs: Head Start, Lil Explorers, various preschools
- Civic presentations: Community Day Monument Mall, Scottsbluff Farmer's Market, Camp Scott, National Night Out, United Way Duck Race, Legacy of the Plains Trees Along the Trail (President's Choice Award), Oregon Trail Days parade (3<sup>rd</sup> place prize) and Rotary Gold among others
- Adopt a School partner: SHS
- Scottsbluff, & LaGrange summer library programs
- Migrant families English as a Second Language programs
- YMCA summer camp programs
- NE Game & Parks Commission Outdoor Discovery Days
- Scout group and church programs
- Geography Day, Sioux County Schools
- 123 on-site education programs, 73 off-site. Ranging from McCook, NE – Douglas, WY
- Docent (educational volunteers) trainings
- Petting zoo monitors allowed the public to have contact with our petting zoo animals

### Capital Construction/Improvements

- 2014 saw many changes for the Riverside Discovery Center. An entirely new pathway through the grounds was opened up by reconfiguring and replacing many sidewalks which provided a circular route through the zoo, instead of having to backtrack as you left. Having a circular path through the zoo has been a goal of the facility for nearly 25 years and it was finally accomplished.
- New construction added a Heritage Barn, which includes a petting zoo, heritage breed animals & a taxidermy mount room dedicated to the wild livestock from which modern day agricultural animals derived. This barn was constructed from capital funds on hand and in-kind donations from contractors. New heritage breed animals included 2 Scottish Highland cattle, 2 Karakul sheep (the oldest domesticated breed of sheep), and 5 goats of various breeds. Our other petting zoo

animals (2 miniature donkeys, Vietnamese Pot-bellied pig & a llama) also moved to the new barn. The petting zoo was a very popular spot for animal interaction last summer!

- We also refurbished many of our playground pieces through the generosity of several auto painting companies. We moved the entire playground next to the Heritage Barn and Legacy of the Plains donated an historic tractor for children to climb on. The playground was very busy with little children this year. The RDC was a recipient of Rotary International funds which paid for a new interactive water feature in the playground. Lots of fun was had there.
- Mid-summer the stage was dedicated at our annual Zoobilee fundraiser. The stage will be very useful for Zoobilee bands, education, and other special events throughout the years to come.
- A tree trimming program was initiated in 2014. Tree Monkeys donated several days of trimming as in-kind services. Three areas of the zoo were trimmed & dead trees removed. New trees will be planted at the Heritage barn in the spring and other areas throughout the zoo will be targeted for tree maintenance.
- NPPD brought their bucket truck in to remove the deteriorating net over the former aviary. This exhibit will have invasive species removed & be re-planted with native species in 2015.

### Conservation

This summer we received 2 new male Waldrap Ibis with breeding recommendations from the AZA Species Survival Program (SSP). As the youngsters mature, we hope to have births of these rare birds. The RDC exhibits 17 species of SSP animals and teaches about the reasons their homes are disappearing and why the sustainability of the animal populations are of concern: Amur tigers, lions, Reeve's Muntjac, chimpanzees, Colobus & spider monkeys, African porcupines, Swift fox (endangered in NE), Golden-headed lion tamarins, Waldrap Ibis, Meerkats, addax, waterbuck, bobcat, 2-toed Linneas' sloth, plains zebra, and bobcat.

### Special Events

- Zoobilee
- Zoo Carnival
- Earth Day/Party for the Planet
- Holiday at the Zoo
- Spooktacular
- Birthday parties (6)
- Wedding
- Valentine's Day Event & Adopt a Cockroach
- Oregon Trail Days parade
- Various scavenger hunts throughout the zoo
- Jingle Paws enrichment drive
- Breakfast with the Beasts (members event)
- Lunch With the Lions
- Cocktails With the Chimps
- Tea With the Tigers
- Rotary Gold recipient

- Teddy Bear Clinic (WNCC Nursing Program students)
- Breakfast with the Easter Bunny (McDonald's Restaurant)

### Volunteers

- Docents: we currently have 13 active docents who assist with animal presentations during programs or special events at the zoo. They are a very integral part of our education department and contributed 625 hours of service. New docent training will take place in 2014 and added 9 new docents to assist with education.
- Zoofari: During 2014, the Zoofari youth volunteer program had 12 youth ages 13-17 yrs. participating. They went through rigorous training and assisted the zoo by monitoring the petting zoo, assisting with special events and conducted educational stations throughout the zoo during the summer.
- Petting Zoo monitors: 12 youth and adults assisting with monitoring the petting zoo (a USDA requirement for any animal contact area). They donated 252 hours.
- Special events: We have over 500 volunteers who assist with many of our special events and are crucial in providing those events. They do things from carving pumpkins, filling Spooktacular treat cups, helping to set up for events, and clean up. We couldn't do what we do for the public to enjoy without these very dedicated people.
- Six Mormon elders contributed countless hours assisting the zookeepers throughout the year
- Community Service: Several people do their hours of community service at the RDC. The Scotts Bluff County jail inmates also do grounds work on occasion.
- Adopt-A-Spot: 22 civic groups, families, or individuals care for garden spots throughout the zoo grounds. Their hard work makes the zoo a lovelier spot to visit and we greatly appreciate all of their gardening work.
- Outgoing Board President, Tony Kaufman, received the Volunteer of the Year award for his extensive work with the new construction and his great vision for the RDC during our formative first 4 years.

### Finances

- City of Scottsbluff provides financial support for the RDC through a 10-year inter-local agreement signed in 2009. Their annual support helps us fulfill our mission of providing a great place for the community to enjoy, encourage tourism, and our main purposes: education and conservation. This provides a very important ½ of our operational revenue.
- Sustaining Partners: The RDC currently has 50 Sustaining Partners who sign 5 year pledges to provide financial support for the facility
- Donations: Throughout the year we receive memorial contributions, financial contributions, and in-kind contributions from many sources. They all help to provide operational assistance.
- Multiple special event sponsors help to defray expenses for those events
- Memberships: 349: 310 family memberships (\$65@), 32 Supporting memberships (\$150@), 6 Contributor memberships (\$250@), and 1 Benefactor (\$500). In October we offered Breakfast With the Beasts event for members that featured popular targeted animal enrichment encounters. The RDC provided 8 free family memberships for local civic organizations for their fund raisers.

### Wildlife World Natural History Museum

Since the sale of excess mounts in 2013, the museum has been closed to the public. Approximately 30 wall mounted animals from this collection are now on display in the new Heritage Barn.

### What's Coming Next?

- A capital campaign will be undertaken by the Board to finance the new entrance building construction
- Dinosaurs will make their first ever appearance in Scotts Bluff County with the new Dino Dig at RDC. WNCC instructor, Lorin King, has generously been assisting with fossil replica acquisitions for the Dino Dig. This will be as very exciting hands-on interactive discovery attraction for all children and it guaranteed to be wildly popular.
- In 2015 RDC will target tourists more to increase tourism dollars and economic development of the area in conjunction with the Regional Economic Development Plan.

We would like to offer a big thank you to the Scottsbluff City Council for their continued support of the Riverside Discovery Center as a major tourist attraction and leading education facility for the region.

Anne James,  
Executive Director

January 2015

Form **990**  
 Department of the Treasury  
 Internal Revenue Service

**Return of Organization Exempt From Income Tax**  
**Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)**  
 The organization may have to use a copy of this return to satisfy state reporting requirements

OMB No 1545-0047  
**2012**  
**Open to Public Inspection**

**A For the 2012 calendar year, or tax year beginning 10-01-2012, 2012, and ending 09-30-2013**

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization RIVERSIDE ZOOLOGICAL FOUNDATION DBA RIVERSIDE DISCOVERY CENTER Doing Business As <hr/> Number and street (or P O box if mail is not delivered to street address) Room/suite 1600 S Beltline Highway West <hr/> City or town, state or country, and ZIP + 4 SCOTTSBLUFF, NE 69363	<b>D</b> Employer identification number 88-0410861 <hr/> <b>E</b> Telephone number (308) 630-6236 <hr/> <b>G</b> Gross receipts \$ 828,047
<b>F</b> Name and address of principal officer ANNE JAMES 3317 PEONY COURT SCOTTSBLUFF, NE 69361		<b>H(a)</b> Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all affiliates included? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "No," attach a list (see instructions) <b>H(c)</b> Group exemption number
<b>I</b> Tax-exempt status <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no ) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
<b>J Website:</b> www.riversidediscoverycenter.org		
<b>K</b> Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		<b>L</b> Year of formation 1998 <b>M</b> State of legal domicile NE

**Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities SOLICIT AND RECEIVE CONTRIBUTIONS, GIFTS, GRANTS AND OTHER REVENUE SOURCES AND TO USE SUCH ASSETS AND REVENUE TO SUPPORT THE RIVERSIDE DISCOVERY CENTER TO DEVELOPE A PREMIER HANDS-ON LEARNING FACILITY FOR ALL AGES, FOCUSING ON CONSERVATION, EDUCATION AND DISCOVERY OF THE WORLD AROUND US <hr/> <hr/> <hr/>																									
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets																									
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a) . . . . .	<table border="1" style="width:100%; border-collapse: collapse;"> <tr><td style="width:10%;"><b>3</b></td><td align="right">15</td></tr> <tr><td><b>4</b> Number of independent voting members of the governing body (Part VI, line 1b) . . . . .</td><td align="right">15</td></tr> <tr><td><b>5</b> Total number of individuals employed in calendar year 2012 (Part V, line 2a) . . . . .</td><td align="right">23</td></tr> <tr><td><b>6</b> Total number of volunteers (estimate if necessary) . . . . .</td><td align="right">530</td></tr> <tr><td><b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12 . . . . .</td><td align="right">0</td></tr> <tr><td><b>7b</b> Net unrelated business taxable income from Form 990-T, line 34 . . . . .</td><td></td></tr> </table>	<b>3</b>	15	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b) . . . . .	15	<b>5</b> Total number of individuals employed in calendar year 2012 (Part V, line 2a) . . . . .	23	<b>6</b> Total number of volunteers (estimate if necessary) . . . . .	530	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12 . . . . .	0	<b>7b</b> Net unrelated business taxable income from Form 990-T, line 34 . . . . .													
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<b>Revenue</b>		<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th align="center">Prior Year</th> <th align="center">Current Year</th> </tr> </thead> <tbody> <tr><td><b>8</b> Contributions and grants (Part VIII, line 1h) . . . . .</td><td align="right">716,314</td><td align="right">435,348</td></tr> <tr><td><b>9</b> Program service revenue (Part VIII, line 2g) . . . . .</td><td align="right">128,875</td><td align="right">129,290</td></tr> <tr><td><b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d) . . . . .</td><td align="right">885</td><td align="right">-111,105</td></tr> <tr><td><b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) . . . . .</td><td align="right">103,002</td><td align="right">52,970</td></tr> <tr><td><b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) . . . . .</td><td align="right">949,076</td><td align="right">506,503</td></tr> </tbody> </table>		Prior Year	Current Year	<b>8</b> Contributions and grants (Part VIII, line 1h) . . . . .	716,314	435,348	<b>9</b> Program service revenue (Part VIII, line 2g) . . . . .	128,875	129,290	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d) . . . . .	885	-111,105	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) . . . . .	103,002	52,970	<b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) . . . . .	949,076	506,503						
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**Part II Signature Block**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge

<b>Sign Here</b>	***** Signature of officer	2014-08-14 Date
	ANNE JAMES Executive Direc Type or print name and title	

<b>Paid Preparer Use Only</b>	Prnt/Type preparer's name LONNIE MILLER	Preparer's signature	Date	Check <input checked="" type="checkbox"/> if self-employed	PTIN P00161492
	Firm's name $\rightarrow$ Dana F Cole & Company LLP			Firm's EIN $\rightarrow$	
	Firm's address $\rightarrow$ PO Box 2009 Scottsbluff, NE 693632009			Phone no (308) 632-4400	

May the IRS discuss this return with the preparer shown above? (see instructions) . . . . .  Yes  No

**Part III Statement of Program Service Accomplishments**

Check if Schedule O contains a response to any question in this Part III  Yes  No

**1** Briefly describe the organization's mission

SOLICIT AND RECEIVE CONTRIBUTIONS, GIFTS, GRANTS AND OTHER REVENUE SOURCES AND TO USE SUCH ASSETS AND REVENUE TO SUPPORT THE RIVERSIDE DISCOVERY CENTER TO DEVELOPE A PREMIER HANDS-ON LEARNING FACILITY FOR ALL AGES, FOCUSING ON CONSERVATION, EDUCATION AND DISCOVERY OF THE WORLD AROUND US

**2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?  Yes  No

If "Yes," describe these new services on Schedule O

**3** Did the organization cease conducting, or make significant changes in how it conducts, any program services?  Yes  No

If "Yes," describe these changes on Schedule O

**4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

**4a** (Code ) (Expenses \$ 641,429 including grants of \$ ) (Revenue \$ 129,290 )  
PAYMENTS TO DEVELOP A NEW DISCOVERY CENTER BUILDING, WHILE MAINTAINING SUPPORT FOR THE RIVERSIDE ZOO AND OTHER EDUCATIONAL PROGRAMS IN THE COMMUNITY

**4b** (Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )  
\_\_\_\_\_  
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**4c** (Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )  
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**4d** Other program services (Describe in Schedule O )  
(Expenses \$ including grants of \$ ) (Revenue \$ )

**4e Total program service expenses** 641,429

**Part IV Checklist of Required Schedules**

	Yes	No
<b>1</b> Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i> <input checked="" type="checkbox"/>	Yes	
<b>2</b> Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)? <input checked="" type="checkbox"/>	Yes	
<b>3</b> Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		No
<b>4 Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		No
<b>5</b> Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>		No
<b>6</b> Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i> <input checked="" type="checkbox"/>		No
<b>7</b> Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i> <input checked="" type="checkbox"/>		No
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> <input checked="" type="checkbox"/>		No
<b>9</b> Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i> <input checked="" type="checkbox"/>		No
<b>10</b> Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i> <input checked="" type="checkbox"/>		No
<b>11</b> If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
<b>a</b> Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i> <input checked="" type="checkbox"/>	Yes	
<b>b</b> Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i> <input checked="" type="checkbox"/>		No
<b>c</b> Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i> <input checked="" type="checkbox"/>		No
<b>d</b> Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i> <input checked="" type="checkbox"/>		No
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> <input checked="" type="checkbox"/>	Yes	
<b>f</b> Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i> <input checked="" type="checkbox"/>		No
<b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i> <input checked="" type="checkbox"/>		No
<b>b</b> Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i> <input checked="" type="checkbox"/>		No
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		No
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States?		No
<b>b</b> Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		No
<b>15</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If "Yes," complete Schedule F, Parts II and IV</i>		No
<b>16</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If "Yes," complete Schedule F, Parts III and IV</i>		No
<b>17</b> Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I (see instructions)</i> <input checked="" type="checkbox"/>		No
<b>18</b> Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i> <input checked="" type="checkbox"/>	Yes	
<b>19</b> Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i> <input checked="" type="checkbox"/>		No
<b>20a</b> Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		No
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		

**Part IV Checklist of Required Schedules** (continued)

<b>21</b>	Did the organization report more than \$5,000 of grants and other assistance to any government or organization in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> . . . . .	<b>21</b>	No
<b>22</b>	Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> . . . . .	<b>22</b>	No
<b>23</b>	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i> . . . . .	<b>23</b>	No
<b>24a</b>	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25</i> . . . . .	<b>24a</b>	No
<b>b</b>	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .	<b>24b</b>	No
<b>c</b>	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .	<b>24c</b>	No
<b>d</b>	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . .	<b>24d</b>	No
<b>25a</b>	<b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> . . . . .	<b>25a</b>	No
<b>b</b>	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i> . . . . .	<b>25b</b>	No
<b>26</b>	Was a loan to or by a current or former officer, director, trustee, key employee, highest compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i> . . . . .	<b>26</b>	No
<b>27</b>	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i> . . . . .	<b>27</b>	No
<b>28</b>	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)		
<b>a</b>	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .	<b>28a</b>	No
<b>b</b>	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .	<b>28b</b>	No
<b>c</b>	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .	<b>28c</b>	No
<b>29</b>	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> . . . . .	<b>29</b>	No
<b>30</b>	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> . . . . .	<b>30</b>	No
<b>31</b>	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> . . . . .	<b>31</b>	No
<b>32</b>	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> . . . . .	<b>32</b>	No
<b>33</b>	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> . . . . .	<b>33</b>	No
<b>34</b>	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i> . . . . .	<b>34</b>	No
<b>35a</b>	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	<b>35a</b>	No
<b>b</b>	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> . . . . .	<b>35b</b>	No
<b>36</b>	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> . . . . .	<b>36</b>	No
<b>37</b>	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	<b>37</b>	No
<b>38</b>	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O . . . . .	<b>38</b>	No

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

Check if Schedule O contains a response to any question in this Part V

		Yes	No
<b>1a</b>	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.		
<b>1b</b>	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.		
<b>1c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		No
<b>2a</b>	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.		
<b>2b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).	Yes	
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?		No
<b>3b</b>	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O.		No
<b>4a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		No
<b>b</b>	If "Yes," enter the name of the foreign country: _____ See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		No
<b>5b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		No
<b>5c</b>	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
<b>6a</b>	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		No
<b>6b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>7a</b>	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		No
<b>7b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
<b>7c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		No
<b>7d</b>	If "Yes," indicate the number of Forms 8282 filed during the year.		0
<b>7e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		No
<b>7f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		No
<b>7g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		No
<b>7h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		No
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		No
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>9a</b>	Did the organization make any taxable distributions under section 4966?		No
<b>9b</b>	Did the organization make a distribution to a donor, donor advisor, or related person?		No
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter		
<b>10a</b>	Initiation fees and capital contributions included on Part VIII, line 12.		
<b>10b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.		
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter		
<b>11a</b>	Gross income from members or shareholders.		
<b>11b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them).		
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?		No
<b>12b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.		
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>13a</b>	Is the organization licensed to issue qualified health plans in more than one state? <b>Note.</b> See the instructions for additional information the organization must report on Schedule O.		No
<b>13b</b>	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.		
<b>13c</b>	Enter the amount of reserves on hand.		
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year?		No
<b>14b</b>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.		

**Part VI Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response to any question in this Part VI

**Section A. Governing Body and Management**

		Yes	No
<b>1a</b>	Enter the number of voting members of the governing body at the end of the tax year . . . . .		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O		
<b>1b</b>	Enter the number of voting members included in line 1a, above, who are independent . . . . .		
<b>2</b>	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? . . . . .		No
<b>3</b>	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? . . . . .		No
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . . . .		No
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets? . . . . .		No
<b>6</b>	Did the organization have members or stockholders? . . . . .		No
<b>7a</b>	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? . . . . .		No
<b>7b</b>	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? . . . . .		No
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
<b>8a</b>	The governing body? . . . . .	Yes	
<b>8b</b>	Each committee with authority to act on behalf of the governing body? . . . . .	Yes	
<b>9</b>	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O . . . . .		No

**Section B. Policies** (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
<b>10a</b>	Did the organization have local chapters, branches, or affiliates? . . . . .		No
<b>10b</b>	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
<b>11a</b>	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? . . . . .	Yes	
<b>11b</b>	Describe in Schedule O the process, if any, used by the organization to review this Form 990 . . . . .		
<b>12a</b>	Did the organization have a written conflict of interest policy? If "No," go to line 13 . . . . .	Yes	
<b>12b</b>	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . .		No
<b>12c</b>	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done . . . . .		No
<b>13</b>	Did the organization have a written whistleblower policy? . . . . .		No
<b>14</b>	Did the organization have a written document retention and destruction policy? . . . . .		No
<b>15</b>	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
<b>15a</b>	The organization's CEO, Executive Director, or top management official . . . . .		No
<b>15b</b>	Other officers or key employees of the organization . . . . .		No
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)		
<b>16a</b>	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? . . . . .		No
<b>16b</b>	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? . . . . .		

**Section C. Disclosure**

- 17** List the States with which a copy of this Form 990 is required to be filed
- 18** Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
 Own website  Another's website  Upon request  Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization  
 ANNE JAMES 1600 S BELTLINE HWY WEST SCOTTSBLUFF, NE (308) 630-6236

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response to any question in this Part VII

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

**1a** Complete this table for all persons required to be listed Report compensation for the calendar year ending with or within the organization's tax year

• List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation Enter -0- in columns (D), (E), and (F) if no compensation was paid

• List all of the organization's **current** key employees, if any See instructions for definition of "key employee "

• List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations

• List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations

• List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations

List persons in the following order individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) LORRELL WALTER Director	0 00 0 00							0	0	0
(2) DANYEL REIN Director	0 00 0 00							0	0	0
(3) JILL PLEICK Director	0 00 0 00							0	0	0
(4) ADAM HOESING Director	0 00 0 00							0	0	0
(5) JAMIE WINTERS Director	0 00 0 00	X						0	0	0
(6) SEAN WHIPPLE Director	0 00 0 00	X						0	0	0
(7) SANDY SCHON Director	0 00 0 00	X						0	0	0
(8) PAM O'NEAL Director	2 00 0 00	X						0	0	0
(9) LISA MOHR Director	4 00 0 00	X						0	0	0
(10) TODD LEWIS President Elect	2 00 0 00	X						0	0	0
(11) DARLENE KOVARIK Director	2 00 0 00	X						0	0	0
(12) TROY HILYARD Treasurer	2 00 0 00	X		X				0	0	0
(13) MINDY BURBACH Secretary	2 00 0 00	X						0	0	0
(14) TONY KAUFMAN President	5 00 0 00	X		X				0	0	0
(15) ANNE JAMES Executive Direc	10 00 0 00	X		X				17,875	0	0
(16) JACK BAKER Director	2 00 0 00	X						0	0	0
(17) DAVE BOECKNER Director	2 00 0 00	X						0	0	0

**Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** (continued)

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
<b>1b Sub-Total</b>										
<b>c Total from continuation sheets to Part VII, Section A</b>										
<b>d Total (add lines 1b and 1c)</b>							17,875			

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **0**

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		No
<b>4</b> For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>		No
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		No

**Section B. Independent Contractors**

**1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization Report compensation for the calendar year ending with or within the organization's tax year

(A) Name and business address	(B) Description of services	(C) Compensation

**2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **0**

**Part VIII Statement of Revenue**

Check if Schedule O contains a response to any question in this Part VIII

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b> Federated campaigns . . . . . <b>1a</b>					
	<b>b</b> Membership dues . . . . . <b>1b</b>					
	<b>c</b> Fundraising events . . . . . <b>1c</b>	5,411				
	<b>d</b> Related organizations . . . . . <b>1d</b>					
	<b>e</b> Government grants (contributions) <b>1e</b>	350,000				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above <b>1f</b>	79,937				
	<b>g</b> Noncash contributions included in lines 1a-1f \$					
	<b>h Total.</b> Add lines 1a-1f . . . . .	435,348				
<b>Program Service Revenue</b>	<b>2a</b> Membership Dues & Assessments	129,290	129,290			
	<b>b</b>					
	<b>c</b>					
	<b>d</b>					
	<b>e</b>					
	<b>f</b> All other program service revenue					
	<b>g Total.</b> Add lines 2a-2f . . . . .	129,290				
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) . . . . .	25			25	
	<b>4</b> Income from investment of tax-exempt bond proceeds . . . . .	0				
	<b>5</b> Royalties . . . . .	0				
	<b>6a</b> Gross rents	(i) Real				
		(ii) Personal				
		<b>b</b> Less rental expenses				
		<b>c</b> Rental income or (loss)				
	<b>d</b> Net rental income or (loss) . . . . .	0				
	<b>7a</b> Gross amount from sales of assets other than inventory	(i) Securities				
		(ii) Other	192,070			
		<b>b</b> Less cost or other basis and sales expenses	303,200			
		<b>c</b> Gain or (loss)	-111,130			
	<b>d</b> Net gain or (loss) . . . . .	-111,130	-111,130			
	<b>8a</b> Gross income from fundraising events (not including \$ 5,411 of contributions reported on line 1c) See Part IV, line 18 . . . . .	<b>a</b>	24,921			
		<b>b</b> Less direct expenses . . . . . <b>b</b>	18,344			
<b>c</b> Net income or (loss) from fundraising events . . . . .		6,577			6,577	
<b>9a</b> Gross income from gaming activities See Part IV, line 19 . . . . .	<b>a</b>					
	<b>b</b> Less direct expenses . . . . . <b>b</b>					
	<b>c</b> Net income or (loss) from gaming activities . . . . .	0				
<b>10a</b> Gross sales of inventory, less returns and allowances . . . . .	<b>a</b>					
	<b>b</b> Less cost of goods sold . . . . . <b>b</b>					
	<b>c</b> Net income or (loss) from sales of inventory . . . . .	0				
Miscellaneous Revenue	46,393			46,393		
<b>11a</b> MISC INCOME	46,393			46,393		
<b>b</b>						
<b>c</b>						
<b>d</b> All other revenue . . . . .						
<b>e Total.</b> Add lines 11a-11d . . . . .	46,393			46,393		
<b>12 Total revenue.</b> See Instructions . . . . .	506,503	18,160		52,995		

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A)

Check if Schedule O contains a response to any question in this Part IX

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>		<b>(A)</b> Total expenses	<b>(B)</b> Program service expenses	<b>(C)</b> Management and general expenses	<b>(D)</b> Fundraising expenses
<b>1</b>	Grants and other assistance to governments and organizations in the United States. See Part IV, line 21.	0			
<b>2</b>	Grants and other assistance to individuals in the United States. See Part IV, line 22.	0			
<b>3</b>	Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16.	0			
<b>4</b>	Benefits paid to or for members.	0			
<b>5</b>	Compensation of current officers, directors, trustees, and key employees.	18,750		18,750	
<b>6</b>	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).	0			
<b>7</b>	Other salaries and wages.	267,187	220,220	46,967	
<b>8</b>	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).	0			
<b>9</b>	Other employee benefits.	27,185	27,185		
<b>10</b>	Payroll taxes.	33,019	33,019		
<b>11</b>	Fees for services (non-employees)				
<b>a</b>	Management.	0			
<b>b</b>	Legal.	0			
<b>c</b>	Accounting.	1,126	1,126		
<b>d</b>	Lobbying.	0			
<b>e</b>	Professional fundraising services. See Part IV, line 17.	0			
<b>f</b>	Investment management fees.	0			
<b>g</b>	Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O).	0			
<b>12</b>	Advertising and promotion.	83	83		
<b>13</b>	Office expenses.	16,207	8,103	8,104	
<b>14</b>	Information technology.	0			
<b>15</b>	Royalties.	0			
<b>16</b>	Occupancy.	0			
<b>17</b>	Travel.	1,245	1,245		
<b>18</b>	Payments of travel or entertainment expenses for any federal, state, or local public officials.	0			
<b>19</b>	Conferences, conventions, and meetings.	0			
<b>20</b>	Interest.	1,518	1,518		
<b>21</b>	Payments to affiliates.	0			
<b>22</b>	Depreciation, depletion, and amortization.	80,692	80,692		
<b>23</b>	Insurance.	45,782	45,782		
<b>24</b>	Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
<b>a</b>	TELEPHONE	7,011	7,011		
<b>b</b>	MISCELLANEOUS EXPENSE	35,806	35,806		
<b>c</b>	ANIMAL TRUST COSTS	68,157	68,157		
<b>d</b>	FACILITIES AND EQUIPMENT	95,763	95,763		
<b>e</b>	All other expenses	15,719	15,719		
<b>25</b>	<b>Total functional expenses.</b> Add lines 1 through 24e.	715,250	641,429	73,821	0
<b>26</b>	<b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**Part X Balance Sheet**

Check if Schedule O contains a response to any question in this Part X

		(A)		(B)
		Beginning of year		End of year
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing . . . . .	121,928	<b>1</b>	310,570
	<b>2</b> Savings and temporary cash investments . . . . .	248,059	<b>2</b>	94,090
	<b>3</b> Pledges and grants receivable, net . . . . .		<b>3</b>	0
	<b>4</b> Accounts receivable, net . . . . .	500	<b>4</b>	45
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L . . . . .		<b>5</b>	0
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L . . . . .		<b>6</b>	0
	<b>7</b> Notes and loans receivable, net . . . . .		<b>7</b>	0
	<b>8</b> Inventories for sale or use . . . . .	765	<b>8</b>	1,053
	<b>9</b> Prepaid expenses and deferred charges . . . . .		<b>9</b>	0
	<b>10a</b> Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D . . . . .	<b>10a</b> 2,613,838		
	<b>b</b> Less accumulated depreciation . . . . .	<b>10b</b> 1,508,968	1,086,600	<b>10c</b> 1,104,870
	<b>11</b> Investments—publicly traded securities . . . . .		<b>11</b>	0
	<b>12</b> Investments—other securities See Part IV, line 11 . . . . .		<b>12</b>	0
	<b>13</b> Investments—program-related See Part IV, line 11 . . . . .		<b>13</b>	0
	<b>14</b> Intangible assets . . . . .		<b>14</b>	0
	<b>15</b> Other assets See Part IV, line 11 . . . . .	328,515	<b>15</b>	25,533
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . .	1,786,367	<b>16</b>	1,536,161	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .		<b>17</b>	
	<b>18</b> Grants payable . . . . .		<b>18</b>	
	<b>19</b> Deferred revenue . . . . .		<b>19</b>	
	<b>20</b> Tax-exempt bond liabilities . . . . .		<b>20</b>	
	<b>21</b> Escrow or custodial account liability Complete Part IV of Schedule D . . . . .		<b>21</b>	
	<b>22</b> Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L . . . . .		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .	31,700	<b>23</b>	25,180
	<b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .		<b>24</b>	
<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D . . . . .	35,544	<b>25</b>	605	
<b>26 Total liabilities.</b> Add lines 17 through 25 . . . . .	67,244	<b>26</b>	25,785	
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>			
	<b>27</b> Unrestricted net assets . . . . .	613,838	<b>27</b>	652,664
	<b>28</b> Temporarily restricted net assets . . . . .		<b>28</b>	
	<b>29</b> Permanently restricted net assets . . . . .	1,105,285	<b>29</b>	857,712
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.</b>			
	<b>30</b> Capital stock or trust principal, or current funds . . . . .		<b>30</b>	
	<b>31</b> Paid-in or capital surplus, or land, building or equipment fund . . . . .		<b>31</b>	
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds . . . . .		<b>32</b>	
<b>33</b> Total net assets or fund balances . . . . .	1,719,123	<b>33</b>	1,510,376	
<b>34</b> Total liabilities and net assets/fund balances . . . . .	1,786,367	<b>34</b>	1,536,161	

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response to any question in this Part XI

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	506,503
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	715,250
<b>3</b>	Revenue less expenses Subtract line 2 from line 1	<b>3</b>	-208,747
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	1,719,123
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>9</b>	
<b>10</b>	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	<b>10</b>	1,510,376

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response to any question in this Part XII

	Yes	No
<b>1</b> Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input type="checkbox"/> Accrual <input checked="" type="checkbox"/> Other <u>Mod Cash</u> If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
<b>2a</b> Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	Yes	
<b>2b</b> Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		No
<b>2c</b> If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	Yes	
<b>3a</b> As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		No
<b>3b</b> If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

**SCHEDULE A**  
(Form 990 or 990EZ)

**Public Charity Status and Public Support**

OMB No 1545-0047

**2012**

**Open to Public Inspection**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

Department of the Treasury  
Internal Revenue Service

**Name of the organization**  
RIVERSIDE ZOOLOGICAL FOUNDATION  
DBA RIVERSIDE DISCOVERY CENTER

**Employer identification number**  
88-0410861

**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is (For lines 1 through 11, check only one box )

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2  A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E )
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II )
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II )
- 8  A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II )
- 9  An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III )
- 10  An organization organized and operated exclusively to test for public safety See **section 509(a)(4).**
- 11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h  
 a  Type I b  Type II c  Type III - Functionally integrated d  Type III - Non-functionally integrated
- e  By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)
- f  If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?  
 (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?  
 (ii) A family member of a person described in (i) above?  
 (iii) A 35% controlled entity of a person described in (i) or (ii) above?
- h Provide the following information about the supported organization(s)

	Yes	No
<b>11g(i)</b>		
<b>11g(ii)</b>		
<b>11g(iii)</b>		

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U S ?		(vii) Amount of monetary support
			Yes	No	Yes	No	Yes	No	
<b>Total</b>									

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**  
 (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	3	146,785	735,687	413,114	435,348	1,730,937
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge						0
<b>4 Total.</b> Add lines 1 through 3	3	146,785	735,687	413,114	435,348	1,730,937
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						0
<b>6 Public support.</b> Subtract line 5 from line 4						1,730,937

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
<b>7</b> Amounts from line 4	3	146,785	735,687	413,114	435,348	1,730,937
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources		2,899	4,991	847	25	8,762
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on						0
<b>10</b> Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV )		3,498	32,911	110,162	52,970	199,541
<b>11 Total support</b> (Add lines 7 through 10)						1,939,240
<b>12</b> Gross receipts from related activities, etc (see instructions)					<b>12</b>	371,066
<b>13 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and <b>stop here</b> . . . . . <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2012 (line 6, column (f) divided by line 11, column (f))	<b>14</b>	89 260 %
<b>15</b> Public support percentage for 2011 Schedule A, Part II, line 14	<b>15</b>	91 140 %
<b>16a 33 1/3% support test—2012.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization <input checked="" type="checkbox"/>		
<b>b 33 1/3% support test—2011.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization <input type="checkbox"/>		
<b>17a 10%-facts-and-circumstances test—2012.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization <input type="checkbox"/>		
<b>b 10%-facts-and-circumstances test—2011.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization <input type="checkbox"/>		
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/>		

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6 Total.</b> Add lines 1 through 5						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
<b>c</b> Add lines 7a and 7b						
<b>8 Public support</b> (Subtract line 7c from line 6)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
<b>9</b> Amounts from line 6						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)						
<b>14 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and <b>stop here</b> <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2012 (line 8, column (f) divided by line 13, column (f))	<b>15</b>	
<b>16</b> Public support percentage from 2011 Schedule A, Part III, line 15	<b>16</b>	

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for <b>2012</b> (line 10c, column (f) divided by line 13, column (f))	<b>17</b>	
<b>18</b> Investment income percentage from <b>2011</b> Schedule A, Part III, line 17	<b>18</b>	

- 19a 33 1/3% support tests—2012.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization
- b 33 1/3% support tests—2011.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization
- 20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

**Part IV** **Supplemental Information.** Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

<b>Facts And Circumstances Test</b>

<b>Explanation</b>

SCHEDULE D (Form 990)

OMB No 1545-0047

Supplemental Financial Statements

2012

Open to Public Inspection

Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990. See separate instructions.

Department of the Treasury Internal Revenue Service

Name of the organization RIVERSIDE ZOOLOGICAL FOUNDATION DBA RIVERSIDE DISCOVERY CENTER

Employer identification number 88-0410861

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate contributions to (during year), 3 Aggregate grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors...?, 6 Did the organization inform all grantees...?

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

Form with multiple sections: 1 Purpose(s) of conservation easements held by the organization, 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution, 3 Number of conservation easements modified..., 4 Number of states where property subject to conservation easement is located, 5 Does the organization have a written policy..., 6 Staff and volunteer hours..., 7 Amount of expenses incurred..., 8 Does each conservation easement reported on line 2(d) above satisfy..., 9 In Part XIII, describe how the organization reports...

Table with 2 columns: Held at the End of the Year, Rows: 2a Total number of conservation easements, 2b Total acreage restricted by conservation easements, 2c Number of conservation easements on a certified historic structure..., 2d Number of conservation easements included in (c) acquired after 8/17/06...

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

Form with multiple sections: 1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report..., 1b If the organization elected, as permitted under SFAS 116 (ASC 958), to report..., 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain...

For Paperwork

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)

- a Public exhibition, b Scholarly research, c Preservation for future generations, d Loan or exchange programs, e Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII

5 During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

b If "Yes," explain the arrangement in Part XIII and complete the following table

Table with 2 columns: Description (1c-1f) and Amount

2a Did the organization include an amount on Form 990, Part X, line 21? Yes No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

Part V Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

Table with 6 columns: (a) Current year, (b) Prior year, (c) Two years back, (d) Three years back, (e) Four years back. Rows include 1a-1g: Beginning of year balance, Contributions, Net investment earnings, Grants or scholarships, Other expenditures, Administrative expenses, End of year balance.

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as

- a Board designated or quasi-endowment, b Permanent endowment, c Temporarily restricted endowment. The percentages in lines 2a, 2b, and 2c should equal 100%

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by

Table with 3 columns: Description (3a(i), 3a(ii), 3b), Yes, No

4 Describe in Part XIII the intended uses of the organization's endowment funds

Part VI Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Table with 5 columns: (a) Cost or other basis (investment), (b) Cost or other basis (other), (c) Accumulated depreciation, (d) Book value. Rows include 1a Land, b Buildings, c Leasehold improvements, d Equipment, e Other, Total.



**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return**

<b>1</b>	Total revenue, gains, and other support per audited financial statements . . . . .		<b>1</b>	
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12			
<b>a</b>	Net unrealized gains on investments . . . . .	<b>2a</b>		
<b>b</b>	Donated services and use of facilities . . . . .	<b>2b</b>		
<b>c</b>	Recoveries of prior year grants . . . . .	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII ) . . . . .	<b>2d</b>		
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .		<b>2e</b>	
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .		<b>3</b>	
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line <b>1</b>			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>		
<b>b</b>	Other (Describe in Part XIII ) . . . . .	<b>4b</b>		
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .		<b>4c</b>	
<b>5</b>	Total revenue Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12 ) . . . . .		<b>5</b>	

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**

<b>1</b>	Total expenses and losses per audited financial statements . . . . .		<b>1</b>	
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25			
<b>a</b>	Donated services and use of facilities . . . . .	<b>2a</b>		
<b>b</b>	Prior year adjustments . . . . .	<b>2b</b>		
<b>c</b>	Other losses . . . . .	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII ) . . . . .	<b>2d</b>		
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .		<b>2e</b>	
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .		<b>3</b>	
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line <b>1</b> :			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>		
<b>b</b>	Other (Describe in Part XIII ) . . . . .	<b>4b</b>		
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .		<b>4c</b>	
<b>5</b>	Total expenses Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18 ) . . . . .		<b>5</b>	

**Part XIII Supplemental Information**

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b Also complete this part to provide any additional information

Identifier	Return Reference	Explanation
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SCHEDULE G (Form 990 or 990-EZ)

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No 1545-0047

2012

Open to Public Inspection

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a. Form 990-EZ filers are not required to complete this part.

Attach to Form 990 or Form 990-EZ. See separate instructions.

Department of the Treasury Internal Revenue Service

Name of the organization RIVERSIDE ZOOLOGICAL FOUNDATION DBA RIVERSIDE DISCOVERY CENTER

Employer identification number 88-0410861

Part I Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a Mail solicitations, b Internet and email solicitations, c Phone solicitations, d In-person solicitations, e Solicitation of non-government grants, f Solicitation of government grants, g Special fundraising events

2a Did the organization have a written or oral agreement with any individual... Yes No

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization

Table with 6 columns: (i) Name and address of individual or entity (fundraiser), (ii) Activity, (iii) Did fundraiser have custody or control of contributions?, (iv) Gross receipts from activity, (v) Amount paid to (or retained by) fundraiser listed in col (i), (vi) Amount paid to (or retained by) organization.

3 List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing

**Part II Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		<u>SPOOKTACULAR</u> (event type)	<u>ZOOBILEE</u> (event type)	(total number)	(add col (a) through col (c))
<b>Revenue</b>	<b>1</b> Gross receipts . . . . .	21,492	8,840		30,332
	<b>2</b> Less Contributions . . . . .	2,295	3,116		5,411
	<b>3</b> Gross income (line 1 minus line 2) . . . . .	19,197	5,724		24,921
<b>Direct Expenses</b>	<b>4</b> Cash prizes . . . . .				
	<b>5</b> Noncash prizes . . . . .				
	<b>6</b> Rent/facility costs . . . . .				
	<b>7</b> Food and beverages . . . . .				
	<b>8</b> Entertainment . . . . .				
	<b>9</b> Other direct expenses . . . . .	6,516	11,828		18,344
	<b>10</b> Direct expense summary Add lines 4 through 9 in column (d) . . . . . ▶				(18,344)
<b>11</b> Net income summary Combine line 3, column (d), and line 10 . . . . . ▶				6,577	

**Part III Gaming.** Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
		<b>1</b> Gross revenue . . . . .			
<b>Direct Expenses</b>	<b>2</b> Cash prizes . . . . .				
	<b>3</b> Non-cash prizes . . . . .				
	<b>4</b> Rent/facility costs . . . . .				
	<b>5</b> Other direct expenses . . . . .				
	<b>6</b> Volunteer labor . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	
<b>7</b> Direct expense summary Add lines 2 through 5 in column (d) . . . . . ▶					
<b>8</b> Net gaming income summary Combine lines 1 and 7 in column (d) . . . . . ▶					

**9** Enter the state(s) in which the organization operates gaming activities \_\_\_\_\_

**a** Is the organization licensed to operate gaming activities in each of these states? . . . . .  Yes  No

**b** If "No," explain \_\_\_\_\_

-----

**10a** Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? . . . . .  Yes  No

**b** If "Yes," explain \_\_\_\_\_

-----

Does the organization operate gaming activities with nonmembers?  Yes  No

**12** Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?  Yes  No

**13** Indicate the percentage of gaming activity operated in

<b>a</b> The organization's facility	<b>13a</b>	
<b>b</b> An outside facility	<b>13b</b>	

**14** Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name ▶ .....

Address ▶ .....

**15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue?  Yes  No

**b** If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party ▶ \$ \_\_\_\_\_

**c** If "Yes," enter name and address of the third party

Name ▶ .....

Address ▶ .....

**16** Gaming manager information

Name ▶ .....

Gaming manager compensation ▶ \$ .....

Description of services provided ▶ .....

Director/officer                       Employee                       Independent contractor

**17** Mandatory distributions

**a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?  Yes  No

**b** Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ \_\_\_\_\_

**Part IV Supplemental Information.** Complete this part to provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).

Identifier	Return Reference	Explanation
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**SCHEDULE O**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

**Complete to provide information for responses to specific questions on  
Form 990 or to provide any additional information.**  
▶ **Attach to Form 990 or 990-EZ.**

OMB No 1545-0047

**2012**

**Open to Public  
Inspection**

Name of the organization  
RIVERSIDE ZOOLOGICAL FOUNDATION  
DBA RIVERSIDE DISCOVERY CENTER

**Employer identification number**

88-0410861

Identifier	Return Reference	Explanation
Form 990, Part VI, Line 19	Form 990, Part VI, Line 19 Other Organization Documents Publicly Available	No documents available to the public
Form 990, Part VI, Line 11b	Form 990, Part VI, Line 11b Form 990 Review Process	A COPY OF THE FORM 990 IS REVIEWED BY THE PRESIDENT, TREASURER AND EXECUTIVE DIRECTOR PRIOR TO SUBMISSION

# **City of Scottsbluff, Nebraska**

**Tuesday, January 20, 2015**

**Regular Meeting**

## **Item Bids1**

**Council to consider approval of an Agreement with M.C. Schaff & Associates, Inc. for engineering services relating to the Sanitary Sewer Main and Siphon Improvement Project and authorize the Mayor to execute the agreement.**

**Staff Contact: Lynn Garton**

# Agenda Statement

Item No.

For meeting of: January 20, 2015

**AGENDA TITLE:** Council to consider approval of an Agreement with M.C. Schaff & Associates, Inc. for engineering services relating to the Sanitary Sewer Main and Siphon Improvement Project.

**SUBMITTED BY DEPARTMENT/ORGANIZATION:** Mark Bohl, Public Works Director

**PRESENTATION BY:** Rick Kuckkahn, City Manager

**SUMMARY EXPLANATION:** On January 5, 2015, Council awarded engineering services relating to the Sanitary Sewer Main and Siphon Improvement Project to M.C. Schaff & Associates.

The proposed Agreement is to document the scope of work and project responsibilities that both the City and M.C. Schaff & Associates will have. The Agreement has been reviewed and approved by Legal prior to bringing before Council for consideration.

**BOARD/COMMISSION RECOMMENDATION:**

**STAFF RECOMMENDATION:** Staff recommends that Council approve the Agreement and authorize the Mayor to sign it.

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**EXHIBITS**

Resolution     Ordinance     Contract     Minutes     Plan/Map

Other (specify)  Copy of Agreement

**NOTIFICATION LIST:** Yes  No  Further Instructions

**APPROVAL FOR SUBMITTAL:** \_\_\_\_\_  
City Manager

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Rev 3/1/99CClerk

AGREEMENT BETWEEN M.C. Schaff & Associates, Inc.

AND THE CITY OF SCOTTSBLUFF FOR PROFESSIONAL ENGINEERING SERVICES FOR, the design and construction oversight for improvements to the sanitary sewer main and siphon by Scotts Bluff Drain near East 27<sup>th</sup> Street.

The City of Scottsbluff, Public Works Department, having its offices at 2525 Circle Drive, Scottsbluff, Nebraska "CITY" and M.C. Schaff & Associates, Inc., a Nebraska Corporation  
(State) (Partnership, Sole Proprietorship, or Corporation)

with its address at 818 South Beltline Highway East, Scottsbluff Nebraska "ENGINEER" agree as follows:

The ENGINEER agrees to provide professional engineering services "SERVICES" to the CITY under the following terms and conditions:

**I. PROJECT**

The design and construction oversight for improvements to the sanitary sewer main and siphon by Scotts Bluff Drain near East 27<sup>th</sup> Street and the Reganis Development.

**II. SERVICES**

- A. The ENGINEER agrees to provide SERVICES that are detailed in the scope of service described in **Exhibit A**.
- B. SERVICES under this Agreement shall be performed by the ENGINEER to the same standard achieved by other engineers performing similar work in similar locations. Determinations of acceptable quality shall be made by the Project Manager for the CITY, Lynn Garton, Water Reclamation Supervisor.

**III. COMPENSATION OF CONSULTANT**

- A. The ENGINEER will be paid on the basis of time spent at the rates specified in the cost proposal. The project cost proposed and approved is \$20,917.00 **Exhibit B**. Payment shall be made monthly following receipt of the bills submitted by the ENGINEER.

No work will be done by ENGINEER outside the scope of service unless prior Council authorization, in the form of a change order, is received. Work outside the scope of service will be provided at the hourly rates specified in the cost proposal **Exhibit C**.

- B. The ENGINEER shall keep complete records of time spent and materials used on the PROJECT so that the CITY may verify bills submitted by the ENGINEER. Such records shall be made available to the CITY upon request and submitted in summary form with each bill.

#### **IV. INSURANCE**

- A. During the term of this agreement, the ENGINEER will secure and maintain in effect a policy of professional liability insurance protecting the ENGINEER and its employees in an amount of not less than \$1,000,000. The ENGINEER shall also maintain in effect a policy of worker's compensation insurance in the amount required by Nebraska law. All policies will need to be secured from an insurance company authorized to do business in the State of Nebraska. The Certificate of Insurance shall specifically name the CITY as an additional insured party.
- B. Certificates showing the ENGINEER has the required insurance shall be filed with the CITY before any SERVICES are performed. The certificates must contain the agreement of the insurance company that they'll notify the CITY in writing not less than 10 days prior to any cancellation or material alteration of the policy. The ENGINEER shall not allow any work under the contract to be performed by a subcontractor unless evidence of similar insurance covering the activities of the subcontractor is submitted to and approved by the CITY.
- C. The ENGINEER shall indemnify, defend and hold the CITY, its officers, employees and agents harmless from all suits, claims, judgments and expenses (including attorney's fees) resulting or alleged to result from any SERVICES, acts or omissions by the ENGINEER or its employees and agents in performing this agreement.

#### **V. WARRANTIES BY ENGINEER**

- A. The ENGINEER warrants that its SERVICES shall conform to the same standards achieved by other engineers performing similar work in similar locations.
- B. The ENGINEER warrants that it has all the skills and experience and all professional licenses necessary to perform the SERVICES it is to provide pursuant to this agreement. The ENGINEER may rely upon the accuracy of reports and surveys provided to it by the CITY except when defects should have been apparent to a reasonably competent professional or when it has actual notice of any defects in the reports and survey.
- C. The ENGINEER shall perform its SERVICES for the PROJECT in compliance with all applicable laws, ordinances and regulations.

#### **VI. TERMINATION OF AGREEMENT**

- A. The agreement can be cancelled by either party with written notice 30 days prior to cancellation.
- B. This agreement may be terminated by either party in the case of a breach of this agreement by the other party, if the breaching party has not corrected the breach within 15 days after notice of termination is mailed to it at the above address.
- C. The CITY may terminate this agreement if it decides not to continue with the PROJECT. The CITY shall provide notice of such termination by first class mail to the ENGINEER at it's above address. If the PROJECT is terminated for reasons other than the breach of the agreement by the ENGINEER, the ENGINEER shall be compensated for reasonable time spent and reasonable quantities of materials used prior to notification of termination.

**VII. OBLIGATIONS OF THE CITY**

- A. The CITY agrees to give the ENGINEER access to the PROJECT area and other CITY owned properties as required to perform the necessary SERVICES under this agreement.
- B. The CITY shall notify the ENGINEER of any defects in the SERVICES of which the CITY has actual notice.

**VIII. ASSIGNMENT**

The ENGINEER shall not subcontract or assign any portion of the SERVICES without prior written consent or such action by the CITY.

**IX. EXTENT OF AGREEMENT**

This agreement represents the entire understanding between the CITY and the ENGINEER and it supersedes all prior representations or agreements whether written or oral. This agreement may be altered only by written amendment signed by the ENGINEER and the CITY.

**X. OWNERSHIP OF DOCUMENTS**

Upon completion or termination of this agreement, all documents prepared by the ENGINEER, including plans, tracings, drawings, estimates, specifications, field notes, investigations, studies and reports shall become the property of, and be delivered to, the CITY. The CITY acknowledges that the documents are prepared only for the PROJECT.

Effective Date of this Agreement \_\_\_\_\_

M.C. Schaff & Associates, Inc.

City of Scottsbluff, Nebraska

\_\_\_\_\_  
Dave Schaff, P.E.

\_\_\_\_\_  
Randy Meininger, Mayor

## EXHIBIT A

### **PROJECT SCOPE OF SERVICE**

Perform the engineering services and prepare construction drawings and specifications detailing the work to be performed by the contractor. The project, plans and specifications shall follow the:

- City of Scottsbluff Manual for Standards, Specifications for the Design and Construction of Public Improvements, 1996 Edition and,
- State of Nebraska Department of Environmental Quality rules and regulations.

Conduct field surveys to identify potential conflicts with other utilities in the area and prepare detailed construction drawings.

Determine any requirements for right-of-way or permissions needed for work in the project area. Engineer will assist City in obtaining what is needed.

Design of the improvements and the construction sequencing shall be such that service interruptions to surrounding customers are minimized.

Prepare bidding summary with recommendations on the contractor for the project.

Coordinate the construction activities with the Water Reclamation Supervisor, contractor and area sanitary sewer users as appropriate.

The Engineer shall be responsible for handling all aspects of material or other type of testing relevant to this project. Those may include, but are not limited to compaction testing, concrete cylinder testing, etc.

Have a representative on-site at all critical times during the construction process to observe and be certain that the plans and specifications are being followed. This includes but is not limited to the laying or realigning of pipe, installation and connection of manholes, service laterals and other components of the sanitary sewer system and all required testing. The City is looking to have frequent inspections while the project is underway.

The Engineer shall make periodic inspection to ensure that the contractor complies with all reasonable safety measures as prescribed in the Manual of Uniform Traffic Control Devices (MUTCD).

All plans/drawings shall be provided as hard copy on a CD ROM and shall be in AutoCAD R14 or later format (.DWG), for use in the City GIS system and must be in State Plane Coordinates, NAD 83 as per the Scottsbluff City Ordinance #3595.

Ownership of Documents – Upon completion or termination of the project, all documents prepared by the Engineer, including plans, tracings, drawings, estimates, specifications, field notes, investigations, studies and reports shall become the property of, and be delivered to, the City. The City acknowledges that the documents are prepared only for the project.



Sanitary Sewer Main & Siphon Scottsbluff Drain near East 27th Street	Professional Engineer	Professional Surveyor	Design Engineer	GIS Technician	Draft Person	1-Man Survey Crew	Field Technician	Clerical	Additional Cost
	\$130.00	\$130.00	\$92.00	\$70.00	\$65.00	\$105.00	\$65.00	\$50.00	\$1.00
<b>Component 1 - Project Initiation and Coordination</b>									\$704.00
Kick-off Meeting	2		2						\$444.00
Discuss/Refine Project Timeline	2								\$260.00
<b>Component 2 - Design</b>									\$7,882.00
Wastewater Flow Analysis			2				8		\$704.00
Site Survey		2			8	16			\$2,460.00
USACE 404 Permit	2	2	8					4	\$1,456.00
Phase and Construction Alternatives	2		4						\$628.00
Plans and Specification Development	1		8		16			2	\$2,006.00
NDEQ Submittal and Approval	2		4						\$628.00
<b>Component 3 - Bidding Services</b>									\$1,384.00
Prepare Bid Documents	1		2					3	\$464.00
Bid Assistance	1		2						\$314.00
Attend Bid Openings	1		2						\$314.00
Award and Recommendations	1		1					1	\$272.00
<b>Component 4 - Construction Services</b>									\$10,523.00
Preconstruction Meeting	1		1				1		\$287.00
Site Visits and Pay Request			4					2	\$468.00
Shop Drawings			4						\$368.00
Construction Staking					4	8			\$1,100.00
Construction Observation (Full Time)							120		\$7,800.00
Material Testing									\$500.00
<b>Component 5 - Project Close-Out</b>									\$444.00
As-built Drawings			2		4				\$444.00
	16	4	46	0	32	24	129	12	\$500.00
	\$2,080.00	\$520.00	\$4,232.00	\$0.00	\$2,080.00	\$2,520.00	\$8,385.00	\$600.00	\$500.00
									\$20,917.00

EXHIBIT B

COPY

12/8/2014

anticipated costs

City of Scottsbluff, NE  
Proposal for Professional Services

**EXHIBIT C**

**2015 Hourly Rates**

Professional Engineer	\$140/hour
Professional Surveyor	\$140/hour
Design Engineer	\$95/hour
GIS Technician	\$75/hour
Two-Man Survey Crew	\$100/hour
Field Technician	\$67/hour
CAD Technician	\$67/hour
Clerical	\$58/hour

# **City of Scottsbluff, Nebraska**

**Tuesday, January 20, 2015**

**Regular Meeting**

## **Item Reports1**

**Council to approve the Certificate of Compliance for the Maintenance Agreement with the State of Nebraska for 2014 and authorize the Mayor to execute the certificate.**

**Staff Contact: Mark Bohl, Public Works Director**



# CERTIFICATE OF COMPLIANCE

Maintenance Agreement No. 22  
Maintenance Agreement between the Nebraska Department of Roads and the  
Municipality of Scottsbluff  
Municipal Extensions in Scottsbluff

We hereby certify that all roadway snow removal and/or surface maintenance has been accomplished as per terms of the Maintenance Agreement specified above.

As per Section 8d of the Agreement, we are submitting this certificate to District Engineer Doug Hoevet, Department of Roads, Gering, Nebraska.

ATTEST: \_\_\_\_\_ day of \_\_\_\_\_, Year.

\_\_\_\_\_  
*City Clerk* *Mayor/Designee*

I hereby certify that all roadway snow removal and/or surface maintenance was performed as per the above listed agreement and payment for the same should be made.

\_\_\_\_\_  
*District Engineer, Department of Roads*

For Office Use Only	
Agreement No.:	_____
Pay/Bill Code:	_____
Contractor No.:	_____
Amount:	\$ _____

# **City of Scottsbluff, Nebraska**

**Tuesday, January 20, 2015**

**Regular Meeting**

## **Item Reports2**

**Council to approve Maintenance Agreement No. 22 with the Nebraska Department of Roads for the continuation of road maintenance and authorize the Mayor to execute the agreement.**

Staff Contact: Mark Bohl, Public Works Director



# AGREEMENT RENEWAL

Maintenance Agreement No. 22  
Maintenance Agreement between the Nebraska Department of Roads and the  
Municipality of Scottsbluff  
Municipal Extensions in Scottsbluff

We hereby agree that Maintenance Agreement No. 22 described above be renewed for  
the period January 1, 2015 to December 31, 2015.

All figures, terms and exhibits to remain in effect as per the original agreement dated  
January 1, 2014 with revised Exhibits B and C attached.

In witness whereof, the parties hereto have caused these presents to be executed by  
their proper officials thereunto duly authorized as of the dates indicated below.

Executed by the City this \_\_\_\_\_ day of \_\_\_\_\_, 2015.

ATTEST: City of Scottsbluff

\_\_\_\_\_  
*City Clerk/Witness*

\_\_\_\_\_  
*Mayor/Designee*

Executed by the State this \_\_\_\_\_ day of \_\_\_\_\_, 2015.

ATTEST: State of Nebraska

\_\_\_\_\_  
*District Engineer, Department of Roads*

**DR Form 507, November 2013**

**MAINTENANCE OPERATION AND RESPONSIBILITY**  
**Municipal extensions and connecting links**  
**(Streets Designated Part of the State Highway System excluding Freeways)**

**Maintenance Responsibility**  
 Neb. Rev. Stat. § 39-2105

<u><b>Maintenance Operation</b></u> Neb. Rev. Stat. § 39-1339	<u><b>Metropolitan Cities</b></u> (Omaha)	<u><b>Primary Cities</b></u> (Lincoln)	<b>1<sup>st</sup> Class Cities</b>	<b>2<sup>nd</sup> Class Cities &amp; Villages</b>
Surface maintenance of the traveled way equivalent to the design of the rural highway leading into municipality.	Department	Dept.	Dept.	Dept.
Surface maintenance of the roadway exceeding the design of the rural highway leading into the municipality including shoulders and auxiliary lanes.	City	City	City	City
Surface maintenance on parking lanes.	City	City	City	Dept.
Maintenance of roadway appurtenances (including, but not limited to, sidewalks, storm sewers, guardrails, handrails, steps, curb or grate inlets, driveways, fire plugs, or retaining walls)	City	City	City	City or Village
Mowing of the right-of-way, right-of-way maintenance and snow removal.	City	City	City	City or Village
Bridges from abutment to abutment, except appurtenances.	Department	Dept.	Dept.	Dept.

**Maintenance Responsibility**  
 Neb. Rev. Stat. § 60-6, 120 & § 60-6, 121

<u><b>Maintenance Operation</b></u> Neb. Rev. Stat. § 39-1339	<u><b>Metropolitan Cities</b></u> (Omaha)	<u><b>Primary Cities</b></u> (Lincoln)	<b>1<sup>st</sup> Class Cities</b> > 40,000	<b>1<sup>st</sup> Class Cities</b> < 40,000	<b>2<sup>nd</sup> Class Cities</b>
Pavement markings limited to lane lines, centerline, No passing lines, and edgelines on all connecting links except state maintained freeways	City	City	City	Dept.	Dept.
Miscellaneous pavement marking, including angle and parallel parking lanes, pedestrian crosswalks, school crossings, etc.	City	City	City	City	City
Maintenance and associated power costs of traffic signals and roadway lighting as referred to in original project agreement.	<i>this section intentionally left blank please check original project agreement for responsibility designation</i>				
Procurement, installation and maintenance of guide and route marker signs	City	City	City	Dept.	Dept.
Procurement, installation and maintenance of regulatory and warning signs.	City	City	City	Dept.	Dept.

Revised 2011



**Exhibit B**

City of: Scottsbluff

Date: 12/19/14

Surface Maintenance

From Exhibit "C", it is determined that the City's responsibility for surface maintenance within the City limits is 15.70 lane miles. Pursuant to Sections 1c, 8b, 8d of the Agreement and to Exhibit "C" made part of this Agreement through reference, the State agrees to pay to the City the sum of \$1,575.00 per lane mile for performing the surface maintenance on those lanes listed on Exhibit "C".

Amount due the City for surface maintenance:

$$15.70 \text{ lane miles} \times \$1,575.00 \text{ per lane mile} = \$24,727.50.$$

Snow Removal

From Exhibit "A", it is determined that snow removal within City limits is the responsibility of the City. Pursuant to Section 8d of the Agreement and to Exhibit "C" made a part of this Agreement through reference, the City agrees to pay to the State the sum of \$ \_\_\_\_\_ per lane mile for performing snow removal on those lanes listed on Exhibit "C".

Amount due the State for snow removal:

$$\text{lane miles} \times \$ \text{ per lane mile} = \$$$

Other (*Explain*)

**EXHIBIT "C"**

City of **SCOTTSBLUFF**

**STATE OF NEBRASKA  
DEPARTMENT OF ROADS**

**RESPONSIBILITY FOR SURFACE MAINTENANCE  
OF MUNICIPAL EXTENSIONS**

**NEB. REV. STAT. 39-1339  
and NEB. REV. STAT. 39-2101**

<b>DESCRIPTION</b>	<b>HWY. NO.</b>	<b>REF FROM</b>	<b>POST TO</b>	<b>LENGTH IN MILES</b>	<b>WIDTH OF STREET</b>	<b>TOTAL DRIVING LANES</b>	<b>TOTAL LANE MILES</b>	<b>RESPONSIBILITY STATE</b>	<b>CITY</b>
<b>EAST CITY LIMITS TO WEST CITY LIMITS</b>	<b>26</b>	<b>21.78</b>	<b>25.04</b>	<b>3.26</b>	<b>48'</b>	<b>4</b>	<b>13.04</b>	<b>11.64</b>	<b>1.4</b>
<b>W. JCT 71/26 TO NORTH CITY LIMITS</b>	<b>71</b>	<b>62.91</b>	<b>63.63</b>	<b>.72</b>	<b>40'</b>	<b>2</b>	<b>1.44</b>	<b>1.12</b>	<b>.32</b>
<b>WEST CITY LIMITS TO SOUTH LIMITS</b>	<b>S79H</b>	<b>.56</b>	<b>2.03</b>	<b>1.47</b>	<b>40'</b>	<b>2</b>	<b>2.94</b>	<b>2.94</b>	
<b>TOTAL LANE MILES</b>				<b>5.45</b>			<b>17.42</b>	<b>15.70</b>	<b>1.72</b>

# **City of Scottsbluff, Nebraska**

**Tuesday, January 20, 2015**

**Regular Meeting**

## **Item Reports3**

**Council to consider amending the contract with Gold Watch, LLC for transporting of recycled materials and authorize the Mayor to execute the contract.**

**Staff Contact: Nathan Johnson, Assistant City Manager**

# Agenda Statement

Item No.

For Meeting of: January 20, 2015

**AGENDA TITLE:** Council to consider amending the contract with Gold Watch, LLC.

**SUBMITTED BY DEPARTMENT/ORGANIZATION:** Administration

**PRESENTATION BY:** Assistant City Manager, Nathan Johnson

**SUMMARY EXPLANATION:**

Council to consider amending the contract with Gold Watch, LLC (Recyclables Hauler).

**Current:**

6. City agrees to pay the Hauler \$750.00 per round trip for each haul of the recycled materials to the recycling facility. The City and the Hauler agree that there will be quarterly reviews to determine if adjustments need to be made for fuel costs.

**Proposed:**

**6. City agrees to pay the Hauler \$800.00 per round trip for each haul of the recycled materials to the recycling facility. The City and the Hauler agree that the amount will be tied to the annual increase or decrease in the City's general fund departments as determined by the City.**

**BOARD/COMMISSION RECOMMENDATION:**

**STAFF RECOMMENDATION:** City staff recommends approving the amendments to the contract.

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**EXHIBITS**

Resolution     Ordinance     Contract     Minutes     Plan/Map

Other (specify) \_\_\_\_\_

**NOTIFICATION LIST:** Yes  No  Further Instructions

Please list names and addresses required for notification.

**APPROVAL FOR SUBMITTAL:** \_\_\_\_\_  
City Manager

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Rev: 11/15/12 City Clerk

## AGREEMENT

THIS AGREEMENT is made on the \_\_\_ day of January, 20 15, by and between the City of Scottsbluff, a Nebraska Municipal Corporation, ("City") and Gold Watch, LLC, a Nebraska Limited Liability Company, ("Hauler").

### RECITALS:

- a. The City has need for a professional truck driver to transport a trailer full of recyclable materials from the Environmental Services Department located at 609 East 2<sup>nd</sup> Street, Scottsbluff, Nebraska, to a recycling location in Denver, Colorado ("recycling facility").
- b. Hauler has experience as an over the road semi truck driver and is available to transport the recyclable materials for the City.
- c. The purpose of this Agreement is to set forth the terms and conditions of the Hauler transporting recyclable materials for the City.

### AGREEMENT:

1. Hauler agrees to provide one (1) over the road semi-tractor sufficient enough to pull a fifty three foot (53') semi van trailer ("trailer") owned by the City. Hauler also agrees to provide a driver to transport recyclable materials in the trailer to the recycling facility as designated by the Environmental Services Department of the City.
2. Hauler agrees to provide one backup driver if the regular driver is unable to meet the City's schedule. Hauler agrees all drivers will have, at a minium, a Commercial Drivers License ("CDL").
3. The City does not guaranty a specific day of the week or a specific number of loads per week to be hauled to the recycling facility. Both parties agree this is an on-call agreement and Hauler will be needed on an on-call basis. The Hauler understands that it will be contacted by the City when a load is ready to be hauled. Hauler agrees to pick up the load at the Environmental Services Department and haul the load within twenty four (24) hours of notification.
4. The Hauler agrees it will indemnify and hold the City harmless from and against any and all loss, damage, suit, liability, and expense (including but not limited to reasonable investigation and legal expenses) arising out of any claim for the loss of or damage to property, including the City's property, and injuries to or death of persons, including employee's of the Hauler and the City, to the extent caused by or resulting from the negligence or willful misconduct of the Hauler, its employees and agents. The Hauler also agrees it will have and provide proof of liability insurance

of no less than one million dollars (\$1,000,000.00) and that the City will be named as an additional insured on the liability policy.

5. Hauler agrees to inspect the trailer before leaving the Environmental Services Department's yard and again before leaving the recycling facility, noting any damage to the trailer.
6. City agrees to pay the Hauler \$800.00 per round trip for each haul of the recycled materials to the recycling facility. The City and the Hauler agree that the amount will be tied to the annual increase or decrease in the City's general fund departments as determined by the City.
7. The term of this Agreement shall be for two (2) years from the date of this Agreement.

CITY OF SCOTTSBLUFF, NEBRASKA,  
a Municipal Corporation,

By \_\_\_\_\_  
Mayor

\_\_\_\_\_  
City Clerk

GOLD WATCH, LLC, a Nebraska  
Limited Liability Company,

By   
Duane E. Wohler, Member

# **City of Scottsbluff, Nebraska**

**Tuesday, January 20, 2015**

**Regular Meeting**

## **Item Reports4**

**Council discussion and instructions to staff regarding the city's snow removal process.**

**Staff Contact: Mark Bohl, Public Works Director**

**2014/15 Snow Removal Costs  
December 15, 2014 - January 4, 2015**

**LABOR**

Regular Time	1,054.5 hrs. @ \$20.00/hr. = \$21,090.00	
Overtime	442.75 hrs. @ \$30.00/hr. = \$13,282.50	<u>\$34,372.50</u>

**FUEL**

Diesel	3,400 Gals. @ \$3.41/gal. = \$11,322.00	
		<u>\$11,322</u>

**DE SLICER**

8 Loads	224 T. @ \$140.00/T = \$31,360	<u>\$ 31,360.00</u>
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**CONTRACTUAL - 2 TRUCKS**

2 Trucks @ \$85.00/hr. = \$170.00 x 10 days for 6 days	\$10,200
--	----------

<b>GRAND TOTAL</b>	<b><span style="border: 1px solid black; padding: 2px;">\$87,255</span></b>
--------------------	---

Our department cleans 98 miles of mains - i.e. snow routes and we are doing residential due to the heavy snow amounts that we have received to date.

These costs don't include the rental/lease of a snow blower due to damage incurred when picking up windrows. A large landscape boulder was in a windrow and damaged our snow blower beyond repair. We are working with a company out of Lincoln that would have a loader mounted snow blower for purchase/lease/rent. The cost of purchasing a snow blower stands at \$55,000 for a used one.

# **City of Scottsbluff, Nebraska**

**Tuesday, January 20, 2015**

**Regular Meeting**

## **Item Reports5**

**Council discussion and instructions to staff regarding the procurement of a snow blower.**

**Minutes: Nebraska Environmental quoted the following payment plans for the snow blower:**

**\$2500/month the balloon payment after 90 days will be \$47,500.00**

**\$2500/month the balloon payment after October 1 will be \$32,500.00**

**Staff Contact: Mark Bohl, Public Works Director**

# **City of Scottsbluff, Nebraska**

**Tuesday, January 20, 2015**

**Regular Meeting**

## **Item Reports6**

**Council to consider an amended agreement for the 23 Club lease and authorize the Mayor to execute the agreement.**

**Staff Contact: Perry Mader, Park and Rec Director**

# Agenda Statement

Item No.

For meeting of: January 5<sup>th</sup>, 2015

**AGENDA TITLE:** Council to consider amendment to 23 Club Baseball use agreement.

**SUBMITTED BY DEPARTMENT/ORGANIZATION:** Parks and Recreation

**PRESENTATION BY:** City Manager Rick Kuckkahn

**SUMMARY EXPLANATION:** The Parks and Recreation Department has a user agreement with 23 Club baseball for use of the baseball facilities. 23 Club has offered to buy 4 new scoreboards if the City would consider excusing the "rent" on the facility for 4 years. 23 Club pays the City \$3000 per year. The cost of the new scoreboards is approximately \$12,000. The Parks Department feels like this is a very good idea as the scoreboards either don't work at all or need constant repair. We have also had a very good working relationship with the 23 Club. 23 Club members and the City worked together to find the best deal with cost, warrantee and service.  
This contract will be up for review and renewal in 2019.

**BOARD/COMMISSION RECOMMENDATION:** N/A

**Staff Recommendation:**

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**EXHIBITS**

Resolution x      Ordinance       Contract       Minutes       Plan/Map

Other (specify) \_\_\_\_\_

**NOTIFICATION LIST:** Yes  No  Further Instructions

**APPROVAL FOR SUBMITTAL:** \_\_\_\_\_  
City Manager

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Rev 3/1/99CClerk

## AGREEMENT

This Agreement is entered into between the City of Scottsbluff, Nebraska a Municipal Corporation, hereinafter referred to as "City" and the 23 Club, Inc., a nonprofit corporation, hereinafter referred to as the "23 Club."

The parties agree that the City will maintain four baseball fields and two softball fields at the 23 Club baseball complex in Scottsbluff, and agrees to clean the restrooms at the complex, approximately 35 times throughout the course of the baseball season, under the following terms and conditions:

1. The term of this Agreement shall be a period of five (5) years commencing April 1, 2015 and ending March 30, 2020. Provided, if the 23 Club shall fail for a period of ten (10) days or more to perform any of the covenants contained in this Agreement, the City, at its election, may terminate this Agreement by written notice delivered or mailed to 23 Club at its last known place of business.

2. In consideration for the Agreement, the 23 Club agrees to pay \$3,000.00 per year to the City prior to the City providing the services listed below. This payment shall be made on or before June 1 of each year. Provided, in lieu of paying the \$3,000.00 per year, if the 23 Club purchases and constructs four (4) new scoreboards at the 23 Club baseball complex and places them in operational condition, then the City agrees to waive the \$3,000.00 rent payment for each year of the five (5) year term of this Agreement.

3. In consideration for the payment described, City agrees that for approximately 35 times throughout the course of the baseball/softball season it shall do the following:

Field and restroom maintenance and preparation of the fields shall include but not be limited to the following responsibilities:

a. Marking the batters' box and foul lines to the outfield fence for scheduled games, except the City will not provide markings of any lines on the Pacific League field.

b. Filling, packing, raking and dragging the infields prior to chalking to ensure that all low spots are filled in around the batters' box, pitcher's mound, areas surrounding the bases and any other areas that do not represent a safe, level playing surface, provided that the City shall only be required to fill in low spots on the Pacific League field.

c. Maintaining proper moisture levels as to minimize the dust and erosion of the playing surface and expediting the packing of the soil as desired.

d. Securing bases in a level position.

e. The City shall make a reasonable attempt to prepare the baseball/softball fields during wet and raining conditions. The decision on whether or not to play baseball/softball on the fields will be made by the City and shall take place on the day of the scheduled game, but only after consultation with the 23 Club President or its designee.

f. The City will begin preparing the fields at approximately 7:00 a.m. on the day of scheduled games. The City will not be responsible for poor field conditions caused by others after the completion of the City's preparation of the fields for that day.

g. The City agrees to provide the materials for the operation and maintenance of the ball fields and restrooms.

h. Keeping the restrooms clean, neat and orderly.

i. Cleaning restrooms thoroughly on the day that field maintenance is provided.

4. The 23 Club agrees to do the following:

a. All trash pickup shall be the responsibility of the 23 Club, with the exception of the large metal dumpsters which will be dumped by the City Environmental Services Department.

b. Once the City has completed its preparation the 23 Club shall be responsible for any additional maintenance and upkeep following the start of the initial game scheduled for that day.

c. The 23 Club agrees not to undertake any modifications of the fields without first consulting the City's Parks and Recreation Department.

Dated this \_\_\_\_ day of \_\_\_\_\_, 2015.

CITY OF SCOTTSBLUFF, NEBRASKA,  
A Municipal Corporation

By \_\_\_\_\_  
Mayor

ATTEST:

23 CLUB, INC., A Non-Profit Corporation

\_\_\_\_\_  
City Clerk

By \_\_\_\_\_  
President



6946 North 97th Circle  
 Omaha, NE 68122  
 (p) 402.496.2669 • 800.747.7528  
 (f) 402.496.2018

Quotation

www.crouchrec.com | nicole@crouchrec.com • erlc@crouchrec.com • julie@crouchrec.com • kyle@crouchrec.com

QTY		MODEL #	DESCRIPTION	PRICE EA	TOTAL
<b>November 21, 2014</b>					
<b>Bill To:</b>		<b>City of Scottsbluff</b>		<b>Ship To:</b>	
		2525 Circle Drive		2525 Circle Drive	
		Scottsbluff, Ne 69361		Scottsbluff, Ne 69361	
<b>Contact:</b>		Perry Mader		<b>Contact:</b>	
<b>Phone:</b>				<b>Phone:</b>	
<b>Fax:</b>					
<b>Shipping - 4 Weeks</b>				<b>Terms - Net 30</b>	
<b>DAKTRONICS-OPTION 1</b>					
3	BA-2515-R-PV-120F	Baseball/Softball Scoreboard Red Digits; All Sport 1600 Controller		\$ 2,445.00	\$ 7,335.00
		Cabinet Dimensions: 3' H X 6' W X 0.8" D			
		Digit Type: Panaview			
		Digit Color: Red			
		Max Power: 150 Watts/Display			
		Weight: Unpackaged 65lbs; Packaged 80lbs			
1	BA-624-R-PV-120F	Baseball/Softball Scoreboard Red Digits; All Sport 1600 Controller			\$ 5,045.00
		Cabinet Dimensions: 6' H X 16' W X 0.8" D			
		Digit Type: Panaview			
		Digit Color: Red			
		Max Power: 150 Watts/Display			
		Weight: Unpackaged 300lbs; Packaged 730lbs			
<b>OPTIONS:</b>					
4		Upgrade from All Sport 1600 (wire) to RC-1600 (wireless)		\$ 575.00	\$ 2,300.00
3		1/2" Border Stripe for BA-2515		\$ 141.66	\$ 425.00
1		1" Border Stripe for BA-624			\$ 115.00
If you would like to add any of the options to the quote please add to the total. This prices are per board.					
				Subtotal \$	15,220.00
				Freight (Est.)	Included
				Sales Tax	Exempt
				<b>Total \$</b>	<b>15,220.00</b>

Signed by: NICOLE CROUCH  
 Crouch Recreation, Inc.

Accepted by: \_\_\_\_\_ Date: \_\_\_/\_\_\_/2014

SERVICE CHARGES OF 3% OF THE TOTAL BILL WILL BE CHARGED ON ALL PAST DUE INVOICES  
 PLEASE INITIAL FOR ACKNOWLEDGEMENT \_\_\_\_\_  
 If applicable, please email a copy of your tax-exempt certificate and/or credit application.  
 Quotes are valid for 30 days

Thank you for the opportunity to provide this quotation.

# **City of Scottsbluff, Nebraska**

**Tuesday, January 20, 2015**

**Regular Meeting**

## **Item Reports7**

**Council to consider the contract for Campground hosts and authorize the Mayor to execute the agreement.**

**Minutes: The Parks and Recreation Department is requesting permission to contract with Richard and Darlene Johnson as campground hosts for the 2015 season.**

**Staff Contact: Perry Mader, Park and Rec Director**

## **AGREEMENT**

This Agreement is made on April \_\_\_, 2015, between the City of Scottsbluff, Nebraska (the "City") and Richard Johnson and Darlene Johnson (collectively the "Manager").

### **Recitals:**

- a. The City owns and operates a campground in Riverside Park, 1600 South Beltline Highway West, Scottsbluff (the "Campground").
- b. The City is in need of a Campground Host or Manager for the Campground and the Manager is willing to act as a host and manage the Campground as provided for in this Agreement.

### **Agreement:**

#### **1. Manager Responsibilities:**

The Manager shall be responsible for the general management of the Campground during the Term (as described below) and in so doing, will report to the City's Director of Parks and Recreation (the "Director"). In managing the Campground, the Manager shall be responsible for the following:

- a. Completion and collection of Campground Registration Forms to include name, address and zip code for future marketing purposes.
- b. Completing a daily cash receipts and turning over registration proceeds to the Director weekly.
- c. Enforcement of Campground rules and regulations.
- d. Care and upkeep of the Campground to include trash clean up, fire ring cleaning, branch and twig removal, watering grass and trees, changing fuses, unclogging minor sewer backups, and chemically treating the drain field as needed.
- e. Daily cleaning, disinfecting and stocking of the Campground restroom/shower facilities.
- f. Customer service duties including providing directions to and information on, various tourist attractions, restaurants and recreational opportunities in the area.
- g. Reporting to the Director any and all maintenance items that are not able to be completed by the Manager.

h. Reporting to the City Police Department any unwanted behavior within the Campground and park that may cause a potential health or safety hazard to those in and around the campground.

i. Any other management responsibilities as reasonably assigned by the Director.

**2. Term:**

This Agreement shall be effective as of May 1, 2015 and shall continue until September 30, 2015 (the "Term"). The City may, however, terminate this Agreement immediately in the event that the Manager:

a. Acts with gross negligence or willful misconduct in connection with the performance of the Manager's responsibilities;

b. Defaults in the performance of the Manager's material responsibilities and has not corrected the default within 15 days of receipt of written notice to do so;

c. Acts against the best interests of the City in any material respect or commits a material act of common law fraud against the City;

d. Is convicted of a felony or an offense involving controlled substances, or is determined to be under the influence of alcohol or illegal controlled substances while performing the Manager's responsibilities; or

e. Has been found to have a material substance abuse problem;

f. Is no longer needed to host the campground for reasons decided solely by the City.

**3. Compensation:**

As consideration for the services to be provided under this Agreement, Manager shall be paid \$850.00 per month. This amount shall be payable on or before the 15<sup>th</sup> day of the month after which services are rendered.

**4. Living Quarters:**

The Manager shall provide the Manager's own living quarters (camper or comparable alternative) at the Campground. As part of the consideration for this Agreement, the City will provide to the Manager space for the Manager's living quarters at no charge to the Manager. Although the Manager is not required to spend all of the Manager's time at the Campground, the Manager must be at the Campground a sufficient amount of time to perform the Manager's responsibilities in a timely manner. Absences in excess of one day, however, must be approved in advance by the Director and the Manager shall be responsible for providing coverage during the Manger's absence or arranging coverage with the Director.

**5. Independent Contractor Status:**

The Manager shall be considered as an independent contractor with respect to the City. The City shall not control the hours of work or the manner of performing the duties under this Agreement. The Manager does, however, agree to provide the management services in a timely manner.

**6. Miscellaneous:**

a. In the event that the Manager has any employees which are required to be covered by Workmen's Compensation Insurance, the Manager shall obtain appropriate insurance and provide proof of insurance to the City.

b. This Agreement is and shall be personal to the Manager and may not be assigned by the Manager.

c. This Agreement is the entire agreement of the parties concerning its subject matter, and may not be changed or amended except in writing.

d. This Agreement may be executed in one or more counterparts, each of which may be considered as an original.

e. This Agreement will be construed and enforced according to the laws of Nebraska.

f. The City's waiver of a breach of any provision of this Agreement shall not be construed to be a waiver of any subsequent breach.

g. This Agreement is binding upon the parties and their respective successors and permitted assigns.

h. The provisions of this Agreement are severable. The invalidity of any provision shall not affect the validity of any other provision.

City of Scottsbluff, Nebraska

By: \_\_\_\_\_  
Mayor

\_\_\_\_\_  
Richard Johnson

Attest:

\_\_\_\_\_  
City Clerk

\_\_\_\_\_  
Darlene Johnson

# **City of Scottsbluff, Nebraska**

**Tuesday, January 20, 2015**

**Regular Meeting**

## **Item Reports8**

**Council to consider the contract for Softball Coordinator and authorize the Mayor to execute the agreement.**

**Minutes: The Parks and Recreation Department is requesting permission to contract with Andrew Heyward for Softball Coordinator.**

**Staff Contact: Perry Mader, Park and Rec Director**

## AGREEMENT

This Agreement is made this \_\_\_ day of \_\_\_\_\_, 2015, between the City of Scottsbluff, Nebraska, a Municipal Corporation, hereafter called "City," and Andy Hayward, hereafter called "Hayward".

1. Hayward agrees to act as the program coordinator for the City's adult softball program for the period April 1, 2015 through August 30, 2015.
2. Hayward will perform specific duties as follows:
  - a. Coordinate with the City's Recreation Supervisor in the advertising and promotion of the City's adult softball program;
  - b. Prepare and disseminate league rules and regulations;
  - c. Assist with league meetings, league registration, and league rosters;
  - d. Develop a program schedule guaranteeing eighteen games for all teams in the men's and women's leagues, and one round-robin guarantee in the co-ed league, and further guaranteeing all teams two games in a double elimination tournament at the end of their season;
  - e. Notify and post rained out, postponed games and other schedule changes so as to maintain continuity and harmony within the league schedules and to enable each team to have the number of games that it was guaranteed;
  - f. Maintain and provide the City with league records, league standings and league expenditures, including but not limited to equipment needs and program expenses;
  - g. Communicate with the City's Recreation Supervisor, or their designee, regarding past, current or future recommended program changes;
  - h. To be on premises or have a designee on premise to address league issues and concerns, schedule changes, prepare and post tournament information, interpret league rules and regulations, interpret ASA rules and regulations, resolve disputes and protests, enforce City rules and regulations, and insure participants are aware of City ordinances and statutory laws;
  - i. Establish, develop and maintain uniformity and parity in the level of play, regarding the various provisions of play;
  - j. Insure that all equipment is properly secured and all electrical equipment turned off after the conclusion of the final games;
  - k. Notify the City's Recreation Supervisor of any program or equipment needs;
  - l. Address other program needs or issues that the City may deem necessary, including maintenance, upkeep and concessions.
3. All fees paid to the City for the softball program will be collected at Scottsbluff City Hall, 2525 Circle Drive, between the hours of 7:00 a.m. and 4:00 p.m., Monday through Friday. Hayward will not accept any payments unless specifically directed to do so by the City's Recreation Supervisor.

4. The City is responsible for all field preparations. The City will notify Hayward of any fields that may not be playable.

5. Hayward will act as an independent contractor and not as an employee of the City. Hayward's compensation will be as set forth in this Agreement and will not include any benefits of any type which are payable to City employees. The City shall have no right to control the manner in which Hayward accomplishes his duties. Hayward may employ assistants to assist in carrying out his obligations. Other than the playing fields themselves, all equipment, tools and other things reasonably necessary for Hayward to carry out his obligations under this Agreement will be provided by Hayward.

6. During the term of this Agreement, Hayward will maintain public liability insurance in an amount of not less than \$1,000,000.00. Such insurance policy will show the City as an additional insured. A certificate in a form acceptable to the City will be furnished to the City before Hayward begins the performance of his duties.

7. For his services, Hayward will be paid the sum of \$4,000.00 in five equal monthly installments. Such payments will be made after the following dates:

- \$800.00 - April 7, 2015
- \$800.00 - May 5, 2015
- \$800.00 - June 2, 2015
- \$800.00 - July 7, 2015
- \$800.00 - August 4, 2015

IN WITNESS WHEREOF, the parties have executed this Agreement on the day and year first herein written.

DATED: \_\_\_\_\_, 2015.

CITY OF SCOTTSBLUFF, NEBRASKA

By \_\_\_\_\_  
Mayor

Attest:

\_\_\_\_\_  
City Clerk Seal

\_\_\_\_\_  
Andy Hayward

# **City of Scottsbluff, Nebraska**

**Tuesday, January 20, 2015**

**Regular Meeting**

## **Item Reports9**

**Council to consider the contract for Umpire Coordinator and authorize the Mayor to execute the agreement.**

**Minutes: The Parks and Recreation Department would like to contract with Josh Hodges for the position of Umpire Coordinator for the City softball leagues.**

**Staff Contact: Perry Mader, Park and Rec Director**

## AGREEMENT

This Agreement entered into by and between JOSH HODGES, hereinafter referred to as "HODGES" and the CITY OF SCOTTSBLUFF PARKS AND RECREATION DEPARTMENT, hereinafter referred to as "CITY."

HODGES agrees to furnish the CITY, Amateur Softball Association (ASA) sanctioned umpires for the CITY's Adult Men's, Women's, and Co-ed softball program for the 2015 Adult Men's, Women's, and Co-ed softball season.

The parties agree that the CITY will continue to be responsible for the CITY's Adult Men's, Women's, and Co-ed softball league programs, league schedules and league rules and regulations. The parties further agree that this AGREEMENT shall be renewable, annually, for each successive softball season, until either party terminates this AGREEMENT upon thirty (30) days' written notice.

HODGES' responsibilities are as follows:

1. To furnish a minimum of one (1) umpire per field, per game for each division.
2. To maintain public liability insurance in an amount not less than \$1,000,000.00. The CITY shall be shown as an additional insured. A certificate on a form acceptable to the CITY shall be furnished before HODGES begins performance of his duties.
3. To insure that the umpire assignments are covered.
4. If the need arises, insure replacement umpires are assigned.
5. To insure that all umpires assigned are versed on the respective CITY league (Men's, Women's and Co-ed) rules and regulations as well as ASA rules and regulations.
6. To insure that assigned umpires arrive at their assigned games at least 15 minutes prior to the scheduled time of the game to insure the continuity of staying as close as possible to game schedules.
7. To submit to the CITY a hard copy of the Umpire Schedule for all divisions of league play prior to the league games being played.
8. Allow the CITY the right to air concerns, to HODGES regarding umpiring quality, attendance, behavior and establish remedies, acceptable to both parties regarding these concerns.

9. Assess, by use of Voucher, appropriate umpire fees as follows:

- |    |  |          |
|----|--|----------|
| 1) | Adult Men's A and B Divisions (per umpire)   | \$ 18.00 |
| 2) | Adult Men's C Division (per umpire)  | \$ 18.00 |
| 3) | Adult Women's and Adult Co-ed (per umpire)   | \$ 18.00 |
| 4) | Umpires who continue to work after 11:00 p.m.<br>will be paid this additional amount, beginning at<br>11:00 p.m. | \$ 5.00  |
| 5) | Tournament rates for any Division (per umpire)   | \$ 18.00 |
| 6) | Tournament U.I.C.  |          |
|    | a) For every team in Tournament  | \$ 3.00  |
|    | b) Or  | \$ 50.00 |
- Whichever is greater

CITY's responsibilities are as follows:

1. CITY reserves the right to access financial and schedule records to insure umpired games match actual games and payment information.
2. For his services, HODGES will be paid the sum of \$800.00 in four equal monthly installments. Such payments will be made after the following dates:

\$200.00 - May 5, 2015  
\$200.00 - June 2, 2015  
\$200.00 - July 7, 2015  
\$200.00 - August 4, 2015

IN WITNESS WHEREOF the parties have hereunto set their hands and seal this \_\_\_\_ day  
of \_\_\_\_\_, 2015.

CITY OF SCOTTSBLUFF, NEBRASKA,

\_\_\_\_\_  
Josh Hodges

By \_\_\_\_\_  
Mayor

ATTEST:

\_\_\_\_\_  
City Clerk

# **City of Scottsbluff, Nebraska**

**Tuesday, January 20, 2015**

**Regular Meeting**

## **Item Resolut.1**

**Council to consider a Resolution supporting the future implementation of the Thomas P. Miller and Associates Regional Economic Development Plan.**

**Staff Contact: Rick Kuckkahn, City Manager**

**RESOLUTION NO. \_\_\_\_\_**

**A RESOLUTION ENCOURAGING SUPPORT FOR AND FUTURE IMPLEMENTATION OF THE THOMAS P. MILLER AND ASSOCIATES REGIONAL ECONOMIC DEVELOPMENT PLAN.**

**WHEREAS,** Thomas P. Miller and Associates (TPMA) has completed work on the regional economic development plan. The plan provides a recommended list of target industries, strategic planning community assessments as well as recommendations for site selection and improvements to the current economic development processes. Throughout the planning process TPMA focused on planning for a regional approach and encompassed input and analyses from Gering, Terrytown, Scottsbluff and the rest of Scotts Bluff County. The importance of a regional approach was considered one of the most important aspects of using this plan to its fullest potential.

**WHEREAS,** The plan is a product of interviews and conversations with public, private, civic, and institutional stakeholders to identify the important issues, clarify perceptions and suggest opportunities. Citizens provided input through two public meetings. TPMA is confident that the region's partners and stakeholders viewpoints and suggestions guided the foundation of this plan.

**WHEREAS,** The plan is a dynamic document which opens the door to elevating the region's economic development effort and building on the many assets and advantages already in place and being developed. This plan should be viewed as a guide to "tweak" as the region's stakeholders see fit. It is not a rigid, static step by step approach rather it is intended as a guide to build on, modify. This is a plan where the region can capitalize on the momentum of community interest and successfully begin the process of implementation.

**WHEREAS,** The immediate need is to have region - wide acceptance of the plan.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF SCOTTSBLUFF, NEBRASKA THAT:** The Scottsbluff City Council accept, adopt, approve and support to move the plan to implementation understanding that the plan is not the final word but a framework to build on.

**BE IT FURTHER RESOLVED BY THE CITY COUNCIL OF SCOTTSBLUFF, NEBRASKA, THAT:** In the future the City Council recommends forming a group to guide the process of implementation. A group that represents a range of interests impacting the regions preparedness to encourage new growth, expand or improve what we have and champion the plan.

This Resolution to be in full force and effect from and after its passage and approval.

**ADOPTED AND APPROVED THIS \_\_\_\_\_ DAY OF JANUARY 2015.**

\_\_\_\_\_  
Randy Meininger, Mayor

Attest:

\_\_\_\_\_  
Cynthia Dickinson, City Clerk

"SEAL"

# **City of Scottsbluff, Nebraska**

**Tuesday, January 20, 2015**

**Regular Meeting**

## **Item Resolut.2**

**Council to consider an Ordinance correcting the legal description on previously approved Ordinance No. 4127.**

**Staff Contact: Rick Kuckkahn, City Manager**

ORDINANCE NO. \_\_\_\_\_

**AN ORDINANCE DEALING WITH ZONING, AMENDING SECTION 25-1-4 BY UPDATING THE OFFICIAL ZONING DISTRICT MAP TO SHOW THAT LOTS 1-3 AND TRACT 2, BLOCK 6; LOT 7, BLOCK 13; AND LOT 8 AND TRACT 1, BLOCK 14 OF THE FIVE OAKS FINAL PLAT, ALL IN FIVE OAKS SUBDIVISION, CITY OF SCOTTSBLUFF, SCOTTS BLUFF COUNTY, NEBRASKA, WHICH IS CURRENTLY ZONED AS A-AGRICULTURE, WILL NOW BE INCLUDED IN THE R-1A SINGLE FAMILY RESIDENTIAL, AND REPEALING PRIOR SECTION 25-1-4.**

BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF SCOTTSBLUFF, NEBRASKA:

Section 1. Section 25-1-4 of the Municipal Code is amended to provide as follows:

25-1-4. Zones; location; maps. The boundaries of the zoning districts created in this chapter are shown on the zoning district map which is made a part of this municipal code. The zoning district map and all information shown thereon shall have the same force and effect as if fully set forth and described herein. The official zoning district map shall be identified by the signature of the Mayor, attested by the City Clerk under the following statement:

This is to certify that this is the official zoning district map described in §25-1-4 of the Scottsbluff Municipal Code, passed this \_\_\_\_\_ day of January, 2015.

Section 2. Previously existing Section 25-1-4 and all other Ordinances and parts of Ordinances in conflict with this Ordinance, are repealed. Provided, this Ordinance shall not be construed to affect any rights, liabilities, duties or causes of action, either criminal or civil, existing or actions pending at the time when this Ordinance becomes effective.

Section 3. This Ordinance shall become effective upon its passage, approval and publication as provided by law.

PASSED AND APPROVED on January \_\_\_\_\_, 2015.

\_\_\_\_\_  
Mayor

ATTEST:

\_\_\_\_\_  
City Clerk

(Seal)

# **City of Scottsbluff, Nebraska**

**Tuesday, January 20, 2015**

**Regular Meeting**

## **Item Resolut.3**

**Council to consider an Ordinance providing for an occupation tax on hotel accommodations (second reading).**

**Staff Contact: Rick Kuckkahn, City Manager**

ORDINANCE NO. \_\_\_\_\_

AN ORDINANCE PROVIDING FOR AN OCCUPATION TAX ON HOTEL ACCOMMODATIONS; REPEALING PRIOR SECTIONS LOCATED IN CHAPTER 6, ARTICLE 6 AND CHAPTER 11, ARTICLE 2 OF THE SCOTTSBLUFF MUNICIPAL CODE, AND PROVIDING FOR AN EFFECTIVE DATE.

BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF SCOTTSBLUFF, NEBRASKA:

Section 1. Chapter 6, Article 6 of the Scottsbluff Municipal Code is amended by repealing the existing language and substituting the following language:

**“6-6-18. Occupation Taxes.**

The occupation tax referred to elsewhere in the municipal code shall be upon each of the following occupations and businesses (except as provided in such section) in amounts, respectively, as follows:

- A -

Alcohol, alcoholic liquors. Per year-	
Manufacture of alcohol and spirits .....	\$1,000.00
Catering Licensee .....	200.00
Manufacture of beer .....	500.00
Manufacture of wine .....	500.00
Alcoholic liquor (except beer) wholesaler .....	1,000.00
Beer wholesaler .....	250.00
A - retailer of beer only, for consumption on premises .....	200.00
B - retailer of beer only, for consumption off premises (sale in original packages only) .....	200.00
C - retailer of alcoholic liquors for consumption on premises and off premises (sale in original packages only), except nonprofit corporation which is a club .....	600.00
C - retailer of alcoholic liquors, including beer for consumption on the premises only, nonprofit corporation which is a club .....	150.00
D - retailer of alcoholic liquors, including beer, for consumption off premises (sale in original packages only) .....	400.00
I - retailer of alcoholic liquors, for consumption on premises only .....	500.00
Special Designated License, except for special designated license issued to a holder of a catering license ..	50.00 per day

Non-beverage User

Class 1 .....	5.00
Class 2 .....	25.00
Class 3 .....	50.00
Class 4 .....	100.00
Class 5 .....	250.00

- B -

Billboard advertising, bill posting, thrust upon public view or attention from billboards located upon private property, or elsewhere, for pay or hire, by persons, firms or corporations - Per Year .....	\$ 25.00
--	----------

- D -

Dog kennels	
Kennel authorized to keep less than five (5) dogs	
Per Year .....	25.00

Kennel authorized to keep five (5) dogs or more	
Per Year	50.00
- F -	
Fire insurance company or association	
Per Year	5.00
- H -	
Hawkers and peddlers	
Per Week	5.00
Per Year	25.00
Hotel Accommodations	4% of gross receipts as defined in Section 11-2-6.
- P -	
Pawnbrokers	
Per Year	100.00
Petroleum products, refineries of	
Per Year	250.00
Pet shop	
Per Year	50.00"

Section 2. Chapter 11, Article 2 of the Scottsbluff Municipal Code is amended by amending Sections 11-2-4 and adding new Sections 11-2-6 through 11-2-11 and repealing the existing language in Sections 11-2-6 through 11-2-10 to provide as follows:

**“11-2-4. Tax; term; when due; generally.**

Except as provided in the provisions of this Article pertaining to Class C liquor licenses and hotel accommodations, on all occupations and businesses upon which such tax is levied at a yearly rate the year for such tax shall be deemed to begin with the first day of May of each year and shall end on the last day of April following; and such tax for each year shall be due and payable, in advance, on the first day of May of every year, and thereafter such tax shall be delinquent. The whole amount of every occupation tax levied at a daily or yearly rate must be paid in one (1) payment before the occupation or business is commenced, whether payment is made at the beginning of the day or year, or at any time thereafter; and no payment made at the beginning of the day or year shall be for any certain time less than such day or year. The whole amount of the tax on the manufacture, distribution or sale of alcoholic liquor shall be paid immediately after the final issuance of a license to the applicant under the Nebraska Liquor Control Act; provided, however, when there is a purchase of an existing licensed business and a new license of the same class is issued, or upon the issuance of a new license for a location which has not been previously licensed, the license fee and occupation taxes shall be prorated on a quarterly basis as of the date of issuance. The tax on hotel accommodations shall be paid according to the Section of this Article concerning such tax.”

**“11-2-6. Same; hotel accommodations.**

(A) Commencing on February 1, 2015, every person, entity, or association engaged in the business of offering or providing hotel accommodations to the public within the City, shall pay to the City an occupation tax equal to a percentage set out in Chapter 6, Article 6 on the gross receipts of the basic rental rates charged per occupied room per night for hotel accommodations. For purposes of this section, the following definitions shall apply:

- (1) Hotel shall mean any facility in which the public may, for a consideration, obtain sleeping accommodations in any space ordinarily used for accommodations. The term shall include hotels, motels, tourist homes, campgrounds, courts, lodging houses, inns and nonprofit hotels but hotel shall not be defined so as to include hospitals, sanitariums, nursing homes, chronic care centers, or dormitories or facilities operated by an educational institution and regularly used to house students.
- (2) Occupied room shall mean any space ordinarily used for sleeping accommodations and for which any occupant has, for consideration, obtained the use or possession, or the right to use or possess, for a period not to exceed thirty (30) continuous days. The term shall include camping space, trailer space or recreational vehicle space. The term does not include a function room such as a ballroom, banquet room, reception

room, or meeting room, provided it is not used as temporary sleeping accommodations.

- (3) Basic rental rate shall mean the monetary charge for the use of an occupied room in a hotel.
- (4) The term occupied room shall not mean, and no tax imposed by this Article shall be measured by or collected for:
  - a. Complimentary or other sleeping accommodations for which no consideration is charged;
  - b. Sleeping accommodations for which the consideration is paid by a person not subject to sales and use tax imposed by the Nebraska Revenue Act of 1967, as it is amended from time to time; or
  - c. Sleeping accommodations leased by an employer for use by its employees when a specific room is the subject of the lease, the lease extends for more than thirty (30) consecutive days, and consideration is actually paid for use during at least thirty (30) consecutive days.

(B) The Tax imposed by this Article shall be collected by the hotel operator from the occupant of each room to which the tax applies. The tax may be shown as an add-on to the charge for occupancy of the rooms and shall be collectible at the time the lodging is furnished, regardless of when the charge for the occupancy is paid. The operator shall remain responsible for payment of all taxes imposed whether or not the taxes are actually collected from the guests.

(C) It shall be unlawful for any hotel operator subject to this Article to fail to maintain or fail to make available to the City, upon seventy-two (72) hours notice, written records accurately and completely evidencing the number of rooms occupied, the dates the rooms are occupied, the amount of occupation tax due or paid under this Article, and such other information as is required by the Finance Director of the City. Such records shall be maintained for a period of three (3) years after the occupation tax is due.

(D) Notwithstanding any contrary provision of this Chapter, or Code, the tax imposed by this Article shall be due and payable on the first day of each calendar month next succeeding the month during which the room was occupied. All taxes not paid by the twenty-fifth day of the month in which they are due and payable shall be deemed to be delinquent. The hotel operator shall be assessed a penalty of ten percent (10%) on all delinquent amounts as well as interest of one percent (1%) per month or fraction thereof from the first of the month in which such tax becomes due and payable until the date of payment.”

**“11-2-7. Payment; procedure; receipt.**

The occupation tax levied pursuant to this Article shall be paid to the City Finance Director. Upon payment of the tax, the City Finance Director shall issue a receipt therefor to the person, persons, partnership, association, firm or corporation paying the same, properly dated and specifying on behalf of whom and for what the sum is paid; and the City Finance Director shall keep a proper account of such taxes.”

**“11-2-8. Tax moneys; fund.**

All amounts realized from the collection of the occupation tax levied pursuant to this Article shall be placed to the credit of the General Fund or such other fund or funds as designated by the City Council.”

**“11-2-9. Refund; prohibited.**

Except as otherwise provided for in this Article, no person, persons, partnership, association, firm or corporation paying such occupation tax shall be entitled to a refund of any part of the tax so paid.”

**“11-2-10. Nonpayment; distress proceedings.**

Upon the failure of any person, persons, partnership, association, firm or corporation to pay such tax when demand is made by the City, the City Finance Director is authorized to issue a distress warrant over the corporate seal, directed to the Police Chief and commanding the Police Chief forthwith to collect, by distress and sale of goods and chattels for the person, persons, partnership, association, firm or corporation in such warrant named, the occupation tax due and unpaid. The Police Chief for

their services shall be entitled to such fees out of the property distrained and sold as sheriffs receive for making levy and sale under execution. The costs created by reason of the distress sale shall be paid out of the property levied upon, in addition to the amount due on the occupation tax.”

**“11-2-11. Enforcement.**

Should any person, persons, partnership, association, firm or corporation fail to pay such tax when demand is made by the City, the City may recover the same, together with any applicable interest and penalties, in a civil action brought against such person, persons, partnership, association, firm or corporation. This remedy shall not be exclusive of any other type of proceeding available to the City, but shall merely be cumulative.”

Section 3. Previously existing Sections 6-6-18 and 11-2-6 through 11-2-11, and all other Ordinances and parts of Ordinances in conflict herewith are repealed; provided, however, this Ordinance shall not be construed to affect any rights, liabilities, duties or causes of action, either criminal or civil, existing or actions pending at the time when this Ordinance becomes effective.

Section 4. This Ordinance shall become effective upon its passage, approval and publication as provided by law.

PASSED AND APPROVED on \_\_\_\_\_, 2015.

\_\_\_\_\_

Mayor

ATTEST:

\_\_\_\_\_

City Clerk

(Seal)

**City of Scottsbluff, Nebraska**  
**Tuesday, January 20, 2015**  
**Regular Meeting**

**Item Exec1**

**Council to conduct a strategy session to discuss the purchase of real estate in the City of Scottsbluff, Nebraska.**

**Minutes: Council reserves the right to enter into closed session if deemed necessary if the item is on the agenda.**

**Staff Contact: Rick Kuckkahn, City Manager**

**City of Scottsbluff, Nebraska**  
**Tuesday, January 20, 2015**  
**Regular Meeting**

**Item Exec2**

**Council to conduct a strategy session to discuss the sale of real estate in the City of Scottsbluff, Nebraska.**

**Minutes: Council reserves the right to enter into closed session if deemed necessary if the item is on the agenda.**

**Staff Contact: Rick Kuckkahn, City Manager**

# **City of Scottsbluff, Nebraska**

**Tuesday, January 20, 2015**

**Regular Meeting**

## **Item Action1**

**Council to take action on the purchase of real estate in the City of Scottsbluff, Nebraska.**

**Staff Contact: Rick Kuckkahn, City Manager**

# **City of Scottsbluff, Nebraska**

**Tuesday, January 20, 2015**

**Regular Meeting**

## **Item Action2**

**Council to take action on the sale of real estate in the City of Scottsbluff, Nebraska.**

**Staff Contact: Rick Kuckkahn, City Manager**