

Preliminary Draft for Internal Use Only!

CITY OF BROKEN BOW, NEBRASKA

FINANCIAL STATEMENTS

SEPTEMBER 30, 2019



DANA F. COLE  
& COMPANY

CITY OF BROKEN BOW, NEBRASKA  
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**DANA F. COLE  
& COMPANY LLP**  
CERTIFIED PUBLIC ACCOUNTANTS

## INDEPENDENT AUDITORS' REPORT

To the Honorable Mayor and City Council  
City of Broken Bow, Nebraska

### Report on the Financial Statements

We have audited the accompanying modified cash basis financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Broken Bow, Nebraska, as of and for the year ended September 30, 2019, 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 the modified cash basis of accounting described in Note 1, this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### *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 auditors' 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 modified cash basis financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Broken Bow, Nebraska, as of September 30, 2019, and the respective changes in modified cash basis financial position and, where applicable, cash flows thereof for the year then ended in conformity with the modified cash basis of accounting described in Note 1.

## *Basis of Accounting*

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

## *Other Matters*

### *Supplementary Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Broken Bow, Nebraska's basic financial statements. The supplementary information on pages 52 - 61 is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The statements of the proprietary fund are presented in the supplementary information on the accrual basis of accounting for purposes of additional analysis as required by Nebraska Revised Statute 19-2903 and are also not required parts of the basic financial statements. The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. 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, except for the effects of the accrual basis of accounting for business-type activities, the supplementary information on pages 52 - 61 is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated January 25, 2020, on our consideration of the City of Broken Bow, 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 Broken Bow, Nebraska's internal control over financial reporting and compliance.

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Broken Bow, Nebraska  
January 25, 2020

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CITY OF BROKEN BOW, NEBRASKA  
STATEMENT OF NET POSITION - MODIFIED CASH BASIS  
SEPTEMBER 30, 2019

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
<b>ASSETS</b>			
Cash and certificates of deposit	5,570,112	7,613,184	13,183,296
Cash at County Treasurer	68,960		68,960
Due to/from	41,835	(41,835)	
Restricted assets			
Cash and certificates of deposit	1,356,509	275,538	1,632,042
Cash at County Treasurer	59,877		59,877
Due to/from	142,625	(142,625)	
Future interest in fire hall	855,292		855,292
Capital assets			
Land	253,000	87,341	340,341
Other capital assets (net of accumulated depreciation)	21,490,246	14,309,717	35,799,963
<b>TOTAL ASSETS</b>	<b>29,838,456</b>	<b>22,101,315</b>	<b>51,939,771</b>
<b>LIABILITIES</b>			
Payroll withholdings payable	17,251		17,251
Liabilities payable from restricted assets			
Health insurance claims	511,523		511,523
Customer deposits		233,698	233,698
Liability for closure/postclosure		41,835	41,835
Noncurrent liabilities			
Capital lease due within one year	16,186	47,155	63,341
Loans due within one year	21,439	352,215	373,654
Bonds due within one year	777,300	115,000	892,300
Capital lease due in more than one year	4,764	14,933	19,697
Loans due in more than one year	345,227	4,607,018	4,952,245
Bonds due in more than one year	7,483,503	1,591,000	9,074,503
<b>TOTAL LIABILITIES</b>	<b>9,177,193</b>	<b>7,002,854</b>	<b>16,180,047</b>
<b>NET POSITION</b>			
Invested in capital assets, net of related debt	13,950,119	7,527,112	21,477,231
Restricted for:			
Debt service	925,971		925,971
Community redevelopment	67,021		67,021
City Square trees	4,498		4,498

CITY OF BROKEN BOW, NEBRASKA  
STATEMENT OF NET POSITION - MODIFIED CASH BASIS  
SEPTEMBER 30, 2019

	Primary Government		Total
	Governmental Activities	Business-Type Activities	
NET POSITION (Continued)			
Restricted for: (Continued)			
Flex benefit plan	7,469		7,469
Keno activities	8,831		8,831
Memorials	23,481		23,481
Emergency medical technicians (EMTs)	3,256		3,256
Animal shelter	4,843		4,843
Police department	2,118		2,118
Unrestricted	<u>5,663,656</u>	<u>7,571,349</u>	<u>13,235,005</u>
TOTAL NET POSITION	<u>20,661,263</u>	<u>15,098,461</u>	<u>35,759,724</u>

See accompanying notes to the basic financial statements.

CITY OF BROKEN BOW, NEBRASKA  
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS  
FOR THE YEAR ENDED SEPTEMBER 30, 2019

Functions/programs	Program Revenues			Net (Expense) Revenue and		
	Expenses	Charges for Services	Operating Grants and Contributions	Changes in Net Position		
				Capital Grants and Contributions	Primary Governmental Activities	Business-Type Activities
Primary government						
Governmental activities						
General Government	672,397	20,395	20,757		(631,245)	(631,245)
Public Safety	874,830	77,389	14,774	12,650	(767,017)	(767,017)
Sanitation	31,008	17,901			(13,107)	(13,107)
Health and Welfare	70,562		52,450	63,982	45,870	45,870
Culture and Recreation	746,458	74,200	32,783		(639,475)	(639,475)
Public Buildings	37,737	13,153			(24,584)	(24,584)
Streets and Highways	1,146,537	2,786	461,862		(681,889)	(681,889)
Community development	260,233				(260,233)	(260,233)
Interest on long-term debt	222,983				(222,983)	(222,983)
Total governmental activities	4,059,745	205,824	582,626	76,632	(3,194,663)	(3,194,663)
Business-type activities						
Proprietary Fund						
Electric segment	7,681,229	9,715,803			2,034,574	2,034,574
Water segment	635,310	865,950			230,640	230,640
Sewer segment	858,098	871,958			13,860	13,860
Power plant segment	179,451	170,950			(8,501)	(8,501)
Billing segment	668,110	494,419			(173,691)	(173,691)
Fuel station segment	64,859	62,498			(2,361)	(2,361)
Total business-type activities	10,087,057	12,181,578			2,094,521	2,094,521
Total primary government	14,146,802	12,387,402	582,626	76,632	(3,194,663)	(1,100,142)



CITY OF BROKEN BOW, NEBRASKA  
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS  
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Program Revenues			Net (Expense) Revenue and		
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Changes in Net Position		
				Expenses	Primary Government Governmental Business-Type Activities	Total
General revenues						
Taxes						
Property						1,399,779
Motor vehicle						78,868
Sales and use						1,883,121
Other intergovernmental sources						547,571
Interest income					109,198	142,450
Miscellaneous					79,941	79,941
Total general revenues				4,022,532	109,198	4,131,730
Interfund transfers				574,434	(574,434)	
CHANGE IN NET POSITION				1,402,303	1,629,285	3,031,588
NET POSITION, beginning of year, as restated				19,258,960	13,469,176	32,728,136
NET POSITION, end of year				20,661,263	15,098,461	35,759,724

See accompanying notes to the basic financial statements.

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CITY OF BROKEN BOW, NEBRASKA  
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES - MODIFIED CASH BASIS  
GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2019

	General	Debt Service Fund	Community Redevelopment Fund	Total Governmental Funds
<b>ASSETS</b>				
Cash and certificates of deposit	5,570,112			5,570,112
Cash at County Treasurer	68,960			68,960
Restricted cash and certificates of deposit	566,019	765,800	24,690	1,356,509
Restricted cash at County Treasurer		17,546	42,331	59,877
Due from proprietary fund	41,835	142,625		184,460
<b>TOTAL ASSETS</b>	<u>6,246,926</u>	<u>925,971</u>	<u>67,021</u>	<u>7,239,918</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Payroll withholdings payable	17,251			17,251

CITY OF BROKEN BOW, NEBRASKA  
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES - MODIFIED CASH BASIS  
GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2019

	General	Debt Service Fund	Community Redevelopment Fund	Total Governmental Funds
<b>FUND BALANCES</b>				
Restricted for:				
Debt service		925,971		925,971
Redevelopment			67,021	67,021
City Square trees	4,498			4,498
Flex benefit plan	7,469			7,469
Health insurance claims	511,523			511,523
Keno activities	8,831			8,831
Memorials	23,481			23,481
Emergency medical technicians (EMTs)	3,256			3,256
Animal shelter	4,843			4,843
Police department	2,118			2,118
Unassigned	5,663,656			5,663,656
Total fund balances	<u>6,229,675</u>	<u>925,971</u>	<u>67,021</u>	<u>7,222,667</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>6,246,926</u>	<u>925,971</u>	<u>67,021</u>	<u>7,239,918</u>

CITY OF BROKEN BOW, NEBRASKA  
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES - MODIFIED CASH BASIS  
GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2019

FUND BALANCES

Amounts reported for governmental activities in the statement of net position are different because:

The future interest in fire hall is not a financial resource and, therefore not reported in the funds.

The liability for health insurance claims is not due and payable in the current period and, therefore, is not reported in the funds.

Capital assets used in governmental activities of \$30,855,123, net of accumulated depreciation of \$9,111,877, are not financial resources and, therefore, are not reported in the funds.

Some liabilities, including capital debt obligations payable, are not due and payable in the current period and, therefore, are not reported in the funds.

NET POSITION OF GOVERNMENTAL ACTIVITIES

See accompanying notes to the basic financial statements.

Total Governmental Funds	7,222,667
	855,292
	(511,523)
	21,743,246
	<u>(8,648,419)</u>
	<u>20,661,263</u>

CITY OF BROKEN BOW, NEBRASKA  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
BALANCES - MODIFIED CASH BASIS  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2019

REVENUES	General	Debt Service Fund	Community Redevelopment Fund	Elimin- ations	Total Governmental Funds
Taxes					
Property	945,637	266,141	188,001		1,399,779
Motor vehicle	78,868				78,868
Sales and use	1,883,121				1,883,121
Other intergovernmental sources					
Franchise fees	31,753				31,753
Equalization payment	155,594				155,594
Homestead exemption	60,992	17,224			78,216
Occupation tax	42,569				42,569
Property tax credit	53,344	15,100	9,344		77,788
Motor vehicle fees	34,833				34,833
Motor vehicle tax prorated	2,060	593			2,653
Carline tax	548	158			706
Mutual Finance Organization	12,202				12,202
Telecommunications tax	32,408				32,408
Keno proceeds	55,180				55,180
Special assessment	23,669				23,669
Charges for services	205,824				205,824
Grants and contributions					
Highway allocations	457,862				457,862
Highway incentive	4,000				4,000
Other grants	157,968				157,968
Donations	39,428				39,428
Interest income	27,517	5,703			33,252
Miscellaneous	79,941				79,941
Total revenues	4,385,318	304,919	197,377		4,887,614

CITY OF BROKEN BOW, NEBRASKA  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
BALANCES - MODIFIED CASH BASIS  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXPENDITURES	General	Debt Service Fund	Community Redevelopment Fund	Eliminations	Total Governmental Funds
Current					
General Government	738,955		260,233		999,188
Public Safety	816,616				816,616
Sanitation	31,008				31,008
Health and Welfare	70,562				70,562
Culture and Recreation	684,740				684,740
Public buildings	37,737				37,737
Street and Highways	553,668				553,668
Capital outlay	388,737				388,737
Debt service					
Principal	112,088	818,817			930,905
Interest and fees	6,048	216,935			222,983
Total expenditures	3,440,159	1,035,752	260,233		4,736,144
OTHER FINANCING SOURCES (USES)					
Transfer in	574,434	744,694		(744,694)	574,434
Transfer out	(744,694)			744,694	
Total other financing sources (uses)	(170,260)	744,694			574,434
NET CHANGE IN FUND BALANCES	774,899	13,861	(66,856)		725,904
FUND BALANCES, beginning of year, as restated	5,454,776	912,110	129,877		6,496,763
FUND BALANCES, end of year	6,229,675	925,971	67,021		7,222,667

CITY OF BROKEN BOW, NEBRASKA  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
 BALANCES - MODIFIED CASH BASIS  
 GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

Total  
 Governmental  
 Funds  
 725,904

178,347

(432,853)

930,905

1,402,303

NET CHANGE IN FUND BALANCES

Amounts reported for governmental activities in the statement of activities are different because:

Changes in the claims liability accounts are recorded as revenues when contributions are made and as expenditures when claims are paid in the governmental funds. However, in the statement of activities, these changes increase or reduce the claims liability.

Governmental funds report capital outlay as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation expense of \$821,590 was above capital outlay expenditures of \$388,737 in the current period.

Repayment and receipts of debt principal is an expenditure in the governmental funds, but the repayment and receipts reduce long-term liabilities in the statement of net position.

CHANGE IN NET POSITION OF GOVERNMENTAL  
 ACTIVITIES

See accompanying notes to the basic financial statements.

CITY OF BROKEN BOW, NEBRASKA  
STATEMENT OF NET POSITION - MODIFIED CASH BASIS  
PROPRIETARY FUND  
SEPTEMBER 30, 2019

ASSETS

Current Assets

Cash and certificates of deposit	7,613,184
Restricted assets	
Cash and certificates of deposit	275,533
Total current assets	<u>7,888,717</u>

Property and Equipment

Land	87,341
Buildings	616,810
Other improvements	26,670,313
Equipment and furnishing	1,240,432
Accumulated depreciation	<u>(14,217,838)</u>
Total property and equipment	<u>14,397,058</u>

TOTAL ASSETS

22,285,775

LIABILITIES

Current Liabilities

Capital leases payable	62,088
Due to the Debt Service Fund - Pamida Bond	142,625
Due to the General Fund - cash for closure/postclosure	41,835
Long-term debt, current portion	467,215
Total current liabilities	<u>713,763</u>

Liabilities Payable from Restricted Assets

Consumer deposits	233,698
Liabilities for closure/postclosure	41,835
Total liabilities payable from restricted assets	<u>275,533</u>

Long-Term Debt

Bonds/notes payable (net of current portion)	<u>6,198,018</u>
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TOTAL LIABILITIES

7,187,314

NET POSITION

Invested in capital assets, net of related debt	7,527,112
Unrestricted	<u>7,571,349</u>

TOTAL NET POSITION

15,098,461

See accompanying notes to the basic financial statements.



CITY OF BROKEN BOW, NEBRASKA  
STATEMENT OF REVENUES, EXPENSES, AND  
CHANGES IN NET POSITION - MODIFIED CASH BASIS  
PROPRIETARY FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2019

OPERATING REVENUES	
Charges for services	11,982,100
Other	<u>199,478</u>
Total operating revenues	<u>12,181,578</u>
OPERATING EXPENSES	
Production and operation	7,726,129
Distribution	568,688
General and administrative	976,177
Depreciation	<u>816,063</u>
Total operating expenses	<u>10,087,057</u>
OPERATING INCOME	<u>2,094,521</u>
NONOPERATING REVENUES	
Interest income	<u>109,198</u>
TRANSFER TO GENERAL FUND	<u>(574,434)</u>
CHANGE IN NET POSITION	1,629,285
NET POSITION, beginning of year, as restated	<u>13,469,176</u>
NET POSITION, end of year	<u>15,098,461</u>

See accompanying notes to the basic financial statements.

CITY OF BROKEN BOW, NEBRASKA  
STATEMENT OF CASH FLOWS - MODIFIED CASH BASIS  
PROPRIETARY FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2019

CASH FLOWS FROM OPERATING ACTIVITIES

Cash received from consumers	12,178,207
Cash paid for power purchases	(6,277,825)
Cash paid for salaries	(776,162)
Other cash expenses	(2,204,883)

Net cash provided by operating activities	<u>2,919,837</u>
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CASH FLOWS FROM CAPITAL AND RELATED  
FINANCING ACTIVITIES

Payments for acquisition of capital assets	(532,948)
Bond payments	<u>(519,182)</u>

Net cash used in capital and related financing activities	<u>(1,052,130)</u>
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CASH FLOWS FROM INVESTING ACTIVITIES

Receipts of interest income	109,198
Transfer to governmental funds	<u>(574,434)</u>

Net cash used in investing activities	<u>(465,236)</u>
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NET INCREASE IN CASH AND CERTIFICATES OF DEPOSIT	1,402,471
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CASH AND CERTIFICATES OF DEPOSIT, beginning of year	<u>6,486,246</u>
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CASH AND CERTIFICATES OF DEPOSIT, end of year	<u><u>7,888,717</u></u>
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OTHER SUPPLEMENTARY INFORMATION

Cash and certificates of deposit	7,613,184
Cash and certificates of deposit, restricted	
Cash - customer deposit account	233,698
Cash - closure/postclosure	<u>41,835</u>

Total cash and certificates of deposit, end of year	<u><u>7,888,717</u></u>
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CITY OF BROKEN BOW, NEBRASKA  
STATEMENT OF CASH FLOWS - MODIFIED CASH BASIS  
PROPRIETARY FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2019

Reconciliation of operating income to net cash  
provided by operating activities:

Operating income	<u>2,094,521</u>
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation and amortization	816,063
Increase in balance due to the General Fund for expenses paid	6,312
Decrease in consumer deposits	(3,371)
Increase in liabilities for closure/postclosure	<u>6,312</u>
Total adjustments	<u>825,316</u>
Net cash provided by operating activities	<u>2,919,837</u>

See accompanying notes to the basic financial statements.

CITY OF BROKEN BOW, NEBRASKA  
STATEMENT OF NET POSITION - MODIFIED CASH BASIS  
FIDUCIARY FUND  
SEPTEMBER 30, 2019

	Pension Trust Fund
ASSETS	
Investments	3,198,807
Suspense account	<u>4,292</u>
TOTAL ASSETS	<u>3,203,099</u>
LIABILITIES	<u>- 0 -</u>
NET POSITION	
Held in pension trust for others	<u>3,203,099</u>

See accompanying notes to the basic financial statements.

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CITY OF BROKEN BOW, NEBRASKA  
STATEMENT OF CHANGES IN NET POSITION - MODIFIED CASH BASIS  
FIDUCIARY FUND  
YEAR ENDED SEPTEMBER 30, 2019

	Pension Trust Fund
ADDITIONS	
Contributions	175,327
Losses	(31,321)
Total additions	<u>144,006</u>
DEDUCTIONS	
Distributions	<u>652,621</u>
CHANGE IN NET POSITION	(508,615)
NET POSITION, beginning of year	<u>3,711,714</u>
NET POSITION, end of year	<u><u>3,203,099</u></u>

See accompanying notes to the basic financial statements.

CITY OF BROKEN BOW, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the City's accounting policies are described below.

A. FINANCIAL REPORTING ENTITY

The City of Broken Bow, Nebraska, has a Mayor - Council form of government with an elected chief executive, the Mayor, and an elected legislative body, the Council, composed of four members. The administration of City government is performed under the direction of the Mayor through administrative departments.

The City's financial reporting entity is composed of the following:

Primary Government: City of Broken Bow, Nebraska

Discretely Presented Component Units: None

In determining the financial reporting entity, the City complies with the provisions of GASB Statement No. 14, *The Financial Reporting Entity*, and has included all organizations that make up the City's legal entity and all component units. Consistent with applicable guidance, the criteria used by the City to include component units within its reporting entity are financial accountability and the nature and significance of the relationship. The City includes organizations as component units under the following financial accountability criteria:

- (1) Organizations for which the City Council appoints a voting majority of the organization's governing body for which (a) the City is able to impose its will on the organization or (b) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the City.
- (2) Organizations which are fiscally dependent on the City. Fiscal dependency is established if the organization is unable to adopt its budget, levy taxes or set rates or charges, or issue bonded debt without approval by the City.

Blended Component Unit

Blended component units are separate legal entities that meet the component unit criteria described above and whose governing body is the same or substantially the same as the City Council or the component unit provides services entirely to the City.

CITY OF BROKEN BOW, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. FINANCIAL REPORTING ENTITY (Continued)

Blended Component Unit (Continued)

This component unit's funds are blended into those of the City by appropriate activity type to compose the primary government presentation. Currently, the City has the following blended component unit:

Community Redevelopment Authority

The Community Redevelopment Authority of the City of Broken Bow - The City is not financially responsible for the Authority. The Authority accounts for the collection and disbursements of incremental ad valorem taxes related to projects under redevelopment contracts. As statute allows, by ordinance number 848, adopted April 11, 1995, the Community Redevelopment Authority shall consist of five members appointed by the Mayor and Council exercising powers and authority granted to community development authority. The Community Redevelopment Authority approves all transactions. The Authority is reported in the financial statements as a special revenue fund.

The following are excluded from the reporting entity because they do not meet the component unit criteria:

Broken Bow Airport Authority - The Airport Authority's governing board is elected. The Airport Authority selects management staff, sets user charges, establishes budgets, and controls all aspects of general aviation, airport management, and development. Additionally, the City does not hold title to any of the Airport Authority's assets, nor does it have any right to the Airport Authority's surpluses. The City collects taxes and remits them monthly to the Airport Authority.

B. BASIS OF PRESENTATION

Government-Wide Financial Statements

The statement of net position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

CITY OF BROKEN BOW, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. BASIS OF PRESENTATION (Continued)

Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitutes its assets, liabilities, fund equity, revenues, and expenditures/expenses. Funds are organized into three major categories: governmental, proprietary, and fiduciary. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the City or meets the following criteria:

- a. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type, and
- b. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

The funds of the financial reporting entity are described below:

Governmental Funds

**General Fund** - The General Fund is the primary operating fund of the City and is always classified as a major fund. It is used to account for all activities except those legally or administratively required to be accounted for in other funds.

**Special Revenue Funds** - Special revenue funds are used to account for proceeds of the specific sources that are legally restricted to expenditures for specified purposes or designated to finance particular functions or activities of the City. The reporting entity includes the following special revenue fund which is reported as a major fund.

Fund	Brief Description
Community Redevelopment Fund	Accounts for tax abatements received in accordance with Tax Increment Financing projects within the City and disbursements of abated funds to the project developers for project costs.

**Debt Service Funds** - Debt Service Funds are used to account for the accumulation of funds for the periodic payment of principal and interest on general long-term debt.



CITY OF BROKEN BOW, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. BASIS OF PRESENTATION (Continued)

Fund Financial Statements (Continued)

Governmental Funds (Continued)

The reporting entity includes the following Debt Service Fund that is reported as a major fund:

<u>Fund</u>	<u>Brief Description</u>
Bond Retirement	To accumulate monies for principal payment and interest of various purpose, refunding, and fire department tax anticipation bonds. Financing is provided by property taxes for the City's share of debt and transfers from the general funds. Property taxes levied in excess of actual requirements are restricted to servicing the debt.

Proprietary Fund

Enterprise Fund - The enterprise fund is used to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate. The City has one enterprise fund, the City of Broken Bow Municipal Utilities Fund, which is reported as a major fund. The fund includes operations of the City's electric, water, sewer, and power plant departments, as well as servicing garbage collections.

Fiduciary Fund

The fiduciary fund is used to report assets held in a trustee or agency capacity for others and, therefore, is not available to support City programs. The reporting focus is on net position and changes in net position and is reported using accounting principles similar to proprietary funds. The reporting entity includes the following fiduciary fund:

<u>Fund</u>	<u>Brief Description</u>
Pension Trust Fund	To account for pension assets held by the City's pension plan, in a trust capacity for individuals participating in the plan.

CITY OF BROKEN BOW, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Measurement focus is a term used to describe "how" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

Measurement Focus

In the government-wide statement of net position and statement of activities, both governmental and business-type activities are presented using the economic resources measurement focus, within the limitations of the modified cash basis of accounting, as subsequently defined in item (b).

In the fund financial statements, the current financial resources measurement focus or the economic resources measurement focus, as applied to the modified cash basis of accounting, is used as appropriate:

- a. All governmental and fiduciary funds utilize a current financial resources measurement focus within the limitations of the modified cash basis of accounting. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.
- b. The proprietary fund utilizes an economic resources measurement focus within the limitations of the modified cash basis of accounting. The accounting objectives of this measurement focus are the determination of operating income, changes in net position, financial position, and cash flows. All assets and liabilities (whether current or noncurrent, financial or nonfinancial) associated with their activities are generally reported within the limitations of the modified cash basis of accounting.

Basis of Accounting

The financial statements are presented in accordance with a modified cash basis of accounting, which is a basis of accounting other than GAAP as established by GASB. This basis of accounting involves modifications to the cash basis of accounting to report in the statements of net position or balance sheets cash transactions or events that provide a benefit or result in an obligation that covers a period greater than the period in which the cash transaction or event occurred. Such reported balances include interfund receivables and payables, capital assets and related depreciation, customer deposits, and short-term and long-term liabilities arising from cash transactions or events.

CITY OF BROKEN BOW, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING (Continued)

Basis of Accounting (Continued)

Taxes and other revenues collected by the county treasurer are included in revenues of the City in the year collected by the county and the City funds held by the county treasurer at year end are included as assets of the City.

This modified cash basis of accounting differs from GAAP primarily because certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected and other accrued revenue and receivables) and certain liabilities and their related expenses or expenditures (such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities) are not recorded in these financial statements. In addition, other economic assets, deferred outflows of resources, liabilities, and deferred inflows of resources that do not arise from a cash transaction or event are not reported, and the measurement of reported assets and liabilities does not involve adjustment to fair value.

If the City utilized the accounting principles generally accepted in the United States of America, the fund financial statements for governmental funds would use the modified accrual basis of accounting and the fund financial statements for proprietary fund types would use the accrual basis of accounting. All government-wide financial statements would be presented in accordance with the accrual basis of accounting.

D. ASSETS, LIABILITIES, AND EQUITY

Cash and Cash Equivalents

For the purpose of financial reporting, "cash and cash equivalents" includes all demand and savings accounts and certificates of deposit or short-term investments with an original maturity of three months or less. The balance of all certificates of deposit are considered cash equivalents for the purpose of the statements cash flows.

Investments

Investments classified in the financial statements consist of certificates of deposit whose original maturity term exceeds three months and money market accounts. Investments are carried at cost, which approximates fair value.

There were no investments at September 30, 2019.

Restricted Assets

Certain cash and investment accounts are restricted for debt service, memorials, community development projects, the flex benefit plan, health insurance claims, Keno activities, trees for the City's square, emergency medical technician activities, animal shelter activities, and police department activities. Assets are also restricted in the proprietary fund for refunding customer meter deposits and landfill closure and post-closure costs.

CITY OF BROKEN BOW, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. ASSETS, LIABILITIES, AND EQUITY (Continued)

County Treasurer - Funds

Cash available for the City at the County Treasurer's office has been included. Receipts from tax levies reflect actual tax revenues collected by the County Treasurer during the fiscal year of the City.

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets are defined as assets that have initial useful lives that extend beyond a single reporting period. Capital assets are stated at cost or at estimated historical cost if actual is unavailable, except for donated assets which are recorded at their fair values when donated.

Government-Wide Statements

In the government-wide financial statements, capital assets are accounted for as assets in the statement of net position. All capital assets are valued at historical cost or estimated historical cost if actual is unavailable. Estimated historical cost was used to value the majority of the assets, with the exception of some land values, acquired prior to October 1, 2003. Prior to October 1, 2003, governmental funds' infrastructure assets were not capitalized. Infrastructure assets acquired since October 1, 2003, are recorded at cost.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation reflected in the statement of net position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. A capitalization threshold of \$2,000 is used to report capital assets. The range of estimated useful lives by type of assets is as follows:

Buildings	10 - 40 years
Improvements other than buildings	10 - 40 years
Machinery, furniture, and equipment	5 - 20 years
Utility, property, and improvements	10 - 40 years
Infrastructure	25 - 50 years

Fund Financial Statements

In the fund financial statements, capital assets arising from cash transactions acquired for use in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets acquired for use in proprietary fund operation are accounted for the same as in the government-wide statements.

CITY OF BROKEN BOW, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. ASSETS, LIABILITIES, AND EQUITY (Continued)

Compensated Absences

City employees are granted sick leave and vacation in varying amounts. Employees are not reimbursed for unused sick leave; therefore, sick leave is charged to operations as paid. Accumulated vacation benefits for enterprise fund employees are included in liabilities for proprietary fund types when material. Other funds are maintained on the modified cash basis of accounting, and accordingly, vacation benefits are recognized when paid.

Long-Term Debt

All long-term debt transactions to be repaid from governmental and business-type resources are reported as liabilities in the government-wide statements.

Long-term debt arising from modified cash basis transactions of governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as expenditures. The accounting for the proprietary fund is the same in the fund financial statements as the treatment in the government-wide statements.

Equity Classification

Government-Wide Financial Statements

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

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, construction, or improvements of those assets.

Restricted net position consists of net assets with constraints placed on the use either by external groups, such as creditors, grantors, contributors, or laws and regulations of other governments, or through constitutional provision or enabling legislation.

Unrestricted net position consists of net assets that do not meet the definition of restricted.

It is the City's policy to use restricted net assets first, prior to the use of unrestricted net assets, when a disbursement is paid for purposes in which both restricted and unrestricted net assets are available.

Fund Financial Statements

Governmental fund equity is classified as fund balance. Proprietary fund equity is classified the same as in the government-wide statements.

CITY OF BROKEN BOW, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. ASSETS, LIABILITIES, AND EQUITY (Continued)

Equity Classification (Continued)

Fund Financial Statements (Continued)

Fund Balance Classification

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

Nonspendable

This classification includes amounts that cannot be spent because they either (a) are not in spendable form or (b) are legally or contractually required to be maintained intact. The City currently has no amounts classified in this category.

Restricted

This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws and regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

Committed

This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the City Council. These amounts cannot be used for any other purpose unless the City Council removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. The City currently has no amounts classified in this category.

Assigned

This classification includes amounts that are constrained by the City's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the City Council or through the City Council delegating this responsibility to the City Manager or City Clerk through the budgetary process. The City currently has no amounts classified in this category.

CITY OF BROKEN BOW, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. ASSETS, LIABILITIES, AND EQUITY (Continued)

Equity Classification (Continued)

Fund Financial Statements (Continued)

Fund Balance Classification (Continued)

Unassigned

This classification includes the residual fund balance for the General Fund.

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 defer the use of these other classified funds.

Restricted Net Position

A reserve fund has been established according to the original contract with the Nebraska Department of Environmental Quality (NDEQ) and subsequent amendments. It is to be maintained by the City apart from its other funds and to be available by mutual agreement only for the purposes of closure and post closure of the landfill. The funds have been invested in interest-bearing accounts. This is further detailed in Note 13.

E. REVENUES, EXPENDITURES, AND EXPENSES

Program Revenues

In the statement of activities, revenues that are derived directly from each activity or from parties outside the City's taxpayers are reported as program revenues. The City has the following program revenues in each activity:

General Government	Licenses, permits, operating grants
Public Safety	Fine revenue, E-911 revenue, operating and capital grants
Sanitation	Tree dump fees, construction, and demolition cell fees
Health and Welfare	Operating and capital grants for transportation program
Culture and Recreation	Rental income, recreation fees, concession sales, specific donations, state aid for public libraries
Public Buildings	Rental income
Streets and Highways	State highway funds

All other governmental revenues are reported as general. All taxes are classified as general revenue even if restricted for a specific purpose.

CITY OF BROKEN BOW, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. REVENUES, EXPENDITURES, AND EXPENSES (Continued)

Operating Revenues and Expenses

Operating revenues and expenses for the proprietary fund result from providing services, capital grants, and producing and delivering goods and/or services. They also include all revenues and expenses not related to capital and related financing, non-capital financing, or investing activities.

Expenditures/Expenses

In the government-wide financial statements, expenses are classified by function for both governmental and business-type activities.

In the fund financial statements, expenditures are classified as follows:

Governmental funds - By Character	Current (further classified by function)
	Capital outlay
	Debt service

Proprietary Fund - By Operating and Nonoperating

In the fund financial statements, governmental funds report expenditures of financial resources. The proprietary fund reports expenses relating to use of economic resources.

F. INTERNAL AND INTERFUND BALANCES AND ACTIVITIES

In the process of aggregating the financial information for the government-wide statement of net position and statement of activities, some amounts reported as interfund activity and balances in the fund financial statements have been eliminated or reclassified.

Fund Financial Statements

Interfund activity, if any, within and among the governmental and proprietary fund categories is reported as follows in the fund financial statements:

1. Interfund loans - Amounts provided with a requirement for repayment are reported as interfund receivables and payables.
2. Interfund services - Sales or purchases of goods and services between funds are reported as revenues and expenditures/expenses.
3. Interfund reimbursements - Repayments from funds responsible for certain expenditures/expenses to the funds that initially paid for them are not reported as reimbursements but as adjustments to expenditures/expenses in the respective funds.
4. Interfund transfers - Flows of assets from one fund to another where repayment is not expected are reported as transfers in and out.



CITY OF BROKEN BOW, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. INTERNAL AND INTERFUND BALANCES AND ACTIVITIES (Continued)

Government-Wide Financial Statements

Interfund activity and balances, if any, are eliminated or reclassified in the government-wide financial statements as follows:

1. Interfund balances - Amounts reported in the fund financial statements as interfund receivables and payables are eliminated in the governmental and business-type activities columns of the statement of net position, except for the net residual amounts due between governmental and business-type activities, which are reported as internal balances.
2. Internal activities - Amounts reported as interfund transfers in the fund financial statements are eliminated in the government-wide statement of activities except for the net amount of transfers between governmental and business-type activities, which are reported as Transfers - internal activities. The effects of interfund services between funds, if any, are not eliminated in the statement of activities.

G. USE OF ESTIMATES

The preparation of financial statements in conformity with the modified cash basis of accounting and accounting principles generally accepted in the United States of America used by the City requires management to make estimates and assumptions that affect certain reported amounts and disclosures (such as useful lives in determining depreciation expense); accordingly, actual results could differ from those estimates.

H. PROPERTY TAXES

Under state law, municipalities are limited in their ability to levy a property tax. Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on November 1 and are payable in two installments on the following May 1 and September 1. All taxes are delinquent the September 1 following the year levied. The County bills and collects property taxes and remits them to the City monthly. Property tax revenues are recognized in the period that the County collects them.

NOTE 2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

By its nature as a local governmental unit, the City and its component unit are subject to various federal, state, and local laws and contractual regulations. There were no instances of noncompliance that are considered material to the financial statements.

CITY OF BROKEN BOW, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 3. CASH AND DEPOSITS

For the following disclosures, deposits - including checking accounts, savings accounts, money market accounts, and certificates of deposit - are all classified as cash or cash and certificates of deposit on the financial statements.

The carrying value (fair value) of cash consisted of the following:

Demand and savings deposits	14,106,285
Certificates of deposit	709,053
Total cash and certificates of deposit	<u>14,815,338</u>

Maturities of certificates of deposit are as follows:

One year	631,196
Two years	77,857
Total certificates of deposit	<u>709,053</u>

Custodial Credit Risk

Custodial credit risk is the risk that in the event of bank failure, the City's deposits may not be returned to it. State law requires all funds in depositories to be fully insured or collateralized, and the City's policy is to require depositories to provide pledged securities to cover deposits in excess of FDIC limits. As of September 30, 2019, the City's deposits were entirely covered by FDIC insurance and securities held by agents of the depositories and assigned to the City in the form of joint safekeeping receipts.

Interest Rate Risk

The City has no formal policy for managing interest risk, but does diversify maturity dates.

Investments

As defined by Governmental Accounting Standards Board Statement No. 3, the City had no investments as of September 30, 2019.

NOTE 4. RESTRICTED ASSETS

Restricted assets of the governmental funds at September 30, 2019, were as follows:

Cash - restricted for planting trees in the City square	4,498
Cash - restricted for the flex benefit plan	7,469
Cash - restricted for health insurance claims	511,523
Cash - restricted for Keno activities	8,831
Cash - restricted for memorials	23,481

CITY OF BROKEN BOW, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 4. RESTRICTED ASSETS (Continued)

Cash - restricted for emergency medical technician activities	3,256
Cash - restricted for animal shelter activities	4,843
Cash - restricted for police department activities	2,118
Cash - restricted for debt service	765,800
Cash at County Treasurer - restricted for debt service	17,546
Cash - restricted for purposes as stated in redevelopment contracts	24,690
Cash at County Treasurer - restricted for purposes as stated in redevelopment contracts	42,331
Total restricted assets of the governmental funds	<u>1,416,386</u>

Restricted assets of the enterprise fund at September 30, 2019, were as follows:

Cash - restricted for customer deposits	233,698
Cash - restricted for closure/postclosure landfill	41,835
Total restricted assets of the enterprise funds	<u>275,533</u>

NOTE 5. FUTURE INTEREST IN FIRE HALL

On September 28, 2018, the Broken Bow Rural Fire District No. 1 issued a \$855,292 promissory note with interest of 2.50 percent to partially finance the construction of a new fire hall. The note is scheduled to mature on September 1, 2028. Per an agreement entered into on June 3, 2017, between the City and the Rural Fire District, the City will pay rent payments to the Rural Fire District equal to the bond payments. Upon the repayment of all debt related to the new fire hall, the Rural Fire District will convey, by deed to the City, an ownership interest in the fire hall determined as a percentage of the funds paid by each entity.

NOTE 6. CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2019, was as follows:

	October 1, 2018	Addi- tions	Dele- tions	September 30, 2019
<u>Governmental Activities</u>				
Capital assets, nondepreciable				
Land	<u>253,000</u>			<u>253,000</u>
Capital assets, depreciable				
Buildings	2,468,739			2,468,739
Other improvements	23,650,739	216,284		23,867,023
Machinery and equipment	4,093,908	172,453		4,266,361
Total	<u>30,213,386</u>	<u>388,737</u>		<u>30,602,123</u>

CITY OF BROKEN BOW, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 6. CAPITAL ASSETS (Continued)

	October 1, 2018	Addi- tions	Dele- tions	September 30, 2019
<u>Governmental Activities (Continued)</u>				
Accumulated depreciation				
Buildings	(439,526)	(61,718)		(501,244)
Other improvements	(4,741,820)	(592,869)		(5,334,689)
Machinery and equipment	(3,108,941)	(167,003)		(3,275,944)
Total	<u>(8,290,287)</u>	<u>(821,590)</u>		<u>(9,111,877)</u>
Capital assets, depreciable, net	<u>21,923,099</u>	<u>(432,853)</u>		<u>21,490,246</u>
Governmental activities capital assets, net	<u>22,176,099</u>	<u>(432,853)</u>		<u>21,743,246</u>
<u>Business-Type Activities</u>				
Capital assets, nondepreciable				
Land	<u>87,341</u>			<u>87,341</u>
Capital assets, depreciable				
Buildings	616,810			616,810
Machinery and equipment	1,185,354	55,078		1,240,432
Utility property and improve- ments	<u>26,192,443</u>	<u>477,870</u>		<u>26,670,313</u>
Total	<u>27,994,607</u>	<u>532,948</u>		<u>28,527,555</u>
Accumulated depreciation				
Buildings	(398,105)	(7,870)		(405,975)
Machinery and equipment	(846,771)	(67,239)		(914,010)
Property and improvements	<u>(12,156,899)</u>	<u>(740,954)</u>		<u>(12,897,853)</u>
Total	<u>(13,401,775)</u>	<u>(816,063)</u>		<u>(14,217,838)</u>
Capital assets, depreciable, net	<u>14,592,832</u>	<u>(283,115)</u>		<u>14,309,717</u>
Business-type activities capital assets, net	<u>14,680,173</u>	<u>(283,115)</u>		<u>14,397,058</u>

CITY OF BROKEN BOW, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 6. CAPITAL ASSETS (Continued)

Depreciation

Depreciation expense was charged to the functions/programs as follows:

Governmental Activities	
General Government	141,789
Public Safety	55,214
Culture and Recreation	61,718
Streets and Highways	592,869
Total depreciation expense - governmental activities	<u>821,590</u>
Business-Type Activities	
Electric segment	280,345
Water segment	175,100
Sewer segment	286,218
Power Plant segment	74,400
Total depreciation expense - business-type activities	<u>816,063</u>

NOTE 7. REVOLVING LOAN FUNDS

Governmental Activities - General Segment

In May 2015, the City entered into an agreement with the NDEQ to assist in the construction of a lift station and sewer extension project. The agreement consists of a loan contract of \$845,000, which includes loan forgiveness in the amount of \$100,000, resulting in a loan of \$745,000.

The City drew funds of \$845,000 for the construction of the approved sewer project. As per the original agreement, \$100,000 of the project was forgiven and the remaining \$745,000 has been set up under a revolving loan fund with the NDEQ. Of the \$745,000 original balance, the fairgrounds is responsible for \$108,903, while the General Fund is responsible for 70% of the remaining balance and the Sewer segment is responsible for the other 30%. All entities are responsible for the corresponding interest and fees related to their portions of the principal. Principal and interest payments are due on December 15 and June 15 each year. The interest rate is 1.5% and a loan fee is assessed at 1%. The loan is scheduled to be paid off on December 15, 2034.

CITY OF BROKEN BOW, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 7. REVOLVING LOAN FUNDS (Continued)

Governmental Activities - General Segment (Continued)

For the General Fund, the annual debt service requirements for the lift station to maturity, including principal, interest, and ARRA interest-free principal payments for years ending after September 30, 2019, are as follows:

Years Ending September 30,	Principal	Interest	Administrative Fees	Total
2020	21,439	5,479	3,652	30,570
2021	21,738	5,150	3,483	30,321
2022	22,039	4,818	3,212	30,069
2023	22,344	4,480	2,987	29,811
2024	22,652	4,138	2,759	29,549
2025 - 2029	118,003	15,415	10,277	143,695
2030 - 2034	126,199	6,215	4,143	136,557
2035	12,252	(1,262)	(841)	10,149
	<u>366,666</u>	<u>44,433</u>	<u>29,622</u>	<u>440,721</u>

Business-Type Activities - Water Segment

In April 2005, the City entered into an agreement with the NDEQ to assist in the construction of a drinking water project. The agreement consists of a loan contract up to \$1,900,000 and a grant up to \$100,000.

The City drew funds out in the amount of \$1,922,222 for the construction of the drinking water project. As per the original agreement, \$100,000 of the project was funded through a grant program and the remaining \$1,822,222 has been set up under a revolving loan fund with the NDEQ. Principal and interest payments are due on December 15 and June 15 each year. Interest rates range from 2.50% to 3.50%. The loan is scheduled to be paid off on December 15, 2030.

The Water segment, the annual debt service requirements to maturity, including principal, interest, and administrative fees for years ending after September 30, 2019, are as follows:

Years Ending September 30,	Principal	Interest	Administrative Fees	Total
2020	87,975	29,929	11,423	129,327
2021	90,296	27,609	10,538	128,443
2022	92,677	25,227	9,629	127,533
2023	95,121	22,783	8,696	126,600
2024	97,629	20,275	7,739	125,643
2025 - 2029	528,151	61,369	23,422	612,942
2030 - 2031	172,322	4,534	1,731	178,587
	<u>1,164,171</u>	<u>191,726</u>	<u>73,178</u>	<u>1,429,075</u>

CITY OF BROKEN BOW, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 7. REVOLVING LOAN FUNDS (Continued)

Business-Type Activities - Sewer Segment

In May 2010, the City entered into an agreement with the NDEQ to assist in the construction of a wastewater treatment facility construction project. The agreement consists of a loan contract up to \$5,486,250, which includes ARRA funds of \$1,263,750, and an ARRA grant up to \$1,263,750.

The City drew funds of \$6,582,551 for the construction of the approved wastewater treatment facility project. As per the original agreement, \$1,263,750 of the project was funded through a grant program and the remaining \$5,318,801 has been set up under a revolving loan fund with the NDEQ.

Principal and interest payments are due on December 15 and June 15 each year. Interest rates range from 1.52% to 2.00%. The loan is scheduled to be paid off on June 15, 2032. Payments of principal and interest are to be paid from user fees as approved by NDEQ.

The loan agreement and grant contain significant covenants and conditions. The City of Broken Bow, Nebraska, is in compliance with all significant requirements of the assistance programs.

The annual debt service requirements to maturity, including principal, interest, and ARRA interest-free principal payments for years ending after September 30, 2019, are as follows:

Years Ending September 30,	Principal	ARRA Principal	Interest	Total
2020	191,863	63,188	54,502	309,553
2021	195,766	63,188	50,599	309,553
2022	199,730	63,188	46,635	309,553
2023	203,755	63,188	42,611	309,554
2024	207,840	63,188	38,525	309,553
2025 - 2029	1,102,716	315,936	129,115	1,547,767
2030 - 2032	714,810	189,564	24,285	928,659
	<u>2,816,480</u>	<u>821,440</u>	<u>386,272</u>	<u>4,024,192</u>

In May 2015, the City entered into an agreement with the NDEQ to assist in the construction of a lift station and sewer extension project. The agreement consists of a loan contract \$845,000, which includes loan forgiveness in the amount of \$100,000 resulting in a loan of \$745,000.

CITY OF BROKEN BOW, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 7. REVOLVING LOAN FUNDS (Continued)

Business-Type Activities - Sewer Segment (Continued)

The City drew funds of \$845,000 for the construction of the approved sewer project. As per the original agreement, \$100,000 of the project was forgiven and the remaining \$745,000 has been set up under a revolving loan fund with the Nebraska Department of Environmental Quality. Of the \$745,000 original balance, the fairgrounds is responsible for \$108,903, while the General Fund is responsible for 70% of the remaining balance and the Sewer segment is responsible for the other 30%. All entities are responsible for the corresponding interest and fees related to their portions of the principal. Principal and interest payments are due on December 15 and June 15 each year. The interest rate is 1.5% and a loan fee is assessed at 1%. The loan is scheduled to be paid off on December 15, 2034.

For the Sewer segment, the annual debt service requirements to maturity, including principal, interest, and ARRA interest-free principal payments for years ending after September 30, 2019, are as follows:

Years Ending September 30,	Principal	Interest	Administrative Fees	Total
2020	9,189	2,348	1,566	13,103
2021	9,315	2,207	1,472	12,994
2022	9,445	2,064	1,375	12,884
2023	9,576	1,921	1,279	12,776
2024	9,708	1,773	1,183	12,664
2025 - 2029	50,572	6,605	4,404	61,581
2030 - 2034	54,085	2,663	1,777	58,525
2035	5,252	(540)	(360)	4,352
	<u>157,142</u>	<u>19,041</u>	<u>12,696</u>	<u>188,879</u>

Changes in Revolving Loan Funds

	October 1, 2018 Beginning Balance	Addi- tions	Reduc- tions	September 30, 2019 Ending Balance	Amount Due Within One Year
General Segment	387,810		21,144	366,666	21,439
Water Segment	1,249,885		85,714	1,164,171	87,975
Sewer Segment	4,055,331		260,269	3,795,062	264,240
	<u>5,693,026</u>		<u>367,127</u>	<u>5,325,899</u>	<u>352,215</u>



CITY OF BROKEN BOW, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 8. CAPITAL LEASES

The City is obligated under leases for the use of equipment. Because of the terms and various options contained in the leases, they have effectively created financing arrangements. The City is required to record these transactions as capital leases.

Governmental Activities

For the mower lease, the lease payments are \$217 per month with 4.50% interest applied to the purchase of the equipment during the duration of the lease and lease payments totaled \$2,598 for the fiscal year ended September 30, 2019. The cost of capitalized leased equipment was \$11,658 at September 30, 2019. Depreciation for the equipment during the year ended September 30, 2019, was \$1,166 and is included in amounts reported as depreciation expense. In addition, accumulated depreciation for the year ended September 30, 2019, was \$2,915.

For the mower lease, the lease payments are \$14,309 per year with 3.25% interest applied to the purchase of the equipment during the duration of the lease and lease payments totaled \$14,309 for the fiscal year ended September 30, 2019. The cost of capitalized leased equipment was \$67,182 at February 23, 2016. Depreciation for the equipment during the year ended September 30, 2019, was \$6,718 and is included in amounts reported as depreciation expense. In addition, accumulated depreciation for the year ended September 30, 2019, was \$23,513.

For the General Fund, the future minimum lease payments under the obligations for the year ending September 30, 2019, are as follows:

Years Ending September 30,	Principal	Interest	Total
2020	16,186	721	16,907
2021	2,434	165	2,599
2022	2,330	52	2,382
	<u>20,950</u>	<u>938</u>	<u>21,888</u>

There were no contingent or sublease agreements pertaining to the above leases.

Business-Type Activities

For the backhoe lease, the lease payments are \$34,907 per year with 6.75% interest applied to the purchase of the equipment during the duration of the lease and lease payments totaled \$34,907 for the fiscal year ended September 30, 2019. The cost of capitalized leased equipment was \$98,250 at July 25, 2018. Depreciation for the equipment during the year ended September 30, 2019, was \$9,825 and is included in amounts reported as depreciation expense. In addition, accumulated depreciation for the year ended September 30, 2019, was \$14,738.

CITY OF BROKEN BOW, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 8. CAPITAL LEASES (Continued)

Business -Type Activities (Continued)

For the excavator lease, the lease payments are \$15,404 per year with 3.23% interest applied to the purchase of the equipment during the duration of the lease and lease payments totaled \$15,404 for the fiscal year ended September 30, 2019. The cost of capitalized leased equipment was \$72,349 at October 1, 2017. Depreciation for the equipment during the year ended September 30, 2019, was \$7,235 and is included in amounts reported as depreciation expense. In addition, accumulated depreciation for the year ended September 30, 2019, was \$10,852.

For the Proprietary Fund, the future minimum lease payments under the obligations for the year ending September 30, 2019, are as follows:

Year Ending September 30,	Principal	Interest	Total
2020	47,155	3,157	50,312
2021	14,933	483	15,416
	<u>62,088</u>	<u>3,640</u>	<u>65,728</u>

There were no contingent or sublease agreements pertaining to the above leases.

NOTE 9. LONG-TERM DEBT

The reporting entity's long-term debt arising from cash transactions is segregated between the amounts to be repaid from governmental activities and amounts to be repaid from business-type activities.

Governmental Activities

As of September 30, 2019, the long-term debt arising from cash transactions payable from governmental fund resources consisted of the following:

Revolving Loans Payable

See Note 7.

Capital Leases Payable

See Note 8.

CITY OF BROKEN BOW, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 9. LONG-TERM DEBT (Continued)

Governmental Activities (Continued)

Bonds and Notes Payable

On May 15, 2009, the City issued \$450,000 in Various Purpose Bonds with an interest rate of 1.70% to 4.20% to pay for the Pamida addition. These bonds are scheduled to mature on May 15, 2021. An agreement was reached with the Broken Bow Municipal Utilities Department that 40% of the bond payments will be paid by the department, which is noted below.	54,000
On October 1, 2010, the City received \$675,000 in General Obligation Bonds with interest of 0.9% to 3.8% due semiannually. This bond was used to pay for the Thelma Street Project and is scheduled to mature on October 1, 2025.	385,000
On March 24, 2011, the City issued \$3,250,000 in General Obligation Bonds with an interest rate of 0.85% to 5.05%. These bonds are scheduled to mature on June 15, 2030, and were issued to finance the swimming pool project.	2,150,000
On August 1, 2011, the City issued \$255,000 in a Refunding Bond with interest rates at 0.45% to 2.85% to refund original bond issuance from 2007 used to pay for 40th street improvements. The bond is scheduled to mature on August 1, 2020.	35,000
On October 16, 2012, the City issued an additional \$185,000 General Obligation Bond with interest 0.4% to 3.05% to pay for improvement at the Custer Campus. This bond is scheduled to mature on June 15, 2027.	115,000
On February 19, 2014, the City issued a \$132,752 promissory note with an interest rate of 3.625% to pay for a street sweeper. The note is scheduled to mature on February 19, 2020.	24,142

CITY OF BROKEN BOW, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 9. LONG-TERM DEBT (Continued)

Governmental Activities (Continued)

Bonds and Notes Payable (Continued)

On May 15, 2014, the City issued \$1,340,000 in General Obligation Bonds with an interest rate of 0.350% to 2.901% to pay for improvement to the Melham Ball Fields and Street Bldg. These bonds are scheduled to mature on May 15, 2024.	450,000
On November 5, 2014, the City issued a \$188,275 promissory note with an interest rate of 3.625% to pay for a loader. The note matured on December 1, 2018.	- 0 -
On November 3, 2014, the City issued a \$201,350 note with an interest rate of 3.625% to pay for a street sweeper. The note is scheduled to mature on December 1, 2019.	35,041
On December 19, 2017, the City issued \$4,500,000 Government Bond, Series 2017, with interest 1.35% to 3.35% to pay for downtown improvements. This bond is scheduled to mature on May 15, 2032.	4,235,000
On September 28, 2018, the Broken Bow Rural Fire District No. 1 issued a \$855,292 promissory note with interest 2.50% to partially finance the construction of a new fire hall. The note is scheduled to mature on September 1, 2028. Per an agreement entered into on June 3, 2017, between the City and the Rural Fire District, the City will pay rent payments to the Rural Fire District equal to the bond payments. Upon the repayment of all debt related to the new fire hall, the Rural Fire District will convey by deed to the City an ownership interest in the fire hall determined as a percentage of the funds paid by each entity.	777,620
Total bonds and notes payable	<u>8,260,803</u>

Business-Type Activities

As of September 30, 2019, the long-term debt arising from cash transactions payable from proprietary fund resources consisted of the following:

Revolving Loans Payable

See Note 7.

CITY OF BROKEN BOW, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 9. LONG-TERM DEBT (Continued)

Business-Type Activities (Continued)

Capital Leases Payable

See Note 8.

Bonds Payable

On May 15, 2009, the City issued \$450,000 in Various Purpose Bonds with an interest rate of 1.70% to 4.20% to pay for the Pamida addition. These bonds are scheduled to mature on May 15, 2021. An agreement was reached with the Broken Bow Municipal Utilities Department that 40% of the bond payments will be paid by the department.

36,000

On October 24, 2014, the City Utilities issued \$1,900,000 in Electric Utility Revenue Bonds, 2014 series with an interest rate of 0.45% to 3.75% with the purpose of constructing additions and improvements to the electric light and power plant and distribution system. These bonds are scheduled to mature in 2034. Principal and interest is to be paid by utility revenues.

1,670,000

Total bonds payable

1,706,000

Refundable Deposits

Refundable deposits reported as a liability within the statement of net position are composed of the following:

Utility deposits - refundable

233,698

Changes in Long-Term Debt

The following is a summary of changes in long-term debt for the year ended September 30, 2019:

	October 1, 2018 Beginning Balance	Addi- tions	Reduc- tions	September 30, 2019 Ending Balance	Amount Due Within One Year
Governmental activities					
Revolving loans (See Note 7)	387,810		21,144	366,666	21,439
Capital leases (See Note 8)	36,598		15,648	20,950	16,186
Bonds and notes payable	9,154,916		894,113	8,260,803	777,300

CITY OF BROKEN BOW, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 9. LONG-TERM DEBT (Continued)

Changes in Long-Term Debt (Continued)

	October 1, 2018 Beginning Balance	Addi- tions	Reduc- tions	September 30, 2019 Ending Balance	Amount Due Within One Year
Business-type activities					
Revolving loans (See Note 7)	5,305,216		345,983	4,959,233	352,215
Capital leases (See Note 8)	120,287		58,199	62,088	47,155
Bonds payable	1,821,000		115,000	1,706,000	115,000
Refundable deposits	237,069	42,890	46,261	233,698	
	<u>17,062,896</u>	<u>42,890</u>	<u>1,496,348</u>	<u>15,609,438</u>	<u>1,329,295</u>

Debt Service Requirements to Maturity

The annual debt service requirements to maturity, including principal and interest, for long-term debt, except for revolving loans, reported in Note 7; capital leases, reported in Note 8; and refundable deposits as of September 30, 2019, are as follows:

Years Ending September 30,	Governmental Bonds and Notes Payable	Interest	Business-Type Bonds Payable	Interest	Total
2020	777,300	196,995	115,000	51,314	1,140,609
2021	694,070	182,233	111,000	49,301	1,036,604
2022	687,072	169,144	95,000	47,017	998,233
2023	699,124	155,197	95,000	44,809	994,130
2024	726,227	139,964	95,000	42,387	1,003,578
2025 - 2029	3,092,010	458,110	505,000	168,406	4,223,526
2030 - 2034	1,585,000	95,507	570,000	77,280	2,327,787
2035			120,000	2,250	122,250
	<u>8,260,803</u>	<u>1,397,150</u>	<u>1,706,000</u>	<u>482,764</u>	<u>11,846,717</u>

NOTE 10. SEGMENT INFORMATION FOR ENTERPRISE FUNDS

The City maintains six enterprise segments which provide electricity, water, and sewer sales and services. Segment information for the year ended September 30, 2019, is presented below.

	Electric	Water	Sewer	Power Plant	Billing	Fuel Station	Total
Charges for services (pledged against bonds)	9,689,048	863,743	871,958	434	494,419	62,498	11,982,100
Other operating revenues	26,755	2,207		170,516			199,478
Production and operation expense	(6,661,009)	(236,520)	(209,978)	(74,778)	(479,646)	(64,198)	(7,726,129)

CITY OF BROKEN BOW, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 10. SEGMENT INFORMATION FOR ENTERPRISE FUNDS (Continued)

	Electric	Water	Sewer	Power Plant	Billing	Fuel Station	Total
Distribution expense	(475,874)	(52,598)	(32,431)	(7,785)			(568,688)
General and administrative expense	(284,001)	(171,092)	(329,471)	(22,488)	(188,464)	(661)	(976,177)
Depreciation expense	(280,345)	(175,100)	(286,218)	(74,400)			(836,063)
Operating income (loss)	<u>2,034,574</u>	<u>230,640</u>	<u>13,860</u>	<u>(8,501)</u>	<u>(173,691)</u>	<u>(2,361)</u>	<u>2,094,521</u>
Nonoperating revenues (expenses)							
Investment earnings	56,258	24,745	28,195				109,198
Intrafund transfers	(75,825)	(75,825)	(75,825)		227,475		
Transfer to General Fund	<u>(574,434)</u>						<u>(574,434)</u>
Change in net position	1,440,573	179,560	(33,770)	(8,601)	53,784	(2,361)	1,629,285
Beginning net position, as restated	<u>6,180,861</u>	<u>3,820,416</u>	<u>4,103,320</u>	<u>1,494</u>	<u>(603,342)</u>	<u>(33,573)</u>	<u>13,469,176</u>
Ending net position	<u>7,621,434</u>	<u>3,999,976</u>	<u>4,069,550</u>	<u>(7,007)</u>	<u>(549,558)</u>	<u>(35,934)</u>	<u>15,098,461</u>

NOTE 11. EMPLOYEE PENSION PLAN

The City provides pension benefits for all of its full-time employees through a defined contribution plan. In a defined contribution plan, benefits depend solely on amounts contributed to the plan plus investment earnings. Full-time employees are eligible to participate after completing one year of service. The plan requires employee contributions of 5.5% of earnings and the City is required to contribute an equal amount. The City's contributions for each employee (plus allocated interest) are fully vested after seven (7) years of continuous service.

For the year ended September 30, 2019, both the City and the employees made the required contributions as described below:

Total wages paid (cash basis)	2,024,417
Covered wages	1,460,036
City contributions (including \$6,635 of forfeitures used)	80,302
Required employee contributions	80,302

NOTE 12. INTERLOCAL AGREEMENT - SOLID WASTE

The City has entered into an interlocal agreement as provided by Nebraska's Interlocal Cooperation Act with several counties, cities, and villages to provide for solid waste disposal. The agreement created the Lexington Area Solid Waste Agency (the Agency). User

## NOTES TO FINANCIAL STATEMENTS

### NOTE 12. INTERLOCAL AGREEMENT - SOLID WASTE (Continued)

charges are assessed to pay the expenses and indebtedness of the Agency. City garbage rates are set to pay the user charges. The City of Broken Bow, Nebraska, is allocated 7.24% of the outstanding bonds of the Agency, or \$124,300.

### NOTE 13. SOLID WASTE LANDFILL CLOSURE AND POST CLOSURE CARE COST

State and federal laws and regulations require the City to place a final cover on the site when it stops accepting waste and to maintain the site after closure. Closure costs and post closure costs were estimated by engineers and approved by the NDEQ in 2007 and are required to be funded over a 30-year period. These costs are adjusted annually for the inflation factor as provided by NDEQ. The required funding is based on the estimated cost less current balances in the accounts divided over the remaining life. In accordance with state law, the City has established a separate account for deposits of monies necessary to fund the estimated costs.

The balance in the restricted account for closure and post closure at September 30, 2019, was \$41,835. As of September 30, 2019, the estimated liability incurred based on the estimated landfill use to date of 32% was \$41,835 and the expense accrued during the year then ended was \$6,312.

### NOTE 14. RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City has purchased commercial insurance to offset these certain risks. Settled claims have not significantly exceeded this commercial coverage in any of the past three fiscal years.

### NOTE 15. SELF-FUNDED INSURANCE

The City is self-insured to provide group medical coverage. The Broken Bow Housing Authority also participates in the group medical coverage and makes contributions for their participating employees. The City funds the group medical coverages with employer contributions, employee deductions, and Broken Bow Housing Authority contributions.

A third party administers the group medical coverage for the City. The self-insurance program is accounted for in the General and Proprietary funds. Expenditures relating to insurance contributions are recorded based on the insured employees. There were no significant changes in insurance coverage from the prior year and the amount of claim payments did not exceed accumulated contributions for the last two years.

Changes in the claims amount for the current and prior fiscal year are summarized below:

	2019	2018
Claims liability at beginning of year	689,870	617,048
Employer contributions	486,576	463,840
Employee contributions	90,536	81,187
Broken Bow Housing Authority contributions	64,999	62,510
Claim payments	(820,458)	(534,715)
Claims liability at end of year	<u>511,523</u>	<u>689,870</u>



CITY OF BROKEN BOW, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 16. INTERFUND TRANSFERS AND BALANCES

Transfers between governmental funds of the primary government for the year ended September 30, 2019, were as follows:

	Transfers In	Transfer Out
Major governmental funds		
General Fund	574,434	744,694
Debt Service Fund	744,694	
Proprietary Fund		574,434
Total major governmental funds	<u>1,319,128</u>	<u>1,319,128</u>

The transfer between the proprietary fund and General Fund reflected in the above schedule are in accordance with an ongoing agreement between the Utilities and City requiring an annual transfer between the funds.

The transfer between the Debt Service Fund and the General Fund is to cover disbursements for principal and interest on debt as paid by the General Fund.

NOTE 17. TAX ABATEMENTS

The City has approved property tax abatement agreements with local businesses in the form of TIF arrangements under the State of Nebraska Tax Increment Financing (TIF) laws. TIF is a method of financing the public costs associated with a private development project. Essentially, the property tax increases resulting from development are targeted to repay the public infrastructure investment required by a project.

TIF provides a means of encouraging private investment in deteriorating areas by allowing local governments to use future property tax revenues to finance the current infrastructure costs needed to attract development. Nebraska voters approved TIF in 1978 and the Unicameral passed enabling legislation in 1979. The legislature has revised the TIF statutes numerous times since.

Under Nebraska law, TIF projects may be commercial, residential, industrial, or mixed use. After a project is approved, the locality authorizes the issuance of warrants or TIF bonds to undertake public improvements in the designated area. The developer proceeds with construction in accordance with an approved plan and the bonds are paid off from the increase in property taxes resulting from the development.

CITY OF BROKEN BOW, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 17. TAX ABATEMENTS (Continued)

For the fiscal year ended September 30, 2019, the City abated property taxes totaling \$70,241 under the program, including the following tax abatement agreements that each exceed 10 percent of the total amount abated:

Project Area and Legal Description	Effective Date	Total Tax Abated	City Share
Cobblestone Hotel & Suites (G4C, LLC) Lot A BBIC Administrative Subdivision, Broken Bow site acquisition and infrastructure for the construc- tion of a 36-room motel with an attached conven- tion center.	2014	50,664	17,904
Diamond Express Wash West 103' Lot B BBIC Administrative Subdivision, Broken Bow Construct 80 ft automatic soft touch car wash.	2014	21,282	7,525
Meadows, LLC Lots 1-12 The Meadows, Broken Bow Infrastructure including installation of streets, water, sewer, and extension of electrical service for the construction of 12 residential homes.	2014	44,970	15,900

The difference between the total tax and the City share consist of taxes that would have been paid to other taxing entities absent the TIF arrangement. Collection of abated taxes and payment to the development entities are accounted for in the Community Redevelopment Authority's special revenue fund of the City.

NOTE 18. CONTINGENCIES

As of September 30, 2019, there were two existing lawsuits in various stages of discovery, which the City was contesting. On October 31, 2019, one lawsuit was settled with a settlement amount of \$35,000. It is expected that the City's insurance provider will pay for \$25,000 of the settlement. The accrued payroll expense of \$35,000 and accounts receivable of \$25,000 are current assets and liabilities of the General Fund, which are not reflected on either the government-wide financial statements or the fund financial statements. In January 2020, the second lawsuit was dismissed with prejudice, thus, no liability should be recorded for a lawsuit payout as of September 30, 2019.

CITY OF BROKEN BOW, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 18. CONTINGENCIES (Continued)

During the year ended September 30, 2018, an entity outside of city limits began remitting sales and use tax to the City. During the year ended September 30, 2019, the entity stopped making the remittances. Due to these remittances, sales and use tax revenues increased between an estimated \$1,000,000 to \$1,100,000. The City currently working with the entity and the Nebraska Department of Revenue to determine if these amounts were paid in error and if repayment by the City is required.

The Army Corps of Engineers has determined that repairs need to be made to the levy for it to meet standards. At this point, it cannot be reasonably determined what the cost will be. The City is still in the planning stages, but the project is estimated to cost around \$300,000.

NOTE 19. LEASES

The City has several noncancellable operating leases for office equipment that expire at various dates through January, 2024.

Future minimum lease commitments for office equipment leases as of September 30, 2019, are summarized as follows:

Year Ending  
September 30,

2020	5,040
2021	4,763
2022	4,763
2023	3,906
2024	555

NOTE 20. RESTATEMENTS

In the General Fund, the restricted fund balance has been restated from \$743,304 to \$727,687, resulting in the restatement of the total fund balance of the General Fund from \$5,470,393 to \$5,454,776. The \$22,566 restatement decreasing the fund balance reflects an outstanding withdrawal at September 30, 2018. This restatement also decreases the Pension Fund cash balance. The \$6,949 restatement increasing the fund balance reflects additional restricted cash accounts. This restatement also increases the restricted cash accounts.

In the debt service fund, the fund balance restricted for debt service has been restated from \$929,339 to \$912,110. The \$17,229 restatement reflects the portion of the September 30, 2018, balance due from the proprietary fund for Pamida Bond receipts over repayments made. This restatement also decreases the debt service fund's balance due from the proprietary fund.

CITY OF BROKEN BOW, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 20. RESTATEMENTS (Continued)

The proprietary fund net position has been restated to reflect the \$48,892 liability for accrued payroll expenses at September 30, 2018. This restatement has decreased the net position of the electric, water, sewer, power plant, and billing segments by \$17,612, \$10,418, \$10,417, \$1,582, and \$8,863, respectively. The restatement increases the proprietary fund's accrued payroll liability by \$48,892.

In the electric segment of the proprietary fund, the net position has been restated from \$7,005,119 to \$7,004,736. The \$17,229 restatement increasing the net position reflects the portion of the September 30, 2018, balance due to the debt service fund for Pamida Bond receipts over repayments made. This restatement decreases the proprietary fund's balance due to the debt service fund. The \$17,612 restatement decreasing the net position reflects the liability for accrued payroll expenses at September 30, 2018, which is described above.

In the water segment of the proprietary fund, the net position has been restated from \$4,014,541 to \$4,004,123. The \$10,418 restatement decreasing the net position reflects the liability for accrued payroll expenses at September 30, 2018, which is described above.

In the sewer segment of the proprietary fund, the net position has been restated from \$4,202,668 to \$4,192,251. The \$10,417 restatement decreasing the net position reflects the liability for accrued payroll expenses at September 30, 2018, which is described above.

In the Power Plant Fund, the net position has been restated from \$6,478 to \$34,095. The \$29,199 restatement increasing the net position reflected the fuel and oil that was in inventory at September 30, 2018. The restatement also increases the beginning inventory balance by \$29,199. The \$1,582 restatement decreasing the net position reflects the liability for accrued payroll expenses at September 30, 2018, which is described above.

In the billing segment of the proprietary fund, the net position has been restated from a \$603,342 deficit to a \$612,205 deficit. The \$8,863 restatement decreasing the net position reflects the liability for accrued payroll expenses at September 30, 2018, which is described above.

The governmental activities net position on the government-wide financial statements has been restated from \$19,984,230 to \$19,258,960. The \$753,111 restatement decreasing the net position reflects depreciation expense from the prior year. This restatement also increases the accumulated depreciation. The \$447,355 restatement increasing the net position reflects assets acquired via capital leases. This restatement also increases the capital assets. The \$194,446 restatement decreasing the net position reflects accumulated depreciation on assets acquired via capital leases. This restatement also increases the accumulated depreciation. The \$192,222 restatement

CITY OF BROKEN BOW, NEBRASKA  
NOTES TO FINANCIAL STATEMENTS

NOTE 20. RESTATEMENTS (Continued)

decreasing the net position reflects the liability for capital leases. This restatement also increases the capital leases payable. The \$15,617 restatement decreasing the net position reflects the General Fund restatement described above. The \$17,229 restatement decreasing the net position reflects the debt servicing fund restatement described above.

The business-type activities net position on the government-wide financial statements has been restated from \$13,451,947 to \$13,469,176. The \$17,229 restatement increasing the net position reflects the portion of the September 30, 2018, balance due to the governmental activities for Pamida Bond receipts over repayments made. This restatement also decreases the business-type activities' balance due to the governmental activities.

NOTE 21. SUBSEQUENT EVENTS

From October 2019 through January 2020, the two outstanding lawsuits were settled, as described in Note 18.

In preparing the financial statements, the City has evaluated events and transactions for potential recognition or disclosure through January 25, 2020, the date the financial statements were available to be issued.

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SUPPLEMENTARY INFORMATION

CITY OF BROKEN BOW, NEBRASKA  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL (BUDGETARY BASIS)  
ALL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Original Budget	Final Budget	Actual Amounts	Variance With Final Budget Favorable (Unfavorable)
<b>REVENUES</b>				
Taxes				
Property	1,301,162	1,301,162	1,399,779	98,617
Motor vehicle	65,000	65,000	78,868	13,868
Sales and use	1,150,000	1,150,000	1,883,121	733,121
Other intergovernmental sources	1,330,929	1,361,529	547,571	(813,958)
Charges for services	11,017,829	11,017,829	12,384,031	1,366,202
Grants and contributions	461,408	461,408	659,258	197,850
Investment earnings			142,450	142,450
Other revenues			79,941	79,941
Total revenues	<u>15,326,328</u>	<u>15,356,928</u>	<u>17,175,019</u>	<u>1,818,091</u>
<b>EXPENDITURES</b>				
General Government	660,227	660,227	999,188	(338,961)
Public Safety	874,161	925,421	816,616	108,805
Sanitation	48,830	48,830	31,008	17,822
Health and Welfare	102,810	136,810	70,562	66,248
Culture and Recreation	847,111	847,111	684,740	162,371
Public Buildings	75,000	75,000	37,737	37,263
Streets and Highways	736,165	736,165	553,668	182,497
Business-type	11,312,705	11,352,705	10,316,812	1,035,893
Capital outlay	490,000	490,000	388,737	101,263
Debt service	1,634,019	1,634,019	1,153,888	480,131
Total expenditures	<u>16,781,028</u>	<u>16,906,288</u>	<u>15,052,956</u>	<u>1,853,332</u>
NET CHANGE IN FUND BALANCES	(1,454,700)	(1,549,360)	2,122,063	<u>3,671,423</u>
FUND BALANCES, beginning of year, as restated	<u>9,497,976</u>	<u>9,497,976</u>	<u>12,804,861</u>	
FUND BALANCES, end of year	<u>8,043,276</u>	<u>7,948,616</u>	<u>14,926,924</u>	

The notes to the financial statements are an integral part of this statement.

CITY OF BROKEN BOW, NEBRASKA  
NOTES TO BUDGETARY STATEMENT

NOTE A. STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
BUDGET AND ACTUAL (BUDGETARY BASIS) - ALL FUNDS

Basis of Accounting

The accompanying statement of revenues, expenditures, and changes in fund balances - budget and actual (budgetary basis) - all funds are presented on the cash basis of accounting. This basis is consistent with the basis of accounting used in preparing the basic financial statements. All unexpended appropriations lapse at the end of the budget year.

Budget Law

The City is required by state law to hold public hearings and adopt annual budgets for all funds on the cash basis of accounting. Total expenditures for each fund may not exceed the total budgeted expenditures. Appropriations for expenditures lapse at year end. Any revisions to the adopted budget of total expenditures to any fund require a public hearing.

Reconciliation

Revenues over expenditures - budgetary basis	2,122,063
Adjustments	
Change in consumer deposits	3,371
Change in liability for closure/postclosure	(6,312)
Depreciation and amortization	(816,063)
Capitalized assets	532,948
Debt payments	519,182
Total adjustments	233,126
Total	2,355,189
Net change in fund balance - governmental funds	725,904
Change in net position - proprietary fund	1,629,285
	2,355,189



CITY OF BROKEN BOW, NEBRASKA  
STATEMENT OF NET POSITION  
PROPRIETARY FUND  
SEPTEMBER 30, 2019

ASSETS

Current Assets

Cash and certificates of deposit	7,613,184
Cash and certificates of deposit, restricted	
Cash - customer deposit account	233,698
Cash - closure/postclosure	41,835
Accounts receivable	1,612,452
Inventory	533,791
Total current assets	<u>10,034,960</u>

Property and Equipment

Land	87,341
Buildings	616,810
Machinery and equipment	1,240,432
Other improvements	26,670,313
Accumulated depreciation	(14,217,838)
Total property and equipment	<u>14,397,058</u>

TOTAL ASSETS

24,432,018

LIABILITIES

Current Liabilities

Accounts payable	748,897
Taxes payable	37,384
Accrued payroll expenses	53,288
Capital leases payable	62,088
Due to the Debt Service Fund - Pamida Bond	142,625
Due to the General Fund - for closure/postclosure	41,835
Long-term debt, current portion	467,215
Total current liabilities	<u>1,553,332</u>

Liabilities Payable from Restricted Assets

Consumer deposits	233,698
Liabilities for closure/postclosure	41,835
Total liabilities payable from restricted assets	<u>275,533</u>

Long-Term Debt

Bonds/notes payable (net of current portion)	<u>6,198,018</u>
--	------------------

TOTAL LIABILITIES

8,026,883

CITY OF BROKEN BOW, NEBRASKA  
STATEMENT OF NET POSITION  
PROPRIETARY FUND  
SEPTEMBER 30, 2019

NET POSITION

Invested in capital assets, net of related debt  
Unrestricted

7,527,112  
8,878,023

TOTAL NET POSITION

16,405,135

See accompanying notes to the basic financial statements.

Preliminary Draft for Internal Use Only!

CITY OF BROKEN BOW, NEBRASKA  
STATEMENT OF REVENUES, EXPENSES, AND  
CHANGES IN NET POSITION  
PROPRIETARY FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2019

OPERATING REVENUES	
Charge for services	12,052,953
Other	<u>199,478</u>
Total operating revenues	<u>12,252,431</u>
OPERATING EXPENSES	
Production and operation	7,703,988
Distribution	568,688
General and administrative	882,748
Depreciation	<u>816,063</u>
Total operating expenses	<u>9,971,487</u>
OPERATING INCOME	<u>2,280,944</u>
NONOPERATING REVENUES	
Interest income	<u>109,198</u>
TRANSFER TO GENERAL FUND	<u>(574,434)</u>
CHANGE IN NET POSITION	1,815,708
NET POSITION, beginning of year, as restated	<u>14,589,427</u>
NET POSITION, end of year	<u>16,405,135</u>

See accompanying notes to the basic financial statements.

CITY OF BROKEN BOW, NEBRASKA  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2019

CASH FLOWS FROM OPERATING ACTIVITIES

Cash received from consumers	12,178,207
Cash paid for power purchases	(6,298,671)
Cash paid for salaries	(776,162)
Other cash expenses	<u>(2,183,537)</u>

Net cash provided by operating activities 2,919,837

CASH FLOWS FROM CAPITAL AND RELATED  
FINANCING ACTIVITIES

Payments for acquisition of capital assets	(532,948)
Bond and capital lease payments	<u>(519,182)</u>

Net cash used in capital and related  
financing activities (1,052,130)

CASH FLOWS FROM INVESTING ACTIVITIES

Receipts of interest income	109,198
Transfer to governmental funds	<u>(574,434)</u>

Net cash used in investing activities (465,236)

NET INCREASE IN CASH AND CERTIFICATES OF DEPOSIT 1,402,471

CASH AND CERTIFICATES OF DEPOSIT, beginning of year 6,486,246

CASH AND CERTIFICATES OF DEPOSIT, end of year 7,888,717

OTHER SUPPLEMENTARY INFORMATION

Cash and certificates of deposit	7,613,184
Cash and certificates of deposit, restricted	
Cash - customer deposit account	233,698
Cash - closure/postclosure	<u>41,835</u>
Total cash and certificates of deposit, end of year	<u><u>7,888,717</u></u>

CITY OF BROKEN BOW, NEBRASKA  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2019

Reconciliation of Operating Income to Net Cash  
Provided by Operating Activities:

Operating income	<u>2,280,944</u>
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation and amortization	816,063
Increase in accounts receivable	(70,853)
Increase in inventory	(22,141)
Decrease in accounts payable	(23,073)
Increase in taxes payable	248
Increase in accrued payroll expenses	4,396
Decrease in accrued expenses	(75,000)
Increase in balance due to the General Fund for expenses paid	6,312
Decrease in consumer deposits	(3,371)
Increase in liabilities for closure/postclosure	<u>6,312</u>
Total adjustments	<u>638,893</u>
Net cash provided by operating activities	<u><u>2,919,837</u></u>

See accompanying notes to the basic financial statements.

CITY OF BROKEN BOW, NEBRASKA  
NOTES TO STATEMENTS OF PROPRIETARY FUND

NOTE A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The statements of the proprietary fund (supplementary information) have been included and prepared in conformity with accounting principles generally accepted in the United States of America to satisfy Nebraska Revised Statute 19-2903, which requires that cities report enterprise funds on the accrual basis.

Measurement Focus

The statements of the proprietary fund utilize an "economic resources" measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), and net financial position. All assets, deferred outflows, liabilities, and deferred inflows (whether current or noncurrent, financial or nonfinancial) associated with their activities are reported.

Basis of Accounting

Revenues from user fees and sale of labor, material, and water are reported as operating revenues. Transactions which are capital, financing, or investing related are reported as nonoperating revenues. All expenses related to operating the proprietary fund are reported as operating expenses. Interest expense and financing costs are reported as nonoperating expenses.

Use of Estimates

In preparing the statements of the proprietary fund in conformity with accounting principles generally accepted in the United States of America, management is required to make estimates and assumptions that will affect the reported amounts of assets and liabilities, the disclosures of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash, Cash Equivalents, and Investments

These items are presented in the same manner as in the modified cash basis financial statements.

Accounts Receivable

The accounts receivable of the proprietary fund have been adjusted for all known uncollectible accounts. Unbilled utility services are accrued at year end. All accounts receivable of the electric, water, sewer, and billing segments are from consumers located in Broken Bow, Nebraska.

CITY OF BROKEN BOW, NEBRASKA  
NOTES TO STATEMENTS OF PROPRIETARY FUND

NOTE A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Inventory

Inventory of materials in the enterprise funds are valued at the lower of cost or market as determined by the first-in, first-out (FIFO) method.

Capital Assets

These items are presented in the same manner as in the modified cash basis financial statements.

Long-Term Debt

These items are presented in the same manner as in the modified cash basis financial statements.

Equity Classification

Equity is classified as net position and displayed in three components as in the government-wide statements: net investment in capital assets, restricted, and unrestricted.

NOTE B. RECONCILIATION OF NET POSITION

Reconciliation of net position to the modified cash basis of accounting is as follows:

	Combined Utilities Fund
Net position, accrual basis	16,405,135
Changes to modified cash basis:	
Accounts receivable	(1,612,452)
Inventory	(533,791)
Accounts payable	748,897
Taxes payable	37,384
Accrued payroll expenses	53,288
Net position, modified cash basis	<u>15,098,461</u>

CITY OF BROKEN BOW, NEBRASKA  
NOTES TO STATEMENTS OF PROPRIETARY FUND

NOTE B. RECONCILIATION OF NET POSITION (Continued)

Reconciliation of net income to the modified cash basis of accounting is as follows:

	Combined Utilities Fund
Net income, accrual basis	1,815,708
Changes to modified cash basis:	
Change in accounts receivable	(70,853)
Change in inventory	(22,141)
Change in accounts payable	(23,073)
Change in tax payable	248
Change in accrued payroll expenses	4,396
Change in other accrued expenses	(75,000)
Net income, modified cash basis	<u>1,629,285</u>

NOTE C. ACCOUNTS RECEIVABLE/PAYABLE/MAJOR VENDOR

All accounts receivable represent balances due from utility customers. Significant components of accounts payable are as follows:

WAPA - electrical power	25,794
MEAN - electrical power	540,415
All other vendors	<u>182,688</u>
	<u>748,897</u>

All electrical power for resale is purchased from MEAN and WAPA.





**DANA F. COLE  
& COMPANY LLP**  
CERTIFIED PUBLIC ACCOUNTANTS

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 and City Council  
City of Broken Bow, 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 Broken Bow, Nebraska, as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the City of Broken Bow, Nebraska's basic financial statements and have issued our report thereon dated January 25, 2020.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City of Broken Bow, 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 Broken Bow, Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Broken Bow, Nebraska's internal control.

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

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. We consider the deficiencies described in the accompanying schedule of findings and responses to be significant deficiencies as Items 2019-001 and 2019-002.

## Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Broken Bow, Nebraska's financial statements are free from 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 non-compliance or other matters that are required to be reported under *Government Auditing Standards*.

## City of Broken Bow, Nebraska's Response to Findings

The City of Broken Bow, Nebraska's responses to the findings identified in our audit are described in the accompanying schedule of findings and responses. The City of Broken Bow, Nebraska's responses were not subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we express no opinion on them.

## 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.

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Broken Bow, Nebraska  
January 25, 2020

CITY OF BROKEN BOW, NEBRASKA  
SCHEDULE OF FINDINGS AND RESPONSES  
YEAR ENDED SEPTEMBER 30, 2019

2019-001 SEGREGATION OF DUTIES

Criteria

The City is required to design and implement internal controls to reduce the level of risk that misstatements caused by error or fraud would be detected in a timely period by employees in the normal course of performing their assigned functions.

Condition

The City has a limited number of personnel involved in certain areas of the accounting function, thus limiting its internal control procedures. The City has implemented some mitigating controls in certain areas, and the present system seems to be operating as understood by all parties involved in those areas.

Cause of Condition

While the City has implemented processes to address this condition, the size of staff needed to properly segregate duties is cost-prohibitive.

Potential Effect

Inadequate segregation of duties could lead to the misappropriation of assets or improper reporting.

Recommendation

We recommend that the City continue to monitor and evaluate its other internal controls with the use of limited personnel and to provide as much segregation of duties as determined to be feasible within its operations.

Management's Response

The cost to the City for additional staff to segregate accounting functions would be prohibitive. Measures have been put in place to segregate as many duties as possible.

2019-002 LACK OF CONTROL OVER PROCESSES

Criteria

As described in our engagement letter, management is responsible for establishing and maintaining internal controls, including monitoring, and for the fair presentation of financial statements, including the notes to the financial, in conformity with accounting principles generally accepted in the United States of America.

CITY OF BROKEN BOW, NEBRASKA  
SCHEDULE OF FINDINGS AND RESPONSES  
YEAR ENDED SEPTEMBER 30, 2019

2019-002 LACK OF CONTROL OVER PROCESSES (Continued)

Condition

Management should possess the ability to prepare financial statements in accordance with Governmental Accounting Standards Board Statement No. 34. The preparation of financial statements requires that management possess the ability to properly record and classify transactions in a general ledger, reconcile all accounts, measure and record accrual basis adjustments to the accounts, and prepare the financial statements and related disclosures without the assistance from the auditors.

Cause of Condition

Because of the size of the City and the related budget, certain controls are not implemented, including staff members with adequate expertise to determine appropriate adjustments and prepare, with adequate disclosures, the financial statements.

Potential Effect

The potential exists that a material misstatement of the financial statements could occur and not be prevented or detected by the City's internal control.

Recommendation

We recommend that the City review and approve the proposed auditor adjusting entries and the adequacy of financial statement disclosures prepared by the auditor and apply analytic procedures to the draft financial statements, among other procedures as considered necessary by management.

Management's Response

The City relies on the auditor to propose adjustments necessary to prepare the financial statements including the related note disclosures. The City reviews such financial statements and related note disclosures and approves all adjustments.

CITY OF BROKEN BOW, NEBRASKA  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED SEPTEMBER 30, 2019

2018-001 SEGREGATION OF DUTIES

Condition

This prior year audit finding is carried forward to 2019-001.

2018-002 LACK OF CONTROL OVER PROCESSES

Condition

This prior year audit finding is carried forward to 2019-002.

2018-003 REQUIRED COLLATERALIZATION

Criteria

State law requires all funds in depositories to be fully insured or collateralized; and the City's policy is to require depositories to provide pledged securities to cover deposits in excess of FDIC limits.

Condition

As of September 30, 2018, the City had deposits in excess of insured or collateralized in the amount of \$47,330.

Cause of Condition

Cash balances increased significantly during the year, and coverage was not updated in a timely manner.

Potential Effect

Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it.

Recommendation

Management should monitor all bank balances and obtain proper collateralization.

Management's Response

The City has contacted the bank and the bank has already arranged for additional amounts of pledged collateral for the City. The bank and the City will work together to monitor the balances and amounts required for adequate collateralization in the future.

**CITY OF BROKEN BOW  
CITY COUNCIL AGENDA  
February 25, 2020 @ 6:00 PM  
Broken Bow Library  
626 South D Street, Broken Bow, NE**

**Meeting Procedure**

*The Public may address specific agenda items at the pleasure of the Mayor. Please come to the podium, state your name and address, and limit your remarks to five minutes or less. Out of respect to City employees, we request that any complaints or criticisms of employees not be aired in a public meeting. Concerns about employees should be brought to the attention of the City Administrator or Mayor. An individual in violation will be declared out of order.*

**A. Call to Order**

- B. Open Meetings Act:** This is an open meeting of the Broken Bow City Council. The City of Broken Bow abides by the Open Meetings Act in conducting business. A copy of the Open Meetings Act is displayed in this room as required by law.

**C. Roll Call**

**D. Pledge of Allegiance**

- E. Submittal of Requests for Future Items:** Individuals who have appropriate items for City Council consideration should complete the Request for Future Agenda Items. If the issue can be handled administratively without Council action, notification will be provided. If the item is scheduled for a meeting or study session, notification of the date will be given.

- F. Consent Agenda:** Consideration of approving the consent agenda items for February 25, 2020, which will include the following:

- a. Approval of Minutes of February 11, 2020 Meeting
- b. Approval of Bills as Posted
- c. Approval of January Treasurer Report

**G. New Business:**

- a. **Appointment to the Broken Bow Housing Authority** – Consideration of approving the appointment of Cynthia Ruzicka to the Broken Bow Housing Authority to fill the vacant seat that will expire August 2021.
- b. **Audit Report** – Consideration of approving the annual audit report for the year ending September 30, 2019.
- c. **Street Improvement District for Memorial Drive Project** – Consideration of approving the creation of a Street Improvement District (SID) for the Memorial Drive Project.
- d. **Public Hearing on Ordinance 1220, Merging the Offices of City Clerk & City Treasurer & Adding the Office of Deputy Clerk** – Consideration of opening a public hearing regarding Ordinance 1220, Merging the Offices of City Clerk & City Treasurer & Adding the Office of Deputy Clerk.

**CITY OF BROKEN BOW  
CITY COUNCIL AGENDA  
February 25, 2020 @ 6:00 PM  
Broken Bow Library  
626 South D Street, Broken Bow, NE**

- e. **Waive Three Readings of Ordinance 1220** – Consideration of waiving the three readings of Ordinance 1220.
- f. **Ordinance 1220, Merging the Offices of City Clerk & City Treasurer & Adding the Office of Deputy Clerk** – Consideration of approving Ordinance 1220.
- g. **Appointment of City Clerk-Treasurer** – Consideration of appointing Stephanie Wright as the City Clerk-Treasurer.
- h. **Public Hearing on Ordinance 1221, Amended Wage Ordinance** – Consideration of opening a public hearing on Ordinance 1221, Amended Wage Ordinance.
- i. **Waive Three Readings of Ordinance 1221** - Consideration of waiving the three readings of Ordinance 1221.
- j. **Ordinance 1221, Amended Wage Ordinance** – Consideration of approving Ordinance 1221.

**H. Comments by Mayor and Council Members Concerning City Departments.**

**I. Adjournment**

***The next City Council Meeting will be on Tuesday, March 10, 2020 @ 6:00 pm @ the Broken Bow Public Library.***

**Upcoming Events**

- **March 2** – Park Board Meeting at 5:10 pm @ Municipal Building
- **March 3** – Board of Adjustment Meeting at Noon @ Municipal Building
- **March 9** – Board of Public Works Meeting at 12:30 pm @ Municipal Building

The Council will review the above matters and take such action as they deem appropriate. The Council may enter into closed session to discuss any matter on this agenda when it is determined by the Council that it is clearly necessary for protection of the public interest or the prevention of needless injury to the reputation of any individual and if such individual has not requested a public meeting, or as otherwise allowed by law. Any closed session shall be limited to the subject matter for which the closed session was called. If the motion to close passes, immediately prior to the closed session the Mayor shall restate on the record the limitation of the subject matter of the closed session.

**Broken Bow City Council  
Meeting Minutes  
February 11, 2020**

The Broken Bow City Council met in regular session on Tuesday, February 11, 2020 at the Broken Bow Library. Notice of the meeting was given in advance thereof as required by publication in the Custer County Chief on February 5, 2020. Availability of the agenda and related materials was communicated in the advanced notice to the Mayor and all members of the Council, as well as, shared with various media outlets. All proceedings hereafter shown were taken while the meeting was open to the attendance of the public.

Mayor Rod Sonnichsen called the meeting to order at 6:00 P.M., with the following Councilmembers present: Holcomb, Myers, and Miller. Absent: None. Mayor Sonnichsen announced the availability of the open meetings law, followed by the reciting of the Pledge of Allegiance.

Mayor Sonnichsen read the format for submitting requests for future agenda items.

Moved by Holcomb seconded by Miller, to approve the consent agenda for February 11, 2020. Said motion includes approval of the Minutes of the January 28, 2020 Council Meeting, Bills to Date, Fire Department Roster and the EMS Roster with the removal of Mark Rempe from the EMS Roster. Roll call vote: Voting aye: Holcomb, Miller, and Myers. Nays: None. Motion carried.

A.T. Parts and Equipment, supplies, \$3,053.47; APWA, membership, \$208.00; ATCO, ground sterilant, \$1,161.00; Aflac, \$97.30, \$299.51, \$104.22; BNSF Railway Company, land lease, \$356.45; Baxter Welding, snow gate repairs, \$620.23; Beaver Bearing Co Albion, supplies, \$1,196.09; Broken Bow Airport Authority, monthly payment, \$1,083.33; Broken Bow Ambulance Service, misc, \$1,707.00; Broken Bow Chamber of Commerce, ambulance incentive, \$1,260.00; Broken Bow Municipal Utilities, \$7,819.02; Broken Bow Rural Fire Board, misc., \$1,562.21; CEDC, membership, \$2,500.00; Capital One, supplies, \$310.87; Card Services, supplies, \$469.13, \$818.45; Carquest of Broken Bow, supplies, \$44.47; Central I.T., LLC, supplies, \$294.92; Central Ne Medical Clinic, drug testing, \$275.00; Century Link, telephone, \$554.75; City Flex Benefit, \$216.04; City of Broken Bow – Health Insurance, \$30,380.40, \$3,397.48; City of Broken Bow Pension Fund, pension, \$1,591.62, \$1,741.92, \$6,796.56; Colonial Insurance, \$381.91, \$135.10; Custer County Chief, publication, \$464.78; Custer County Treasurer, communications interlocal payment, \$11,801.52; Custer Public Power, CD cell power, \$140.94; EFTPS Online Payment, payroll, \$1,860.36, \$5,570.78, \$7,954.44; Eakes Office Products, supplies, \$737.67; Family Heritage, \$56.00; Garrett Tires & Treads, tire repair, \$22.65; Grassland Vet Hospital, exams, \$271.52; Great Plains Communications, internet, \$70.95; Grocery Kart, supplies, \$87.52; Hire Right Solutions, drug testing, \$131.67; Holmes Plumbing & Heating, supplies, \$321.58; Hometown Leasing, copier lease, \$159.18; IIMC, dues (ck lost in mail), \$170.00; Island Supply Company, oxygen, \$83.06; John Deere Financial, mower lease, \$216.51; Lawson Products, supplies, \$120.23; League of NE Municipalities, midwinter conference – Larry, \$377.00; Loup Basin Public Health District, membership dues, \$100.00; Melham Wellness Center, fitness membership, \$137.00; Michael Todd & Co, chains, \$6,442.88; Monte Clark, meals, \$18.13; Myers Construction Co, snow removal, \$30,291.25; NMC Exchange LLC, repair supplies, \$1,753.34; Omaha State Bank, HSA, \$175.00; Our Savior Lutheran Church, deposit refund, \$200.00; PenServ Plan Services, pension administration, \$404.13; Plains Equipment Group, supplies, \$207.68; Power Solutions, repairs, \$1,624.67; Prachts Ace Hardware, supplies, \$466.06; Pristine Cleaning, LLC, cleaning, \$375.00; Ranchland Form, Handibus inspections, \$233.78; Relentless LLC dba Desert Snow, tools, \$229.95; Sara Hulinsky, cleaning service, \$992.00; State Income Tax WH NE Online Payment, \$2,443.01; Stephanie Wright, computer software for office, \$497.77; Steve Scott, supplies, \$68.57; The North Platte Telegraph, advertising, \$346.00; Titan Machinery-North Platte, supplies, \$1,317.41; V-Bar Sales



## Accounts Payable Detail Listing

City of Broken Bow

<u>Vend#</u>	<u>Vendor Name</u>	<u>Pay#</u>	<u>Post Date</u>	<u>Due Date</u>	<u>Amount</u>	<u>Invoice</u>	<u>Date</u>	<u>PO#</u>	<u>Date</u>	<u>Status</u>
	<u>Account#</u>					<u>Description</u>			<u>Debit</u>	<u>Credit</u>
<b>Aflac</b>										
28980	2/19/2020	2/19/2020			288.15					Posted
	01-1501.00					PRE TAX AFLAC			288.15	0.00
28981	2/19/2020	2/19/2020			104.22					Posted
	01-1501.00					AFLAC POST TAX			104.22	0.00
<b>Armor-Tile</b>										
29030	2/25/2020	2/19/2020			3,205.00					Posted
	08-3425.00					cast in place warning pads (handicap)			3,205.00	0.00
<b>Broken Bow Mun Utilities</b>										
28992	2/25/2020	2/19/2020			1,734.39					Posted
	08-3225.00					fuel			177.07	0.00
	06-3225.00					fuel			47.79	0.00
	04-3225.00					fuel			772.94	0.00
	09-3225.00					fuel			202.97	0.00
	03-3225.00					fuel			533.62	0.00
									1,734.39	0.00
<b>City of Broken Bow</b>										
28996	2/25/2020	2/19/2020			2,608.00					Posted
	01-1303.10					CD Cell Closure Funds			2,608.00	0.00
<b>Carquest of Broken Bow</b>										
28993	2/25/2020	2/19/2020			274.75					Posted
	06-3223.00					supplies			25.63	0.00
	08-3310.00					oil dri, fuel additive, locktite			244.23	0.00
	09-3310.00					lamp			4.89	0.00
									274.75	0.00
<b>Central I.T., LLC</b>										
28994	2/25/2020	2/19/2020			220.00					Posted
	07-3340.10					ms office subscription			220.00	0.00
<b>Century Link</b>										
28995	2/25/2020	2/19/2020			85.49					Posted
	01-3221.00					General -Basic & Long Distance Radio			85.49	0.00
<b>City Flex Benefit Plan</b>										
28982	2/19/2020	2/19/2020			216.04					Posted
	01-1501.00					SELECT FLEX-UNREIMBURSED M/D/V			216.04	0.00
<b>City of Broken Bow - Health Insurance</b>										
28991	2/19/2020	2/19/2020			3,397.48					Posted
	01-1501.00					HEALTH INSURANCE			3,397.48	0.00
<b>City of Broken Bow Pension Fund</b>										
28983	2/19/2020	2/19/2020			1,742.19					Posted
	01-1513.00					RETIREMENT LOAN PAYMENT			1,742.19	0.00
28984	2/19/2020	2/19/2020			6,181.20					Posted
	01-1502.00					RETIREMENT NEW			6,181.20	0.00
<b>Colonial Insurance</b>										
28978	2/19/2020	2/19/2020			381.91					Posted
	01-1501.00					COLONIAL LIFE PRE TAX			381.91	0.00
28979	2/19/2020	2/19/2020			135.10					Posted
	01-1501.00					COLONIAL LIFE POST TAX			135.10	0.00
<b>Custer Transfer Station</b>										
28997	2/25/2020	2/19/2020			6.00					Posted
	08-3310.00					dumping fees			6.00	0.00
<b>DHHS Drinking Water</b>										
28999	2/25/2020	2/19/2020			40.00					Posted
	10-3206.00					pool permit			40.00	0.00
<b>Demco</b>										
28998	2/25/2020	2/19/2020			108.19					Posted
	07-3223.00					supplies			108.19	0.00
<b>EBSCO</b>										
29001	2/25/2020	2/19/2020			339.99					Posted
	07-3340.00					periodical renewals			339.99	0.00

## Accounts Payable Detail Listing

City of Broken Bow

<u>Vend#</u>	<u>Vendor Name</u>	<u>Pay#</u>	<u>Post Date</u>	<u>Due Date</u>	<u>Amount</u>	<u>Invoice</u>	<u>Date</u>	<u>PO#</u>	<u>Date</u>	<u>Status</u>
	<u>Account#</u>					<u>Description</u>			<u>Debit</u>	<u>Credit</u>
<b>EFTPS Online Payment (continued)</b>										
28987	2/19/2020	2/19/2020			1,782.50					Ck# 515 Printed
	01-1500.00					MEDICARE			1,782.50	0.00
28988	2/19/2020	2/19/2020			5,282.25					Ck# 515 Printed
	01-1500.00					FEDERAL MARRIED			2,606.13	0.00
	01-1500.00					FEDERAL SINGLE			2,676.12	0.00
									5,282.25	0.00
28989	2/19/2020	2/19/2020			7,621.86					Ck# 515 Printed
	01-1500.00					SOCIAL SECURITY			7,621.86	0.00
<b>Eakes Office Products</b>										
29000	2/25/2020	2/19/2020			183.50					Posted
	07-3216.00					copies			183.50	0.00
<b>Family Heritage</b>										
28985	2/19/2020	2/19/2020			56.00					Posted
	01-1501.00					FAMILY HERITAGE			56.00	0.00
<b>Gateway Motors Inc</b>										
29002	2/25/2020	2/19/2020			58.28					Posted
	04-3225.00					oil change K9 unit			58.28	0.00
<b>Heather Hulinsky</b>										
29003	2/25/2020	2/19/2020			200.00					Posted
	07-3419.01					cleaning			200.00	0.00
<b>Heiman Fire Equipment</b>										
29004	2/25/2020	2/19/2020			399.55					Posted
	05-3410.00					radio tabs, hood, boots			399.55	0.00
<b>Ingram Library Services</b>										
29005	2/25/2020	3/19/2020			1,328.77					Posted
	07-3340.00					materials			1,328.77	0.00
<b>Insurance Aid Services</b>										
29006	2/25/2020	3/19/2020			1,797.57					Posted
	05-3336.00					Insurance Aid Fees			1,797.57	0.00
<b>KDSI</b>										
29007	2/25/2020	3/19/2020			60.00					Posted
	07-3310.10					annual email subscription			60.00	0.00
<b>Kirkpatrick Cleaning Solutions</b>										
29008	2/25/2020	3/19/2020			97.82					Posted
	07-3311.00					supplies			97.82	0.00
<b>Matheson Tri-Gas Inc</b>										
29009	2/25/2020	3/19/2020			74.70					Posted
	08-3310.00					argon, cutting tips			74.70	0.00
<b>Mead Lumber</b>										
29010	2/25/2020	3/19/2020			82.18					Posted
	08-3311.00					supplies			82.18	0.00
<b>Med Tech Resource</b>										
29011	2/25/2020	3/19/2020			130.36					Posted
	05-3410.00					flashlights			130.36	0.00
<b>Mid American Research Chemical</b>										
29012	2/25/2020	3/19/2020			1,470.97					Posted
	08-3310.00					supplies			321.07	0.00
	09-3339.00					supplies			574.95	0.00
	10-3339.00					supplies			574.95	0.00
									1,470.97	0.00
<b>Midwest Machinery &amp; Supply Co.</b>										
29031	2/25/2020	2/19/2020			966.30					Posted
	08-3348.00					guardrail posts, hardware			966.30	0.00
<b>Monte Clark</b>										
29013	2/25/2020	3/19/2020			9.29					Posted
	08-3205.00					meal			9.29	0.00

<u>Vend#</u>	<u>Vendor Name</u>	<u>Pay#</u>	<u>Post Date</u>	<u>Due Date</u>	<u>Amount</u>	<u>Invoice</u>	<u>Date</u>	<u>PO#</u>	<u>Date</u>	<u>Status</u>
	<u>Account#</u>				<u>Work Order</u>	<u>Description</u>			<u>Debit</u>	<u>Credit</u>
	<b>NMVCA (continued)</b>									
29014	2/25/2020	3/19/2020			200.00					Posted
	08-3206.00					membership dues & calibration workshop			200.00	0.00
	<b>Nebraska Dept of Revenue</b>									
28976	2/12/2020	2/11/2020			214.58					Ck# 513 Printed
	09-2426.30					lodging tax			214.58	0.00
	<b>Nebraska Library Association</b>									
29015	2/25/2020	3/19/2020			140.00					Posted
	07-3206.00					annual membership - Joan & Megan			140.00	0.00
	<b>Obrien's True Value</b>									
29016	2/25/2020	3/19/2020			31.08					Posted
	08-3310.00					supplies			10.75	0.00
	09-3339.00					supplies			20.33	0.00
									31.08	0.00
	<b>Omaha State Bank</b>									
28986	2/19/2020	2/19/2020			175.00					Posted
	01-1501.00					HSA			175.00	0.00
	<b>Paulsen Inc.</b>									
29017	2/25/2020	3/19/2020			100.00					Posted
	08-3425.00					bunker block			100.00	0.00
	<b>Pavement Repair &amp; Supplies</b>									
29018	2/25/2020	3/19/2020			2,150.00					Posted
	08-3345.00					perma-patch			2,150.00	0.00
	<b>Presto X Company</b>									
29019	2/25/2020	3/19/2020			49.00					Posted
	07-3311.00					monthly service			49.00	0.00
	<b>Pristine Cleaning, LLC</b>									
29020	2/25/2020	3/19/2020			375.00					Posted
	02-3419.01					Cleaning Service			375.00	0.00
	<b>Ranchland Ford</b>									
29021	2/25/2020	3/19/2020			800.52					Posted
	05-3310.00					yearly service on ambulances			800.52	0.00
	<b>Recorded Books, Inc.</b>									
29022	2/25/2020	3/19/2020			467.23					Posted
	07-3340.10					renewals - database			467.23	0.00
	<b>S&amp;L Sanitary Service</b>									
29023	2/25/2020	3/19/2020			49.30					Posted
	09-3219.00					trash around the square			49.30	0.00
	<b>Sargent Pipe Co</b>									
29024	2/25/2020	3/19/2020			50.00					Posted
	08-3310.00					sprocket repairs			50.00	0.00
	<b>Schaper and White Law Firm</b>									
29025	2/25/2020	3/19/2020			2,407.25					Posted
	01-3214.00					legal fees			2,407.25	0.00
	<b>State Income Tax WH NE Online Payment</b>									
28990	2/19/2020	2/19/2020			2,294.03					Ck# 516 Printed
	01-1500.00					STATE MARRIED			1,197.34	0.00
	01-1500.00					STATE SINGLE			1,096.69	0.00
									2,294.03	0.00
	<b>Sublime Artistry</b>									
28977	2/12/2020	2/12/2020			3,740.00					Ck# 514 Printed
	01-3212.00					website design/update deposit			3,740.00	0.00
	<b>Tim Eggleston</b>									
29026	2/25/2020	3/19/2020			6.87					Posted
	08-3205.00					meal			6.87	0.00
	<b>Trotter Service</b>									

**Accounts Payable Detail Listing**

City of Broken Bow

**Vend# Vendor Name**

<u>Pay#</u>	<u>Post Date</u>	<u>Due Date</u>	<u>Amount</u>	<u>Invoice</u>	<u>Date</u>	<u>PO#</u>	<u>Date</u>	<u>Status</u>
	<u>Account#</u>	<u>Work Order</u>		<u>Description</u>			<u>Debit</u>	<u>Credit</u>
<b>Trotter Service (continued)</b>								
29027	2/25/2020	3/19/2020	5,187.85					Posted
	08-3225.00			Street - Gasoline			4,680.89	0.00
	06-3225.00			Firemen - Gasoline			55.00	0.00
	04-3225.00			Police - Gasoline			309.14	0.00
	09-3225.00			Park - Gasoline			142.82	0.00
							<u>5,187.85</u>	<u>0.00</u>
<b>Trotter's Whoa &amp; Go</b>								
29028	2/25/2020	3/19/2020	144.56					Posted
	04-3225.00			Fuel			26.68	0.00
	06-3225.00			Fuel			117.88	0.00
							<u>144.56</u>	<u>0.00</u>
<b>Verizon Wireless</b>								
29029	2/25/2020	3/19/2020	143.36					Posted
	05-3221.00			Rescue hot spots			80.02	0.00
	06-3221.00			Data			30.02	0.00
	03-3221.00			Handi Bus Phone			33.32	0.00
							<u>143.36</u>	<u>0.00</u>

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61,395.63 56 Non-voided payables listed.

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## Report Setup

AP - Accounts Payable Listing : Vendor Name

## Filter Options

Starting: 2/12/2020

Ending: 2/25/2020

Banks: All

Payable Status: Posted, Printed, ACH, Recorded, Voided

All Vendors Selected

Bi-Weekly Payroll \$44,047.02

# Check Approval List - GL Account

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City of Broken Bow

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<u>Vendor Name</u>	<u>Invoice</u>	<u>Invoice Description</u>	<u>Account Description</u>	<u>Amount</u>
<b>General</b>				
City of Broken Bow		PRE TAX AFLAC	Health/Life/Acc Insuranc	288.15
Century Link		AFLAC POST TAX	Health/Life/Acc Insuranc	104.22
City Flex Benefit Plan		CD Cell Closure Funds	CD Cell Financial Assist	2,608.00
City of Broken Bow - Health Insurance		telephone	Telephone/Internet	85.49
City of Broken Bow Pension Fund		SELECT FLEX-UNREIMBURSED M/D/V	Health/Life/Acc Insuranc	216.04
City of Broken Bow Pension Fund		HEALTH INS	Health/Life/Acc Insuranc	3,397.48
Colonial Insurance		RETIREMENT NEW	Pension	6,181.20
Colonial Insurance		RETIREMENT LOAN PAYMENT	Loan Payment	1,742.19
EFTPS Online Payment		COLONIAL LIFE PRE TAX	Health/Life/Acc Insuranc	381.91
EFTPS Online Payment		COLONIAL LIFE POST TAX	Health/Life/Acc Insuranc	135.10
EFTPS Online Payment		MEDICARE	Payroll Taxes	1,782.50
EFTPS Online Payment		FEDERAL	Payroll Taxes	2,606.13
Family Heritage		FEDERAL	Payroll Taxes	2,676.12
Omaha State Bank		FICA	Payroll Taxes	7,621.86
Schaper and White Law Firm		FAMILY HERITAGE	Health/Life/Acc Insuranc	56.00
State Income Tax WH NE Online Paymei		HSA	Health/Life/Acc Insuranc	175.00
State Income Tax WH NE Online Paymei		legal fees	Legal Fees	2,407.25
Sublime Artistry		STATE	Payroll Taxes	1,197.34
		STATE	Payroll Taxes	1,096.69
		website design/update deposit	City Promotions	3,740.00
			Total General	\$38,498.67
<b>Municipal Building</b>				
Pristine Cleaning, LLC		cleaning service	Contracted Services	375.00
			Total Municipal Building	\$375.00
<b>Handi Bus</b>				
Broken Bow Mun Utilities		fuel	Gas and Oil	533.62
Verizon Wireless		telephone	Telephone/Internet	33.32
			Total Handi Bus	\$566.94
<b>Police</b>				
Broken Bow Mun Utilities		fuel	Gas and Oil	772.94
Gateway Motors Inc		oil change K9 unit	Gas and Oil	58.28
Trotter Service		fuel	Gas and Oil	309.14
Trotter's Whoa & Go		fuel	Gas and Oil	26.68
			Total Police	\$1,167.04
<b>Rescue Unit</b>				
Heiman Fire Equipment		radio tabs, hood, boots	Equipment Purchases	399.55
Insurance Aid Services		fees	Insurance Aid Fees	1,797.57
Med Tech Resource		flashlights	Equipment Purchases	130.36
Ranchland Ford		yearly service on ambulances	Maint/Repair Equipment	800.52
Verizon Wireless		telephone	Telephone/Internet	80.02
			Total Rescue Unit	\$3,208.02
<b>Fire</b>				
Broken Bow Mun Utilities		fuel	Gas and Oil	47.79
Carquest of Broken Bow		supplies	Supplies & Postage	25.63
Trotter Service		fuel	Gas and Oil	55.00
Trotter's Whoa & Go		fuel	Gas and Oil	117.88
Verizon Wireless		telephone	Telephone/Internet	30.02
			Total Fire	\$276.32
<b>Library</b>				
Central I.T., LLC		ms office subscription	Database	220.00
Demco		supplies	Supplies & Postage	108.19
EBSCO			Book Purchases	339.99
Eakes Office Products		copies	Copier Maint/Expense	183.50
Heather Hulinsky		cleaning	Contracted Services	200.00
Ingram Library Services		materials	Book Purchases	1,328.77
KDSI		annual email subscription	Tech Support/Subscripti	60.00
Kirkpatrick Cleaning Solutions		supplies for restroom	Maintenance & Repair B	97.82
Nebraska Library Association		annual membership - Joan & Megan	Association Dues	140.00
Presto X Company		monthly service	Maintenance & Repair B	49.00
Recorded Books, Inc.		renewals - database	Database	467.23
			Total Library	\$3,194.50
<b>Street</b>				

# Check Approval List - GL Account

2/20/2020 3:11:40 PM

City of Broken Bow

Page 2 of 2

<u>Vendor Name</u>	<u>Invoice</u>	<u>Invoice Description</u>	<u>Account Description</u>	<u>Amount</u>
<b>Street</b>				
Acme Tile		cast in place warning pads (handicap)	Street Construction	3,205.00
Broken Bow Mun Utilities		fuel	Gas and Oil	177.07
Carquest of Broken Bow		supplies	Maint/Repair Equipment	244.23
Custer Transfer Station		dumping fees	Maint/Repair Equipment	6.00
Matheson Tri-Gas Inc		argon, cutting tips	Maint/Repair Equipment	74.70
Mead Lumber		supplies	Maintenance & Repair B	82.18
Mid American Research Chemical		supplies	Maint/Repair Equipment	321.07
Midwest Machinery & Supply Co.		guardrail posts, hardware	Street Signals/Maintena	966.30
Monte Clark		meal	Travel & Meeting Expen	9.29
NMVCA		membership dues & calibration workshop	Association Dues	200.00
Obrien's True Value		supplies	Maint/Repair Equipment	10.75
Paulsen Inc.		bunker block	Street Construction	100.00
Pavement Repair & Supplies		perma-patch	Road Materials	2,150.00
Sargent Pipe Co		sprocket repairs	Maint/Repair Equipment	50.00
Tim Eggleston		meal	Travel & Meeting Expen	6.87
Trotter Service		fuel	Gas and Oil	4,680.89
			Total Street	\$12,284.35
<b>Park</b>				
Broken Bow Mun Utilities		fuel	Gas and Oil	202.97
Carquest of Broken Bow		supplies	Maint/Repair Equipment	4.89
Mid American Research Chemical		supplies	Maintenance/Repair Gro	574.95
Nebraska Dept of Revenue		lodging tax	RV Park Lodging Tax	214.58
Obrien's True Value		supplies	Maintenance/Repair Gro	20.33
S&L Sanitary Service		trash	Trash Removal	49.30
Trotter Service		fuel	Gas and Oil	142.82
			Total Park	\$1,209.84
<b>Swimming Pool</b>				
DHHS Drinking Water		pool permit	Association Dues	40.00
Mid American Research Chemical		supplies	Maintenance/Repair Gro	574.95
			Total Swimming Pool	\$614.95
				\$61,395.63

Report Selection: Check Approval List - GL Account  
 Date Range Selection: GL Posting Date  
 Starting Date: 2/12/2020  
 Ending Date: 2/25/2020

Bi-Weekly Payroll \$44,047.02

**City Account Balances January 2020**

	<b>Beginning Balance</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Ending Balance</b>
<b><u>Nebraska State Bank</u></b>				
General Checking	76,981.46	221,300.28	(291,695.88)	6,585.86
Bond Account	158,146.78	19,221.15	(498.75)	176,869.18
Street Dept Savings	200.71	0.29	-	201.00
Health Insurance	61,790.75	99,256.34	(54,845.32)	106,201.77
Library Maintenance Fund	6,606.00	4,272.02	-	10,878.02
Short-Term Disability/Health	1,772.53	0.30	-	1,772.83
Redevelopment Authority (CRA)	11,378.87	1,002.33	-	12,381.20
Redevelopment Authority Savings (CRA)	13,310.82	19.11	-	13,329.93
Community Betterment	14,646.42	-	(1,951.00)	12,695.42
Bond CD 932	116,762.70	-	-	116,762.70
Bond CD 783	102,858.04	-	-	102,858.04
 <b><u>Bruning State Bank</u></b>				
General Money Market	2,923,891.00	1,365.82	-	2,925,256.82
General Savings	339,291.41	76,823.55	-	416,114.96
Sales Tax Money Market	841,202.22	535.83	-	841,738.05
Sales Tax Savings	1,243,860.97	93,700.68	-	1,337,561.65
General Checking	101.64	1,500.00	(1,500.00)	101.64
Memorial Fund	23,490.42	-	-	23,490.42
CD Cell Financial Assistance	41,868.10	10.67	-	41,878.77
CDBG	197.98	-	-	197.98
Flex Benefit	7,153.47	764.16	(293.53)	7,624.10
Pension	2,363.28	-	-	2,363.28
Broken Bow Keno	12,879.39	13,190.27	(15,783.83)	10,285.83
City Square Ira Stone Memorial CD	4,471.87	-	-	4,471.87
Health CD 247	152,563.19	-	-	152,563.19
Health CD 248	166,150.49	-	-	166,150.49
Health CD 462	77,612.42	-	(1,500.00)	76,112.42
Health CD 706	61,583.32	-	-	61,583.32

## City of Broken Bow

Account		Account Name	Fiscal Year 19 - 20			Budget		Fiscal Year 18 - 19		
			Current	Year To Date	%Used	Current	Total	Remaining	Year To Date	Total
Revenue										
General										
01-2020.00		Motor Vehicle Tax	6,482.71	24,294.31	37.38 %	5,417.00	65,000.00	40,705.69	24,187.93	77,953.44
01-2030.00		Motor Vehicle Tax Pro-rate	185.25	454.32	30.29 %	125.00	1,500.00	1,045.68	604.80	1,948.71
01-2035.00		Motor Vehicle Fee	0.00	9,266.65	29.89 %	2,583.00	31,000.00	21,733.35	16,607.44	34,832.93
01-2040.00		County Road Levy	3,596.54	5,475.87	18.25 %	2,500.00	30,000.00	24,524.13	5,103.40	28,801.69
01-2050.00		Homestead Allocation	0.00	0.00	0.00 %	3,750.00	45,000.00	45,000.00	0.00	59,405.18
01-2060.00		Property Tax	64,293.20	134,361.29	13.30 %	84,217.00	1,010,603.00	876,241.71	129,420.19	968,607.01
01-2070.00		Bond Funds	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
01-2080.00		Mutual Finance Organization	0.00	0.00	0.00 %	1,083.00	13,000.00	13,000.00	5,975.05	12,202.06
01-2090.00		Interlocal Fire Board	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
01-2100.00		Housing Authority Tax	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
01-2200.00		Utility Transfer	47,964.88	187,660.16	32.92 %	47,500.00	570,000.00	382,339.84	191,994.51	574,434.29
01-2205.00		Utility Transfer Adm Costs	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
01-2210.00		Transfer from Utilities - Bond	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
01-2210.10		Transfer from Bond Fund	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
01-2290.00		CRA Tax Collection	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
01-2300.00		Equalization Payment	0.00	16,902.60	14.07 %	10,012.00	120,142.00	103,239.40	22,268.95	155,593.61
01-2301.00		Government Subdivision Aid	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
01-2302.00		MIRF	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
01-2303.00		Sales Tax Income .5%	29,021.33	120,963.41	40.32 %	25,000.00	300,000.00	179,036.59	201,487.95	588,847.57
01-2303.10		Sales Tax Income 1%	58,042.66	241,926.81	40.32 %	50,000.00	600,000.00	358,073.19	402,975.91	1,177,695.16
01-2303.20		Sales Tax Motor Vehicle .5%	6,636.69	40,169.98	44.63 %	7,500.00	90,000.00	49,830.02	37,965.40	116,357.99
01-2303.30		Sales Tax Motor Vehicle 1%	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
01-2400.00		Telecommunications Tax	6,477.30	14,658.80	38.58 %	3,167.00	38,000.00	23,341.20	22,656.93	38,880.26
01-2400.10		KENO Proceeds	(1,951.00)	3,942.25	26.28 %	1,250.00	15,000.00	11,057.75	4,960.82	47,086.75
01-2400.20		Hotel/Motel Occupation Tax	3,135.09	14,924.53	37.31 %	3,333.00	40,000.00	25,075.47	13,265.63	42,568.76
01-2401.00		Franchise Tax	11,589.93	24,716.44	77.24 %	2,667.00	32,000.00	7,283.56	0.00	25,280.92
01-2401.10		Lease Payments/Tower Rent	0.00	1,068.00	23.73 %	375.00	4,500.00	3,432.00	484.00	4,356.00
01-2402.00		Fees/Permits/Licenses	600.00	1,735.00	11.57 %	1,250.00	15,000.00	13,265.00	1,190.00	15,695.00
01-2404.00		Publication Reimbursements	0.00	0.00	0.00 %	21.00	250.00	250.00	0.00	344.43
01-2405.00		Miscellaneous Reimbursements	2,265.85	8,210.84	27.37 %	2,500.00	30,000.00	21,789.16	25,481.62	52,941.57
01-2405.05		Property Tax Credit	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
01-2406.00		Gifts/Donations/Memorials	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
01-2407.00		Interest Income	1,940.97	8,729.79	87.30 %	833.00	10,000.00	1,270.21	8,883.95	30,104.58
01-2408.00		Miscellaneous Income	10,840.33	10,840.33	0.00 %	0.00	0.00	(10,840.33)	33,357.49	71,455.20
01-2410.01		Grant Funds - Park Trail	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
TOTAL Revenue			251,121.73	870,301.38	28.43 %	255,083.00	3,060,995.00	2,190,693.62	1,148,871.97	4,125,393.11
Expense										
General										
01-3101.00		Salaries	4,170.00	30,340.00	19.32 %	13,083.00	157,000.00	126,660.00	51,999.14	119,611.14
01-3102.00		FICA/Medicare	282.36	2,140.88	17.84 %	1,000.00	12,000.00	9,859.12	3,769.60	8,509.90
01-3103.00		Pension	229.36	1,470.76	27.24 %	450.00	5,400.00	3,929.24	(4,442.02)	(1,317.20)
01-3104.00		Health Insurance	1,754.27	8,523.48	22.55 %	3,150.00	37,800.00	29,276.52	9,664.78	29,172.81
01-3202.00		Education and Training	600.00	600.00	12.00 %	417.00	5,000.00	4,400.00	2,458.00	2,758.50
01-3205.00		Travel & Meeting Expense	0.00	480.00	9.60 %	417.00	5,000.00	4,520.00	236.23	2,755.76
01-3205.01		Admin. Mileage Reimb	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
01-3205.02		Admin. Housing Reimb	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00



## City of Broken Bow

Account Expense (Continued)	Account Name	Fiscal Year 19 - 20			Budget			Fiscal Year 18 - 19		
		Current	Year To Date	%Used	Current	Total	Remaining	Year To Date	Total	
General										
01-3205.03	Employee Expenses	0.00	0.00	0.00 %	42.00	500.00	500.00	0.00	68.50	
01-3206.00	Association Dues	0.00	5,688.50	63.21 %	750.00	9,000.00	3,311.50	795.00	8,937.00	
01-3207.00	Bonds & Insurance	0.00	154,215.16	99.49 %	12,917.00	155,000.00	784.84	144,202.68	153,919.68	
01-3208.00	Audit Expense	0.00	0.00	0.00 %	1,250.00	15,000.00	15,000.00	680.00	12,180.00	
01-3209.00	Printing & Publication	757.33	2,367.37	47.35 %	417.00	5,000.00	2,632.63	1,089.70	3,599.82	
01-3210.00	Longevity Pay	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00	
01-3211.00	Election Expense	4,060.11	4,060.11	100.00 %	17.00	200.00	(3,860.11)	100.00	100.00	
01-3212.00	City Promotions	3,697.97	4,165.31	10.41 %	3,333.00	40,000.00	35,834.69	11,448.94	13,938.54	
01-3212.10	KENO Taxes	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00	
01-3212.20	KENO Expenses	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00	
01-3213.00	Weather Station Expense	25.67	110.33	35.59 %	26.00	310.00	199.67	100.83	330.31	
01-3214.00	Legal Fees	2,814.58	8,936.41	25.53 %	2,917.00	35,000.00	26,063.59	7,021.58	34,967.19	
01-3214.10	Engineering Fees	0.00	0.00	0.00 %	208.00	2,500.00	2,500.00	0.00	0.00	
01-3214.20	Contracted Services	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00	
01-3215.00	Contingency	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00	
01-3216.00	Copier Maint/Expense	337.66	2,977.78	44.44 %	558.00	6,700.00	3,722.22	2,797.95	6,693.15	
01-3216.10	Software Fees	0.00	0.00	0.00 %	167.00	2,000.00	2,000.00	1,617.54	1,617.54	
01-3217.00	Radio Communications	11,801.52	47,206.08	33.33 %	11,802.00	141,620.00	94,413.92	44,933.96	134,801.88	
01-3218.00	Pension Administration	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00	
01-3221.00	Telephone/Internet	232.04	1,009.61	28.85 %	292.00	3,500.00	2,490.39	1,376.56	3,266.84	
01-3222.00	Miscellaneous Expense	12.00	349.00	17.45 %	167.00	2,000.00	1,651.00	1,058.12	2,938.54	
01-3223.00	Supplies & Postage	793.08	1,346.12	24.47 %	458.00	5,500.00	4,153.88	2,646.66	5,116.40	
01-3223.10	Bank Fees	0.00	0.00	0.00 %	8.00	100.00	100.00	0.00	0.00	
01-3223.20	Filing Fees	0.00	118.00	7.87 %	125.00	1,500.00	1,382.00	0.00	46.00	
01-3224.00	Sales Tax Infra Projects	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00	
01-3320.00	Interest	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00	
01-3409.00	Airport Monthly Payment	1,083.33	4,333.32	33.33 %	1,083.00	13,000.00	8,666.68	4,333.32	13,000.00	
01-3410.00	Equipment Purchases	3,300.00	3,300.00	330.00 %	83.00	1,000.00	(2,300.00)	0.00	125.00	
01-3420.00	Sinking Fund/Future Purchases	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00	
TOTAL Expense		35,951.28	283,738.22	42.88 %	55,137.00	661,630.00	377,891.78	287,888.57	557,137.30	
PROFIT / (LOSS) :		215,170.45	586,563.16		199,946.00	2,399,365.00	1,812,801.84	860,983.40	3,568,255.81	

## City of Broken Bow

Account	Account Name	Fiscal Year 19 - 20			Budget			Fiscal Year 18 - 19		
		Current	Year To Date	%Used	Current	Total	Remaining	Year To Date	Total	
Revenue										
Municipal Building										
02-2304.00	Municipal Building Rentals	900.00	5,670.00	56.70 %	833.00	10,000.00	4,330.00	5,178.00	13,153.00	
TOTAL Revenue		900.00	5,670.00	56.70 %	833.00	10,000.00	4,330.00	5,178.00	13,153.00	
Expense										
Municipal Building										
02-3101.00	Salaries	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00	0.00
02-3102.00	FICA/Medicare	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00	0.00
02-3103.00	Pension	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00	0.00
02-3104.00	Health Insurance	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00	0.00
02-3205.00	Travel & Meeting Expense	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00	0.00
02-3216.00	Copier Maint/Expense	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00	0.00
02-3219.00	Trash Removal	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00	0.00
02-3220.00	Utilities	1,807.10	4,419.96	31.57 %	1,167.00	14,000.00	9,580.04	4,424.02	13,151.64	
02-3221.00	Telephone/Internet	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00	0.00
02-3222.00	Miscellaneous Expense	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00	0.00
02-3223.00	Supplies & Postage	0.00	34.85	0.00 %	0.00	0.00	(34.85)	329.76	341.51	
02-3223.01	Building Cleaning Supplies	153.03	817.26	27.24 %	250.00	3,000.00	2,182.74	508.27	2,150.09	
02-3310.00	Maint/Repair Equipment	6.99	6.99	0.47 %	125.00	1,500.00	1,493.01	0.00	500.45	
02-3311.00	Maintenance & Repair Bldg	105.93	2,992.95	14.96 %	1,667.00	20,000.00	17,007.05	(14,514.62)	12,645.07	
02-3410.00	Equipment Purchases	0.00	85.99	8.60 %	83.00	1,000.00	914.01	0.00	172.92	
02-3419.01	Contracted Services	700.00	2,920.00	32.44 %	750.00	9,000.00	6,080.00	2,875.00	8,775.00	
02-3420.00	Sinking Fund/Future Purchases	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL Expense		2,773.05	11,278.00	23.25 %	4,042.00	48,500.00	37,222.00	(6,377.57)	37,736.68	
PROFIT / (LOSS) :										
		(1,873.05)	(5,608.00)		(3,209.00)	(38,500.00)	(32,892.00)	11,555.57	(24,583.68)	

## City of Broken Bow

Account	Account Name	Fiscal Year 19 - 20			Budget		Fiscal Year 18 - 19		
		Current	Year To Date	%Used	Current	Total	Remaining	Year To Date	Total
Revenue									
Handi Bus									
03-2409.00	Passenger Contributions	110.00	255.00	21.25 %	100.00	1,200.00	945.00	280.00	4,167.00
03-2410.00	Grant Reimbursement	10,071.00	18,069.00	33.31 %	4,520.00	54,244.00	36,175.00	18,138.00	105,856.00
TOTAL Revenue		10,181.00	18,324.00	33.05 %	4,620.00	55,444.00	37,120.00	18,418.00	110,023.00
Expense									
Handi Bus									
03-3101.00	Salaries	2,638.24	12,123.68	32.42 %	3,117.00	37,400.00	25,276.32	12,120.54	35,322.40
03-3102.00	FICA/Medicare	180.76	842.55	29.46 %	238.00	2,860.00	2,017.45	843.67	2,446.58
03-3103.00	Pension	139.56	628.02	33.58 %	156.00	1,870.00	1,241.98	628.02	1,814.28
03-3104.00	Health Insurance	1,685.77	6,743.08	31.85 %	1,764.00	21,170.00	14,426.92	6,561.19	20,263.35
03-3207.00	Bonds & Insurance	0.00	0.00	0.00 %	67.00	800.00	800.00	0.00	530.00
03-3216.00	Copier Maint/Expense	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
03-3220.00	Utilities	0.00	0.00	0.00 %	67.00	800.00	800.00	0.00	500.00
03-3221.00	Telephone/Internet	35.21	367.68	30.64 %	100.00	1,200.00	832.32	363.08	1,086.04
03-3222.00	Miscellaneous Expense	0.00	55.00	84.62 %	5.00	65.00	10.00	0.00	65.00
03-3223.00	Supplies & Postage	0.00	0.00	0.00 %	8.00	100.00	100.00	0.00	38.41
03-3225.00	Gas and Oil	485.06	2,141.91	35.70 %	500.00	6,000.00	3,858.09	2,186.11	6,703.80
03-3226.00	Tires	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
03-3310.00	Maint/Repair Equipment	0.00	356.17	17.81 %	167.00	2,000.00	1,643.83	252.21	1,791.90
03-3410.00	Equipment Purchases	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	64,111.00
03-3420.00	Sinking Fund/Future Purchases	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
TOTAL Expense		5,164.60	23,258.09	31.32 %	6,189.00	74,265.00	51,006.91	22,954.82	134,672.76
PROFIT / (LOSS) :									
		5,016.40	(4,934.09)		(1,569.00)	(18,821.00)	(13,886.91)	(4,536.82)	(24,649.76)

## City of Broken Bow

Account	Account Name	Fiscal Year 19 - 20			Budget		Fiscal Year 18 - 19			
		Current	Year To Date	%Used	Current	Total	Remaining	Year To Date	Total	
Revenue										
Police										
04-2406.00	Gifts/Donations/Memorials	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00	
04-2410.00	Grant Reimbursement	223.74	223.74	0.00 %	0.00	0.00	(223.74)	1,050.61	13,701.01	
04-2411.00	Pound Fees	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00	
04-2412.00	Dog Licenses	0.00	25.00	4.17 %	50.00	600.00	575.00	6.20	216.20	
04-2412.10	Permits	0.00	0.00	0.00 %	17.00	200.00	200.00	90.00	275.00	
04-2413.00	Fines	0.00	30.00	8.57 %	29.00	350.00	320.00	305.00	425.00	
04-2414.00	Citation Fines	0.00	175.00	38.89 %	38.00	450.00	275.00	450.00	905.00	
TOTAL Revenue		223.74	453.74	28.36 %	134.00	1,600.00	1,146.26	1,901.81	15,522.21	
Expense										
Police										
04-3101.00	Salaries	39,253.97	166,813.66	37.66 %	36,917.00	443,000.00	276,186.34	146,648.96	442,664.28	
04-3101.01	Overtime Wages	0.00	0.00	0.00 %	1,250.00	15,000.00	15,000.00	0.00	0.00	
04-3102.00	FICA/Medicare	2,866.67	12,174.43	34.78 %	2,917.00	35,000.00	22,825.57	10,630.10	32,198.44	
04-3103.00	Pension	1,547.22	6,315.82	25.06 %	2,100.00	25,200.00	18,884.18	6,252.48	17,579.42	
04-3104.00	Health Insurance	8,223.04	32,895.51	30.70 %	8,928.00	107,140.00	74,244.49	30,074.84	100,751.52	
04-3205.00	Travel & Meeting Expense	0.00	1,365.58	27.31 %	417.00	5,000.00	3,634.42	2,684.92	5,362.00	
04-3206.00	Association Dues	30.00	135.00	90.00 %	12.00	150.00	15.00	30.00	135.00	
04-3207.00	Bonds & Insurance	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00	
04-3209.00	Printing & Publication	0.00	35.00	11.67 %	25.00	300.00	265.00	238.26	238.26	
04-3216.00	Copier Maint/Expense	92.66	512.07	30.12 %	142.00	1,700.00	1,187.93	463.30	1,462.38	
04-3220.00	Utilities	1,675.19	3,490.09	38.78 %	750.00	9,000.00	5,509.91	1,959.64	8,125.10	
04-3221.00	Telephone/Internet	505.85	3,806.36	54.38 %	583.00	7,000.00	3,193.64	1,788.52	5,603.22	
04-3222.00	Miscellaneous Expense	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00	
04-3223.00	Supplies & Postage	888.88	1,452.72	78.53 %	154.00	1,850.00	397.28	840.50	4,425.42	
04-3225.00	Gas and Oil	1,028.79	4,391.11	48.79 %	750.00	9,000.00	4,608.89	3,666.31	11,879.38	
04-3310.00	Maint/Repair Equipment	379.45	1,104.46	27.61 %	333.00	4,000.00	2,895.54	2,236.92	2,562.63	
04-3311.00	Maintenance & Repair Bldg	0.00	82.05	10.26 %	67.00	800.00	717.95	3,164.34	3,913.49	
04-3312.00	Uniforms	119.99	1,022.59	51.13 %	167.00	2,000.00	977.41	644.77	1,605.96	
04-3313.00	Training	0.00	0.00	0.00 %	0.00	0.00	0.00	(45.50)	(45.50)	
04-3314.00	Police Officer Expense	0.00	21.10	8.44 %	21.00	250.00	228.90	0.00	0.00	
04-3315.00	Dog Care	146.19	340.94	22.73 %	125.00	1,500.00	1,159.06	393.22	1,399.75	
04-3316.00	Grant Expenses	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00	
04-3410.00	Equipment Purchases	27.56	853.12	10.66 %	667.00	8,000.00	7,146.88	166.85	65,443.61	
04-3411.00	Computers	0.00	9.95	0.25 %	333.00	4,000.00	3,990.05	0.00	3,186.77	
04-3412.00	Vests	0.00	114.32	11.43 %	83.00	1,000.00	885.68	0.00	0.00	
04-3413.00	Radios	0.00	0.00	0.00 %	62.00	750.00	750.00	0.00	0.00	
04-3414.00	Guns	0.00	0.00	0.00 %	83.00	1,000.00	1,000.00	544.65	544.65	
04-3420.00	Sinking Fund/Future Purchases	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00	
04-3437.00	Arrest Related Expense	0.00	160.00	16.00 %	83.00	1,000.00	840.00	0.00	722.12	
TOTAL Expense		56,785.46	237,095.88	34.68 %	56,969.00	683,640.00	446,544.12	212,383.08	709,757.90	

## City of Broken Bow

Account	Account Name	Fiscal Year 19 - 20			Budget		Fiscal Year 18 - 19		
		Current	Year To Date	%Used	Current	Total	Remaining	Year To Date	Total
PROFIT / (LOSS) :		(56,561.72)	(236,642.14)		(56,835.00)	(682,040.00)	(445,397.86)	(210,481.27)	(694,235.69)
Revenue									
Rescue Unit									
05-2408.00	Miscellaneous Income	0.00	430.00	0.00 %	0.00	0.00	(430.00)	0.00	820.00
05-2415.00	Ambulance Service	9,071.00	22,937.92	33.24 %	5,750.00	69,000.00	46,062.08	22,048.45	75,567.42
TOTAL Revenue		9,071.00	23,367.92	33.87 %	5,750.00	69,000.00	45,632.08	22,048.45	76,387.42
Expense									
Rescue Unit									
05-3101.00	Salaries	1,532.44	7,882.36	40.42 %	1,625.00	19,500.00	11,617.64	7,612.23	20,338.33
05-3102.00	FICA/Medicare	101.13	535.34	35.81 %	125.00	1,495.00	959.66	516.31	1,359.22
05-3103.00	Pension	84.29	375.17	34.90 %	90.00	1,075.00	699.83	362.98	1,062.91
05-3104.00	Health Insurance	752.13	3,008.52	31.84 %	788.00	9,450.00	6,441.48	2,927.64	9,040.68
05-3205.00	Travel & Meeting Expense	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
05-3206.00	Association Dues	0.00	0.00	0.00 %	42.00	500.00	500.00	0.00	435.00
05-3209.00	Printing & Publication	0.00	0.00	0.00 %	4.00	50.00	50.00	0.00	0.00
05-3216.00	Copier Maint/Expense	26.33	144.70	28.94 %	42.00	500.00	355.30	159.14	500.84
05-3220.00	Utilities	0.00	482.14	9.64 %	417.00	5,000.00	4,517.86	388.09	2,572.49
05-3221.00	Telephone/Internet	97.38	389.46	24.34 %	133.00	1,600.00	1,210.54	452.25	1,239.37
05-3222.00	Miscellaneous Expense	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
05-3223.00	Supplies & Postage	21.48	96.24	19.25 %	42.00	500.00	403.76	112.95	177.09
05-3223.01	Building Cleaning Supplies	0.00	74.02	37.01 %	17.00	200.00	125.98	44.79	227.11
05-3225.00	Gas and Oil	179.00	492.59	37.89 %	108.00	1,300.00	807.41	463.33	1,127.24
05-3310.00	Maint/Repair Equipment	0.00	0.00	0.00 %	250.00	3,000.00	3,000.00	577.50	4,587.17
05-3313.00	Training	1,049.50	4,077.27	50.97 %	667.00	8,000.00	3,922.73	3,940.13	6,145.28
05-3330.00	Life Insurance	0.00	0.00	0.00 %	75.00	900.00	900.00	0.00	714.00
05-3332.00	Laundry	0.00	31.00	10.33 %	25.00	300.00	269.00	100.70	238.18
05-3334.00	Ambulance Driver Incentive	980.00	2,155.00	15.96 %	1,125.00	13,500.00	11,345.00	2,130.00	8,865.00
05-3335.00	EMT Trip Fees	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
05-3336.00	Insurance Aid Fees	2,062.69	3,978.74	26.52 %	1,250.00	15,000.00	11,021.26	3,606.19	14,697.10
05-3338.00	Ambulance Supplies	752.32	1,464.36	19.52 %	625.00	7,500.00	6,035.64	1,284.36	6,251.75
05-3361.00	Uniforms	0.00	0.00	0.00 %	42.00	500.00	500.00	161.81	417.56
05-3410.00	Equipment Purchases	0.00	1,846.48	8.39 %	1,833.00	22,000.00	20,153.52	617.00	20,664.08
05-3420.00	Sinking Fund/Future Purchases	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
TOTAL Expense		7,638.69	27,033.39	24.17 %	9,325.00	111,870.00	84,836.61	25,457.40	100,660.40
PROFIT / (LOSS) :									
		1,432.31	(3,665.47)		(3,575.00)	(42,870.00)	(39,204.53)	(3,408.95)	(24,272.98)

# City of Broken Bow

Account	Account Name	Fiscal Year 19 - 20			Budget		Fiscal Year 18 - 19		
		Current	Year To Date	%Used	Current	Total	Remaining	Year To Date	Total
Revenue									
Fire									
06-2403.00	Insurance Reimbursements	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
06-2405.00	Miscellaneous Reimbursements	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
06-2406.00	Gifts/Donations/Memorials	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
06-2408.00	Miscellaneous Income	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
06-2410.00	Grant Reimbursement	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
06-2416.00	Rural Fire Protection	0.00	7,122.03	0.00 %	0.00	0.00	(7,122.03)	0.00	0.00
TOTAL Revenue		0.00	7,122.03	0.00 %	0.00	0.00	(7,122.03)	0.00	0.00
Expense									
Fire									
06-3101.00	Salaries	1,532.44	6,820.64	34.98 %	1,625.00	19,500.00	12,679.36	6,599.78	19,320.75
06-3102.00	FICA/Medicare	101.15	460.69	30.82 %	125.00	1,495.00	1,034.31	445.20	1,287.79
06-3103.00	Pension	84.28	375.13	34.90 %	90.00	1,075.00	699.87	362.99	1,062.65
06-3104.00	Health Insurance	752.14	3,008.56	31.84 %	788.00	9,450.00	6,441.44	2,927.65	9,040.77
06-3205.00	Travel & Meeting Expense	0.00	0.00	0.00 %	42.00	500.00	500.00	0.00	0.00
06-3209.00	Printing & Publication	0.00	0.00	0.00 %	4.00	50.00	50.00	0.00	0.00
06-3216.00	Copier Maint/Expense	26.32	144.65	28.93 %	42.00	500.00	355.35	159.11	500.77
06-3219.00	Trash Removal	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
06-3220.00	Utilities	0.00	482.13	9.64 %	417.00	5,000.00	4,517.87	1,065.60	2,721.15
06-3221.00	Telephone/Internet	47.37	300.69	30.07 %	83.00	1,000.00	699.31	355.99	1,002.61
06-3222.00	Miscellaneous Expense	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
06-3223.00	Supplies & Postage	30.85	74.39	14.88 %	42.00	500.00	425.61	231.91	539.81
06-3225.00	Gas and Oil	622.11	1,138.15	113.82 %	83.00	1,000.00	(138.15)	440.17	1,444.10
06-3310.00	Maint/Repair Equipment	577.91	2,403.20	24.03 %	833.00	10,000.00	7,596.80	3,277.63	6,972.07
06-3310.01	Main/Rep Equip-Loose Equipment	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
06-3311.00	Maintenance & Repair Bldg	0.00	0.00	0.00 %	83.00	1,000.00	1,000.00	927.58	1,096.50
06-3313.00	Training	0.00	0.00	0.00 %	125.00	1,500.00	1,500.00	0.00	1,931.00
06-3330.00	Life Insurance	0.00	0.00	0.00 %	58.00	700.00	700.00	0.00	682.08
06-3410.00	Equipment Purchases	8,600.72	15,442.76	77.21 %	1,667.00	20,000.00	4,557.24	8,319.43	25,061.94
06-3415.10	Sirens and Batteries	0.00	0.00	0.00 %	83.00	1,000.00	1,000.00	0.00	0.00
06-3420.00	Sinking Fund/Future Purchases	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
06-3435.00	Hydrants	0.00	0.00	0.00 %	500.00	6,000.00	6,000.00	0.00	5,913.66
TOTAL Expense		12,375.29	30,650.99	38.18 %	6,690.00	80,270.00	49,619.01	25,113.04	78,577.65
PROFIT / (LOSS) :									
		(12,375.29)	(23,528.96)		(6,690.00)	(80,270.00)	(56,741.04)	(25,113.04)	(78,577.65)

## City of Broken Bow

Account	Account Name	Fiscal Year 19 - 20			Fiscal Year 18 - 19		
		Current	Year To Date	%Used	Current	Total	Remaining
Revenue							
Library							
07-2406.00	Gifts/Donations/Memorials	0.00	0.00	0.00 %	1,667.00	20,000.00	0.00
07-2408.00	Miscellaneous Income	0.00	0.00	0.00 %	0.00	0.00	0.00
07-2417.00	Library Fees	80.80	566.04	0.00 %	0.00	0.00	776.14
TOTAL Revenue		80.80	566.04	2.83 %	1,667.00	20,000.00	776.14
Expense							
Library							
07-3101.00	Salaries	10,563.42	48,662.59	34.59 %	11,725.00	140,700.00	48,722.25
07-3102.00	FICA/Medicare	753.39	3,500.42	32.41 %	900.00	10,800.00	3,505.48
07-3103.00	Pension	550.54	2,476.06	33.46 %	617.00	7,400.00	2,476.07
07-3104.00	Health Insurance	1,696.61	6,786.44	31.71 %	1,783.00	21,400.00	6,604.55
07-3205.00	Travel & Meeting Expense	0.00	609.15	81.22 %	62.00	750.00	610.42
07-3206.00	Association Dues	0.00	0.00	0.00 %	19.00	230.00	230.00
07-3216.00	Copier Maint/Expense	66.52	692.22	40.72 %	142.00	1,700.00	473.79
07-3219.00	Trash Removal	0.00	0.00	0.00 %	0.00	0.00	0.00
07-3220.00	Utilities	1,280.95	3,271.74	21.11 %	1,292.00	15,500.00	6,503.10
07-3221.00	Telephone/Internet	0.00	1,000.00	56.18 %	148.00	1,780.00	1,000.00
07-3222.00	Miscellaneous Expense	0.00	0.00	0.00 %	0.00	0.00	0.00
07-3223.00	Supplies & Postage	349.41	1,131.05	56.55 %	167.00	2,000.00	868.95
07-3310.00	Maint/Repair Equipment	0.00	0.00	0.00 %	0.00	0.00	0.00
07-3310.10	Tech Support/Subscriptions	0.00	0.00	0.00 %	148.00	1,780.00	1,780.00
07-3311.00	Maintenance & Repair Bldg	58.98	456.80	76.13 %	50.00	600.00	521.57
07-3313.00	Training	0.00	219.44	24.38 %	75.00	900.00	0.00
07-3339.00	Maintenance/Repair Grounds	0.00	0.00	0.00 %	0.00	0.00	0.00
07-3340.00	Book Purchases	885.05	8,125.22	30.09 %	2,250.00	27,000.00	8,996.68
07-3340.10	Database	0.00	275.62	31.50 %	73.00	875.00	262.50
07-3340.20	Nebraska Overdrive	0.00	500.00	100.00 %	42.00	500.00	500.00
07-3341.00	Computer Public Access	0.00	0.00	0.00 %	0.00	0.00	0.00
07-3342.00	Library Promotions	0.00	0.00	0.00 %	21.00	250.00	0.00
07-3410.00	Equipment Purchases	0.00	0.00	0.00 %	33.00	400.00	0.00
07-3419.01	Contracted Services	1,192.00	4,768.00	34.06 %	1,167.00	14,000.00	5,501.50
07-3420.00	Sinking Fund/Future Purchases	0.00	0.00	0.00 %	0.00	0.00	0.00
07-3420.01	Daugherty Library Maint Fund	0.00	(4,266.36)	-64.58 %	550.00	6,606.00	0.00
TOTAL Expense		17,396.87	78,208.39	30.65 %	21,264.00	255,171.00	86,848.80
						176,962.61	245,628.09
PROFIT / (LOSS) :							
		(17,316.07)	(77,642.35)		(19,597.00)	(235,171.00)	(86,072.66)
							(210,889.57)

## City of Broken Bow

Account	Account Name	Fiscal Year 19 - 20			Fiscal Year 18 - 19				
		Current	Year To Date	%Used	Current	Remaining	Year To Date	Total	
Revenue									
Street									
08-2405.00	Miscellaneous Reimbursements	1,250.00	1,580.00	0.00 %	0.00	(1,580.00)	1,105.00	1,778.95	
08-2408.10	Grant Funds	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	
08-2408.20	Sales Tax Infra Transfer	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	
08-2418.00	Street Allocation	48,033.07	172,302.29	36.45 %	39,390.00	300,372.71	148,624.33	457,862.10	
08-2419.00	Incentive Payment	0.00	0.00	0.00 %	333.00	4,000.00	0.00	4,000.00	
08-2421.00	Box Culvert Reimbursement	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	
08-2422.00	Road Material Reimbursement	0.00	0.00	0.00 %	0.00	0.00	1,006.72	1,006.72	
08-2424.00	Equipment Rental Fees	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	
TOTAL Revenue		49,283.07	173,882.29	36.48 %	39,723.00	302,792.71	150,736.05	464,647.77	
Expense									
Street									
08-3101.00	Salaries	21,391.27	89,582.77	34.72 %	21,500.00	258,000.00	168,417.23	84,417.14	249,541.05
08-3101.01	Overtime Wages	0.00	0.00	0.00 %	750.00	9,000.00	9,000.00	0.00	0.00
08-3102.00	FICA/Medicare	1,528.71	6,428.86	31.44 %	1,704.00	20,450.00	14,021.14	6,032.09	17,813.87
08-3103.00	Pension	1,176.52	4,903.19	34.03 %	1,201.00	14,410.00	9,506.81	3,063.38	9,560.64
08-3104.00	Health Insurance	6,081.05	24,324.20	30.88 %	6,564.00	78,770.00	54,445.80	24,463.37	75,387.93
08-3205.00	Travel & Meeting Expense	0.00	0.00	0.00 %	67.00	800.00	800.00	0.00	1,370.24
08-3206.00	Association Dues	0.00	0.00	0.00 %	50.00	600.00	600.00	327.00	827.00
08-3216.00	Copier Maint/Expense	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
08-3219.00	Trash Removal	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	76.22
08-3220.00	Utilities	1,994.20	4,423.08	27.64 %	1,333.00	16,000.00	11,576.92	4,624.98	15,977.06
08-3221.00	Telephone/Internet	103.29	412.92	29.49 %	117.00	1,400.00	987.08	470.60	1,329.77
08-3222.00	Miscellaneous Expense	0.00	74.51	37.26 %	17.00	200.00	125.49	0.00	422.10
08-3222.10	Snow Removal	1,615.00	4,370.00	21.85 %	1,667.00	20,000.00	15,630.00	18,953.75	33,333.47
08-3223.00	Supplies & Postage	44.53	44.53	7.42 %	50.00	600.00	555.47	169.01	390.52
08-3225.00	Gas and Oil	2,277.27	7,993.69	36.34 %	1,833.00	22,000.00	14,006.31	7,440.90	20,050.54
08-3310.00	Maint/Repair Equipment	3,143.45	23,772.05	46.61 %	4,250.00	51,000.00	27,227.95	40,192.73	63,930.83
08-3311.00	Maintenance & Repair Bldg	102.00	173.95	5.80 %	250.00	3,000.00	2,826.05	2,648.21	3,990.20
08-3320.00	Interest	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
08-3343.00	Consulting Fees	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
08-3344.00	Chemicals	0.00	8,464.13	38.47 %	1,833.00	22,000.00	13,535.87	19,075.08	22,299.24
08-3345.00	Road Materials	0.00	4,262.75	22.44 %	1,583.00	19,000.00	14,737.25	5,410.00	18,106.21
08-3346.00	Gravel	0.00	3,772.19	107.78 %	292.00	3,500.00	(272.19)	0.00	0.00
08-3347.00	Street Signs	226.40	2,802.60	80.07 %	292.00	3,500.00	697.40	188.37	1,653.25
08-3348.00	Street Signals/Maintenance	1,114.11	1,972.58	49.31 %	333.00	4,000.00	2,027.42	0.00	3,410.50
08-3348.10	Flags	0.00	0.00	0.00 %	250.00	3,000.00	3,000.00	0.00	1,066.26
08-3349.00	Pavement Marking	0.00	0.00	0.00 %	700.00	8,400.00	8,400.00	0.00	8,099.25
08-3350.00	Shop Tools	339.44	339.44	9.70 %	292.00	3,500.00	3,160.56	1,517.66	2,392.38
08-3351.00	Equipment Rental	0.00	0.00	0.00 %	250.00	3,000.00	3,000.00	0.00	0.00
08-3410.00	Equipment Purchases	0.00	44,895.20	81.63 %	4,583.00	55,000.00	10,104.80	36,039.68	36,039.68
08-3410.01	Safety Equipment	0.00	960.85	48.04 %	167.00	2,000.00	1,039.15	918.52	2,196.09
08-3411.00	Computers	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
08-3416.00	Land & Buildings	0.00	0.00	0.00 %	83.00	1,000.00	1,000.00	2,242.49	2,242.49
08-3417.00	Trash Receptacles	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
08-3418.00	Street Sweeper	0.00	0.00	0.00 %	2,088.00	25,050.00	25,050.00	0.00	25,017.26
08-3420.00	Sinking Fund/Future Purchases	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00



## City of Broken Bow

Account Expense (Continued)	Account Name	Fiscal Year 19 - 20			Budget			Fiscal Year 18 - 19		
		Current	Year To Date	%Used	Current	Total	Remaining	Year To Date	Total	Total
08-3422.00	New Street Lights	0.00	401.84	53.58 %	62.00	750.00	348.16	0.00	0.00	214.00
08-3422.01	Street Lighting	0.00	0.00	0.00 %	4,000.00	48,000.00	48,000.00	0.00	0.00	0.00
08-3423.00	Storm Sewers	0.00	0.00	0.00 %	142.00	1,700.00	1,700.00	822.16	822.16	822.16
08-3424.00	Trucks/Loader	0.00	0.00	0.00 %	0.00	0.00	0.00	40,171.48	40,171.48	40,171.48
08-3425.00	Street Construction	0.00	10,467.58	20.94 %	4,167.00	50,000.00	39,532.42	8,985.50	12,785.30	12,785.30
08-3425.01	Township Roads	0.00	38,383.76	95.96 %	3,333.00	40,000.00	1,616.24	0.00	0.00	0.00
08-3426.00	Armor Coating	0.00	0.00	0.00 %	1,042.00	12,500.00	12,500.00	5,659.00	5,659.00	5,659.00
08-3426.10	Concrete Replacement Snow Stor	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL Expense		41,137.24	283,226.67	35.31 %	66,845.00	802,130.00	518,903.33	313,833.10	676,175.99	
PROFIT / (LOSS) :		8,145.83	(109,344.38)		(27,122.00)	(325,455.00)	(216,110.62)	(163,097.05)	(211,528.22)	

## City of Broken Bow

Account	Account Name	Fiscal Year 19 - 20			Budget			Fiscal Year 18 - 19	
		Current	Year To Date	%Used	Current	Total	Remaining	Year To Date	Total
Revenue									
Park									
09-2408.00	Miscellaneous Income	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
09-2425.00	Park Rental Fees	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	160.00
09-2426.00	Tennis Center Fees	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	10.00
09-2426.10	RV Park Rental Fees	21.94	9,799.24	42.61 %	1,917.00	23,000.00	13,200.76	11,796.82	35,329.01
09-2426.20	RV Park Rental Sales Tax	(2,331.61)	(1,647.22)	0.00 %	0.00	0.00	1,647.22	(1,426.73)	220.49
09-2426.30	RV Park Lodging Tax	(877.44)	(714.13)	0.00 %	0.00	0.00	714.13	(548.99)	(66.40)
TOTAL Revenue		(3,187.11)	7,437.89	32.34 %	1,917.00	23,000.00	15,562.11	9,821.10	35,653.10
Expense									
Park									
09-3101.00	Salaries	9,280.00	69,661.71	46.44 %	12,500.00	150,000.00	80,338.29	47,514.00	139,078.10
09-3102.00	FICA/Medicare	674.50	5,258.10	45.72 %	958.00	11,500.00	6,241.90	3,560.01	10,476.75
09-3103.00	Pension	168.00	3,247.18	43.59 %	621.00	7,450.00	4,202.82	2,512.64	6,878.36
09-3104.00	Health Insurance	4,193.91	6,519.36	19.32 %	2,812.00	33,750.00	27,230.64	7,359.56	20,129.62
09-3205.00	Travel & Meeting Expense	0.00	0.00	0.00 %	17.00	200.00	200.00	88.40	118.40
09-3206.00	Association Dues	0.00	0.00	0.00 %	8.00	100.00	100.00	0.00	0.00
09-3209.00	Printing & Publication	0.00	348.00	69.60 %	42.00	500.00	152.00	0.00	751.50
09-3216.00	Copier Maint/Expense	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
09-3219.00	Trash Removal	49.30	197.20	31.55 %	52.00	625.00	427.80	197.20	618.80
09-3220.00	Utilities	2,648.82	9,111.99	30.37 %	2,500.00	30,000.00	20,888.01	7,713.84	26,894.85
09-3221.00	Telephone/Internet	103.28	412.88	24.29 %	142.00	1,700.00	1,287.12	450.95	1,309.92
09-3222.00	Miscellaneous Expense	0.00	0.00	0.00 %	17.00	200.00	200.00	0.00	0.00
09-3223.00	Supplies & Postage	0.00	0.00	0.00 %	42.00	500.00	500.00	78.06	887.32
09-3225.00	Gas and Oil	243.30	1,810.61	21.30 %	708.00	8,500.00	6,889.39	2,556.50	10,367.36
09-3310.00	Maint/Repair Equipment	936.85	1,586.39	15.86 %	833.00	10,000.00	8,413.61	2,404.89	22,545.85
09-3311.00	Maintenance & Repair Bldg	175.00	688.64	11.48 %	500.00	6,000.00	5,311.36	271.11	4,375.84
09-3339.00	Maintenance/Repair Grounds	(1,345.45)	2,450.17	5.44 %	3,750.00	45,000.00	42,549.83	6,341.25	44,684.63
09-3351.00	Equipment Rental	0.00	0.00	0.00 %	25.00	300.00	300.00	0.00	0.00
09-3352.00	Tools/Shop Equipment	0.00	0.00	0.00 %	100.00	1,200.00	1,200.00	0.00	247.37
09-3353.00	Trees & Shrubs	0.00	0.00	0.00 %	167.00	2,000.00	2,000.00	150.95	1,665.05
09-3410.00	Equipment Purchases	14,525.73	15,175.26	54.20 %	2,333.00	28,000.00	12,824.74	3,465.66	24,606.96
09-3410.01	Safety Equipment	138.01	138.01	15.33 %	75.00	900.00	761.99	0.00	110.72
09-3420.00	Sinking Fund/Future Purchases	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
09-3427.00	Underground Sprinklers	0.00	0.00	0.00 %	417.00	5,000.00	5,000.00	630.92	4,697.44
09-3428.00	Playground Equipment	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	15,000.00
09-3429.00	Melham Playground Equipment	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
09-3430.00	Melham Lake	0.00	976.92	48.85 %	167.00	2,000.00	1,023.08	0.00	118.78
TOTAL Expense		31,791.25	117,582.42	34.04 %	28,786.00	345,425.00	227,842.58	85,295.94	335,563.62
PROFIT / (LOSS) :									
		(34,978.36)	(110,144.53)		(26,869.00)	(322,425.00)	(212,280.47)	(75,474.84)	(299,910.52)

## City of Broken Bow

Account	Account Name	Fiscal Year 19 - 20			Fiscal Year 18 - 19		
		Current	Year To Date	%Used	Current	Total	Remaining
Revenue							
Swimming Pool							
10-2427.00	Admissions	(1,938.35)	(1,938.35)	-7.46 %	2,167.00	26,000.00	27,938.35
10-2428.00	Concessions	(368.63)	(368.63)	-46.08 %	67.00	800.00	1,168.63
10-2429.00	Red Cross Lessons	0.00	0.00	0.00 %	375.00	4,500.00	4,500.00
TOTAL Revenue		(2,306.98)	(2,306.98)	-7.37 %	2,609.00	31,300.00	33,606.98
Expense							
Swimming Pool							
10-3101.00	Salaries	0.00	0.00	0.00 %	5,583.00	67,000.00	67,000.00
10-3102.00	FICA/Medicare	0.00	0.00	0.00 %	427.00	5,125.00	5,125.00
10-3103.00	Pension	0.00	0.00	0.00 %	0.00	0.00	0.00
10-3104.00	Health Insurance	0.00	0.00	0.00 %	0.00	0.00	0.00
10-3205.00	Travel & Meeting Expense	0.00	0.00	0.00 %	21.00	250.00	250.00
10-3206.00	Association Dues	0.00	0.00	0.00 %	8.00	100.00	100.00
10-3206.10	Credit Card/POS Service Fees	0.00	0.47	0.03 %	150.00	1,800.00	1,799.53
10-3209.00	Printing & Publication	0.00	0.00	0.00 %	62.00	750.00	750.00
10-3216.00	Copier Maint/Expense	0.00	0.00	0.00 %	0.00	0.00	0.00
10-3219.00	Trash Removal	0.00	0.00	0.00 %	0.00	0.00	0.00
10-3220.00	Utilities	257.03	1,106.50	8.20 %	1,125.00	13,500.00	12,393.50
10-3221.00	Telephone/Internet	51.88	250.17	20.85 %	100.00	1,200.00	949.83
10-3222.00	Miscellaneous Expense	0.00	0.00	0.00 %	0.00	0.00	0.00
10-3223.00	Supplies & Postage	0.00	0.00	0.00 %	333.00	4,000.00	4,000.00
10-3310.00	Maint/Repair Equipment	3,084.35	3,084.35	61.69 %	417.00	5,000.00	1,915.65
10-3311.00	Maintenance & Repair Bldg	139.99	155.64	3.11 %	417.00	5,000.00	4,844.36
10-3339.00	Maintenance/Repair Grounds	0.00	170.40	1.89 %	750.00	9,000.00	8,829.60
10-3343.00	Consulting Fees	0.00	0.00	0.00 %	0.00	0.00	0.00
10-3356.00	General Main/Repair	0.00	0.00	0.00 %	0.00	0.00	0.00
10-3357.00	Maintenance/Repair Pool	0.00	0.00	0.00 %	0.00	0.00	0.00
10-3358.00	Maintenance/Repair Diving Brd	0.00	0.00	0.00 %	0.00	0.00	0.00
10-3359.00	Red Cross Training	0.00	0.00	0.00 %	208.00	2,500.00	2,500.00
10-3410.00	Equipment Purchases	0.00	0.00	0.00 %	417.00	5,000.00	5,000.00
10-3420.00	Sinking Fund/Future Purchases	0.00	0.00	0.00 %	0.00	0.00	0.00
10-3431.00	Pool & Bldg Renovations	0.00	0.00	0.00 %	0.00	0.00	0.00
10-3432.00	Pool Chemicals	0.00	0.00	0.00 %	1,250.00	15,000.00	15,000.00
TOTAL Expense		3,533.25	4,767.53	3.53 %	11,268.00	135,225.00	130,457.47
						5,414.41	120,456.01
PROFIT / (LOSS) :		(5,840.23)	(7,074.51)		(8,659.00)	(103,925.00)	(96,850.49)
						(7,824.67)	(83,644.38)

## City of Broken Bow

Account	Account Name	Fiscal Year 19 - 20			Budget			Fiscal Year 18 - 19	
		Current	Year To Date	%Used	Current	Total	Remaining	Year To Date	Total
Revenue									
Sanitation									
11-2405.10	Tree Dump Gate Receipts	0.00	1,610.00	46.00 %	292.00	3,500.00	1,890.00	1,160.00	4,377.00
11-2405.20	CD Cell Gate Receipts	110.00	3,012.00	20.08 %	1,250.00	15,000.00	11,988.00	4,053.00	13,524.00
TOTAL Revenue		110.00	4,622.00	24.98 %	1,542.00	18,500.00	13,878.00	5,213.00	17,901.00
Expense									
Sanitation									
11-3101.00	Salaries	641.25	7,398.25	52.19 %	1,181.00	14,175.00	6,776.75	6,704.25	22,476.75
11-3101.10	Salaries - CD Cell	0.00	0.00	0.00 %	1,181.00	14,175.00	14,175.00	0.00	0.00
11-3102.00	FICA/Medicare	49.06	566.02	52.17 %	90.00	1,085.00	518.98	512.92	1,719.58
11-3102.10	FICA/Medicare - CD Cell	0.00	0.00	0.00 %	90.00	1,085.00	1,085.00	0.00	0.00
11-3103.00	Pension	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
11-3104.00	Health Insurance	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
11-3205.00	Travel & Meeting Expense	37.97	401.63	26.78 %	125.00	1,500.00	1,098.37	471.88	1,486.30
11-3216.00	Copier Maint/Expense	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
11-3220.00	Utilities	99.54	317.59	17.64 %	150.00	1,800.00	1,482.41	452.06	1,008.42
11-3221.00	Telephone/Internet	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
11-3221.10	Telephone - CD Cell	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
11-3222.00	Miscellaneous Expense	0.00	0.00	0.00 %	833.00	10,000.00	10,000.00	1,855.50	3,345.50
11-3223.00	Supplies & Postage	0.00	0.00	0.00 %	4.00	50.00	50.00	31.25	192.73
11-3360.00	Sanitation Contract	46.06	184.31	0.00 %	0.00	0.00	(184.31)	149.03	491.75
11-3360.10	Port-A-Potties	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
11-3410.00	Equipment Purchases	0.00	0.00	0.00 %	83.00	1,000.00	1,000.00	0.00	286.74
11-3410.10	Capital Purchases	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
11-3410.20	Equipment Rental CD Cell	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
11-3410.30	Equipment Rental Tree Dump	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
11-3416.00	Land & Buildings	0.00	0.00	0.00 %	42.00	500.00	500.00	0.00	0.00
11-3420.00	Sinking Fund/Future Purchases	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
TOTAL Expense		873.88	8,867.80	19.55 %	3,779.00	45,370.00	36,502.20	10,176.89	31,007.77
PROFIT / (LOSS) :									
		(763.88)	(4,245.80)		(2,237.00)	(26,870.00)	(22,624.20)	(4,963.89)	(13,106.77)

## City of Broken Bow

Expense	Account	Account Name	Fiscal Year 19 - 20			Budget			Fiscal Year 18 - 19	
			Current	Year To Date	%Used	Current	Total	Remaining	Year To Date	Total
ST Infra/Capital	12-4200.00	Sales Tax Infra Projects	705.75	705.75	0.20 %	30,000.00	360,000.00	359,294.25	203,760.39	216,283.08
	12-4200.01	Library	0.00	0.00	0.00 %	0.00	0.00	0.00	(2,902.70)	(2,902.70)
	12-4200.02	TE Trail Project	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
	12-4200.03	5th Street Improvement	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
	12-4200.04	Ambulance	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
	12-4200.05	Downtown Improvements/10th Ave	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
	12-4200.07	Sales Tax Infra Transfer	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
	12-4200.08	Fairgrounds Lift Payment	0.00	0.00	0.00 %	2,548.00	30,575.00	30,575.00	0.00	30,816.55
	12-4200.09	Transfer ST to Bond Fund	0.00	0.00	0.00 %	42,834.00	514,014.00	514,014.00	0.00	0.00
	12-4200.10	Fire Station Payment	0.00	0.00	0.00 %	8,133.00	97,600.00	97,600.00	0.00	97,557.77
		<b>TOTAL Expense</b>	<b>705.75</b>	<b>705.75</b>	<b>0.07 %</b>	<b>83,515.00</b>	<b>1,002,189.00</b>	<b>1,001,483.25</b>	<b>200,857.69</b>	<b>341,754.70</b>
<b>PROFIT / (LOSS) :</b>										
Expense										
	Utility Wages									
	13-1431.00	Salaries	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
	13-1452.10	Pension	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
	13-1452.20	Payroll Taxes	1,926.89	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
	13-1452.30	Travel and Meeting Expense	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL Expense</b>		<b>1,926.89</b>	<b>0.00</b>	<b>0.00 %</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>PROFIT / (LOSS) :</b>										
			<b>(1,926.89)</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

## City of Broken Bow

Account	Account Name	Fiscal Year 19 - 20			Budget		Fiscal Year 18 - 19		
		Current	Year To Date	%Used	Current	Total	Remaining	Year To Date	Total
Revenue									
Bond Fund									
14-2010.00	Property Tax Revenue Bond Fund	19,192.50	39,416.51	13.07 %	25,139.00	301,663.00	262,246.49	40,863.29	300,415.90
14-2020.01	Sales Tax Transfer	0.00	0.00	0.00 %	42,834.00	514,014.00	514,014.00	0.00	0.00
TOTAL Revenue		19,192.50	39,416.51	4.83 %	67,973.00	815,677.00	776,260.49	40,863.29	300,415.90
Expense									
Bond Fund									
14-3010.00	Principal Debt Payments	0.00	320,000.00	50.00 %	53,333.00	640,000.00	320,000.00	315,000.00	720,000.00
14-3020.00	Interest Debt Payments	498.75	89,535.00	50.97 %	14,640.00	175,677.00	86,142.00	94,275.00	186,877.75
14-3030.00	Refunding Debt	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
TOTAL Expense		498.75	409,535.00	50.21 %	67,973.00	815,677.00	406,142.00	409,275.00	906,877.75
PROFIT / (LOSS) :									
		18,693.75	(370,118.49)		0.00	0.00	370,118.49	(368,411.71)	(606,461.85)

Date Range : 1/1/2020 To 1/31/2020

Report is for 00-0000.00 through ZZ-ZZZZ.ZZ.

Only Active accounts are included.

Report order = fund

Transaction Source Code = Include All

## City Clerk

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**From:** Dawn West <bbpha@micrord.com>  
**Sent:** Friday, February 14, 2020 10:44 AM  
**To:** City Clerk; rsonnichsen@cityofbrokenbow.org  
**Subject:** Request appointment for Resident Commissioner  
**Attachments:** scanner\_20200214\_112416.pdf

Mayor Sonnichsen & City Clerk Stephanie Wright, As per Federal Guidelines the Broken Bow Housing Authority (BBHA) is requesting the appointment of a Resident Commissioner to fulfill a vacancy on our board brought about by the previous board member purchasing a home.

The BBHA gave notice to all residents of the vacancy and asked for interest.

One response was received and was brought before the BBHA Commissioners at the Regular Board Meeting held February 13th. It was found that the applicant is in good standing. On behalf of the BBHA Board of Commissioners I am requesting the appointment of Cynthia Ruzicka to fulfill the vacant seat to expire August 2021 at the next available council meeting. I have attached the letter from Cyndi.

Thank you very much for your consideration.

Dawn West  
Executive Director  
Broken Bow Housing Authority  
825 South 9th Ave  
Broken Bow, NE 68822  
(308)872-2850  
bbpha@micrord.com

February 5, 2020

Dawn West, Executive Director,  
Broken Bow Housing Authority  
825 South 9<sup>th</sup> Avenue  
Broken Bow, NE 68822

Dear Dawn;

I am writing regarding the Resident Commissioner position that is open on the Board of Commissioners for Broken Bow Housing Authority. I would be honored if you would consider me for the position. I have enjoyed the years that I have lived at Custer Heights, and believe I could be a positive addition to the board.

For the past ten years I have been a part of this community and Custer County. I was employed at the Custer County Chief for nearly ten years which afforded me the opportunity to become aware of the citizens and businesses of this area. Additionally, I have been an active and contributing member of my church community.

I served as a board member and President of our condo-association as a past homeowner. I am a graduate of Chadron State College, with a Bachelor of Arts degree in Justice Studies.

Thank you for your consideration of this matter.

Sincerely,



Cyndi Ruzicka  
825 S. 9<sup>th</sup>, Apt. 331





MEMORIAL DRIVE CONCEPT  
BROKEN BOW, NEBRASKA

DATE:  
6/27/2016

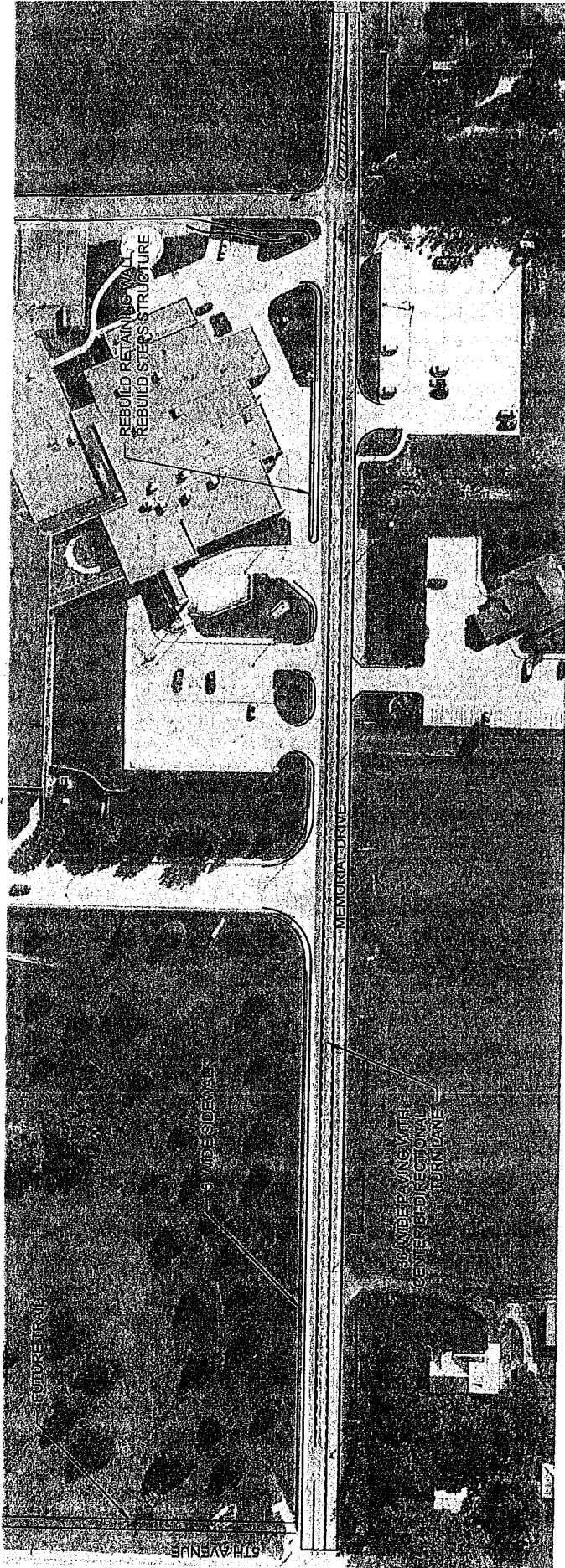
PROJECT NO.:  
NA

DRAWING REFERENCED:  
C1  
PROPOSAL REQUEST:  
NA

SKETCH

C1

SCALE=1"=100'



11.	Concrete
12.	Concrete Hd.
13.	

**CITY OF BROKEN BOW  
ORDINANCE NO. 1220**

**AN ORDINANCE OF THE CITY OF BROKEN BOW, CUSTER COUNTY, NEBRASKA,  
AMENDING SECTION 31.03: MERGER OF OFFICES, AND ADDING SECTION 31.14:  
DEPUTY CLERK; REPEALING ALL ORDINANCES IN CONFLICT; AND PROVIDING A TIME  
WHEN THIS ORDINANCE SHALL BE IN FULL FORCE AND EFFECT.**

**BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF BROKEN BOW,  
NEBRASKA:**

**Section 1.** That Section 31.03 of the Municipal Code be amended to read as follows:

**§ 31.03 MERGER OF OFFICES.**

(A) The City Council may, at its discretion, by ordinance combine and merge any elective or appointive office or employment or any combination of duties of any offices or employments, except Mayor and Council member, with any other elective or appointive office or employment so that one or more of the offices or employments or any combination of duties of any offices or employments may be held by the same officer or employee at the same time.

(B) The offices or employments so merged and combined shall always be construed to be separate and the effect of the combination or merger shall be limited to a consolidation of official duties only.

(C) The salary or compensation of the officer or employee holding the merged and combined offices or employments or offices and employments shall not be in excess of the maximum amount provided by law for the salary or compensation of the office, offices, employment or employments so merged and combined.

(D) For the purposes of this section, volunteer firefighters and ambulance service drivers shall not be considered officers.

(E) (1) The statutory offices of the City Clerk and the City Treasurer are hereby merged and combined into one office which shall be entitled City Clerk-Treasurer. The appointee to said office shall fulfill all of the duties of the offices of the City Clerk and City Treasurer as provided by statute and shall be entitled to all the benefits derived therefrom.

(2) This division (E) shall take effect and be in force from and after its passage and approval as required by law and shall be published in pamphlet form.

**Statutory reference:**

*Related provisions, see Neb. RS 17-108.02*

**Section 2.** That Section 31.14 be added to the Municipal Code and read as follows:

**§ 31.14 DEPUTY CITY CLERK**

(A) The Mayor may appoint a Deputy Clerk, who shall assist the City Clerk-Treasurer in the performance of his/her duties. In the absence of the City Clerk-Treasurer as determined by the mayor in the mayor's absence by the President of the Council, the Deputy Clerk shall perform the duties of the City Clerk-Treasurer as set by statute, ordinance, and resolution.

**ORDINANCE NO. 1221**

**AN ORDINANCE OF THE MAYOR AND COUNCIL OF THE CITY OF BROKEN BOW, NEBRASKA, REGARDING THE SALARIES OF OFFICERS AND EMPLOYEES; PAY PLAN FOR ALL CLASSIFICATIONS WITHIN THE CITY; AND MONTHLY SALARY OR HOURLY WAGE RANGES FOR EACH INDIVIDUAL CLASSIFICATION.**

BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF BROKEN BOW, NEBRASKA THAT the following salaries of officers and employees, pay plan for all classifications within the city, and monthly salary or hourly wage ranges for each individual classification be established:

**2019-2020  
Pay Scale Table**

IBEW Employees	Union Contract
Sanitation Employees	\$9 - \$15 per hour
Pool Manager	\$12 - \$20 per hour
Pool Assistant Manager	\$9 - \$15 per hour
Lifeguards	\$9 - \$11 per hour
Seasonal Employees	\$9 - \$15 per hour
City Clerk-Treasurer	\$3,467 - \$6,067 per month
Deputy Clerk	\$15 - \$25 per hour
Police Officers	\$19.42 - \$24.86 per hour
Police Sergeant	\$22.39 - \$28.54 per hour
Police Chief	\$4,931 - \$6,610 per month
Police Captain	\$4,643 - \$5,603 per month
Police Secretary	\$12.85 - \$18.34 per hour
Police Sign On	\$1,000 - \$1,500 once
Street Superintendent	\$4,051 - \$5,811 per month
Electric Superintendent	\$5,108 - \$6,180 per month
Library Director	\$3,346 - \$5,006 per month
Water/Sewer/Park Superintendent	\$5,108 - \$6,724 per month
City Administrator	\$6,667 - \$8,500 per month
City Attorney	\$175 per hour
Mayor per Ordinance 1178	\$6,000 per year
Council per Ordinance 1178	\$2,100 per year

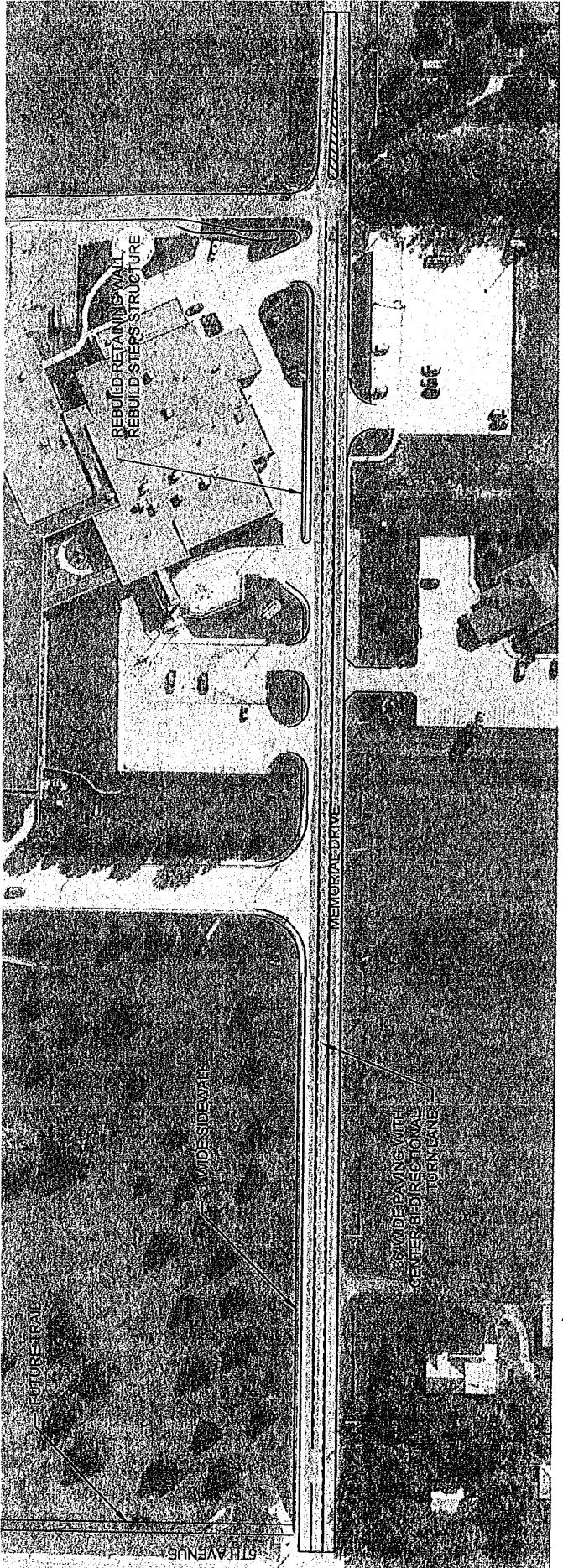
This ordinance shall repeal all ordinances, resolutions, and parts or portions thereof, which conflict herewith. This ordinance shall be published as required by law and shall become effective February 25, 2020.

Passed and adopted this 25<sup>th</sup> day of February, 2020.

\_\_\_\_\_  
Rod Sonnichsen, Mayor

ATTEST:

\_\_\_\_\_  
Stephanie M. Wright, City Clerk



SCALE=1"=100'

SKETCH

C1

DRAWING REFERENCED:  
C1  
PROPOSAL REQUEST:  
NA

PROJECT NO.:  
NA

DATE:  
6/27/2016

MEMORIAL DRIVE CONCEPT  
BROKEN BOW, NEBRASKA



**ENGINEER'S CONCEPTUAL OPINION OF PROBABLE COST**

Project Name: Memorial Drive Improvements

Project Location: Broken Bow, NE

JEO Project No. 151572

Date Prepared:

December 30, 2019

**ESTIMATE OF QUANTITIES**

Item #	Description	Unit	Quantity	Unit Price	Total
<b>GROUP A - PAVING IMPROVEMENTS (32' WIDE PAVING WITH CURB AND 6' SIDEWALK)</b>					
1.	Mobilization	LS	1	\$40,000.00	\$40,000.00
2.	Bonding and Insurance	LS	1	\$7,000.00	\$7,000.00
3.	Temporary Traffic Control Measures	LS	1	\$10,000.00	\$10,000.00
4.	Excavation, Established Quantity	CY	3,000	\$12.00	\$36,000.00
5.	Remove Pavement	SY	5,700	\$10.00	\$57,000.00
6.	Subgrade Preparation	SY	5,750	\$5.00	\$28,750.00
7.	Utility Adjustments	LS	1	\$20,000.00	\$20,000.00
8.	8" Concrete Driveway	SY	1,500	\$60.00	\$90,000.00
9.	5" Concrete Sidewalk	SF	7,500	\$8.00	\$60,000.00
10.	Detectable Warning Panels	SF	100	\$40.00	\$4,000.00
11.	9" Concrete Pavement	SY	5,750	\$65.00	\$373,750.00
12.	Concrete Headwall	EA	2	\$2,500.00	\$5,000.00
13.	Retaining Wall	SF	900	\$50.00	\$45,000.00
14.	24" RCP, Class III	LF	350	\$75.00	\$26,250.00
15.	Curb Inlet (y=8')	EA	6	\$5,000.00	\$30,000.00
16.	Rock Surfacing	Ton	150	\$60.00	\$9,000.00
17.	Build Concrete Steps	LS	1	\$4,500.00	\$4,500.00
18.	Erosion Control Mat	SY	1,500	\$20.00	\$30,000.00
19.	Rip-Rap, Type B	Ton	100	\$50.00	\$5,000.00
20.	Seeding, Fertilizer and Mulch	ACRE	2	\$5,000.00	\$10,000.00

Construction Subtotal Group A \$891,250.00

Contingency 10% \$89,130.00

**Total Opinion of Construction Cost - Group A \$980,380.00****PROFESSIONAL SERVICES**

1.	Overhead (Engineering, legal, fiscal, etc.)	\$183,650.00
<b>Total Opinion of Project Cost</b>		<b>\$1,164,030.00</b>

JEO Consulting Group Inc.'s (JEO) Opinions of Probable Cost provided for herein are to be made on the basis of JEO's experience and qualifications and represent JEO's best judgment. However, since JEO has no control over the cost of labor, materials, equipment, or services furnished by others, or over the Contractor's methods of determining prices, or over competitive bidding or market conditions, JEO cannot and does not guarantee that proposals, bids, or actual construction cost will not vary from Opinions of Probable Cost prepared by JEO.