

**CITY OF BROKEN BOW
CITY COUNCIL AGENDA
April 25, 2023 @ 6:00 PM
Municipal Auditorium
314 South 10th Avenue, 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. Individuals who have appropriate items for City Council consideration should complete the Request for Future Agenda Items.

A. Call to Order

B. Open Meetings Act: A current copy of the Open Meetings Act is available and is posted for review by all citizens.

C. Roll Call

D. Pledge of Allegiance

E. Consent Agenda: Council will have consideration of approving the consent agenda items for April 25, 2023, which will include the following:

- a. Approval of Minutes of April 11, 2023, Council Meeting
- b. Approval of Bills as Posted
- c. March Treasurer's Report

F. Other Communications:

- a. **Congratulations to Officer Paul Cunningham and Officer Christopher Shelby**
- b. **Public Update from Fire Chief Dustin Watson**

G. Old Business:

- a. **Roof Bids** – Council will have consideration of accepting a bid to replace the roof of the Broken Bow Municipal Building.

H. New Business:

- a. **Audit Report** – Council will have consideration of approving the Annual Audit Report for the year ending September 30, 2022.
- b. **Final Design of Mud Creek Left Bank Levee Restoration** – Council will have consideration of approving the final design plans for the Mud Creek Left Bank Levee Restoration Project and approve to continue BNSF coordination.



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- c. Public Hearing, Resolution 2023-4, Authorizing the City of Broken Bow to participate as the Governmental Entity for the Creative District Grant which includes the MOU and letters of support** – Council will have consideration of opening a public hearing on Resolution 2023-4.
- d. Resolution 2023-4, Authorizing the City of Broken Bow to participate as the Governmental Entity for the Creative District Grant which includes the MOU and letters of support** – Council will have consideration of approving Resolution 2023-4.
- e. Public Hearing, Ordinance 1268, Amending 2022-2023 Wage Ordinance** – Council will have consideration of opening a public hearing regarding Ordinance 1268, Amending 2022-2023 Wage Ordinance.
- f. Waive Three Readings of Ordinance 1268** – Council will have consideration of waiving the three readings of Ordinance 1268.
- g. Ordinance 1268, Amending 2022-2023 Wage Ordinance** – Council will have consideration of approving Ordinance 1268.
- h. Councilmember Resignation** – Council will have consideration of accepting the resignation of Councilmember David Schmidt.
- i. City Administrator Contract** – Council will have consideration of approving the contract with David Schmidt for the City Administrator position.
- j. Declaration of Vacancy** – Council will have consideration of approving the declaration of Vacancy for the East Ward Councilmember of the City of Broken Bow, Custer County, Nebraska, effective April 27, 2023, which term shall end December 31, 2026.

I. Mayor and Council Comments

J. Adjournment

The next City Council Meeting will be held on Tuesday, May 9, 2023 @ 6:00 pm.



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Upcoming Events:

April 29th – CITY WIDE CLEANUP

April 29th – FREE TREE DUMP 8:30 AM – 12:00 PM AND 1:00 PM – 5:30 PM

May 6th – FREE TREE DUMP 8:30 AM – 12:00 PM AND 1:00 PM – 5:30 PM

May 1st – Park Board Meeting @ 5:10 pm in the Broken Bow Municipal Auditorium

May 6th – Broken Bow Public School Graduation

May 9th – Board of Public Works Meeting @ 12:30 pm in the Broken Bow Municipal Auditorium

May 9th – City Council Meeting @ 6:00 pm in the Broken Bow Municipal Auditorium

May 23rd – Board of Public Works Meeting @ 12:30 pm in the Broken Bow Municipal Auditorium

May 23rd – City Council Meeting @ 6:00 pm in the Broken Bow Municipal Auditorium

May 29th – CITY OFFICES CLOSED IN OBSERVANCE OF MEMORIAL DAY

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 classed. 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
April 11, 2023**

The Broken Bow City Council met in regular session on Tuesday, April 11, 2023, in the Broken Bow Municipal Auditorium. Notice of the meeting was given in advance thereof as required by publication in the Custer County Chief on April 6, 2023. 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 pm, with the following Councilmembers present: David Schmidt, Chris Myers, David Baltz, and Paul Holland. Absent: None. Mayor Sonnichsen announced the availability of the open meetings law, followed by reciting of the Pledge of Allegiance.

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

Moved by Schmidt, seconded by Baltz to approve the consent agenda for April 11, 2023. Said motion includes approval of the Minutes of March 28, 2023, Council Meeting and Bills to Date. Roll Call vote: Voting aye: Schmidt, Baltz, Myers, and Holland. Nays: None. Motion carried.

AKRS EQUIPMENT, MOWER REPAIR, \$620.28; AFLAC, PRE-TAX, \$319.22; AFLAC POST-TAX, \$70.02; BARCO PRODUCTS, GRADER BLADES, \$8,871.40; BEAVER BEARING CO, EQUIPMENT REPAIR, \$740.95; BOUND TREE MEDICAL, EMS SUPPLIES, \$915.77; BROKEN BOW AIRPORT AUTHORITY, MONTHLY PAYMENT, \$1,083.33; BROKEN BOW CHAMBER OF COMMERCE, AMBULANCE INCENTIVE, \$2,010.00; BROKEN BOW MUNICIPAL UTILITIES, UTILITIES, \$8,410.12; BROKEN BOW RURAL FIRE BOARD, BILLS, \$8,915.19; CITY OF BROKEN BOW, CD CELL CLOSURE COST, \$7,697.00; CAPITAL ONE, SUPPLIES, \$1,233.05; CARQUEST OF BROKEN BOW, EQUIPMENT REPAIR, \$226.04; CHRIS HENDERSON, MEALS DURING DARE TRAINING, \$80.47; CITY FLEX BENEFIT PLAN, SELECT FLEX-UNREIMBURSED, \$40.00; CITY OF BROKEN BOW, HEALTH INSURANCE, \$3,288.71; \$3,843.84; CITY OF BROKEN BOW PENSION FUND, RETIREMENT LOAN PAYMENT, \$1,611.33; 414H RETIREMENT, \$7,912.36; 457 RETIREMENT, \$518.77; COLONIAL INSURANCE, PRE-TAX, \$393.71; POST-TAX, \$118.72; CONSOLIDATED MANAGEMENT CO., MEALS NLETC 405 & 407, \$362.00; CREDIT MANAGEMENT SERVICES, EARNINGS, \$383.13; CUSTER COUNTY HIWAY DEPT., STREET REPAIR, \$0.80; CUSTER COUNTY TREASURER, COMMUNICATIONS INTERLOCAL, \$25,085.89; CUSTER PUBLIC POWER, CD CELL POWER, \$103.15; EFTPS ONLINE PAYMENT, MEDICARE, \$184.94; FICA, \$790.50; MEDICARE, \$2,329.38; FEDERAL, \$5,749.92; FICA, \$9,960.22; EZ IT SOLUTIONS, IT SERVICES, \$1,963.49; EAKES OFFICE PRODUCTS, SUPPLIES, \$411.28; FAMILY HERITAGE, FAMILY HERITAGE, \$25.50; GREAT PLAINS COMMUNICATIONS, INTERNET, \$70.95; HOMETOWN LEASING, COPIER LEASE, \$159.18; ISLAND SUPPLY

WELDING CO., OXYGEN, \$49.70; KIRKPATRICK CLEANING SOLUTIONS, AUDITORIUM CLEANING, \$162.00; KULLY PIPE & STEEL, PAUL BROWN, \$228.80; LAWSON PRODUCTS, NUTS AND BOLTS, \$276.32; MATHESON TRI-GAS INC., OXYGEN/ACETYLENE, \$242.55; MYERS CONSTRUCTION CO., FINAL PAYMENT #6 2022 MEMORIAL DRIVE PAVING & STORM SEWER IMPROVEMENTS, \$115,696.95; NMC EXCHANGE LLC, MAINTAINER, \$18.56; NEBRASKA CHILD SUPPORT PAYMENT CENTER, CHILD SUPPORT, NE, \$433.39; PAPER TIGER SHREDDING, PAPER SHREDDING, \$40.00; POWER SOLUTIONS, EQUIPMENT REPAIR, \$112.00; QUILL CORPORATION, SUPPLIES, \$222.29; RT ACE, CHAIR REPAIR, \$668.48; RANCHLAND FORD, EQUIPMENT REPAIR, \$193.10; S&L SANITARY SERVICE, TRASH AROUND SQUARE, \$54.30; SARA J. HULINSKY, CLEANING SERVICE, \$837.00; SCHAPER AND WHITE LAW FIRM, LEGAL FEES, \$15,783.32; STATE INCOME TAX WH NE ONLINE PAYMENT, STATE, \$3,093.84; TX CHILD SUPPORT SDU, CHILD SUPPORT, \$69.23; TRACKER SYSTEMS, TRACKING SYSTEM, \$16.99; VERIZON WIRELESS, TELEPHONE, \$320.08; WENQUIST INC., SUPPLIES, \$426.48; BI-WEEKLY PAYROLL, \$64,061.91; TOTAL: \$309,507.90.

Mayor Sonnichsen informed the public that City Wide Clean Up will be Saturday, April 29, 2023.

Mayor Sonnichsen explained the tree dump will be free on Saturday, April 29th and Saturday, May 6th from 8:30 am – 12:00 pm and 1:00 pm – 5:30 pm.

The Mayor and Council looked over three bids that were submitted from Todd A. Strong with Strong 1 LLC; Russell Simmons with Weathercraft Roofing; and Kris Jones with Tri-Cities Roofing & Sheet Metal. They will decide at the next Council Meeting.

Moved by Schmidt, seconded by Holland to approve the 2022 Annual Tax Increment Financing (TIF) Report. Roll Call vote: Voting aye: Schmidt, Holland, and Baltz. Nays: None. Abstain: Myers. Motion carried.

Moved by Holland, seconded by Myers, to approve raising the RV Park rates. The current rates are as follows: Daily \$20.00, Weekly \$120.00, \$500 from May 1st to August 31st, and \$380 from September 1st to April 30th. The new rates will be as follows: Daily \$35.00, No Weekly Rates, Monthly \$750.00 from April 1st to September 30th, and \$600.00 from October 1st to March 31st. These new rates will become effective May 1, 2023, for new customers, and June 1, 2023, for existing customers. Roll Call vote: Voting aye: Holland, Myers, Baltz, and Schmidt. Nays: None. Motion carried.

Moved by Myers, seconded by Baltz, to approve the appointment of James Callaway to the Airport Authority Board for a term ending December 2028. Roll Call vote: Voting aye: Myers, Baltz, Schmidt, and Holland. Nays: None. Motion carried.

Moved by Schmidt, seconded by Baltz, to approve the corrected terms for the Airport Authority Board. These terms are as follows: David Minnick with a term ending December 2026, Robert Staab with a term ending December 2028, Kayti Kremlacek with a term

ending December 2024. Roll Call vote: Voting aye: Schmidt, Baltz, Holland, and Baltz. Nays: None. Motion carried.

Moved by Schmidt, seconded by Myers, to approve the appointment of Jacob Holcomb as the Deputy Clerk. Roll Call vote: Voting aye: Schmidt, Myers, Baltz, and Holland. Nays: None. Motion carried.

Moved by Myers, seconded by Holland, to approve the appointment of David Schmidt as the City Administrator. Roll Call vote: Voting aye: Myers, Holland, and Baltz. Nays: None. Abstain: Schmidt. Motion carried.

In the mayor and council comments Mayor Sonnichsen informed the public that the Handi-Bus is looking for a part-time or full-time driver. He explained now that the Bus is owned by the city it no longer travels outside city limits. Mayor Sonnichsen, Councilmember Myers, and Council President Schmidt all thanked the City Staff for all that they do. Schmidt expressed his gratitude stating that serving on the council has been great and he is excited to move forward as City Administrator.

Moved by Myers, seconded by Holland, to adjourn the City Council Meeting at 6:19 pm. Roll Call vote: Voting aye: Myers, Holland, Schmidt, and Baltz. Nays: None. Motion carried.

Rodney W. Sonnichsen, Mayor

ATTEST:

Kandi K. Peters, City Clerk

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>Work Order</u>		<u>Description</u>			<u>Debit</u>	<u>Credit</u>
Aflac										
33842	4/12/2023	4/12/2023			319.22					Posted
	01-1501.00					PRE TAX AFLAC			319.22	0.00
33843	4/12/2023	4/12/2023			70.02					Posted
	01-1501.00					AFLAC POST TAX			70.02	0.00
Biblionix										
33879	4/25/2023	4/25/2023			1,980.00					Posted
	07-3310.10					Library computer system			1,980.00	0.00
Bob's Truck Repair										
33871	4/25/2023	4/25/2023			2,227.02					Posted
	08-3310.00					Lowboy Trailer			394.73	0.00
	08-3310.00					White Dump Truck/Kenworth			1,832.29	0.00
									2,227.02	0.00
Century Link										
33864	4/25/2023	4/25/2023			490.87					Posted
	08-3221.00					Street - Basic & Long Distance			48.22	0.00
	10-3221.00					Swim Pool - Basic & Credit Card			150.26	0.00
	09-3221.00					Park - Basic & Long Distance			48.23	0.00
	03-3221.00					Handi Bus - Basic & Long Distance			66.49	0.00
	01-3221.00					General -Basic & Long Distance Radio			85.49	0.00
	01-3221.00					General -Basic & Long Distance Office			83.77	0.00
	04-3221.00								8.41	0.00
									490.87	0.00
City Flex Benefit Plan										
33844	4/12/2023	4/12/2023			25.00					Posted
	01-1501.00					SELECT FLEX-UNREIMBURSED M/D/V			25.00	0.00
City of Broken Bow - Health Insurance										
33855	4/12/2023	4/12/2023			3,288.71					Posted
	01-1501.00					HEALTH INSURANCE			3,288.71	0.00
City of Broken Bow Pension Fund										
33845	4/12/2023	4/12/2023			1,611.33					Posted
	01-1513.00					RETIREMENT LOAN PAYMENT			1,611.33	0.00
33846	4/12/2023	4/12/2023			8,087.56					Posted
	01-1502.00					414H RETIREMENT			8,087.56	0.00
33847	4/12/2023	4/12/2023			518.60					Posted
	01-1502.00					457 RETIREMENT			518.60	0.00
Colonial Insurance										
33840	4/12/2023	4/12/2023			408.26					Posted
	01-1501.00					COLONIAL LIFE PRE TAX			408.26	0.00
33841	4/12/2023	4/12/2023			118.72					Posted
	01-1501.00					COLONIAL LIFE POST TAX			118.72	0.00
Consolidated Management Co.										
33885	4/25/2023	4/25/2023			669.50					Posted
	04-3205.00					meals			669.50	0.00
Cooking Light										
33876	4/25/2023	4/25/2023			25.00					Posted
	07-3340.00					1 year renewal			25.00	0.00
Credit Management Services										
33854	4/12/2023	4/12/2023			359.72					Posted
	01-1504.00					Garnishment			359.72	0.00
Custer County Chief										
33868	4/25/2023	4/25/2023			806.28					Posted
	01-3209.00					publication			270.28	0.00
	01-3209.00					Handi Bus Help Wanted			536.00	0.00
									806.28	0.00
Custer Transfer Station										
33872	4/25/2023	4/25/2023			19.20					Posted
	11-3222.00					CD Trash			19.20	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>Work Order</u>		<u>Description</u>			<u>Debit</u>	<u>Credit</u>
	Demco (continued)									
33882	4/25/2023	4/25/2023			199.56					Posted
	07-3223.00					receipt paper, dvd buffing pads, book jacke			199.56	0.00
	Dollar General-Regions 410526									
33865	4/25/2023	4/25/2023			22.50					Posted
	01-3223.00					clorox wipes, bandages, candy			22.50	0.00
	EFTPS Online Payment									
33850	4/12/2023	4/12/2023			2,367.58					Posted
	01-1500.00					MEDICARE			2,367.58	0.00
33851	4/12/2023	4/12/2023			5,972.35					Posted
	01-1500.00					FEDERAL MARRIED			3,246.90	0.00
	01-1500.00					FEDERAL SINGLE			1,926.42	0.00
	01-1500.00					Federal Head of Household			231.49	0.00
	01-1500.00					2020 Federal Single			234.89	0.00
	01-1500.00					2020 Federal Married			332.65	0.00
									5,972.35	0.00
33852	4/12/2023	4/12/2023			10,123.42					Posted
	01-1500.00					SOCIAL SECURITY			10,123.42	0.00
	Eakes Office Products									
33881	4/25/2023	4/25/2023			156.04					Posted
	07-3223.00					Supplies T.P Copy paper, tape			156.04	0.00
	Family Heritage									
33848	4/12/2023	4/12/2023			25.50					Posted
	01-1501.00					FAMILY HERITAGE			25.50	0.00
	Fyr-Tek									
33892	4/25/2023	4/25/2023			182.75					Posted
	05-3310.00					Compartment Door Seal			182.75	0.00
	Garrett Tires & Treads									
33889	4/25/2023	4/25/2023			36.95					Posted
	04-3310.00								36.95	0.00
	Gateway Motors Inc									
33887	4/25/2023	4/25/2023			75.67					Posted
	04-3225.00					oil change			75.67	0.00
	Grocery Kart									
33858	4/25/2023	4/25/2023			139.74					Posted
	08-3223.00					Cleaning Supplies			69.87	0.00
	09-3223.00					Cleaning Supplies			69.87	0.00
									139.74	0.00
	Hire Right Solutions									
33861	4/25/2023	4/25/2023			119.20					Posted
	09-0990.00					Drug Testing			119.20	0.00
	Holmes Plumbing & Heating									
33874	4/25/2023	4/25/2023			847.15					Posted
	09-3427.00					Sprinkler repair/Tools/Cleaner			246.10	0.00
	09-3339.00					Sprinkler repair/Tools/Cleaner			601.05	0.00
									847.15	0.00
	Ingram Library Services									
33884	4/25/2023	4/25/2023			1,930.58					Posted
	07-3340.00					materials Books, dvds. books on cd			1,930.58	0.00
	Insurance Aid Services									
33893	4/25/2023	4/25/2023			869.85					Posted
	05-3336.00					Ems Billing			869.85	0.00
	Island Supply Welding Co.									
33894	4/25/2023	4/25/2023			49.70					Posted
	05-3338.00					Oxygen			49.70	0.00
	JEO									
33859	4/25/2023	4/25/2023			14,890.00					Posted
	12-4200.00					Memorial Drive and Fairgrounds Sewer Im			14,890.00	0.00

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City of Broken Bow

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	<u>Account#</u>			<u>Work Order</u>		<u>Description</u>			<u>Debit</u>	<u>Credit</u>
	Kim Blackburn (continued)									
33883	4/25/2023	4/25/2023			60.26					Posted
	07-3205.00					Travel Expenses SRP workshop milage to			60.26	0.00
	Kirkpatrick Cleaning Solutions									
33880	4/25/2023	4/25/2023			23.84					Posted
	07-3223.00					paper towels			23.84	0.00
	Melham Wellness Center									
33857	4/25/2023	4/25/2023			91.50					Ck# 1946 Printed
	01-3205.03					Brittiany Rozman Mebership			91.50	0.00
33891	4/25/2023	4/25/2023			91.50					Ck# 1947 Printed
	01-3205.03					David Schmidt Membership			91.50	0.00
	Mid Plains Community College									
33895	4/25/2023	4/25/2023			440.59					Posted
	05-3202.00					Bryan Miller Spring EMT Class			440.59	0.00
	NMC Exchange LLC									
33870	4/25/2023	4/25/2023			434.40					Posted
	08-3310.00					Loader Blades			434.40	0.00
1	Nebraska Child Support Payment Center									
33849	4/12/2023	4/12/2023			433.39					Posted
	01-1503.00					CHILD SUPPORT-NE			433.39	0.00
	OBrien's Hardware									
33896	4/25/2023	4/25/2023			41.17					Posted
	06-3310.00					BD Siren			41.17	0.00
	OCLC Inc.									
33878	4/25/2023	4/25/2023			147.58					Posted
	07-3340.00					ILL Services			147.58	0.00
	Patrick Powers									
33873	4/25/2023	4/25/2023			240.00					Posted
	08-3310.00					Fixed Breaks Bucket Truck			240.00	0.00
	Platte Valley Communications									
33867	4/25/2023	4/25/2023			47.50					Posted
	01-3438.00					Radio repair			47.50	0.00
	Presto X Company									
33860	4/25/2023	4/25/2023			203.35					Posted
	02-3311.00					Pest Service			142.33	0.00
	07-3311.00					Pest control			61.02	0.00
									203.35	0.00
	Ranchland Ford									
33888	4/25/2023	4/25/2023			67.30					Posted
	04-3225.00					oil change			67.30	0.00
	Sandhills Custom Creations									
33862	4/25/2023	4/25/2023			60.00					Posted
	01-3212.00					City Banner			60.00	0.00
	Sandry Fire Supply LLC									
33897	4/25/2023	4/25/2023			626.10					Posted
	06-3310.00					repairs to gas monitor			626.10	0.00
	School Library Journal									
33890	4/19/2023	4/19/2023			136.99					Posted
	07-3340.00					Magazine renewal			136.99	0.00
	State Income Tax WH NE Online Payment									
33853	4/12/2023	4/12/2023			3,165.84					Posted
	01-1500.00					STATE MARRIED			2,039.72	0.00
	01-1500.00					STATE SINGLE			1,126.12	0.00
									3,165.84	0.00
	Steve Scott									
33886	4/25/2023	4/25/2023			51.65					Posted
	04-3223.00					postage			51.65	0.00

Accounts Payable Detail Listing

City of Broken Bow

Vend# Vendor Name

Pay#	Post Date	Due Date	Amount	Invoice	Date	PO#	Date	Status
	<u>Account#</u>	<u>Work Order</u>		<u>Description</u>			<u>Debit</u>	<u>Credit</u>
TX Child Support SDU (continued)								
33856	4/12/2023	4/12/2023	69.23					Posted
	01-1503.00			CHILD SUPPORT-TX			69.23	0.00
Taste of Home								
33877	4/25/2023	4/25/2023	20.00					Posted
	07-3340.00			magazine renewal			20.00	0.00
TextMyGov								
33866	4/25/2023	4/25/2023	2,300.00					Posted
	02-3311.00			Software Subscription			2,300.00	0.00
The Christian Century								
33875	4/25/2023	4/25/2023	65.00					Posted
	07-3340.00			1 Year Magazine Supsription			65.00	0.00
Trotter Service								
33869	4/25/2023	4/25/2023	1,760.16					Posted
	08-3225.00			FUEL			1,264.83	0.00
	09-3225.00			FUEL			495.33	0.00
							<u>1,760.16</u>	<u>0.00</u>
Trotter's Whoa & Go								
33898	4/25/2023	4/25/2023	221.82					Posted
	05-3225.00			Fuel			83.66	0.00
	06-3225.00			Fuel			138.16	0.00
							<u>221.82</u>	<u>0.00</u>
Verizon Wireless								
33863	4/25/2023	4/25/2023	334.21					Posted
	05-3221.00			Rescue hot spots			80.02	0.00
	06-3221.00			Andy cell phone			42.83	0.00
	03-3221.00			Handi Bus Phone			45.68	0.00
	08-3221.00			street cell phone			42.83	0.00
	09-3221.00			parks cell phone			42.83	0.00
	01-3221.00			zoning hotspot			40.01	0.00
	06-3221.00			fire jet pack			40.01	0.00
							<u>334.21</u>	<u>0.00</u>

70,166.93 59 Non-voided payables listed.

Report Setup

AP - Accounts Payable Listing : Vendor Name

Filter Options

Starting: 4/12/2023

Ending: 4/25/2023

Banks: All

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

All Vendors Selected

Bi Weekly Payroll - \$59,032.09

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>
General				
Aflac		PRE TAX AFLAC	Health/Life/Acc Insuranc	319.22
Aflac		AFLAC POST TAX	Health/Life/Acc Insuranc	70.02
Century Link		Internet/Telephone	Telephone/Internet	85.49
Century Link		Internet/Telephone	Telephone/Internet	83.77
City Flex Benefit Plan		SELECT FLEX-UNREIMBURSED M/D/V	Health/Life/Acc Insuranc	25.00
City of Broken Bow - Health Insurance		HEALTH INS	Health/Life/Acc Insuranc	3,288.71
City of Broken Bow Pension Fund		414H RETIREMENT	Pension	8,087.56
City of Broken Bow Pension Fund		457 RETIREMENT	Pension	518.60
City of Broken Bow Pension Fund		RETIREMENT LOAN PAYMENT	Loan Payment	1,611.33
Colonial Insurance		COLONIAL LIFE PRE TAX	Health/Life/Acc Insuranc	408.26
Colonial Insurance		COLONIAL LIFE POST TAX	Health/Life/Acc Insuranc	118.72
Credit Management Services		EARNINGS	Wage Garnishment	359.72
Custer County Chief		Publications and Help Wanted	Printing & Publication	270.28
Custer County Chief		Publications and Help Wanted	Printing & Publication	536.00
Dollar General-Regions 410526		supplies	Supplies & Postage	22.50
EFTPS Online Payment		MEDICARE	Payroll Taxes	2,367.58
EFTPS Online Payment		FEDERAL	Payroll Taxes	3,246.90
EFTPS Online Payment		FEDERAL	Payroll Taxes	1,926.42
EFTPS Online Payment		FEDERAL	Payroll Taxes	231.49
EFTPS Online Payment		FEDERAL	Payroll Taxes	234.89
EFTPS Online Payment		FEDERAL	Payroll Taxes	332.65
EFTPS Online Payment		FICA	Payroll Taxes	10,123.42
Family Heritage		FAMILY HERITAGE	Health/Life/Acc Insuranc	25.50
Melham Wellness Center		Brittiany Rozman Mebership	Employee Expenses	91.50
Melham Wellness Center		David Schmidt Membership	Employee Expenses	91.50
Nebraska Child Support Payment Center		CHILD SUPPORT-NE	Child Support	433.39
Platte Valley Communications		Radio repair	IT Expense	47.50
Sandhills Custom Creations		City Banner	City Promotions	60.00
State Income Tax WH NE Online Paymei		STATE	Payroll Taxes	2,039.72
State Income Tax WH NE Online Paymei		STATE	Payroll Taxes	1,126.12
TX Child Support SDU		CHILD SUPPORT-TX	Child Support	69.23
Verizon Wireless		telephone	Telephone/Internet	40.01
			Total General	\$38,293.00
Municipal Building				
Presto X Company		monthly service	Maintenance & Repair B	142.33
TextMyGov		Software Subscription	Maintenance & Repair B	2,300.00
			Total Municipal Building	\$2,442.33
Handi Bus				
Century Link		Internet/Telephone	Telephone/Internet	66.49
Verizon Wireless		telephone	Telephone/Internet	45.68
			Total Handi Bus	\$112.17
Police				
Century Link		Internet/Telephone	Telephone/Internet	8.41
Consolidated Management Co.		meals	Training & Meeting Expe	669.50
Garrett Tires & Treads			Maint/Repair Equipment	36.95
Gateway Motors Inc		oil change	Gas and Oil	75.67
Ranchland Ford		oil change	Gas and Oil	67.30
Steve Scott		postage	Supplies & Postage	51.65
			Total Police	\$909.48
Rescue Unit				
Fyr-Tek		Compartment Door Seal	Maint/Repair Equipment	182.75
Insurance Aid Services		Ems Billing	Insurance Aid Fees	869.85
Island Supply Welding Co.		Oxygen	Ambulance Supplies	49.70
Mid Plains Community College		Bryan Miller Spring EMT Class	Education and Training	440.59
Trotter's Whoa & Go		Diesel	Gas and Oil	83.66
Verizon Wireless		telephone	Telephone/Internet	80.02
			Total Rescue Unit	\$1,706.57
Fire				
OBrien's Hardware		BD Siren	Maint/Repair Equipment	41.17
Sandry Fire Supply LLC		repairs to gas monitor	Maint/Repair Equipment	626.10
Trotter's Whoa & Go		Diesel	Gas and Oil	138.16
Verizon Wireless		telephone	Telephone/Internet	42.83
Verizon Wireless		telephone	Telephone/Internet	40.01
			Total Fire	\$888.27
Library				

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>
Library				
Biblionix		Library computer system	Tech Support/Subscripti	1,980.00
Cooking Light		1 year renewal	Book Purchases	25.00
Demco		Supplies	Supplies & Postage	199.56
Eakes Office Products		Supplies	Supplies & Postage	156.04
Ingram Library Services		materials	Book Purchases	1,930.58
Kim Blackburn		Travel Expenses	Training & Meeting Expe	60.26
Kirkpatrick Cleaning Solutions		paper towels	Supplies & Postage	23.84
OCLC Inc.		ILL Services	Book Purchases	147.58
Presto X Company		monthly service	Maintenance & Repair B	61.02
School Library Journal		Magazine renewal	Book Purchases	136.99
Taste of Home		magazine renewal	Book Purchases	20.00
The Christian Century		1 Year Magazine Supsription	Book Purchases	65.00
			Total Library	\$4,805.87
Street				
Bob's Truck Repair		White Dump Truck/Kenworth and Lowboy T	Maint/Repair Equipment	394.73
Bob's Truck Repair		White Dump Truck/Kenworth and Lowboy T	Maint/Repair Equipment	1,832.29
Century Link		Internet/Telephone	Telephone/Internet	48.22
Grocery Kart		Cleaning Supplies	Supplies & Postage	69.87
NMC Exchange LLC		Loader Blades	Maint/Repair Equipment	434.40
Patrick Powers		Fixed Breaks Bucket Truck	Maint/Repair Equipment	240.00
Trotter Service		FUEL	Gas and Oil	1,264.83
Verizon Wireless		telephone	Telephone/Internet	42.83
			Total Street	\$4,327.17
Park				
Century Link		Internet/Telephone	Telephone/Internet	48.23
Grocery Kart		Cleaning Supplies	Supplies & Postage	69.87
Hire Right Solutions		Drug Testing	Reserve Funds	119.20
Holmes Plumbing & Heating		Sprinkler repair/Tools/Cleaner	Maintenance/Repair Grc	601.05
Holmes Plumbing & Heating		Sprinkler repair/Tools/Cleaner	Underground Sprinklers	246.10
Trotter Service		FUEL	Gas and Oil	495.33
Verizon Wireless		telephone	Telephone/Internet	42.83
			Total Park	\$1,622.61
Swimming Pool				
Century Link		Internet/Telephone	Telephone/Internet	150.26
			Total Swimming Pool	\$150.26
Sanitation				
Custer Transfer Station		CD Trash	Miscellaneous Expense	19.20
			Total Sanitation	\$19.20
ST Infra/Capital				
JEO		Engineering Fees	Sales Tax Infra Projects	14,890.00
			Total ST Infra/Capital	\$14,890.00
				\$70,166.93

Report Selection: Check Approval List - GL Account
 Date Range Selection: GL Posting Date
 Starting Date: 4/12/2023
 Ending Date: 4/25/2023

Bi Weekly Payroll - \$59,032.09

Return to Agenda

City Account Balances March 2023

	Beginning Balance	Receipts	Disbursements	Ending Balance
<u>Nebraska State Bank</u>				
General Checking	128,363.84	803,429.04	803,729.12	128,063.76
Bond Account	175,938.91	15,377.19	2,587.50	188,728.60
Street Dept Savings	201.83			201.83
Health Insurance	194,173.03	15,088.27	36,785.87	172,475.43
Library Maintenance Fund	26,496.71			26,496.71
Short-Term Disability/Health	1,727.12	0.40		1,727.52
Redevelopment Authority (CRA)	91,993.64	5,048.01	59,516.08	37,525.57
Redevelopment Authority Savings (CRA)	13,385.61			13,385.61
Community Betterment	86,073.41	3,105.03		89,178.44
CD 473	121,770.63			121,770.63
Bond CD 783	105,283.56			105,283.56
CD 429	78,362.49			78,362.49
 <u>Bruning State Bank</u>				
General Money Market	2,604,542.04	2,101.47		2,606,643.51
General Savings	1,520,790.06	67,154.68	500,000.00	1,087,944.74
Sales Tax Money Market	238,797.53	152.11		238,949.64
Sales Tax Savings	2,220,928.18	122,331.40		2,343,259.58
General Checking	100,101.64	500,000.00	500,000.00	100,101.64
Memorial Fund	23,678.73	23.26		23,701.99
CD Cell Financial Assistance	50,310.94	7,725.05		58,035.99
CDBG	197.98			197.98
Flex Benefit	9,094.38	945.00		10,039.38
Pension	2,309.97	31,851.01	31,984.64	2,176.34
Broken Bow Keno	8,826.70	10,476.59	9,421.88	9,881.41
City Square Ira Stone Memorial CD	4,583.23	2.31		4,585.54
Health CD 247	154,551.89			154,551.89
Health CD 248	170,457.29			170,457.29
GRAND TOTAL				7,773,727.07

City of Broken Bow

Account	Account Name	Fiscal Year 22 - 23			Budget			Fiscal Year 21 - 22	
		Current	Year To Date	%Used	Current	Total	Remaining	Year To Date	Total
Revenue									
General									
01-2020.00	Motor Vehicle Tax	40,617.39	40,617.39	45.03 %	90,196.00	90,196.00	49,578.61	82,672.71	82,672.71
01-2030.00	Motor Vehicle Tax Pro-rate	584.58	584.58	20.60 %	2,838.00	2,838.00	2,253.42	2,381.14	2,381.14
01-2035.00	Motor Vehicle Fee	0.00	0.00	0.00 %	35,000.00	35,000.00	35,000.00	35,995.01	35,995.01
01-2040.00	County Road Levy	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
01-2050.00	Homestead Allocation	10,554.12	10,554.12	12.44 %	84,843.00	84,843.00	74,288.88	71,173.84	71,173.84
01-2060.00	Property Tax	211,603.07	211,603.07	23.94 %	883,815.00	883,815.00	672,211.93	1,055,606.09	1,055,606.09
01-2070.00	Bond Proceeds	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 %	14,000.00	14,000.00	14,000.00	16,754.23	16,754.23
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
01-2110.00	Special Assessments	6,500.23	6,500.23	23.44 %	27,735.00	27,735.00	21,234.77	23,266.37	23,266.37
01-2200.00	Utility Transfer	303,630.27	303,630.27	55.21 %	550,000.00	550,000.00	246,369.73	656,098.30	656,098.30
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	58,245.72	58,245.72	34.87 %	167,022.00	167,022.00	108,776.28	156,631.80	156,631.80
01-2301.00	Government Subdisivion 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%	380,342.16	380,342.16	115.26 %	330,000.00	330,000.00	(50,342.16)	460,535.42	460,535.42
01-2303.10	Sales Tax Income 1%	313,536.16	313,536.16	41.80 %	750,000.00	750,000.00	436,463.84	796,539.54	796,539.54
01-2303.20	Sales Tax Motor Vehicle .5%	78,823.45	78,823.45	65.69 %	120,000.00	120,000.00	41,176.55	130,416.37	130,416.37
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	10,805.63	10,805.63	54.03 %	20,000.00	20,000.00	9,194.37	20,432.45	20,432.45
01-2400.10	KENO Proceeds	17,225.30	17,225.30	68.90 %	25,000.00	25,000.00	7,774.70	30,026.95	30,026.95
01-2400.20	Hotel/Motel Occupation Tax	19,513.56	19,513.56	65.05 %	30,000.00	30,000.00	10,486.44	45,881.01	45,881.01
01-2401.00	Franchise Tax	25,626.21	25,626.21	85.42 %	30,000.00	30,000.00	4,373.79	38,735.77	38,735.77
01-2401.10	Lease Payments/Tower Rent	3,007.72	3,007.72	60.15 %	5,000.00	5,000.00	1,992.28	5,424.00	5,424.00
01-2401.20	Zoning Fees	575.00	575.00	11.50 %	5,000.00	5,000.00	4,425.00	6,400.00	6,400.00
01-2402.00	Fees/Permits/Licenses	2,682.00	2,682.00	29.80 %	9,000.00	9,000.00	6,318.00	9,287.00	9,287.00
01-2404.00	Publication Reimbursements	46.19	46.19	0.00 %	0.00	0.00	(46.19)	194.16	194.16
01-2405.00	Miscellaneous Reimbursements	0.00	0.00	0.00 %	0.00	0.00	0.00	41,473.00	41,473.00
01-2405.05	Property Tax Credit	29,139.50	29,139.50	41.74 %	69,806.00	69,806.00	40,666.50	58,559.86	58,559.86
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	15,409.63	15,409.63	0.00 %	0.00	0.00	(15,409.63)	12,520.41	12,520.41
01-2408.00	Miscellaneous Income	(6,824.95)	(6,824.95)	-8.03 %	85,000.00	85,000.00	91,824.95	97,162.91	97,162.91
01-2409.10	Carline Tax	0.00	0.00	0.00 %	474.00	474.00	474.00	476.59	476.59
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		1,521,642.94	1,521,642.94	45.63 %	3,334,729.00	3,334,729.00	1,813,086.06	3,854,644.93	3,854,644.93
Expense									
General									
01-3101.00	Salaries	102,535.35	102,535.35	62.26 %	164,680.00	164,680.00	62,144.65	133,580.80	133,580.80
01-3102.00	FICA/Medicare	6,748.28	6,748.28	54.64 %	12,351.00	12,351.00	5,602.72	9,844.98	9,844.98
01-3103.00	Pension	2,904.51	2,904.51	29.40 %	9,880.80	9,880.80	6,976.29	5,714.56	5,714.56
01-3104.00	Health Insurance	10,268.88	10,268.88	44.65 %	23,000.00	23,000.00	12,731.12	(33,810.72)	(33,810.72)
01-3105.00	Health Ins Deductions/Claims	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00

City of Broken Bow

Account	Account Name	Fiscal Year 22 - 23			Budget			Fiscal Year 21 - 22	
		Current	Year To Date	%Used	Current	Total	Remaining	Year To Date	Total
Expense (Continued)									
General									
01-3202.00	Education and Training	1,023.39	1,023.39	20.47 %	5,000.00	5,000.00	3,976.61	2,055.25	2,055.25
01-3205.00	Training & Meeting Expense	3,257.28	3,257.28	65.15 %	5,000.00	5,000.00	1,742.72	2,114.41	2,114.41
01-3205.01	Admin. Mileage Reimb	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
01-3205.03	Employee Expenses	3,562.00	3,562.00	35.62 %	10,000.00	10,000.00	6,438.00	3,014.00	3,014.00
01-3206.00	Association Dues	900.00	900.00	6.00 %	15,000.00	15,000.00	14,100.00	23,292.50	23,292.50
01-3207.00	Bonds & WorkmansComplnsurance	6,033.00	6,033.00	3.24 %	186,000.00	186,000.00	179,967.00	359,470.42	359,470.42
01-3208.00	Audit Expense	1,600.00	1,600.00	8.00 %	20,000.00	20,000.00	18,400.00	37,890.00	37,890.00
01-3209.00	Printing & Publication	3,411.18	3,411.18	45.48 %	7,500.00	7,500.00	4,088.82	4,682.85	4,682.85
01-3211.00	Election Expense	88.64	88.64	1.77 %	5,000.00	5,000.00	4,911.36	0.00	0.00
01-3212.00	City Promotions	7,747.04	7,747.04	25.82 %	30,000.00	30,000.00	22,252.96	5,283.54	5,283.54
01-3213.00	Weather Station Expense	189.28	189.28	55.67 %	340.00	340.00	150.72	344.98	344.98
01-3214.00	Legal Fees	43,643.74	43,643.74	124.70 %	35,000.00	35,000.00	(8,643.74)	17,654.60	17,654.60
01-3216.00	Copier Maint/Expense	3,031.55	3,031.55	40.42 %	7,500.00	7,500.00	4,468.45	6,300.76	6,300.76
01-3216.10	Software Fees	3,335.91	3,335.91	111.20 %	3,000.00	3,000.00	(335.91)	239.50	239.50
01-3217.00	Radio Communications	102,585.91	102,585.91	58.29 %	176,000.00	176,000.00	73,414.09	155,000.04	155,000.04
01-3218.00	Pension Administration	0.00	0.00	0.00 %	0.00	0.00	0.00	250.00	250.00
01-3221.00	Telephone/Internet	2,573.05	2,573.05	64.33 %	4,000.00	4,000.00	1,426.95	3,733.28	3,733.28
01-3222.00	Miscellaneous Expense	19,831.79	19,831.79	198.32 %	10,000.00	10,000.00	(9,831.79)	6,888.86	6,888.86
01-3223.00	Supplies & Postage	2,017.37	2,017.37	26.90 %	7,500.00	7,500.00	5,482.63	6,386.97	6,386.97
01-3223.10	Bank Fees	(49.43)	(49.43)	-49.43 %	100.00	100.00	149.43	147.00	147.00
01-3223.20	Filing Fees	25.00	25.00	1.25 %	2,000.00	2,000.00	1,975.00	237.06	237.06
01-3409.00	Airport Payment	7,583.31	7,583.31	58.33 %	13,000.00	13,000.00	5,416.69	12,999.96	12,999.96
01-3410.00	Equipment Purchases	4,787.89	4,787.89	47.88 %	10,000.00	10,000.00	5,212.11	0.00	0.00
01-3420.00	Admin Vehicle	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
01-3436.00	Building Demo	0.00	0.00	0.00 %	10,000.00	10,000.00	10,000.00	0.00	0.00
01-3438.00	IT Expense	4,206.31	4,206.31	28.04 %	15,000.00	15,000.00	10,793.69	8,719.97	8,719.97
01-3438.01	Administrator Expense	8,141.75	8,141.75	81.42 %	10,000.00	10,000.00	1,858.25	0.00	0.00
01-3439.00	Zoning Expense	12.85	12.85	0.26 %	5,000.00	5,000.00	4,987.15	2,760.24	2,760.24
TOTAL Expense		351,995.83	351,995.83	43.90 %	801,851.80	801,851.80	449,855.97	774,795.81	774,795.81

PROFIT / (LOSS) :

1,169,647.11	1,169,647.11	2,532,877.20	2,532,877.20	1,363,230.09	3,079,849.12	3,079,849.12
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City of Broken Bow

Account	Account Name	Fiscal Year 22 - 23			Budget			Fiscal Year 21 - 22	
		Current	Year To Date	%Used	Current	Total	Remaining	Year To Date	Total
Revenue									
Municipal Building									
02-2304.00	Municipal Building Rentals	4,300.00	4,300.00	35.83 %	12,000.00	12,000.00	7,700.00	11,925.00	11,925.00
TOTAL Revenue		4,300.00	4,300.00	35.83 %	12,000.00	12,000.00	7,700.00	11,925.00	11,925.00
Expense									
Municipal Building									
02-3101.00	Salaries	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
02-3103.00	Pension	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
02-3205.00	Training & Meeting Expense	849.91	849.91	17.00 %	5,000.00	5,000.00	4,150.09	0.00	0.00
02-3220.00	Utilities	9,109.06	9,109.06	60.73 %	15,000.00	15,000.00	5,890.94	10,824.09	10,824.09
02-3223.00	Supplies & Postage	57.54	57.54	8.85 %	650.00	650.00	592.46	775.09	775.09
02-3223.01	Building Cleaning Supplies	459.74	459.74	9.19 %	5,000.00	5,000.00	4,540.26	1,789.41	1,789.41
02-3310.00	Maint/Repair Equipment	1,306.78	1,306.78	20.10 %	6,500.00	6,500.00	5,193.22	1,425.64	1,425.64
02-3311.00	Maintenance & Repair Bldg	9,172.23	9,172.23	45.86 %	20,000.00	20,000.00	10,827.77	15,673.75	15,673.75
02-3410.00	Equipment Purchases	525.99	525.99	3.51 %	15,000.00	15,000.00	14,474.01	7,764.14	7,764.14
02-3419.01	Contracted Services	7,250.50	7,250.50	72.50 %	10,000.00	10,000.00	2,749.50	8,775.00	8,775.00
02-3438.00	IT Expense	1,132.72	1,132.72	7.55 %	15,000.00	15,000.00	13,867.28	5,491.78	5,491.78
TOTAL Expense		29,864.47	29,864.47	32.41 %	92,150.00	92,150.00	62,285.53	52,518.90	52,518.90
PROFIT / (LOSS) :		(25,564.47)	(25,564.47)		(80,150.00)	(80,150.00)	(54,585.53)	(40,593.90)	(40,593.90)

City of Broken Bow

Account	Account Name	Fiscal Year 22 - 23			Budget			Fiscal Year 21 - 22	
		Current	Year To Date	%Used	Current	Total	Remaining	Year To Date	Total
Revenue									
Handi Bus									
03-2409.00	Passenger Contributions	235.71	235.71	29.46 %	800.00	800.00	564.29	1,083.99	1,083.99
03-2410.00	Grant Reimbursement	2,634.00	2,634.00	5.85 %	45,000.00	45,000.00	42,366.00	42,734.00	42,734.00
TOTAL Revenue		2,869.71	2,869.71	6.27 %	45,800.00	45,800.00	42,930.29	43,817.99	43,817.99
Expense									
Handi Bus									
03-3101.00	Salaries	13,845.07	13,845.07	36.71 %	37,710.40	37,710.40	23,865.33	40,403.59	40,403.59
03-3102.00	FICA/Medicare	1,053.81	1,053.81	37.26 %	2,828.00	2,828.00	1,774.19	3,049.37	3,049.37
03-3103.00	Pension	0.00	0.00	0.00 %	2,280.00	2,280.00	2,280.00	1,058.32	1,058.32
03-3104.00	Health Insurance	6,425.24	6,425.24	53.54 %	12,000.00	12,000.00	5,574.76	11,719.91	11,719.91
03-3207.00	Bonds & WorkmansComplnsurance	0.00	0.00	0.00 %	750.00	750.00	750.00	0.00	0.00
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 %	0.00	0.00	0.00	0.00	0.00
03-3221.00	Telephone/Internet	659.20	659.20	50.71 %	1,300.00	1,300.00	640.80	1,193.59	1,193.59
03-3222.00	Miscellaneous Expense	228.23	228.23	152.15 %	150.00	150.00	(78.23)	248.04	248.04
03-3223.00	Supplies & Postage	135.30	135.30	67.65 %	200.00	200.00	64.70	22.99	22.99
03-3225.00	Gas and Oil	0.00	0.00	0.00 %	7,500.00	7,500.00	7,500.00	5,096.06	5,096.06
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	2,413.54	2,413.54	120.68 %	2,000.00	2,000.00	(413.54)	2,173.07	2,173.07
03-3410.00	Equipment Purchases	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
03-3438.00	IT Expense	118.93	118.93	0.00 %	0.00	0.00	(118.93)	205.91	205.91
TOTAL Expense		24,879.32	24,879.32	37.29 %	66,718.40	66,718.40	41,839.08	65,170.85	65,170.85
PROFIT / (LOSS) :		(22,009.61)	(22,009.61)		(20,918.40)	(20,918.40)	1,091.21	(21,352.86)	(21,352.86)

City of Broken Bow

Account	Account Name	Fiscal Year 22 - 23			Budget			Fiscal Year 21 - 22	
		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	646.25	646.25
04-2407.10	K9 Donations	(7,680.00)	(7,680.00)	0.00 %	0.00	0.00	7,680.00	7,680.00	7,680.00
04-2410.00	Grant Reimbursement	2,455.85	2,455.85	49.12 %	5,000.00	5,000.00	2,544.15	6,305.47	6,305.47
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	110.00	110.00	55.00 %	200.00	200.00	90.00	16.30	16.30
04-2412.10	Permits	510.00	510.00	68.00 %	750.00	750.00	240.00	965.00	965.00
04-2413.00	Fines	360.00	360.00	180.00 %	200.00	200.00	(160.00)	215.00	215.00
04-2414.00	Citation Fines	116.95	116.95	33.41 %	350.00	350.00	233.05	208.05	208.05
TOTAL Revenue		(4,127.20)	(4,127.20)	-63.50 %	6,500.00	6,500.00	10,627.20	16,036.07	16,036.07
Expense									
Police									
04-3101.00	Salaries	289,123.38	289,123.38	53.54 %	540,000.00	540,000.00	250,876.62	498,088.30	498,088.30
04-3101.01	Overtime Wages	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
04-3102.00	FICA/Medicare	21,180.67	21,180.67	52.30 %	40,500.00	40,500.00	19,319.33	36,554.36	36,554.36
04-3103.00	Pension	12,527.20	12,527.20	50.11 %	25,000.00	25,000.00	12,472.80	26,582.86	26,582.86
04-3104.00	Health Insurance	44,976.70	44,976.70	42.84 %	105,000.00	105,000.00	60,023.30	92,470.60	92,470.60
04-3205.00	Training & Meeting Expense	6,047.19	6,047.19	75.59 %	8,000.00	8,000.00	1,952.81	2,726.80	2,726.80
04-3206.00	Association Dues	300.00	300.00	75.00 %	400.00	400.00	100.00	390.00	390.00
04-3209.00	Printing & Publication	399.16	399.16	79.83 %	500.00	500.00	100.84	196.75	196.75
04-3216.00	Copier Maint/Expense	648.62	648.62	38.15 %	1,700.00	1,700.00	1,051.38	1,282.31	1,282.31
04-3220.00	Utilities	5,482.79	5,482.79	73.10 %	7,500.00	7,500.00	2,017.21	6,960.83	6,960.83
04-3221.00	Telephone/Internet	4,009.34	4,009.34	57.28 %	7,000.00	7,000.00	2,990.66	6,109.87	6,109.87
04-3223.00	Supplies & Postage	1,409.99	1,409.99	56.40 %	2,500.00	2,500.00	1,090.01	2,442.92	2,442.92
04-3225.00	Gas and Oil	847.63	847.63	6.05 %	14,000.00	14,000.00	13,152.37	10,587.89	10,587.89
04-3310.00	Maint/Repair Equipment	18,180.95	18,180.95	90.90 %	20,000.00	20,000.00	1,819.05	4,692.26	4,692.26
04-3311.00	Maintenance & Repair Bldg	849.82	849.82	56.65 %	1,500.00	1,500.00	650.18	1,564.66	1,564.66
04-3312.00	Uniforms	2,020.83	2,020.83	20.21 %	10,000.00	10,000.00	7,979.17	2,181.09	2,181.09
04-3313.00	Training	0.00	0.00	0.00 %	7,000.00	7,000.00	7,000.00	0.00	0.00
04-3314.00	Police Officer Expense	0.00	0.00	0.00 %	300.00	300.00	300.00	389.94	389.94
04-3315.00	Dog Care	1,108.52	1,108.52	55.43 %	2,000.00	2,000.00	891.48	1,541.47	1,541.47
04-3315.10	K9 Officer	141.66	141.66	7.08 %	2,000.00	2,000.00	1,858.34	0.00	0.00
04-3317.00	K9 Donation Expense	0.00	0.00	0.00 %	0.00	0.00	0.00	3,085.94	3,085.94
04-3410.00	Equipment Purchases	4,470.91	4,470.91	8.94 %	50,000.00	50,000.00	45,529.09	74,864.64	74,864.64
04-3411.00	Computers	4,977.24	4,977.24	76.57 %	6,500.00	6,500.00	1,522.76	4,027.51	4,027.51
04-3412.00	Vests	2,148.00	2,148.00	107.40 %	2,000.00	2,000.00	(148.00)	0.00	0.00
04-3413.00	Radios	0.00	0.00	0.00 %	750.00	750.00	750.00	542.71	542.71
04-3414.00	Guns	1,693.29	1,693.29	48.38 %	3,500.00	3,500.00	1,806.71	12,605.27	12,605.27
04-3414.10	Ammunition	2,760.26	2,760.26	92.01 %	3,000.00	3,000.00	239.74	0.00	0.00
04-3437.00	Arrest Related Expense	0.00	0.00	0.00 %	1,500.00	1,500.00	1,500.00	3,234.47	3,234.47
04-3438.00	IT Expense	187.50	187.50	7.50 %	2,500.00	2,500.00	2,312.50	1,000.00	1,000.00
TOTAL Expense		425,491.65	425,491.65	49.21 %	864,650.00	864,650.00	439,158.35	794,123.45	794,123.45

City of Broken Bow

Account	Account Name	Fiscal Year 22 - 23			Budget			Fiscal Year 21 - 22	
		Current	Year To Date	%Used	Current	Total	Remaining	Year To Date	Total
PROFIT / (LOSS) :		(429,618.85)	(429,618.85)		(858,150.00)	(858,150.00)	(428,531.15)	(778,087.38)	(778,087.38)
Revenue									
Rescue Unit									
05-2406.00	Gifts/Donations/Memorials	0.00	0.00	0.00 %	0.00	0.00	0.00	15,738.10	15,738.10
05-2408.00	Miscellaneous Income	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
05-2415.00	Ambulance Service	37,202.80	37,202.80	49.60 %	75,000.00	75,000.00	37,797.20	79,959.43	79,959.43
TOTAL Revenue		37,202.80	37,202.80	49.60 %	75,000.00	75,000.00	37,797.20	95,697.53	95,697.53
Expense									
Rescue Unit									
05-3101.00	Salaries	11,793.60	11,793.60	53.85 %	21,902.40	21,902.40	10,108.80	20,280.00	20,280.00
05-3102.00	FICA/Medicare	820.11	820.11	49.92 %	1,643.00	1,643.00	822.89	1,397.76	1,397.76
05-3103.00	Pension	707.56	707.56	56.46 %	1,253.31	1,253.31	545.75	1,216.80	1,216.80
05-3104.00	Health Insurance	3,212.64	3,212.64	53.54 %	6,000.00	6,000.00	2,787.36	5,859.97	5,859.97
05-3202.00	Education and Training	5,846.45	5,846.45	58.46 %	10,000.00	10,000.00	4,153.55	238.14	238.14
05-3202.10	Conference	4,427.46	4,427.46	98.39 %	4,500.00	4,500.00	72.54	0.00	0.00
05-3206.00	Association Dues	610.00	610.00	101.67 %	600.00	600.00	(10.00)	510.00	510.00
05-3209.00	Printing & Publication	0.00	0.00	0.00 %	50.00	50.00	50.00	546.72	546.72
05-3216.00	Copier Maint/Expense	157.98	157.98	35.11 %	450.00	450.00	292.02	448.79	448.79
05-3220.00	Utilities	2,559.19	2,559.19	56.87 %	4,500.00	4,500.00	1,940.81	3,934.43	3,934.43
05-3221.00	Telephone/Internet	761.17	761.17	76.12 %	1,000.00	1,000.00	238.83	1,250.40	1,250.40
05-3223.00	Supplies & Postage	64.54	64.54	18.44 %	350.00	350.00	285.46	6,063.09	6,063.09
05-3223.01	Building Cleaning Supplies	144.01	144.01	72.00 %	200.00	200.00	55.99	364.98	364.98
05-3225.00	Gas and Oil	182.70	182.70	3.04 %	6,000.00	6,000.00	5,817.30	4,771.89	4,771.89
05-3310.00	Maint/Repair Equipment	2,038.56	2,038.56	29.98 %	6,800.00	6,800.00	4,761.44	5,219.83	5,219.83
05-3313.00	Training	460.00	460.00	30.67 %	1,500.00	1,500.00	1,040.00	20,560.92	20,560.92
05-3330.00	Life Insurance	1,364.16	1,364.16	124.01 %	1,100.00	1,100.00	(264.16)	1,071.84	1,071.84
05-3332.00	Laundry	6.15	6.15	4.10 %	150.00	150.00	143.85	13.90	13.90
05-3334.00	Ambulance Driver Incentive	17,680.00	17,680.00	58.93 %	30,000.00	30,000.00	12,320.00	17,955.00	17,955.00
05-3336.00	Insurance Aid Fees	5,786.79	5,786.79	34.04 %	17,000.00	17,000.00	11,213.21	12,083.97	12,083.97
05-3338.00	Ambulance Supplies	6,742.20	6,742.20	84.28 %	8,000.00	8,000.00	1,257.80	9,092.39	9,092.39
05-3361.00	Uniforms	98.44	98.44	19.69 %	500.00	500.00	401.56	4,198.78	4,198.78
05-3410.00	Equipment Purchases	24,752.27	24,752.27	53.81 %	46,000.00	46,000.00	21,247.73	4,580.26	4,580.26
05-3438.00	IT Expense	2,110.66	2,110.66	42.21 %	5,000.00	5,000.00	2,889.34	3,427.89	3,427.89
TOTAL Expense		92,326.64	92,326.64	52.91 %	174,498.71	174,498.71	82,172.07	125,087.75	125,087.75
PROFIT / (LOSS) :									
		(55,123.84)	(55,123.84)		(99,498.71)	(99,498.71)	(44,374.87)	(29,390.22)	(29,390.22)

City of Broken Bow

Account	Account Name	Fiscal Year 22 - 23			Budget			Fiscal Year 21 - 22	
		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	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
TOTAL Revenue		0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00

Expense									
Fire									
06-3101.00	Salaries	11,901.89	11,901.89	54.34 %	21,902.40	21,902.40	10,000.51	20,280.00	20,280.00
06-3102.00	FICA/Medicare	827.97	827.97	50.39 %	1,643.00	1,643.00	815.03	1,398.02	1,398.02
06-3103.00	Pension	707.70	707.70	56.47 %	1,253.31	1,253.31	545.61	1,216.80	1,216.80
06-3104.00	Health Insurance	3,212.64	3,212.64	53.54 %	6,000.00	6,000.00	2,787.36	5,859.97	5,859.97
06-3205.00	Training & Meeting Expense	106.47	106.47	21.29 %	500.00	500.00	393.53	0.00	0.00
06-3205.10	Fire School	0.00	0.00	0.00 %	2,000.00	2,000.00	2,000.00	0.00	0.00
06-3209.00	Printing & Publication	0.00	0.00	0.00 %	50.00	50.00	50.00	700.00	700.00
06-3216.00	Copier Maint/Expense	157.92	157.92	35.09 %	450.00	450.00	292.08	448.66	448.66
06-3220.00	Utilities	2,301.17	2,301.17	51.14 %	4,500.00	4,500.00	2,198.83	4,684.85	4,684.85
06-3221.00	Telephone/Internet	778.39	778.39	77.84 %	1,000.00	1,000.00	221.61	1,116.77	1,116.77
06-3223.00	Supplies & Postage	102.39	102.39	20.48 %	500.00	500.00	397.61	311.73	311.73
06-3225.00	Gas and Oil	674.46	674.46	22.48 %	3,000.00	3,000.00	2,325.54	2,968.63	2,968.63
06-3310.00	Maint/Repair Equipment	4,519.91	4,519.91	45.20 %	10,000.00	10,000.00	5,480.09	3,635.92	3,635.92
06-3311.00	Maintenance & Repair Bldg	1,570.66	1,570.66	31.41 %	5,000.00	5,000.00	3,429.34	928.41	928.41
06-3313.00	Training	130.00	130.00	13.00 %	1,000.00	1,000.00	870.00	634.80	634.80
06-3330.00	Life Insurance	0.00	0.00	0.00 %	0.00	0.00	0.00	657.72	657.72
06-3410.00	Equipment Purchases	(1,064.83)	(1,064.83)	-5.32 %	20,000.00	20,000.00	21,064.83	25,749.69	25,749.69
06-3415.10	Sirens and Batteries	0.00	0.00	0.00 %	30,000.00	30,000.00	30,000.00	0.00	0.00
06-3438.00	IT Expense	2,110.64	2,110.64	30.15 %	7,000.00	7,000.00	4,889.36	2,938.46	2,938.46
TOTAL Expense		28,037.38	28,037.38	24.21 %	115,798.71	115,798.71	87,761.33	73,530.43	73,530.43

PROFIT / (LOSS) :

(28,037.38)	(28,037.38)	(115,798.71)	(115,798.71)	(87,761.33)	(73,530.43)	(73,530.43)
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City of Broken Bow

Account	Account Name	Fiscal Year 22 - 23			Budget			Fiscal Year 21 - 22	
		Current	Year To Date	%Used	Current	Total	Remaining	Year To Date	Total
Revenue									
Library									
07-2406.00	Gifts/Donations/Memorials	6,606.00	6,606.00	0.00 %	0.00	0.00	(6,606.00)	0.00	0.00
07-2408.00	Miscellaneous Income	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
07-2417.00	Library Fees	1,202.70	1,202.70	48.11 %	2,500.00	2,500.00	1,297.30	3,691.62	3,691.62
TOTAL Revenue		7,808.70	7,808.70	312.35 %	2,500.00	2,500.00	(5,308.70)	3,691.62	3,691.62

Expense									
Library									
07-3101.00	Salaries	73,322.44	73,322.44	47.61 %	154,000.00	154,000.00	80,677.56	126,064.93	126,064.93
07-3102.00	FICA/Medicare	5,270.10	5,270.10	45.63 %	11,550.00	11,550.00	6,279.90	9,123.44	9,123.44
07-3103.00	Pension	3,748.59	3,748.59	40.57 %	9,240.00	9,240.00	5,491.41	6,845.28	6,845.28
07-3104.00	Health Insurance	12,850.49	12,850.49	36.72 %	35,000.00	35,000.00	22,149.51	23,439.82	23,439.82
07-3205.00	Training & Meeting Expense	109.13	109.13	12.84 %	850.00	850.00	740.87	642.96	642.96
07-3206.00	Association Dues	195.00	195.00	84.78 %	230.00	230.00	35.00	190.00	190.00
07-3216.00	Copier Maint/Expense	969.15	969.15	57.01 %	1,700.00	1,700.00	730.85	1,770.79	1,770.79
07-3219.00	Trash Removal	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
07-3220.00	Utilities	10,397.67	10,397.67	79.98 %	13,000.00	13,000.00	2,602.33	12,152.48	12,152.48
07-3221.00	Telephone/Internet	1,955.36	1,955.36	97.77 %	2,000.00	2,000.00	44.64	1,817.12	1,817.12
07-3222.00	Miscellaneous Expense	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
07-3222.20	Programming	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
07-3223.00	Supplies & Postage	994.14	994.14	39.77 %	2,500.00	2,500.00	1,505.86	2,446.58	2,446.58
07-3310.00	Maint/Repair Equipment	0.00	0.00	0.00 %	500.00	500.00	500.00	12.99	12.99
07-3310.10	Tech Support/Subscriptions	0.00	0.00	0.00 %	1,870.00	1,870.00	1,870.00	1,700.00	1,700.00
07-3311.00	Maintenance & Repair Bldg	677.30	677.30	13.55 %	5,000.00	5,000.00	4,322.70	3,991.91	3,991.91
07-3313.00	Training	649.85	649.85	25.99 %	2,500.00	2,500.00	1,850.15	695.00	695.00
07-3339.00	Maintenance/Repair Grounds	20.98	20.98	2.10 %	1,000.00	1,000.00	979.02	0.00	0.00
07-3340.00	Book Purchases	12,101.19	12,101.19	44.82 %	27,000.00	27,000.00	14,898.81	26,918.78	26,918.78
07-3340.10	Database	318.19	318.19	90.91 %	350.00	350.00	31.81	303.04	303.04
07-3340.20	Nebraska Overdrive	500.00	500.00	100.00 %	500.00	500.00	0.00	500.00	500.00
07-3342.00	Library Promotions	390.00	390.00	97.50 %	400.00	400.00	10.00	357.80	357.80
07-3410.00	Equipment Purchases	271.05	271.05	18.07 %	1,500.00	1,500.00	1,228.95	1,386.23	1,386.23
07-3419.01	Contracted Services	5,859.00	5,859.00	58.59 %	10,000.00	10,000.00	4,141.00	10,044.00	10,044.00
07-3420.01	Daugherty Library Maint Fund	0.00	0.00	0.00 %	6,606.00	6,606.00	6,606.00	0.00	0.00
07-3438.00	IT Expense	4,106.31	4,106.31	25.66 %	16,000.00	16,000.00	11,893.69	6,876.95	6,876.95
TOTAL Expense		134,705.94	134,705.94	44.41 %	303,296.00	303,296.00	168,590.06	237,280.10	237,280.10

PROFIT / (LOSS) :

(126,897.24)	(126,897.24)	(300,796.00)	(300,796.00)	(173,898.76)	(233,588.48)	(233,588.48)
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City of Broken Bow

Account	Account Name	Fiscal Year 22 - 23			Budget			Fiscal Year 21 - 22	
		Current	Year To Date	%Used	Current	Total	Remaining	Year To Date	Total
Revenue									
Street									
08-2405.00	Miscellaneous Reimbursements	17,898.08	17,898.08	463.46 %	1,223.00	1,223.00	(16,675.08)	1,268.74	1,268.74
08-2408.10	Grant Funds	0.00	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	0.00
08-2418.00	Street Allocation	279,060.38	279,060.38	54.50 %	512,000.00	512,000.00	232,939.62	486,201.01	486,201.01
08-2419.00	Incentive Payment	0.00	0.00	0.00 %	3,000.00	3,000.00	3,000.00	4,000.00	4,000.00
08-2421.00	Box Culvert Reimbursement	0.00	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	0.00	0.00	0.00
08-2424.00	Equipment Rental Fees	0.00	0.00	0.00 %	0.00	0.00	0.00	35.00	35.00
TOTAL Revenue		296,958.46	296,958.46	57.53 %	516,223.00	516,223.00	219,264.54	491,504.75	491,504.75
Expense									
Street									
08-3101.00	Salaries	138,522.67	138,522.67	55.41 %	250,000.00	250,000.00	111,477.33	192,070.40	192,070.40
08-3101.01	Overtime Wages	(6,638.55)	(6,638.55)	-66.39 %	10,000.00	10,000.00	16,638.55	0.00	0.00
08-3102.00	FICA/Medicare	9,986.89	9,986.89	53.26 %	18,750.00	18,750.00	8,763.11	14,046.12	14,046.12
08-3103.00	Pension	8,282.09	8,282.09	61.35 %	13,500.00	13,500.00	5,217.91	11,511.15	11,511.15
08-3104.00	Health Insurance	22,488.37	22,488.37	42.43 %	53,000.00	53,000.00	30,511.63	41,019.71	41,019.71
08-3205.00	Training & Meeting Expense	1,076.35	1,076.35	107.64 %	1,000.00	1,000.00	(76.35)	88.09	88.09
08-3206.00	Association Dues	0.00	0.00	0.00 %	0.00	0.00	0.00	85.58	85.58
08-3220.00	Utilities	11,819.47	11,819.47	65.66 %	18,000.00	18,000.00	6,180.53	12,095.88	12,095.88
08-3221.00	Telephone/Internet	785.53	785.53	56.11 %	1,400.00	1,400.00	614.47	1,232.43	1,232.43
08-3222.00	Miscellaneous Expense	416.62	416.62	10.42 %	4,000.00	4,000.00	3,583.38	1,318.83	1,318.83
08-3222.10	Snow Removal	86,922.75	86,922.75	248.35 %	35,000.00	35,000.00	(51,922.75)	26,000.00	26,000.00
08-3223.00	Supplies & Postage	405.96	405.96	67.66 %	600.00	600.00	194.04	24.64	24.64
08-3225.00	Gas and Oil	19,209.76	19,209.76	64.03 %	30,000.00	30,000.00	10,790.24	16,104.09	16,104.09
08-3290.00		0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
08-3310.00	Maint/Repair Equipment	39,263.20	39,263.20	75.51 %	52,000.00	52,000.00	12,736.80	54,293.32	54,293.32
08-3311.00	Maintenance & Repair Bldg	1,254.40	1,254.40	41.81 %	3,000.00	3,000.00	1,745.60	540.93	540.93
08-3344.00	Chemicals	0.00	0.00	0.00 %	22,000.00	22,000.00	22,000.00	12,904.11	12,904.11
08-3345.00	Road Materials	0.00	0.00	0.00 %	19,000.00	19,000.00	19,000.00	3,967.92	3,967.92
08-3346.00	Gravel	369.92	369.92	36.99 %	1,000.00	1,000.00	630.08	0.00	0.00
08-3347.00	Street Signs	489.60	489.60	13.99 %	3,500.00	3,500.00	3,010.40	3,214.30	3,214.30
08-3348.00	Street Signals/Maintenance	4,279.39	4,279.39	71.32 %	6,000.00	6,000.00	1,720.61	113.43	113.43
08-3348.10	Flags	0.00	0.00	0.00 %	5,000.00	5,000.00	5,000.00	17,438.29	17,438.29
08-3349.00	Pavement Marking	0.00	0.00	0.00 %	11,000.00	11,000.00	11,000.00	9,716.65	9,716.65
08-3350.00	Shop Tools	399.78	399.78	11.42 %	3,500.00	3,500.00	3,100.22	46.84	46.84
08-3351.00	Equipment Rental	0.00	0.00	0.00 %	3,000.00	3,000.00	3,000.00	0.00	0.00
08-3410.00	Equipment Purchases	10,443.96	10,443.96	29.84 %	35,000.00	35,000.00	24,556.04	32,263.30	32,263.30
08-3410.01	Safety Equipment	822.45	822.45	23.50 %	3,500.00	3,500.00	2,677.55	2,494.44	2,494.44
08-3416.00	Land & Buildings	0.00	0.00	0.00 %	5,500.00	5,500.00	5,500.00	1,422.14	1,422.14
08-3422.01	Street Lighting	214.00	214.00	0.00 %	0.00	0.00	(214.00)	35,314.41	35,314.41
08-3423.00	Storm Sewers	0.00	0.00	0.00 %	1,500.00	1,500.00	1,500.00	0.00	0.00
08-3424.00	Trucks/Loader	9,432.43	9,432.43	23.58 %	40,000.00	40,000.00	30,567.57	46,205.08	46,205.08
08-3425.00	Street Construction	2,200.80	2,200.80	4.40 %	50,000.00	50,000.00	47,799.20	47,315.15	47,315.15
08-3425.01	Township Roads	9,235.75	9,235.75	30.79 %	30,000.00	30,000.00	20,764.25	26,101.21	26,101.21
08-3426.00	Armor Coating	20,000.00	20,000.00	100.00 %	20,000.00	20,000.00	0.00	14,986.09	14,986.09
08-3438.00	IT Expense	4,106.31	4,106.31	29.33 %	14,000.00	14,000.00	9,893.69	9,134.77	9,134.77

Account	Account Name	Fiscal Year 22 - 23			Budget			Fiscal Year 21 - 22	
		Current	Year To Date	%Used	Current	Total	Remaining	Year To Date	Total
Expense (Continued)									
	TOTAL Expense	395,789.90	395,789.90	51.82 %	763,750.00	763,750.00	367,960.10	633,069.30	633,069.30
PROFIT / (LOSS) :		(98,831.44)	(98,831.44)		(247,527.00)	(247,527.00)	(148,695.56)	(141,564.55)	(141,564.55)

City of Broken Bow

Account	Account Name	Fiscal Year 22 - 23			Budget			Fiscal Year 21 - 22	
		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	500.00	500.00
09-2425.00	Park Rental Fees	20.00	20.00	20.00 %	100.00	100.00	80.00	290.00	290.00
09-2426.00	Tennis Center Fees	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
09-2426.10	RV Park Rental Fees	15,095.19	15,095.19	43.13 %	35,000.00	35,000.00	19,904.81	48,092.01	48,092.01
09-2426.20	RV Park Rental Sales Tax	(2,563.47)	(2,563.47)	0.00 %	0.00	0.00	2,563.47	958.87	958.87
09-2426.30	RV Park Lodging Tax	(815.40)	(815.40)	0.00 %	0.00	0.00	815.40	(316.04)	(316.04)
09-2430.01	Capital Improvements	0.00	0.00	0.00 %	0.00	0.00	0.00	65,100.00	65,100.00
TOTAL Revenue		11,736.32	11,736.32	33.44 %	35,100.00	35,100.00	23,363.68	114,624.84	114,624.84
Expense									
Park									
09-3101.00	Salaries	93,589.31	93,589.31	51.99 %	180,000.00	180,000.00	86,410.69	177,192.10	177,192.10
09-3102.00	FICA/Medicare	6,785.73	6,785.73	50.26 %	13,500.00	13,500.00	6,714.27	12,887.51	12,887.51
09-3103.00	Pension	3,906.40	3,906.40	60.10 %	6,500.00	6,500.00	2,593.60	6,390.45	6,390.45
09-3104.00	Health Insurance	22,488.37	22,488.37	42.43 %	53,000.00	53,000.00	30,511.63	37,655.28	37,655.28
09-3205.00	Training & Meeting Expense	1,076.35	1,076.35	86.11 %	1,250.00	1,250.00	173.65	0.00	0.00
09-3209.00	Printing & Publication	0.00	0.00	0.00 %	500.00	500.00	500.00	0.00	0.00
09-3219.00	Trash Removal	380.10	380.10	58.48 %	650.00	650.00	269.90	596.60	596.60
09-3220.00	Utilities	20,393.94	20,393.94	71.56 %	28,500.00	28,500.00	8,106.06	28,333.07	28,333.07
09-3221.00	Telephone/Internet	795.43	795.43	53.03 %	1,500.00	1,500.00	704.57	1,761.54	1,761.54
09-3222.00	Miscellaneous Expense	208.08	208.08	104.04 %	200.00	200.00	(8.08)	71.83	71.83
09-3223.00	Supplies & Postage	37.48	37.48	5.77 %	650.00	650.00	612.52	35.18	35.18
09-3225.00	Gas and Oil	408.28	408.28	2.92 %	14,000.00	14,000.00	13,591.72	5,889.76	5,889.76
09-3310.00	Maint/Repair Equipment	8,953.18	8,953.18	63.95 %	14,000.00	14,000.00	5,046.82	15,329.85	15,329.85
09-3311.00	Maintenance & Repair Bldg	1,714.37	1,714.37	34.29 %	5,000.00	5,000.00	3,285.63	412.25	412.25
09-3339.00	Maintenance/Repair Grounds	8,049.88	8,049.88	23.00 %	35,000.00	35,000.00	26,950.12	32,270.49	32,270.49
09-3351.00	Equipment Rental	0.00	0.00	0.00 %	300.00	300.00	300.00	0.00	0.00
09-3352.00	Tools/Shop Equipment	53.84	53.84	4.49 %	1,200.00	1,200.00	1,146.16	838.11	838.11
09-3353.00	Trees & Shrubs	670.00	670.00	67.00 %	1,000.00	1,000.00	330.00	0.00	0.00
09-3410.00	Equipment Purchases	1,298.43	1,298.43	3.71 %	35,000.00	35,000.00	33,701.57	22,542.32	22,542.32
09-3410.01	Safety Equipment	1,261.11	1,261.11	63.06 %	2,000.00	2,000.00	738.89	1,538.15	1,538.15
09-3427.00	Underground Sprinklers	1,140.08	1,140.08	38.00 %	3,000.00	3,000.00	1,859.92	3,787.12	3,787.12
09-3428.00	Playground Equipment	0.00	0.00	0.00 %	500.00	500.00	500.00	0.00	0.00
09-3430.00	Melham Lake	0.00	0.00	0.00 %	3,000.00	3,000.00	3,000.00	0.00	0.00
09-3438.00	IT Expense	4,106.31	4,106.31	29.33 %	14,000.00	14,000.00	9,893.69	9,134.76	9,134.76
TOTAL Expense		177,316.67	177,316.67	42.80 %	414,250.00	414,250.00	236,933.33	356,666.37	356,666.37
PROFIT / (LOSS) :		(165,580.35)	(165,580.35)		(379,150.00)	(379,150.00)	(213,569.65)	(242,041.53)	(242,041.53)

City of Broken Bow

Account	Account Name	Fiscal Year 22 - 23			Budget			Fiscal Year 21 - 22	
		Current	Year To Date	%Used	Current	Total	Remaining	Year To Date	Total
Revenue									
Swimming Pool									
10-2427.00	Admissions	(2,504.53)	(2,504.53)	-8.35 %	30,000.00	30,000.00	32,504.53	33,536.22	33,536.22
10-2428.00	Concessions	(425.39)	(425.39)	-10.63 %	4,000.00	4,000.00	4,425.39	4,427.68	4,427.68
10-2429.00	Red Cross Lessons	(60.00)	(60.00)	-0.80 %	7,500.00	7,500.00	7,560.00	9,125.00	9,125.00
TOTAL Revenue		(2,989.92)	(2,989.92)	-7.20 %	41,500.00	41,500.00	44,489.92	47,088.90	47,088.90

Expense									
Swimming Pool									
10-3101.00	Salaries	78.40	78.40	0.10 %	75,000.00	75,000.00	74,921.60	52,537.89	52,537.89
10-3102.00	FICA/Medicare	5.59	5.59	0.10 %	5,625.00	5,625.00	5,619.41	4,019.12	4,019.12
10-3103.00	Pension	4.70	4.70	0.00 %	0.00	0.00	(4.70)	0.00	0.00
10-3104.00	Health Insurance	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
10-3205.00	Training & Meeting Expense	0.00	0.00	0.00 %	500.00	500.00	500.00	0.00	0.00
10-3206.10	Credit Card/POS Service Fees	0.00	0.00	0.00 %	2,500.00	2,500.00	2,500.00	2,722.02	2,722.02
10-3209.00	Printing & Publication	40.00	40.00	4.57 %	875.00	875.00	835.00	86.84	86.84
10-3220.00	Utilities	1,497.94	1,497.94	14.27 %	10,500.00	10,500.00	9,002.06	11,127.02	11,127.02
10-3221.00	Telephone/Internet	924.78	924.78	52.84 %	1,750.00	1,750.00	825.22	1,772.27	1,772.27
10-3223.00	Supplies & Postage	0.00	0.00	0.00 %	1,500.00	1,500.00	1,500.00	2,254.61	2,254.61
10-3310.00	Maint/Repair Equipment	0.00	0.00	0.00 %	6,000.00	6,000.00	6,000.00	3,493.09	3,493.09
10-3311.00	Maintenance & Repair Bldg	0.00	0.00	0.00 %	4,500.00	4,500.00	4,500.00	898.60	898.60
10-3339.00	Maintenance/Repair Grounds	1,057.33	1,057.33	26.43 %	4,000.00	4,000.00	2,942.67	1,240.43	1,240.43
10-3359.00	Red Cross Training	0.00	0.00	0.00 %	2,000.00	2,000.00	2,000.00	1,378.00	1,378.00
10-3410.00	Equipment Purchases	0.00	0.00	0.00 %	0.00	0.00	0.00	29.53	29.53
10-3432.00	Pool Chemicals	0.00	0.00	0.00 %	15,000.00	15,000.00	15,000.00	13,791.51	13,791.51
10-3438.00	IT Expense	0.00	0.00	0.00 %	300.00	300.00	300.00	0.00	0.00
TOTAL Expense		3,608.74	3,608.74	2.77 %	130,050.00	130,050.00	126,441.26	95,350.93	95,350.93

PROFIT / (LOSS) :

(6,598.66)	(6,598.66)	(88,550.00)	(88,550.00)	(81,951.34)	(48,262.03)	(48,262.03)
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City of Broken Bow

Account	Account Name	Fiscal Year 22 - 23			Budget			Fiscal Year 21 - 22	
		Current	Year To Date	%Used	Current	Total	Remaining	Year To Date	Total
Revenue									
Sanitation									
11-2405.10	Tree Dump Gate Receipts	3,803.00	3,803.00	38.03 %	10,000.00	10,000.00	6,197.00	14,538.76	14,538.76
11-2405.20	CD Cell Gate Receipts	955.00	955.00	11.94 %	8,000.00	8,000.00	7,045.00	8,185.00	8,185.00
TOTAL Revenue		4,758.00	4,758.00	26.43 %	18,000.00	18,000.00	13,242.00	22,723.76	22,723.76
Expense									
Sanitation									
11-3101.00	Salaries	10,157.79	10,157.79	32.56 %	31,200.00	31,200.00	21,042.21	35,315.36	35,315.36
11-3101.10	Salaries - CD Cell	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
11-3102.00	FICA/Medicare	777.12	777.12	33.21 %	2,340.00	2,340.00	1,562.88	2,701.71	2,701.71
11-3102.10	FICA/Medicare - CD Cell	0.00	0.00	0.00 %	0.00	0.00	0.00	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	Training & Meeting Expense	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
11-3220.00	Utilities	1,111.32	1,111.32	88.91 %	1,250.00	1,250.00	138.68	1,509.53	1,509.53
11-3222.00	Miscellaneous Expense	17,600.00	17,600.00	88.00 %	20,000.00	20,000.00	2,400.00	1,758.45	1,758.45
11-3223.00	Supplies & Postage	0.00	0.00	0.00 %	50.00	50.00	50.00	0.00	0.00
11-3360.00	Sanitation Contract	0.00	0.00	0.00 %	550.00	550.00	550.00	0.00	0.00
11-3410.00	Equipment Purchases	0.00	0.00	0.00 %	1,000.00	1,000.00	1,000.00	299.02	299.02
11-3410.30	Equipment Rental Tree Dump	0.00	0.00	0.00 %	5,500.00	5,500.00	5,500.00	0.00	0.00
11-3416.00	Land & Buildings	0.00	0.00	0.00 %	500.00	500.00	500.00	0.00	0.00
11-3438.00	IT Expense	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
TOTAL Expense		29,646.23	29,646.23	47.52 %	62,390.00	62,390.00	32,743.77	41,584.07	41,584.07
PROFIT / (LOSS) :									
		(24,888.23)	(24,888.23)		(44,390.00)	(44,390.00)	(19,501.77)	(18,860.31)	(18,860.31)

City of Broken Bow

Account	Account Name	Fiscal Year 22 - 23			Budget			Fiscal Year 21 - 22	
		Current	Year To Date	%Used	Current	Total	Remaining	Year To Date	Total
Revenue									
ST Infra/Capital									
12-2410.00	Grant Reimbursement	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
TOTAL Revenue		0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00

Expense									
ST Infra/Capital									
12-4200.00	Sales Tax Infra Projects	1,009,588.95	1,009,588.95	59.39 %	1,700,000.00	1,700,000.00	690,411.05	583,240.57	583,240.57
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	14,937.83	14,937.83	50.11 %	29,811.00	29,811.00	14,873.17	30,067.99	30,067.99
12-4200.09	Transfer ST to Bond Fund	0.00	0.00	0.00 %	465,803.00	465,803.00	465,803.00	485,409.00	485,409.00
12-4200.10	Fire Station Payment	0.00	0.00	0.00 %	97,600.00	97,600.00	97,600.00	97,537.77	97,537.77
12-4200.11	ARPA	81,438.20	81,438.20	0.00 %	0.00	0.00	(81,438.20)	(26,781.69)	(26,781.69)
TOTAL Expense		1,105,964.98	1,105,964.98	48.23 %	2,293,214.00	2,293,214.00	1,187,249.02	1,169,473.64	1,169,473.64

PROFIT / (LOSS) :

(1,105,964.98)	(1,105,964.98)	2,293,214.00	(2,293,214.00)	(1,187,249.02)	(1,169,473.64)	(1,169,473.64)
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Expense									
Utility Wages									
13-1431.00	Salaries	90,235.70	90,235.70	75.20 %	120,000.00	120,000.00	29,764.30	12,355.45	12,355.45
13-1452.10	Pension	3,309.96	3,309.96	45.97 %	7,200.00	7,200.00	3,890.04	245.62	245.62
13-1452.20	Payroll Taxes	5,607.11	5,607.11	62.30 %	9,000.00	9,000.00	3,392.89	372.97	372.97
13-1452.30	Travel and Meeting Expense	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
TOTAL Expense		99,152.77	99,152.77	72.80 %	136,200.00	136,200.00	37,047.23	12,974.04	12,974.04

PROFIT / (LOSS) :

(99,152.77)	(99,152.77)	(136,200.00)	(136,200.00)	(37,047.23)	(12,974.04)	(12,974.04)
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City of Broken Bow

Account	Account Name	Fiscal Year 22 - 23			Budget			Fiscal Year 21 - 22	
		Current	Year To Date	%Used	Current	Total	Remaining	Year To Date	Total
Revenue									
Bond Fund									
14-2010.00	Property Tax Revenue	48,625.78	48,625.78	19.73 %	246,424.00	246,424.00	197,798.22	261,086.95	261,086.95
14-2020.01	Sales Tax Transfer	0.00	0.00	0.00 %	465,803.00	465,803.00	465,803.00	485,409.00	485,409.00
14-2020.02	Transfer from General for debt	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
14-2030.00	Motor Vehicle Tax Pro-rate	0.00	0.00	0.00 %	791.00	791.00	791.00	664.58	664.58
14-2050.00	Homestead Allocation	0.00	0.00	0.00 %	22,702.00	22,702.00	22,702.00	16,896.84	16,896.84
14-2070.00	Bond Proceeds	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
14-2405.05	Property Tax Credit	0.00	0.00	0.00 %	19,466.00	19,466.00	19,466.00	14,488.50	14,488.50
14-2407.00	Interest Income	0.00	0.00	0.00 %	0.00	0.00	0.00	1,137.75	1,137.75
14-2409.10	Carline Tax	0.00	0.00	0.00 %	136.00	136.00	136.00	121.29	121.29
TOTAL Revenue		48,625.78	48,625.78	6.44 %	755,322.00	755,322.00	706,696.22	779,804.91	779,804.91

Expense									
Bond Fund									
14-3010.00	Principal Debt Payments	0.00	0.00	0.00 %	640,000.00	640,000.00	640,000.00	545,000.00	545,000.00
14-3020.00	Interest Debt Payments	0.00	0.00	0.00 %	112,713.00	112,713.00	112,713.00	121,131.94	121,131.94
14-3020.01	Debt Fees & issuance costs	0.00	0.00	0.00 %	0.00	0.00	0.00	700.00	700.00
14-3030.00	Refunding Debt	0.00	0.00	0.00 %	0.00	0.00	0.00	200.00	200.00
14-4200.00	Sales Tax Infra Projects	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
TOTAL Expense		0.00	0.00	0.00 %	752,713.00	752,713.00	752,713.00	667,031.94	667,031.94

PROFIT / (LOSS) :

48,625.78	48,625.78	2,609.00	2,609.00	(46,016.78)	112,772.97	112,772.97
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Revenue									
CRA									
15-2010.00	Property Tax Revenue	0.00	0.00	0.00 %	0.00	0.00	0.00	212,188.68	212,188.68
15-2405.05	Property Tax Credit	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
15-2407.00	Interest Income	0.00	0.00	0.00 %	0.00	0.00	0.00	13.36	13.36
TOTAL Revenue		0.00	0.00	0.00 %	0.00	0.00	0.00	212,202.04	212,202.04

Expense									
CRA									
15-3010.01	Community Development Payments	0.00	0.00	0.00 %	0.00	0.00	0.00	201,685.02	201,685.02
15-3223.00	Supplies & Postage	0.00	0.00	0.00 %	0.00	0.00	0.00	0.00	0.00
TOTAL Expense		0.00	0.00	0.00 %	0.00	0.00	0.00	201,685.02	201,685.02

PROFIT / (LOSS) :

0.00	0.00	0.00	0.00	0.00	10,517.02	10,517.02
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Account	Account Name	Fiscal Year 22 - 23			Budget			Fiscal Year 21 - 22	
		Current	Year To Date	%Used	Current	Total	Remaining	Year To Date	Total

Date Range : 10/1/2022 To 9/30/2023
Report is for 00-0000.00 through ZZ-ZZZZ.ZZ.
Only Active accounts are included.
Report order = fund
Transaction Source Code = Include All



Officer Paul Cunningham #405 Officer Chris Shelby #407

CONGRATULATIONS
TO OUR NEW
CITY OF BROKEN BOW
POLICE OFFICERS

[Return to Agenda](#)

CITY OF BROKEN BOW, NEBRASKA

FINANCIAL STATEMENTS

SEPTEMBER 30, 2022



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

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

INDEPENDENT AUDITOR'S REPORT

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

Report on the Audited Financial Statements

Opinions

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, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective 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, 2022, and the respective changes in the 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 for Opinions

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Broken Bow, Nebraska, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter - 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.

Responsibilities of Management 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.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

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

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

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 49 - 58 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The statements of proprietary funds 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 49 - 58, is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 31, 2023, 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.

Dana F Cole + Company, LLP

Broken Bow, Nebraska
March 31, 2023

CITY OF BROKEN BOW, NEBRASKA
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
SEPTEMBER 30, 2022

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and certificates of deposit	7,456,279	13,167,425	20,623,704
Cash at county treasurer	37,224		37,224
Due to/from	192,820	(192,820)	
Restricted assets			
Cash and certificates of deposit	1,343,028	310,592	1,653,620
Cash at county treasurer	14,817		14,817
Future interest in fire hall	855,292		855,292
Capital assets			
Land	253,000	87,340	340,340
Other capital assets (net of accumulated depreciation)	<u>19,953,578</u>	<u>12,723,065</u>	<u>32,676,643</u>
TOTAL ASSETS	<u>30,106,038</u>	<u>26,095,602</u>	<u>56,201,640</u>
LIABILITIES			
Payroll withholdings payable	33,153		33,153
Liabilities payable from restricted assets			
Health insurance claims	535,191		535,191
Customer deposits		250,190	250,190
Liability for closure/postclosure		50,128	50,128
Noncurrent liabilities			
Capital lease due within one year	19,942	71,165	91,107
Loans due within one year	149,522	371,640	521,162
Bonds due within one year	635,000	115,000	750,000
Capital lease due in more than one year	20,823		20,823
Loans due in more than one year	812,255	3,511,773	4,324,028
Bonds due in more than one year	<u>4,905,000</u>	<u>1,260,000</u>	<u>6,165,000</u>
TOTAL LIABILITIES	<u>7,110,886</u>	<u>5,629,896</u>	<u>12,740,782</u>
NET POSITION			
Net investment in capital assets	14,519,328	7,338,202	21,857,530
Restricted for:			
Debt service	852,652		852,652
Community redevelopment	57,198		57,198
City Square trees	4,581		4,581

CITY OF BROKEN BOW, NEBRASKA
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
SEPTEMBER 30, 2022

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
NET POSITION (Continued)			
Restricted for: (Continued)			
Flex benefit plan	8,399		8,399
Keno activities	9,145		9,145
Memorials	23,662		23,662
Emergency medical technicians (EMTs)	4,561		4,561
Animal shelter	4,198		4,198
Police department	883		883
Unrestricted	<u>7,510,545</u>	<u>13,127,504</u>	<u>20,638,049</u>
 TOTAL NET POSITION	 <u><u>22,995,152</u></u>	 <u><u>20,465,706</u></u>	 <u><u>43,460,858</u></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, 2022

	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges	Operating	Capital	Primary Government		
		for	Grants	Grants	Governmental	Business-Type	Total
		Services	and	and	Activities	Activities	
			Contributions	Contributions			
Functions/programs							
Primary government							
Governmental activities							
General government	1,446,944	21,305		309,463	(1,116,176)		(1,116,176)
Public Safety	1,001,154	81,364	31,065		(888,725)		(888,725)
Sanitation	41,584	22,724			(18,860)		(18,860)
Health and Welfare	65,171		43,818		(21,353)		(21,353)
Culture and Recreation	789,903	98,846	6,606		(684,451)		(684,451)
Public Buildings	42,651	11,925			(30,726)		(30,726)
Streets and Highways	1,116,580	1,304	490,201		(625,075)		(625,075)
Community development	207,456				(207,456)		(207,456)
Interest on long-term debt	154,489				(154,489)		(154,489)
Total governmental activities	<u>4,865,932</u>	<u>237,468</u>	<u>571,690</u>	<u>309,463</u>	<u>(3,747,311)</u>		<u>(3,747,311)</u>
Business-type activities							
Proprietary Fund							
Electric segment	8,093,793	10,439,773				2,345,980	2,345,980
Water segment	689,657	1,164,053				474,396	474,396
Sewer segment	867,820	1,022,135				154,315	154,315
Power plant segment	165,207	125,523				(39,684)	(39,684)
Billing segment	773,528	523,013				(250,515)	(250,515)
Fuel station segment	109,811	42,988				(66,823)	(66,823)
Total business-type activities	<u>10,699,816</u>	<u>13,317,485</u>				<u>2,617,669</u>	<u>2,617,669</u>
Total primary government	<u>15,565,748</u>	<u>13,554,953</u>	<u>571,690</u>	<u>309,463</u>	<u>(3,747,311)</u>	<u>2,617,669</u>	<u>(1,129,642)</u>

CITY OF BROKEN BOW, NEBRASKA
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges	Operating	Capital	Primary Government		
		for	Grants	Grants	Governmental	Business-Type	Total
		Services	and	and	Activities	Activities	
			Contributions	Contributions			
General revenues							
Taxes							
Property					1,409,884		1,409,884
Motor vehicle					83,122		83,122
Sales and use					1,388,450		1,388,450
Other intergovernmental sources					544,186		544,186
Interest income					14,428	62,690	77,118
Miscellaneous					289,150		289,150
Total general revenues					<u>3,729,220</u>	<u>62,690</u>	<u>3,791,910</u>
Interfund transfers					<u>567,218</u>	<u>(567,218)</u>	
CHANGE IN NET POSITION					549,127	2,113,141	2,662,268
NET POSITION, beginning of year					<u>22,446,025</u>	<u>18,352,565</u>	<u>40,798,590</u>
NET POSITION, end of year					<u>22,995,152</u>	<u>20,465,706</u>	<u>43,460,858</u>

See accompanying notes to the basic financial statements.

CITY OF BROKEN BOW, NEBRASKA
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022

	General	Debt Service Fund	Community Redevelopment Fund	Elimin- ations	Total Governmental Funds
ASSETS					
ASSETS					
Cash and certificates of deposit	7,456,279				7,456,279
Cash at county treasurer	37,224				37,224
Restricted cash and certificates of deposit	590,620	702,643	49,765		1,343,028
Restricted cash at county treasurer		7,384	7,433		14,817
∞ Due from proprietary fund	<u>50,195</u>	<u>142,625</u>	<u> </u>	<u> </u>	<u>192,820</u>
TOTAL ASSETS	<u>8,134,318</u>	<u>852,652</u>	<u>57,198</u>	<u> </u>	<u>9,044,168</u>
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Payroll withholdings payable	<u>33,153</u>	<u> </u>	<u> </u>	<u> </u>	<u>33,153</u>

CITY OF BROKEN BOW, NEBRASKA
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022

	General	Debt Service Fund	Community Redevelopment Fund	Elimin- ations	Total Governmental Funds
FUND BALANCES					
Restricted for:					
Debt service		852,652			852,652
Redevelopment			57,198		57,198
City square trees	4,581				4,581
Flex benefit plan	8,399				8,399
Health insurance claims	535,191				535,191
Keno activities	9,145				9,145
Memorials	23,662				23,662
Emergency medical technicians (EMTs)	4,561				4,561
Animal shelter	4,198				4,198
Police department	883				883
Unassigned	7,510,545				7,510,545
Total fund balances	<u>8,101,165</u>	<u>852,652</u>	<u>57,198</u>		<u>9,011,015</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>8,134,318</u>	<u>852,652</u>	<u>57,198</u>		<u>9,044,168</u>

CITY OF BROKEN BOW, NEBRASKA
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022

	General	Debt Service Fund	Community Redevelopment Fund	Elimin- ations	Total Governmental Funds
FUND BALANCES					9,011,015
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.					855,292
The liability for health insurance claims is not due and payable in the current period and, therefore, is not reported in the funds.					(535,191)
Capital assets used in governmental activities of \$31,490,002, net of accumulated depreciation of \$10,764,848, are not financial resources and, therefore, are not reported in the funds.					20,206,578
Some liabilities, including capital debt obligations payable, are not due and payable in the current period and, therefore, are not reported in the funds.					<u>(6,542,542)</u>
NET POSITION OF GOVERNMENTAL ACTIVITIES					<u>22,995,152</u>

See accompanying notes to the basic financial statements.

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, 2022

	General	Debt Service Fund	Community Redevelopment Fund	Elimin- ations	Total Governmental Funds
REVENUES					
Taxes					
Property	983,660	243,529	182,695		1,409,884
Motor vehicle	83,122				83,122
Sales and use	1,388,450				1,388,450
Other intergovernmental sources					
Franchise fees	38,736				38,736
Equalization payment	156,632				156,632
Homestead exemption	68,358	16,897	1,714		86,969
Occupation tax	45,881				45,881
Property tax credit	58,560	14,489	11,059		84,108
Motor vehicle fees	35,995				35,995
Motor vehicle tax prorated	2,369	586			2,955
Carline tax	953	121			1,074
Mutual Finance Organization	16,754				16,754
Telecommunications tax	20,432				20,432
Keno proceeds	32,742				32,742
Special assessment	21,908				21,908
Charges for services	237,468				237,468
Grants and contributions					
Highway allocations	486,201				486,201
Highway incentive	4,000				4,000
Other grants	358,503				358,503
Donations	32,449				32,449
Interest income	12,778	1,637	13		14,428
Miscellaneous	289,150				289,150
Total revenues	<u>4,375,101</u>	<u>277,259</u>	<u>195,481</u>	<u></u>	<u>4,847,841</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, 2022

	General	Debt Service Fund	Community Redevelopment Fund	Elimin- ations	Total Governmental Funds
EXPENDITURES					
Current					
General Government	1,593,467		207,456		1,800,923
Public Safety	902,885				902,885
Sanitation	41,584				41,584
Health and Welfare	65,171				65,171
Culture and Recreation	671,567				671,567
Public buildings	42,651				42,651
Street and Highways	513,714				513,714
Capital outlay	362,934				362,934
Debt service					
Principal	55,094	729,111			784,205
Interest and fees	5,842	148,647			154,489
Total expenditures	<u>4,254,909</u>	<u>877,758</u>	<u>207,456</u>	<u></u>	<u>5,340,123</u>
OTHER FINANCING SOURCES (USES)					
Transfer in	567,218	613,015		(613,015)	567,218
Transfer out	<u>(613,015)</u>	<u></u>	<u></u>	<u>613,015</u>	<u></u>
Total other financing sources (uses)	<u>(45,797)</u>	<u>613,015</u>	<u></u>	<u></u>	<u>567,218</u>
NET CHANGE IN FUND BALANCES	74,395	12,516	(11,975)		74,936
FUND BALANCES, beginning of year	<u>8,026,771</u>	<u>840,136</u>	<u>69,173</u>	<u></u>	<u>8,936,080</u>
FUND BALANCES, end of year	<u>8,101,166</u>	<u>852,652</u>	<u>57,198</u>	<u></u>	<u>9,011,016</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, 2022

	General	Debt Service Fund	Community Redevelopment Fund	Elimin- ations	Total Governmental Funds
NET CHANGE IN FUND BALANCES					74,936
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.					208,562
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 \$881,511 was above capital outlay expenditures of \$362,934, in the current period.					(518,576)
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.					<u>784,205</u>
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES					<u>549,127</u>

See accompanying notes to the basic financial statements.

CITY OF BROKEN BOW, NEBRASKA
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
PROPRIETARY FUND
SEPTEMBER 30, 2022

ASSETS	
Current assets	
Cash and certificates of deposit	13,167,425
Restricted assets	
Cash and certificates of deposit	310,592
Total current assets	<u>13,478,017</u>
Property and equipment	
Land	87,340
Buildings	616,810
Other improvements	27,183,945
Equipment and furnishing	1,605,271
Accumulated depreciation	(16,682,961)
Total property and equipment	<u>12,810,405</u>
TOTAL ASSETS	<u>26,288,422</u>
LIABILITIES	
Current liabilities	
Capital leases payable	71,165
Due to the Debt Service Fund - Pamida Bond	142,625
Due to the General Fund - cash for closure/postclosure	50,195
Long-term debt, current portion	486,640
Total current liabilities	<u>750,625</u>
Liabilities payable from restricted assets	
Consumer deposits	250,190
Liabilities for closure/postclosure	50,128
Total liabilities payable from restricted assets	<u>300,318</u>
Long-term debt	
Bonds/notes payable (net of current portion)	<u>4,771,773</u>
TOTAL LIABILITIES	<u>5,822,716</u>
NET POSITION	
Net investment in capital assets	7,338,202
Unrestricted	<u>13,127,504</u>
TOTAL NET POSITION	<u>20,465,706</u>

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, 2022

OPERATING REVENUES	
Charges for services	13,056,402
Other	<u>261,083</u>
Total operating revenues	<u>13,317,485</u>
OPERATING EXPENSES	
Production and operation	8,432,613
Distribution	540,716
General and administrative	890,407
Depreciation	<u>836,080</u>
Total operating expenses	<u>10,699,816</u>
OPERATING INCOME	<u>2,617,669</u>
NONOPERATING REVENUES	
Interest income	<u>62,690</u>
TRANSFER TO GENERAL FUND	<u>(567,218)</u>
CHANGE IN NET POSITION	2,113,141
NET POSITION, beginning of year	<u>18,352,565</u>
NET POSITION, end of year	<u><u>20,465,706</u></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, 2022

CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from consumers	13,323,251
Cash paid for power purchases	(7,062,928)
Cash paid for salaries	(868,235)
Other cash expenses	<u>(1,923,983)</u>
Net cash provided by operating activities	<u>3,468,105</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Payments for acquisition of capital assets	(255,374)
Bond payments	<u>(485,051)</u>
Net cash used in capital and related financing activities	<u>(740,425)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Receipts of interest income	62,690
Transfer to governmental funds	<u>(567,218)</u>
Net cash used in investing activities	<u>(504,528)</u>
NET INCREASE IN CASH AND CERTIFICATES OF DEPOSIT	2,223,152
CASH AND CERTIFICATES OF DEPOSIT, beginning of year	<u>11,254,865</u>
CASH AND CERTIFICATES OF DEPOSIT, end of year	<u><u>13,478,017</u></u>
OTHER SUPPLEMENTARY INFORMATION	
Cash and certificates of deposit	13,167,425
Cash and certificates of deposit, restricted	
Cash - customer deposit account	260,397
Cash - closure/postclosure	<u>50,195</u>
Total cash and certificates of deposit, end of year	<u><u>13,478,017</u></u>

CITY OF BROKEN BOW, NEBRASKA
STATEMENT OF CASH FLOWS - MODIFIED CASH BASIS
PROPRIETARY FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2022

Reconciliation Of Operating Income To Net Cash
Provided By Operating Activities:

Operating income	<u>2,617,669</u>
Adjustments to reconcile operating income to net cash provided by (used in) operating activities:	
Depreciation and amortization	836,080
Increase in balance due to the General Fund for expenses paid	2,993
Decrease in consumer deposits	<u>5,766</u>
Total adjustments	<u>850,436</u>
Net cash provided by operating activities	<u><u>3,468,105</u></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, 2022

	Pension Trust Fund
ASSETS	
Investments	2,653,892
Suspense account	<u>4,292</u>
TOTAL ASSETS	<u>2,658,184</u>
LIABILITIES	<u> </u>
NET POSITION	
Held in pension trust for others	<u>2,658,184</u>

See accompanying notes to the basic financial statements.

CITY OF BROKEN BOW, NEBRASKA
STATEMENT OF CHANGES IN NET POSITION - MODIFIED CASH BASIS
FIDUCIARY FUND
YEAR ENDED SEPTEMBER 30, 2022

	Pension Trust Fund
ADDITIONS	
Contributions	220,581
Loans	89,829
Total additions	<u>310,410</u>
DEDUCTIONS	
Distributions	1,128,580
Fees	11,471
Losses	466,010
Total deductions	<u>1,606,061</u>
CHANGE IN NET POSITION	(1,295,651)
NET POSITION, beginning of year	<u>3,953,835</u>
NET POSITION, end of year	<u><u>2,658,184</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 of Broken Bow, Nebraska's accounting policies are described below.

A. FINANCIAL REPORTING ENTITY

The City of Broken Bow, Nebraska (the City), 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 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 (the Authority), of the City of Broken Bow, Nebraska (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 the 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% 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% 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.

<u>Fund</u>	<u>Brief Description</u>
Community Redevelopment Fund	Accounts for tax abatements received in accordance with Tax Increment Financing (TIF), 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 moneys 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 Generally Accepted Accounting Principles (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.

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 an expense is paid for purposes in which both restricted and unrestricted net assets are available.

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

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

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. NEW ACCOUNTING PRONOUNCEMENTS

GASB Statement 87, *Leases*, was implemented in the current year. Under the standard a lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset as specified in the contract for a period of time in an exchange or exchange-like transaction. The City currently has capital leases which are disclosed in Note 8. The City does have a GASB 87 lease as a lessor. However, since there are no minimum lease payments, implementation of the standards was limited to disclosure only and there were no other effects on the financial statements.

I. 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.

CITY OF BROKEN BOW, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

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.

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	21,617,379
Certificates of deposit	<u>659,945</u>
Total cash and certificates of deposit	<u>22,277,324</u>

Maturities of certificates of deposit are as follows:

One year	538,419
Three years	<u>121,526</u>
Total certificates of deposit	<u>659,945</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 Federal Deposit Insurance Corporation (FDIC), limits.

Interest Rate Risk

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

Investments

As defined by GASB Statement 3, the City had no investments as of September 30, 2022.

NOTE 4. RESTRICTED ASSETS

Restricted assets of the governmental funds at September 30, 2022, were as follows:

Cash - restricted for Keno activities	9,145
Cash - restricted for memorials	23,662
Cash - restricted for emergency medical technician activities	4,561
Cash - restricted for animal shelter activities	4,198
Cash - restricted for police department activities	883
Cash - restricted for health insurance	548,171

CITY OF BROKEN BOW, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 4. RESTRICTED ASSETS (Continued)

Cash - restricted for debt service	702,643
Cash at county treasurer - restricted for debt service	7,384
Cash - restricted for purposes as stated in redevelopment contracts	49,765
Cash at county treasurer - restricted for purposes as stated in redevelopment contracts	<u>7,433</u>
Total restricted assets of the governmental funds	<u>1,357,845</u>

Restricted assets of the enterprise fund at September 30, 2022, were as follows:

Cash - restricted for customer deposits	260,397
Cash - restricted for closure/postclosure landfill	<u>50,195</u>
Total restricted assets of the enterprise funds	<u>310,592</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% 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, 2022, was as follows:

	October 1, 2021	Addi- tions	Dele- tions	September 30, 2022
<u>Governmental Activities</u>				
Capital assets, nondepreciable				
Land	<u>253,000</u>			<u>253,000</u>
Capital assets, depreciable				
Buildings	2,468,739	102,989		2,571,728
Other improvements	24,020,672	14,126		24,034,798
Machinery and equipment	<u>4,747,591</u>	<u>245,820</u>		<u>4,993,411</u>
Total	<u>31,237,002</u>	<u>362,935</u>		<u>31,599,937</u>

CITY OF BROKEN BOW, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 6. CAPITAL ASSETS (Continued)

	October 1, 2021	Addi- tions	Dele- tions	September 30, 2022
<u>Governmental Activities (Continued)</u>				
Accumulated depreciation				
Buildings	(624,680)	(62,040)		(686,720)
Other improvements	(6,530,311)	(602,866)		(7,133,177)
Machinery and equipment	(3,609,857)	(216,605)		(3,826,462)
Total	<u>(10,764,848)</u>	<u>(881,511)</u>		<u>(11,646,359)</u>
Capital assets, depreciable, net	<u>20,472,154</u>	<u>(518,576)</u>		<u>19,953,578</u>
Governmental activities capital assets, net	<u>20,725,154</u>	<u>(518,576)</u>		<u>20,206,578</u>
<u>Business-Type Activities</u>				
Capital assets, nondepreciable				
Land	<u>87,340</u>			<u>87,340</u>
Capital assets, depreciable				
Buildings	616,810			616,810
Machinery and equipment	1,473,734	131,537		1,605,271
Utility property and improve- ments	<u>26,983,943</u>	<u>200,002</u>		<u>27,183,945</u>
Total	<u>29,074,487</u>	<u>331,539</u>		<u>29,406,026</u>
Accumulated depreciation				
Buildings	(420,917)	(7,471)		(428,388)
Machinery and equipment	(1,044,949)	(84,608)		(1,129,557)
Property and improvements	(14,381,015)	(744,001)		(15,125,016)
Total	<u>(15,846,881)</u>	<u>(836,080)</u>		<u>(16,682,961)</u>
Capital assets, depreciable, net	<u>13,227,606</u>	<u>(504,541)</u>		<u>12,723,065</u>
Business-type activities capital assets, net	<u>13,314,946</u>	<u>(504,541)</u>		<u>12,810,405</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	62,040
Public Safety	98,269
Culture and Recreation	118,336
Streets and Highways	602,866
Total depreciation expense - governmental activities	<u>881,511</u>
Business-Type Activities	
Electric segment	292,304
Water segment	170,776
Sewer segment	298,600
Power Plant segment	74,400
Total depreciation expense - business-type activities	<u>836,080</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 of 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 Administrative fees for years ending after September 30, 2022, are as follows:

Years Ending September 30,	Principal	Interest	Administrative Fees	Total
2023	22,344	4,480	2,987	29,811
2024	22,652	4,138	2,759	29,549
2025	22,964	3,793	2,528	29,285
2026	23,279	3,442	2,295	29,016
2027	23,597	3,087	2,058	28,742
2028 - 2032	122,874	9,961	6,641	139,476
2033 - 2037	63,740	85	57	63,882
	<u>301,450</u>	<u>28,986</u>	<u>19,325</u>	<u>349,761</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 of each year. Interest rates range from 2.50% - 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, 2022, are as follows:

Years Ending September 30,	Principal	Interest	Administrative Fees	Total
2023	95,121	22,783	8,696	126,600
2024	97,629	20,275	7,739	125,643
2025	100,204	17,700	6,755	124,659
2026	102,846	15,058	5,747	123,651
2027	105,559	12,345	4,712	122,616
2028 - 2032	391,864	20,800	7,939	420,603
	<u>893,223</u>	<u>108,961</u>	<u>41,588</u>	<u>1,043,772</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 American Recovery and Reinvestment Act (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 of each year. Interest rates range from 1.52% - 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, 2022, are as follows:

Years Ending September 30,	Principal	ARRA Principal	Interest	Total
2023	203,755	63,188	42,611	309,554
2024	207,840	63,188	38,525	309,553
2025	211,989	63,188	34,377	309,554
2026	216,200	63,188	30,165	309,553
2027	220,477	63,188	25,889	309,554
2028 - 2032	1,168,856	315,940	62,969	1,547,765
	<u>2,229,117</u>	<u>631,880</u>	<u>234,536</u>	<u>3,095,533</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 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 Nebraska Department of Environmental Quality. Of the \$745,000 original balance, the fairgrounds is responsible

CITY OF BROKEN BOW, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 7. REVOLVING LOAN FUNDS (Continued)

Business-Type Activities - Sewer Segment (Continued)

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 of each year. The interest rate is 1.5% and a loan fee is assessed at 1.0%. 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 administrative fees for years ending after September 30, 2022, are as follows:

Years Ending September 30,	Principal	Interest	Administrative Fees	Total
2023	9,576	1,921	1,279	12,776
2024	9,708	1,773	1,183	12,664
2025	9,841	1,624	1,084	12,549
2026	9,977	1,475	983	12,435
2027	10,114	1,324	883	12,321
2028 - 2032	52,659	4,269	2,846	59,774
2033 - 2037	27,318	36	25	27,379
	<u>129,193</u>	<u>12,422</u>	<u>8,283</u>	<u>149,898</u>

Changes in Revolving Loan Funds

	October 1, 2021 Beginning Balance	Addi- tions	Reduc- tions	September 30, 2022 Ending Balance	Amount Due Within One Year
General segment	323,489		22,039	301,450	22,344
Water segment	985,900		92,677	893,223	95,121
Sewer segment	<u>3,262,553</u>		<u>272,363</u>	<u>2,990,190</u>	<u>276,519</u>
	<u>4,571,942</u>		<u>387,079</u>	<u>4,184,863</u>	<u>371,640</u>

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.

CITY OF BROKEN BOW, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 8. CAPITAL LEASES (Continued)

Governmental Activities

For the mower lease, the lease payments vary per year with 3.75% interest applied to the purchase of the equipment during the duration of the lease, and lease payments totaled \$14,731, for the fiscal year ended September 30, 2022. The cost of capitalized leased equipment was \$55,754, at September 30, 2022. Depreciation for the equipment during the year ended September 30, 2022, was \$5,575, and is included in amounts reported as depreciation expense. In addition, accumulated depreciation for the year ended September 30, 2022, was \$8,363.

For the frontier mower lease, the lease payments vary per year with 3.75% interest applied to the purchase of the equipment during the duration of the lease, and lease payments totaled \$3,507, for the fiscal year ended September 30, 2022. The cost of capitalized leased equipment was \$16,008, at September 20, 2022. Depreciation for the equipment during the year ended September 30, 2022, was \$1,601, and is included in amounts reported as depreciation expense. In addition, accumulated depreciation for the year ended September 30, 2022, was \$2,401.

For the General Fund, the future minimum lease payments under the obligations for the year ending September 30, 2022, are as follows:

Year Ending September 30,	Principal	Interest	Total
2023	19,942	1,804	21,746
2024	17,444	794	18,238
2025	3,379	129	3,508
	<u>40,765</u>	<u>2,727</u>	<u>43,492</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 with a \$12 purchase price at the end of the lease, and lease payments totaled \$98,250 for the fiscal year ended September 30, 2022. The cost of capitalized leased equipment was \$98,250, at July 25, 2018. Depreciation for the equipment during the year ended September 30, 2022, was \$9,825, and is included in amounts reported as depreciation expense. In addition, accumulated depreciation for the year ended September 30, 2022, was \$44,213.

CITY OF BROKEN BOW, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 8. CAPITAL LEASES (Continued)

Business -Type Activities (Continued)

For the skidsteer lease, the lease payments are \$5,000 for the first year and \$71,165 for the following year with 6.72% interest applied to the purchase of the equipment during the duration of the lease, and lease payments totaled \$76,165, for the fiscal year ended September 30, 2022. The cost of capitalized leased equipment was \$76,165, at September 8, 2022. Depreciation for the equipment during the year ended September 30, 2022, was \$952, and is included in amounts reported as depreciation expense. In addition, accumulated depreciation for the year ended September 30, 2022, was \$952.

For the proprietary fund, the future minimum lease payments under the obligations for the year ending September 30, 2022, are as follows:

Year Ending September 30,	Principal	Interest	Total
2023	71,165	4,779	75,944

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, 2022, 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 March 24, 2011, the City issued \$3,250,000 in General Obligation Bonds with an interest rate of 0.850% - 5.050%. These bonds are scheduled to mature on June 15, 2030, and were issued to finance the swimming pool project. This bond was refinanced, see below for new bond terms. On June 15, 2021, the City issued a \$1,875,000 in a Refunding Bond with an interest rate at 0.400% - 1.350% to refund original bond issuance from 2016 used to pay for the swimming pool. The note is schedule to mature on June 15, 2030.	1,695,000
On April 1, 2021, the City issued \$405,000 in a Refunding Bond with interest rates at 0.450% - 0.550% to refund original bond issuance from 2010 used to pay for 10th Street improvements. The bond is scheduled to mature on October 1, 2025.	240,000
On May 15, 2014, the City issued \$1,340,000 in General Obligation Bonds with an interest rate of 0.350% - 2.901% to pay for improvement to the Melham Ball Fields and Street Building. These bonds are scheduled to mature on May 15, 2024.	190,000
On September 28, 2020, the City issued a \$27,386 promissory note with an interest rate of 1.500% to pay for a tractor. The note matured on December 1, 2023.	18,449
On October 22, 2020, the City issued a \$171,042 note with an interest rate of 2.750% to pay for a loader. The note is scheduled to mature on June 30, 2025.	104,518
On December 19, 2017, the City issued \$4,500,000 Government Bond, Series 2017, with an interest rate of 1.350% - 3.350% to pay for downtown improvements. This bond is scheduled to mature on May 15, 2032.	3,415,000

CITY OF BROKEN BOW, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 9. LONG-TERM DEBT (Continued)

Governmental Activities (Continued)

Bonds and Notes Payable (Continued)

On September 28, 2018, the Broken Bow Rural Fire District No. 1 issued a \$855,292 promissory note with an interest rate of 2.500% 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.

537,361

Total bonds and notes payable

6,200,328

Business-Type Activities

As of September 30, 2022, the long-term debt arising from cash transactions payable from proprietary fund resources consisted of the following:

Revolving Loans Payable

See Note 7.

Capital Leases Payable

See Note 8.

Bonds Payable

On May 1, 2020, the City issued \$1,615,000 in Electric Revenue Refunding Bond with an interest rate of 1.300% - 2.250% to pay for the Pamida addition. These bonds are scheduled to mature on November 1, 2033. Principal and interest is to be paid by utility revenues.

1,375,000

Total bonds payable

1,375,000

Refundable Deposits

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

Utility deposits - refundable

250,190

CITY OF BROKEN BOW, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 9. LONG-TERM DEBT (Continued)

Changes in Long-Term Debt

The following is a summary of changes in long-term debt for the year ended September 30, 2022:

	October 1, 2021 Beginning Balance	Addi- tions	Reduc- tions	September 30, 2022 Ending Balance	Amount Due Within One Year
Governmental activities					
Direct Borrowing					
Revolving loans (See Note 7)	323,489		22,039	301,450	22,344
Capital leases (See Note 8)	53,931		13,166	40,765	19,942
Notes Payable	660,327			660,327	127,178
Total Direct Borrowing	1,037,747		35,205	1,002,542	169,464
Public Offering					
Bonds payable	6,289,000		749,000	5,540,000	635,000
Total Governmental Activities	7,326,747		784,205	6,542,542	804,464
Business-type activities					
Direct Borrowing					
Revolving loans (See Note 7)	4,248,453		365,040	3,883,413	371,640
Capital leases (See Note 8)	11	76,165	5,011	71,165	71,165
Total Direct Borrowing	4,248,464	76,165	370,051	3,954,578	442,805
Public Offering					
Bonds payable	1,490,000		115,000	1,375,000	115,000
Refundable deposits	244,424	5,766		250,190	
Total Business-type activities	5,982,888	81,931	485,051	5,579,768	557,805

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, 2022, are as follows:

Years Ending September 30,	Governmental Notes Payable Interest		Governmental Bonds Payable Interest		Business-Type Bonds Payable Interest		Total
2023	127,178	16,585	635,000	112,277	115,000	23,633	1,029,673
2024	130,351	13,412	665,000	103,097	115,000	21,994	1,048,854
2025	124,171	10,159	570,000	92,473	115,000	20,297	932,100
2026	90,592	6,966	500,000	83,930	115,000	18,543	815,031
2027	92,857	4,701	515,000	74,952	115,000	16,732	819,242
2028 - 2032	95,178	2,379	2,305,000	269,541	595,000	52,330	3,319,428
2033 - 2037			350,000	5,863	205,000	4,044	564,907
	<u>660,327</u>	<u>54,202</u>	<u>5,540,000</u>	<u>742,133</u>	<u>1,375,000</u>	<u>157,573</u>	<u>8,529,235</u>

CITY OF BROKEN BOW, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

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, 2022, is presented below.

	Electric	Water	Sewer	Power Plant	Billing	Fuel Station	Total
Charges for services (pledged against bonds)	10,351,571	1,162,298	1,022,135	(45,603)	523,013	42,988	13,056,402
Other operating revenues	88,202	1,755		171,126			261,083
Production and operation expense	(7,220,845)	(267,388)	(277,490)	(49,250)	(508,684)	(108,956)	(8,432,613)
Distribution expense	(430,396)	(54,184)	(48,856)	(7,280)			(540,716)
General and administra- tive expense	(150,248)	(197,309)	(242,874)	(34,277)	(259,247)	(855)	(884,810)
Depreciation expense	(292,304)	(170,776)	(298,600)	(74,400)			(836,080)
Operating income (loss)	<u>2,345,980</u>	<u>474,396</u>	<u>154,315</u>	<u>(39,684)</u>	<u>(244,918)</u>	<u>(66,823)</u>	<u>2,623,266</u>
Nonoperating revenues (expenses)							
Investment earnings	39,125	11,065	12,500				62,690
Intrafund transfers	(75,000)	(75,000)	(75,000)		225,000		
Transfer to General Fund	<u>(567,218)</u>						<u>(567,218)</u>
Change in net position	1,742,887	410,461	91,815	(39,684)	(19,918)	(66,823)	2,118,738
Beginning net position	<u>8,796,031</u>	<u>4,041,188</u>	<u>3,987,063</u>	<u>(24,399)</u>	<u>(455,408)</u>	<u>(65,768)</u>	<u>16,278,707</u>
Ending net position	<u>10,538,918</u>	<u>4,451,649</u>	<u>4,078,878</u>	<u>(64,083)</u>	<u>(475,326)</u>	<u>(132,591)</u>	<u>18,397,445</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 6% 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 five (5) years of continuous service.

CITY OF BROKEN BOW, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 11. EMPLOYEE PENSION PLAN (Continued)

For the year ended September 30, 2022, both the City and the employees made the required contributions as described below:

Total wages paid (cash basis)	1,840,258
Covered wages	1,662,018
City contributions (including \$0 of forfeitures used)	91,411
Required employee contributions	91,411

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 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 POSTCLOSURE 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 postclosure 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 moneys necessary to fund the estimated costs.

The balance in the restricted account for closure and postclosure at September 30, 2022, was \$50,128. As of September 30, 2022, the estimated liability incurred based on the estimated landfill use to date of 35% was \$50,128 and the expense accrued during the year then ended was \$2,950.

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.

CITY OF BROKEN BOW, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

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 Fund and Proprietary Fund. 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 fiscal year are summarized below:

Claims liability at beginning of year	743,754
Employer contributions	481,674
Employee contributions	55,583
Broken Bow Housing Authority contributions	5,506
Claim payments	<u>(751,326)</u>
Claims liability at end of year	<u>535,191</u>

NOTE 16. INTERFUND TRANSFERS AND BALANCES

Transfers between governmental funds of the primary government for the year ended September 30, 2022, were as follows:

	Transfers In	Transfer Out
Major governmental funds		
General Fund	567,218	613,015
Debt Service Fund	613,015	
Proprietary Fund		567,218
Total major governmental funds	<u>1,180,233</u>	<u>1,180,233</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 expenditures 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.

CITY OF BROKEN BOW, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 17. TAX ABATEMENTS (Continued)

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.

For the fiscal year ended September 30, 2022, the City abated property taxes totaling \$68,667 under the program, including the following tax abatement agreements that each exceed 10% 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 construction of a 36-room motel with an attached convention center.	2014	52,909	17,454
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	42,236	13,933

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, a special revenue fund of the City.

CITY OF BROKEN BOW, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 18. CONTINGENCIES

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, 2022, 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 is 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.

During the year ended September 30, 2022, it came to the City's attention that city sales tax was not being paid to the Nebraska Department of Revenue. It is estimated that \$164,432 was underpaid. With further discussion with a Nebraska Department of Revenue agent, this will create penalties and interest of roughly \$21,607. Since this was city sales tax being shorted, the Nebraska Department of Revenue will pay a portion of this back, which is estimated at \$142,824 when discussing with the Nebraska Department of Revenue agent. This would net an amount of \$43,215 due to the Nebraska Department of Revenue as an estimated amount. The City is working with the Nebraska Department of Revenue to determine how to pay this to them and what documentation they would want to resolve this contingency.

NOTE 19. LEASES

The City has several noncancelable 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, 2022, are summarized as follows:

Year Ending September 30,	
2023	3,906
2024	555

NOTE 20. SUBSEQUENT EVENT

In preparing the financial statements, the City has evaluated events and transactions for potential recognition or disclosure through March 31, 2023, the date the financial statements were available to be issued.

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, 2022

	Original and Final Budget	Actual Amounts	Variance With Final Budget Favorable (Unfavorable)
REVENUES			
Taxes			
Property	1,342,551	1,409,884	67,333
Motor vehicle	80,000	83,122	3,122
Sales and use	1,330,000	1,388,450	58,450
Other intergovernmental sources	490,512	544,186	53,674
Charges for services	12,022,379	13,560,719	1,538,340
Grants and contributions	1,144,040	881,153	(262,887)
Investment earnings		77,118	77,118
Other revenues	85,000	289,150	204,150
Total revenues	<u>16,494,482</u>	<u>18,233,782</u>	<u>1,739,300</u>
EXPENDITURES			
General government	515,280	1,800,923	(1,285,643)
Public Safety	1,050,392	902,885	147,507
Sanitation	48,300	41,584	6,716
Health and Welfare	68,806	65,171	3,635
Culture and Recreation	754,277	671,567	82,710
Public Buildings	74,500	42,651	31,849
Streets and Highways	795,146	513,714	281,432
Business-type	11,445,916	10,598,564	847,352
Capital outlay	1,620,000	362,934	1,257,066
Debt service	898,792	938,694	(39,902)
Total expenditures	<u>17,271,409</u>	<u>15,938,687</u>	<u>1,332,722</u>
NET CHANGE IN FUND BALANCES	(776,927)	2,295,095	<u>3,072,022</u>
FUND BALANCES, beginning of year,	<u>6,276,959</u>	<u>20,001,117</u>	
FUND BALANCES, end of year	<u>5,500,032</u>	<u>22,296,212</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 modified 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 modified 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	2,295,095
Adjustments	
Change in consumer deposits	(5,766)
Change in liability for closure/postclosure	(5,597)
Depreciation and amortization	(836,080)
Capitalized assets	255,374
Debt payments	485,051
Total adjustments	(107,018)
Total	2,188,077
Net change in fund balance - governmental funds	74,936
Change in net position - proprietary fund	2,113,141
	2,188,077
Ending Fund Balance - budgetary basis	22,296,212
Government Wide Adjustments	
Cash and certificates of deposit	20,623,704
Cash at county treasurer	37,224
Restricted assets - cash and certificates of deposit	1,653,620
Restricted assets - cash at county treasurer	14,817
Payroll Withholding Payable	(33,153)
Total Government Wide Adjustments	22,296,212

CITY OF BROKEN BOW, NEBRASKA
STATEMENT OF NET POSITION
PROPRIETARY FUND
SEPTEMBER 30, 2022

ASSETS

Current assets

Cash and certificates of deposit	13,167,425
Cash and certificates of deposit, restricted	
Cash - customer deposit account	260,397
Cash - closure/postclosure	50,195
Accounts receivable	1,216,855
Inventory	647,801
Total current assets	<u>15,342,673</u>

Property and equipment

Land	87,340
Buildings	616,810
Machinery and equipment	1,605,271
Other improvements	27,183,945
Accumulated depreciation	<u>(16,682,961)</u>
Total property and equipment	<u>12,810,405</u>

TOTAL ASSETS	<u>28,153,078</u>
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LIABILITIES

Current liabilities

Accounts payable	812,381
Taxes payable	51,041
Accrued payroll expenses	71,848
Accrued interest	33,541
Other accrued expenses	75,000
Capital leases payable	71,165
Due to the debt service fund - Pamida Bond	142,625
Due to the General Fund - for closure/postclosure	50,195
Long-term debt, current portion	486,640
Total current liabilities	<u>1,794,436</u>

Liabilities payable from restricted assets

Consumer deposits	250,190
Liabilities for closure/postclosure	50,128
Total liabilities payable from restricted assets	<u>300,318</u>

Long-term debt

Bonds/notes payable (net of current portion)	<u>4,771,773</u>
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TOTAL LIABILITIES	<u>6,866,527</u>
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CITY OF BROKEN BOW, NEBRASKA
STATEMENT OF NET POSITION
PROPRIETARY FUND
SEPTEMBER 30, 2022

NET POSITION	
Invested in capital assets, net of related debt	7,338,202
Unrestricted	<u>13,948,349</u>
TOTAL NET POSITION	<u><u>21,286,551</u></u>

See accompanying notes to the basic financial statements.

CITY OF BROKEN BOW, NEBRASKA
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION
PROPRIETARY FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2022

OPERATING REVENUES	
Charge for services	12,613,972
Other	261,083
Total operating revenues	<u>12,875,055</u>
OPERATING EXPENSES	
Production and operation	8,237,423
Distribution	540,716
General and administrative	1,212,254
Depreciation	836,080
Total operating expenses	<u>10,826,473</u>
OPERATING INCOME	<u>2,048,582</u>
NONOPERATING REVENUES	
Interest income	62,690
TRANSFER TO GENERAL FUND	<u>(567,218)</u>
CHANGE IN NET POSITION	1,544,054
NET POSITION, beginning of year	<u>19,742,497</u>
NET POSITION, end of year	<u><u>21,286,551</u></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, 2022

CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from consumers	13,323,251
Cash paid for power purchases	(7,011,265)
Cash paid for salaries	(868,235)
Other cash expenses	<u>(1,975,646)</u>
Net cash provided by operating activities	<u>3,468,105</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Payments for acquisition of capital assets	(255,374)
Bond and capital lease payments	<u>(485,051)</u>
Net cash used in capital and related financing activities	<u>(740,425)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Receipts of interest income	62,690
Transfer to governmental funds	<u>(567,218)</u>
Net cash used in investing activities	<u>(504,528)</u>
NET INCREASE IN CASH AND CERTIFICATES OF DEPOSIT	2,223,152
CASH AND CERTIFICATES OF DEPOSIT, beginning of year	<u>11,254,865</u>
CASH AND CERTIFICATES OF DEPOSIT, end of year	<u><u>13,478,017</u></u>
OTHER SUPPLEMENTARY INFORMATION	
Cash and certificates of deposit	13,167,425
Cash and certificates of deposit, restricted	
Cash - customer deposit account	260,397
Cash - closure/postclosure	<u>50,195</u>
Total cash and certificates of deposit, end of year	<u><u>13,478,017</u></u>

CITY OF BROKEN BOW, NEBRASKA
STATEMENT OF CASH FLOWS
PROPRIETARY FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2022

Reconciliation Of Operating Income To Net Cash
Provided By Operating Activities:

Operating income	<u>2,048,582</u>
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation and amortization	836,080
Decrease in accounts receivable	442,430
Decrease in inventory	(195,190)
Increase in accounts payable	207,654
Increase in taxes payable	16,823
Decrease in accrued payroll expenses	24,947
Decrease in accrued interest	(2,577)
Increase in accrued expenses	75,000
Increase in balance due to the General Fund for expenses paid	2,993
Decrease in consumer deposits	<u>5,766</u>
Total adjustments	<u>1,419,523</u>
Net cash provided by operating activities	<u><u>3,468,105</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	21,286,551
Changes to modified cash basis:	
Accounts receivable	(1,216,855)
Inventory	(647,801)
Accounts payable	812,381
Taxes payable	51,041
Accrued payroll expenses	71,848
Accrued interest	33,541
Net position, modified cash basis	<u>20,465,706</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	1,544,054
Changes to modified cash basis:	
Change in accounts receivable	442,430
Change in inventory	(195,190)
Change in accounts payable	207,654
Change in tax payable	16,823
Change in accrued payroll expenses	24,947
Change in accrued interest	(2,577)
Change in other accrued expenses	<u>75,000</u>
Net income, modified cash basis	<u><u>2,113,141</u></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:

Western Area Power Administration (WAPA) - electrical power	26,639
Municipal Energy Agency of Nebraska (MEAN) - electrical power	552,808
All other vendors	<u>232,934</u>
	<u><u>812,381</u></u>

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



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

INDEPENDENT AUDITOR'S 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, the aggregate discretely presented component units, 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, 2022, 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 March 31, 2023.

Report on 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) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of 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.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, 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. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and responses, which are items 2022-001 and 2022-002, that we consider to be significant deficiencies.

Report on 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 financial statements. 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and responses as items 2022-001 and 2022-002.

City of Broken Bow, Nebraska's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the City of Broken Bow, Nebraska's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The City of Broken Bow, Nebraska's response was not subjected to the other auditing procedures applied in the audit of the financial statements, and accordingly, we express no opinion on the response.

Purpose of this Report

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

Dana F Cole + Company, LLP

Broken Bow, Nebraska
March 31, 2023

CITY OF BROKEN BOW, NEBRASKA
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED SEPTEMBER 30, 2022

2022-001 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.

2022-002 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, 2022

2022-002 LACK OF CONTROL OVER PROCESSES (Continued)

Condition

Management should possess the ability to prepare financial statements in accordance with Governmental Accounting Standards Board Statement 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, 2022

2021-001 SEGREGATION OF DUTIES

Condition

This prior year audit finding is carried forward to 2022-001.

2021-002 LACK OF CONTROL OVER PROCESSES

Condition

This prior year audit finding is carried forward to 2022-002.

ENGINEER'S FINAL OPINION OF PROBABLE COST**Broken Bow - Mud Creek Left Bank Levee Restoration****Broken Bow, Nebraska****JEO Project No. 201882.00***Date Prepared:**April 7, 2023***ESTIMATE OF QUANTITIES**

Item #	Description	Unit	Quantity	Unit Price	Total
BASE BID					
1.	Mobilization	LS	1	\$4,000.00	\$4,000
2.	Bonding and Insurance	LS	1	\$2,000.00	\$2,000
3.	Clearing and Grubbing	LS	1	\$5,000.00	\$5,000
4.	Remove Barbed Wire Fence	LF	187	\$7.00	\$1,309
5.	Silt Fence	LF	418	\$5.00	\$2,090
6.	Barbed Wire Fence, 4 Strands	LF	175	\$20.00	\$3,500
7.	12' Wide Swing Gate	EA	1	\$5,000.00	\$5,000
8.	Earthwork, Measured in Embankment (Fill)	CY	292	\$25.00	\$7,300
9.	Seeding, Fertilizer, & Mulch	AC	0.25	\$10,000.00	\$2,500
10.	2" Crushed Rock Base Course	TONS	148	\$60.00	\$8,880
11.	1" Crushed Rock Surfacing	TONS	148	\$60.00	\$8,880
Total Opinion of Construction Cost					\$50,460

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.

BROKEN BOW, NEBRASKA

ROD SONNICHSEN
CITY OF BROKEN BOW
PHONE: (308) 872-5831
EMAIL: rsonnichsen@cityofbb.net

ROSS LAWRENCE, PE
JEO CONSULTING GROUP
PHONE: (402) 310-4258
EMAIL: rlawrence@jeo.com

EMERGENCY
BNSF
PHONE: 1(800) 832-5452

SHEET NO:	SHEET NAME:
C0.1	COVER SHEET
C0.2	SYMBOLS SHEET
C0.3	CONTROL SHEET
C1.1	EXISTING SITE & DEMOLITION PLAN
C2.1	PROPOSED SITE & GRADING PLAN
C3.1	SEDIMENT AND EROSION CONTROL PLAN
P1.1	PLAN AND PROFILE - LEVEE
P2.1	PLAN AND PROFILE - LEVEE ACCESS RAMP
D1.1	STANDARD DETAILS



LINESTYLES

ITEM	SYMBOL
BREAK LINE	
CABLE TELEVISION	TV
CENTERLINE OF ROAD	---
CONTOUR MINOR (EX)	---1202---
CONTOUR MAJOR (EX)	---1200---
CONTOUR MINOR (EX SCREENED)	---1202---
CONTOUR MAJOR (EX SCREENED)	---1200---
CONTOUR MINOR (PR)	---1202---
CONTOUR MAJOR (PR)	---1200---
LIMITS OF CONSTRUCTION	---LOC---
CULVERT	
ELECTRIC (OVERHEAD)	---OHE---
ELECTRIC (UNDERGROUND)	---UGE---
FENCE (WOODEN)	---O---O---O---
FENCE (WIRE OR UNKNOWN)	---X---X---X---
FENCE (CHAINLINK)	---O---O---O---
FENCE (SECURITY)	---A---A---A---
FIBER OPTIC LINE	---FO---
FLOWLINE (BREAKLINE)	---
GAS LINE	---G---
GUARDRAIL	---X---X---X---
PROPERTY BOUNDARY	---
PROPERTY LOT LINES (PR)	---
RIGHT-OF-WAY LINE	---ROW---
RAILROAD RIGHT-OF-WAY	---RR ROW---
RAILROAD TRACKS	--- --- --- ---
RETAINING WALL	=====
SANITARY SEWER (EXIST)	---8" SAN---
SANITARY SEWER (PROP)	---8" SAN---
SAN SEWER FORCE MAIN (EX)	---6" FM---
SAN SEWER FORCE MAIN (PR)	---6" FM---
STORM SEWER (EXIST)	---12" ST (OFFSET TO PIPE SIZE)---
STORM SEWER (PROP)	---12" ST (OFFSET TO PIPE SIZE)---
TELEPHONE LINE (UGND)	---UCT---
TELEPHONE LINE (OVERHEAD)	---OT---
TERRACE	---Y---Y---Y---
CROPLINE	---Y---Y---Y---
TRAVELED WAY	---
WATER (EXIST)	---6" W---
WATER (PROP)	---6" W---
FIRE SERVICE	---6" F---

SWPPP

ITEM	SYMBOL
SILT FENCE	SF
INLET PROTECTION	
STRAW WATTLE CHECK	
STRAW BALE CHECK	
FLOW ARROW (PLAN)	
AREA INLET FILTER PROTECTION	
RIP RAP	
SEEDING	
MATting	

PAVING FEATURES

ITEM	SYMBOL
EXISTING PAVEMENT JOINT	-----
TRANSVERSE JOINT	-----
LONGITUDINAL JOINT	-----
EXPANSION/KEYED JOINT	--- --- --- ---
PAVEMENT MARKING	---
PAVEMENT REBAR	---
HANDICAP SYMBOL	

UTILITIES

ITEM	SYMBOL
STORM SEWER	
CURB INLET	
GRATE INLET	
CATCH BASIN	
STORM SEWER MANHOLE	
SANITARY	
CLEANOUT	
SEPTIC TANK	
SANITARY MANHOLE	
POWER, ELECTRICAL, LIGHT, AND TRAFFIC	
AIR CONDITIONING UNIT	
ANTENNA	
ANCHOR POLE/POST	
GUY POLE	
GUY WIRE ANCHOR	
ELECTRICAL HIGHLINE TOWER (METAL OR CONCRETE)	
POWER POLE (EXISTING)	
POWER POLE (PROPOSED)	
POWER (ELEC) PEDESTAL	
POWER (ELEC) PULL BOX OR MANHOLE	
POWER (ELEC) METER	
LIGHT POLE	
TRAFFIC SIGNAL	
TRAFFIC SIGNAL BOX	
TELEVISION PEDESTAL	
TELEVISION MANHOLE	
WATER	
WATER MANHOLE	
WATER VALVE	
WATER SHUT OFF OR CURB STOP	
WELL	
WATER METER	
WATER METER PIT	
YARD HYDRANT	
WATER ELEVATION	
WATER TOWER	
FIRE HYDRANT (EXISTING)	
FIRE HYDRANT (PROPOSED)	
FIRE HYDRANT IN PROFILE	
WATER FITTINGS	
11- 1/4"	
22- 1/2"	
45"	
90"	
CROSS	
PLUG	
REDUCER	
TEE	
GAS	
GAS METER	
GAS MANHOLE	
GAS FILL PIPE	
GAS PUMP	
GAS VALVE	
GAS VENT	
TELEPHONE	
FIBER OPTICS PULL BOX	
TELEPHONE POLE	
TELEPHONE PULL BOX OR MANHOLE	
TELEPHONE PEDESTAL	
MANHOLE (NON-SPECIFIC)	
UNDERGRND STORAGE TANK	
VALVE (NON-SPECIFIC)	

VEGETATION

ITEM	SYMBOL
BUSH	
CONIFEROUS TREE	
DECIDUOUS TREE	
MARSHWETLAND	
TREE MASS LINE	
TREE STUMP	

SITE & SIGNAGE

ITEM	SYMBOL
SIGN	
BARRICADE	
ROAD SIGNS	
COUNTY ROAD	
INTERSTATE HIGHWAY	
STATE HIGHWAY	
U.S. HIGHWAY	
MILE MARKER POST	
RIGHT OF WAY MARKER	
RAILROAD CROSSING SIGNAL	
RAILROAD SWITCH	
FLAG POLE	
MAILBOX	
PROPANE TANK	
SATELLITE TV DISH	
WINDMILL	

CONTROL & ELEVATION

ITEM	SYMBOL
BENCHMARK	
CONTROL POINT (NON-PROPERTY)	
MONUMENT FOUND (PROPERTY)	
MONUMENT SET	
TEMPORARY POINT	
TEST BORING	
POINT ELEVATION (EXISTING)	
POINT ELEVATION (PROPOSED)	
TOP OF PAVEMENT	TP
TOP OF CURB	TC
GROUND	GR
TOP OF WALL	TW
BOTTOM OF WALL	BW
FLOWLINE	FL
GRID TICK	+

MISC FEATURES

ITEM	SYMBOL
CENTER PIVOT	
CEMETERY	
GRAVE	
CHURCH	
CAVE	
CISTERN	
LATRINE	
OIL WELL	
GUARD POST	

PAVEMENT SYMBOLS AND HATCH

ITEM	SYMBOL	HATCH
ASPHALT PAVEMENT (EX.)	---	
CONCRETE PAVEMENT (EX.)	---	
GRAVEL (EX.)	---	
BRICK PAVEMENT (EX.)	---	
ASPHALT PAVEMENT (PR.)	---	
CONCRETE PAVEMENT (PR.)	---	
CONCRETE SIDEWALK (PR)	---	
GRAVEL (PR.)	---	
GRAVEL (PR.)	---	
BRICK PAVEMENT (PR.)	---	

GENERAL

ITEM	SYMBOL
PLAN REVISION	
NORTH ARROW	
GRAPHIC SCALE	

LEGEND

SYMBOL	DESCRIPTION
	BASELINE ALIGNMENT (DESIGN)
	BASELINE ALIGNMENT CURVE TAG LABEL
	BASELINE ALIGNMENT LINE TAG LABEL
	BASELINE ALIGNMENT PI POINT
	POINT OF CURVATURE OR TANGENCY



MUD CREEK
LEFT BANK
LEVEE RESTORATION

SYMBOLS SHEET



PROJECT NO. 201882.00
DATE 4/10/2023
DRAWN BY T.R.W.
FILE NAME C:\201882.00\Drawings.dwg
FIELD BOOK BROCKEN BOW #2
FIELD CREW
SURVEY FILE NO. A.G.W.J.
PLAN IN HAND 171489 Survey
TOTAL: 1
DATE 4/10/2023
10 PERCENT REVIEW
DATE 4/10/2023
15 PERCENT REVIEW
DATE 4/10/2023
REVISIONS

C0.2

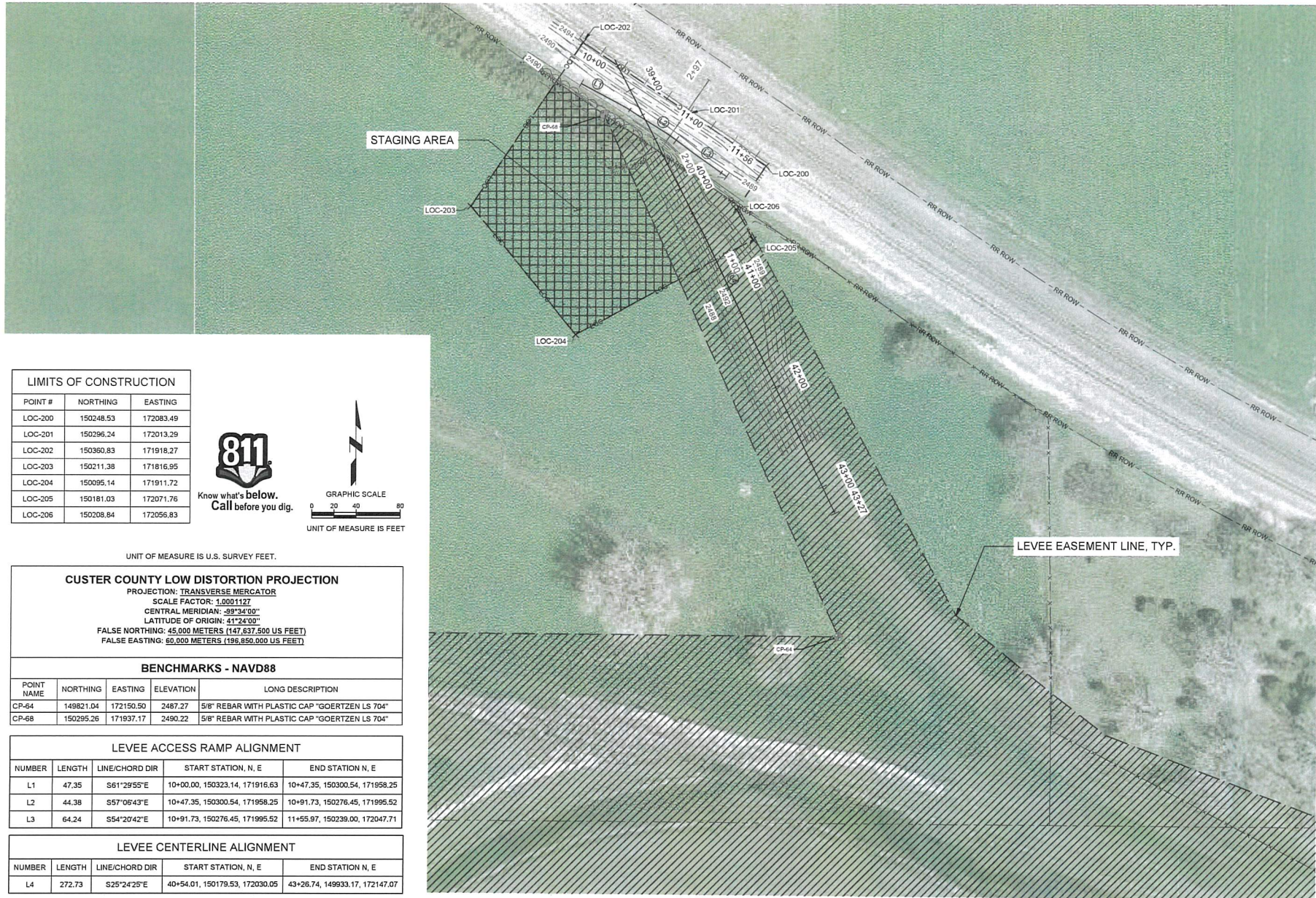


CONTROL SHEET



PROJECT NO. 201862.00
DATE 4/10/2023
DRAWN BY T.R.W.
FILE NAME S-201862.00-Sheets.dwg
FIELD BOOK BROKEN BOW #2
FIELD CREW A.G.M.V.J.
SURVEY FILE NO. 171495 Survey
PLAN IN HAND REL
DATE 8/10/2021
75 PERCENT REVIEW REL
DATE 8/10/2022
95 PERCENT REVIEW REL
DATE 10/05/2022
REVISIONS

C0.3



LIMITS OF CONSTRUCTION		
POINT #	NORTHING	EASTING
LOC-200	150248.53	172083.49
LOC-201	150296.24	172013.29
LOC-202	150360.83	171918.27
LOC-203	150211.38	171816.95
LOC-204	150095.14	171911.72
LOC-205	150181.03	172071.76
LOC-206	150208.84	172056.83



Know what's below.
Call before you dig.



GRAPHIC SCALE

UNIT OF MEASURE IS FEET

UNIT OF MEASURE IS U.S. SURVEY FEET.

CUSTER COUNTY LOW DISTORTION PROJECTION

PROJECTION: TRANSVERSE MERCATOR

SCALE FACTOR: 1.0001127

CENTRAL MERIDIAN: -99°34'00"

LATITUDE OF ORIGIN: 41°24'00"

FALSE NORTHING: 45,000 METERS (147,637.500 US FEET)

FALSE EASTING: 60,000 METERS (196,850.000 US FEET)

BENCHMARKS - NAVD88

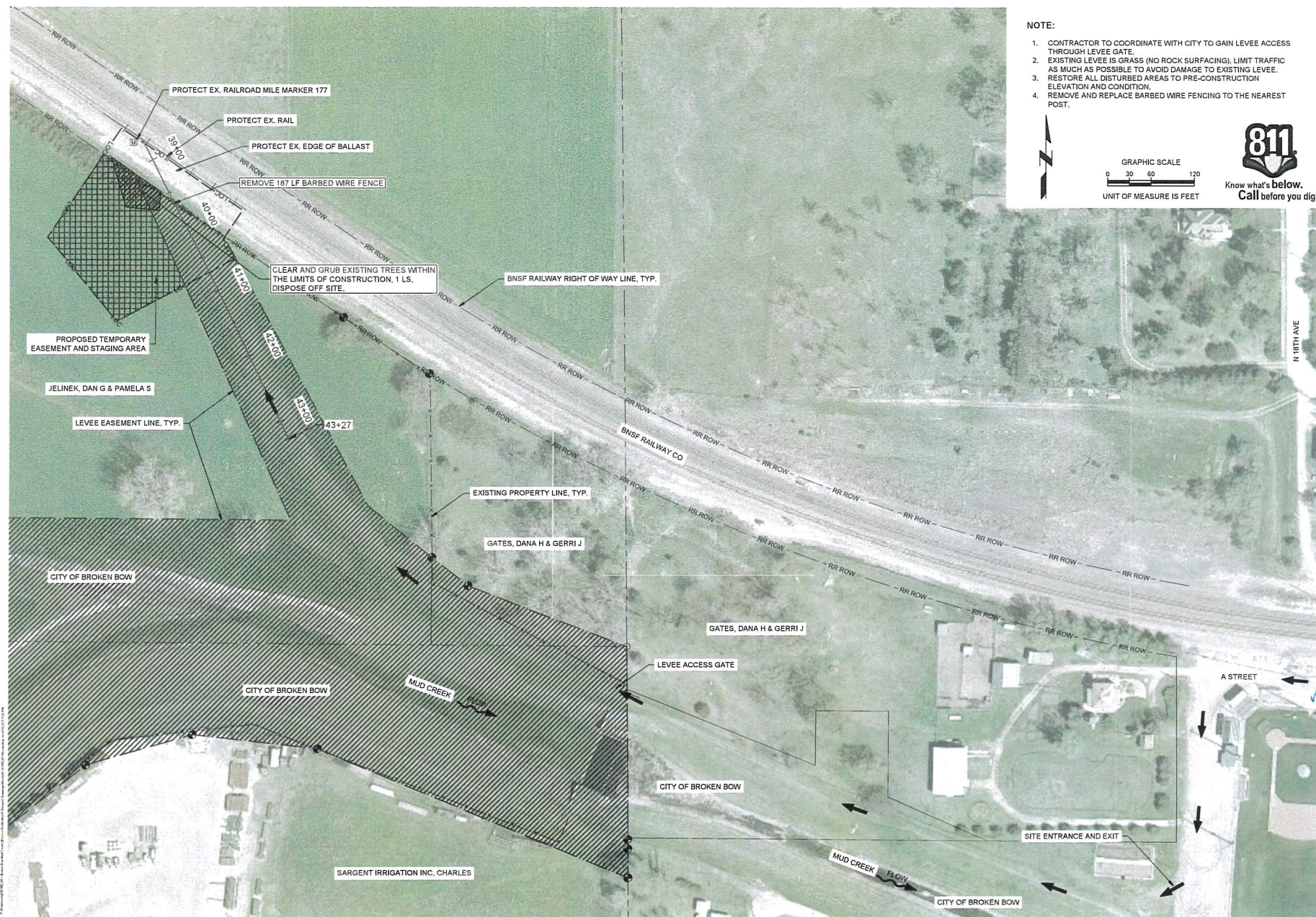
POINT NAME	NORTHING	EASTING	ELEVATION	LONG DESCRIPTION
CP-64	149821.04	172150.50	2487.27	5/8" REBAR WITH PLASTIC CAP "GOERTZEN LS 704"
CP-68	150295.26	171937.17	2490.22	5/8" REBAR WITH PLASTIC CAP "GOERTZEN LS 704"

LEVEE ACCESS RAMP ALIGNMENT

NUMBER	LENGTH	LINE/CHORD DIR	START STATION, N, E	END STATION N, E
L1	47.35	S61°29'55"E	10+00.00, 150323.14, 171916.63	10+47.35, 150300.54, 171958.25
L2	44.38	S57°06'43"E	10+47.35, 150300.54, 171958.25	10+91.73, 150276.45, 171995.52
L3	64.24	S54°20'42"E	10+91.73, 150276.45, 171995.52	11+55.97, 150239.00, 172047.71

LEVEE CENTERLINE ALIGNMENT

NUMBER	LENGTH	LINE/CHORD DIR	START STATION, N, E	END STATION N, E
L4	272.73	S25°24'25"E	40+54.01, 150179.53, 172030.05	43+26.74, 149933.17, 172147.07




NOTE:

1. CONTRACTOR TO COORDINATE WITH CITY TO GAIN LEVEE ACCESS THROUGH LEVEE GATE.
2. EXISTING LEVEE IS GRASS (NO ROCK SURFACING). LIMIT TRAFFIC AS MUCH AS POSSIBLE TO AVOID DAMAGE TO EXISTING LEVEE.
3. RESTORE ALL DISTURBED AREAS TO PRE-CONSTRUCTION ELEVATION AND CONDITION.
4. REMOVE AND REPLACE BARBED WIRE FENCING TO THE NEAREST POST.



GRAPHIC SCALE



UNIT OF MEASURE IS FEET

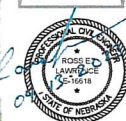


Know what's below.
Call before you dig.



**MUD CREEK
LEFT BANK
LEVEE RESTORATION**

SITE ACCESS & DEMOLITION PLAN





MUD CREEK
LEFT BANK
LEVEE RESTORATION

PROPOSED SITE & GRADING PLAN

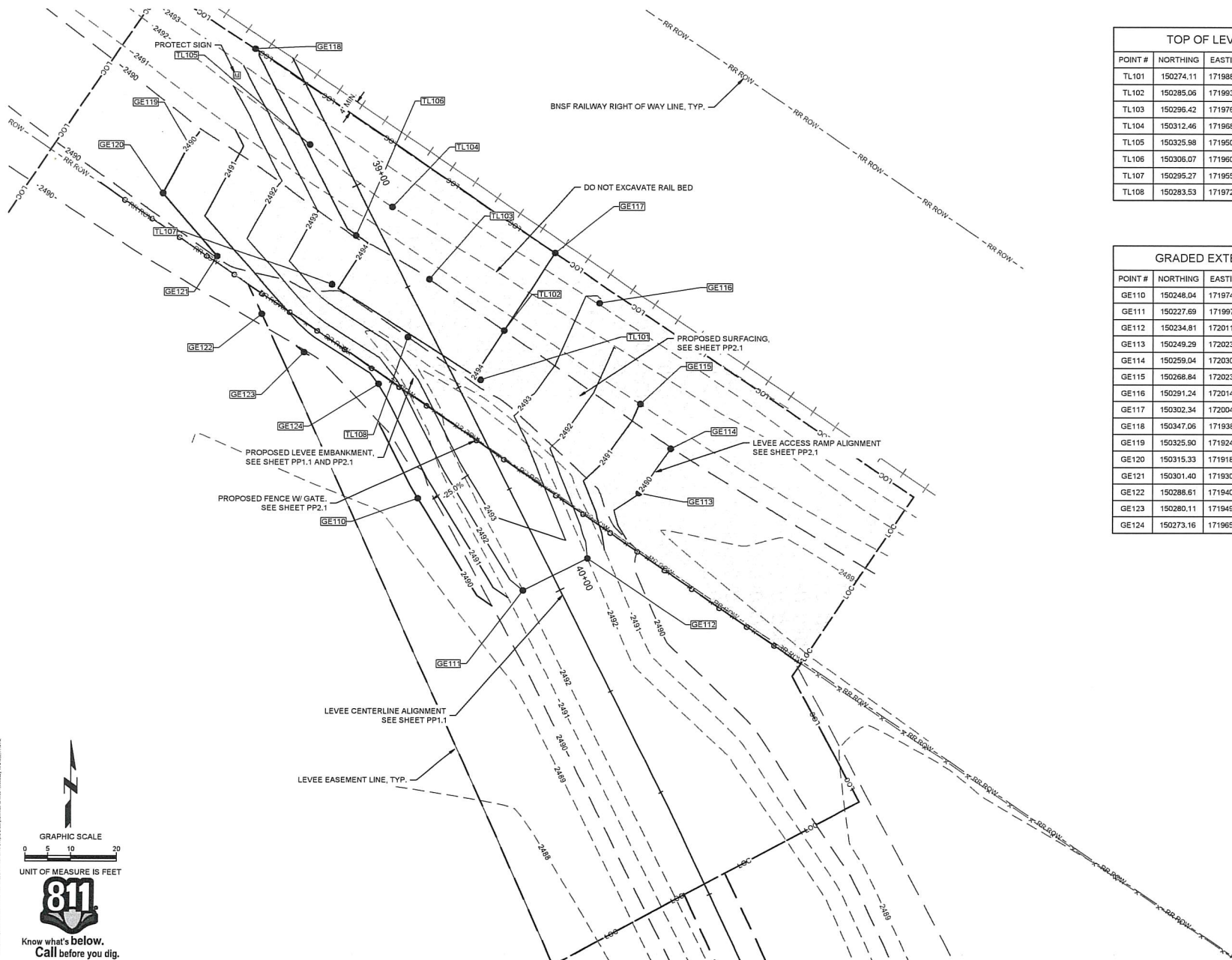


PROJECT NO. 201882.00
DATE 4/10/2023
DRAWN BY T.R.W.
FILE NAME S:\201882.00\Drawings
FIELD BOOK BROCKEN BOW #2
FIELD CREW K.D.W.J.
SURVEY FILE NO. 171495 Survey
PLAN BY HAND
DATE 8/10/2023
75 PERCENT REVIEW
DATE 10/25/2023
95 PERCENT REVIEW
DATE 10/25/2023
REVISIONS

C2.1

TOP OF LEVEE			
POINT #	NORTHING	EASTING	ELEVATION
TL101	150274.11	171988.08	2489.92
TL102	150285.06	171993.25	2494.00
TL103	150296.42	171976.75	2493.18
TL104	150312.46	171968.62	2493.00
TL105	150325.98	171950.54	2493.00
TL106	150306.07	171960.64	2489.92
TL107	150295.27	171955.39	2489.92
TL108	150283.53	171972.09	2493.26

GRADED EXTENTS			
POINT #	NORTHING	EASTING	ELEVATION
GE110	150248.04	171974.42	2490.00
GE111	150227.69	171997.61	2492.00
GE112	150234.81	172011.74	2492.00
GE113	150249.29	172023.07	2490.00
GE114	150259.04	172030.07	2490.00
GE115	150268.84	172023.33	2491.00
GE116	150291.24	172014.22	2493.00
GE117	150302.34	172004.42	2494.00
GE118	150347.06	171938.61	2493.92
GE119	150325.90	171924.12	2490.00
GE120	150315.33	171918.45	2490.00
GE121	150301.40	171930.38	2490.00
GE122	150288.61	171940.12	2490.03
GE123	150280.11	171949.34	2490.00
GE124	150273.16	171965.69	2491.00

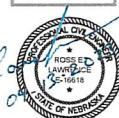


Know what's below.
Call before you dig.



**MUD CREEK
LEFT BANK
LEVEE RESTORATION**

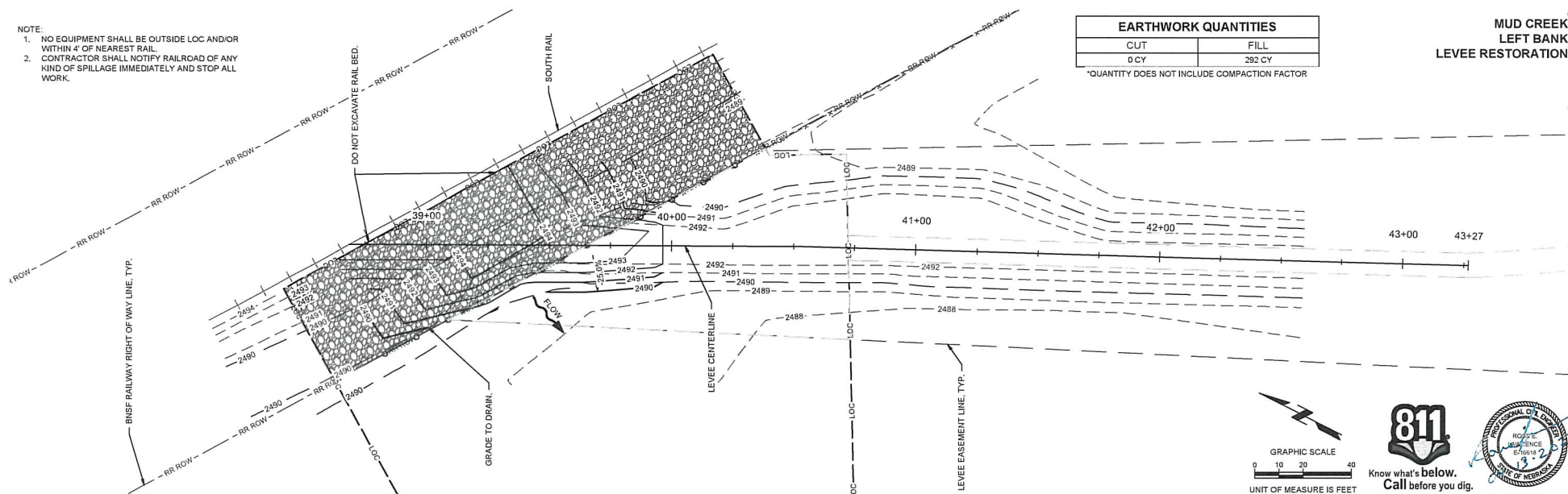
SEDIMENT AND EROSION CONTROL PLAN



PROJECT NO. 201882.00
DATE 4/10/2023
DRAWN BY T.R.W.
FILE NAME S-201882.00-Drawings.dwg
FIELD BOOK BROKEN BOW #2
FIELD CREW A.G.W.J.
SURVEY FILE NO. 171485 Survey
PLAN BY HAND
DATE 8/10/2023
10 PERCENT REVIEW REL
DATE 8/10/2023
15 PERCENT REVIEW REL
DATE 10/20/2023
REVISIONS



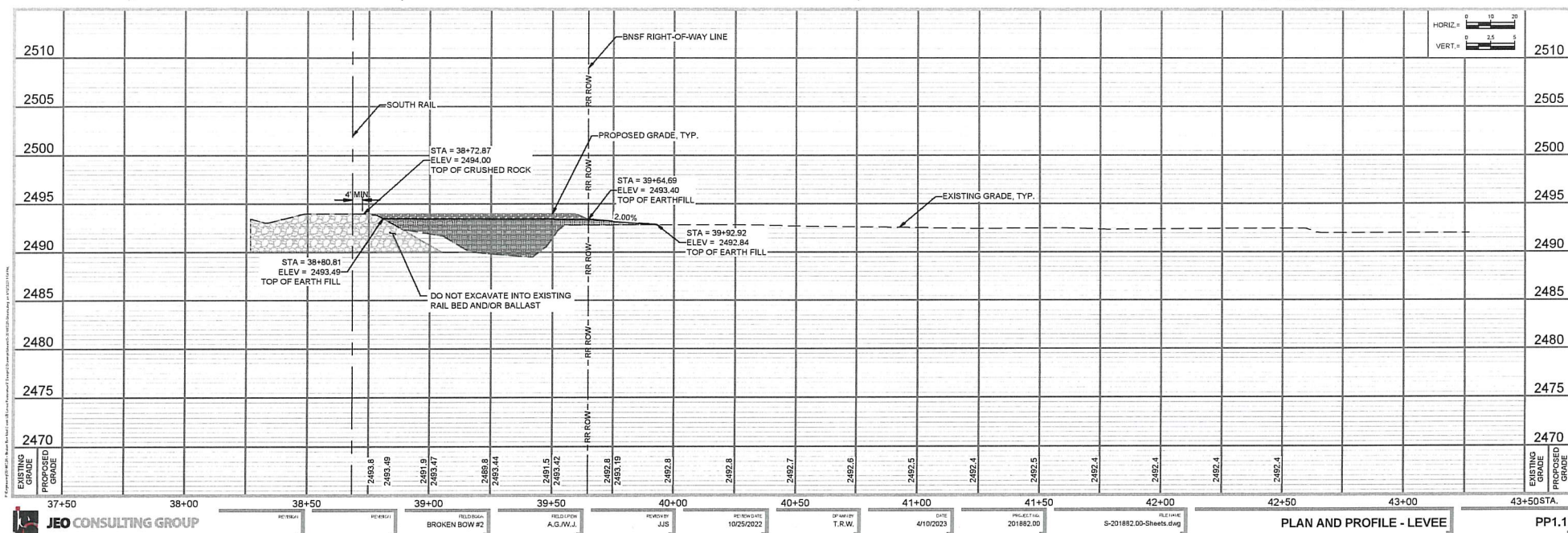
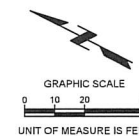
- NOTE:
1. NO EQUIPMENT SHALL BE OUTSIDE LOC AND/OR WITHIN 4' OF NEAREST RAIL.
 2. CONTRACTOR SHALL NOTIFY RAILROAD OF ANY KIND OF SPILLAGE IMMEDIATELY AND STOP ALL WORK.



EARTHWORK QUANTITIES	
CUT	FILL
0 CY	292 CY

*QUANTITY DOES NOT INCLUDE COMPACTION FACTOR

MUD CREEK
LEFT BANK
LEVEE RESTORATION



JEO CONSULTING GROUP

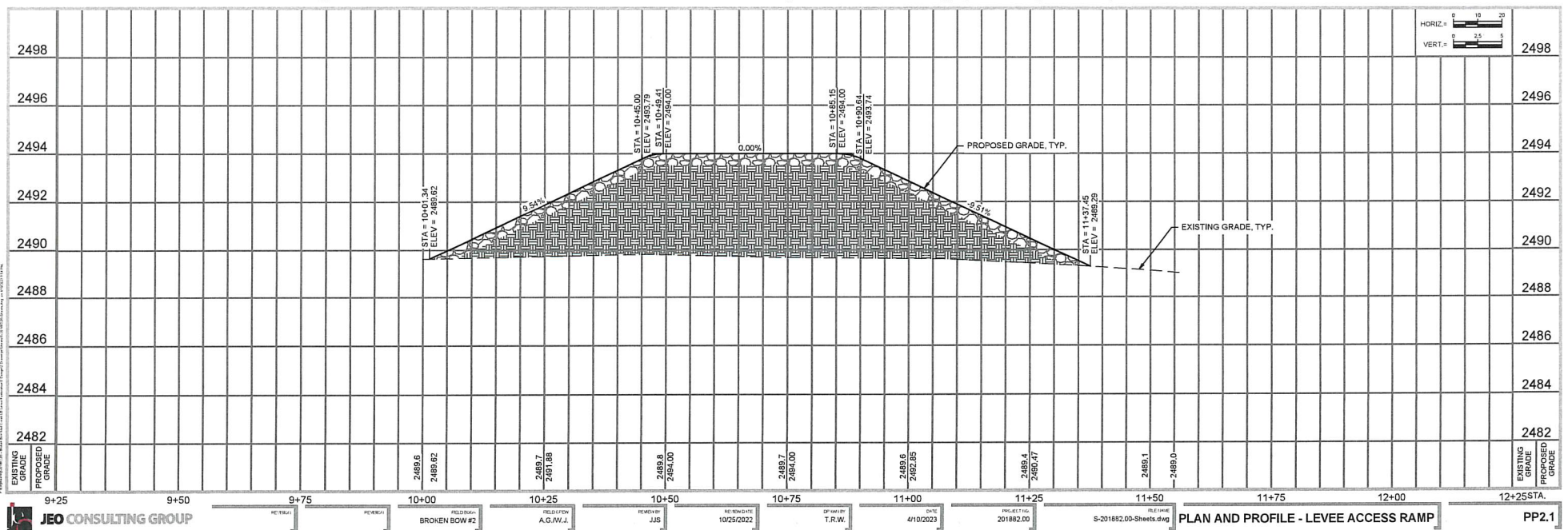
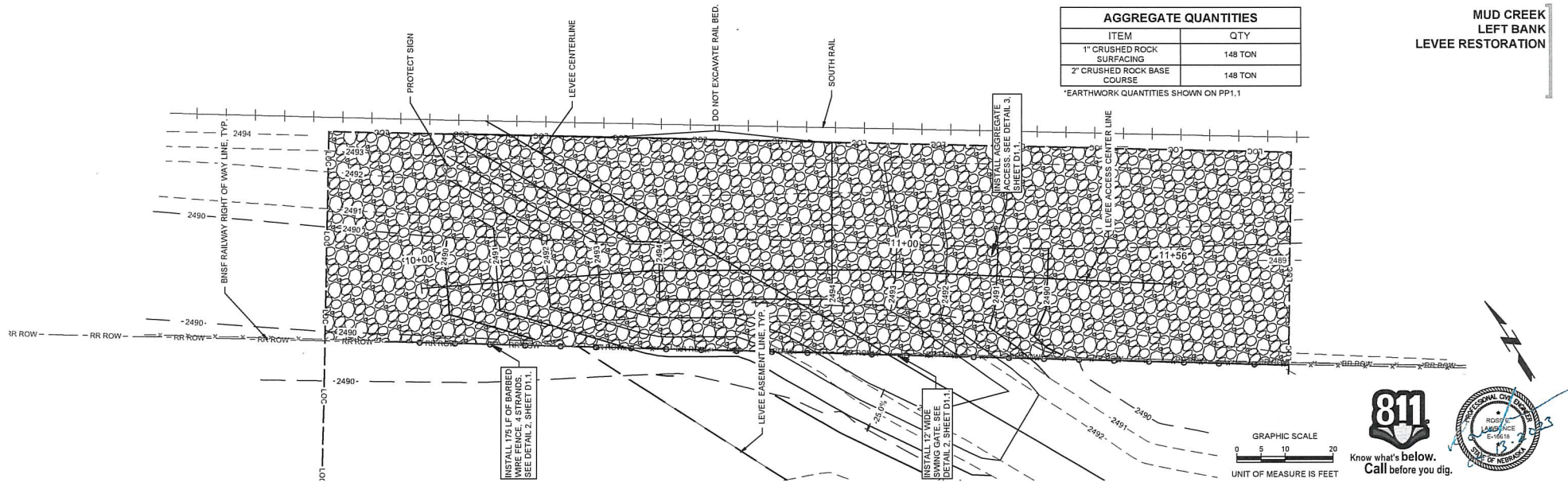
PLAN AND PROFILE - LEVEE

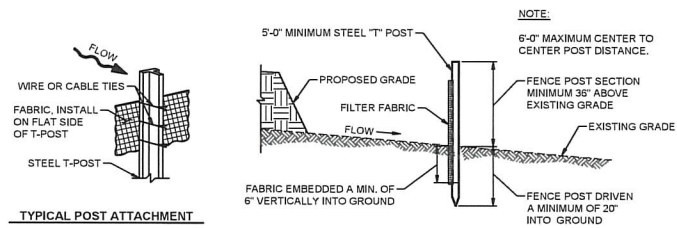
PP.1.1

MUD CREEK
LEFT BANK
LEVEE RESTORATION

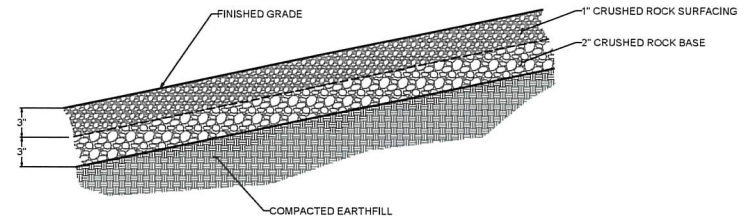
AGGREGATE QUANTITIES	
ITEM	QTY
1" CRUSHED ROCK SURFACING	148 TON
2" CRUSHED ROCK BASE COURSE	148 TON

*EARTHWORK QUANTITIES SHOWN ON PP1.1

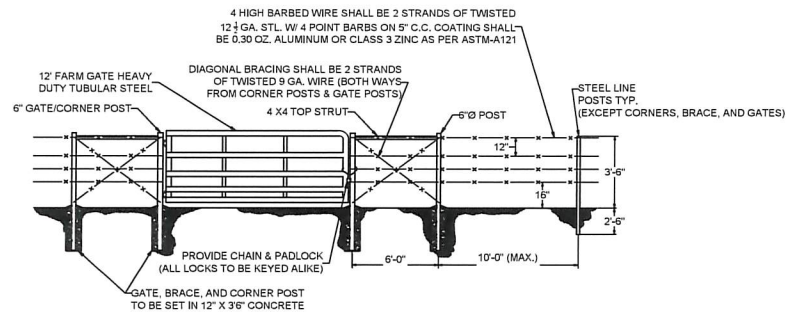




1 SILT FENCE
SCALE: N.T.S.



3 GRANULAR ACCESS ON FILL
SCALE: N.T.S.



2 BARBED WIRE FENCE WITH GATE
SCALE: N.T.S.

MUD CREEK
LEFT BANK
LEVEE RESTORATION

STANDARD DETAILS



PROJECT NO.	201862.00
DATE	4/10/2023
DRAWN BY	T.R.VL
FILE NAME	S-201862.00-Gravel.dwg
FIELD BOOK	BRICKEN BOW #2
FIELD CREW	A.G.J.W.J.
SURVEY FILE NO.	171485 Survey
PLAN BY HAND	
DATE	8/10/2023
10 PERCENT REVIEW	REL
DATE	8/10/2023
35 PERCENT REVIEW	REL
DATE	10/30/2023
REVISIONS	



Know what's below.
Call before you dig.

D1.1

Return to Agenda

RESOLUTION 2023-4

RESOLUTION AUTHORIZING THE CITY OF BROKEN BOW TO PARTICIPATE AS THE GOVERNMENTAL ENTITY FOR THE CREATIVE DISTRICT GRANT, WHICH INCLUDES THE MEMORANDUM OF UNDERSTANDING AGREEMENT (MOU) AND LETTERS OF SUPPORT FOR THE CREATIVE DISTRICT

Councilmember _____ introduced a Resolution Authorizing the City of Broken Bow to participate as the Governmental Entity for the Creative District Grant, which includes the Memorandum of Understanding Agreement (MOU) and letters of support for the Creative District.

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

Section 1. The Mayor and Council find and determine that City of Broken Bow Chamber of Commerce is authorized to fill out the Pre-Application and Application for the Creative District Grant on behalf of the City of Broken Bow, Nebraska.

Section 2: The Council is authorizing the Mayor to sign the preapplication and application for the Creative District Grant, which includes Memorandum of Understanding concerning the Creative District and the letters of support regarding the Creative District.

Section 3. Council Member _____ seconded the motion.

Upon roll call vote the following was:

Ayes: _____

Nays: _____

Motion Carried.

Dated this 25th day of April 2023.

Rod Sonnichsen, Mayor

ATTEST:

Kandi K. Peters, City Clerk

MEMORANDUM OF UNDERSTANDING

Regarding Creative District

Comes now this 25th day of April, 2023, the City of Broken Bow, Nebraska, herein after City and the Custer Economic Development Corporation, the Broken Bow Chamber of Commerce, and the Broken Bow Public Library, wish to memorialize the understanding between the parties regarding the above Creative District for the City of Broken Bow, Nebraska, it is further understood by the parties to wit:

1. The undersigned entities agree to cooperate, coordinate, and support the efforts of the creation of the Bandstand on the Bricks Creative District.
2. The parties further understand and support the purposes of the Creative District as stated in the mission statement.
3. That the general nature of the Creative District is to promote and bring the arts, culture, and history to the Creative District through the physical development of the businesses and partners of the Creative District.

CITY OF BROKEN BOW, NEBRASKA

By _____
Rodney Sonnichsen, Mayor

CUSTER ECONOMIC DEVELOPMENT
CORPORATION

By _____

BROKEN BOW CHAMBER OF COMMERCE

By _____

BROKEN BOW PUBLIC LIBRARY

By _____



April 19, 2023

Nebraska State Bank & Trust Company
P. O. Box 688
945 S D Street
Broken Bow, NE 68822

Rachel Morgan
Program Specialist, Nebraska Arts Council
1004 Farnam Street, Lower Level
Omaha, NE 68102

RE: Communication of Support for Creative District Grant Application

To whom it may concern:

Nebraska State Bank & Trust Company is in full support of the application by the City of Broken Bow for the Creative District Program application. Broken Bow is the county seat of Custer County and is considered the "Gateway to the Sandhills." The Bandstand on the Bricks would enhance opportunities for visitors to divulge in our deep Western culture and arts, as this aspect is missing from our community.

On behalf of Nebraska State Bank & Trust Company, I would like to urge the Nebraska Arts Council to strongly consider the application by the City of Broken Bow. Awarding funds will greatly aid in taking steps to fill the arts and culture gaps in our area.

Thank you for your time and consideration.

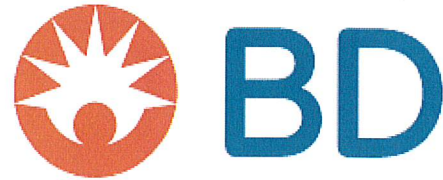
Sincerely,

A handwritten signature in black ink that reads 'Stuart L. Fox'.

STUART L. FOX
President & CEO

SLF/tc

BD Life Sciences
Integrated Diagnostic Solutions
150 South 1st Avenue
Broken Bow, Nebraska 68822
Tel: (308) 872-6811
Fax: (308) 872-5553



April 20, 2023

BD
150 S. 1st Avenue
Broken Bow, NE 68822

Rachel Morgan
Program Specialist, Nebraska Arts Council
1004 Farman Street, Lower Level
Omaha, NE 68102

RE: Communication of Support for Creative District Grant Application

To whom it may concern:

BD is in full support of the application by the City of Broken Bow for the Creative District Program application. Arts are an important element of a vibrant community, and if you have ever been to Broken Bow, the county seat of Custer County, you know that our city is a gem. Considered the "Gateway to the Sandhills", we have a great foundation of culture including our Visitors Center (known as the red barn) and the Custer County Museum. Establishing a Creative District in Broken Bow would add a missing element that we need in this community. The Bandstand on the Bricks would enhance opportunities for visitors to explore our Western culture and arts.

On behalf of BD, I would like to urge the Nebraska Arts Council to strongly consider the application by the City of Broken Bow. Awarding funds will greatly aid in taking steps to fill the arts and culture gaps in our area.

Thank you for your time and consideration,

Sincerely,

Dave Berge
Sr. Director, Manufacturing



April 21, 2023

Adams Land & Cattle
PO Box 485
Broken Bow, NE 68822

Rachel Morgan
Program Specialist, Nebraska Arts Council
1004 Farnam Street, Lower Level
Omaha, NE 68102

RE: Communication of Support for Creative District Grant Application

To whom it may concern:

Adams Land & Cattle is in full support of the application by the City of Broken Bow for the Creative District Program application. Broken Bow is the county seat of Custer County and is considered the "Gateway to the Sandhills." The Bandstand on the Bricks would enhance opportunities for visitors to divulge in our deep Western culture and arts, as this aspect is missing from our community.

On behalf of Adams Land & Cattle, I would like to urge the Nebraska Arts Council to strongly consider the application by the City of Broken Bow. Awarding funds will greatly aid in taking steps to fill the arts and culture gaps in our area.

Thank you for your time and consideration,

Sincerely,

A handwritten signature in black ink, appearing to read 'A. Babcock', is written over a horizontal line.

Abram Babcock, President

ORDINANCE NO. 1268

AN ORDINANCE OF THE MAYOR AND COUNCIL OF THE CITY OF BROKEN BOW, NEBRASKA, AMENDING 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 plans for all classifications within the city, and monthly salary or hourly wage ranges for each individual classification be established:

2022-2023 Pay Scale Table

IBEW Employees	Union Contract
Sanitation Employees	\$9 - \$15 per hour
Pool Manager	\$12 - \$20 per hour
Pool Assistant Manager	\$9 - \$18 per hour
Lifeguards	\$9 - \$15 per hour
Seasonal Employees	\$9 - \$15 per hour
Police Secretary	\$14.15 - \$20.77 per hour
Police Officers	\$21.99 - \$28.15 per hour
Police Sergeant	\$25.36 - \$32.31 per hour
City Attorney	\$3,000 - per month
City Administrator	\$5,667 - \$10,000 per month
City Clerk	\$4,579 - \$7,020 per month
Deputy Clerk	\$3,500 - \$6,500 per month
Treasurer	\$3,346 - \$6,000 per month
Utility Clerk	\$2,657 - \$5,000 per month
Police Chief	\$5,030 - \$7,560 per month
Police Captain	\$4,770 - \$6,535 per month
Water/Sewer Superintendent	\$5,210 - \$6,858 per month
Overseer of Streets & Parks	\$4,132 - \$7,520 per month
Electric Superintendent	\$5,210 - \$7,000 per month
Library Director	\$ 3,413 - \$5,275 per month
Emergency Services Director	\$2,500 - \$ 3,651 per month
Mayor per Ordinance 1260	\$7,500 per year
Council per Ordinance 1260	\$3,500 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 on the 25th day of April 2023.

Passed and adopted this 25th day of April 2023.

Rod Sonnichsen, Mayor

ATTEST:

Kandi K. Peters, City Clerk

Return to Agenda

David Schmidt
1111 S 3rd Ave
Broken Bow, NE 68822
(308)-870-2921
dschmidt@cityofbrokenbow.org

April 25, 2023

City Council
City of Broken Bow
314 S 10th Ave
Broken Bow, NE 68822

Dear City Council Members and Citizens of Broken Bow,

Please accept this letter as formal notification that I am resigning from my position as a City Council member and City Council President. This resignation, if approved by this Council, will be effective as of 11:59 PM April 26, 2023.

My time serving on this Council has been an experience that I will hold near to my heart for the rest of my life. I have been my extreme honor to serve the people of Broken Bow in this capacity for the last three years and for that I sincerely thank you all.

Sincerely,

David Schmidt

City Administrator Contract

Introduction

This Agreement, made and entered into this 25th Day of April, 2023, by and between the City of Broken Bow of Nebraska, a municipal corporation, (hereinafter called "Employer") and David Schmidt, (hereinafter called "Employee") an individual who has the education, training and experience in local government management, both of whom agree as follows:

Section 1: Term

A. This agreement shall remain in full force in effect from April 27, 2023, until terminated by the Employer or Employee as provided in Section 9, 10 or 11 of this agreement.

Section 2: Duties and Authority

Employer agrees to employ David Schmidt as City Administrator to perform the functions and duties specified in the City of Broken Bow code and to perform other legally permissible and proper duties and functions as enumerated by the Mayor and or City Council and as listed in the job description of the City Administrator.

Section 3: Compensation

A. **Base Salary:** Employer agrees to pay Employee an annual base salary of \$85,000.00, payable in installments at the same time that the other management employees of the Employer are paid.

B. This agreement shall be automatically amended to reflect any salary adjustments that are provided or required by the Employer's compensation policies.

C. Consideration shall be given on an annual basis to increase compensation.

D. The Employer may agree to increase the compensation of the Employee dependent upon the results of the performance evaluation conducted under the provisions of Section 13 of this Agreement in addition to providing a fixed annual increase in the Employee's salary based on an agreed upon economic indicator, such as the Consumer Price Index as provided to the city of Broken Bow employees.

Section 4: Health, Disability and Life Insurance Benefits

Employee shall receive all health insurance for himself and his family at no expense to employee. Employee shall receive life and disability insurance benefits as provided to all City of Broken Bow employees as per the Broken Bow Handbook.

Section 5: Vacation, Sick, and Military Leave and Holidays:

Employee shall accrue paid vacation at the rate of 13.5 hours per month. Employee shall accrue sick leave at the rate of 8 hours per month. The Employee shall not be allowed to accrue more than three- and one-half times said yearly allowance of paid vacation. All other leave will be granted as provided to All City of Broken Bow employees upon Employee's first day of employment. Paid holidays shall be the same as other employees pursuant to the Broken Bow Handbook.

Section 6: Mileage

Employer shall provide the Employee mileage compensation for work related miles driven by the employee and using employee's personal vehicle. Said rate will be equal to the federal rate allowed.

Section 7: Retirement

1. The Employer agrees to enroll the Employee into the applicable state or local retirement system and to make all the appropriate contributions on the Employee's behalf as provided to the City of Broken Bow employees handbook.
2. The Employee will be eligible to participate in the Employer's retirement plan upon approval of this agreement. The Employer will match a contribution towards the City sponsored retirement plan up to 6% of the employee's compensation.

Section 8: General Business Expenses

1. Employer agrees to budget for and to pay for professional dues and subscriptions of the Employee necessary for continuation and full participation in national, regional, state, and local associations, and organizations necessary and desirable for the Employee's continued professional participation, growth, and advancement, and for the good of the Employer.
2. Employer agrees to budget for and to pay for travel and subsistence expenses of Employee for professional and official travel, meetings, and occasions to adequately continue the professional development of Employee and to pursue necessary official functions for Employer, including but not limited to the ICMA Annual Conference, the state league of municipalities, and such other national, regional, state, and local governmental groups and committees in which Employee serves as a member.
3. Employer also agrees to budget for and to pay for travel and subsistence expenses of Employee for short courses, institutes, and seminars that are necessary for the Employee's professional development and for the good of the Employer.
4. Employer recognizes that certain expenses of a non-personal but job related nature are incurred by Employee, and agrees to reimburse or to pay said general expenses.

The finance director is authorized to disburse such moneys upon receipt of duly executed expense or petty cash vouchers, receipts, statements or personal affidavits.

5. The Employer acknowledges the value of having Employee participate and be directly involved in local civic clubs or organizations. Accordingly, Employer shall pay for the reasonable membership fees and/or dues to enable the Employee to become an active member in local civic clubs or organizations.

Technology & Cell Phone: The Employer shall provide Employee with a computer, software, and fax/modem, for the Employee to perform the job and to maintain communication. Employer shall pay the cost of the Employee's cell phone for a single line.

Section 9: Termination

For the purpose of this agreement, termination shall occur when:

1. The Employee is not reappointed by the Mayor or his duly appointed representative(s) at any time.
2. If the Employer, citizens or legislature acts to amend any provisions of the charter, code, or enabling legislation] pertaining to the role, powers, duties, authority, responsibilities of the Employee's position that substantially changes the form of government, the Employee shall have the right to declare that such amendments constitute termination.
3. If the Employer reduces the base salary, compensation or any other financial benefit of the Employee, such action shall constitute a breach of this agreement and will be regarded as a termination.
4. If the Employee resigns following an offer to accept resignation, whether formal or informal, by the Employer as representative of the majority of the governing body that the Employee resigns, then the Employee may declare a termination as of the date of the suggestion.
5. Breach of contract declared by either party with a 30 day cure period for either Employee or Employer. Written notice of a breach of contract shall be provided in accordance with the provisions of Section 20.

Section 10: Severance

Severance shall be paid to the Employee when employment is terminated as defined in Section 9.

A. **Lump Sum:** Termination for Any or No Reason and consideration given for Release of All Claims Against City. In the event the Mayor, with or without the approval of council, during the term of this Agreement, terminates the Employee for any or no

reason, the Employer agrees to pay the Employee in a single lump-sum payment of six months of the Employees salary plus the cost of the medical premium for the six (6) month period, and continue benefits for the six (6) month period or provide the lump sum cash equivalent., excluding the Employer's obligation for retirement, for said six month period, within thirty (30) days of termination of Employee's employment in exchange for a Release of all Claims against the Employer, and its elected and appointed officials, managers, employees, and agents, for any and all claims of any nature whatsoever which may arise by reason of such termination, including, but not limited to an alleged breach of this contract (or any express or implied contract), or any federal law, state law, or local ordinance, or a constitutional process claim that Employee's termination by the Employer deprived Employee of a property interest and continued employment with the Employer and of a liberty interest in the Employee's good name and reputation.

B. Value of Claims Against City Released by City Administrator and Participation in Post-Agreement Proceedings. The City agrees to provide such a lump sum payment to the employee to avoid the expense of:

1. Conducting a pre- and post-termination grievance hearing which will cost the Employer \$10,000 or the equivalent of at least one month's salary for the Administrator.
2. Conducting a "**Loudermill**" hearing and "full blown" due process hearing which will cost the Employer \$10,000 or the equivalent of at least two months salary for the City Administrator.
3. Defending a discrimination charge brought under the municipal code, state law, and/or federal law which will cost the Employer \$5,000 or the equivalent of at least one month's salary for the City Administrator.
4. Defending a breach of contract claim which will cost the Employer \$5,000 or the equivalent of at least one month's salary for the City Administrator.
5. The Employee, in accepting this lump sum payment, agrees after termination of employment with the City of Broken Bow that he will voluntarily participate and cooperate with the Employer in the defense of the City of Broken Bow and its elected officials and employees and the prosecution of any action or proceeding about which the Employee has knowledge, including any litigation related to these actions. Such participation and cooperation includes, for example, agreeing to speak with the City of Broken Bow Attorney at mutually convenient times regarding the facts of the matter and agreeing to make himself available for a deposition and/or trial at a mutually agreed upon time.

Or:

C. Monthly payments: If the Employee is terminated, the Employer shall provide monthly payments equal to Employee's current salary for six (6) months plus the cost of the medical premium for the six (6) month period and continue benefits for the six (6) month period.

The Employee shall also be compensated for all accrued sick leave, vacation time, all paid holidays, and executive leave. The Employer agrees to make a contribution to the Employee's deferred compensation account on the value of this compensation calculated using the rate ordinarily contributed on regular compensation.

If the Employee is terminated because of a conviction of a felony, then the Employer is not obligated to pay severance under this section.

Section 11: Resignation

In the event that the Employee voluntarily resigns his/her position with the Employer, the Employee shall provide a minimum of 30 days notice unless the parties agree otherwise. Employee shall not be compensated as per section 10 if Employee resigns.

Section 12: Suspension

Employer may suspend the Employee with full pay and benefits at any time during the term of this agreement by a majority vote of the governing body. If the governing body should vote to suspend employee, employer shall provide employee with a comprehensive list of all claims and accusations giving rise to the suspension within five (5) days of said suspension.

Section 13: Performance Evaluation

Employer shall annually review the performance of the Employee in June subject to a process, form, criteria, and format for the evaluation which shall be mutually agreed upon by the Employer and Employee. The process at a minimum shall include the opportunity for both parties to: (1) prepare a written evaluation, (2) meet and discuss the evaluation, and (3) present a written summary of the evaluation results. The final written evaluation should be completed and delivered to the Employee within 30 days of the evaluation meeting.

Section 14: Hours of Work

It is recognized that the Employee must devote a great deal of time outside the normal office hours on business for the Employer, and to that end Employee shall be allowed to establish an appropriate work schedule.

Section 15: Outside Activities

The employment provided for by this Agreement shall be the Employee's sole employment. Recognizing that certain outside consulting or teaching opportunities provide indirect benefits to the Employer and the community, the Employee may elect to accept limited teaching, consulting or other business opportunities with the understanding that such arrangements shall not constitute interference with nor a conflict of interest with his or her responsibilities under this Agreement.

Section 16: Moving and Relocation Expenses

Employee agrees to establish residence within the corporate boundaries of the local government, if required, within three (3) months of employment, and thereafter to maintain residence within the corporate boundaries of the local government.

Section 17: Indemnification

Beyond that required under Federal, State or Local Law, Employer shall defend, save harmless and indemnify Employee against any tort, professional liability claim or demand or other legal action, whether groundless or otherwise, arising out of an alleged act or omission occurring in the performance of Employee's duties as City Administrator or resulting from the exercise of judgment or discretion in connection with the performance of program duties or responsibilities, unless the act or omission involved willful or wanton conduct. The Employee may request and the Employer shall not unreasonably refuse to provide independent legal representation at Employer's expense and Employer may not unreasonably withhold approval. Legal representation, provided by Employer for Employee, shall extend until a final determination of the legal action including any appeals brought by either party. The Employer shall indemnify employee against any and all losses, damages, judgments, interest, settlements, fines, court costs and other reasonable costs and expenses of legal proceedings including attorneys fees, and any other liabilities incurred by, imposed upon, or suffered by such Employee in connection with or resulting from any claim, action, suit, or proceeding, actual or threatened, arising out of or in connection with the performance of his or her duties. Any settlement of any claim must be made with prior approval of the Employer in order for indemnification, as provided in this Section, to be available.

Employee recognizes that Employer shall have the right to compromise and unless the Employee is a party to the suit which Employee shall have a veto authority over the settlement, settle any claim or suit; unless, said compromise or settlement is of a personal nature to Employee. Further, Employer agrees to pay all reasonable litigation expenses of Employee throughout the pendency of any litigation to which the Employee is a party, witness or advisor to the Employer. Such expense payments shall continue beyond Employee's service to the Employer as long as litigation is pending. Further, Employer agrees to pay Employee reasonable consulting fees and travel expenses when Employee serves as a witness, advisor or consultant to Employer regarding pending litigation.

Section 18: Bonding

Employer shall bear the full cost of any fidelity or other bonds required of the Employee under any law or ordinance.

Section 19: Other Terms and Conditions of Employment

The Employer, only upon agreement with Employee, shall fix any such other terms and conditions of employment, as it may determine from time to time, relating to the performance of the Employee, provided such terms and conditions are not inconsistent with or in conflict with the provisions of this Agreement, the [local government] Charter or any other law.

Section 20: Notices

Notice pursuant to this Agreement shall be given by depositing in the custody of the United States Postal Service, postage prepaid, addressed as follows:

- (1) EMPLOYER: Rodney Sonnichsen, Mayor, City of Broken Bow
- (2) EMPLOYEE: David Schmidt

Alternatively, notice required pursuant to this Agreement may be personally served in the same manner as is applicable to civil judicial practice. Notice shall be deemed given as of the date of personal service or as the date of deposit of such written notice in the course of transmission in the United States Postal Service.

Section 21: General Provisions

A. Integration. This Agreement sets forth and establishes the entire understanding between the Employer and the Employee relating to the employment of the Employee by the Employer. Any prior discussions or representations by or between the parties are merged into and rendered null and void by this Agreement. The parties by mutual written agreement may amend any provision of this agreement during the life of the agreement. Such amendments shall be incorporated and made a part of this agreement.

B. Binding Effect. This Agreement shall be binding on the Employer and the Employee as well as their heirs, assigns, executors, personal representatives and successors in interest.

C. Effective Date. This Agreement shall become effective on April 27, 2023.

D. Severability. The invalidity or partial invalidity of any portion of this Agreement will not affect the validity of any other provision. In the event that any provision of this Agreement is held to be invalid, the remaining provisions shall be deemed to be in full force and effect as if they have been executed by both parties subsequent to the expungement or judicial modification of the invalid provision.

David Schmidt, City Administrator

City of Broken Bow
Rodney Sonnichsen, Mayor

Kandi K. Peters, Broken Bow, City Clerk



**NOTICE OF VACANCY
APRIL 27, 2023**

Attention: Broken Bow City Council
City of Broken Bow

Pursuant to Nebraska Revised Statutes 32-569, **Vacancies in city and village elected offices; procedures for filling**

This shall serve as Notice of Vacancy for East Ward Councilmember of the City of Broken Bow, Custer County, Nebraska, which term shall end December 31, 2026. The Notice shall be given of this vacancy and a meeting shall be held by the Mayor and City Council to fill this vacancy within four weeks of said vacancy.