

**CITY OF BROKEN BOW
CITY COUNCIL AGENDA
August 13, 2024 @ 6:00 PM
Broken Bow Municipal Building
314 South 10th Ave, 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 (subject to mayoral discretion). 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 August 13th, 2024, which will include the following:

- a. Approval of Minutes of August 1st, 2024, Council Meeting
- b. Approval of Bills as Posted
- c. Approval of Broken Bow Ambulance Service Official Roster

F. New Business:

- a. **Audit Report-** Council will have consideration of approving the Annual Audit Report for the year ending September 30, 2023.
- b. **Carmens Inc., DBA Tumbleweed Café, Class I Liquor License Application Public Hearing-** Consideration of opening a public hearing to discuss approving the retail Class I liquor license application for Carmen Bumgarner of Carmens Inc, DBA Tumbleweed Cafe, 850 East South E Street, Broken Bow, Nebraska.
- c. **Carmens Inc., DBA Tumbleweed Café, Class I Liquor License Application-** Consideration of approving the retail Class I liquor license application for Carmen Bumgarner of Carmens Inc, DBA Tumbleweed Cafe, 850 East South E Street, Broken Bow, Nebraska.
- d. **Budget Workshop Dates** – Council will have consideration of setting the date and time for the Budget Workshop. Possible dates: Monday, August 26th, through Friday August 30th, 2024.



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- e. Resolution 2024-08, Authorizing the Signing of the Municipal Annual Certification of Program Compliance 2024** – Council will have consideration of Authorizing the signature for the Municipal Annual Certification of Program compliance to the Nebraska Board of Public Roads Classifications and Standards 2024.
- f. Conditional Use Permit Public Hearing, 44100 Memorial Drive-** Consideration of opening a public hearing to discuss the prospect of granting a Conditional Use Permit at 44100 Memorial Drive Broken Bow, Nebraska, allowing Industrial Tower West to build a cell phone tower.
- g. Conditional Use Permit, 44100 Memorial Drive-** Consideration of approving the Conditional Use Permit at 44100 Memorial Drive Broken Bow, Nebraska, allowing Industrial Tower West to build a cell phone tower.
- h. Conditional Use Permit Public Hearing, 625 North B Street-** Consideration of opening a public hearing to discuss the prospect of granting a Conditional Use Permit at 625 North B Street Broken Bow, Nebraska, allowing auction services in a residential district.
- i. Conditional Use Permit, 625 North B Street-** Consideration of approving the Conditional Use Permit at 625 North B Street Broken Bow, Nebraska, allowing auction services in a residential district.

G. Public Comments

H. Mayor and Council Comments

I. Adjournment

***The Next City Council Meeting Will Be on Tuesday, August 27th, 2024
at 6:00 pm in the Broken Bow Municipal Building***

Upcoming Events:

- ❖ **August 27th** – Board of Public Works @ 12:30 pm in the Broken Bow Municipal Building
- ❖ **September 9th** – Park Board Meeting @ 5:30 pm in the Broken Bow Municipal Building



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

**Broken Bow City Council
Special Meeting Minutes
August 1st, 2024**

The Broken Bow City Council met in special session on Thursday, August 1st, 2024, in the Broken Bow Municipal Auditorium. Notice of the meeting was given in advance thereof as required by law by posting in three public places: Broken Bow Municipal Building, Broken Bow Post Office, and the Custer County Courthouse. Availability of the agenda and related materials was communicated in the advance 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 12:00 pm, with the following Councilmembers present: Russ Smith, Luke Wassom, and Paul Holland. Absent: Chris Myers. Mayor Sonnichsen announced the availability of the Open Meetings Act, followed by reciting the Pledge of Allegiance.

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

Moved by Wassom, seconded by Holland to approve the consent agenda for August 1, 2024. Said motion includes approval of the Minutes of the July 23, 2024, Council Meeting. Roll call vote: Voting aye: Smith, Wassom, and Holland. Nays: None. Motion carried.

Moved by Holland, seconded by Smith, to excuse the absence of councilmember Myers. Roll call vote: Voting aye: Smith, Wassom, and Holland. Nays: None. Motion carried.

Under new business, moved by Smith, seconded by Wassom to approve the temporary closing of the intersection of North 9th and North C Street, for a period of time not to exceed 7 total days, beginning Monday, August 5th and to be completed no later than Monday, August 19th, 2024. The intersection will be closed to traffic in all directions to protect the public from construction hazards and to safely facilitate the school building project. Roll Call Vote: Voting aye: Smith, Wassom, and Holland. Nays: None. Motion carried.

Moved by Wassom, seconded by Smith to approve the payment of \$31,500 to JW Auto Sales for the purchase of a 2023 Ford Police Interceptor Utility Vehicle. Administrator Schmidt explained that Dave Baltz will be transitioning to the Rescue Department to head up ALS and that the Rescue Department would like to purchase the 2013 pickup currently being used by the police department. They feel that this vehicle is beneficial in the current needs of the rescue department and in intercepting ambulances for ALS and currently is not as handy in transferring detainees. The money used for the purchase of the new 2023 Ford Police Interceptor will come from money set aside in the Rescue budget, the Police Budget and from the Administrator Equipment budget. He explained that buying this vehicle and working together across departments allows the City to solve two problems and eliminates

the purchase of another police vehicle in the next budget year. Roll Call Vote: Voting aye: Smith, Wassom, and Holland. Nays: None. Motion carried.

Moved by Smith, seconded by Wassom, to adjourn the City Council meeting at 12:13 PM. Roll Call vote: Voting aye: Smith, Wassom, and Holland. Nays: None. Motion Carried.

Rodney W. Sonnichsen, Mayor

ATTEST:

Jennifer Waterhouse, City Clerk

City of Broken Bow

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			<u>Account#</u>	<u>Work Order</u>		<u>Description</u>			<u>Debit</u>	<u>Credit</u>
911 Custom										
36055		8/13/2024	8/13/2024		4,130.22	57598				Posted
			04-3410.00			Lightbar for white 23 explorer			4,130.22	0.00
PARKS	AKRS Equipment-Parks									
36033		8/13/2024	8/13/2024		1,049.13	ACCT# 50208				Posted
			09-3310.00			Tractor repairs & mower maintenance			1,049.13	0.00
Aflac										
35970		7/31/2024	7/31/2024		458.39					Posted
			01-1501.00			PRE TAX AFLAC			458.39	0.00
35971		7/31/2024	7/31/2024		157.00					Posted
			01-1501.00			AFLAC POST TAX			157.00	0.00
35986		8/13/2024	8/13/2024		100.53	July				Posted
			01-1501.00			Dave Aflac			100.53	0.00
Andy Holland										
36009		8/13/2024	8/13/2024		30.45					Posted
			05-3223.00			Flat rate USPS			30.45	0.00
Beaver Bearing Co Albion										
36037		8/13/2024	8/13/2024		22.54	10137				Posted
			08-3310.00			Chain links for street sweeper			22.54	0.00
Bluestreak Equipment, Inc.										
36067		8/13/2024	8/13/2024		15,827.28	U-11662				Posted
			11-3410.00			Pull behind magnetic sweeper			15,827.28	0.00
Bound Tree Medical										
36030		8/13/2024	8/13/2024		379.36	85433473-474				Posted
			05-3338.00			EMS Supplies			379.36	0.00
Broken Bow Airport Authority										
35987		8/13/2024	8/13/2024		1,083.33	AUG 2024				Posted
			01-3409.00			Airport Interlocal Agreement			1,083.33	0.00
Broken Bow Ambulance Service										
36010		8/13/2024	8/13/2024		21.87					Posted
			05-3205.00			Transport food			21.87	0.00
Broken Bow Animal Hospital										
36056		8/13/2024	8/13/2024		50.00	140750				Posted
			04-3315.00			Dog Services			50.00	0.00
Broken Bow Chamber of Commerce										
36025		8/13/2024	8/13/2024		4,055.00	July 2024				Posted
			05-3334.00			July 2024 ambulance incentive			4,055.00	0.00
Broken Bow Fire Department										
36007		8/13/2024	8/13/2024		3,000.00	2024				Posted
			01-3222.00			Fireworks Display			3,000.00	0.00
Broken Bow Municipal Utilities										
35988		8/13/2024	8/13/2024		8,070.84					Posted
			01-3213.00			General - Radio/Weather Station Tower			36.00	0.00
			02-3220.00			Pub Bldg - Utilities/Trash			828.63	0.00
			04-3220.00			Police - Utilities/Trash Removal			459.07	0.00
			04-3315.00			Police -Dog Pound Utilities			56.40	0.00
			07-3220.00			Library - Utilities/Trash Removal			963.83	0.00
			08-3220.00			Street - Utilities/Trash			392.57	0.00
			08-3220.00			Streets - Blue shop			43.39	0.00
			09-3220.00			Parks - Utilities/Trash Removal			2,203.12	0.00
			09-3220.00			Parks - Shop Utilities/Trash Removal			196.28	0.00
			10-3220.00			Swim Pool - Utilities/Trash Removal			2,838.23	0.00
			11-3220.00			Tree Dump - Utilities			53.32	0.00
									8,070.84	0.00
Capital One										
Police										
36058		8/13/2024	8/13/2024		359.03					Posted
			04-3312.00			Uniform pants #406			141.73	0.00
			04-3414.00			Pepper spray			158.97	0.00
			04-3223.00			Bite gloves			58.33	0.00
									359.03	0.00

Accounts Payable Detail Listing

City of Broken Bow

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	<u>Account#</u>			<u>Work Order</u>		<u>Description</u>			<u>Debit</u>	<u>Credit</u>
Office-0583	Card Services 0583 (continued)									
35990	8/13/2024	8/13/2024		26.59		Batteries/Office supplies			26.59	Posted 0.00
MSFire-0591	Card Services 0591									
36019	8/13/2024	8/13/2024		3,375.71	ACCT# 0591					Posted
	05-3202.10					Summer Conference			2,492.21	0.00
	05-3205.00					Transport meals			93.92	0.00
	05-3223.01					Cleaning supplies			30.50	0.00
	05-3225.00					Fuel			127.74	0.00
	05-3223.00					Parade candy			95.91	0.00
	06-3311.00					Bathroom cabinets/weed killer			205.43	0.00
	06-3311.00					Blinds, dust mop			330.00	0.00
									3,375.71	0.00
Streets-4834	Card Services 4834									
36032	8/13/2024	8/13/2024		716.54						Posted
	08-3349.00					Grease, charger, hose			77.88	0.00
	08-3310.00					Grease, charger, hose			67.50	0.00
	09-3311.00					Tools, tire tubes			44.26	0.00
	09-3352.00					Tools, tire tubes			26.70	0.00
	09-3310.00					Tools, tire tubes			145.20	0.00
	10-3339.00					Sprayer			216.82	0.00
	10-3339.00					Rope for pool			138.18	0.00
									716.54	0.00
	Card Services									
36052	8/13/2024	8/13/2024		95.20						Posted
	07-3340.00					Materials - Stream kits and games			95.20	0.00
Dave-0609	Card Services 0609									
35989	8/13/2024	8/13/2024		87.36						Posted
	01-3420.00					Fuel			44.84	0.00
	01-3223.00					Office supplies			42.52	0.00
									87.36	0.00
	Carquest of Broken Bow									
36014	8/13/2024	8/13/2024		50.82	283595 ACCT 114'					Posted
	06-3223.00					Wax spray			50.82	0.00
36036	8/13/2024	8/13/2024		53.15	283341 283343					Posted
	08-3310.00					ACCT# 11750 Brake and sensor cleaner			53.15	0.00
ACH only	Century Link									
35991	8/13/2024	8/13/2024		374.31						Posted
	01-3221.00					General -Basic & Long Distance Radio			86.03	0.00
	01-3221.00					General -Basic & Long Distance Office			198.59	0.00
	01-3221.00					General -Basic & Long Distance Admin			89.69	0.00
									374.31	0.00
35992	8/13/2024	8/13/2024		70.21						Posted
	03-3221.00					Phone Service - Basic & Long Distance			70.21	0.00
35993	8/13/2024	8/13/2024		130.01						Posted
	10-3221.00					Pool-Basic & credit card			130.01	0.00
35994	8/13/2024	8/13/2024		98.75						Posted
	08-3221.00					Phone & Internet			49.38	0.00
	09-3221.00					Phone & Internet			49.37	0.00
									98.75	0.00
36059	8/13/2024	8/13/2024		311.34						Posted
	04-3221.00					Long distance			311.34	0.00
	City Flex Benefit Plan									
35972	7/31/2024	7/31/2024		225.00						Posted
	01-1501.00					SELECT FLEX-UNREIMBURSED M/D/V			225.00	0.00
	City of Broken Bow - Health Insurance									
35983	7/31/2024	7/31/2024		3,661.81						Posted
	01-1501.00					HEALTH INSURANCE			3,661.81	0.00
	City of Broken Bow Pension Fund									
35973	7/31/2024	7/31/2024		2,268.16						Posted
	01-1513.00					RETIREMENT LOAN PAYMENT			2,268.16	0.00

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City of Broken Bow

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	<u>Account#</u>					<u>Description</u>			<u>Debit</u>	<u>Credit</u>
City of Broken Bow Pension Fund (continued)										
35974	7/31/2024	7/31/2024			9,502.56					Posted
	01-1502.00					414H RETIREMENT			9,502.56	0.00
35975	7/31/2024	7/31/2024			1,099.21					Posted
	01-1502.00					457 RETIREMENT			1,099.21	0.00
Colonial Insurance										
35968	7/31/2024	7/31/2024			410.31					Posted
	01-1501.00					COLONIAL LIFE PRE TAX			410.31	0.00
35969	7/31/2024	7/31/2024			327.75					Posted
	01-1501.00					COLONIAL LIFE POST TAX			327.75	0.00
36003	8/13/2024	8/13/2024			812.68	JULY 2024				Posted
	01-1501.00					July Insurance Dave			705.96	0.00
	01-1501.00					July Insurance City paid life			106.72	0.00
									812.68	0.00
Cornerstone Overhead Doors, Inc										
36026	8/13/2024	8/13/2024			720.00	3151				Posted
	06-3311.00					Service on all doors			720.00	0.00
Credit Management Services										
35982	7/31/2024	7/31/2024			63.20					Posted
	01-1504.00					WAGE GARNISHMENT - Plaintiff			63.20	0.00
Custer County Highway Dept.										
36047	8/13/2024	8/13/2024			60.75	731-27				Posted
	08-3345.00					Oil			60.75	0.00
Custer County Treasurer										
35995	8/13/2024	8/13/2024			17,822.97	AUG 2024				Posted
	01-3217.00					Communications Interlocal Agreement			17,822.97	0.00
Custer Public Power										
36046	8/13/2024	8/13/2024			50.39					Posted
	11-3220.00					CD Cell Power			50.39	0.00
Danko Emergency Equipment Co										
36013	8/13/2024	8/13/2024			75.00	136584				Posted
	05-3410.00					Mini Med Pro			75.00	0.00
EFTPS Online Payment										
35978	7/31/2024	7/31/2024			3,270.60					Posted
	01-1500.00					MEDICARE			3,270.60	0.00
35979	7/31/2024	7/31/2024			8,261.85					Posted
	01-1500.00					FEDERAL MARRIED			3,856.60	0.00
	01-1500.00					FEDERAL SINGLE			3,365.60	0.00
	01-1500.00					Federal Head of Household			407.23	0.00
	01-1500.00					2020 Federal Single			257.85	0.00
	01-1500.00					2020 Federal Married			374.57	0.00
									8,261.85	0.00
35980	7/31/2024	7/31/2024			13,984.44					Posted
	01-1500.00					SOCIAL SECURITY			13,984.44	0.00
EZ IT Solutions										
35996	8/13/2024	8/13/2024			2,765.00	7540				Posted
	01-3438.00					IT Services			460.83	0.00
	04-3438.00					IT Services			460.83	0.00
	05-3438.00					IT Services			230.43	0.00
	06-3438.00					IT Services			230.42	0.00
	07-3438.00					IT Services			460.83	0.00
	08-3438.00					IT Services			460.83	0.00
	09-3438.00					IT Services			460.83	0.00
									2,765.00	0.00
36051	8/13/2024	8/13/2024			80.32					Posted
	07-3410.00					Computer Monitor			80.32	0.00
Eakes Office Products										
35997	8/13/2024	8/13/2024			150.71					Posted
	01-3223.00					Office Supplies			80.24	0.00
	01-3223.00					Office Supplies			70.47	0.00
									150.71	0.00

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	<u>Account#</u>	<u>Work Order</u>		<u>Description</u>			<u>Debit</u>	<u>Credit</u>		
Eakes Office Products (continued)										
36020	8/13/2024	8/13/2024	12,357.91						Posted	
	01-3223.00			Office supplies			26.99	0.00		
	01-3223.00			Office supplies			12.99	0.00		
	01-3223.00			Office supplies			13.50	0.00		
	01-3216.00			New copier due to flooding			11,599.43	0.00		
	01-3223.00			Office supplies			7.62	0.00		
	01-3223.00			Paper			89.99	0.00		
	01-3223.00			Office supplies			20.45	0.00		
	01-3223.00			Office supplies			6.28	0.00		
	01-3223.00			Office supplies			20.21	0.00		
	01-3223.00			Office supplies			7.88	0.00		
	01-3216.00			Copies for Copier, Jennifer, Dave			552.57	0.00		
							12,357.91	0.00		
36027	8/13/2024	8/13/2024	128.00	567530					Posted	
	05-3216.00			Copies meter reading			64.00	0.00		
	06-3216.00			Copies meter reading			64.00	0.00		
							128.00	0.00		
36057	8/13/2024	8/13/2024	136.98	545020					Posted	
	04-3216.00			Copies Meter			136.98	0.00		
Family Heritage										
35976	7/31/2024	7/31/2024	25.50						Posted	
	01-1501.00			FAMILY HERITAGE			25.50	0.00		
First Response Billing Associates, LLC										
36031	8/13/2024	8/13/2024	221.58	1002					Posted	
	05-3336.00			Monthly Ambulance Collections			221.58	0.00		
Frontier Family Pharmacy										
36012	8/13/2024	8/13/2024	7.98	Patient# 205					Posted	
	05-3338.00			Alcohol swabs			7.98	0.00		
Fyr-Tek										
36023	8/13/2024	8/13/2024	906.87	S19838-9					Posted	
	06-3310.00			Annual compressors check			906.87	0.00		
Geared 4 Sports										
36049	8/13/2024	8/13/2024	106.92	D485					Posted	
	10-3410.00			Pool Whistles			106.92	0.00		
Great Plains Communications										
36006	8/13/2024	8/13/2024	178.08	ACCT# 119895					Posted	
	07-3221.00			Inernet			178.08	0.00		
36034	8/13/2024	8/13/2024	114.14	ACCT# 102490					Posted	
	08-3221.00			Internet			57.07	0.00		
	09-3221.00			Internet			57.07	0.00		
							114.14	0.00		
Grocery Kart										
36043	8/13/2024	8/13/2024	129.57						Posted	
	10-3339.00			ACCT# 5831 Cleaning supplies			129.57	0.00		
Hometown Leasing										
36004	8/13/2024	8/13/2024	78.57	ACCT# 12799687					Posted	
	07-3216.00			copier lease - library			78.57	0.00		
welding	Island Supply Welding Co.									
36011	8/13/2024	8/13/2024	102.40	322364 321716					Posted	
	05-3338.00			Oxygen			102.40	0.00		
JEO										
36068	8/13/2024	8/13/2024	671.25	153019					Posted	
	12-4200.00			BB Flood risk reduction			671.25	0.00		
JW Auto Sales										
35967	8/1/2024	8/1/2024	31,500.00		8/1/2024				Ck# 3730 Printed	
	01-3410.00			2023 Ford Police Interceptor			9,500.00	0.00		
	05-3410.00			2023 Ford Police Interceptor			15,000.00	0.00		
	04-3410.00			2023 Ford Police Interceptor			7,000.00	0.00		
							31,500.00	0.00		

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<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>
Jayden Gaffney (continued)										
36041	8/13/2024	8/13/2024		40.00		Pool Operator Certificate Reimbursement			40.00	Posted 0.00
Kirkpatrick Cleaning Solutions										
35998	8/13/2024	8/13/2024		1,043.00	13460	August Janitorial			1,043.00	Posted 0.00
LMJ3, LLC										
35966	7/30/2024	7/30/2024		30,000.00	July 2024	7/30/2024			30,000.00	Ck# 3729 Printed 0.00
MacQueen Equipment										
36018	8/13/2024	8/13/2024		98.05	P32700	Patch for bunker gear			98.05	Posted 0.00
36050	8/13/2024	8/13/2024		369.24	P13243	Street sweeper broom			369.24	Posted 0.00
Matheson Tri-Gas Inc										
36039	8/13/2024	8/13/2024		25.92	30056951	Gauges			12.96	Posted 0.00
						Gauges			12.96	0.00
									25.92	0.00
Myers Construction Co										
36066	8/13/2024	8/13/2024		277,573.05		Eagle Crest Pay #1			199,353.53	Posted 0.00
						Eagle Crest Pay #2			78,219.52	0.00
									277,573.05	0.00
1 Nebraska Child Support Payment Center										
35977	7/31/2024	7/31/2024		899.09		CHILD SUPPORT-NE			899.09	Posted 0.00
Platte Valley Communications										
36021	8/13/2024	8/13/2024		1,551.48	72400076	3 radios			1,551.48	Posted 0.00
36022	8/13/2024	8/13/2024		1,150.96	2 radios	Two radios			1,150.96	Posted 0.00
36060	8/13/2024	8/13/2024		34.50	82400030	Antenna for white 23 explorer			34.50	Posted 0.00
Power Solutions										
36028	8/13/2024	8/13/2024		713.85	13189	Repairs to Tower 53			713.85	Posted 0.00
Presto X Company										
35999	8/13/2024	8/13/2024		156.56	62635770	Pest Service			156.56	Posted 0.00
Fire Dept RT Ace, LLC										
36015	8/13/2024	8/13/2024		44.97	ACCT 799	Batteries, wood glue, paper towel holder, s			44.97	Posted 0.00
36029	8/13/2024	8/13/2024		106.27	33984 37353 3831	Dust mop, broom and dust pan, UPS, Stor			106.27	Posted 0.00
36063	8/13/2024	8/13/2024		41.99	35158	Bug zapper for dog pound			41.99	Posted 0.00
Ranchland Ford										
36024	8/13/2024	8/13/2024		2,250.85	100321 200087	Repairs to 99-1 Def fluid 99-2			2,250.85	Posted 0.00
36040	8/13/2024	8/13/2024		37.99	200033	BBHAND Maint & Repairs			37.99	Posted 0.00
S&L Sanitary Service										
36000	8/13/2024	8/13/2024		58.30		trash around the square			58.30	Posted 0.00
Safety-Kleen Systems Inc										
36035	8/13/2024	8/13/2024		202.42	94921288	Tank cleaning			202.42	Posted 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>
	Sara J. Hulinsky (continued)									
36005	8/13/2024	8/13/2024			837.00	JULY 2024				Posted
	07-3419.01					cleaning service - July 2024			837.00	0.00
	Schaper and White Law Firm									
36001	8/13/2024	8/13/2024			3,076.00	2191				Posted
	01-3214.00					legal fees			3,000.00	0.00
	01-3223.20					Filing fees			76.00	0.00
									3,076.00	0.00
	State Income Tax WH NE Online Payment									
35981	7/31/2024	7/31/2024			4,055.79					Posted
	01-1500.00					STATE MARRIED			2,253.26	0.00
	01-1500.00					STATE SINGLE			1,802.53	0.00
									4,055.79	0.00
	Statewide Collection LLC									
35985	7/31/2024	7/31/2024			2.77					Posted
	01-1504.00					Wage Garnishment-Plaintiff			2.77	0.00
	Stephanie Wright									
36002	8/13/2024	8/13/2024			642.00					Posted
	01-3438.00					Microsoft license - Dan's previous compute			642.00	0.00
	Steve Scott									
36061	8/13/2024	8/13/2024			103.44					Posted
	04-3223.00					Postage & Supplies			93.44	0.00
	04-3410.00					Inspection fee white 23 explorer			10.00	0.00
									103.44	0.00
36062	8/13/2024	8/13/2024			39.53					Posted
	04-3314.00					Fuel for escape reimbursement			39.53	0.00
	Straight-Line Striping Inc									
36069	8/13/2024	8/13/2024			3,972.10					Posted
	08-3349.00					Street paint			3,972.10	0.00
	Sublime Artistry									
36008	8/13/2024	8/13/2024			540.00	DD683DDD-0008				Posted
	01-3222.00					2024-2025 Website hosting			540.00	0.00
	Super Vacuum Manufacturing									
36054	8/13/2024	8/13/2024			399.42	130183				Posted
	04-3410.00					Decals for White 23 Explorer			399.42	0.00
HANDBUS	TROTTER SERVICE									
36044	8/13/2024	8/13/2024			671.57					Posted
	03-3225.00					ACCT# BBHAN Gas & Oil			671.57	0.00
	TSYS Merchant Solutions									
36042	8/13/2024	8/13/2024			292.71	JULY 2024				Posted
	10-3206.10					July 2024 CC Processing Fees			292.71	0.00
	TX Child Support SDU									
35984	7/31/2024	7/31/2024			410.23					Posted
	01-1503.00					CHILD SUPPORT-TX			410.23	0.00
	Tracker Systems									
36048	8/13/2024	8/13/2024			16.99	277334				Posted
	03-3438.00					Tracker for Handi Bus			16.99	0.00
lice-BBPOLF	Trotter Service									
36053	8/13/2024	8/13/2024			436.85					Posted
	04-3225.00					Gas & Oil			436.85	0.00
	Unitech									
36045	8/13/2024	8/13/2024			953.50	13445A 13451A				Posted
	08-3410.01					Safety equipment			259.00	0.00
	08-3222.00					Hand cleaner			119.50	0.00
	08-3344.00					Chemicals			575.00	0.00
									953.50	0.00
	Verizon Wireless									
36064	8/13/2024	8/13/2024			320.08					Posted
	04-3221.00					Police Internet for Ipads			320.08	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>
	Weathercraft (continued)									
36065	8/13/2024	8/13/2024			941.50	17234				Posted
	04-3311.00						Garage door repair - door #1		941.50	0.00
Amb-1140	Wenquist, Inc - Ambulance									
36016	8/13/2024	8/13/2024			15.36	403754				Posted
	05-3310.00						ACCT# 1140 Power steering/washer fluid		15.36	0.00
re Dept-1153	Wenquist Inc									
36017	8/13/2024	8/13/2024			13.49	405673				Posted
	06-3310.00						ACCT# 1153 Hose end fittings for power w		13.49	0.00
Streets-1243	Wenquist, Inc.									
36038	8/13/2024	8/13/2024			306.68	403336 403959 40				Posted
	08-3310.00						Gloves		153.78	0.00
	09-3310.00						Gloves		99.90	0.00
	03-3310.00						Brakleen		53.00	0.00
									<u>306.68</u>	<u>0.00</u>
					490,908.92	104 Non-voided payables listed.				

Report Setup

AP - Accounts Payable Listing : Vendor Name

Filter Options

Starting: 7/24/2024

Ending: 8/13/2024

Banks: All

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

All Vendors Selected

7/31/24 Bi-weekly Payroll \$81,854.17

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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	458.39
Aflac		AFLAC POST TAX	Health/Life/Acc Insuranc	157.00
Aflac	July	July Insurance - Dave	Health/Life/Acc Insuranc	100.53
Broken Bow Airport Authority	AUG 2024	Interlocal Agreement AUG 2024	Airport Payment	1,083.33
Broken Bow Fire Department	2024	Fireworks Display	Miscellaneous Expense	3,000.00
Broken Bow Municipal Utilities			Weather Station Expens	36.00
Card Services 0609			Supplies & Postage	42.52
Card Services 0609			Admin Vehicle	44.84
Century Link		Gen Basic & Long Distance	Telephone/Internet	86.03
Century Link		Gen Basic & Long Distance	Telephone/Internet	198.59
Century Link		Gen Basic & Long Distance	Telephone/Internet	89.69
City Flex Benefit Plan		SELECT FLEX-UNREIMBURSED M/D/V	Health/Life/Acc Insuranc	225.00
City of Broken Bow - Health Insurance		HEALTH INS	Health/Life/Acc Insuranc	3,661.81
City of Broken Bow Pension Fund		414H RETIREMENT	Pension	9,502.56
City of Broken Bow Pension Fund		457 RETIREMENT	Pension	1,099.21
City of Broken Bow Pension Fund		RETIREMENT LOAN PAYMENT	Loan Payment	2,268.16
Colonial Insurance		COLONIAL LIFE PRE TAX	Health/Life/Acc Insuranc	410.31
Colonial Insurance		COLONIAL LIFE POST TAX	Health/Life/Acc Insuranc	327.75
Colonial Insurance	JULY 2024	July Insurance Dave & City paid life	Health/Life/Acc Insuranc	705.96
Colonial Insurance	JULY 2024	July Insurance Dave & City paid life	Health/Life/Acc Insuranc	106.72
Credit Management Services		WAGE GARNISHMENT - Plaintiff	Wage Garnishment	63.20
Custer County Treasurer	AUG 2024	Communications Interlocal Agreement - AU	Radio Communications	17,822.97
EFTPS Online Payment		MEDICARE	Payroll Taxes	3,270.60
EFTPS Online Payment		FEDERAL	Payroll Taxes	3,856.60
EFTPS Online Payment		FEDERAL	Payroll Taxes	3,365.60
EFTPS Online Payment		FEDERAL	Payroll Taxes	407.23
EFTPS Online Payment		FEDERAL	Payroll Taxes	257.85
EFTPS Online Payment		FEDERAL	Payroll Taxes	374.57
EFTPS Online Payment		FICA	Payroll Taxes	13,984.44
EZ IT Solutions	7540	IT Services	IT Expense	460.83
Eakes Office Products		ACCT# 309621	Copier Maint/Expense	11,599.43
Eakes Office Products		ACCT# 309621	Copier Maint/Expense	552.57
Eakes Office Products		8920476 8937678	Supplies & Postage	80.24
Eakes Office Products		8920476 8937678	Supplies & Postage	70.47
Eakes Office Products		ACCT# 309621	Supplies & Postage	26.99
Eakes Office Products		ACCT# 309621	Supplies & Postage	12.99
Eakes Office Products		ACCT# 309621	Supplies & Postage	13.50
Eakes Office Products		ACCT# 309621	Supplies & Postage	7.62
Eakes Office Products		ACCT# 309621	Supplies & Postage	89.99
Eakes Office Products		ACCT# 309621	Supplies & Postage	20.45
Eakes Office Products		ACCT# 309621	Supplies & Postage	6.28
Eakes Office Products		ACCT# 309621	Supplies & Postage	20.21
Eakes Office Products		ACCT# 309621	Supplies & Postage	7.88
Family Heritage		FAMILY HERITAGE	Health/Life/Acc Insuranc	25.50
JW Auto Sales		2023 Ford Police Interceptor	Equipment Purchases	9,500.00
Nebraska Child Support Payment Center		CHILD SUPPORT-NE	Child Support	899.09
Schaper and White Law Firm	2191	Legal Fees July 2024 and filing fees	Legal Fees	3,000.00
Schaper and White Law Firm	2191	Legal Fees July 2024 and filing fees	Filing Fees	76.00
State Income Tax WH NE Online Paymer		STATE	Payroll Taxes	2,253.26
State Income Tax WH NE Online Paymer		STATE	Payroll Taxes	1,802.53
Statewide Collection LLC		Wage Garnishment-Plaintiff	Wage Garnishment	2.77
Stephanie Wright		Microsoft license - Dan's previous computer	IT Expense	642.00
Sublime Artistry	DD683DD	2024-2025 Website hosting	Miscellaneous Expense	540.00
TX Child Support SDU		CHILD SUPPORT-TX	Child Support	410.23
Total General				\$99,128.29
Municipal Building				
Broken Bow Municipal Utilities			Utilities	828.63
Card Services 0583		Batteries/Office supplies	Supplies & Postage	26.59
Kirkpatrick Cleaning Solutions	13460	August Janitorial	Contracted Services	1,043.00
Presto X Company	62635770	monthly service acct# 1476193	Maintenance & Repair B	156.56
Total Municipal Building				\$2,054.78
Handi Bus				

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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>
Handi Bus				
Century Link		Phone Service - Basic & Long Distance	Telephone/Internet	70.21
Ranchland Ford	200033	BBHAND Maint & Repairs	Maint/Repair Equipment	37.99
TROTTER SERVICE		ACCT# BBHAN Gas & Oil	Gas and Oil	671.57
Tracker Systems	277334	Tracker for Handi Bus	IT Expense	16.99
Wenquist, Inc.	403336 4	ACCT# 1243 Nitrile gloves and brakleen	Maint/Repair Equipment	53.00
			Total Handi Bus	\$849.76
Police				
911 Custom	57598	Lightbar for white 23 explorer	Equipment Purchases	4,130.22
Broken Bow Animal Hospital	140750	Dog Services	Dog Care	50.00
Broken Bow Municipal Utilities			Utilities	459.07
Broken Bow Municipal Utilities			Dog Care	56.40
Capital One		Uniform pants, pepper spray, bite gloves	Supplies & Postage	58.33
Capital One		Uniform pants, pepper spray, bite gloves	Uniforms	141.73
Capital One		Uniform pants, pepper spray, bite gloves	Guns	158.97
Century Link		Long distance	Telephone/Internet	311.34
EZ IT Solutions	7540	IT Services	IT Expense	460.83
Eakes Office Products	545020	Copies Meter	Copier Maint/Expense	136.98
JW Auto Sales		2023 Ford Police Interceptor	Equipment Purchases	7,000.00
Platte Valley Communications	82400030	Antenna for white 23 explorer	Equipment Purchases	34.50
RT Ace, LLC	35158	Bug zapper for dog pound	Dog Care	41.99
Steve Scott		Postage & Supplies Reimbursement	Supplies & Postage	93.44
Steve Scott		Fuel for escape reimbursement	Police Officer Expense	39.53
Steve Scott		Postage & Supplies Reimbursement	Equipment Purchases	10.00
Super Vacuum Manufacturing	130183	Decals for White 23 Explorer	Equipment Purchases	399.42
Trotter Service		ACCT# BBPOLF	Gas and Oil	436.85
Verizon Wireless		telephone	Telephone/Internet	320.08
Weathercraft	17234	Garage door repair - door #1	Maintenance & Repair B	941.50
			Total Police	\$15,281.18
Rescue Unit				
Andy Holland		Flat rate USPS	Supplies & Postage	30.45
Bound Tree Medical	85433473	EMS Supplies	Ambulance Supplies	379.36
Broken Bow Ambulance Service		Transport food	Training & Meeting Expe	21.87
Broken Bow Chamber of Commerce	July 2024	ambulance incentive	Ambulance Driver Incent	4,055.00
Card Services 0591	ACCT# 05		Conference	2,492.21
Card Services 0591	ACCT# 05		Training & Meeting Expe	93.92
Card Services 0591	ACCT# 05		Supplies & Postage	95.91
Card Services 0591	ACCT# 05		Building Cleaning Suppli	30.50
Card Services 0591	ACCT# 05		Gas and Oil	127.74
Danko Emergency Equipment Co	136584	Mini Med Pro	Equipment Purchases	75.00
EZ IT Solutions	7540	IT Services	IT Expense	230.43
Eakes Office Products	567530	Copies meter reading	Copier Maint/Expense	64.00
First Response Billing Associates, LLC	1002	Monthly Ambulance Collections	Insurance Aid Fees	221.58
Frontier Family Pharmacy	Patient# 2	Alcohol swabs	Ambulance Supplies	7.98
Island Supply Welding Co.	322364 3	Oxygen	Ambulance Supplies	102.40
JW Auto Sales		2023 Ford Police Interceptor	Equipment Purchases	15,000.00
Platte Valley Communications	72400076	3 radios	Equipment Purchases	1,551.48
RT Ace, LLC	33984 37	Dust mop, broom and dust pan, UPS, Stora	Ambulance Supplies	106.27
Ranchland Ford	100321 2	Repairs to 99-1 Def fluid 99-2	Maint/Repair Equipment	2,250.85
Wenquist, Inc - Ambulance	403754	ACCT# 1140 Power steering/washer fluid	Maint/Repair Equipment	15.36
			Total Rescue Unit	\$26,952.31
Fire				
Card Services 0591	ACCT# 05		Maintenance & Repair B	205.43
Card Services 0591	ACCT# 05		Maintenance & Repair B	330.00
Carquest of Broken Bow	283595 A	Wax spray	Supplies & Postage	50.82
Cornerstone Overhead Doors, Inc	3151	Service on all doors	Maintenance & Repair B	720.00
EZ IT Solutions	7540	IT Services	IT Expense	230.42
Eakes Office Products	567530	Copies meter reading	Copier Maint/Expense	64.00
Fyr-Tek	S19838-9	Annual compressors check	Maint/Repair Equipment	906.87
MacQueen Equipment	P32700	Patch for bunker gear	Equipment Purchases	98.05
Platte Valley Communications	2 radios		Equipment Purchases	1,150.96
Power Solutions	13189	Repairs to Tower 53	Maint/Repair Equipment	713.85
RT Ace, LLC	ACCT 795	Batteries, wood glue, paper towel holder, sc	Maintenance & Repair B	44.97
Wenquist Inc	405673	ACCT# 1153 Hose end fittings for power wa	Maint/Repair Equipment	13.49
			Total Fire	\$4,528.86
Library				

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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				
Broken Bow Municipal Utilities			Utilities	963.83
Card Services		Materials	Book Purchases	95.20
EZ IT Solutions		Library computer monitor	Equipment Purchases	80.32
EZ IT Solutions	7540	IT Services	IT Expense	460.83
Great Plains Communications	ACCT# 11	Internet - library	Telephone/Internet	178.08
Hometown Leasing	ACCT# 12	copier lease - library	Copier Maint/Expense	78.57
Sara J. Hulinsky	JULY 202	cleaning service - July 2024	Contracted Services	837.00
			Total Library	\$2,693.83
Street				
Beaver Bearing Co Albion	10137	Chain links for street sweeper	Maint/Repair Equipment	22.54
Broken Bow Municipal Utilities			Utilities	392.57
Broken Bow Municipal Utilities			Utilities	43.39
Card Services 4834		Grease, charger, hose, fan, sprayer, tools	Maint/Repair Equipment	67.50
Card Services 4834		Grease, charger, hose, fan, sprayer, tools	Pavement Marking	77.88
Carquest of Broken Bow	283341 2	ACCT# 11750 Brake and sensor cleaner	Maint/Repair Equipment	53.15
Century Link		Phone & Internet	Telephone/Internet	49.38
Custer County Highway Dept.	731-27	Oil	Road Materials	60.75
EZ IT Solutions	7540	IT Services	IT Expense	460.83
Great Plains Communications	ACCT# 1C	Internet	Telephone/Internet	57.07
MacQueen Equipment	P13243	Street sweeper broom	Maint/Repair Equipment	369.24
Matheson Tri-Gas Inc	30056951	ACCT# A3720 Gauges	Maint/Repair Equipment	12.96
Safety-Kleen Systems Inc	94921288	Tank cleaning	Maint/Repair Equipment	202.42
Straight-Line Striping Inc		Street paint	Pavement Marking	3,972.10
Unitech	13445A 1:	Chemicals, safety equipment	Miscellaneous Expense	119.50
Unitech	13445A 1:	Chemicals, safety equipment	Chemicals	575.00
Unitech	13445A 1:	Chemicals, safety equipment	Safety Equipment	259.00
Wenquist, Inc.	403336 4C	ACCT# 1243 Nitrile gloves and brakleen	Maint/Repair Equipment	153.78
			Total Street	\$6,949.06
Park				
AKRS Equipment-Parks	ACCT# 5C	Tractor repairs & mower maintenance	Maint/Repair Equipment	1,049.13
Broken Bow Municipal Utilities			Utilities	2,203.12
Broken Bow Municipal Utilities			Utilities	196.28
Card Services 4834		Grease, charger, hose, fan, sprayer, tools	Maint/Repair Equipment	145.20
Card Services 4834		Grease, charger, hose, fan, sprayer, tools	Maintenance & Repair B	44.26
Card Services 4834		Grease, charger, hose, fan, sprayer, tools	Tools/Shop Equipment	26.70
Century Link		Phone & Internet	Telephone/Internet	49.37
EZ IT Solutions	7540	IT Services	IT Expense	460.83
Great Plains Communications	ACCT# 1C	Internet	Telephone/Internet	57.07
Matheson Tri-Gas Inc	30056951	ACCT# A3720 Gauges	Maint/Repair Equipment	12.96
S&L Sanitary Service		July trash removal	Trash Removal	58.30
Wenquist, Inc.	403336 4C	ACCT# 1243 Nitrile gloves and brakleen	Maint/Repair Equipment	99.90
			Total Park	\$4,403.12
Swimming Pool				
Broken Bow Municipal Utilities			Utilities	2,838.23
Card Services 4834		Grease, charger, hose, fan, sprayer, tools	Maintenance/Repair Gro	216.82
Card Services 4834		Grease, charger, hose, fan, sprayer, tools	Maintenance/Repair Gro	138.18
Century Link		Basic & credit card	Telephone/Internet	130.01
Geared 4 Sports	D485	Whistles	Equipment Purchases	106.92
Grocery Kart		ACCT# 5831 Cleaning supplies	Maintenance/Repair Gro	129.57
Jayden Gaffney		Pool Operator Certificate Reimbursement	Red Cross Training	40.00
TSYS Merchant Solutions	JULY 202	July 2024 CC Processing Fees	Credit Card/POS Service	292.71
			Total Swimming Pool	\$3,892.44
Sanitation				
Bluestreak Equipment, Inc.	U-11662	Pull behind magnetic sweeper	Equipment Purchases	15,827.28
Broken Bow Municipal Utilities			Utilities	53.32
Custer Public Power		CD Cell Power ACCT# 252718	Utilities	50.39
			Total Sanitation	\$15,930.99
ST Infra/Capital				
JEO	153019	BB Flood risk reduction	Sales Tax Infra Projects	671.25
LMJ3, LLC	July 2024	Downtown project - bathroom down payer	Sales Tax Infra Projects	30,000.00
Myers Construction Co		Eagle Crest Pay #1 and 2	Sales Tax Infra Projects	199,353.53
Myers Construction Co		Eagle Crest Pay #1 and 2	Sales Tax Infra Projects	78,219.52
			Total ST Infra/Capital	\$308,244.30

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<u>Vendor Name</u>	<u>Invoice</u>	<u>Invoice Description</u>	<u>Account Description</u>	<u>Amount</u>
				\$490,908.92

Report Selection: Check Approval List - GL Account
Date Range Selection: GL Posting Date
Starting Date: 7/24/2024
Ending Date: 8/13/2024
Banks: All
Bank Acct#:
Include Printed Checks: ☒

7/31/24 Bi-weekly Payroll \$81,854.17



Broken Bow Ambulance Service

1848 South G Street, Broken Bow, NE 68822

Phone: 308-872-1253 □ Fax: 308-767-2651

Andy Holland, Emergency Service Director

David Baltz, EMS Chief

Official Roster Effective on August 13, 2024

1. Doyle Woods	EMT	21. Mason Holmes	Paramedic
2. Londa Woods	EMT	22. BreAnna Holmes	Paramedic
3. Andrew C Holland	EMT	23. Brenda Dankert	Paramedic
4. Bobbie Summerford	EMT	24. Chad Hempstead	EMT
5. Lawrence Stump	Paramedic	25. Elizabeth Baumgartner	EMT
6. Kacey Finney	EMT	26. Becka Neumiller	Paramedic
7. Jacob Karmazin	EMT		
8. Rebeka Anderson	EMT		
9. Dennis Schiller	EMT		
10. David Baltz	Paramedic		
11. Ahren Finney	EMT		
12. Cody Neville	Non-Healthcare		
13. Mishele Wooters	EMT		
14. Wade Williams	EMT- A		
15. Kelvin Kreitman	EMT- A		
16. Lance Oatman	EMT		
17. Jess Hightower	EMT		
18. Christina Watson	EMT		
19. Troy Mack	EMT		
20. Tyler Edwards	EMT		

EMS Chief

Date:

8-8-2024

Emergency Services Director

Date:

8-8-2024

Medical Director

Date:

CITY OF BROKEN BOW, NEBRASKA

FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

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, 2023, 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, 2023, 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, and for determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstance. 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. Such information is the responsibility of management and was derived from and relates

directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of 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 August 8, 2024, 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.

Broken Bow, Nebraska
August 8, 2024

CITY OF BROKEN BOW, NEBRASKA
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
SEPTEMBER 30, 2023

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and certificates of deposit	6,904,908	13,954,183	20,859,091
Cash at county treasurer	62,404		62,404
Due to/from	213,069	(213,069)	
Restricted assets			
Cash and certificates of deposit	941,224	320,496	1,261,720
Cash at county treasurer	49,199		49,199
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)	20,233,348	12,415,960	32,649,308
TOTAL ASSETS	<u>29,512,444</u>	<u>26,564,910</u>	<u>56,077,354</u>
LIABILITIES			
Liabilities payable from restricted assets			
Health insurance claims	402,647		402,647
Customer deposits		252,060	252,060
Liability for closure/postclosure		58,157	58,157
Noncurrent liabilities			
Capital lease due within one year	17,444		17,444
Loans due within one year	153,003	378,365	531,368
Bonds due within one year	665,000	115,000	780,000
Capital lease due in more than one year	3,379		3,379
Loans due in more than one year	659,252	3,133,408	3,792,660
Bonds due in more than one year	4,240,000	1,145,000	5,385,000
TOTAL LIABILITIES	<u>6,140,725</u>	<u>5,081,990</u>	<u>11,222,715</u>
NET POSITION			
Net investment in capital assets	15,603,562	7,576,683	23,180,245
Restricted for:			
Debt service	591,115		591,115
Community redevelopment	82,444		82,444
City Square trees	4,609		4,609

CITY OF BROKEN BOW, NEBRASKA
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
SEPTEMBER 30, 2023

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
NET POSITION (Continued)			
Restricted for: (Continued)			
Flex benefit plan	7,742		7,742
Keno activities	19,692		19,692
Memorials	23,756		23,756
Emergency medical technicians (EMTs)	6,508		6,508
Animal shelter	5,864		5,864
Police department	890		890
Unrestricted	<u>7,025,537</u>	<u>13,906,237</u>	<u>20,931,774</u>
TOTAL NET POSITION	<u>23,371,719</u>	<u>21,482,920</u>	<u>44,854,639</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, 2023

Functions/programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government	
					Governmental Activities	Business-Type Activities
Primary government						
Governmental activities						
General government	1,568,008	19,308			(1,548,700)	(1,548,700)
Public Safety	1,127,700	82,087	52,291		(993,322)	(993,322)
Sanitation	51,585	16,949			(34,636)	(34,636)
Health and Welfare	37,362		15,750		(21,612)	(21,612)
Culture and Recreation	844,317	87,914	6,606		(749,797)	(749,797)
Public Buildings	66,323	10,365			(55,958)	(55,958)
Streets and Highways	1,244,837	147	533,627		(711,063)	(711,063)
Community development	168,181				(168,181)	(168,181)
Interest on long-term debt	142,962				(142,962)	(142,962)
Total governmental activities	5,251,275	216,770	608,274		(4,426,231)	(4,426,231)
Business-type activities						
Proprietary Fund						
Electric segment	8,499,861	9,491,842				991,981
Water segment	676,457	1,082,411				405,954
Sewer segment	848,867	963,442				114,575
Power plant segment	109,147	174,650				65,503
Billing segment	836,987	541,750				(295,237)
Fuel station segment	27,326					(27,326)
Total business-type activities	10,998,645	12,254,095				1,255,450
Total primary government	16,249,920	12,470,865	608,274		(4,426,231)	(3,170,781)

CITY OF BROKEN BOW, NEBRASKA
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government	
					Governmental Activities	Business-Type Activities
General revenues						
Taxes					1,443,818	1,443,818
Property					85,162	85,162
Motor vehicle					1,551,496	1,551,496
Sales and use					568,145	568,145
Other intergovernmental sources					44,334	332,325
Interest income					539,280	376,659
Miscellaneous						539,280
Total general revenues					<u>4,232,235</u>	<u>4,564,560</u>
Interfund transfers					570,561	(570,561)
CHANGE IN NET POSITION					376,565	1,017,214
NET POSITION, beginning of year					22,995,154	20,465,706
NET POSITION, end of year					<u>23,371,719</u>	<u>21,482,920</u>
						<u>44,854,639</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, 2023

	General	Debt Service Fund	Community Redevelopment Fund	Elimin- ations	Total Governmental Funds
ASSETS					
Cash and certificates of deposit	6,904,908				6,904,908
Cash at county treasurer	62,404				62,404
Restricted cash and certificates of deposit	471,708	421,920	47,596		941,224
Restricted cash at county treasurer		14,351	34,848		49,199
Due from proprietary fund	58,225	154,844			213,069
TOTAL ASSETS	<u>7,497,245</u>	<u>591,115</u>	<u>82,444</u>		<u>8,170,804</u>
LIABILITIES AND FUND BALANCES					
LIABILITIES					
	-0-	-0-	-0-	-0-	-0-

CITY OF BROKEN BOW, NEBRASKA
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2023

	General	Debt Service Fund	Community Redevelopment Fund	Elimin- ations	Total Governmental Funds
FUND BALANCES					
Restricted for:					
Debt service		591,115			591,115
Redevelopment			82,444		82,444
City square trees	4,609				4,609
Flex benefit plan	7,742				7,742
Health insurance claims	402,647				402,647
Keno activities	19,692				19,692
Memorials	23,756				23,756
Emergency medical technicians (EMTs)	6,508				6,508
Animal shelter	5,864				5,864
Police department	890				890
Unassigned	7,025,537				7,025,537
Total fund balances	<u>7,497,245</u>	<u>591,115</u>	<u>82,444</u>		<u>8,170,804</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>7,497,245</u>	<u>591,115</u>	<u>82,444</u>		<u>8,170,804</u>

CITY OF BROKEN BOW, NEBRASKA
 STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES - MODIFIED CASH BASIS
 GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2023

	General	Debt Service Fund	Community Redevelopment Fund	Eliminations	Total Governmental Funds
FUND BALANCES					8,170,804
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.					(402,647)
Capital assets used in governmental activities of \$31,852,937, net of accumulated depreciation of \$11,646,359, are not financial resources and, therefore, are not reported in the funds.					20,486,348
Some liabilities, including capital debt obligations payable, are not due and payable in the current period and, therefore, are not reported in the funds.					(5,738,078)
NET POSITION OF GOVERNMENTAL ACTIVITIES					<u>23,371,719</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, 2023

	General	Debt Service Fund	Community Redevelopment Fund	Elimin- ations	Total Governmental Funds
REVENUES					
Taxes					
Property	1,003,214	257,321	183,283		1,443,818
Motor vehicle	85,162				85,162
Sales and use	1,551,496				1,551,496
Other intergovernmental sources					
Franchise fees	41,273				41,273
Equalization payment	170,393				170,393
Homestead exemption	61,982	15,895	0		77,877
Occupation tax	43,612				43,612
Property tax credit	58,180	14,933	10,097		83,210
Motor vehicle fees	36,095				36,095
Motor vehicle tax prorated	2,397	612			3,009
Carline tax	900	119			1,019
In Lieu		1,705			1,705
Mutual Finance Organization	23,556				23,556
Telecommunications tax	21,469				21,469
Keno proceeds	37,833				37,833
Special assessment	27,094				27,094
Charges for services	216,770				216,770
Grants and contributions					
Highway allocations	529,627				529,627
Highway incentive	4,000				4,000
Other grants	20,090				20,090
Donations	54,557				54,557
Interest income	42,117	2,170	47		44,334
Miscellaneous	539,280				539,280
Total revenues	<u>4,571,097</u>	<u>292,755</u>	<u>193,427</u>		<u>5,057,279</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, 2023

	General	Debt Service Fund	Community Redevelopment Fund	Elimin- ations	Total Governmental Funds
EXPENDITURES					
Current					
General Government	1,636,258		168,181		1,804,439
Public Safety	1,013,324				1,013,324
Sanitation	51,585				51,585
Health and Welfare	37,362				37,362
Culture and Recreation	722,410				722,410
Public buildings	66,323				66,323
Street and Highways	622,457				622,457
Capital outlay	1,202,726				1,202,726
Debt service					
Principal	62,996	741,468			804,464
Interest and fees	4,955	138,007			142,962
Total expenditures	<u>5,420,396</u>	<u>879,475</u>	<u>168,181</u>		<u>6,468,052</u>
OTHER FINANCING SOURCES (USES)					
Transfer in	570,561	325,183		(325,183)	570,561
Transfer out	(325,183)			325,183	
Total other financing sources (uses)	<u>245,378</u>	<u>325,183</u>			<u>570,561</u>
NET CHANGE IN FUND BALANCES	(603,921)	(261,537)	25,246		(840,212)
FUND BALANCES, beginning of year	<u>8,101,166</u>	<u>852,652</u>	<u>57,198</u>		<u>9,011,016</u>
FUND BALANCES, end of year	<u>7,497,245</u>	<u>591,115</u>	<u>82,444</u>		<u>8,170,804</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, 2023

	General	Debt Service Fund	Community Redevelopment Fund	Elimin- ations	Total Governmental Funds
NET CHANGE IN FUND BALANCES					(840,212)
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.					132,543
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 capital outlay expenditures of \$1,202,726 were above depreciation expense of \$922,956, in the current period.					279,770
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.					804,464
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES					376,565

See accompanying notes to the basic financial statements.

CITY OF BROKEN BOW, NEBRASKA
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
PROPRIETARY FUND
SEPTEMBER 30, 2023

ASSETS	
Current assets	
Cash and certificates of deposit	13,954,183
Restricted assets	
Cash and certificates of deposit	320,496
Total current assets	<u>14,274,679</u>
Property and equipment	
Land	87,340
Buildings	616,810
Other improvements	27,436,358
Equipment and furnishing	1,666,929
Accumulated depreciation	(17,304,137)
Total property and equipment	<u>12,503,300</u>
TOTAL ASSETS	<u>26,777,979</u>
LIABILITIES	
Current liabilities	
Capital leases payable	
Due to the Debt Service Fund - Pamida Bond	154,844
Due to the General Fund - cash for closure/postclosure	58,225
Long-term debt, current portion	493,365
Total current liabilities	<u>706,434</u>
Liabilities payable from restricted assets	
Consumer deposits	252,060
Liabilities for closure/postclosure	58,157
Total liabilities payable from restricted assets	<u>310,217</u>
Long-term debt	
Bonds/notes payable (net of current portion)	<u>4,278,408</u>
TOTAL LIABILITIES	<u>5,295,059</u>
NET POSITION	
Net investment in capital assets	7,576,683
Unrestricted	<u>13,906,237</u>
TOTAL NET POSITION	<u>21,482,920</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, 2023

OPERATING REVENUES	
Charges for services	11,995,350
Other	258,747
Total operating revenues	<u>12,254,097</u>
OPERATING EXPENSES	
Production and operation	8,236,565
Distribution	718,295
General and administrative	1,422,611
Depreciation	621,176
Total operating expenses	<u>10,998,647</u>
OPERATING INCOME	<u>1,255,450</u>
NONOPERATING REVENUES	
Interest income	<u>332,325</u>
TRANSFER TO GENERAL FUND	<u>(570,561)</u>
CHANGE IN NET POSITION	1,017,214
NET POSITION, beginning of year	<u>20,465,706</u>
NET POSITION, end of year	<u>21,482,920</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, 2023

CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from consumers	12,255,967
Cash paid for power purchases	(7,037,006)
Cash paid for salaries	(955,795)
Other cash expenses	<u>(2,356,392)</u>
Net cash provided by operating activities	<u>1,906,774</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Payments for acquisition of capital assets	(314,071)
Bond payments	<u>(557,805)</u>
Net cash used in capital and related financing activities	<u>(871,876)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Receipts of interest income	332,325
Transfer to governmental funds	<u>(570,561)</u>
Net cash used in investing activities	<u>(238,236)</u>
NET INCREASE IN CASH AND CERTIFICATES OF DEPOSIT	796,662
CASH AND CERTIFICATES OF DEPOSIT, beginning of year	<u>13,478,017</u>
CASH AND CERTIFICATES OF DEPOSIT, end of year	<u><u>14,274,679</u></u>
OTHER SUPPLEMENTARY INFORMATION	
Cash and certificates of deposit	13,954,183
Cash and certificates of deposit, restricted	
Cash - customer deposit account	262,271
Cash - closure/postclosure	<u>58,225</u>
Total cash and certificates of deposit, end of year	<u><u>14,274,679</u></u>

CITY OF BROKEN BOW, NEBRASKA
STATEMENT OF CASH FLOWS - MODIFIED CASH BASIS
PROPRIETARY FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2023

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

Operating income	<u>1,255,450</u>
Adjustments to reconcile operating income to net cash provided by (used in) operating activities:	
Depreciation and amortization	621,176
Increase in balance due to the General Fund for expenses paid	20,249
Decrease in consumer deposits	<u>1,870</u>
Total adjustments	<u>651,324</u>
Net cash provided by operating activities	<u><u>1,906,774</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, 2023

	Pension Trust Fund
ASSETS	
Investments	2,625,188
Suspense account	<u>14,957</u>
TOTAL ASSETS	<u>2,640,145</u>
LIABILITIES	<u> </u>
NET POSITION	
Held in pension trust for others	<u><u>2,640,145</u></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, 2023

	Pension Trust Fund
ADDITIONS	
Contributions	218,000
Loans	
Gains	322,603
Total additions	<u>540,603</u>
DEDUCTIONS	
Distributions	563,955
Fees	10,443
Total deductions	<u>574,398</u>
CHANGE IN NET POSITION	(33,795)
NET POSITION, beginning of year	<u>2,673,940</u>
NET POSITION, end of year	<u><u>2,640,145</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. PROPERTY TAXES

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

NOTE 2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

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

CITY OF BROKEN BOW, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 3. CASH AND DEPOSITS

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

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

Demand and savings deposits	21,455,870
Certificates of deposit	664,941
Total cash and certificates of deposit	<u>22,120,811</u>

Maturities of certificates of deposit are as follows:

One year	541,931
Three years	123,010
Total certificates of deposit	<u>664,941</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, 2023.

NOTE 4. RESTRICTED ASSETS

Restricted assets of the governmental funds at September 30, 2023, were as follows:

Cash - restricted for Keno activities	19,692
Cash - restricted for memorials	23,756
Cash - restricted for emergency medical technician activities	6,508
Cash - restricted for animal shelter activities	5,864
Cash - restricted for police department activities	890
Cash - restricted for flex benefit plan	7,742

CITY OF BROKEN BOW, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 4. RESTRICTED ASSETS (Continued)

Cash - restricted for city square trees	4,609
Cash - restricted for health insurance	402,647
Cash - restricted for debt service	421,920
Cash at county treasurer - restricted for debt service	14,351
Cash - restricted for purposes as stated in redevelopment contracts	47,596
Cash at county treasurer - restricted for purposes as stated in	

Restricted assets of the enterprise fund at September 30, 2023, were as follows:

Cash - restricted for customer deposits	262,271
Cash - restricted for closure/postclosure landfill	58,225
Total restricted assets of the enterprise funds	<u>320,496</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, 2023, was as follows:

	October 1, 2022	Addi- tions	Dele- tions	September 30, 2023
<u>Governmental Activities</u>				
Capital assets, nondepreciable				
Land	253,000			253,000
Capital assets, depreciable				
Buildings	2,571,728			2,571,728
Other improvements	24,034,798	953,505		24,988,303
Machinery and equipment	4,993,411	249,221		5,242,632
Total	<u>31,599,937</u>	<u>1,202,726</u>		<u>32,802,663</u>

CITY OF BROKEN BOW, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 6. CAPITAL ASSETS (Continued)

	October 1, 2022	Addi- tions	Dele- tions	September 30, 2023
<u>Governmental Activities (Continued)</u>				
Accumulated depreciation				
Buildings	(686,720)	(64,293)		(751,013)
Other improvements	(7,133,177)	(622,380)		(7,755,557)
Machinery and equipment	(3,826,462)	(236,283)		(4,062,745)
Total	<u>(11,646,359)</u>	<u>(922,956)</u>		<u>(12,569,315)</u>
Capital assets, depreciable, net	<u>19,953,578</u>	<u>279,770</u>		<u>20,233,348</u>
Governmental activities capital assets, net	<u>20,206,578</u>	<u>279,770</u>		<u>20,486,348</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	1,605,271	137,858	(76,200)	1,666,929
Utility property and improve- ments	<u>27,183,945</u>	<u>252,413</u>		<u>27,436,358</u>
Total	<u>29,406,026</u>	<u>390,271</u>	<u>(76,200)</u>	<u>29,720,097</u>
Accumulated depreciation				
Buildings	(428,388)	(7,333)		(435,721)
Machinery and equipment	(1,129,557)	(83,682)	1,904	(1,211,335)
Property and improvements	(15,125,016)	(532,065)		(15,657,081)
Total	<u>(16,682,961)</u>	<u>(623,080)</u>	<u>1,904</u>	<u>(17,304,137)</u>
Capital assets, depreciable, net	<u>12,723,065</u>	<u>(232,809)</u>	<u>(74,296)</u>	<u>12,415,960</u>
Business-type activities capital assets, net	<u>12,810,405</u>	<u>(232,809)</u>	<u>(74,296)</u>	<u>12,503,300</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	64,293
Public Safety	114,376
Culture and Recreation	121,907
Streets and Highways	622,380
Total depreciation expense - governmental activities	<u>922,956</u>
Business-Type Activities	
Electric segment	248,028
Water segment	112,519
Sewer segment	260,629
Total depreciation expense - business-type activities	<u>621,176</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.

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, 2023, are as follows:

CITY OF BROKEN BOW, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 7. REVOLVING LOAN FUNDS (Continued)

Governmental Activities - General Segment (Continued)

Years Ending September 30,	Principal	Interest	Administrative Fees	Total
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	23,919	2,728	1,819	28,466
2029 - 2033	124,529	8,099	5,400	138,028
2034 - 2038	38,166	(781)	(521)	36,864
	<u>279,106</u>	<u>24,506</u>	<u>16,338</u>	<u>319,950</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, 2023, are as follows:

Years Ending September 30,	Principal	Interest	Administrative Fees	Total
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	108,343	9,561	3,649	121,553
2029 - 2033	283,521	11,239	4,290	299,050
	<u>798,102</u>	<u>86,178</u>	<u>32,892</u>	<u>917,172</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, 2023, are as follows:

Years Ending September 30,	Principal	ARRA Principal	Interest	Total
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	224,819	63,188	21,546	309,553
2029 - 2033	1,007,225	189,564	41,423	1,238,212
	<u>2,088,550</u>	<u>505,504</u>	<u>191,925</u>	<u>2,785,979</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.

CITY OF BROKEN BOW, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 7. REVOLVING LOAN FUNDS (Continued)

Business-Type Activities - Sewer Segment (Continued)

The City drew funds of \$845,000 for the construction of the approved sewer project. As per the original agreement, \$100,000 of the project was forgiven and the remaining \$745,000 has been set up under a revolving loan fund with the Nebraska Department of Environmental Quality. Of the \$745,000 original balance, the fairgrounds is responsible for \$108,903, while the General Fund is responsible for 70% of the remaining balance and the Sewer segment is responsible for the other 30%. All entities are responsible for the corresponding interest and fees related to their portions of the principal. Principal and interest payments are due on December 15 and June 15 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, 2023, are as follows:

Years Ending September 30,	Principal	Interest	Administrative Fees	Total
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	10,251	1,170	780	12,201
2029 - 2033	53,368	3,470	2,313	59,151
2034 - 2038	16,358	(335)	(222)	15,801
	<u>119,617</u>	<u>10,501</u>	<u>7,004</u>	<u>137,122</u>

NOTE 7. REVOLVING LOAN FUNDS (Continued)

Changes in Revolving Loan Funds

	October 1, 2022 Beginning Balance	Addi- tions	Reduc- tions	September 30, 2023 Ending Balance	Amount Due Within One Year
General segment	301,450		22,344	279,106	22,652
Water segment	893,223		95,121	798,102	97,629
Sewer segment	<u>2,990,190</u>		<u>276,519</u>	<u>2,713,671</u>	<u>280,736</u>
	<u>4,184,863</u>		<u>393,984</u>	<u>3,790,879</u>	<u>378,365</u>

CITY OF BROKEN BOW, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 8. CAPITAL LEASES

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

Governmental Activities

For the mower lease, the lease payments 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, 2023. The cost of capitalized leased equipment was \$55,754, at September 30, 2023. Depreciation for the equipment during the year ended September 30, 2023, was \$5,575, and is included in amounts reported as depreciation expense. In addition, accumulated depreciation for the year ended September 30, 2023, was \$13,938.

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 \$7,015, for the fiscal year ended September 30, 2023. The cost of capitalized leased equipment was \$16,008, at September 20, 2023. Depreciation for the equipment during the year ended September 30, 2023, was \$1,601, and is included in amounts reported as depreciation expense. In addition, accumulated depreciation for the year ended September 30, 2023, was \$4,002.

For the General Fund, the future minimum lease payments under the obligations for the year ending September 30, 2023, are as follows:

Year Ending September 30,	Principal	Interest	Total
2024	17,444	794	18,238
2025	3,379	129	3,508
	<u>20,823</u>	<u>923</u>	<u>21,746</u>

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

Business-Type Activities

For the skid steer 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, 2023. The cost of capitalized leased equipment was \$76,165, at September 8, 2022. Depreciation for the equipment during the year ended September 30, 2023, was \$952, and is included in amounts reported as depreciation expense. In addition, accumulated depreciation for the year ended September 30, 2023, was \$1,904.

CITY OF BROKEN BOW, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 8. CAPITAL LEASES (Continued)

Business-Type Activities (Continued)

This skid steer was sold during the fiscal year ending September 30, 2023 and was taken off the depreciation schedule and there are no future lease payments.

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, 2023, 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.

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.

1,505,000

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.

165,000

CITY OF BROKEN BOW, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 9. LONG-TERM DEBT (Continued)

Governmental Activities (Continued)

Bonds and Notes Payable (Continued)

On 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. 100,000

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. 9,293

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. 70,620

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. 3,135,000

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. 453,237

Total bonds and notes payable 5,438,150

Business-Type Activities

As of September 30, 2023, the long-term debt arising from cash transactions payable from proprietary fund resources consisted of the following:

Revolving Loans Payable

CITY OF BROKEN BOW, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 9. LONG-TERM DEBT (Continued)

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.

1,260,000

Total bonds payable

1,260,000

Refundable Deposits

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

Utility deposits - refundable

252,060

Changes in Long-Term Debt

The following is a summary of changes in long-term debt for the year ended September 30, 2023:

CITY OF BROKEN BOW, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

	October 1, 2022 Beginning Balance	Addi- tions	Reduc- tions	September 30, 2023 Ending Balance	Amount Due Within One Year
Governmental activities					
Direct Borrowing					
Revolving loans (See Note 7)	301,450		22,344	279,106	22,652
Capital leases (See Note 8)	40,765		19,942	20,823	17,444
Notes Payable	660,327		127,178	533,149	130,351
Total Direct Borrowing	1,002,542		169,464	833,078	170,447
Public Offering					
Bonds payable	5,540,000		635,000	4,905,000	665,000
Total Governmental Activities	6,542,542		804,464	5,738,078	835,447
Business-type activities					
Direct Borrowing					
Revolving loans (See Note 7)	3,883,413		371,640	3,511,773	378,365
Capital leases (See Note 8)	71,165		71,165		
Total Direct Borrowing	3,954,578		442,805	3,511,773	378,365
Public Offering					
Bonds payable	1,375,000		115,000	1,260,000	115,000
Refundable deposits	250,190	1,870		252,060	
Total Business-type activities	5,579,768	1,870	557,805	5,023,833	493,365

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, 2023, are as follows:

Years Ending September 30,	Governmental Notes		Governmental Bonds		Business-Type Bonds		Total
	Payable	Interest	Payable	Interest	Payable	Interest	
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	95,178	2,379	530,000	64,748	115,000	14,835	822,140
2029 - 2033			2,125,000	145,875	605,000	40,639	2,916,514
2034 - 2038					80,000	900	80,900
	<u>533,149</u>	<u>37,617</u>	<u>4,905,000</u>	<u>565,075</u>	<u>1,260,000</u>	<u>133,940</u>	<u>7,434,781</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, 2023, is presented below.

	Electric	Water	Sewer	Power Plant	Billing	Fuel Station	Total
Charges for services (pledged against bonds)	9,409,176	1,079,536	963,442	1,446	541,750		11,995,350
Other operating revenues	82,666	2,875		173,204			258,745
Production and operation expense	(7,069,281)	(280,140)	(279,706)	(55,492)	(525,401)	(26,545)	(8,236,565)
Distribution expense	(636,187)	(29,409)	(44,568)	(8,131)			(718,295)
General and administra- tive expense	(546,365)	(254,389)	(263,964)	(45,524)	(303,557)	(781)	(1,414,580)
Depreciation expense	(248,028)	(112,519)	(260,629)				(621,176)
Operating income (loss)	<u>991,981</u>	<u>405,954</u>	<u>114,575</u>	<u>65,503</u>	<u>(287,208)</u>	<u>(27,326)</u>	<u>1,263,479</u>
Nonoperating revenues (expenses)							
Investment earnings	210,412	55,707	66,206				332,325
Intrafund transfers	(75,000)	(75,000)	(75,000)		225,000		
Transfer to General Fund	<u>(570,561)</u>						<u>(570,561)</u>
Change in net position	556,832	386,661	105,781	65,503	(62,208)	(27,326)	1,025,243
Beginning net position	<u>9,252,186</u>	<u>4,078,197</u>	<u>4,098,103</u>	<u>(66,665)</u>	<u>(442,662)</u>	<u>(65,768)</u>	<u>16,853,391</u>
Ending net position	<u>9,809,018</u>	<u>4,464,858</u>	<u>4,203,884</u>	<u>(1,162)</u>	<u>(504,870)</u>	<u>(93,094)</u>	<u>17,878,634</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, 2023, both the City and the employees made the required contributions as described below:

Total wages paid (cash basis)	2,469,276
Covered wages	1,973,855
City contributions (including \$0 of forfeitures used)	108,562
Required employee contributions	108,562

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, 2023, was \$58,225. As of September 30, 2023, the estimated liability incurred based on the estimated landfill use to date of 35% was \$58,225 and the expense accrued during the year then ended was \$8,030.

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:

P-05.04	
Claims liability at beginning of year	535,191
Employer contributions	458,024
Employee contributions	80,581
Broken Bow Housing Authority contributions	
Claim payments	<u>(691,383)</u>

NOTE 16. INTERFUND TRANSFERS AND BALANCES

Transfers between governmental funds of the primary government for the year ended September 30, 2023, were as follows:

	Transfers In	Transfer Out
Major governmental funds		
General Fund	570,561	325,183
Debt Service Fund	325,183	142,625
Proprietary Fund	142,625	570,561
Total major governmental funds	<u>1,038,369</u>	<u>1,038,369</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, 2023, the City abated property taxes totaling \$59,066 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.	2022	53,438	16,393
TAMAC LLC Parcel #001236900 1.37 acres and Parcel #001237550 .36 acres in SENW Sect. 33-17-20 New and used car dealership	2022	23,622	7,246
All other projects not meeting the 10% threshold for 2022	2022	115,487	35,427

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, 2023, 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, 2023, 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 \$200,011 was underpaid. With further discussion with a Nebraska Department of Revenue agent, this will create penalties and interest of roughly \$26,541. Since this was city sales tax being shorted, the Nebraska Department of Revenue will pay a portion of this back, which is estimated at \$173,469 when discussing with the Nebraska Department of Revenue agent. This would net an amount of \$53,083 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, 2023, are summarized as follows:

Year Ending
September 30,

2024

4,049

NOTE 20. SUBSEQUENT EVENT

In preparing the financial statements, the City has evaluated events and transactions for potential recognition or disclosure through August 8, 2024, 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, 2023

	Original and Final Budget	Actual Amounts	Variance With Final Budget Favorable (Unfavorable)
REVENUES			
Taxes			
Property	1,342,551	1,443,818	101,267
Motor vehicle	80,000	85,162	5,162
Sales and use	1,330,000	1,551,496	221,496
Other intergovernmental sources	490,512	568,145	77,633
Charges for services	12,022,379	12,472,735	450,356
Grants and contributions	1,144,040	608,274	(535,766)
Investment earnings		376,659	376,659
Other revenues	85,000	539,280	454,280
Total revenues	<u>16,494,482</u>	<u>17,645,569</u>	<u>1,151,087</u>
EXPENDITURES			
General government	515,280	2,872,943	(2,357,663)
Public Safety	1,050,392	1,013,324	37,068
Sanitation	48,300	51,585	(3,285)
Health and Welfare	68,806	37,362	31,444
Culture and Recreation	754,277	723,365	30,912
Public Buildings	74,500	66,323	8,177
Streets and Highways	795,146	619,019	176,127
Business-type	11,445,916	11,241,315	204,601
Capital outlay	1,620,000	136,705	1,483,295
Debt service	898,792	947,426	(48,634)
Total expenditures	<u>17,271,409</u>	<u>17,709,367</u>	<u>(437,958)</u>
NET CHANGE IN FUND BALANCES	(776,927)	(63,798)	<u>713,129</u>
FUND BALANCES, beginning of year,	<u>5,500,032</u>	<u>22,296,212</u>	
FUND BALANCES, end of year	<u>4,723,105</u>	<u>22,232,414</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 under expenditures - budgetary basis	(63,798)
Adjustments	
Change in consumer deposits	(1,870)
Change in liability for closure/postclosure	(8,030)
Depreciation and amortization	(621,176)
Capitalized assets	314,071
Debt payments	557,805
Total adjustments	240,800
Total	177,002
Net change in fund balance - governmental funds	(840,212)
Change in net position - proprietary fund	1,017,214
	177,002
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, 2023

ASSETS

Current assets

Cash and certificates of deposit	13,954,183
Cash and certificates of deposit, restricted	
Cash - customer deposit account	262,271
Cash - closure/postclosure	58,225
Accounts receivable	1,643,682
Inventory	621,994
Total current assets	<u>16,540,355</u>

Property and equipment

Land	87,340
Buildings	616,810
Machinery and equipment	1,666,929
Other improvements	27,436,358
Accumulated depreciation	(17,304,137)
Total property and equipment	<u>12,503,300</u>

TOTAL ASSETS

29,043,655

LIABILITIES

Current liabilities

Accounts payable	630,080
Taxes payable	65,909
Accrued payroll expenses	47,646
Accrued interest	35,166
Other accrued expenses	75,000
Capital leases payable	
Due to the debt service fund - Pamida Bond	154,844
Due to the General Fund - for closure/postclosure	58,225
Long-term debt, current portion	493,365
Total current liabilities	<u>1,560,235</u>

Liabilities payable from restricted assets

Consumer deposits	252,060
Liabilities for closure/postclosure	58,157
Total liabilities payable from restricted assets	<u>310,217</u>

Long-term debt

Bonds/notes payable (net of current portion)	<u>4,278,408</u>
--	------------------

TOTAL LIABILITIES

6,148,860

CITY OF BROKEN BOW, NEBRASKA
STATEMENT OF NET POSITION
PROPRIETARY FUND
SEPTEMBER 30, 2023

NET POSITION

Invested in capital assets, net of related debt
Unrestricted

7,576,683
15,318,112

TOTAL NET POSITION

22,894,795

See accompanying notes to the basic financial statements.

PRELIMINARY DRAFT - FOR INTERNAL USE ONLY

CITY OF BROKEN BOW, NEBRASKA
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION
PROPRIETARY FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2023

OPERATING REVENUES	
Charge for services	12,422,177
Other	258,747
Total operating revenues	<u>12,680,924</u>
OPERATING EXPENSES	
Production and operation	8,262,372
Distribution	718,295
General and administrative	1,232,601
Depreciation	621,176
Total operating expenses	<u>10,834,444</u>
OPERATING INCOME	<u>1,846,480</u>
NONOPERATING REVENUES	
Interest income	332,325
TRANSFER TO GENERAL FUND	<u>(570,561)</u>
CHANGE IN NET POSITION	1,608,244
NET POSITION, beginning of year	<u>21,286,551</u>
NET POSITION, end of year	<u><u>22,894,795</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, 2023

CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from consumers	12,255,967
Cash paid for power purchases	(7,066,047)
Cash paid for salaries	(955,795)
Other cash expenses	<u>(2,327,351)</u>
Net cash provided by operating activities	<u>1,906,774</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Payments for acquisition of capital assets	(314,071)
Bond and capital lease payments	<u>(557,805)</u>
Net cash used in capital and related financing activities	<u>(871,876)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Receipts of interest income	332,325
Transfer to governmental funds	<u>(570,561)</u>
Net cash used in investing activities	<u>(238,236)</u>
NET INCREASE IN CASH AND CERTIFICATES OF DEPOSIT	796,662
CASH AND CERTIFICATES OF DEPOSIT, beginning of year	<u>13,478,017</u>
CASH AND CERTIFICATES OF DEPOSIT, end of year	<u><u>14,274,679</u></u>
OTHER SUPPLEMENTARY INFORMATION	
Cash and certificates of deposit	13,954,183
Cash and certificates of deposit, restricted	
Cash - customer deposit account	262,271
Cash - closure/postclosure	<u>58,225</u>
Total cash and certificates of deposit, end of year	<u><u>14,274,679</u></u>

CITY OF BROKEN BOW, NEBRASKA
STATEMENT OF CASH FLOWS
PROPRIETARY FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2023

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

Operating income	1,846,480
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation and amortization	621,176
Decrease in accounts receivable	(426,827)
Decrease in inventory	25,807
Increase in accounts payable	(182,301)
Increase in taxes payable	14,868
Decrease in accrued payroll expenses	(24,202)
Decrease in accrued interest	1,625
Increase in accrued expenses	
Increase in balance due to the General and Debt Service Fund for expenses paid	20,249
Decrease in consumer deposits	1,870
Total adjustments	60,294
Net cash provided by operating activities	1,906,774

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	22,894,795
Changes to modified cash basis:	
Accounts receivable	(1,643,682)
Inventory	(621,994)
Accounts payable	630,080
Taxes payable	65,909
Accrued payroll expenses	47,646
Accrued interest	35,166
Net position, modified cash basis	<u>21,482,920</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	1,608,244
Changes to modified cash basis:	
Change in accounts receivable	(426,827)
Change in inventory	25,807
Change in accounts payable	(182,301)
Change in tax payable	14,868
Change in accrued payroll expenses	(24,202)
Change in accrued interest	1,625
Change in other accrued expenses	
	<hr/>
Net income, modified cash basis	<u>1,017,214</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	31,038
Municipal Energy Agency of Nebraska (MEAN) - electrical power	519,368
All other vendors	79,674
	<u>630,080</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, 2023, 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 August 8, 2024.

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 2023-001 and 2023-002, 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 2023-001 and 2023-002.

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.

Broken Bow, Nebraska
August 8, 2024

CITY OF BROKEN BOW, NEBRASKA
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED SEPTEMBER 30, 2023

2023-001 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.

2023-002 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, 2023

2023-002 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

2022-001 SEGREGATION OF DUTIES

Condition

This prior year audit finding is carried forward to 2023-001.

2022-002 LACK OF CONTROL OVER PROCESSES

Condition

This prior year audit finding is carried forward to 2023-002.

PRELIMINARY DRAFT - FOR INTERNAL USE ONLY



Nebraska Liquor Control

301 Centennial Mall
South - 1st Floor PO
Box 95046 Lincoln
NE 68508

Application Copy

File Number: 13950

LICENSE TYPE

Class I Beer, Wine, Spirits On
Sale Only

APPLICATION DATE RECEIVED

2024-05-31

SECONDARY LICENSE(S)

None selected

LICENSEE LEGAL NAME

Carmens, Inc.

LICENSEE TYPE

Corporation

DOING BUSINESS AS

Tumbleweed Cafe

CORPORATE NUMBER

INCORPORATION DATE

CORRESPONDENCE ADDRESS

Broken Bow, NE 68822

MAILING ADDRESS

PHYSICAL ADDRESS

850 East South E Street
Broken Bow, NE 68822

CONTACT NAME

Carmen Bumbarner

PREFERRED CONTACT METHOD

Email

CONTACT PHONE

(308) 872-5454

ALTERNATE PHONE

FAX

EMAIL

[REDACTED]@live.com

CORPORATE STRUCTURE

NAME	POSITION/TITLE	PARENT COMPANY	% INTEREST
Carmen Bumgarner	President		
Anson Bumgarner	Secretary/Treasurer		

ADDITIONAL INFORMATION

MARITAL STATUS

[REDACTED]

MANAGED BY AGENT

No

PREMISES TYPE

Restaurant

PREMISES NAME

Tumbleweed Cafe

OPERATOR

Carmen Bumgarner

CORPORATE LIMIT DESIGNATION

Inside

LEASE OR OWN

Own

PHYSICAL ADDRESS

850 East South E Street
Broken Bow, NE 68822

MAILING ADDRESS

[REDACTED]

Broken Bow, NE 68822

CONTACT NAME

Carmen Bumgarner

PREFERRED CONTACT METHOD

Email

CONTACT PHONE
(308) 872-5454

ALTERNATE PHONE

FAX

EMAIL

██████████@live.com

PREMISES MANAGER
Carmen Bumgarner

PREMISES MANAGER EMAIL
██████████@live.com

QUESTIONS

Class I Beer, Wine, Spirits On Sa

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

Has anyone who is a party to this application, or their spouse, EVER been convicted of or plead guilty to any charge?

Charge means any charge alleging a felony, misdemeanor, violation of a federal or state law; a violation of a local law, ordinance or resolution. List the nature of the charge, where the charge occurred and the year and month of the conviction or plea. Also list any charges pending at the time of this application. If more than one party is applying, please list charges by each individual's name. Exclude minor traffic violations such as speeding. Include Driving Under the Influence, Driving Under Suspension & other similar charges. Commission must be notified of any arrests and/or convictions that may occur after the date of signing this application.

Yes

(document uploaded)

2. What are the building dimensions: Enter length and width in feet separated by a comma (i.e. L20, W15)

A simple sketch of the area to be licensed will be required to be uploaded in the Documents section.. Include the length x width, direction of NORTH and number of floors of the building.

L142xW50

3. Is there an outdoor area?

*Must have permanent fencing securing the outdoor area. Please contact the local governing body for other requirements regarding fencing.

No

4. Will a basement be used for alcoholic storage or sale?

No

5. How many floors of the building? (excluding basement) Please indicate which floors will be included in the liquor license.

1

6. Is premises to be licensed within 150 feet of a church, school, hospital, home for indigent persons or for veterans, their wives, and children?

No

7. Is premises to be licensed within 300 feet of a college campus or university?

No

8. Are you acquiring any alcohol prior to obtaining this liquor license?

No

9. What date do you intend to open for business?

This is an ongoing restaurant. They won't start selling until the appropriate license is received.

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

No

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

No

12. Is anyone listed on this application a law enforcement officer?

No

13 List the primary bank and/or financial institution to be utilized by the business.

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

Citizen's Bank, Loup City, Nebraska
Carmen and Anson Bumgarner

14 Do you have prior experience or training in selling, serving or managing alcohol sales?

No

15 Are all individuals stated in this application over 21 years of age?

Yes

16 Do you intend to sell cocktails to go as allowed under Neb Rev. Statute 53-123.04(4)?

No

DOCUMENTS

TYPE	FILE NAME	DESCRIPTION
Explanation of Convictions/Guilty Pleas	Explanation of Convictions.pdf	
Premises Description & Diagram	Diagram.pdf	
Lease / Deed / Purchase Agreement	Trustees Deed.pdf	
Fingerprint Submission	Fingerprint Form - Carmen.pdf	
Fingerprint Submission	Fingerprint Form - Anson.pdf	
Business Plan	IMG_9053.jpeg	

APPLICANT

Carmen Bumgarner

DECLARATION

☒ I (We) the applicant(s) agree and consent

By checking the box next to "I (We) the applicant(s) agree and consent", the applicant(s) hereby consent(s) to an investigation of background and release present and future records of every kind and description including, but not limited to, police records, tax records, bank or lending institution records, and corporate records. I consent to the release of any documents supporting any declarations made in this application and agree to provide any documents supporting these declarations to the Nebraska Liquor Control Commission (NLCC) or the Nebraska State Patrol (NSP) immediately upon demand. I agree to provide any record needed in furtherance of any investigation related to this application immediately upon demand to the NLCC or the NSP. I waive any right or cause of action that I may have against the NLCC, the NSP, or any other individual or entity disclosing or releasing any investigatory or supporting records related to this application or the review of this application.

I acknowledge that false information submitted in this application is grounds for denial of a license. Any license issued based on the information submitted in this application is subject to additional conditions, cancellation, revocation, or suspension if the information contained herein is incomplete, inaccurate, or fraudulent. I acknowledge that any changes to the information contained in this application must be reported to the NLCC. I acknowledge the review of this application will involve a criminal record check of all owners, partners, managers, officers and stockholders or members owning 25% interest in the applying entity and their spouses. Any license granted by the NLCC is subject to the provisions of the Nebraska Liquor Control Act and the Rules & Regulations of the NLCC, and that failure to comply with these provisions and rules may subject the license to suspension, cancellations, or revocation. I acknowledge that a licensee must keep complete, accurate, and separate records and that a licensee's records and books are subject to inspection by the NLCC. NLCC auditors and law enforcement officers are authorized to enter and inspect the licensed premises at any time to determine whether any provision of the Act, rule or regulation, or ordinance has been or is being violated. I acknowledge that it is the licensee's responsibility to comply with the provisions of the Nebraska Liquor Control Act and the Commission's rules and regulations.

If I am an individual applicant, I will supervise in person the management and operation of the business and operate the business authorized by the license for myself and not as an agency for any other person or entity. If I am a corporate applicant, I will ensure that an approved manager will supervise in person the management and operation of the business. If I am a partnership applicant, I will ensure one partner supervises the management and operation of the business.

I will operate the licensed business in compliance with all applicable laws, rules and regulations, and ordinances and to cooperate fully with any authorized agent of the NLCC.

I declare under penalty of perjury that I have read the contents of this application and, to the best of my knowledge, believe all statements made in this application are true, correct, and complete.

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

Do not recreate or revise the pages of this document, as revisions and recreations will not be accepted.
Failure to **return both pages of the original document** by the filing deadline (October 31, 2024) may result in the suspension of Highway Allocation funds until the documents are filed.

RESOLUTION

SIGNING OF THE MUNICIPAL ANNUAL CERTIFICATION OF PROGRAM COMPLIANCE 2024

Resolution No. 2024-08

Whereas: State of Nebraska Statutes, sections 39-2115, 39-2119, 39-2120, 39-2121, and 39-2520(2), requires an annual certification of program compliance to the Nebraska Board of Public Roads Classifications and standards; and

Whereas: State of Nebraska Statute, section 39-2120 also requires that the annual certification of program compliance by each municipality shall be signed by the Mayor or Village Board Chairperson and shall include the resolution of the governing body of the municipality authorizing the signing of the certification.

Be it resolved that the Mayor ☒ Village Board Chairperson ☐ of The City of Broken Bow
(Check one box) (Print name of municipality)
is hereby authorized to sign the Municipal Annual Certification of Program Compliance.

Adopted this 13th day of August, 2024 at Broken Bow Nebraska.
(Month)

City Council/Village Board Members

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

City Council/Village Board Member _____
Moved the adoption of said resolution
Member _____ Seconded the Motion
Roll Call: _____ Yes _____ No _____ Abstained _____ Absent
Resolution adopted, signed, and billed as adopted.

Attest:

(Signature of Clerk)

Do not recreate or revise the pages of this document, as revisions and recreations will not be accepted. Failure to **return both pages of the original document** by the filing deadline (October 31, 2024) may result in the suspension of Highway Allocation funds until the documents are filed.

**MUNICIPAL
ANNUAL CERTIFICATION OF PROGRAM COMPLIANCE
TO
NEBRASKA BOARD OF PUBLIC ROADS CLASSIFICATIONS
AND STANDARDS
2024**

In compliance with the provisions of the State of Nebraska Statutes, sections 39-2115, 39-2119, 39-2120, 39-2121, and 39-2520(2), requiring annual certification of program compliance to the Board of Public Roads Classifications and Standards, the City ☒ Village ☐ of the City of Broken Bow
(Check one box) (Print name of municipality)

hereby certifies that it:

- ✓ has developed, adopted, and included in its public records the plans, programs, or standards required by sections 39-2115 and 39-2119;
- ✓ meets the plans, programs, or standards of design, construction, and maintenance for its highways, roads, or streets;
- ✓ expends all tax revenue for highway, road, or street purposes in accordance with approved plans, programs, or standards, including county and municipal tax revenue as well as highway-user revenue allocations;
- ✓ uses a system of revenue and costs accounting which clearly includes a comparison of receipts and expenditures for approved budgets, plans, programs, and standards;
- ✓ uses a system of budgeting which reflects uses and sources of funds in terms of plans, programs, or standards and accomplishments;
- ✓ uses an accounting system including an inventory of machinery, equipment, and supplies;
- ✓ uses an accounting system that tracks equipment operation costs;
- ✓ has included in its public records the information required under subsection (2) of section 39-2520; and
- ✓ **has included in its public records a copy of this certification and the resolution of the governing body authorizing the signing of this certification by the Mayor or Village Board Chairperson.**

Signature of Mayor ☒ Village Board Chairperson ☐ (Required)

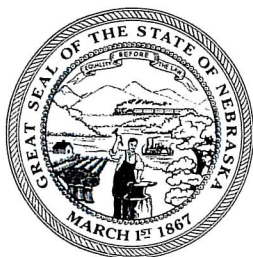
(Date)

Signature of City Street Superintendent (Optional)

(Date)

Return the completed original signing resolution and annual certification of program compliance by October 31, 2024 to:

Nebraska Board of Public Roads Classifications and Standards
PO Box 94759
Lincoln NE 68509





**APPLICATION
CONDITIONAL USE PERMIT
TOWER DEVELOPMENT PERMIT**

City of Broken Bow – 314 South 10th Avenue, P.O. Box 504 – Broken Bow, NE 68822

**NON-REFUNDABLE APPLICATION FEE - \$150.00
MUST ACCOMPANY APPLICATION**

Date 5/8/2024

Applicant's Name: Industrial Tower West C/O Teresa Sweigart

Address: 1224 W. Platte Ave., Ft. Morgan, CO 80701

Phone: Cell 970-467-4154 Work/Home _____

Email address: teresa.sweigart@induswest.com

Easement Owner

Lessee's Name: Mountain Tower & Land, LLC

Address: 1224 W. Platte Ave., Ft. Morgan, CO 80701

Phone: Cell 970-467-4154 Work/Home _____

Email address: teresa.sweigart@induswest.com

Others with Ownership Interest

Name: _____

Address: _____

Phone: Cell _____ Work/Home _____

Email address: _____

Name: _____

Address: _____

Phone: Cell _____ Work/Home _____

Email address: _____

Pursuant to the Broken Bow Zoning Ordinance, application is hereby made for the following proposed use of property or structure:

Address of Property 44102 Memorial Drive, Broken Bow, NE 68822

Legal Description of Property: Northeast Quarter of Section 33, Township 17 North, Range 20 West

Lot Size: (Sq. Ft. / Acres) .01 Acres Zoning District Ag-1

Existing use of property:

We currently have a 52' Telecommunication Pole on property.

Land uses that border the site. Describe lot sizes, structures and uses:

North: 6.0 Acres, Multiple Structures, Agricultural Residence

South: 3.33 Acres, Multiple Structures for State of Nebraska, Business use

East: 47.62 Acres, Multiple Building Structures for Custer County Ag., Society, Agricultural use

West: 16.0 Acres, Multiple Structures for Sargent Pipe Co., Inc., Business Industrial use



Names, Addresses and Telephone Numbers of all owners of other towers or useable antenna support structures within a one (1) mile radius of the proposed tower, including publicly and privately owned towers and structures:

1. Structure Reg # 1025467 - Custer Public Power Dist., 625 E. South E st. 10, Broken Bow, NE 68822, Ph #308-872-2451
2. Structure Reg # 1245086 - Custer Public Power Dist., same address and phone number as above.
3. Structure Reg # 1204778 - Custer County of 116 11th St., Broken Bow, NE, 68822, Ph #308-872-6418

Will ingress and egress be so designed as to minimize traffic congestion in the public streets/roads?

Yes

Applicant/Lessee shall provide:

1. An affidavit attesting that the applicant has made diligent but unsuccessful efforts to obtain permission to install or collocate the applicants' telecommunications facilities on a tower or useable antenna support or written technical evidence from an engineer that the applicants telecommunications facilities cannot be installed or collocated on another tower or useable antenna support structure.
2. Written technical evidence from an engineer that the proposed tower will meet the established Building Code and all other applicable construction standards set forth by the Village Board, and federal, state and ANSI standards.
3. Color photo simulations showing the proposed location of the tower with a photo-realistic representation of the proposed tower as it would appear viewed from the nearest residentially used and/or zoned property and nearest roadway, street or highway.
4. Descriptions and diagrams of the proposed tower, telecommunications facilities and/or antenna, manufacturers literature, appurtenances such as building, driveways, parking areas, and fences or other security enclosures with significant detail to allow persons reviewing the application to understand the kind and nature of the proposed facility.

Estimated Cost of Structure \$ 102,407.17

Applicant's Signature Teresa Swigart Mailing Address 1224 W. Platte Ave., Ft. Morgan, CO, 80701

CONDITIONAL USE PERMIT APPLICATION PROCEDURES

1. Complete the Conditional Use Permit application and submit with all required attachments
2. If project requires new construction or alterations to an existing structure(s), please provide the following along with the completed application:
 - a. Zoning Permit Application
 - b. Site Plan including, but not limited to, location and dimensions of the following:
 - 1) All proposed site improvements
 - 2) Proposed structures
 - 3) Drive aisles and parking with dimensions
 - 4) Proposed changes to parcel/property lines (including lease lines)
3. Project Narrative: Submit a narrative statement demonstrating in what ways the request conforms or does not conform to the following standards:
 - a. Will not be hazardous or disturbing to existing neighboring uses.
 - b. Will not involve uses, activities, processes, materials, equipment and conditions of operation that will be detrimental to any persons, property or the general welfare by reasons of traffic, noise, smoke, fumes, glare or odors.
 - c. Will not create excessive additional requirements at public cost for public services and utilities.
 - d. Will not be detrimental to the economic welfare of the community.
 - e. Will not result in the destruction, loss or damage of a natural, scenic or historic feature of major importance.
 - f. Will be harmonious with and in accordance with the general objectives, or with any specific objective of the Comprehensive Plan and/or applicable sections of the City Code.
 - g. Will be designed, constructed, operated and maintained to be harmonious and appropriate with the existing or intended character of the general vicinity and that such use will not change the essential character of the same area.
 - h. Will have vehicular approaches to the property which shall be designed so as not to create an interference with traffic on surrounding public roads.
 - i. Will be served adequately by essential public services and utilities such as highways, streets, police and fire protection, drainage systems, refuse disposal, water and sewer, and schools; or that the persons or agencies responsible for the establishment of the proposed use shall be able to provide adequately any such service or utility.
 - j. Will constitute a conditional use as established on the official schedule of regulations for the zoning district involved.



OFFICE USE ONLY

Permit No. 01

CONDITIONAL USE PERMIT REVIEW
FOR Industrial Tower West

PLANNING COMMISSION

Recommend Approval?

Yes X No

Comments/Required changes

Forwarded to the City Council

7-1-24
Date

Dennis E. Jones
Chairperson
Planning Commission

CITY COUNCIL

Approved

Yes No

Comments/Required changes

City Council Date of Action

Date

Mayor
City Council

Attest:

City Clerk

Date this _____ day of _____, 2020.

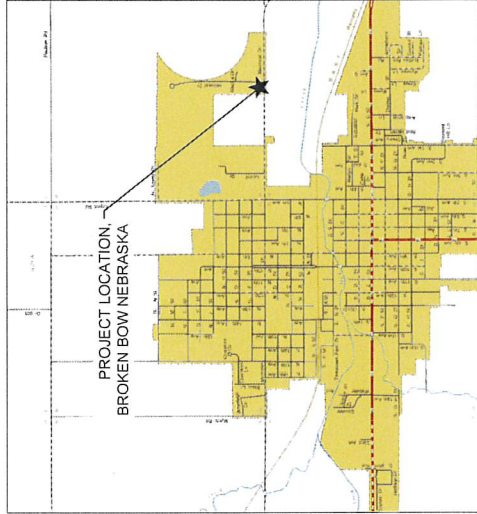
2023 FAIRGROUNDS TO MEMORIAL SANITARY SEWER MAIN IMPROVEMENTS BROKEN BOW, NEBRASKA



2023
FAIRGROUNDS TO MEMORIAL
SANITARY SEWER MAIN IMPROVEMENTS
BROKEN BOW, NEBRASKA

INDEX OF SHEETS:

SHEET NO:	SHEET NAME:
C0.1	COVER SHEET
C0.2	SYMBOLS
C0.3	CONTROL SHEET
PP1.1 - PP1.3	PLAN AND PROFILE SHEETS
D1.1 - D1.2	DETAILS



LOCATION MAP



I, MICHAEL SCHULTES,
A PROFESSIONAL ENGINEER
COORDINATING
PROFESSIONAL ON
THE BROKEN BOW
FAIRGROUNDS TO MEMORIAL
SANITARY SEWER MAIN
IMPROVEMENTS
PROJECT.

NOTE:
NEITHER THE OWNER (CLIENT) NOR J&B CONSULTING GROUP, INC.
ASSUMES ANY RESPONSIBILITY FOR UTILITY LOCATIONS SHOWN
ON THIS MAP. THE UTILITY LOCATIONS SHOWN ON THIS MAP
FOR UTILITY LOCATES WAS MADE FOR THIS LOCATION AS PER THE
DATE ALL INFORMATION SYSTEMS WERE USED TO LOCATE
UTILITY LOCATIONS. UTILITY LOCATIONS MAY BE DELETED,
ADDED, OR CHANGED WITHOUT NOTICE. CONTRACTORS
SHALL NOTIFY THE RESPECTIVE UTILITY COMPANIES
BEFORE COMMENCING ANY WORK.

COVER SHEET



PROJECT NO. 220502.00
DATE 12/12/2022
DRAWN BY J&B
FILE NAME 220502.00-01.dwg
FIELD NO. BROKEN BOW #1
FIELD DATE 12/12/2022
FIELD TIME 10:00 AM
FIELD LOCATION 54-220502.00
FIELD ELEVATION 54-220502.00
FIELD NOTES
FIELD COMMENTS
FIELD SIGNATURE
FIELD DATE
FIELD TIME
FIELD LOCATION
FIELD ELEVATION
FIELD NOTES
FIELD COMMENTS

C0.1

LINESTYLES

ITEM	SYMBOL
BREAK LINE	---
CABLE TELEVISION	---UTV---
CABLE TV (NS)	---UTV---UTV---
CENTERLINE OF ROAD	---
CONTOUR MINOR (EX)	---
CONTOUR MAJOR (EX)	---
CONTOUR MINOR (EX, SCREENED)	---
CONTOUR MAJOR (EX, SCREENED)	---
CONTOUR MINOR (PR)	---
CONTOUR MAJOR (PR)	---
LIMITS OF CONSTRUCTION	---
CULVERT	---
ELECTRIC (OVHD)	---
ELECTRIC (OVHD, NS)	---
ELECTRIC (UGND)	---
ELECTRIC (UGND, NS)	---
FENCE (WOODEN)	---
FENCE (WIRE OR UNKNOWN)	---
FENCE (CHAINLINK)	---
FENCE (SECURITY)	---
FIBER OPTIC LINE (NS)	---
FIBER OPTIC LINE (NS)	---
FLOWLINE (BREAKLINE)	---
GAS LINE (NS)	---
GUARDRAIL	---
PROPERTY BOUNDARY	---
PROPERTY LOT LINES (PR)	---
PROPERTY LINES (EX, NS)	---
RIGHT-OF-WAY LINE	---
RAILROAD RIGHT-OF-WAY	---
RAILROAD TRACKS	---
RETAINING WALL	---
SANITARY SEWER (EX)	---
SANITARY SEWER (NS)	---
SANITARY SEWER (PR)	---
SAN SEWER FORCE MAIN (EX)	---
SAN SEWER FORCE MAIN (PR)	---
STORM SEWER (EX)	---
STORM SEWER (NS)	---
STORM SEWER (PR)	---
TELEPHONE LINE (UGND)	---
TELEPHONE LINE (UGND, NS)	---
TELEPHONE LINE (OVHD)	---
TELEPHONE LINE (OVHD, NS)	---
TERRACE	---
TRAPLINE	---
TRAVELED WAY	---
WATER (EX)	---
WATER (NS)	---
WATER (PR)	---
FIRE SERVICE	---
EXISTING, NOT-SURVEYED	---
PROPOSED	---
OVERHEAD	---
UNDERGROUND	---

COMMON HATCHING

ITEM	HATCH
ASPHALT PAVEMENT (EX)	
CONCRETE PAVEMENT (EX)	
GRAVEL (EX)	
BRICK PAVEMENT (EX)	
ASPHALT PAVEMENT (PR)	
CONCRETE PAVEMENT (PR)	
CONCRETE SIDEWALK (PR)	
GRAVEL (PR)	
BRICK PAVEMENT (PR)	
RIP RAP	
SEEDING	
MATTING	
UNDISTURBED EARTH	
EARTH	
GRANULAR FILL	
SAND MORTAR, PLASTER	
CONCRETE	
BRICK	
CONCRETE BLOCK	
METAL	
WOOD FRAMING	
WOOD FRAMING INTERRUPTED MEMBER	
BATT INSULATION	
RIGID INSULATION	

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 POLEPOST	
GY 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	
TRAFFIC SIGNAL	
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'-14"	
22'-12"	
45'	
CROSS	
FLUS	
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)	

SITE & SIGNAGE

SIGN	ITEM	SYMBOL
BARRICADE		
ROAD SIGNS		
COUNTY ROAD		
INTERSTATE HIGHWAY		
STATE HIGHWAY		
U.S. HIGHWAY		
MILE MARKER POST		
RIGHT OF WAY MARKER		
RAILROAD CROSSING SIGNAL		
RAILROAD SWITCH		
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	
TOP OF CURB	
GROUND	
TOP OF WALL	
BOTTOM OF WALL	
FLOWLINE	
GRID TICK	

MISC FEATURES

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

PAVING FEATURES

ITEM	SYMBOL
EXISTING PAVEMENT JOINT	
TRANSVERSE JOINT	
LONGITUDINAL JOINT	
EXPANSIONKEYED JOINT	
PAVEMENT MARKING	
PAVEMENT REBAR	
HANDICAP SYMBOL	

VEGETATION

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

SWPPP

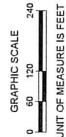
ITEM	SYMBOL
SILT FENCE	
INLET PROTECTION	
STRAW WATTLE CHECK	
STRAW BALE CHECK	
FLOW ARROW (PLAN)	
AREA INLET	
FILTER PROTECTION	

GENERAL

ITEM	SYMBOL
PLAN REVISION	
NORTH ARROW	
GRAPHIC SCALE	
UNIT OF MEASURE IS FEET	
GRAPHIC SCALE CROSS SECTION	
KEYNOTE OR TABULAR NOTE	
REFERENCED NOTE	
ELEVATION	
SECTION	
ENLARGED DETAIL	

SYMBOLS SHEET

PROJECT NO. 220565.00
 DATE 12/1/2022
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 FILE NAME 220565.00.dwg
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 PROJECT NO. 220565.00
 DRAWN BY ADP
 FILE NAME 220565.00.dwg
 PROJECT LOCATION BROKEN BOW, NE
 FIELD SHEET 01
 SHEET TOTAL 01
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 FILE NAME 220565.00.dwg
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 FIELD SHEET 01
 SHEET TOTAL 01
 PROJECT NAME BROKEN BOW, NE
 PROJECT NO. 220565.0



180568.33	5/8" REBAR WITH CAP "GOERTZEN LS 704"
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BENCHMARKS - NAVD88

SANITARY SEWER ALIGNMENT

NUMBER	LENGTH	LINE/CHORD DIR	START STATION, N, E	END STATION, N, E
L1	300.00	N07°52'30"E	1+00.00, 149416.05, 190537.74	4+00.00, 149713.38, 180057.84
L2	200.00	N04°13'37"W	4+00.00, 149717.38, 180057.84	6+00.00, 149916.63, 180543.04
L3	204.03	N07°41'11"W	6+00.00, 149916.63, 180543.04	8+04.03, 150120.77, 180537.04
L4	300.00	N07°07'12"E	8+04.03, 150120.77, 180537.04	11+44.03, 150500.77, 180535.94
L5	400.00	N09°00'07"E	11+44.03, 150500.77, 180535.94	15+44.03, 150900.77, 180536.84

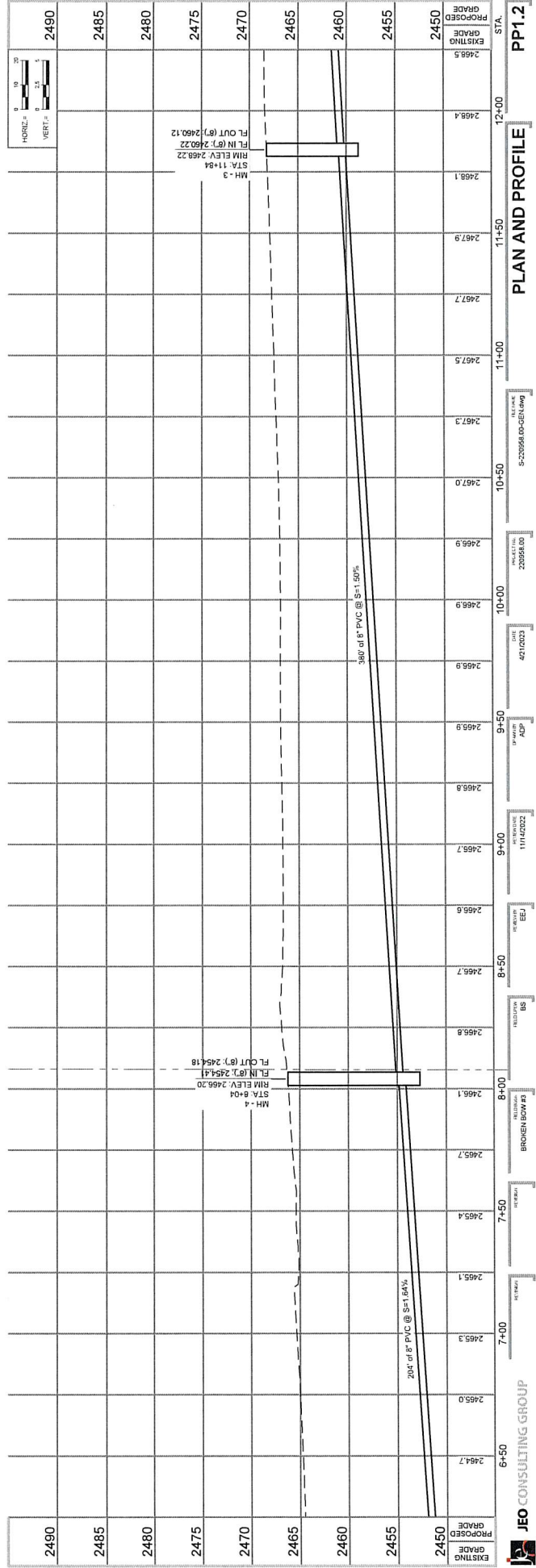
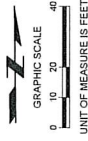
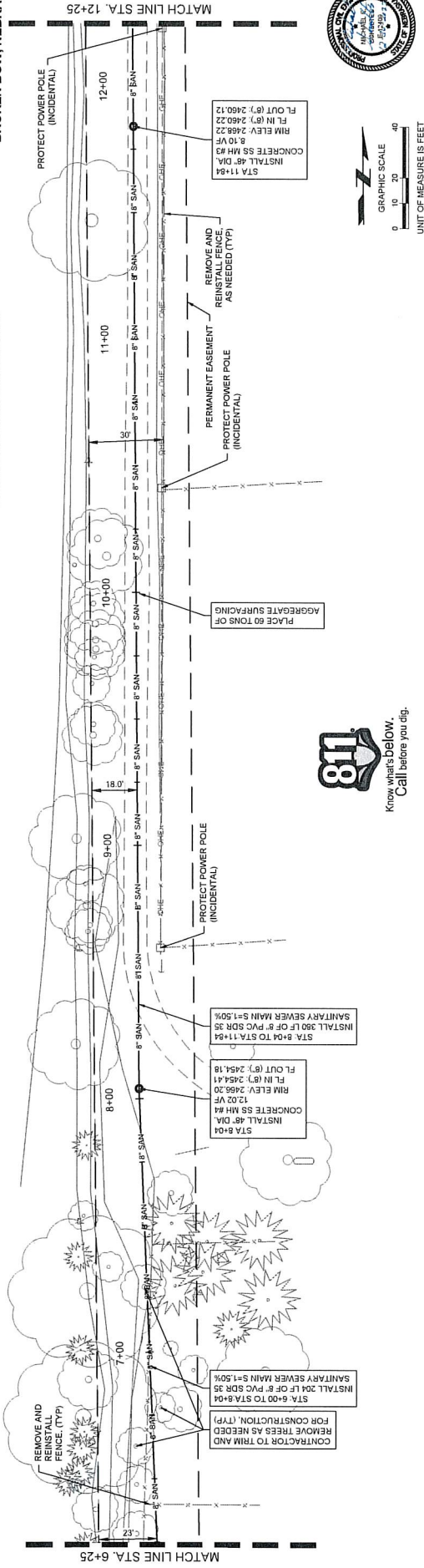
PROJECT NO.	220958.00
DATE	12/12/2022
ISSUED BY	ADP
FILE NAME	S-220958-00-GEN.dwg
FIELD BOOK	BROKEN ROW #3
FIELD CREW	BG
SURVEY FILE NO.	5A-220958.00
PLAN IN HAND	MS
DRAWN	MZ2022
10 PERCENT REVIEW	ELJ
DRAWN	ELJ
DATE	10/21/2022
10 PERCENT REVIEW	ELJ
DATE	10/24/2022
REVISIONS	

C0.3



**FAIRGROUNDS TO MEMORIAL
SANITARY SEWER MAIN IMPROVEMENTS
BROKEN BOW, NEBRASKA**

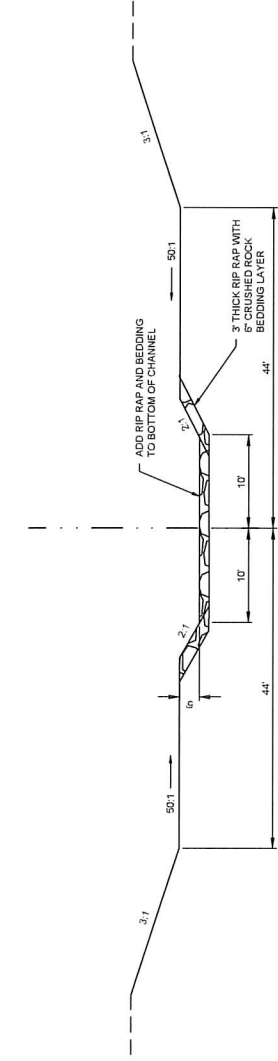
NOTE:
CONTRACTOR TO SEED ALL DISTURBED AREAS
NOT BEING RESURFACED WITH AGGREGATE.



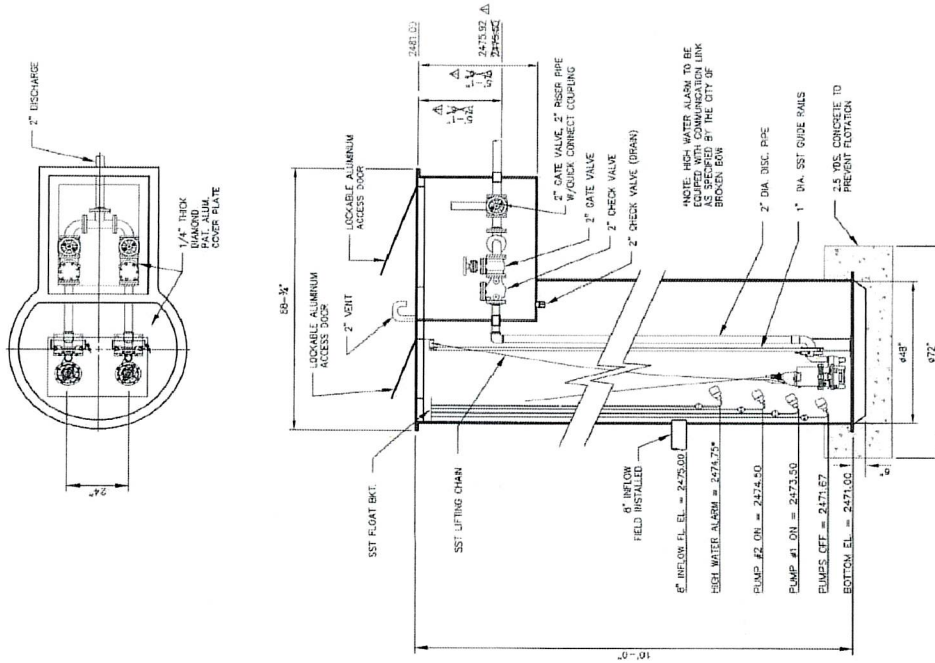




PROJECT NO.	220565.00
DATE	1/15/2023
DRAWN BY	ALP
CHECKED BY	ALP
PROJECT NAME	FAIRGROUNDS TO MEMORIAL
PROJECT LOCATION	BROKEN BOW, NE
PROJECT NO.	220565.00
PROJECT DATE	1/15/2023
PROJECT DRAWN BY	ALP
PROJECT CHECKED BY	ALP
PROJECT NO.	220565.00
PROJECT DATE	1/15/2023
PROJECT DRAWN BY	ALP
PROJECT CHECKED BY	ALP



1 TYPICAL PROPOSED CHANNEL SECTION - MUD CREEK
 SCALE N.T.S.



FIBERGLASS LIFTSTATION W/ ATTACHED VALVE BOX
 NOT TO SCALE



SITE NAME:
BROKEN BOW
FAIRGROUNDS

SITE ADDRESS: 44102 MEMORIAL DRIVE
CITY, STATE, ZIP: BROKEN BOW, NE 68822
COUNTY: CUSTER

LEGAL ADDRESS (E911):
44102 MEMORIAL DRIVE
BROKEN BOW, NE 68822
COORDINATES (NAD83):
N 41° 24' 17.8673" W 97° 37' 33.79731"
GROUND ELEVATION (NAVD83):
2466' (AMSL)
ZONING JURISDICTION:
CUSTER COUNTY, NE
ZONING DISTRICT:
AGRICULTURAL
PARCEL / MAP NUMBER:
UNKNOWN
PROPERTY OWNER:
MOUNTAIN TOWER & LAND, LLC
PROPOSED STRUCTURE TYPE:
STEEL POLE TOWER
PROPOSED STRUCTURE HEIGHT:
65'
EXISTING STRUCTURE TYPE:
WOOD POLE
EXISTING STRUCTURE HEIGHT:
52'
POWER PROVIDER:
BROKEN BOW MUNICIPAL UTILITIES
(308) 872-6884

SITE INFORMATION

APPLICANT:
INDUSTRIAL TOWER WEST
2825 E. BEAVER AVENUE
FORT MORGAN, CO 80701
SITE MANAGER:
INDUSTRIAL TOWER WEST
2825 E. BEAVER AVENUE
FORT MORGAN, CO 80701

SITE INFORMATION



LOCATION MAP

LOCATED IN THE NORTHEAST 1/4 OF SECTION 33, TOWNSHIP 17 NORTH, RANGE 20 WEST, BROKEN BOW, NEBRASKA.

DIRECTIONS

CALL FOR UNDERGROUND UTILITIES PRIOR TO DIGGING
NEBRASKA
(800) 331-5666 OR 811
COLORADO
(800) 822-1987 OR 811
KANSAS
(888) 344-7233 OR 811
WYOMING
(800) 849-2476 OR 811
EMERGENCY:
CALL 911

LEGAL DESCRIPTION

ALL WORK AND MATERIALS SHALL BE PERFORMED AND INSTALLED IN ACCORDANCE WITH THE CURRENT EDITIONS OF THE FOLLOWING CODES AS ADOPTED BY THE LOCAL GOVERNING AUTHORITIES. NOTHING IN THESE PLANS IS TO BE CONSTRUED TO PERMIT WORK NOT CONFORMING TO THE LATEST EDITIONS OF THE FOLLOWING.
1. INTERNATIONAL BUILDING CODE 4. NATIONAL ELECTRIC CODE (2018 EDITION)
2. INTERNATIONAL CODE COUNCIL 5. CITY/COUNTY ORD. 6. COUNTY REGIONAL ANSIF/TIA/EIA-222-G

CODE COMPLIANCE

APPROVALS		
DEPARTMENT	NAME / SIGNATURE	DATE
SITE ACQUISITION SPECIALIST		
SITE ACQUISITION DIRECTOR		
TOWER CM		
MAJOR RF		
PROPERTY OWNER		

SHEET DESCRIPTION	
T-1	TITLE SHEET
A-1	SITE PLAN
A-2	ENLARGED SITE PLAN
A-3	COMPOUND LAYOUT
A-4	TOWER EAST ELEVATION
A-5	TOWER WEST ELEVATION
E-1	GROUND RING
E-2	GROUNDING TABLE
E-3	ELECTRICAL WIRING DIAGRAM
S-1	CABINET FOUNDATION

CONTACTS	
SITE FACILITIES MAINTENANCE PROGRAM MANAGER	
JOHN ROBISON	
2825 E. BEAVER AVE.	
FORT MORGAN, CO 80701	
JOE.DILKS@INDUSTRIALTOWERWEST.COM	
CONSTRUCTION MANAGER FOUNDATIONS	
MIKE GARCIA	
2825 E. BEAVER AVE.	
FORT MORGAN, CO 80701	
(308) 220-8839	
MIKE.GARCIA@INDUSTRIALTOWERWEST.COM	

INDEX OF SHEETS	
T-1	PROPERTY IS EXISTING SUBCARRIER SITE IN THE STATE OF NE.
A-1	INSTALLATION OF NEW 65' STEEL POLE TOWER
A-2	ENLARGED SITE PLAN
A-3	COMPOUND LAYOUT
A-4	INSTALLATION OF - (6) ANTENNA
A-5	INSTALLATION OF - (6) MOUNTED RADIOS
E-1	GROUND RING
E-2	GROUNDING TABLE
E-3	ELECTRICAL WIRING DIAGRAM
S-1	CABINET FOUNDATION
THIS PROJECT CONSISTS OF:	
• PROPERTY IS EXISTING SUBCARRIER SITE IN THE STATE OF NE.	
• INSTALLATION OF NEW 65' STEEL POLE TOWER	
• ENLARGED SITE PLAN	
• COMPOUND LAYOUT	
• INSTALLATION OF - (6) ANTENNA	
• INSTALLATION OF - (6) MOUNTED RADIOS	
• GROUND RING	
• GROUNDING TABLE	
• ELECTRICAL WIRING DIAGRAM	
• CABINET FOUNDATION	
• VARIOUS CONDUIT RUNS TO CONNECT UTILITIES TO EQUIPMENT.	
• REMOVAL OF - (1) 52' WOOD POLE TOWER	
• REMOVAL OF - (1) ANTENNA	
• REMOVAL OF - (6) MOUNTED RADIOS	
• REMOVAL OF - (6) ANTENNA	
• REMOVAL OF (1) EQUIPMENT CABINET	

SCOPE OF WORK



2825 E. BEAVER AVENUE
FORT MORGAN, CO 80701

SITE ACQUISITION AND ZONING
KYLE DENARDO
2825 E. BEAVER AVE.
FORT MORGAN, CO 80701
(970) 467-7878
KYLE.DENARDO@INDUSTRIALTOWERWEST.COM
PRESIDENT OF INDUSTRIAL TOWER WEST
JOHN ROBISON
2825 E. BEAVER AVE.
FORT MORGAN, CO 80701
(970) 467-3199
JOHN.ROBISON@INDUSTRIALTOWERWEST.COM
DIRECTOR OF CONSTRUCTION
JOHN ROBISON
2825 E. BEAVER AVE.
FORT MORGAN, CO 80701
(970) 467-1900
JOHN.ROBISON@INDUSTRIALTOWERWEST.COM

SITE FACILITIES MAINTENANCE PROGRAM MANAGER
JOHN ROBISON
2825 E. BEAVER AVE.
FORT MORGAN, CO 80701
(970) 467-3199
JOE.DILKS@INDUSTRIALTOWERWEST.COM
CONSTRUCTION MANAGER FOUNDATIONS
MIKE GARCIA
2825 E. BEAVER AVE.
FORT MORGAN, CO 80701
(308) 220-8839
MIKE.GARCIA@INDUSTRIALTOWERWEST.COM

CONTACTS

G	7/11/24	REVISED SHEET A-2
F	5/1/24	CHANGED ZONING DISTRICT
E	4/29/24	REVISED COMPOUND
D	4/25/24	REVISED COMPOUND
C	11/4/22	REMOVED TOWER/EQUIPMENT
B	11/1/22	REMOVED SHEET A-4
REV	DATE	ISSUED FOR:
DRAWN BY:		CHECKED BY:

SEAL:

SHEET NUMBER:

T-1

REVISION:



2825 E. BEAVER AVENUE
FORT MORGAN, CO 80701

PROJECT INFORMATION:

SITE NAME:
BROKEN BOW FAIRGROUNDS
BROKEN BOW, NE
(CUSTER COUNTY)

SEAL:

REV	DATE	ISSUED FOR:

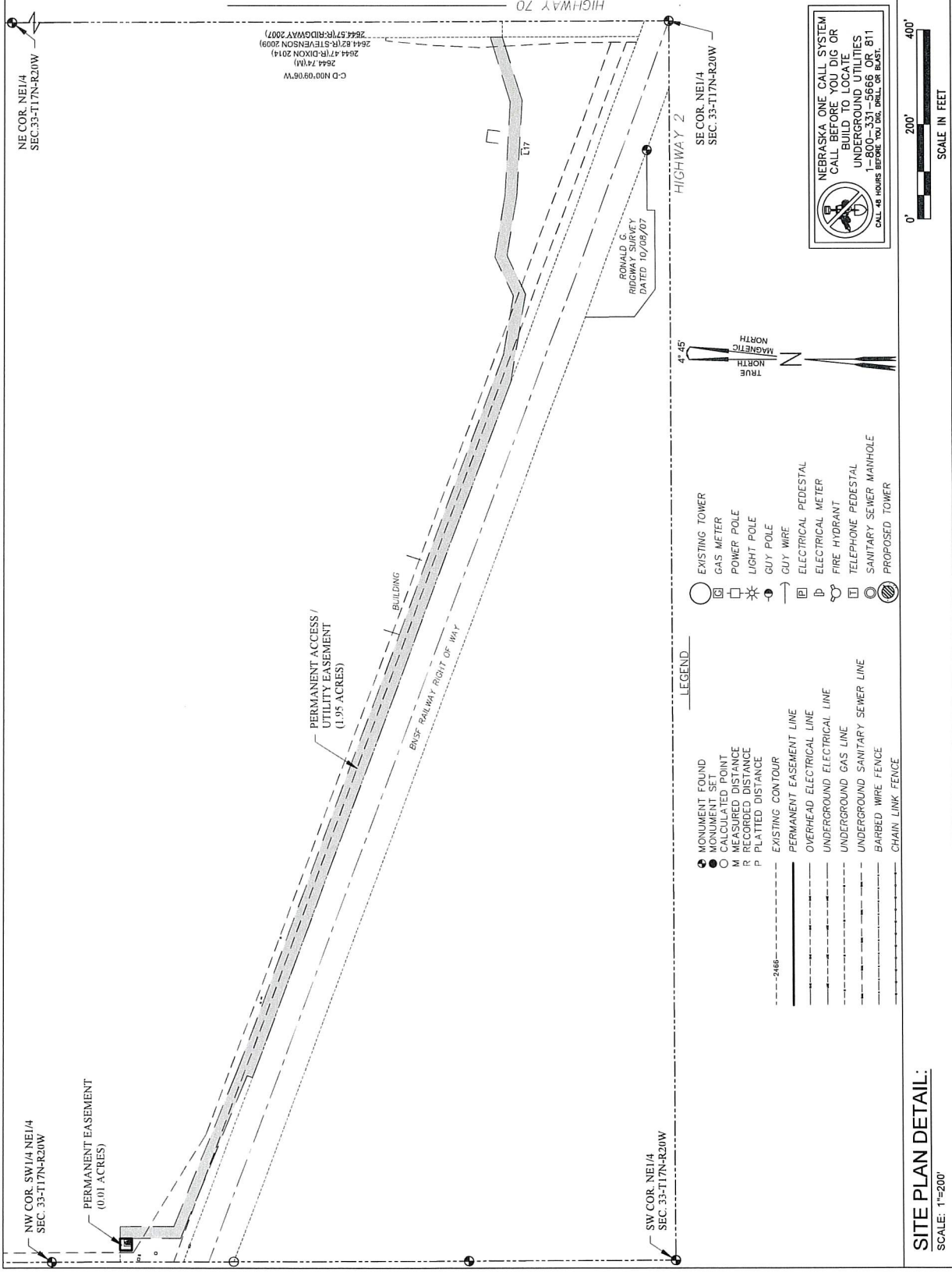
DRAWN BY: _____ CHECKED BY: _____

SHEET TITLE:

SITE
PLAN

SHEET NUMBER:
A-1

REVISION:





2825 E. BEAVER AVENUE
FORT MORGAN, CO 80701

PROJECT INFORMATION:

SITE NAME:
BROKEN BOW FAIRGROUNDS
BROKEN BOW, NE
(CUSTER COUNTY)

SEAL:

REV	DATE	ISSUED FOR:

DRAWN BY: _____ CHECKED BY: _____

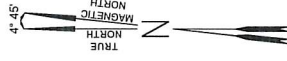
SHEET TITLE:

ENLARGED
SITE PLAN

SHEET NUMBER:

A-2

REVISION:



LEGEND

- MONUMENT FOUND
- MONUMENT SET
- CALCULATED POINT
- MEASURED DISTANCE
- RECORDED DISTANCE
- PLATTED DISTANCE

--- -3468--- EXISTING CONTOUR

———— PERMANENT EASEMENT LINE

———— OVERHEAD ELECTRICAL LINE

----- UNDERGROUND ELECTRICAL LINE

----- UNDERGROUND GAS LINE

----- UNDERGROUND SANITARY SEWER LINE

----- BARBED WIRE FENCE

----- CHAIN LINK FENCE

□ GAS METER

□ POWER POLE

✱ LIGHT POLE

→ GUY WIRE

□ ELECTRICAL PEDESTAL

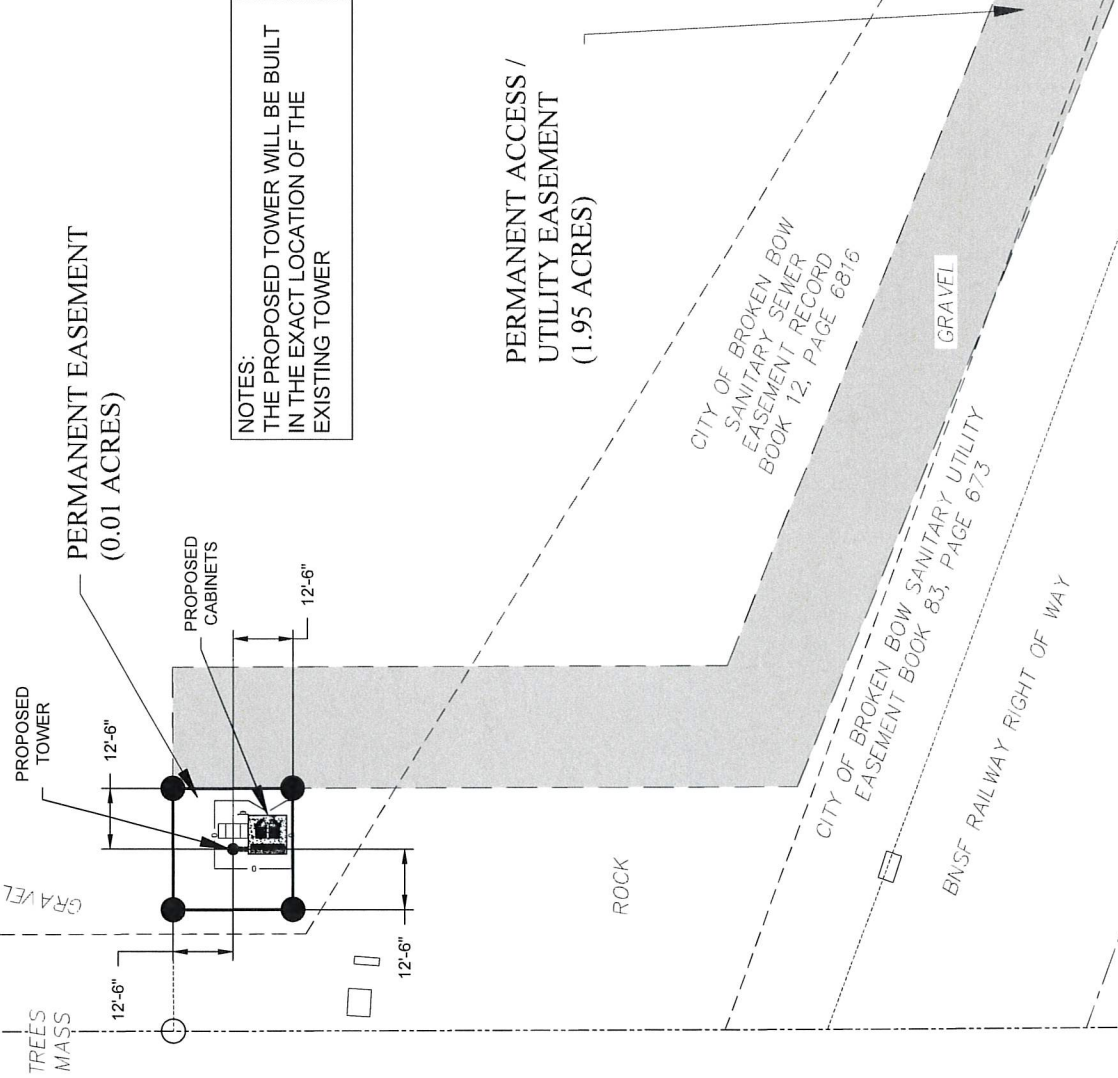
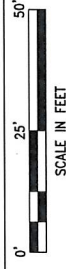
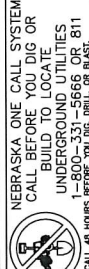
□ ELECTRICAL METER

⊕ FIRE HYDRANT

□ TELEPHONE PEDESTAL

□ SANITARY SEWER MANHOLE

⊙ PROPOSED TOWER



NOTES:
THE PROPOSED TOWER WILL BE BUILT
IN THE EXACT LOCATION OF THE
EXISTING TOWER

SITE PLAN DETAIL:

SCALE: 1"=25'



2825 E. BEAVER AVENUE
FORT MORGAN, CO 80701

PROJECT INFORMATION:

SITE NAME:
BROKEN BOW FAIRGROUNDS
BROKEN BOW, NE
(CUSTER COUNTY)

SEAL:

REV	DATE	ISSUED FOR:

DRAWN BY: CHECKED BY:

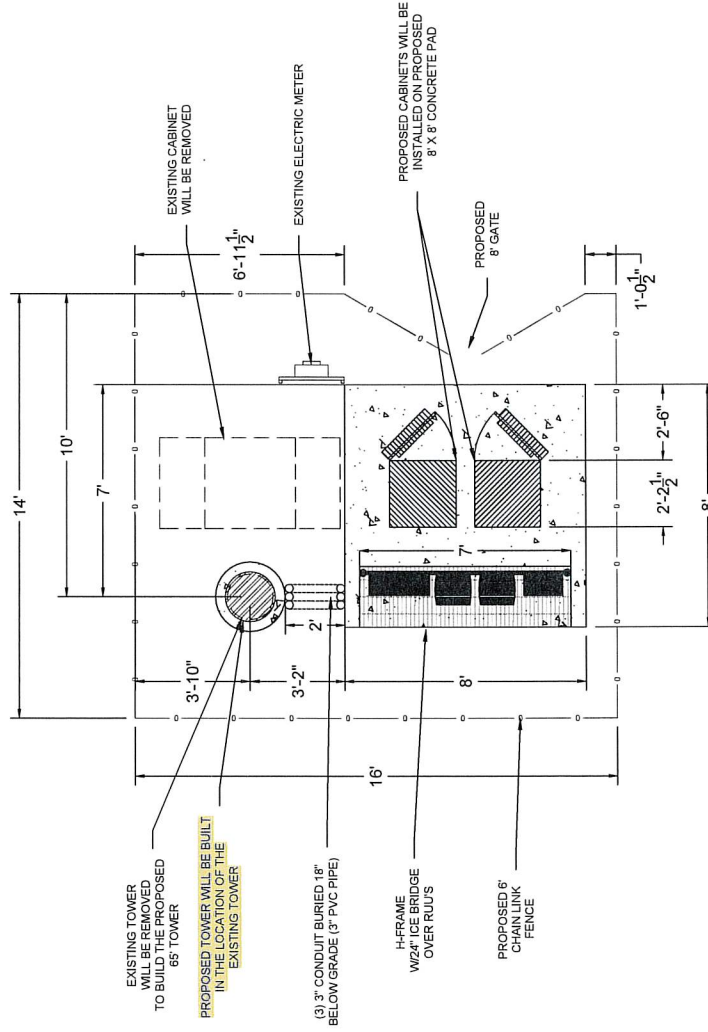
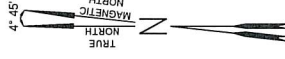
SHEET TITLE:

COMPOUND
LAYOUT

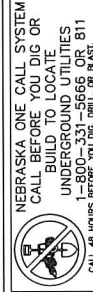
SHEET NUMBER:

A-3

REVISION:



- NOTES:
- EXISTING TOWER WILL BE REMOVED PRIOR TO CONSTRUCTION OF THE PROPOSED TOWER
 - EXISTING CABINET WILL BE REMOVED PRIOR TO CONSTRUCTION OF THE PROPOSED CABINET
 - EXISTING ANTENNAS, RADIOS, AND MICROWAVE WILL BE REMOVED PRIOR TO CONSTRUCTION OF THE NEW EQUIPMENT



COMPOUND LAYOUT DETAIL:

SCALE: 1"=4'

TOWER ELEVATION EAST DETAIL:
SCALE: N.T.S



2825 E. BEAVER AVENUE
FORT MORGAN, CO 80701

PROJECT INFORMATION:

SITE NAME:
BROKEN BOW FAIRGROUNDS
BROKEN BOW, NE
(CUSTER COUNTY)

SEAL:

REV	DATE	ISSUED FOR:	

DRAWN BY:

CHECKED BY:

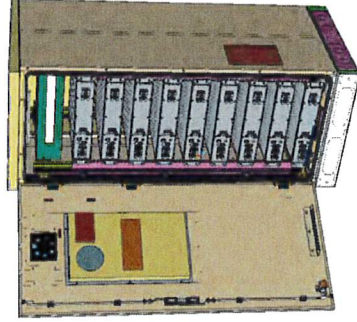
SHEET TITLE:

CABINET
DIMENSIONS

SHEET NUMBER:

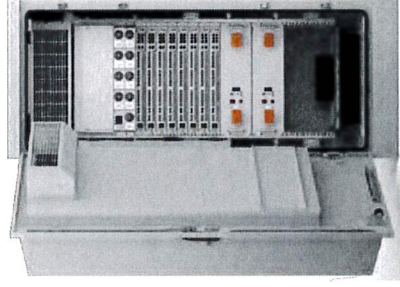
A-5

REVISION:



BATTERY CABINET
SPECIFICATIONS

MODEL #	B160
MANUF.	ERICSSON
HEIGHT	63"
WIDTH	26"
DEPTH	26"
WEIGHT	



SITE SUPPORT CABINET
SPECIFICATIONS

MODEL #	6160
MANUF.	ERICSSON
HEIGHT	63"
WIDTH	25.6"
DEPTH	25.6"
WEIGHT	

CABINET DIMENSIONS DETAIL:

SCALE: N.T.S.



PROJECT INFORMATION:

SITE NAME:
BROKEN BOW FAIRGROUNDS
BROKEN BOW, NE
(CUSTER COUNTY)

SEAL:

[illegible]

SHEET TITLE:

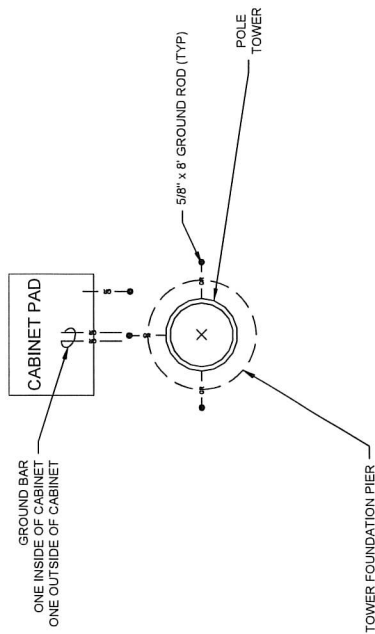
GROUND RING

SHEET NUMBER:	REVISION:
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山

GROUNDING NOTES

1. GROUND RODS ARE TO BE DRIVEN 2' BELOW GRADE.
2. THREE GROUND RODS ON OPPOSITE ENDS OF THE TOWER.
3. ONE GROUND ROD NEAR THE CABINET PAD.
4. THREE GROUND WIRES SHALL TIE THE TOWER TO THE GROUND RODS.
5. ONE GROUND WIRE TO GO TO THE CABINET PAD.



GROUND RING DETAIL:

SCALE: N.T.S.



2825 E. BEAVER AVENUE
FORT MORGAN, CO 80701

PROJECT INFORMATION:

SITE NAME:
BROKEN BOW FAIRGROUNDS
BROKEN BOW, NE
(CUSTER COUNTY)

SEAL:

REV	DATE	ISSUED FOR:

DRAWN BY:

CHECKED BY:

SHEET TITLE

GROUNDING
TABLE

SHEET NUMBER:

E-2

REVISION:

TABLE 1
POLE
GROUNDING CONNECTIONS

FROM	TO	CONNECTION TYPE
GROUND RING CADWELED	BASE	CADWELD
GROUND RING CADWELED	BASE	CADWELD
GROUND RING CADWELED	BASE	CADWELD
GROUND RING CADWELED	GENERATOR GROUND LUG	2 HOLE LUG
GROUND RING CADWELED	AC BUILDING ENTRY	CADWELD
GROUND RING CADWELED	OUTSIDE COAX GROUND BUS BAR	CADWELD
GROUND RING CADWELED	INSIDE MASTER GROUND BAR	2 HOLE LUG
GROUND RING CADWELED	ICE BRIDGE	CADWELD

GROUNDING TABLE DETAIL:

SCALE: N.T.S.



2825 E. BEAVER AVENUE
FORT MORGAN, CO 80701

PROJECT INFORMATION:

SITE NAME:
BROKEN BOW FAIRGROUNDS
BROKEN BOW, NE
(CUSTER COUNTY)

SEAL:

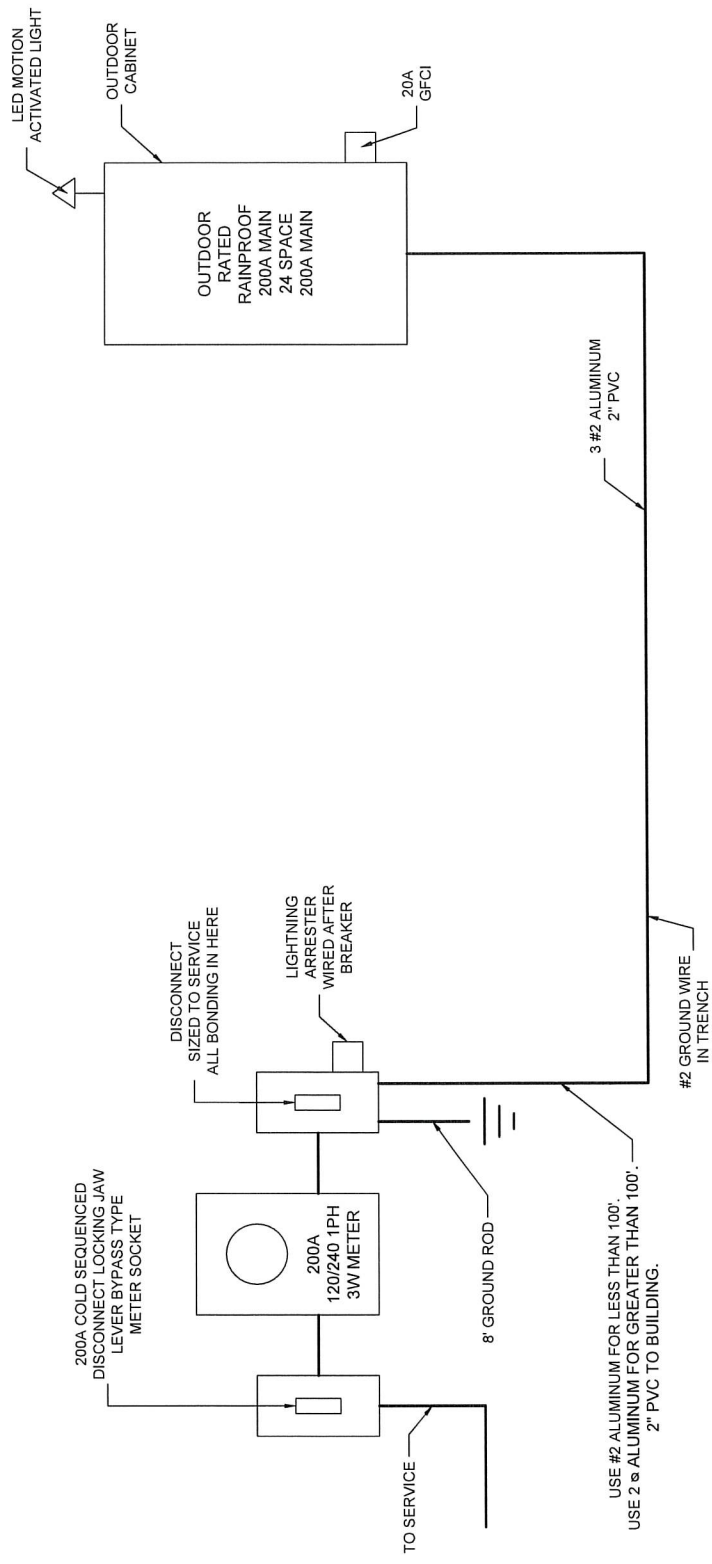
REV	DATE	ISSUED FOR:

DRAWN BY: CHECKED BY:

SHEET TITLE:
**ELECTRICAL WIRING
DIAGRAM**

SHEET NUMBER:
E-3

REVISION:



ELECTRICAL WIRING DIAGRAM DETAIL:
SCALE: N.T.S.



2825 E. BEAVER AVENUE
FORT MORGAN, CO 80701

PROJECT INFORMATION:

SITE NAME:
BROKEN BOW FAIRGROUNDS
BROKEN BOW, NE
(CUSTER COUNTY)

SEAL:

REV	DATE	ISSUED FOR:

DRAWN BY:

CHECKED BY:

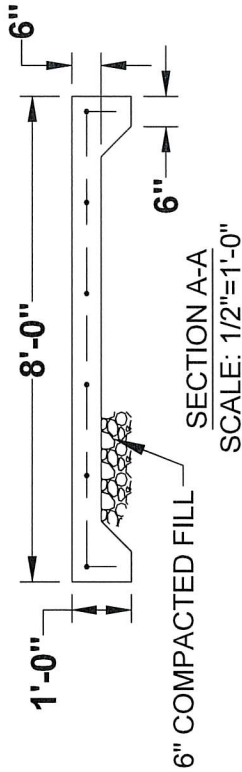
SHEET TITLE:

CABINET
FOUNDATION

SHEET NUMBER:

S-1

REVISION:

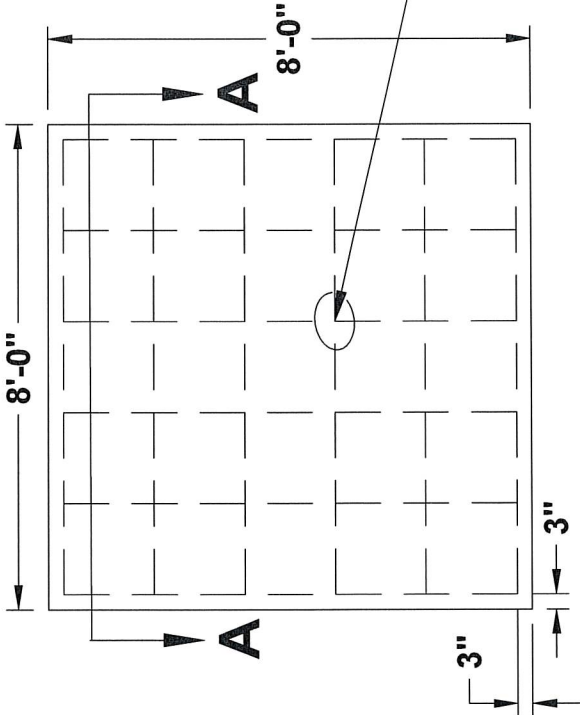


CONCRETE MIX TO BE 47 B***/4000 PSI UNLESS
FOUNDATION NOTES STATE OTHERWISE.

MAINTAIN POSITIVE SLOPE OF 1/4" PER FOOT (MIN.)
DURING CONSTRUCTION TO MINIMIZE WATER
INFILTRATION.

SURFACE OF SLABS SHALL BE BROOM FINISHED
AND ALL SIDES EDGED WITH 3/4" CHAMFER.

#3 GATORBAR @ 18" EACH
WAY TO MEET TEMPERATURE
AND SHRINKAGE REQUIREMENTS



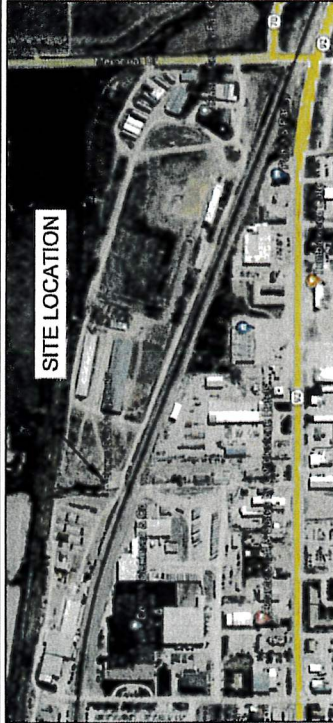
CABINET FOUNDATION DETAIL:

SCALE: N.T.S.



SITE NAME:
BROKEN BOW
FAIRGROUNDS

SITE ADDRESS: 44102 MEMORIAL DRIVE
CITY, STATE, ZIP: BROKEN BOW, NE 68822
COUNTY: CUSTER



LOCATION MAP

LOCATED IN THE NORTHEAST 1/4 OF SECTION 33, TOWNSHIP 17 NORTH,
RANGE 20 WEST, BROKEN BOW, NEBRASKA.

LEGAL ADDRESS (E811):	44102 MEMORIAL DRIVE BROKEN BOW, NE 68622
LATITUDE (NAD83):	N 41° 54' 17.86537"
LONGITUDE (NAD83):	W 98° 37' 33.70731"
GROUND ELEVATION (NAVD83):	2468' (AMSL)
ZONING JURISDICTION:	CUSTER COUNTY, NE
ZONING DISTRICT:	RESIDENTIAL
PARCEL / MAP NUMBER:	UNKNOWN
PROPERTY OWNER:	MOUNTAIN TOWER & LAND, LLC
PROPOSED STRUCTURE TYPE:	STEEL POLE TOWER
EXISTING STRUCTURE TYPE:	65'
EXISTING STRUCTURE HEIGHT:	WOOD POLE
POWER PROVIDER:	52' BROKEN BOW MUNICIPAL UTILITIES (308) 872-5884

SITE INFORMATION

APPLICANT: INDUSTRIAL TOWER WEST
2830 E BEAVER AVENUE
FORT MORGAN, CO 80701

SITE MANAGER: INDUSTRIAL TOWER WEST
2830 E BEAVER AVENUE
FORT MORGAN, CO 80701

SITE INFORMATION


<p>LOCATED IN THE NORTHEAST 1/4 OF SECTION 33, TOWNSHIP 17 NORTH, RANGE 30 WEST, BROKEN BOW, NEBRASKA.</p>	<p>LEGAL DESCRIPTION</p>
<p>DIRECTIONS</p>	<p>ALL WORK AND MATERIALS SHALL BE PERFORMED AND INSTALLED IN ACCORDANCE WITH THE CURRENT EDITION OF THE FOLLOWING NATIONAL CODES AS THEY RELATE TO THE INSTALLATION OF THE SYSTEMS. THE CONTRACTOR SHALL OBTAIN ALL NECESSARY PERMITS AND THE PERMIT WORK NOT CONFORMING TO THE LATEST EDITIONS OF THE FOLLOWING:</p> <ol style="list-style-type: none"> 1. INTERNATIONAL BUILDING CODE (2018 EDITION) 2. INTERNATIONAL CODE COUNCIL 3. INTERNATIONAL CODE COUNCIL 4. NATIONAL ELECTRIC CODE (2017 EDITION) 5. CITY/COUNTY ORD. 6. COUNTY REGIONAL
<p>CALL FOR UNDERGROUND UTILITIES PRIOR TO BEGINNING</p>	<p>NEBRASKA NEBRASKA COLORADO (800) 522-1987 OR 811 KANSAS (800) 522-1987 OR 811 WYOMING (800) 549-5476 OR 811</p>
<p>EMERGENCY:</p>	<p>CALL 911</p>
<p>LEGAL DESCRIPTION</p>	<p>CODE COMPLIANCE</p>

APPROVALS		
DEPARTMENT	NAME / SIGNATURE	DATE
SITE ACQUISITION SPECIALIST		
SITE ACQUISITION DIRECTOR		
TOWER CM		
WAREHO RE		
SUPPLY CHAIN MGR		

SHEET	DESCRIPTION
T-1	TITLE SHEET
A-1	SITE PLAN
A-2	CONCRETE FLOOR PLAN
A-3	FOUNDATION LAYOUT
A-4	TOWER EAST ELEVATION
A-5	CABINET DIMENSIONS
E-1	GROUND RING
E-2	GROUND RING
E-3	GROUND RING
E-4	ELECTRICAL WIRING DIAGRAM
S-1	CABINET FOUNDATION

[illegible]

<p>INDEX OF SHEETS</p> <ul style="list-style-type: none"> • THE PURPOSE OF SHEETS OF • PROPERTY IS EXISTING SUBCARRIER SITE IN THE STATE OF NE. • INSTALLATION OF NEW 65' X STEEL POLE TOWER • STRUCTURE WITH CO-LOCATABLE SPACE • INSTALLATION OF (1) DISH ANTENNA • INSTALLATION OF (1) DISH ANTENNA • INSTALLATION OF (1) MOUNTED CABINET • CONNECTION TO NEARBY BY POWER AND TELEPHONE UTILITIES. • REMOVAL OF (1) MOUNTED CABINET TO EQUIPMENT • REMOVAL OF (1) 52' WOOD POLE TOWER • REMOVAL OF (1) DISH • REMOVAL OF (1) ANTENNA • REMOVAL OF (1) MOUNTED CABINET • REMOVAL OF (1) EQUIPMENT CABINET 	<p>SCOPE OF WORK</p>
--	-----------------------------

	<i>Industrial Tower West</i>		2825 E. BEAVER AVENUE FORT MORGAN, CO 80701	

SITE ACQUISITION AND ZONING	
KYLE DEWARD FORT MORGAN, CO 80701 (970) 467-7678	
PRESIDENT OF INDUSTRIAL TOWER WEST	
JON L BECKER 2825 E. BEAVER AVE. FORT MORGAN, CO 80701 (970) 467-3169	
DIRECTOR OF CONSTRUCTION	
JOHN HOBSON 2825 E. BEAVER AVE. FORT MORGAN, CO 80701 (970) 467-1800	
SITE FACILITIES MAINTENANCE PROGRAM MANAGER	
JOE DILKS 2825 E. BEAVER AVE. FORT MORGAN, CO 80701 (970) 467-3744	
CONSTRUCTION MANAGER FOUNDATIONS	
MINE GARCIA 2825 E. BEAVER AVE. FORT MORGAN, CO 80701 (970) 467-3744	
CONTACTS	
E	4/29/24 REVISED COMPOUND
D	4/25/24 REVISED COMPOUND
C	11/4/22 REMOVED TOWER/EQUIPMENT REMOVAL NOTE
B	11/1/22 REVISED SHEET A-4
REV	DATE ISSUED FOR:
DRAWN BY: _____ CHECKED BY: _____	
SEAL	

	REVISION:
T-1	

SITE PLAN DETAIL:
SCALE: 1"=200'



2825 E. BEAVER AVENUE
FORT MORGAN, CO 80701

PROJECT INFORMATION:

SITE NAME:
BROKEN BOW FAIRGROUNDS
BROKEN BOW, NE
(CUSTER COUNTY)

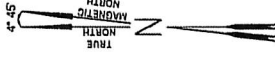
SEAL:

DRAWN BY: _____
DATE: _____
ISSUED FOR: _____
CHECKED BY: _____

SHEET TITLE:
**ENLARGED
SITE PLAN**

SHEET NUMBER:
A-2

REVISION:

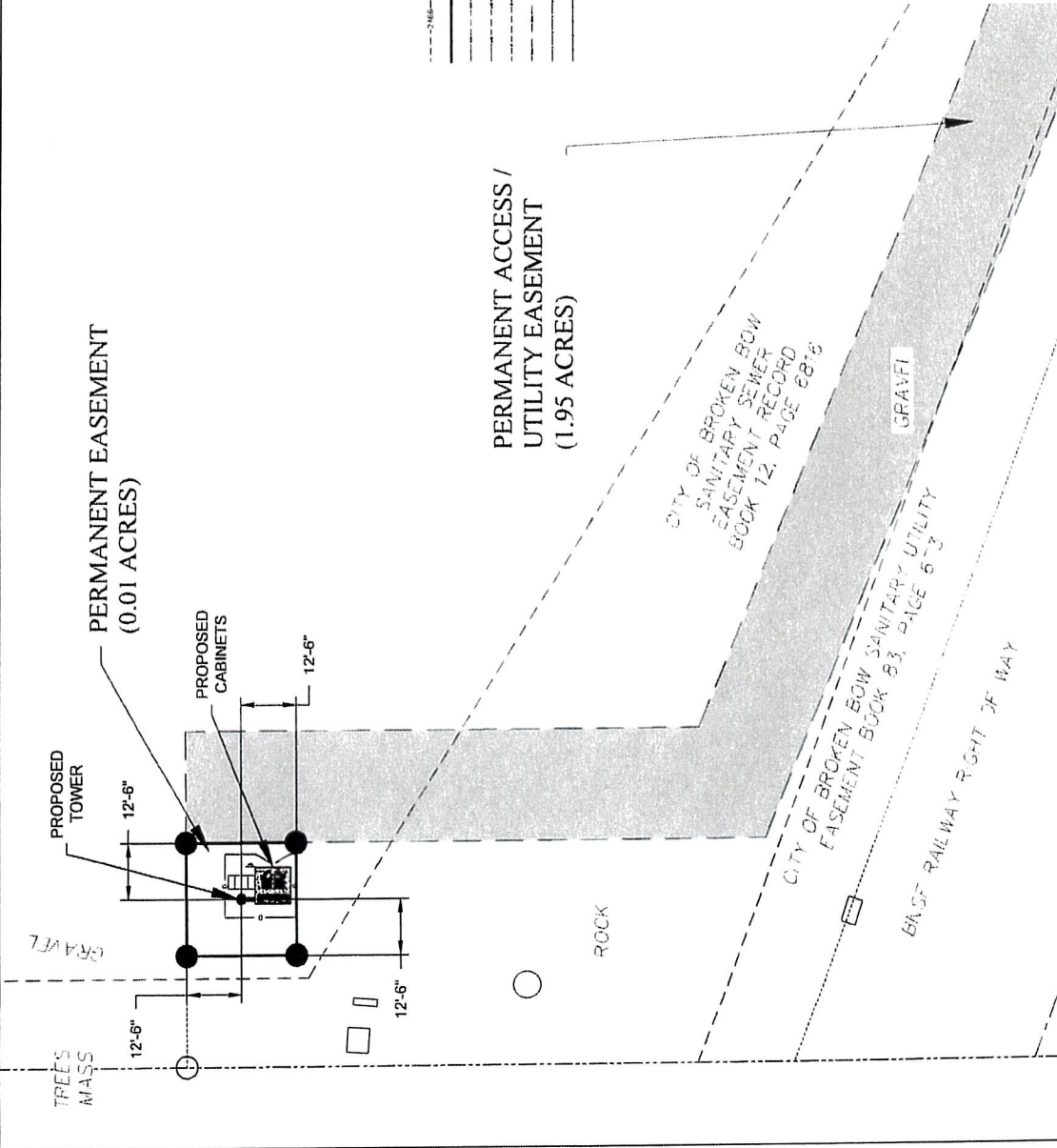
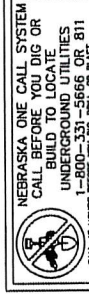


LEGEND

- MONUMENT FOUND
- MONUMENT EST.
- CALCULATED POINT
- M MEASURED DISTANCE
- R RECORDED DISTANCE
- P PLATTED DISTANCE

- EXISTING CONTOUR
- PERMANENT EASEMENT LINE
- OVERHEAD ELECTRICAL LINE
- UNDERGROUND ELECTRICAL LINE
- UNDERGROUND GAS LINE
- UNDERGROUND SANITARY SEWER LINE
- BARBED WIRE FENCE
- CHAIN LINK FENCE

- EXISTING TOWER
- GAS METER
- POWER POLE
- ★ LIGHT POLE
- GUY WIRE
- ELECTRICAL PEDESTAL
- ELECTRICAL METER
- FIRE HYDRANT
- TELEPHONE PEDESTAL
- SANITARY SEWER MANHOLE
- PROPOSED TOWER



SITE PLAN DETAIL:
SCALE: 1"=25'



2825 E. BEAVER AVENUE
FORT MORGAN, CO 80701

PROJECT INFORMATION:

SITE NAME:
BROKEN BOW FAIRGROUNDS
BROKEN BOW, NE
(CUSTER COUNTY)

SEAL:

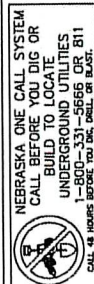
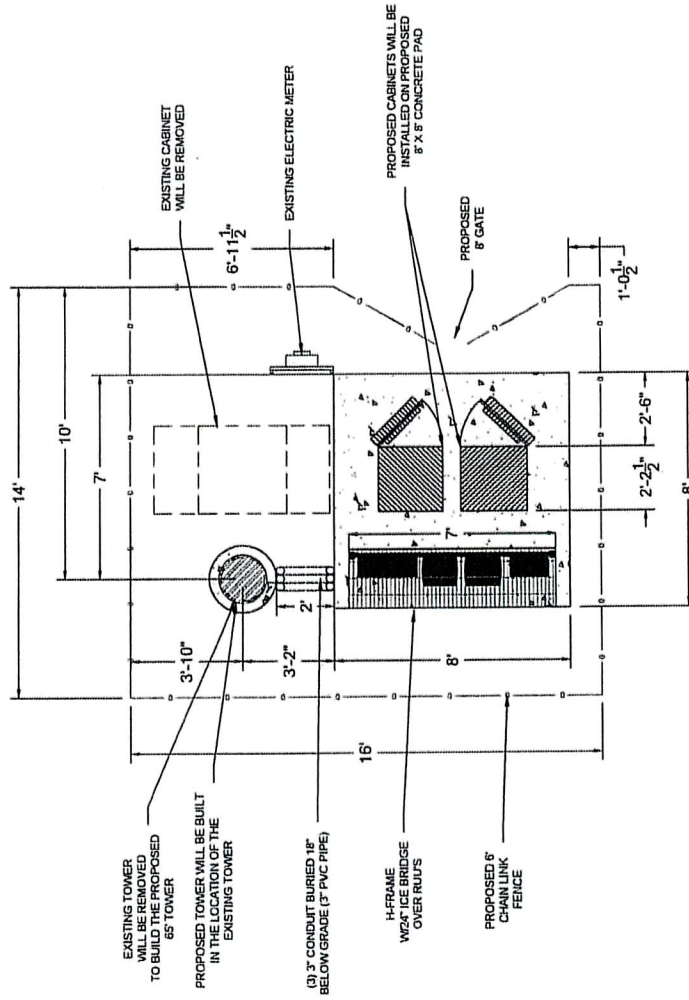
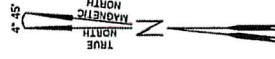
REV: DATE ISSUED FOR:
DRAWN BY: CHECKED BY:

SHEET TITLE

COMPOUND
LAYOUT

SHEET NUMBER: A-3

REVISION:



- NOTES:
1. EXISTING TOWER WILL BE REMOVED PRIOR TO CONSTRUCTION OF THE PROPOSED TOWER.
 2. EXISTING CABINET WILL BE REMOVED PRIOR TO CONSTRUCTION OF THE PROPOSED CABINET.
 3. EXISTING ANTENNAS, RADIOS AND MICROWAVE WILL BE REMOVED PRIOR TO CONSTRUCTION OF THE NEW EQUIPMENT.

COMPOUND LAYOUT DETAIL:

SCALE: 1"=4'



2825 E. BEAVER AVENUE
FORT MORGAN, CO 80701

PROJECT INFORMATION:

SITE NAME:
BROKEN BOW FAIRGROUNDS
BROKEN BOW, NE
(CUSTER COUNTY)

SEAL:

REV	DATE	ISSUED FOR

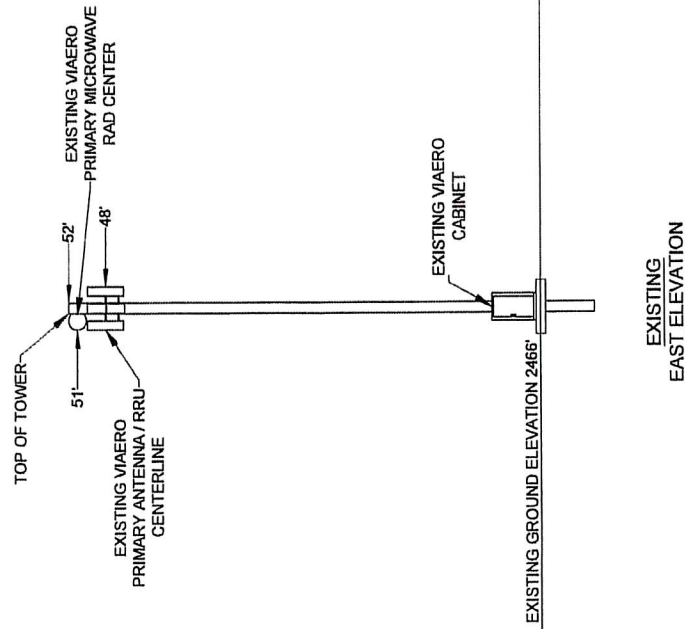
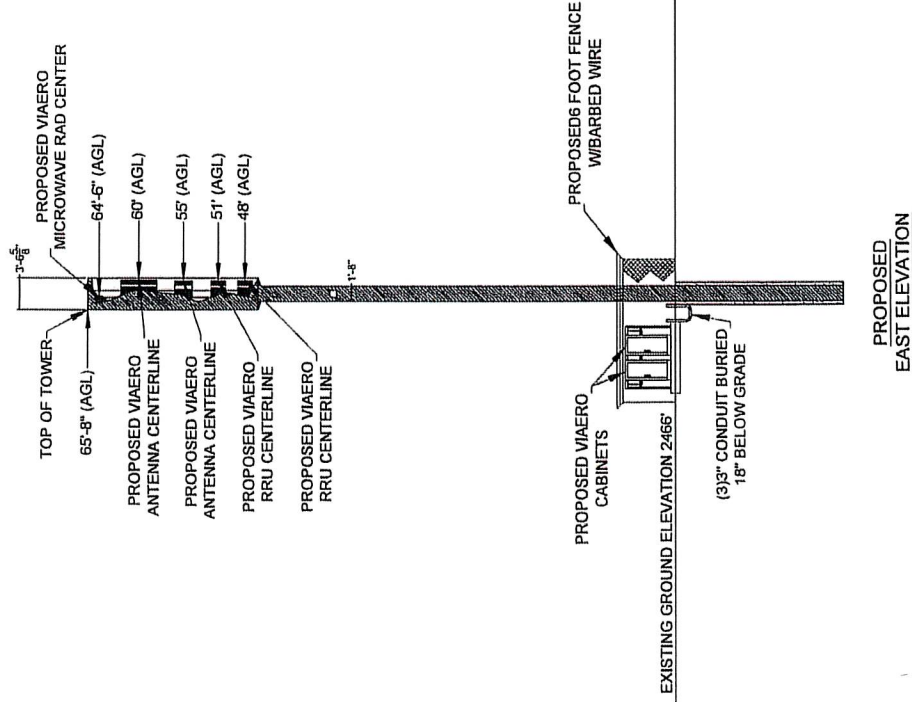
DRAWN BY: CHECKED BY:

SHEET TITLE:

TOWER ELEVATION
EAST

SHEET NUMBER: REVISION:

A-4



TOWER ELEVATION EAST DETAIL:

SCALE: N.T.S



2825 E. BEAVER AVENUE
FORT MORGAN, CO 80701

PROJECT INFORMATION:

SITE NAME:
BROKEN BOW FAIRGROUNDS
BROKEN BOW, NE
(CUSTER COUNTY)

SEAL:

REV	DATE	ISSUED FOR:

DRAWN BY	CHECKED BY:

SHEET TITLE:

GROUND RING

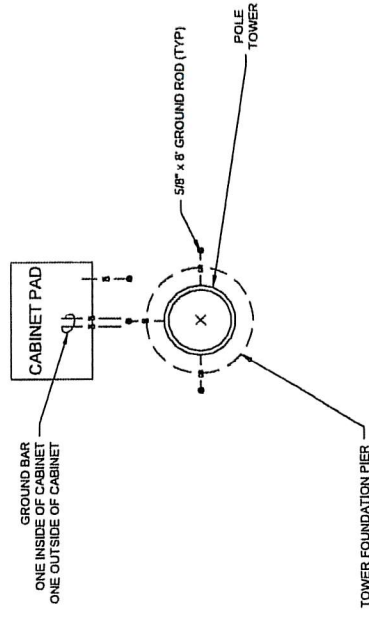
SHEET NUMBER:

E-1

REVISION:

GROUNDING NOTES

1. GROUND RODS ARE TO BE DRIVEN 2' BELOW GRADE.
2. THREE GROUND RODS ON OPPOSITE ENDS OF THE TOWER.
3. ONE GROUND ROD NEAR THE CABINET PAD.
4. THREE GROUND WIRES SHALL TIE THE TOWER TO THE GROUND RODS.
5. ONE GROUND WIRE TO GO TO THE CABINET PAD.



GROUND RING DETAIL:
SCALE: N.T.S.



2825 E. BEAVER AVENUE
FORT MORGAN, CO 80701

PROJECT INFORMATION:

SITE NAME:
BROKEN BOW FAIRGROUNDS
BROKEN BOW, NE
(CUSTER COUNTY)

SEAL:

REV	DATE	ISSUED FOR:

DRAWN BY: CHECKED BY:

SHEET TITLE:

GROUNDING
TABLE

SHEET NUMBER: REVISION:

E-2

TABLE 1 POLE GROUNDING CONNECTIONS		
FROM	TO	CONNECTION TYPE
GROUND RING CADWELED	BASE	CADWELD
GROUND RING CADWELED	BASE	CADWELD
GROUND RING CADWELED	BASE	CADWELD
GROUND RING CADWELED	GENERATOR GROUND LUG	2 HOLE LUG
GROUND RING CADWELED	AC BUILDING ENTRY	CADWELD
GROUND RING CADWELED	OUTSIDE COAX GROUND BUS BAR	CADWELD
GROUND RING CADWELED	INSIDE MASTER GROUND BAR	2 HOLE LUG
GROUND RING CADWELED	ICE BRIDGE	CADWELD

GROUNDING TABLE DETAIL:

SCALE: N.T.S.



2825 E. BEAVER AVENUE
FORT MORGAN, CO 80701

PROJECT INFORMATION:

SITE NAME:
BROKEN BOW FAIRGROUNDS
BROKEN BOW, NE
(CUSTER COUNTY)

SEAL:

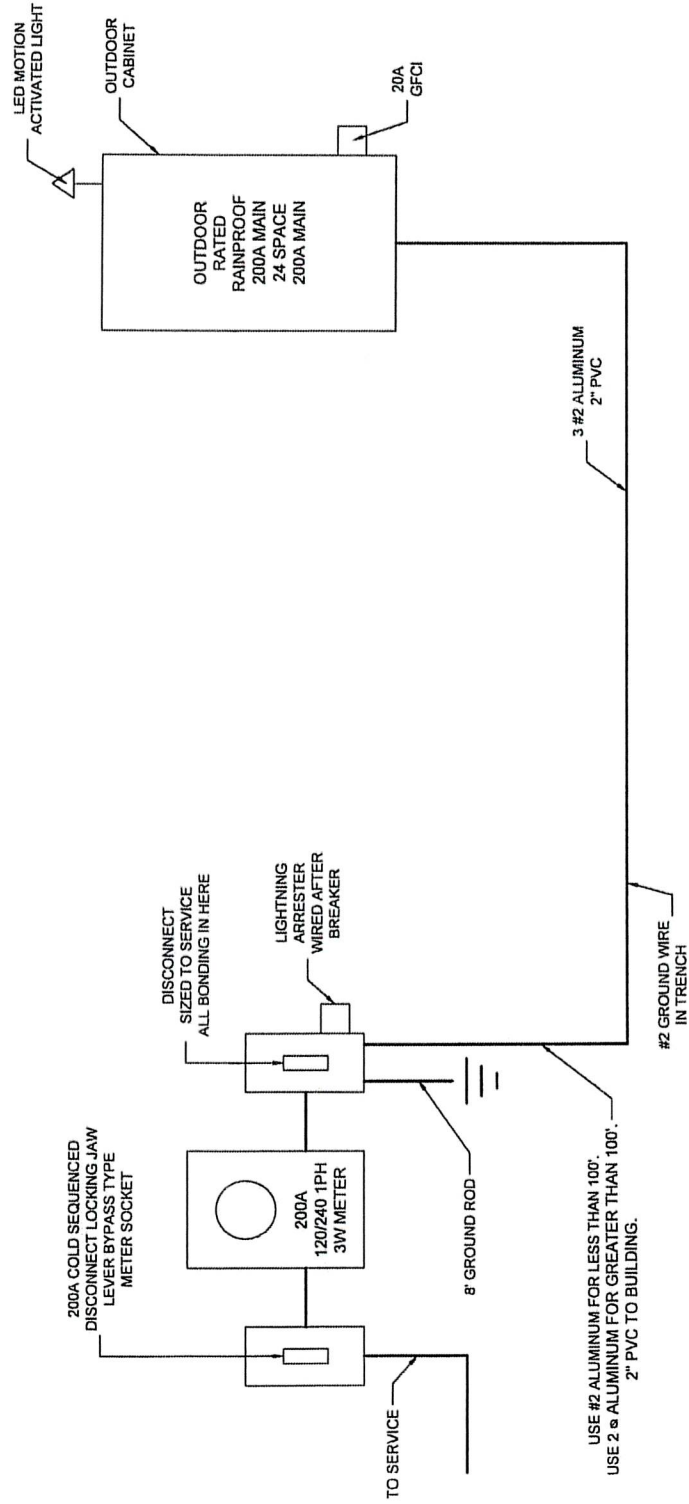
REV	DATE	ISSUED FOR:

DRAWN BY: CHECKED BY:

SHEET TITLE
ELECTRICAL WIRING
DIAGRAM

SHEET NUMBER: REVISION:

E-3



ELECTRICAL WIRING DIAGRAM DETAIL:
SCALE: N.T.S.



2825 E. BEAVER AVENUE
FORT MORGAN, CO 80701

PROJECT INFORMATION:

SITE NAME:
BROKEN BOW FAIRGROUNDS
BROKEN BOW, NE
(CUSTER COUNTY)

SEAL:

REV. DATE ISSUED FOR:
DRAWN BY: CHECKED BY:

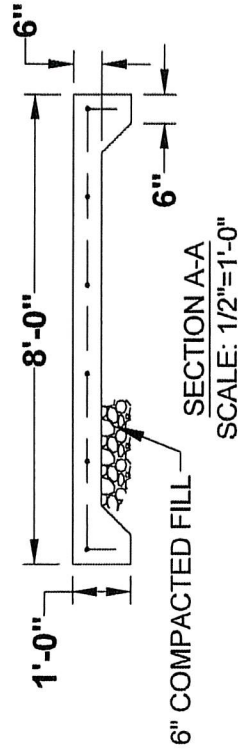
SHEET TITLE:

CABINET
FOUNDATION

SHEET NUMBER:

S-1

REVISION:

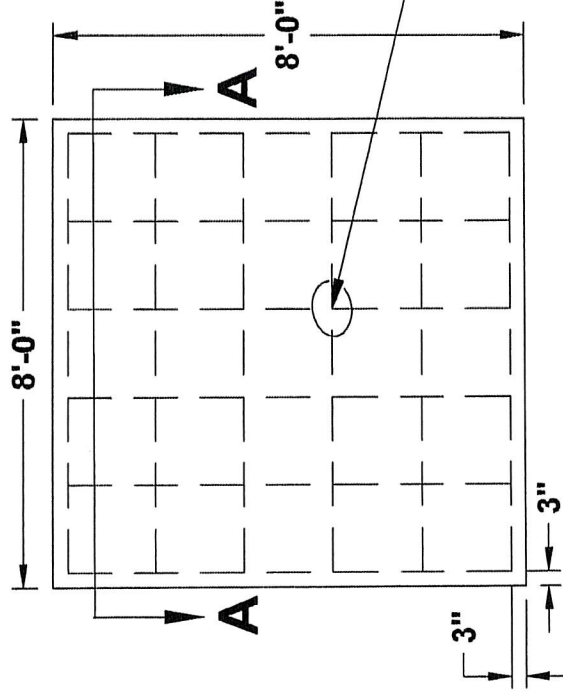


CONCRETE MIX TO BE 47 B***/4000 PSI UNLESS
FOUNDATION NOTES STATE OTHERWISE.

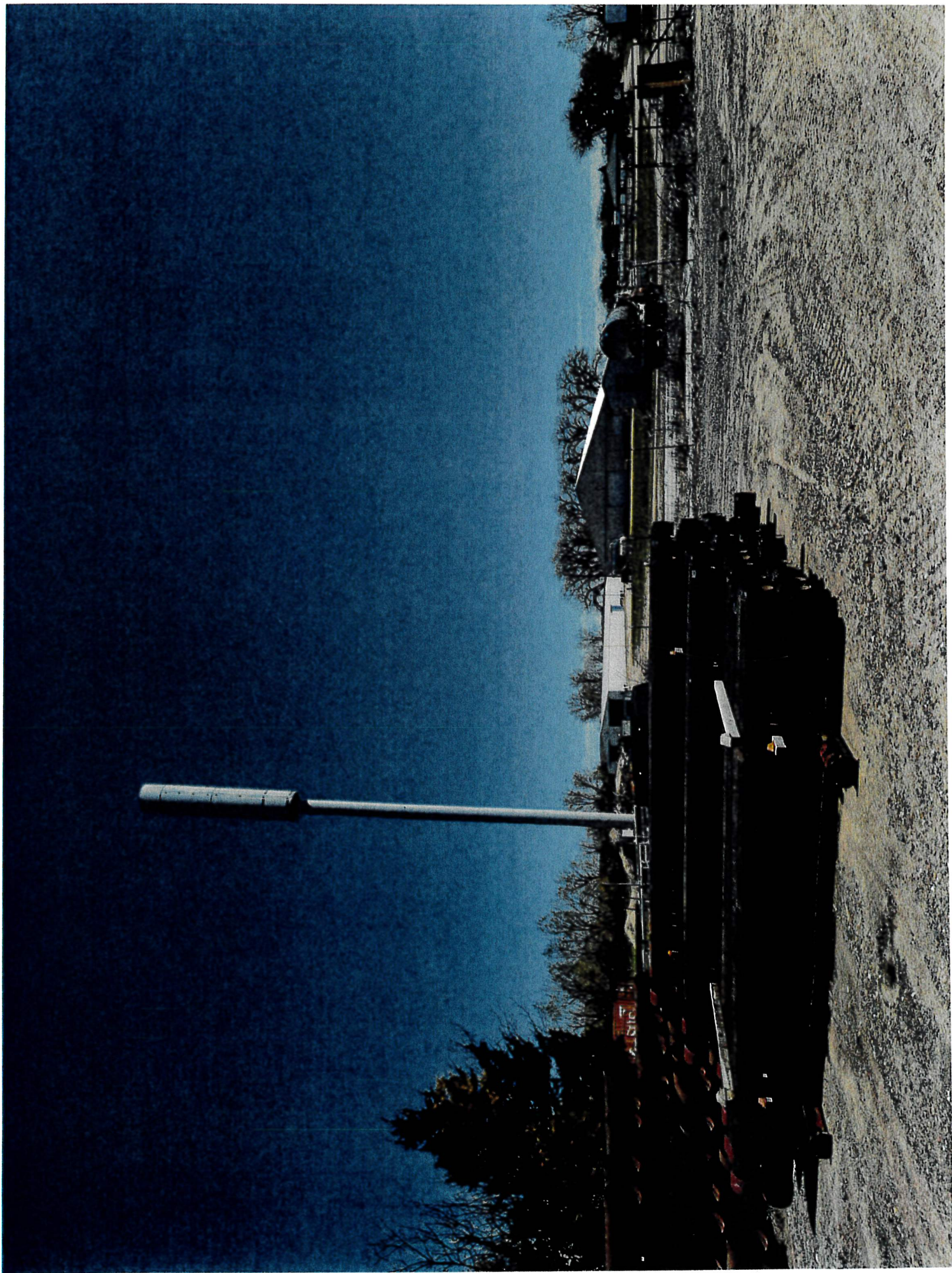
MAINTAIN POSITIVE SLOPE OF 1/4" PER FOOT (MIN.)
DURING CONSTRUCTION TO MINIMIZE WATER
INFILTRATION.

SURFACE OF SLABS SHALL BE BROOM FINISHED
AND ALL SIDES EDGED WITH 3/4" CHAMFER.

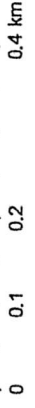
#3 GATORBAR @ 18" EACH
WAY TO MEET TEMPERATURE
AND SHRINKAGE REQUIREMENTS



CABINET FOUNDATION DETAIL:
SCALE: N.T.S.







— 10 Mile Instrument Approach

SPECIAL WARRANTY DEED

Nebraska Hereford Improvement Association
to
Custer County Agricultural Society

Filed February 23rd 1950 @ 9:30 A. M.

Idr J. Porter, Register of Deeds

KNOW ALL MEN BY THESE PRESENTS: That NEBRASKA HEREFORD IMPROVEMENT ASSOCIATION, a corporation, of Custer County, Nebraska, for and in consideration of the sum of Twenty Thousand Dollars (\$20,000.00) in money and the restrictive covenant hereinafter set out, does hereby grant, bargain, sell, convey and confirm unto CUSTER COUNTY AGRICULTURAL SOCIETY, a corporation, of the County of Custer, State of Nebraska, SUBJECT at all times to the restrictive covenant hereinafter set out, the following described real estate, to-wit:

A tract of land in the South Half of the Northeast Quarter (S½NE¼) of Section Thirty-three (33), Township Seventeen (17), North, Range Twenty (20), West of the 6th P.M., in Custer County, Nebraska, described as follows, to-wit: Commencing at the southeast corner of the Southeast Quarter of the Northeast Quarter (SE¼NE¼) of said Section 33, in Township 17 Range 20, thence North along the section line between section 33 and 34 (Va. 12° 48' E) a distance of 19.93 chains to the northeast corner of the Southeast Quarter of the Northeast Quarter (SE¼NE¼) of said Section 33; thence West 19 chains 77½ links to the Northwest Corner of the Southeast Quarter of the Northeast Quarter (SE¼NE¼) of said section 33; thence West (Va. 120° 11' E) 4 chains and 42 links; thence South (Va. 120° 25' E) 10 chains and 63 links to the North and East boundary of the Grand Island and Wyoming Central Railroad right-of-way; thence South 81° 30' E) along the north and east boundary of said right-of-way 15 chains and 64 links; thence south 4 chains and 21 links to a point on the half section line running east and west through the center of said section 33, said point being 9 chains and 38½ links West of the southeast corner of the Southeast Quarter of the Northeast Quarter (SE¼NE¼) of said Section 33, Township 17, Range 20; thence East along said half section line 9 chains 38½ links to the point of beginning, said tract containing 37.10 acres, minus 1.08 acres deeded to the Grand Island Wyoming Railroad Company for right of way,

TO HAVE AND TO HOLD the premises above described, together with all the tenements, hereditaments and appurtenances thereunto belonging, unto the said CUSTER COUNTY AGRICULTURAL SOCIETY, and to its successors and assigns forever, PROVIDED, HOWEVER, and this conveyance is made specifically subject to the following restrictive covenant, to-wit:

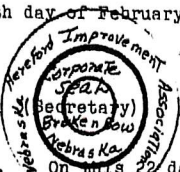
For the term of ninety-nine (99) years from this date, the premises above described will at all times be made available for use by the registered purebred livestock industry for the purpose of holding purebred livestock sales and/or shows. Nothing herein shall be construed that would interfere or conflict with the annual exposition of the Custer County Fair. Compensation must be paid for the use of said premises by those using the same, which compensation shall be \$100.00 for each event, it being understood that those using said premises will leave said premises upon completing their use thereof in as good condition as when they undertook the use thereof, leaving the same clean, and that those using said premises will pay their own light bill, water connection expense and any other expenses incidental to their use thereof. The term "event" shall mean any purebred livestock sale, any purebred livestock show, or any purebred livestock show and sale combined, and it is understood that the length of time required for the carrying out of the event may vary, but that the length of time of any event is not a material consideration as said grounds are to be made available for such period of time as said users may feel necessary and proper to enable them to put over a successful event. The parties have particular reference to the show and sale of the Cornhusker Futurity, the show and sale of the Central Nebraska Hereford Association, and the show and sale of the Angus Association, but use shall not be limited to these events alone, as the spirit and purpose of this covenant and provision in this conveyance is to guarantee unto those engaged in the purebred livestock industry in general a suitable place where they may hold their sales and shows, and it is distinctly understood that this provision is for the benefit of all those who raise purebred cattle of all breeds, purebred hogs, purebred horses, and purebred sheep. In the event this covenant is not kept, title to said premises shall revert to grantor, its successors and assigns.

And grantor does hereby covenant with the said grantee and with its successors and assigns that it is lawfully seized of said premises; that they are free from encumbrance; that it has good right and lawful authority to sell the same; and it does hereby covenant to warrant and defend the title to said premises against the lawful claims of all persons whomsoever.

SIGNED this 20th day of February, A.D., 1950.

Attest:

L. G. Sullivan



NEBRASKA HEREFORD IMPROVEMENT ASSOCIATION,
A corporation,

F. A. Bates

(President)

State of Nebraska)
Custer County) ss.

On this day of February, 1950, before me, the undersigned, a Notary Public in and for said County personally came F. A. Bates, President of NEBRASKA HEREFORD IMPROVEMENT ASSOCIATION, a corporation, to me personally known to be the President and identical person whose name is affixed to the within and foregoing conveyance and acknowledged the execution thereof to be his voluntary act and deed as such officer, and the voluntary act and deed of the said NEBRASKA HEREFORD IMPROVEMENT ASSOCIATION, a corporation.

WITNESS my hand and Notarial Seal at Broken Bow in said County the day and year last above written.

George W Wiesbusch

Notary Public

My commission expires: August 23, 1951.



CERTIFICATE

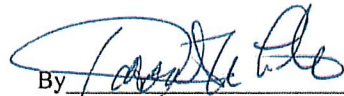
I hereby certify that the following is a list of the names of the owners of record of real estate within 300 feet of the real estate described below:

A tract of land in the South Half of the Northeast Quarter (S½NE¼) of Section Thirty-three (33), Township Seventeen (17), North, Range Twenty (20), West of the 6th P.M., in Custer County, Nebraska, described as follows, to-wit: Commencing at the southeast corner of the Southeast Quarter of the Northeast Quarter (SE¼NE¼) of said Section 33, in Township 17 Range 20, thence North along the section line between section 33 and 34 (Va. 12° 48' E) a distance of 19.93 chains to the northeast corner of the Southeast Quarter of the Northeast Quarter (SE¼NE¼) of said section 33; thence West 19 chains 77½ links to the Northwest Corner of the Southeast Quarter of the Northeast Quarter (SE¼NE¼) of said section 33; thence West (Va. 12° 11' E) 4 chains and 42 links; thence South (Va. 12° 25' E) 10 chains and 63 links to the North and East boundary of the Grand Island and Wyoming Central Railroad right-of-way; thence South 81° 30' E) along the north and east boundary of said right-of-way 15 chains and 64 links; thence south 4 chains and 21 links to a point on the half section line running east and west through the center of said section 33, said point of being 9 chains and 38¼ links West of the southeast corner of the Southeast Quarter of the Northeast Quarter (SE¼NE¼) of said Section 33, Township 17, Range 20; thence East along said half section line 9 chains 38¼ links to the point of beginning, said tract containing 37.10 acres, minus 1.08 acres deeded to the Grand Island Wyoming Railroad Company for right-of-way.

Subject to restrictions of record and easements visible on inspection of the premises.

See attached list of addresses that pertain to said certification.

Date: June 19th, 2024

By 
Jason S. White, Custer Title & Abstract
Registered Abstractor

Custer Title & Abstract
Certificate of Authority No. 578

BBW2016

Entity	Layer	Color	Linetype	Elevation	LineWt	RefName
LWPolyline	Centerline	5	CENTER	0	25	
LWPolyline	APPROACH	5	DASHED2	0	25	

County Zoning

Entity	Layer	Color	Linetype	Elevation	LineWt	RefName
LWPolyline	GENERAL AGRICULTURAL DISTRICT	Null	Null	0	0	AG-G
LWPolyline	WELLHEAD PROTECTION	160	Continuous	0	0	AG-WP
LWPolyline	TOWN VILLAGE	10	Continuous	0	25	CITY
LWPolyline	1 mile jurisdiction	210	Continuous	0	0	1 MILE

WHPA

FID	FID_	Entity	Layer	Color	Linetype	Elevation	LineWt	RefName
18	0	LWPolyline	Z-WELLHEAD PROTECTION	160	Continuous	0	25	

Parcels

PID	OwnerName	PropertyAddress	OwnerAddress	LegalDesc
000513820	ADAMS BROS FARMING LLC C, O WILLIAM R ADAMS	44149 HWY 70 BROKEN BOW	PO BOX 485 BROKEN BOW NE 68822	34-17-20 SEC 34-17-20 N1/2 LESS PAR 218.78 ACRES BROKEN BOW TWP
001237405	BECTON DICKINSON INFUSION THERAPY C, O ADVANTAX INC		2500 WESTFIELD DR STE 202 ELGIN IL 60124	33-17-20 PARCELS: SEC 33-17-20 .23A SWNE (VACATED STREET) BROKEN BOW CITY
Null - <i>new</i>				
Null <i>new</i>				
000513900	MARTEN, DARREN W & PAMELA J	44123 HWY 70 BROKEN BOW	44123 HWY 70 BROKEN BOW NE 68822	34-17-20 SEC 34-17-20 SW1/4, PT SE1/4 EX PARCELS; 47.74 ACRES BROKEN BOW TWP
Null				
000510800	SARGENT PIPE CO INC	114 N 1ST AVE BROKEN BOW	PO BOX 627 BROKEN BOW NE 68822	33-17-20 SEC 33-17-20 E1/2NW & PAR NWNW 15.54 ACRES BROKEN BOW TWP

PID	OwnerName	PropertyAddress	OwnerAddress	LegalDesc
001237700	STATE OF NEBRASKA		PO BOX 94759 LINCOLN NE 68509-4759	33-17-20 PARCELS: SEC. 33-17-20, 3.21 A. SWNE (160'X844.2'X171.6'X908.2') BROKEN BOW CITY
001237900	CUSTER PUBLIC POWER DISTRICT 625 S E ST		PO BOX 10 BROKEN BOW NE 68822	33-17-20 PARCELS: SEC 33-17-20 SWNE 5.71 ACRES BROKEN BOW CITY
001238200	CHYTKA, RONALD D & CHERYL R	817 E S E ST BROKEN BOW	PO BOX 465 BROKEN BOW NE 68822	33-17-20 PARCELS: SEC 33-17-20 SWNE 1.98 ACRES BROKEN BOW CITY
001238300	BRAMIMANI LLC	853 E S E ST BROKEN BOW	853 E S E ST BROKEN BOW NE 68822	33-17-20 PARCELS: SEC 33-17-20 SWNE .63 ACRE BROKEN BOW CITY
001238400	SYS INC C, O JERRY SNURR	901 E S E ST BROKEN BOW	540 S 10TH AVE BROKEN BOW NE NE 68822	33-17-20 PARCELS: SEC. 33-17-20 SWNE (100' X 192') .44 ACRE BROKEN BOW CITY
001238110	CUSTER PUBLIC POWER DISTRICT 625 S E ST		PO BOX 10 BROKEN BOW NE 68822	33-17-20 PARCELS: SEC. 33-17-20 SWNE, 1.21 AC B.B. CITY
001239200	SYS INC C, O JERRY SNURR		540 S 10TH AVE BROKEN BOW NE NE 68822	33-17-20 PARCELS: SEC. 33-17-20 SENE (24' X 223') .10 ACRE BROKEN BOW CITY
001239100	SYS INC C, O JERRY SNURR	937 E S E ST BROKEN BOW	540 S 10TH AVE BROKEN BOW NE NE 68822	33-17-20 PARCELS: SEC 33-17-20 SENE & SWNE 4.88 ACRES BROKEN BOW CITY
000513400	GREEN IRON HOLDING CO	44098 HWY 2 BROKEN BOW	905 PARK AVE STE 102 ORANGE PARK FL 32073	33-17-20 PARCELS: SEC 33-17-20 NESE 6.12 A BROKENBOW CITY
Null Hwy				
001239000	BOSSELMAN INC	1037 E S E ST BROKEN BOW	PO BOX 4905 GRAND ISLAND NE 68802-4905	33-17-20 PARCELS: SEC. 33-17-20 SENE; 1.87 ACRES BROKEN BOW CITY
001238900	STATE OF NEBRASKA		PO BOX 94759 LINCOLN NE 68509-4759	33-17-20 PARCELS: SEC. 33-17-20 SENE, 1 ACRE BROKEN BOW CITY
Null Hwy				
001239900	LS INVESTMENTS LLC C, O JUSTIN WITTRY	1024 E S E ST BROKEN BOW	1024 E S E ST BROKEN BOW NE 68822	33-17-20 PARCELS: SEC 33-17-20 NESE 2.69 ACRES BROKEN BOW CITY
Null Hwy				
Null Hwy				
000514000	GREEN IRON HOLDING CO		905 PARK AVE STE 102 ORANGE PARK FL 32073	34-17-20 PARCELS: SEC 34-17-20 NWSW 3.52 A BROKENBOW CITY

PID	OwnerName	PropertyAddress	OwnerAddress	LegalDesc
000510750	PIRNIE, GERALD		PO BOX 75 BROKEN BOW NE 68822	33-17-20 SEC 33-17-20 NENW EXC PAR 27.70 ACRES BROKEN BOW TWP
000510440	MCCASLIN, MICHAEL	44106 MEMORIAL DR BROKEN BOW	44106 MEMORIAL DR BROKEN BOW NE 68822	33-17-20 SEC 33-17-20 PAR IN NE1/4 30.60 ACRES BROKEN BOW TWP
001238500	KINDER MORGAN INTERSTATE GAS TRANSMISSIO ATTN: WALKER KNIGHT		500 DALLAS ST STE 1000 HOUSTON TX 77002	33-17-20 PARCELS: SEC. 33-17-20 SWNE (15' X 20') .01 ACRE BROKEN BOW CITY
001239800	BROKEN BOW CITY 314 S 10TH AVE		PO BOX 504 BROKEN BOW NE 68822	33-17-20 PARCELS: SEC. 33-17-20 SWNE, 1.50 ACRES BROKEN BOW CITY
000511600	BECTON DICKINSON INFUSION THERAPY C, O ADVANTAX INC		2500 WESTFIELD DR STE 202 ELGIN IL 60124	33-17-20 SEC 33-17-20 SENW 18.97 ACRES BROKEN BOW TWP
000511400	CUSTER COUNTY AGRICULTURAL SOCIETY	44100 MEMORIAL DR BROKEN BOW	PO BOX 142 BROKEN BOW NE 68822	33-17-20 SEC 33-17-20 PAR IN SWNE & SENE 47.82 ACRES BROKEN BOW TWP
000511300	SPICKELMIER, DOUGLAS E		BOX 412 BROKEN BOW NE 68822	33-17-20 SEC 33-17-20 PAR IN NWNE 6.65 ACRES BROKEN BOW TWP
000510400	MCCASLIN, MICHAEL		44106 MEMORIAL DR BROKEN BOW NE 68822	33-17-20 SEC 33-17-20 PARCELS IN N1/2NE 17.67 ACRES BROKEN BOW TWP

Sections

T		R		SEC
17		20W	33	
17		20W	34	



APPLICATION FOR A CONDITIONAL USE PERMIT

Instructions:

1. Fill out application form completely. Please print or type. Use additional sheets if needed.
2. Please provide a layout of the proposed request.
3. Please provide a layout of property layout.
4. Please provide a copy of the deed for the current property.
5. Submit a list of property owners within 300 feet, prepared by a certified abstractor.
6. Filing fee \$150.00. Make check payable to the City of Broken Bow.

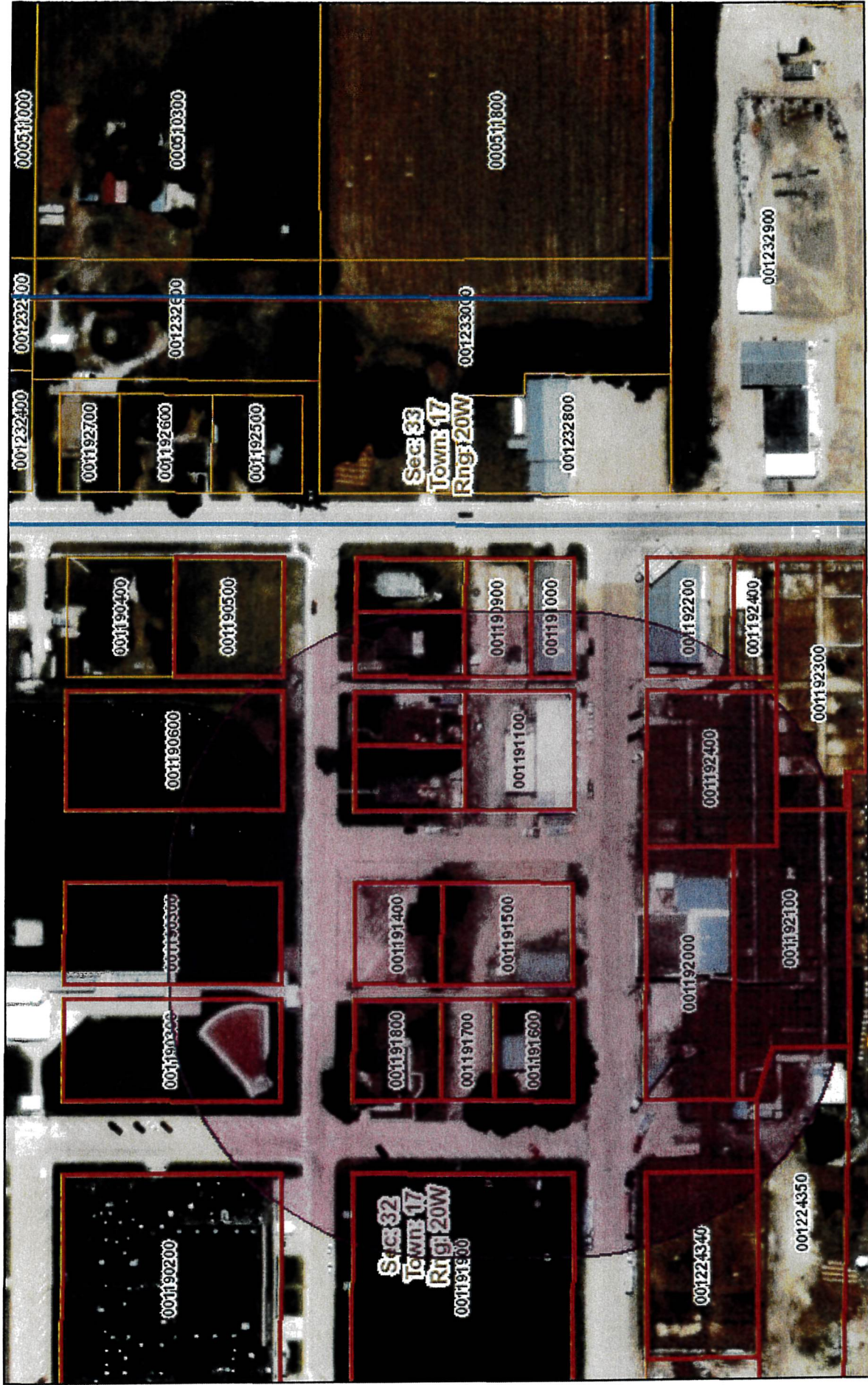
1. Applicant's name: Justin French
2. Applicant's address: 625 North B Street Broken Bow NE
3. Telephone (business): 308-872-3334 (Home): _____
4. Present use of the property: Office Storage Meetings
5. Desired use of the property: Online Marketing Business office
6. Present Zoning: R-2
7. Legal description of property: Greets Add: Block 94 Lots 3-4-5 Broken B
8. Under what provisions of the zoning regulations are you seeking this permit?
similar permitted uses
9. For how many years are you seeking this permit (5 years, 10 years, etc)? Duration of ownership of Property
10. Explain in detail what you propose to do:
Use building to Run our online Marketing Business out of.
For our Auto Auction license we are Required to Have Room to
Store 10 vehicles at All Times.
11. How are adjoining properties used? Indicate both zoning district designations and actual uses.
North R-2 - Parking South Industrial Stock yard
East R-2 - Residential West R-2 Residential

This authorizes the City Zoning Administrator to enter upon the property during normal working hours for the purpose of becoming familiar with the proposed situation. The Administrator may be accompanied by members of the City Council and/or the Planning Commission.

Justin French
Owner's Signature

For Office Use Only:

Application Approved _____ Not Approved _____
Accepted by _____ Date _____
Payment received: mo. _____ day. _____ yr. _____ Cash _____ Check # & Amount _____



DISCLAIMER: This map is not intended for conveyances, nor is it a legal survey. The information is presented on a best-efforts basis, and should not be relied upon for making financial, survey, legal or other commitments.

Transition Zone — Operation zone

Turning zone; 3 Mile Visual Approach

10 Mile Instrument Approach

7/12/2024

Custer County

County Zoning

Entity	Layer	Color	Linetype	Elevation	LineWt	RefName
LWPolyline	GENERAL AGRICULTURAL DISTRICT	Null	Null	0	0	AG-G
LWPolyline	WELLHEAD PROTECTION	160	Continuous	0	0	AG-WP
LWPolyline	TOWN VILLAGE	10	Continuous	0	25	CITY
LWPolyline	1 mile jurisdiction	210	Continuous	0	0	1 MILE

Parcels

PID	OwnerName	PropertyAddress	OwnerAddress	LegalDesc
001190200	SCHOOL DIST			0-0-0 GROATS ADD: ALL BLOCK 82 + 1/2 VAC. ST. W B.B.CITY
001224340	BURWELL LIVESTOCK MARKET II LTD		PO BOX 787 BURWELL NE 68823	32-17-20 PARCELS: SEC 32-17-20 NENE (E 210' VAC BLK 106 RR ADD) .59 ACRE BROKEN BOW CITY
001190300	SCHOOL DIST			0-0-0 GROATS ADD: ALL BLOCK 83 B.B.CITY
001190500	LUND, JOEL & PHYLLIS (JT)	503 N C ST BROKEN BOW	503 N C ST BROKEN BOW NE 68822	0-0-0 GROATS ADD BLOCK 84 S1/2 LOT 3 & ALL LOTS 4-5 BROKEN BOW CITY
001191900	SCHOOL DIST			0-0-0 GROATS ADD: ALL BLOCK 95 B.B.CITY
001191800	GILLIGAN, TERISA	242 N 7TH AVE BROKEN BOW	242 N 7TH AVE BROKEN BOW NE 68822	0-0-0 GROATS ADD BLOCK 94 LOTS 9-10 BROKEN BOW CITY
001191700	CUSTER COUNTY SCHOOL DIST #25	222 N 7TH AVE BROKEN BOW	323 N 7TH AVE BROKEN BOW NE 68822	0-0-0 GROATS ADD: BLOCK 94 N10' LOT 7 & ALL LOT 8 BROKEN BOW CITY
001191600	BROKEN BOW SCHOOL DIST	202 N 7TH AVE BROKEN BOW	323 N 7TH AVE BROKEN BOW NE 68822	0-0-0 GROATS ADD: BLOCK 94 LOT 6 & LOTS 7 EX. N10' BROKEN BOW CITY
001191400	BROKEN BOW SCHOOL	610 N C ST BROKEN BOW	323 N 7TH AVE BROKEN BOW NE 68822	0-0-0 GROATS ADD: BLOCK 94 LOTS 1-2 BROKEN BOWCITY
001191500	BURWELL LIVESTOCK MARKET II LTD	625 N B ST BROKEN BOW	PO BOX 787 BURWELL NE 68823	0-0-0 GROATS ADD: BLOCK 94 LOTS 3-4-5 BROKEN BOW CITY

PID	OwnerName	PropertyAddress	OwnerAddress	LegalDesc
001191100	CITY OF BROKEN BOW 314 S 10TH AVE		PO BOX 504 BROKEN BOW NE 68822	0-0-0 GROATS ADD: BLOCK 93 LOTS 6-7 & S24' LOT8 BROKEN BOW CITY
001190900	CITY OF BROKEN BOW 314 S 10TH AVE	217 N 5TH AVE BROKEN BOW	PO BOX 504 BROKEN BOW NE 68822	0-0-0 GROATS ADD BLK 93, S1/2 LT 3 & ALL LT 4 BROKEN BOW CITY
001190800	OPPORTUNITY LAND INVESTMENTS LLC C, O CHRISTOPHER MYERS	520 N C ST BROKEN BOW	720 PAWNIEE LN BROKEN BOW NE 68822	0-0-0 GROATS ADD BLOCK 93 W72' LOTS 1-2 & W72' N1/2 LOT 3 BROKEN BOW CITY
001191300	CAMPBELL, HUNTER & BRITTANY (JT)	536 N C ST BROKEN BOW	536 N C ST BROKEN BOW NE 68822	0-0-0 GROATS ADD: BLOCK 93 E60' N1/2 LOT 8 & E60' LOTS 9-10 BROKEN BOW CITY
001191200	JAHN, JOSEPH STEVEN	550 N C ST BROKEN BOW	550 N C ST BROKEN BOW NE 68822	0-0-0 GROATS ADD BLOCK 93 W72' N1/2 LOT 8 & W72' LOTS 9-10 BROKEN BOW CITY
001191000	CITY OF BROKEN BOW 314 S 10TH AVE		PO BOX 504 BROKEN BOW NE 68822	0-0-0 GROATS ADD: BLOCK 93 LOT 5 BROKEN BOW CITY
001190700	PORTER, DELBERT	502 N C ST BROKEN BOW	502 N C ST BROKEN BOW NE 68822	0-0-0 GROATS ADD BLOCK 93 E60' LOTS 1-2, & E60' N1/2 LOT3 BROKEN BOW CITY
001192000	BURWELL LIVESTOCK MARKET II LTD	614 N B ST BROKEN BOW	PO BOX 787 BURWELL NE 68823	0-0-0 GROATS ADD BLOCK 107 LOTS 1-2 & 6-7 + VAC ALY & STR BROKEN BOW CITY
001190600	SCHOOL DIST			0-0-0 GROATS ADD: BLOCK 84 LOTS 6-7-8-9-10 B.B.CITY
001192100	BNSF RAILWAY CO PROP TAX C, O LARA INGRANDO		PO BOX 961089 2301 LOU MENK DR FORT WORTH TX 76161-0089	0-0-0 Groat ADD: BLOCK 107 LOTS 3-4-5 BROKEN BOW CITY
001192300	BNSF RAILWAY CO PROP TAX C, O LARA INGRANDO		PO BOX 961089 2301 LOU MENK DR FORT WORTH TX 76161-0089	0-0-0 GROATS ADD: BLOCK 108 LOTS 4-5 BROKEN BOW CITY
001192200	TROTTER INC	147 N 5TH AVE BROKEN BOW	PO BOX 158 ARCADIA NE 68815	0-0-0 GROATS ADD: BLOCK 108 LOTS 1-2 BROKEN BOW CITY
001192400	BURWELL LIVESTOCK MARKET II LTD		PO BOX 787 BURWELL NE 68823	0-0-0 GROATS ADD BLK 108 LOTS 3 & 6 + VAC ALY BETWEEN & LOTS 7-8 BROKEN BOW CITY
001224350	BNSF RAILWAY CO PROP TAX C, O LARA INGRANDO		PO BOX 961089 2301 LOU MENK DR FORT WORTH TX 76161-0089	32-17-20 SEC: 32-17-20 PAR. IN SENE 1.1 ACRES BROKEN BOW CITY
Null				

Sections

T	R	SEC
17	20W	32

CERTIFICATE

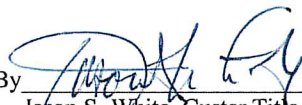
I hereby certify that the following is a list of the names of the owners of record of real estate within 300 feet of the real estate described below:

Lots Three (3), Four (4) and Five (5), in Block Ninety-four (94), of Groat's Addition to Broken Bow, Custer County, Nebraska.

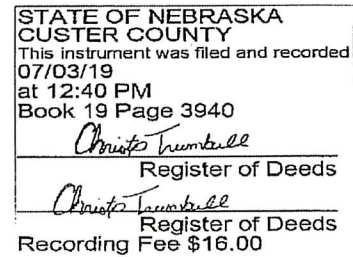
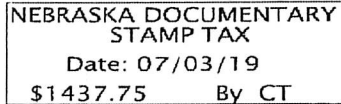
Subject to restrictions of record and easements visible on inspection of the premises.

See attached list of addresses that pertain to said certification.

Date: July 17, 2024

By 
Jason S. White, Custer Title & Abstract
Registered Abstractor

Custer Title & Abstract
Certificate of Authority No. 578



Bacon & Vinton, LLC
PO Box 208, Gothenburg, NE 69138

WARRANTY DEED

Wendell Brott and Kathy Brott, husband and wife, GRANTORS, whether one or more, in consideration of TEN DOLLARS (\$10.00) and other good and valuable consideration, receipt of which is hereby acknowledged, conveys to Burwell Livestock Market, ll, LTD, a Nebraska limited partnership, GRANTEE, the following described real estate (as defined in Neb. Rev. Stat. Section 76-201) in Nebraska:

Township 17 North, Range 20 West of the 6th P.M., Custer County, Nebraska

Section 32: A tract of land located in the Northeast Quarter of the Northeast Quarter (NE1/4NE1/4) more particularly described as follows: Commencing at a point 30 feet east of the intersection of the South line of North B Street (formerly Jewett Street) with the east line of the North 8th Avenue (formerly North Third Avenue) which is 110 feet east of the northeast corner of Block 105, Railroad Addition to Broken Bow, Custer County, Nebraska, according to the recorded plat thereof, thence East on the continuation of the South line of North B Street 210 feet, thence South at right angles to said South line 122.33 feet to intersect the north line of North Railway Street of said addition, if produced East, thence West on said produced line 210 feet to a point directly South of the point of beginning, thence North 123.65 feet, more or less, to the place of beginning; subject to road right-of-way. (being the East 210 feet of vacated Block 106, Railroad Addition to Broken Bow, Custer County, Nebraska; AND Lots 3, 4, and 5, in Block 94, of Groat's Addition to Broken Bow, Custer County, Nebraska

AND

Lots 1, 2, 6, and 7, in Block 107; and Lots 3, 6, 7, and 8, in Block 108, all in Groat's Addition to Broken Bow, Custer County, Nebraska; including streets and alleys that attached thereto by operation of law.

AND

Township 17 North, Range 20 West of the 6th P.M., Custer County, Nebraska

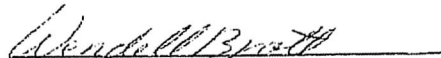
Section 33: A tract of land in the Southwest Quarter of the Northwest Quarter (SW1/4NW1/4) more particularly described as follows: Commencing at a point on the East line of former Division Street, now 5th Avenue, at the intersection of said east line with the South line of the right-of-way of Chicago, Burlington and Quincy Railroad (now Burlington Northern Railroad), said point of beginning being 42.5 feet South and 40 feet east of the Northwest Corner of the Southwest Quarter of the Northwest Quarter

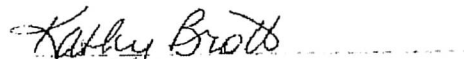
(SW1/4NW1/4) of said Section 33; thence East along the South line of said right-of-way a distance of 600 feet, more or less, to the center of Muddy Creek as the same now flows; thence Southerly along the center of said creek until said center intersects the center line of Custer Street in Maulick's Addition to Broken Bow, Nebraska, as originally laid out, being 40 feet South of the North line of said Custer Street; thence West along the center line of said Custer Street parallel and 40 feet South of the North line of said Custer Street to the east line of 5th Avenue to a point 40 feet South of the Southwest corner of Block 16 of said Maulick's Addition; thence North along the East line of 5th Avenue a distance of 322.5 feet, more or less to the point of beginning (subject to the rights of the public in Blaine and Custer Streets); (the above description includes all of Block 16, of Maulick's Addition to Broken Bow, Custer County, Nebraska) EXCEPT the following described property: a parcel of land in the Southwest Quarter of the Northwest Quarter (SW1/4NW1/4) of Section 33, in Township 17 North, of Range 20 West of the 6th P.M., beginning at the Southwest corner of Block 16, of Maulick's Addition to Broken Bow, Nebraska, thence North on the West line of said Block 16, a distance of 54 feet, thence Southeasterly on the approximate high bank of Muddy Creek, a distance of 174 feet, more or less to the center line of South B Street, thence Westerly along said center line a distance of 147 feet to the East line of 5th Avenue, thence North 40 feet to the place of beginning; EXCEPTING from the above described real estate the property appropriated by the City of Broken Bow, Nebraska, for the Mud Creek Flood Protection Project.

GRANTORS covenant (jointly and severally, if more than one) with the GRANTEE that
GRANTORS:

1. are lawfully seised of such real estate and that it is free from encumbrances; EXCEPT EASEMENTS AND RESTRICTIONS OF RECORD;
2. have legal power and lawful authority to convey the same;
3. warrant and will defend the title to the real estate against the lawful claims of all persons.

EXECUTED: July 1, 2019.

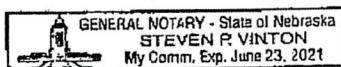

Wendell Brott

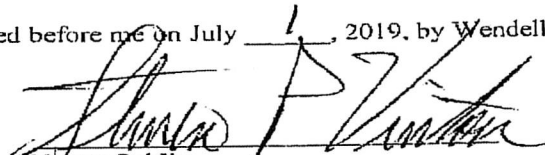

Kathy Brott

ACKNOWLEDGEMENT

STATE OF NEBRASKA)
) SS
COUNTY OF DAWSON)

The foregoing instrument was acknowledged before me on July 1, 2019, by Wendell Brott and Kathy Brott, husband and wife.




Notary Public