

## **Agenda**

1. Mayor Bergman calls City Council meeting to order, with the "Pledge of Allegiance" and the "Open Meeting Statement" as required by NE State Statutes 84-1407 through 84-1414; Mayor Bergman also states that the City Council may vote to go into Closed Session on any agenda item as allowed by NE State Statute 84-1410.
2. Submittal of Requests for Future Agenda Items
3. Reserve Time to Speak on an Agenda Item
4. Discuss - Approve / Deny the Electrical Rate Study from:
  - (1) JK Energy Consulting LLC (JKEC) Cost of Service and Rate Design Study Letter Agreement. The "Agreement" consists of: (1) Qualifications; (2) Scope of Services: Data Collection, Calculate Revenue Requirements and Operating Results, Prepare Cost of Service Analysis, Rate Design, Present Results; (3) Schedule; (4) Fee Proposal (lump sum of \$9,000); (5) Meetings; (6) Deliverables; (7) Study Update; (8) City Responsibilities; and (9) Additional Services; AND
  - (2) Utility Financial Solutions LLC proposed Electric Cost of Service, Financial Projection, and Rate Design Study for the City of St. Paul. The "Study" consists of: (1) Cash Reserve Policies; (2) Development of Long-Term Financial Projections; (3) Cost of Service Study; (4) Customer Rate Designs; (5) Review of Cost Adjustment; (6) Presentation to Staff and Governing Body; and (7) Reports. The total project fees for Scope of Services are \$20,000; this does not include out of pocket travel expenses or travel time.
5. Discuss - Approve / Deny ratifying all actions of Connie Jo Beck, the City of St. Paul's League Association of Risk Management (LARM) representative, identified in the minutes of the Annual Members' Meeting of the League Association of Risk Management (LARM) on September 27, 2023, including the election of nominees to the LARM Board of Directors.
6. Discuss - Approve / Deny ratifying all actions, including the election of nominees to the League Insurance Government Health Team (LIGHT) Board of Directors, of Joel M. Bergman, the City of St. Paul's LIGHT representative, identified in the minutes of the Annual Members' Meeting of the League Insurance Government Health Team (LIGHT) on September 29, 2023.
7. Discuss - Approve / Deny Consent Agenda Items: (1) Treasurer's Report September 2023; (2) October 2, 2023 (regular) Council minutes; (3) October 16, 2023, disbursements; and (4) Lisa M Woodgate (1133 Hwy 92) as a St. Paul Rescue Squad member and Kyle Woodgate (1133 Hwy 92) as a St. Paul Fire and Rescue Department driver.
8. Discuss - Approve / Deny the St. Paul Public Library employees receiving a three percent (3%) increase in the hourly wages effective immediately. This is per the Library Board minutes of Monday, July 17, 2023.

9. Introduce Ordinance 1040; setting the compensation of the Officers and Employees of the City of St. Paul, Nebraska, and to provide for an effective date (Publish October 25, 2023).
  - \*\*\*Introduce Ordinance 1040, with no second or roll call;
  - \*\*\*Waive three (3) readings at three (3) different occasions, with second and roll call;
  - \*\*\*Final Passage, with second and roll call.
10. Utilities Superintendent Helzer updates
11. Chief of Police Howard updates:
  - (1) Nuisance & Incident Report;
12. Mayor Bergman updates:
  - (1) Current interest rates on City investments: Insured Cash Sweep (ICS) is 4.40%; NPAIT is 5.34%; and Nebraska Class is 5.55%;
  - (2) The September 2022-2023 Revenue and Expenditure Guideline can be reviewed at the City Office;
  - (3) Howard County Resolution 2023-30 is setting the City of St. Paul's levy for the 2023-2024 Budget Fiscal Year; the levy has been reviewed and is correct;
  - (4) City of St. Paul is accepting sealed bids on a used bucket truck. All bids must be received by Tuesday, November 14, 2023, by 4:00 p.m. Central Time. Bids will be considered at the Monday, November 20, 2023, Council meeting starting at 6:30 p.m. All bids may be rejected for any reason. Publication in the Phonograph Herald: Wednesday, October 18, 2023, and Wednesday, October 25, 2023.
13. Public Announcements
14. Closed Session: The City of St. Paul reserves the right to go into Closed Session when it is clearly necessary to protect the public interest or for the prevention of needless injury to the reputation of an individual; or pending litigation
15. Mayor Bergman adjourns City Council meeting.
16. Informational Items:
  - (1) Certificates of Deposits September 2023;
  - (2) Receipts September 2023;
17. **This agenda, including supporting documentation, is available for public viewing during normal business hours at the City Office, 704 6th Street, St. Paul, Nebraska.**

The City of St. Paul abides by the Nebraska Open Meetings Act in conducting business. A copy of the Nebraska Open Meetings Act is on display in the meeting room as required by Nebraska State Law.

The Mayor and City Council reserve the right to enter into an Executive Session at any time during the meeting, in accordance with the Nebraska Open Meetings Act, even though the closed session may not be indicated on the Agenda.

It is the intention of the Mayor and City Council to take up the items on the agenda in sequential order. However, the Mayor and City Council reserves the right to take up matters in a different order to accommodate the schedules of the City Council members, person(s) having items on the agenda, and the public. The City of St. Paul reserves the right to adjust the order of items on the agenda.

Anyone wishing to speak may be limited to three (3) to five (5) minutes per

person. Please utilize the podium and clearly state your name and address for the record and the agenda topic you wish to speak upon in a professional manner.

## AGENDA ITEM REQUEST FORM

Anyone wishing to offer comments or concerns about city matters, or who wants to have an item placed on the City Council agenda must complete this form. The completed form must be submitted to the City Clerk, City of St. Paul, 704 6<sup>th</sup> Street, St. Paul, NE 68873 no later than Noon on the Wednesday prior to the City Council meeting. If the Wednesday prior to the City Council meeting is a holiday, the deadline is noon on the previous day. The City Council generally meets at 7:00 p.m. on the 1<sup>st</sup> and 3<sup>rd</sup> Monday of each month.

**City Council Meeting Date:** \_\_\_\_\_

**Requested Agenda Item:** \_\_\_\_\_

\_\_\_\_\_

**Please state your comment or concern (please be specific, providing documentation if available):**

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**What action do you want the City Council to take?** \_\_\_\_\_

\_\_\_\_\_

**Will this project/item require City funding?** YES \_\_\_\_ NO \_\_\_\_ **If so, how much?** \_\_\_\_\_

**Name (please print):** \_\_\_\_\_

**Name (signature):** \_\_\_\_\_

**Address:** \_\_\_\_\_

**Phone Number:** \_\_\_\_\_

.....  
*For City Official Use Only*

\_\_\_ Added to City Council Agenda. Date of City Council meeting: \_\_\_\_\_

\_\_\_ Referred to City Council Committee for Recommendation

City Council Action Taken: \_\_\_\_\_

\_\_\_\_\_

City Funds Authorized: \_\_\_\_\_



City of St. Paul, Nebraska

704 6th Street • St. Paul, NE 68873

Phone (308) 754-4483

PUBLIC RECORDS REQUEST

Pursuant to Neb. Rev. Stat. §84-712 et. seq., citizens have the right to examine, and obtain copies of Public Records that are not exempt from disclosure as set forth in Neb. Rev. Stat. §84-712.05. Citizens have a right to obtain a copy of any public record or document regardless of its physical form by making a request to the City's custodian of that record. A public record request shall be submitted in writing through the City Clerk. If the City Clerk is not the custodian of that record, the City Clerk will notify the requesting party of who the custodian of that record is, and where to make the request. The custodian of the record shall have four (4) business days as defined in Neb. Rev. Stat. §84-712(4) to respond to a request, and to provide the requesting party an estimate of the expected cost of the copies and either (a) access to or, if copying equipment is reasonably available, copies of the public record, (b) if there is a legal basis for denial of access or copies, a written denial of the request together with the information specified in Section 84-712.04, or (c) if the entire request cannot with reasonable good faith efforts be fulfilled within four business days after actual receipt of the request due to the significant difficulty or the extensiveness of the request, a written explanation, including the earliest practicable date for fulfilling the request, an estimate of the expected cost of any copies, and an opportunity for the requestor to modify or prioritize the items within the request.

Information Provided By Requestor
Date of Request (mm/dd/yyyy) Submitted to (Department) I am Submitting This Request
Name (Print) Mailing Address (Required)
Telephone (Required) Email Address (Optional) Fax Number (Optional)
Please clearly identify the records requested as specifically as possible, or fully describe the information you want (required).
I request to: (please check all that apply)
If the requested record(s) are not available, how should we respond back to your request?

Requester Signature

Printed Name

For City of St. Paul Use Only:

Date Received: \_\_\_\_\_

Received by: \_\_\_\_\_

**City of St. Paul  
Citizen Complaint Form**

Name of person making complaint \_\_\_\_\_

Residential address \_\_\_\_\_

Postal address \_\_\_\_\_

Phone Number \_\_\_\_\_ Email address \_\_\_\_\_

**Complaint Details**

Date of Incident \_\_\_\_\_ Time \_\_\_\_\_

Location of Incident \_\_\_\_\_

Who/what is the subject of your complaint? \_\_\_\_\_

DETAILED summary of your complaint \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Witness Details (If applicable)**

Name of witness(es) \_\_\_\_\_

Address \_\_\_\_\_

\_\_\_\_\_

Phone Number of witness \_\_\_\_\_

**Complaint Outcome**

How would you like this issue resolved? \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
Signature of Complainant

\*\*\*\*\*

**Action taken by City**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

October 4, 2023

James Summers  
City of St. Paul  
704 6<sup>th</sup> Street  
St. Paul, NE 68873

**RE: Cost of Service / Rate Design Study Letter Agreement**

Dear James:

JK Energy Consulting, LLC (JKEC) is pleased to submit this letter agreement to prepare a Cost of Service / Rate Design Study for the City of St. Paul (City) and its electric utility (Utility). This proposal was prepared pursuant to our phone conversation on September 28, 2023, and includes the scope of services, fee proposal, deliverables, and schedule.

## **Qualifications**

JKEC is a Nebraska limited liability corporation solely owned by John A. Krajewski. Mr. Krajewski is a professional engineer licensed to practice in the states of Iowa, Kansas and Nebraska. The mission of JKEC is to provide *independent, objective* advice. The advice that will be provided is objective; the primary concern will be to do what is right for the City.

Mr. Krajewski has over 30 years of experience in the electric utility industry and has worked with several municipalities in Iowa, Kansas, Nebraska, and Colorado. Mr. Krajewski has extensive experience with power supply planning, contract negotiations, wholesale and retail cost of service and rate design, transmission access, financial planning and analysis for municipal utilities, regulatory affairs, and has been an expert witness in local, state, and federal utility proceedings. A copy of Mr. Krajewski's resume is attached (see Attachment 1).

## **Scope of Services**

**Task 1: Data Collection.** This task involves collecting retail usage, operating expense, purchased power, and other data necessary to complete the cost of service analysis. A data request will be prepared and submitted to the City. To the extent certain data is not available, alternatives to the requested data will be identified.

---

John A. Krajewski, P.E.  
74408 Road 433  
Smithfield, Nebraska 68976  
402-440-0227  
jk@jkenergyconsulting.com  
www.jkenergyconsulting.com

An on-site meeting with City staff will occur for purposes of discussing project goals and collecting the necessary data.

**Task 2: Calculate Revenue Requirements and Operating Results.** This task involves reviewing the projected operating expenses, non-retail revenues, debt service expenses and other elements that make up the projected revenue requirements. Revenue requirements will be calculated for a “Test Year” and for a projected period of three additional years. Projections will be prepared on a “cash basis” to ensure adequate cash flow to cover projected expenses, including capital improvement and debt service requirements. Projected retail revenues will be compared to projected expenses to develop projected operating results going forward. The purpose of this task is to identify necessary rate increases for future periods.

**Task 3: Prepare Cost of Service Analysis.** This task involves calculating the cost of service for each retail rate class, using generally accepted ratemaking principles for municipal utilities. Principles consistent with guidelines prepared by the American Public Power Association, the National Association of Regulatory Utilities Commissioners, the Federal Energy Regulatory Commission, and others will be followed.

The various expenses incurred by the City will be identified and assigned to a function based on the type of service provided, such as transmission, distribution, and customer service. An appropriate method for allocating expenses for each function among the various rate classes will be identified. For example, purchased energy costs may be allocated based on the energy purchased by each retail class, while customer service expenses may be allocated based on the weighted number of retail customers.

The allocated cost of service for each rate class will be compared to the projected revenues for each rate class to determine the need for future rate changes and provide guidance for the rate design process.

**Task 4: Rate Design.** This task involves designing retail rates for each rate class. This task considers the cost of service results as well as other goals established by the City. These goals may include long-term rate stability, competitiveness with neighboring utilities, financial stability, mitigation of large rate increases on particular rate classes, and funding of future capital projects. JKEC will visit with City staff to review these goals and establish rates that best accomplish the identified goals. Rate comparisons with neighboring utilities will be prepared.

**Task 5: Present Results.** This task involves preparing a formal report for presentation to the City Council. The report will be suitable for review by the City Council with tables that summarize the key results of the cost of service analysis. An updated rate ordinance will be provided to implement the proposed rates. JKEC staff will present the results at a meeting of the City Council and be available to answer any questions.

## **Schedule**

The following schedule is based on the City providing notice to proceed no later than November 1, 2023. Any delay in executing the agreement or providing requested data will result in a similar delay in subsequent milestones. All dates are approximate and will be adjusted to conform to the regular schedule for City Council meetings. The primary goal would be to implement any necessary rate changes to go into effect no later than April 1, 2024. The extent that earlier milestones are achieved more quickly it may be possible to accelerate later milestones. The two in-person meetings will be held in person at the City office.

November 1, 2023	Notice to proceed
Mid-November 2023	Kick-off meeting
December 1, 2023	Receive all requested data from City
January 31, 2024	Draft report completed and sent to City Staff
February 8, 2024	Review draft report with City staff via Zoom
March 5, 2024	Present final results to the City Council with intent for action on rate ordinance at this meeting
March 29, 2024	Final report, including all workpapers, submitted to City

## **Fee Proposal**

Based on JKEC's standard billing rate schedule, the cost to provide the above-listed Scope of Services will be a lump sum fee of \$9,000. Billing will be based on the following schedule:

- \$1,000 will be invoiced upon completion of the data collection.
- \$6,000 of the fixed fee will be invoiced upon completion and transmittal of the draft report.
- \$2,000 of the fixed fee will be invoiced upon presentation of the final report to the City Council.

Invoices will be transmitted electronically via email and are due upon receipt. Interest will accrue on unpaid balances after 30 days at a rate of 1% per month.

## ***Meetings***

The fee proposal includes two (2) site meetings. The purpose of the first visit will be to collect data and review the study process. The purpose of the second meeting will be to present the final results to the City Council. If additional visits are requested, billing will be based on JKEC's standard billing rate schedule, which is shown in Attachment 2.

## ***Deliverables***

1. One electronic copy of the summary report (summary form of report with proposed rate ordinance).
2. One hard copy of final report, including all work papers.
3. One electronic copy of the final report, including all work papers, in Adobe Acrobat (.pdf) format.
4. One electronic copy of the proposed rate ordinance in Microsoft Word format.
5. Presentation of results to the City Council.

## ***Study Update***

If the City would like an update to the study within three (3) years of the initial study, the lump sum fee for the update would be \$3,500. Revenue requirements, particularly related to purchased power expenses, will be updated while using the previously collected customer data to determine the need for an additional rate increase. A new rate ordinance will be provided, if necessary. This fee does not include a visit to present the proposed rates to the City Council. If a presentation of the study update is requested, the fixed fee for the presentation will be \$1,000. A request for a Study update must be made in writing no later than April 1, 2026.

## ***City Responsibilities***

The City will be responsible for:

1. Providing requested data on a timely basis, including timely response to any questions or clarifications regarding the provided data.
2. Reviewing draft study results on a timely basis.
3. Scheduling appropriate meeting(s) with the City Council and others.

## ***Additional Services***

Any services not included in the above-listed Scope of Services will only be provided upon written agreement by the City and JKEC. Such services will be billed at JKEC's standard billing rate schedule (see Attachment 2).

James Summers  
October 4, 2023  
Page 5

JKEC appreciates the opportunity to provide this letter agreement to the City. If it is acceptable, please print this letter, sign, and return (electronically is acceptable) to JKEC.

Sincerely yours,



John A. Krajewski, P.E.  
JK Energy Consulting, LLC

Attachments

ACCEPTED BY:

City of St. Paul, Nebraska

Signature: \_\_\_\_\_

Printed Name: Joel M. Bergman

Title: Mayor

# Attachment 1 - Resume For John A. Krajewski, P.E.

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## Summary of Qualifications

Mr. Krajewski is a registered professional engineer with 30 years of experience in the electric utility industry, working for a joint action agency and two consulting firms. His areas of expertise include power supply resource planning, transmission access, regulatory affairs, wholesale and retail rate design, and distribution system planning. As an employee of the NMPP/MEAN, Mr. Krajewski developed the Cost of Service / Rate Design Study service. For over 20 years, he has prepared over 65 cost of service and rate design studies for municipal utilities and public power districts. He has also prepared over 30 power supply resource planning studies.

Some of his major accomplishments include:

- Project Manager for Nebraska's first utility scale wind farm, the Municipal Energy Agency of Nebraska (MEAN) Wind Farm in Kimball, consisting of seven 1.5 MW wind turbine generators and completed in 2002.
- Responsible for resource planning, operating budget preparation, wholesale rate design, and long-term financial and rate projections for MEAN from 2000 through 2008. Annual operating revenues for MEAN exceeded \$100 million in 2008.
- Prepared Integrated Resource Plans, resource plans, and power supply contract negotiations for utilities in eight states.
- Testified before the Federal Energy Regulatory Commission, Nebraska Power Review Board, Kansas Corporation Commission, and Hawaii Public Utilities Commission on various issues related to transmission access, application for construction of new power supply resources and retail rate issues.
- Experience in requesting transmission service, reviewing interconnection studies, and integrating new generation resources into the regional transmission system.

## Work History

1992-1996	Power Supply Engineer – Municipal Energy Agency of Nebraska (MEAN)
1996-2000	Consulting Engineer – Sawvel and Associates, Inc.
2000-2008	Manager of Planning and Engineering – MEAN / NMPP Energy
2008-2009	Project Manager – JEO Consulting Group, Inc.
2009-Present	President – JK Energy Consulting, LLC

## Education

Bachelor of Science, Mechanical Engineering, 1992  
University of Nebraska – Lincoln

## Industry Organizations / Committees

- American Public Power Association – Individual Associate Member
- Colorado Association of Municipal Utilities – Affiliated Member
- National / Nebraska Society of Professional Engineers
- Mid-Continent Area Power Pool – Design Review Subcommittee, 2002-2008
- Midwest Reliability Organization – Reliability Assessment Committee, 2005-2008
- Nebraska Sub-regional Transmission Planning Group, 2000-2008
- Nebraska Power Association – Joint Planning Subcommittee, 2000-2008
- Southwest Power Pool – Cost Allocation Working Group – Nebraska representative, March 2011-present

## Professional Registrations

- Professional Engineer, Year of Original Registration, License Number
  - Kansas, 1999, License #15833
  - Nebraska, 2000, License #9992
  - Iowa, 2008, License #19210

## Attachment 2 - Standard Billing Rate Schedule

The following rate schedule will be used to determine monthly billings, unless an alternative fixed-fee or other billing arrangement is specified. It will also be used to determine charges for additional services requested but not included in the agreed-upon Scope of Services.

<u>Billable Item</u>	<u>Billing Rate – Effective January 1, 2023</u>
John A. Krajewski, P.E.	\$145.00 per hour
Senior Consultant	\$120.00 per hour
Administrative staff	\$60.00 per hour
Mileage	IRS standard rate for business use for 2023: \$0.655/mile
Lodging, meals, other travel	Actual cost, without markup
Copies, faxes, postage, phone, other office overheads	Included in hourly billing rate
Outside professional services	Actual cost

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Copies, faxes, postage, phone, other office overheads	Included in hourly billing rate
Outside professional services	Actual cost

## Connie Beck

---

**From:** James Summers  
**Sent:** Wednesday, October 4, 2023 11:48 AM  
**To:** Connie Beck  
**Cc:** Matt Helzer; Joel Bergman  
**Subject:** FW: Electric Cost of Service Proposal  
**Attachments:** 2024 St. Paul COS RDS Letter Agreement.pdf

**Importance:** High

Attached is a proposal from JK Consulting for a full COS/RSD.

*James Summers  
City of St. Paul  
Electrical Commissioner  
704 6<sup>th</sup> Street  
St Paul NE 68873  
Telephone: (308)754-4483  
Cell: (308)414 1723*

**THE INFORMATION CONTAINED IN THIS MESSAGE IS CONFIDENTIAL PROPRIETARY PROPERTY OF THE CITY OF ST. PAUL AND IS INTENDED FOR THE RECIPIENT ONLY. ANY REPRODUCTION, FORWARDING, OR COPYING WITHOUT THE EXPRESS PERMISSION OF THE CITY OF ST. PAUL IS STRICTLY PROHIBITED. IF YOU HAVE RECEIVED THIS COMMUNICATION IN ERROR, PLEASE NOTIFY US IMMEDIATELY BY REPLYING TO THIS E-MAIL.**

**From:** Kris Mussman <kris@jkenergyconsulting.com>  
**Sent:** Tuesday, October 3, 2023 12:01 PM  
**To:** James Summers <jsummers@cityofstpaulne.org>  
**Cc:** John Krajewski <jk@jkenergyconsulting.com>  
**Subject:** Electric Cost of Service Proposal

James:

JK Energy Consulting, LLC is pleased to submit the attached proposal to prepare a cost of service and rate design study for the City of St. Paul. If you have any problems opening the attached document, please let me know.

Thank you.

Kris Mussman  
JK Energy Consulting, LLC  
Administrative Manager  
Telephone: 402-499-3466



## City of St. Paul

### Electric Cost of Service Study

October 12, 2023



Corporate location:  
Utility Financial Solutions, LLC  
185 Sun Meadow Court  
Holland, MI USA 49424  
(616) 393-9722  
Fax (888) 566-4430

Submitted Respectfully by:  
Mark Beauchamp, CPA, CMA, MBA  
President, Utility Financial Solutions, LLC  
mbeauchamp@ufswest.com  
(616) 393-9722

[mbeauchamp@ufsweb.com](mailto:mbeauchamp@ufsweb.com)  
O: 616.393.9722  
C: 616-403-5450  
F: 888.566.4430

Utility Financial Solutions, LLC  
185 Sun Meadow Ct  
Holland MI, 49424



October 12, 2023

James Summers  
Electrical Commissioner  
City of St. Paul  
704 6<sup>th</sup> Street  
St. Paul, NE 68873

Utility Financial Solutions, LLC (UFS) is pleased to submit a proposal to provide an electric cost of service, financial projection, and rate design for the City of St. Paul (City). Our proposal is based on years of experience navigating complex financial challenges for municipal utilities around the United States.

**We approach challenges strategically**, partnering with your team to understand your goals before using innovative processes and in-depth research to determine the best solution to suit your needs. We stay on top of industry trends and anticipate challenges to help you solve existing problems and prepare your utility for long-term success. Our methodology and educational components have earned us a reputation as the preferred provider of rate studies in the United States.

**Our project team members** are experts in their respective fields and instruct for leading utility groups including the American Public Power Association, Southern Gas Association, and the National Association of Regulatory Utility Commissioners. Our specialized team of accountants, engineers, and economists have years of industry-specific experience to help ensure that you reach your goals. Your team lead will be Mark Beauchamp. A recognized industry leader in utility finance, Mark started UFS in 2001 and brings decades of experience to the team, having conducted thousands of cost of service studies.

**For your project**, UFS will complete a cost of service and rate design study and provide an executive report detailing the process to help communicate with members of your governing body and community. The goal of these efforts is to:

- Earn positive engagement from members of government
- Obtain rate approval
- Ultimately create long-term financial stability for your utility

We appreciate the opportunity to submit this proposal and look forward to discussing it with you. If you have questions or need additional information, please contact me at (616) 403-5450.

Sincerely,

A handwritten signature in black ink that reads "Mark Beauchamp". The signature is written in a cursive style and is positioned above a horizontal line.

Mark Beauchamp, CPA, MBA, CMA  
President, Utility Financial Solutions, LLC

## Table of Contents

Understanding of Project Requirements.....	1
Summary of Ability .....	3
Development of Cost of Service Study .....	8
Rate Design .....	12
Review and Potential Implementation of Power Cost Adjustment .....	15
Renewable Energy – Net Metering and Avoided Cost .....	16
Meetings, Reports, and Presentations .....	17
Firm Qualifications .....	18
Resumes .....	20
References.....	29
Project Schedule .....	30
Project Fees .....	31
Proposed Professional Services Agreement.....	32

## Proposed Professional Services Agreement

Prices, terms, and conditions are good for a period of 90 days from this proposal date of October 12, 2023. Payment will be made through submission of invoice which itemizes the work performed.

### Total project fees for Scope of Services are \$20,000\*

(\*Total above does not include out of pocket travel expenses or travel time)

#### Anticipated Meetings (Online Platform):

- Project kickoff
- Data collection summary
- Financial review summary
- Draft Report to management
- Final Report to management

#### Hourly Rates (travel is discounted at 50%)

Mark Beauchamp	\$ 355.00
Dawn Lund	\$ 306.00
Dan Kasbohm	\$ 270.00
Mike Johnson	\$ 270.00
Chris Lund	\$ 270.00
Jillian Jurczyk	\$ 200.00
Joan Bakenhus	\$ 165.00
Support Staff	\$ 75.00 – 130.00

#### Deliverables:

- 1) Long-term financial projection and rate track
- 2) Cost of Service Analysis
- 3) Minimum cash reserve determination
- 4) Debt Service Ratio
- 5) Target operating income (rate of return)
- 6) Power Cost Adjustment Mechanism
- 7) One-year rate design & revenue proof

#### Out of Scope Pricing

Out of scope items and work hours will be billed at the hourly rates listed on this page.

All rate designs outside of the current rate structure will be charged hourly.

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We look forward to exceeding your expectations. Please sign, date, and return to [clund@ufswest.com](mailto:clund@ufswest.com) at your earliest convenience.

Sincerely,



Mark Beauchamp, CPA, MBA, CMA  
President, Utility Financial Solutions, LLC

Date: \_\_\_\_\_

Accepted By: \_\_\_\_\_

City of St. Paul

## Project Fees

Prices, terms, and conditions are good for a period of 90 days from this proposal date of October 12, 2023. Payment will be made through submission of invoice which itemizes the work performed.

**Total project fees for Scope of Services are \$20,000\***

(\*Total above does not include out of pocket travel expenses or travel time)

### Out of Scope Services

Out of Scope services will be billed at the hourly rates listed below.

Any out of pocket expenses will be billed at cost.

All rate designs outside of the current rate structure will be charged hourly.

<b>Name</b>	<b>Title</b>	<b>Hourly Rate</b>
Mark Beauchamp	President	\$355.00
Dawn Lund	Vice President	\$306.00
Dan Kasbohm	Manager	\$270.00
Mike Johnson	Manager	\$270.00
Chris Lund	Business and Technology Manager	\$270.00
Jillian Jurczyk	Financial Analyst	\$200.00
Joan Bakenhus	Senior Financial Analyst	\$165.00
Robert Blank	Financial Analyst	\$130.00

In addition, travel time will be billed at 50% off regular rates.

## Understanding of Project Requirements

### Summary of Scope of Services for the Electric Department

*Described below is an overview of the services UFS will provide. Greater detail is included within the detailed scope of service section. The list below includes sections not directly identified within the proposal but are critical in meeting the needs of the community and the utility department.*

1. **Cash Reserve Policies** - Review and develop cash reserve policies for the electric department (Please see detail on minimum cash reserve development)
2. **Development of Long-Term Financial Projections** – These studies are included as part of the UFS scope and are critical in development of a long-term rate strategy. Our study incorporates the strategic plan, funding of long-term capital plans, amount, and timing of any financing needs, and balances the financial stability of the electric department. The long-term financial projection and development of key financial targets is discussed in the detailed work plan of our proposal.
3. **Cost of Service Study** – This study identifies the cost of providing services to each class of customer. Our electric study identifies the cost by customer class for general rate components including variable charges (commodity), capacity related costs (demand), and facilities charges for each customer based on meter sizes or service level. In today’s environment there is a need for more accurate rate schedules to achieve community objectives. The cost of service study will breakout each rate component. Examples of these breakouts include identification of power supply costs, transmission costs, and distribution costs by service level. These breakouts allow the utility to develop rates that meet future challenges including time of use rates, economic development rates, electric vehicle rates, single phase and three phase service rates, or high load factor rates. Further, the study will supply the actual costs of providing services to customers both inside and outside the city.
4. **Customer Rate Designs** - The cost of service study provides solid empirical input on sustainable long-term rate structures, however, rate impacts on customers and achieving goals and objectives of each community is a significant factor in proper design of utility rates. UFS rate design study identifies impacts on customers at various levels of usage. This function assists the governing body in making informed decisions and understanding impacts on customers and the community. Our study helps ensure “no surprises” after rates are implemented to prevent or limit potential customer complaints.
5. **Review of Cost Adjustment** - A cost adjustment is one of the most critical factors in ensuring long-term financial stability of the electric utility. UFS will review the current implementation process to ensure its properly recovering costs and the fluctuations to customers are limited. UFS cost adjustment studies are easy to use and ensure fluctuations in the true up result in limited impacts on customers. Rolling average methods are typically recommended by UFS but are not perfect in recovery because sales in the implementation period do not match perfectly with sales occurring during the true up period. UFS studies help ensure these differences are included in future true ups.

6. **Presentation to Staff & Governing body** – The presentation to staff and the governing body serves two purposes:
- i. Obtain approval of rate adjustments, rate designs, and to obtain guidance during the rate design process.
  - ii. Equally important is the education provided to the governing body to understand the importance of maintaining financial stability, how rates are used to achieve community goals and objectives, and why certain components such as a customer charge are used by utilities. UFS staff are skilled at obtaining guidance needed to develop rates and providing the education to allow the governing body to make informed decisions during this process.

7. **Reports**

- i. **Executive Summary Report** – This report is issued in draft form for discussion with staff and the governing body to obtain input before finalized.
  - o Summarization of the financial projection results, key financial targets and recommended long term rate track needed to achieve the financial stability for the utility
  - o Summarization of the cost of service results and cost-based rate structures for consideration in design of utility rates
  - o Description of the major assumptions used in development of the financial projection and cost of service study
  - o Considerations on future rate adjustments and movement toward cost of service
  - o The executive summary is used to obtain input from the governing body prior to design of utility rates
- ii. **Rate Design Report** – This report is issued as an appendix to the Executive Summary Report once this report is finalized and rates are designed.
  - o Summarization of anticipated revenue to be received from the rate design and impacts on customers at various usage levels

## Summary of Ability

*A summary of the firm's ability to achieve the Utility's project goals.*

### Introduction

The Utility is issuing an Electric Cost of Service Study and Financial Plan to assess and evaluate the existing rates and make recommendations to ensure the utility operations and maintenance, capital improvement program, depreciation, and debts are adequately funded, while rate impacts are minimized. UFS has the staff available to complete the project in the Utility's desired timeframe. UFS' ability to achieve the Utility's project goals is best demonstrated by our references (noted in a later section) and our organized and well thought out processes outlined below.

### Model Set Up

After project award, if selected, UFS will conduct a kick-off meeting to review the information request and confirm the project schedule and deliverables. As data is gathered by the Utility, UFS will process and enter it into the model. Progress calls will be scheduled to address any questions and to review outstanding data requests. UFS will analyze revenues by completing a revenue "proof" to ensure that the monthly billing units provided calculate out to the reported sales revenue when multiplied by current rate schedules.

### Revenue Requirements

We will analyze operating expenses and test year budgets. Expenses are itemized at the finest level of detail available from the Utility and forecasted for the test year. Expenses are then categorized such that appropriate allocations can be applied, and costs distributed to the contributing rate class. A similar approach is applied to the Utility's fixed asset net book value and depreciation costs and incorporates the capital improvement program for interim and test years. Together, the expenses, depreciation and a rate of return comprise the revenue requirements of the system. These revenue requirements will flow through to both the cost of service model and the financial projection model.

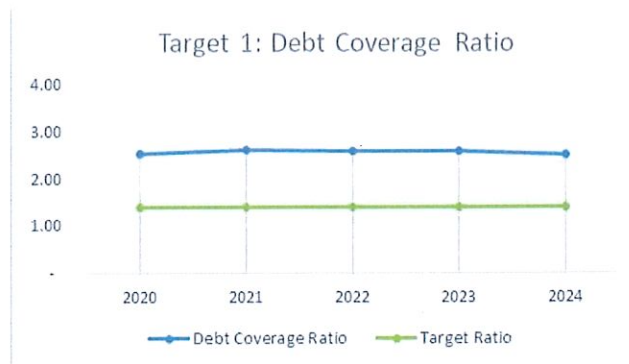
### Financial Projection

UFS financial analysis and the subsequent cost of service studies are unique in their ability to easily change from cash basis revenue requirements to Utility Basis revenue requirements. The financial analysis includes both cash basis targets such as cash reserves and debt coverage; and accrual basis targets such as rate of return. UFS studies also include a review of secondary financial matrices such as debt to equity ratios, age of system, days cash on hand and working capital requirements as part of the overall assessment of the financial health of the utility. The financial projection will incorporate assumptions such as inflation, anticipated changes in expenses, debt issuances, and capital improvements. The financial projection incorporates targets to help ensure the long-term financial stability of the Utility is maintained or improved and develop a plan for rate adjustments.

**Target One: Debt Coverage Ratio**

Based on review of bond issues and debt service schedules, the principal and interest expense will be identified and incorporated into the analysis. We will provide a table as shown below to compare projected Debt Service Ratios with requirements in the Bond Ordinance.

**Sample Report Table: Debt Coverage Ratio graph and calculation:**



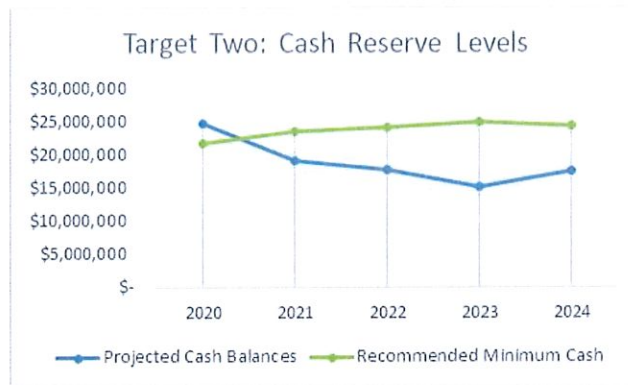
Description	Projected Y1	Projected Y2	Projected Y3	Projected Y4	Projected Y5
Net Income	\$ 996,826	\$ 997,462	\$ 945,213	\$ 826,113	\$ 758,497
Add Depreciation/Amortization Expense	2,565,601	2,609,101	2,732,859	2,921,523	3,057,531
Add Interest Expense	764,408	726,408	688,408	648,408	606,408
<b>Cash Generated from Operations</b>	<b>\$ 4,326,835</b>	<b>\$ 4,332,972</b>	<b>\$ 4,366,480</b>	<b>\$ 4,396,044</b>	<b>\$ 4,422,435</b>
Debt Principal and Interest	\$ 1,714,408	\$ 1,676,408	\$ 1,688,408	\$ 1,698,408	\$ 1,706,408
<b>Projected Debt Coverage Ratio (Covenants)</b>	<b>2.52</b>	<b>2.58</b>	<b>2.59</b>	<b>2.59</b>	<b>2.59</b>
<b>Minimum Debt Coverage Ratio</b>	<b>1.4</b>	<b>1.4</b>	<b>1.4</b>	<b>1.4</b>	<b>1.4</b>

**Target Two: Minimum Cash Reserve Calculation**

To help ensure timely completion of capital improvements and enable the utility to meet requirements for large, unexpected expenditures and risk factors, the recommended minimum level of cash reserves will be identified. Development of the minimum cash reserves considers several factors. A sample list is below:

- Working capital
- Variations in expenses
- Capital improvement programs
- Annual bond payments
- Exposure to catastrophic events such as extreme weather

**Sample Report Table: Minimum Cash Reserves**



Description	Projected Y1	Projected Y2	Projected Y3	Projected Y4	Projected Y5
<b>Minimum Cash Reserve Allocation</b>					
Operation & Maintenance Less Depreciation Expense	25.0%	25.0%	25.0%	25.0%	25.0%
Purchase Power Expense	25.0%	25.0%	25.0%	25.0%	25.0%
Historical Rate Base	2.0%	2.0%	2.0%	2.0%	2.0%
Current Portion of Debt Service Payment	83%	83%	83%	83%	83%
Five Year Capital Improvements - Net of bond proceeds	20%	20%	20%	20%	20%
% Plant Depreciated	56%	54%	55%	55%	59%
<b>Calculated Minimum Cash Level</b>					
Operation & Maintenance Less Depreciation Expense	\$ 6,589,952	\$ 6,762,400	\$ 6,941,318	\$ 7,153,036	\$ 7,281,393
Purchase Power Expense	8,381,482	9,722,132	9,982,984	10,548,544	9,731,911
Historical Rate Base	1,527,454	1,689,254	1,769,511	1,877,918	1,877,918
Current Portion of Debt Service Reserve	1,391,419	1,401,379	1,409,679	1,416,319	1,462,799
Five Year Capital Improvements - Net of bond proceeds	3,939,646	3,939,646	3,939,646	3,939,646	3,939,646
<b>Minimum Cash Reserve Levels</b>	<b>\$21,829,952</b>	<b>\$23,514,810</b>	<b>\$24,043,138</b>	<b>\$24,935,462</b>	<b>\$24,293,667</b>
<b>Projected Cash Reserves</b>	<b>\$24,692,803</b>	<b>\$19,224,903</b>	<b>\$17,829,253</b>	<b>\$15,047,239</b>	<b>\$17,559,446</b>

**Target Three: Operating Income**

The optimal target for setting rates is the establishment of a target operating income to consistently fund capital improvements and replacements. Development of this target considers the following:

- Interest expense on the outstanding debt
- Inflationary increase on asset replacement costs
- Assets contributed by customers to the Utility

**Sample Report Table: Target Operating Income**



Description	Projected Y1	Projected Y2	Projected Y3	Projected Y4	Projected Y5
<b>Target Operating Income Determinants</b>					
Net Book Value/Working Capital	\$33,525,928	\$38,888,526	\$39,931,938	\$42,194,174	\$38,927,644
Outstanding Principal on Debt	18,160,200	17,210,200	16,210,200	15,160,200	14,060,200
System Equity	\$15,365,728	\$21,678,326	\$23,721,738	\$27,033,974	\$24,867,444
<b>Target Operating Income Allocation</b>					
Interest on Debt	4.21%	4.22%	4.25%	4.28%	4.31%
System Equity	7.06%	6.73%	6.87%	6.90%	7.48%
<b>Target Operating Income</b>					
System Equity	\$ 1,085,106	\$ 1,459,590	\$ 1,629,338	\$ 1,864,944	\$ 1,859,437
<b>Target Operating Income</b>	<b>\$ 1,849,514</b>	<b>\$ 2,185,998</b>	<b>\$ 2,317,746</b>	<b>\$ 2,513,352</b>	<b>\$ 2,465,845</b>
<b>Projected Operating Income</b>	<b>\$ 2,728,770</b>	<b>\$ 2,599,641</b>	<b>\$ 2,394,956</b>	<b>\$ 2,247,337</b>	<b>\$ 2,037,669</b>
<b>Rate of Return in %</b>	<b>5.5%</b>	<b>5.6%</b>	<b>5.8%</b>	<b>6.0%</b>	<b>6.3%</b>

Five-Year Projection Summary

The projections will be summarized, and development of alternative rate tracks will be reviewed and compared to each financial target to help ensure the future financial stability of the utility. We will work with Management and the Governing body in review and development of five-year strategies and rate track. All adjustments are tied to the cost of service study for the test year, so results can easily be updated, and sensitivities run within the same model.

**Projected Summary Financial before Rate Adjustments**

Fiscal Year	Projected Rate Adjustments	Adjusted Operating Income	Target Operating Income	Projected Cash Balances	Recommended Minimum Cash	Capital Improvements Plan	Debt Coverage Ratio
Year 1	0.0%	\$ 2,728,770	\$ 3,038,480	\$ 16,392,621	\$ 18,099,160	\$ 6,065,000	1.10
Year 2	0.0%	2,711,845	3,019,772	14,592,541	19,169,551	2,175,000	1.11
Year 3	0.0%	2,622,411	3,061,319	10,964,992	19,674,886	4,012,870	1.11
Year 4	0.0%	2,473,225	3,149,568	5,938,354	20,516,844	5,420,360	1.12
Year 5	0.0%	2,380,491	3,098,229	4,959,247	20,862,261	1,380,000	1.12

**Projected Summary Financials with Rate Adjustment and \$5.0 million bond issuance**

Fiscal Year	Projected Rate Adjustments	Adjusted Operating Income	Target Operating Income	Projected Cash Balances	Recommended Minimum Cash	Capital Improvements Plan	Debt Coverage Ratio
Year 1	2.0%	\$ 3,350,054	\$ 3,038,480	\$ 17,013,904	\$ 18,099,160	\$ 6,065,000	1.26
Year 2	2.0%	3,972,613	3,019,772	22,477,689	19,169,551	2,175,000	1.44
Year 3	1.0%	4,216,200	3,061,319	21,453,355	19,674,886	4,012,870	1.53
Year 4	1.0%	4,407,444	3,149,568	21,578,377	20,516,844	5,420,360	1.62
Year 5	1.0%	4,662,614	3,098,229	21,908,593	20,862,261	1,380,000	1.71

## Development of Cost of Service Study

The development of the cost of service study incorporates the revenue requirement identified as part of the financial projection. This section describes the additional procedures used in development of the cost of service study and sample outputs from previous studies.

### **Load Profile Information**

Load profile information identifies how customers use electricity at various times of the day and is critical to ensure the cost of service study is accurate and defensible. UFS works with utility staff in identification of the appropriate sources of load research information. We will analyze information from the following sources:

- Electronic meters installed on time of use and other customers
- Load research information available from other sources
- Analysis of substation feeders
- Utilize our data base of existing load research obtained from other utilities

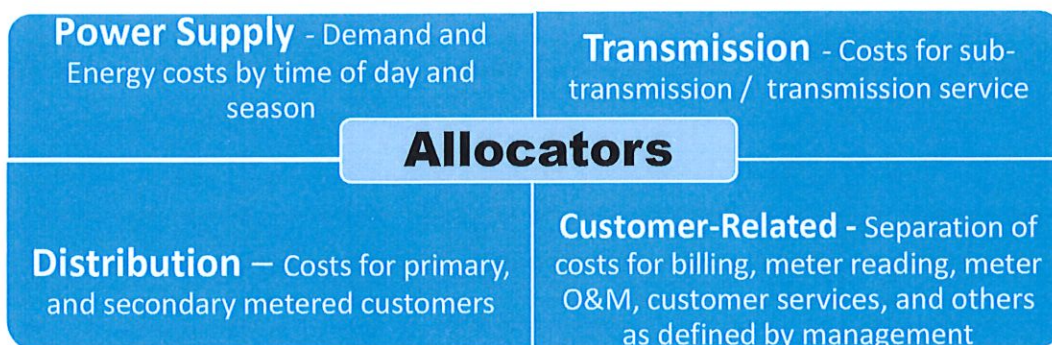
The load research information identifies the monthly load factors for each class, how much is being used by the class at the peak time of the day when power supply demand or transmission demand charges are determined. The load research information is compared with the hourly system hourly load data to determine the class contributions. The information is then used to determine the class share of transmission and power supply costs.

### **System Losses**

Losses can vary substantially depending on system loading and temperature. We will identify the system loss at the various voltage levels of service to customers. To determine the overall system losses, we typically use a three-year average of losses to reduce the impact of changing weather patterns between the last and first month of each year. The losses are then allocated between voltage level such as transmission, substations, primary service, and secondary voltage levels.

### **Development of Allocators**

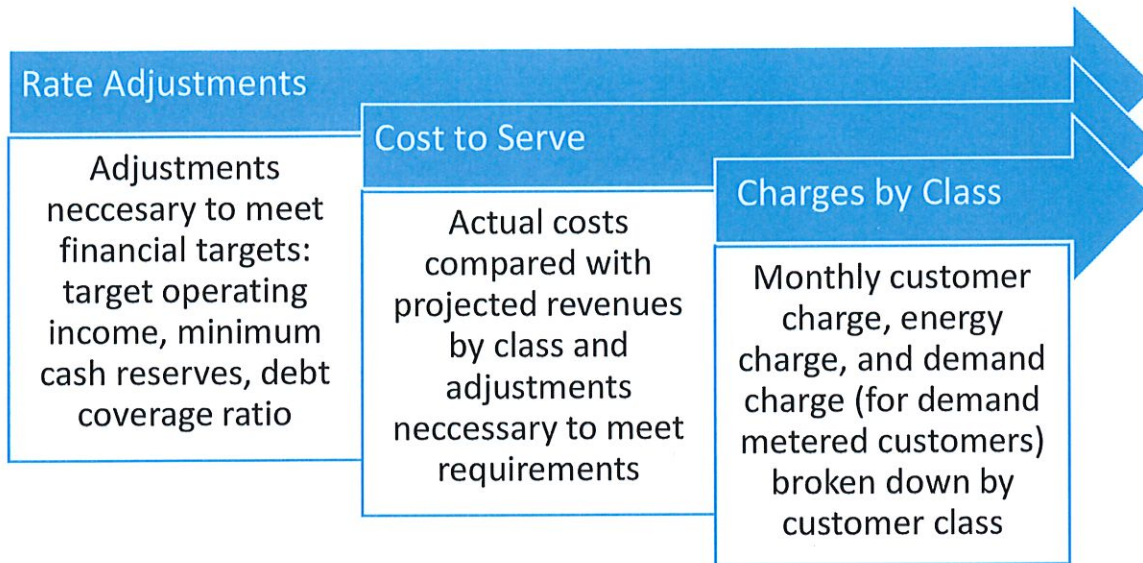
The load profile information for each class is used to determine the allocation factors used to allocate expenses based on cost-causation. Examples of cost causation include the identification of the date and time power supply demand charges are determined and each class usage at the time of the peak demands. There are over 40 allocation factors often developed as part of a UFS cost of service study. Allocation factors are developed for each season and developed for specific expenses. A summary of the costs where specific allocation factors need to be developed are listed below.



**Prepare Cost of Service Analysis**

Customer classes are typically established based on differences in load and usage patterns. How customers use electricity dictates the cost of providing many utility services.

The cost of service portion of the model will determine the following:



A summary of the cost of service analysis is developed similar to the following table:

Customer Class	Cost of Service	Projected Revenues	% Change
Residential A	\$ 4,672,077	\$ 4,183,897	11.7%
General Secondary B	3,032,446	2,974,374	2.0%
Street Light Service S	144,370	133,504	8.1%
Secondary Energy & Demand C	3,144,714	3,072,174	2.4%
Primary Energy & Demand D	20,191,294	20,700,210	-2.5%
<b>Total</b>	<b>\$ 31,184,902</b>	<b>\$ 31,064,158</b>	<b>0.4%</b>

The cost of service column from the table above identifies the cost to provide service to each class of customers and is compared with the projected revenues from each class. The percent change is the rate adjustment necessary for each class to achieve cost of service. We typically do not recommend rates move fully to cost of service, but as part of the discussions with staff and Council we develop a plan to move classes toward cost of service to minimize rate impacts on any specific customer class.

### **Development of new rate classes**

As part of the initial discussions with management and review of the existing rate tariffs, we will discuss with utility staff if new rate classes should be considered or if existing rate classes should be combined. Rate classes are created based on similarity in usage patterns, but often utilities will develop new rate classes to create incentives for customers to shift usage to periods of time where power supply costs are lower such as on and off peak time periods for time of use rates. Examples of new rate class developments are listed below.

- **Standby charges** – Cost isolated by investment in facilities to serve customers on a standby basis.
- **Interruptible Loads** – Rates to promote interruptible loads that reflect the savings to the Utility. Our study will isolate costs by power supply demand, energy, and transmission to identify the potential cost savings of an interruptible customer.
- **Seasonal Rates** – The cost of service study allocates costs to each rate class based on seasonal time period. The time periods will be identified through review of system loads and power supply and transmission costs.
- **Time of Use** – For time of use rates to be effective in sending the proper price signal, the cost of service analysis is supplemented with marginal costs to identify and recommend appropriate charges on a time of use basis.
- **Economic Development Rates** - Rates can be developed to promote economic development by attracting new customers or expansion of existing customers. It is important economic development rates be developed using a marginal cost approach to ensure existing customers are not unduly subsidizing any reduce rates or fees charged under an economic development program.
- **Other Potential Rates are listed below:**
  1. Public education rates
  2. Green Rates
  3. Net Metering Rates
  4. Aggregation Rates

New rate designs may result in additional charges for the services provided by UFS. As part of the initial kick off conference call, we should discuss if any potential new rate classes are being considered.

**Breakdown of cost of service rate structure by type of expense for each class of customers**

UFS cost of service studies identify cost in a summary and a detail cost breakdown for each class of customers. For example, the summary of costs identifies the class cost breakdown by customer charge, power supply demand, transmission demand, distribution demand and energy costs. An example is listed below:

Customer Class	Monthly Customer Charge	Distribution Rate	Power Supply			
			Summer		Winter	
			Demand	Energy	Demand	Energy
Residential A	\$ 13.65	\$ 0.0249	\$ 0.0181	\$ 0.0479	\$0.0101	\$ 0.0353
General Secondary B	26.60	0.0288	0.0311	0.0550	0.0136	0.0319
Street Light Service S	-	0.1752	-	0.0689	-	0.0300
Secondary Energy & Demand C	120.60	8.52	12.09	0.0577	4.88	0.0313
Primary Energy & Demand D	223.90	7.24	12.38	0.0573	4.85	0.0296

In addition, further breakdowns are available in the studies depending on the needs of the utility. A sample detailed breakdown of distribution costs is listed below:

Rate Breakdown	kWh		kWh		KW		KW	
	Residential A	Secondary B	General	Secondary Energy & Demand C	Primary Energy & Demand D	Primary Energy & Demand D	Primary Energy & Demand D	Primary Energy & Demand D
<b>Demand Breakdown</b>								
Distribution	\$ 0.0110	\$ 0.0117	\$ 3.44	\$ 2.95	\$ 2.95	\$ 2.95	\$ 2.95	\$ 2.95
Transmission	0.0059	0.0084	2.91	2.91	2.91	2.91	2.91	2.91
Transformer	0.0027	0.0029	0.73	-	-	-	-	-
Substation	0.0052	0.0057	1.43	1.39	1.39	1.39	1.39	1.39
Direct	-	-	-	-	-	-	-	-
Subtotal - kWh, kW, HP Charge	\$ 0.0249	\$ 0.0288	\$ 8.52	\$ 7.24	\$ 7.24	\$ 7.24	\$ 7.24	\$ 7.24
<b>Customer Breakdown</b>								
Distribution Customer Costs	\$ 6.07	\$ 12.13	\$ 54.59	\$ 109.18	\$ 109.18	\$ 109.18	\$ 109.18	\$ 109.18
Transformer Customer Costs	2.07	4.14	18.62	-	-	-	-	-
Meter O&M	0.57	0.57	2.87	39.11	39.11	39.11	39.11	39.11
Meter Reading	0.13	0.13	1.15	2.30	2.30	2.30	2.30	2.30
Billing	0.08	0.15	0.70	1.39	1.39	1.39	1.39	1.39
Services	1.20	2.41	10.83	8.23	8.23	8.23	8.23	8.23
Customer Service	3.54	7.08	31.84	63.68	63.68	63.68	63.68	63.68
Customer Charge \$/Meter	\$ 13.65	\$ 26.60	\$ 120.60	\$ 223.90	\$ 223.90	\$ 223.90	\$ 223.90	\$ 223.90

## Rate Design

Design of electric rates uses input from the cost of service study as guidance on changes to rate classes and the rate components for each rate class. Cost of service results are one factor in design of electric rates for customers. Other factors must be considered such as impact on customers, social and environmental issues, and philosophy of the utility’s governing body.

Please note that all rate designs outside of the current rate structure will be charged hourly.

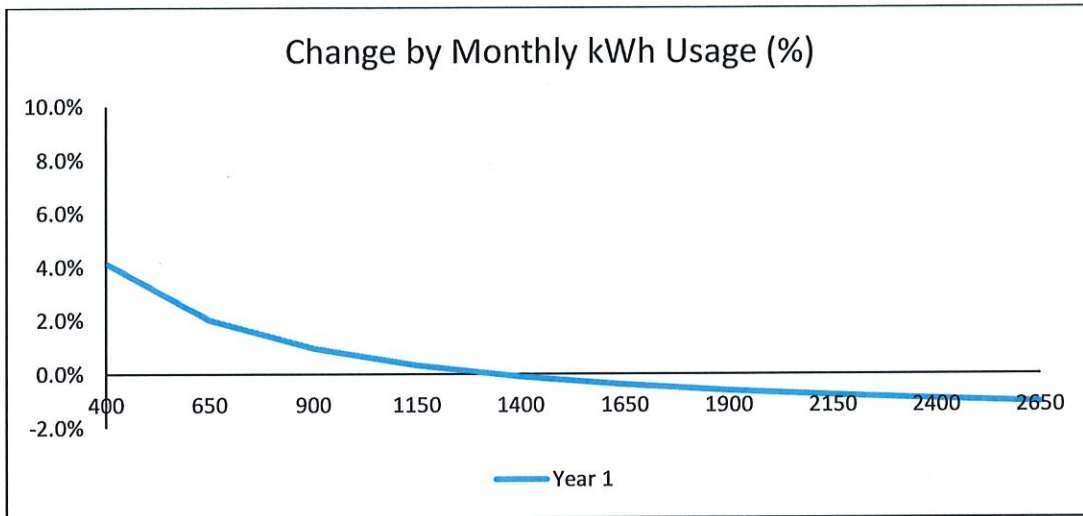
### Summary of overall rate adjustments for each class - Electric

Customer Class	Projected	Projected	Projected
	Revenues Under Current Rates	Revenues Under Proposed Rates Year 1	Percentage Change Year 1
Residential A	\$ 4,183,897	\$ 4,272,065	2.11%
General Secondary B	2,974,374	3,019,822	1.53%
Street Light Service S	133,504	135,687	1.64%
Secondary Energy & Demand C	3,072,174	3,125,649	1.74%
Primary Energy & Demand D	20,700,210	20,956,423	1.24%
Totals	\$ 31,064,158	\$ 31,509,647	1.43%

### Electric Sample Rate Design, Single Year

#### Projected Residential Rates

Rates	Current	Year 1	COS
Monthly Facilities Charge:			
All Customers	\$ 6.50	\$ 8.50	\$ 14.47
Energy Charge:			
All Energy	\$ 0.0681	\$ 0.0666	\$ 0.08093
Revenue from Rate	\$ 3,584,465	\$ 3,648,247	\$ 4,709,219
Change from Previous		1.8%	



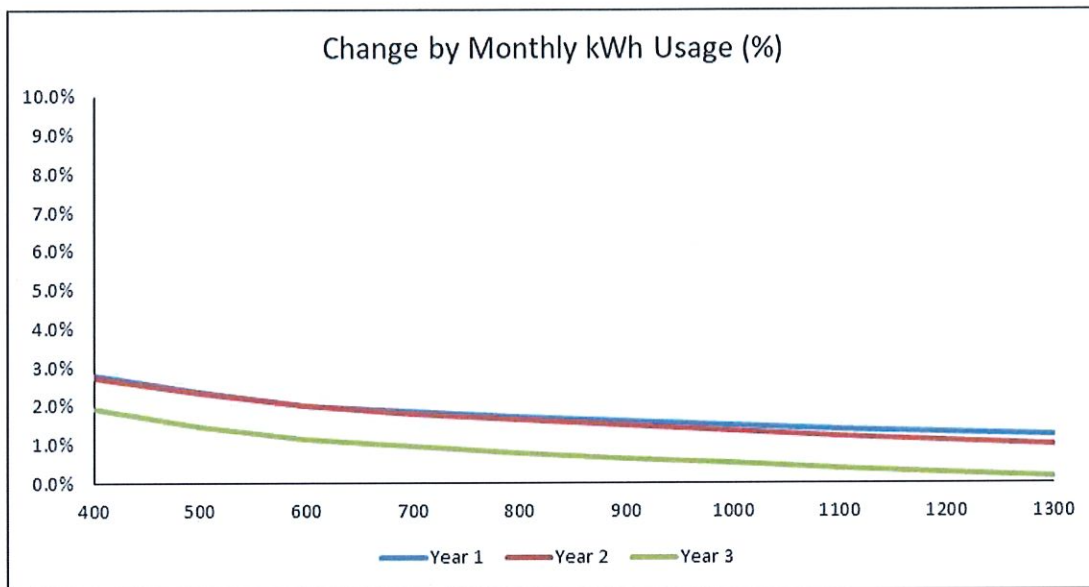
#### Average Monthly Bill Increase by Usage

All Energy	Year 1	Year 1
	\$	%
400	\$1.40	4.1%
650	\$1.03	2.0%
900	\$0.65	1.0%
1150	\$0.28	0.3%
1400	(\$0.10)	-0.1%
1650	(\$0.47)	-0.4%
1900	(\$0.85)	-0.6%
2150	(\$1.22)	-0.8%
2400	(\$1.60)	-0.9%
2650	(\$1.97)	-1.1%

## Electric Sample Rate Design, Multi Year

### Projected Residential Rates

Rates	Current	Year 1	Year 2	Year 3	COS Rates
<b>Monthly Facilities Charge:</b>					
All Customers	\$ 11.75	\$ 13.25	\$ 14.75	\$ 16.25	\$ 18.86
<b>Energy Charge:</b>					
Winter All Energy	\$ 0.1018	\$ 0.1019	\$ 0.1020	\$ 0.1020	\$ 0.10383
Summer Block 1 (First 20 kWhs per day)	\$ 0.1100	\$ 0.1100	\$ 0.1100	\$ 0.1070	\$ 0.10383
Summer Block 2 (Excess)	\$ 0.1249	\$ 0.1240	\$ 0.1220	\$ 0.1190	\$ 0.10383
Revenue from Rate	\$ 10,337,868	\$ 10,553,155	\$ 10,762,483	\$ 10,879,557	\$ 11,175,415
Change from Previous		2.1%	2.0%	1.1%	



### Average Monthly Bill Increase by Usage

	Year 1	Year 1 \$	Year 2	Year 2 \$	Year 3	Year 3 \$
	\$	%	\$	%	\$	%
All Energy						
400	\$1.52	2.8%	\$1.53	2.8%	\$1.10	1.9%
500	\$1.52	2.4%	\$1.53	2.3%	\$1.00	1.5%
600	\$1.53	2.0%	\$1.54	2.0%	\$0.90	1.2%
700	\$1.50	1.9%	\$1.49	1.8%	\$0.80	1.0%
800	\$1.47	1.7%	\$1.42	1.6%	\$0.70	0.8%
900	\$1.44	1.6%	\$1.35	1.5%	\$0.60	0.7%
1000	\$1.41	1.5%	\$1.29	1.4%	\$0.50	0.5%
1100	\$1.38	1.4%	\$1.22	1.2%	\$0.40	0.4%
1200	\$1.35	1.3%	\$1.15	1.1%	\$0.30	0.3%
1300	\$1.32	1.2%	\$1.09	1.0%	\$0.20	0.2%

## Review and Potential Implementation of Power Cost Adjustment

Power cost adjustments (PCA) are used by many municipal electric utilities to help ensure power costs are recovered from customers in a timely fashion and the electric utility remains financially stable. A PCA reduces the utility's risk and exposure to changes in power supply costs or changes in transmission charges and helps ensure retail customers are not over or undercharged for electricity in any given year. A PCA must be implemented properly to ensure dramatic changes in the PCA do not occur on a month to month basis leading to customer complaints. UFS has implemented PCAs for electric utilities around the nation and has extensive experience in identifying the most appropriate method that balances customer impacts while maintaining the financial health of the utility. UFS will review the risks and monthly power cost to identify the most appropriate method. Listed below are general methods used by utilities. (Several variations of each method also exist)

**Monthly (Quarterly, Semi Annual) PCA** - Typically calculated each month or period of time such as quarterly. This methodology tends to result in dramatic changes in the PCA at the time of the true up and may result in increased complaints from customers.

**Annual PCA** - The power costs are trued-up each year and significant changes can occur at the beginning of each year. Also, the Utility must maintain significant reserves to provide funds to cover the fluctuations in the power costs.

**Rolling average PCA** - Tends to smooth out the fluctuations while maintaining the financial integrity of the utility. Costs are reviewed each month with small changes occurring with the goal of balancing power costs at the end of specific period of time such as 12 months.

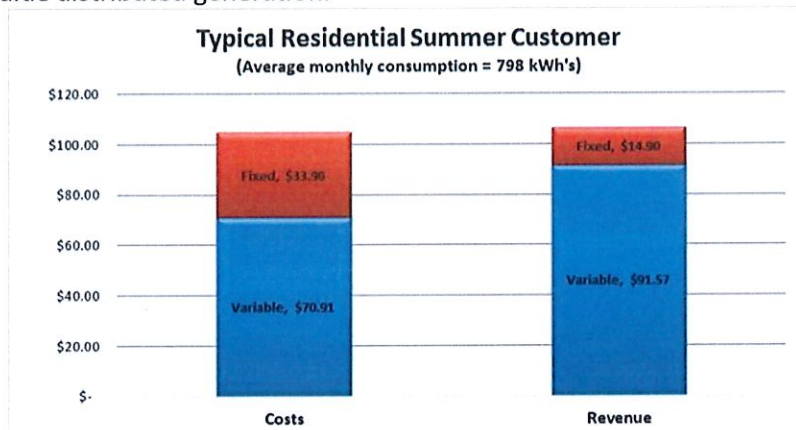
**Forecasted PCA Monthly Review** - Based on the annual budget then adjusted monthly to reflect actual power supply costs

## Renewable Energy – Net Metering and Avoided Cost

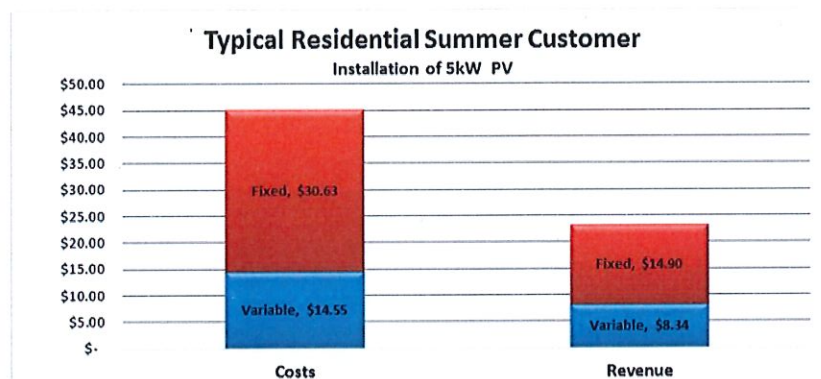
The growth of customer installed Photovoltaic (PV) may result in under-recovering the utilities' fixed costs due to inappropriately structured residential rates. Many utilities face the following residential rate structure issues:

- Customer charges have historically been held low
- Many states require net metering customers with renewables rather than pricing on avoided costs
- Inverted block rate structures that shift fixed cost recovery to outer rate blocks
- Metering and billing limitations
- Historical practices of recovering fixed costs in the energy component of the rate

These issues have resulted in unstable revenue recovery and under-recovery of costs from customers installing distributed generation. This also causes cost shifts and subsidies. The current rate structures may artificially over-value or under-value distributed generation.



If the customer installed a 5kW PV generator producing 700 kWh's (Estimated production from a 5kW PV) the billed energy consumption is reduced to less than 100 kWh's. When the Utility applies its current rates to the remaining usage the revenues recovered from the customer are approximately \$23.00, however, the cost to provide electricity to the customer is \$45.00. This occurs because residential rate structures do not align with costs.



For this utility, the under-recovery occurs because distribution costs should be recovered through a demand charge and customer charges rather than through the energy (kWh) charge. A variety of difficulties and limitations exist to correct the rate structure, although some can be easily corrected. They include:

- Limitation on metering & billing systems
- Education of the governing body & customers
- Opposition from interveners and special interest groups
- Past practices in rate designs
- Incorrect price signals sent by certain Joint Action Agencies

## Meetings, Reports, and Presentations

### Meetings

The following meetings are anticipated by conference call and/or webex:

- Kickoff meeting – Clarify scope of services and expectations of management
- Data Verification –Verify data collected
- Financial Review –Review assumptions used in the long-term projections
- Review draft reports with management
- Presentation as requested by management such as review report with Governing body

### Format of Reports

UFS reports are typically separated into the reports listed below:

- **Power Point Summary** - A concise presentation of study results that is shared with management and staff prior to developing a proposed rate design. This summary will include graphs, charts, tables, and recommendations.
- **Executive Summary Report** – An overview that identifies the objectives, process, and results of the rate study in a clear and concise format. The report includes graphs, charts, tables, and recommendations.
- **Rate Design Recommendation Report** - The rate design report includes the following:
  - Comparison of the current and proposed rates
  - Expected revenues generated from proposed rates
  - Impact on customer classes at various usage levels or load factors within each rate class

### Presentation of Cost of Service and Rate Design Study

A critical aspect of the study is the clear and concise presentation to the governing body of the utility. UFS professionals are skilled at explaining and working with advisory and governing bodies to ensure decisions are based on information they can understand and apply to their community.

## Firm Qualifications

This section discusses UFS experience and qualifications assisting municipalities with cost of service and financial analysis. UFS personnel are recognized as national experts and include highly qualified, motivated, experienced, and knowledgeable professionals. UFS' reputation has resulted in industry leading status shown by the number of clients we serve, our frequent requests to instruct classes and speak at conferences around the nation and our frequent requests to serve as expert witnesses on rate related issues.

The Project Manager for the City will be Mark Beauchamp, CPA, CMA, MBA with assistance from staff listed in this proposal. Mark has utility energy experience from 1981 and holds degrees in Water Purification Technology, Accounting Degree, and master's degree in business. Mark is a Certified Public Accountant, Certified Management Accountant, holds a class A license in Wastewater Treatment and an F-4 Water License.

UFS experience includes completion of rate studies in 43 states, Guam, several Caribbean Islands and Canada. This provides UFS with the experience and knowledge to provide creative solutions for the City.

### **UFS is the industry leader in electric, water, and sewer studies. Our national experience is summarized below:**

**In Demand** → UFS has completed numerous rate studies for electric, water, sewer, gas, telecommunications, and solid waste

**Diverse** → UFS is the preferred provider of rate services for municipalities, electric cooperatives, and members of Joint Action Agencies.

**Innovative** → UFS is leading the industry in development of Time of Use rates including variations of Variable Peak Pricing, Dynamic Pricing and Real Time Pricing.

**Reliable** → Our methodologies on establishing financial targets and cash reserve policies have become industry standards and have assisted utilities in improving bond ratings with Fitch, S&P and Moody's.

**Supported** → Our establishment of rates for customers located outside city limits have been accepted in State Courts and resulted in UFS becoming expert witnesses and arbitrators on rate disputes across the United States.

**Experienced** → UFS has provided electric, gas, water, wastewater, and telecommunications services to some of largest utilities in the country including Nashville TN, Knoxville TN, Sacramento Municipal Utility District, Rochester MN, Imperial Irrigation District CA, Austin TX, Huntsville AL, Columbia MO, and Lansing MI.

**Knowledgeable** → We are frequent speakers on special rate topics around the United States including APPA's National Conference, APPA's Educational Institutes, E&O Workshop, Legal Conferences, Business and Financial Workshop, numerous webinars topics and state conferences in over 15 states.

A sample of recent presentations are listed below:

- Development of Avoided Cost and Rate Designs for Distributed Generation
- Appropriate levels of Contributions to City (Payment in lieu of Tax)
- Information provided by Cost of Service Studies
- Cash Reserve Policies for Electric Utilities
- Development of Utility Extension Policies
- Development of Key Financial Targets
- Cost of Service Challenges and Solutions
- The Rate Race

**Teachers** → UFS personnel are the instructors on cost of service and financial planning courses offered through the American Public Power Association (APPA), American Water Works Association (AWWA), and the National Association of Regulatory Utility Commissioners (NARUC), EUCI, and Southern Gas Association. UFS' industry leading status has resulted in courses on distributed generation to the US Department of Energy. These courses include the following:

- a. Basic Cost of Service
- b. Intermediate Cost of Service
- c. Advanced Cost of Service
- d. Financial Planning
- e. Utility Financial Check-up
- f. Cost of Service and Rate Design for Distributed Generation
- g. Development of Line Extension Policies
- h. Rate Structures to promote Energy Conservation
- i. Rate Structures to create Revenue Stability
- j. Advanced issues in Rate Design
- k. Advanced issues in Cost Allocations

**UFS holds a commitment to the following:**

- **Quality Control** - Proper quality control and management help ensure the accomplished work is in alignment with the project scope, is completed timely, within budget and the results are accurate and defensible. The quality controls developed by UFS are specific to utility rate studies and are based on our prior experience working with electric utilities.
- **Timeliness of Studies** - Part of the quality control includes the timely completion of the rate studies. UFS experience in completing studies provides us the ability to complete the studies as requested and discussed in the initial kick-off meeting.
- **Financial Strength** - UFS commenced business in 2001 and has the highest financial rating by Dunn and Bradstreet.
- **Independence** - UFS maintains its independence throughout its engagements to help ensure unbiased recommendations to the governing bodies. We do not provide services that could impair our independence such as engineering, accounting, or auditing services.
- **Diverse Staff Backgrounds** - Proper development of rate studies require knowledge in accounting, finance, economics, and engineering. UFS staff has diverse backgrounds that include degrees in accounting (CPA), engineering, finance, economics, information technology and degrees in Water Purification Technology.

**Name and title of primary contact person**

Mark Beauchamp, MBA, CPA, CMA  
President, Utility Financial Solutions, LLC  
E-mail - mbeauchamp@ufsweb.com  
Cell - (616) 403-5450

**Date firm established - UFS was established in September 2001**

**Proposed service team including titles**

Mark Beauchamp - President  
Dawn Lund – Vice President  
Dan Kasbohm – Manager  
Mike Johnson – Manager  
Chris Lund – Business and Technology Manager  
Joan Bakenhus – Senior Financial Analyst  
Jillian Jurczyk – Financial Analyst  
Robert Blank – Financial Analyst  
Carolyn Ragusett – Administrative Assistant

**Staff Availability**

UFS has adequate staff available to complete the tasks in the timeline requested in the RFP.

**Resumes**

The next section consists of resumes of UFS team members.

	<p><b>Mark Beauchamp, CPA, CMA, MBA</b> President, Utility Financial Solutions, LLC</p>
	<p><i>Email:</i> mbeauchamp@ufsweb.com <i>Cellular:</i> 616-403-5450 <i>Location:</i> Holland, MI</p>

**Education**

- AAS Water Purification Technology
- ABA Business Administration
- BBA Major – Accounting
- MBA Master’s Degree in Business

**Course Instructor**

**American Public Power Association (APPA)**

- Advanced Cost of Service Course (Cash Basis & Utility Basis of Ratemaking)
- Intermediate Cost of Service (Cash Basis & Utility Basis of Ratemaking)
- Basic Cost of Service (Cash Basis and Utility Basis of Ratemaking)
- Financial Planning for Municipal Utilities
- Financial Planning for Board & Councils
- Financial Planning and Rate Setting for Managers (Part of Managers Certificate Program)

**American Municipal Power (AMP)**

- Financial Planning and Rate Designs for Electric Utilities

**Expert Witness Service**

- Detroit Edison vs. Ameritech – Provided expert witness services for Detroit Edison on development of Pole Attachment Rates for Ameritech
- Nebraska State Unicameral – Served as an expert witness before the state of Nebraska Unicameral on Proper rate setting and credits to provide customer installed renewable generation
- Dayton Power & Light – Provided expert witness services on pole attachment rates. Case was resolved prior to Court appearance
- Coldwater Board of Public Works – Provide expert witness services on rate challenge by large industrial customer. Case was dropped after deposition was provided
- Smethport PA – Provided deposition and responses to Pennsylvania Public Service Commission on Rate Filing for Smethport

**License and Qualifications**

- Class “A” license in wastewater treatment from the State of Michigan
- (CPA) Certified Public Accountant – Wisconsin
- (CMA) Certified Management Accountant – Institute Certified Management Accountants

**Course Instructor**

**Michigan State University**

- Advanced Issues in Cost Allocation (Utility Basis of Rate Making)
- Retail Costing and Pricing of Electricity
- Wholesale Costing and Pricing of Electricity

**Southwest American Water Works Association**

**Michigan Rural Water Association**

- Cost of Service & Rate Making for Water Utilities

**Michigan Finance Government Officers Association**

- Cost of Service & Rate Making for Water & Wastewater Utilities

**Industry Involvement**

- Member of the American Public Power Association
- Member of the American Water Works Association
- Member of the Institute of Management Accountants
- Speaker at national conferences on Financial Planning for Municipal Utilities, Pricing for Water Utilities, Pricing Fiber Optic backbone systems, Unbundling Electric Rates, and Ways to Attract and Retain Customers
- Author of articles appearing in national magazines and newsletters regarding pricing fiber optics, training electric rates, and designing water rates

**Dawn Lund**

Vice-President, Utility Financial Solutions, LLC



Dawn has utility energy experience pricing and marketing utility services for electric, water and wastewater beginning in 1996. Dawn has worked with UFS since 2006 and previously worked with a large utility and held positions as Cost and Rate Specialist and Marketing and Communications Specialist. Dawn works with utilities across the country teaching financial concepts and is also the instructor for Financial Planning courses for the American Public Power Association. She is also a regularly requested speaker for various regional and national organizations.

*Email:* dlund@ufsweb.com

*Cellular:* 231-218-9664

*Location:* Traverse City, MI

**Cost of Service (COS)**

- Completed electric water and wastewater cost of service and rate design studies for utilities across the country, Guam, the Caribbean, and Canada
- Determining appropriate allocations of overhead costs between utility services

**Long-term financial analysis**

- Development of long-term sales and expense projections for electric, water, and wastewater utilities
- Development of long-term financial plan and rate track for electric, water, and wastewater

**Presentation/Training**


- Presentations to City Councils and Boards for approval of utility rates and proposed rate tracks
- Instructor for APPA’s Financial Planning and Basic Cost of Services courses
- Monthly presentations to various organizations on topics such as: cost of Service, financial planning, Key financial targets, cash policies and how to explain rate increases to the end user, cost of services challenges/solutions, and Introduction to allocation studies

**Rate Design**

- Development of equitable rates between inside-city and outside-city customers
- Development of wholesale contract rates,
- Development of special rates; Economic and Time of Use
- Development of Connection Fees
- Development of rate designs to meet financial objectives of utility

**Other Professional Involvement**

- Member of AWWA Finance, Accounting, Management and Controls Committee
- Member of AWWA Rates and Charges Committee
- Member of MI-AWWA Education Committee
- Developing MI-AWWA Water Academy material for Cost of Service, Financial Planning
- Developed the Basic Cost of Service and Financial Planning courses for APPA
- Preferred Consulting firm for Hometown Connections Financial Planning, Cost of Service and Rate Design

<p><b>Mike Johnson</b>          Manager, Utility Financial Solutions, LLC</p>	
	<p>Mike joined Utility Financial Solutions, LLC in 2011 and has experience assisting utilities since 1995. He has a Higher National Diploma in Mechatronics (Combined Electrical/Mechanical Engineering). Mike is experienced in cost of service, rate making, financial/operational modeling, automation, electric utility operations, and power supply.</p> <p><i>Email:</i> mjohnson@ufsweb.com  <i>Cellular:</i> 608-230-5849  <i>Location:</i> Madison, WI</p>

**Cost of Service**

- Development of cost of service studies for electric, communication, gas, water, and wastewater utilities
- Forecasts utility revenue requirements
- Cost allocation model development

**Rate Design**

- Provides cost of services class allocations and rate making
- Designs time of use rates
- Identify effects for different usage patterns within the same class
- Development of rates for alternative fuels and vehicles
- Evaluate marginal costs and development of line extension policies and economic development rates

**Expert Witness Services**

- Prepared and testified on filings to Public Utility Commission

**Long Term Financial Analysis**

- Develops utility financial analysis models
- Identifies growth and load forecasting
- Models rate and revenue effect for customer change within utilities (loss of customers/additional load)
- Develops target metrics for utilities including cash policies, operating income, debt coverage

**Other Utility Tools**

- Computes cost functionalization and allocation systems for designing and managing complex changes
- Evaluates data and system integration issues associated with new software implementations
- Provides market analysis, bidding, and settlement processes analysis
- Identification and valuation of fixed assets
- Assessment of utility value for sales/purchase
- Development of risk mitigation tools, power/fuel cost adjustment mechanisms

### Dan Kasbohm

Manager, Utility Financial Solutions, LLC



Dan joined Utility Financial Solutions, LLC in 2007 and has experience in conducting cost of service and financial analysis for electric, water, wastewater, and cable utilities around the nation. He has a Bachelor of Science degree in Engineering and was employed in the automotive industry. Dan is a co-instructor for the Basic and Intermediate Cost of Service courses for the American Public Power Association.

*Email:* dkasbohm@ufsweb.com

*Cellular:* 616-402-7045

*Location:* Grand Haven, MI

#### Cost of Service (COS)

- Identification of fixed/variable costs related to:
  - Customer availability to be served
  - Commodity based costs
  - Demand based costs
- Identification of class to class subsidization
- Utility cost breakdown by function
- Detailed cost unbundling

#### Long-term financial analysis & identification of:

- Utility revenue requirements (utility and cash-based methods)
- Debt Coverage conformance
- Minimum cash requirements
- Optimal operating income targets
- Optional rate adjustments in projected years

#### Presentation/Training

- Presenting study results to management and governing body of utility
- Provide utility training on use of projection & COS models
- Co-Instructor for the American Public Power Association Academy
  - Basic & Intermediate Cost of Service

#### Rate Design

- Current Utility rate structure updates
  - Utility revenue impact
  - Customer bill impacts at various usage levels
  - Identify revenue stability of rates
  - Rate survey analysis
- Development of new rates including:
  - Time of Use (seasonal, daily, hourly)
  - Power Cost Adjustment (PCA)
  - Coincidental-Peak Rates
  - Economic Development rates
  - Street lighting rates

#### Other Utility Tools

- Power Cost Adjustment mechanisms based on utility cash position, objectives, and dispatch profile
- Street Light Cost of Service by light and pole types
- Load Profile Analysis to identify utility and customer usage patterns
- Power supply forecasting
- Implementation of a justified minimum cash policy
- Calculation of fees for standard utility work
- Development of line extension policies

<p><b>Joan Bakenhus</b> Senior Financial Analyst, Utility Financial Solutions, LLC</p>	
	<p>Joan has experience working with municipal utilities from 1986-1996 and came back to industry in 2006. Joan has a degree in Business Administration. Joan has worked as a Rate Analyst for one of the largest public power systems in the nation (Lincoln Electric System) and for Utility Financial Solutions, LLC since 2006. Joan is experienced in development of long-term financial plans, rate design models and cost of service studies for electric, water, and wastewater utilities.</p> <p><i>Email:</i> jbakenhus@ufsweb.com <i>Cellular:</i> 402-483-2542 <i>Location:</i> Nebraska</p>

**Cost of Service (COS)**

- Working with Utilities to identify information requirements to complete cost of service and financial plans
- Set up and develop utility revenue requirements, cost of service program and utility revenue proof
- Balancing and set up of models for development of cost of service for water, wastewater, and electric utilities to determine commodity and customer charges
- Responsible for analysis, preparation and updating cost of service models for several electric, water utilities

**Rate Design**

- Balancing and set up of models for development rate design for water, wastewater, and electric utilities to determine commodity and customer charges
- Development of rate design models for electric, Water utilities
- Development of rate surveys

**Other Utility Tools**

- Balancing of sales with revenue to help ensure proper billing statistics are used in cost of service models

**Long Term Financial Analysis**

- Development of long-term financial forecasts for water, wastewater, and electric utilities to determine the amount and timing of rate adjustments

### Chris Lund

Business & Technology Manager, Utility Financial Solutions, LLC



Chris has a bachelor’s degree in Business Administration with concentration in Computer Science and Speech Communications. He has been a technology and management consultant since 1992 and has utility experience since 2005. Chris is an employee of UFS since 2012 and has also sub-consulted on a variety of technology projects for UFS since 2003.

*Email:* clund@ufsweb.com

*Cellular:* 231-342-9798

*Location:* Traverse City, MI

#### Financial Consulting

- Completed cost of service and rate design studies for electric, water, wastewater, telecommunications, and refuse utilities
- Designed, wrote, and implemented long term financial projection model including revenue requirements and rate track
- Determined avoided cost for solar (photovoltaic - PV) and wind for renewable energy rates
- Lead consultant for electric vehicle (EV) rates and service study
- Conducted multiple fiber optic cost of service and rate design studies
- Presentations to Governing Bodies for approval of utility rates and proposed rate tracks

#### Data Analytics

- Data mining and analysis specialist for electric load data research
- Specialist with data mining, data conversion and custom reporting
- Experienced with various ODBC (database connectivity)
- Implemented job costing solution for manufacturing companies
- Designed, written, implemented, supported multiple, custom bar coding and data collection systems for wholesale distribution and manufacturing organizations
- Data collection systems pushed data to payroll for time and attendance, automated inventory tracking and job costing

#### Technology Experience

- Experienced in Microsoft Excel automation – including payroll data, job costing and automated billing (office automation)
- Experienced in Microsoft Access custom database, programming, and reporting – including electronic data interchange (EDI) mapping using Microsoft VBA
- Lead consultant for multiple mission critical, corporate wide enterprise resource planning (ERP) technology solutions
- Implemented, trained, and supported multiple telecommunications projects
- Implemented and supported some of the first voice over internet protocol (VOIP) telecommuting systems
- Guide management with technology related strategy and business integration
- Modification and complete custom program solutions on midrange and PC
- Wrote automated bill of material (BOM) purchasing forecasting system
- Specify, install, and maintain mission critical PC network infrastructure, servers, workstation, and related software
- Experienced in network security and virtual private network (VPN) technology
- Implemented and supported web storefronts integrated with corporate backend database solution for inventory management, order processing, billing, and account status

**Jillian Jurczyk, MEc.**  
Financial Analyst, Utility Financial Solutions, LLC



Jill has been with UFS since 2013. She has a Bachelor’s degree in Mathematics and a Master’s degree in Applied Economics from Johns Hopkins University. Jill has populated and analyzed cost of service models, developed long-term financial projections, and designed rates for utilities. Jill specializes in econometric modeling and statistical analysis to project sales and usage. She has worked with a variety of econometric software packages and is competent in handling seasonality, trend, heteroscedasticity, and other economic inefficiencies that arise in data analysis.

*E-mail:* jjurczyk@ufsweb.com  
*Cellular:* 616-283-8502  
*Location:* Holland, MI

Jill’s experience includes:

- Forecasting Utility revenue requirements
- Projecting revenues and expenses, asset depreciation, and net book value
- Designing rates based on Cost of Service results
- Analyzing rate payer impacts and sensitivities
- Working with Utility Staff to identify study goals and understand organization
- Keeping up to date on the current economic impacts of renewable energy, the relationship to the Clean Power Plan legislation, and potential effects on the Electric Industry

**Robert Blank**  
Financial Analyst, Utility Financial Solutions, LLC



Robert has been working for Utility Financial Solutions, LLC since May of 2014 and has a Bachelor of Business Administration with a major in Finance from Davenport University. Over his time at UFS he has conducted Utility rate surveys as well as developed rate designs. Robert has experience with long term financial projections and cost of service studies for Electric, Water, Wastewater, and Gas utilities.

*E-mail:* rblank@ufsweb.com  
*Cellular:* 616-403-9926  
*Location:* Holland, MI

Robert’s experience includes:

- Developing rate design models for electric utilities
- Conducting Rate Surveys
- Responsible for analysis of financial statements and preparation of cost of service models
- Working with utilities to identify the information needed to conduct an accurate cost of service study
- Calculating Minimum Cash Reserve levels, Target Operating Income, and Debt Coverage Ratios

**Carolyn Ragusett**

Administrative Assistant, Utility Financial Solutions, LLC



Carolyn has been working for Utility Financial Solutions, LLC since May 2018 and has 47 years of office industry experience. For 27 years Carolyn was the Office Administrator for a large accounting firm in Wisconsin where she supervised office support staff. She additionally served 9 years as the tax department administrative officer and maintained the tax library.

*E-mail:* cragusett@ufsweb.com

*Cellular:* 920-450-0577

*Location:* Neenah, WI

Carolyn is skilled in the following:

- Managing and organizing workflow scheduling
- Performance reviews
- Office support and coordinating office activities
- Client correspondence
- Billing, Invoicing, and Collections
- Communication Review of office correspondence and materials
- Valuation Reports

## References

### **Brainerd Public Utilities, Brainerd, Minnesota**

*Client Contact:* Todd Wicklund, Financial Director  
*Phone* 218-825-3220  
*Email:* twicklund@bpu.org



Utility Financial Solutions, LLC provided electric, water, wastewater, and stormwater cost of service studies for Brainerd Public Utilities. The water department provides services to the City of Brainerd. UFS completed a cost of service analysis for the retail system and developed long-term financial projections, minimum cash reserves, monitoring of debt coverage ratios and identification of appropriate amounts of revenue financed capital included in customer rates.

### **Sikeston Board of Municipal Utilities, Sikeston MO**

*Client Contact:* Rick Landers, General Manager  
*Phone:* 573-475-3228  
*Email:* rlanders@sbfmu.net



UFS completed an electric, water, and wastewater cost of service study, financial projection, and rate design studies over several years between 2016 and 2021. The studies included presentation to the Board of Directors and City Council to obtain guidance and feedback on the rate designs. The rate studies included a five-year financial projection and rate track, cost of service analysis, and three year rate design and revenue proof.

### **Knoxville Utilities Board, Knoxville, Tennessee**

*Client Contact:* Sherri Ottinger, Manager, Rates & Analytical Services



*Phone* 865-594-7274  
*Email:* sherri.ottinger@kub.org

UFS completed the electric, water, wastewater, and gas cost of service models for Knoxville Utilities Board between 2017 and present. UFS recently completed development of residential demand and time of use pilot rates for all customer classes (September 2019). These projects involved analysis of residential and commercial customer classes, analysis of "non-standard" customers with pass through power or gas supply cost, reclassification of non-standard customers, data analytics on usage patterns, on-site cost of service training, worked closely with KUB staff on design of rates including developing a PILOT residential time of use rate.

### **Nashville Electric Service, Tennessee**

*Client Contact:* Sylvia Smith, Budget & Rates Manager  
*Phone* 615-747-3761  
*Email:* snssmith@nespower.com



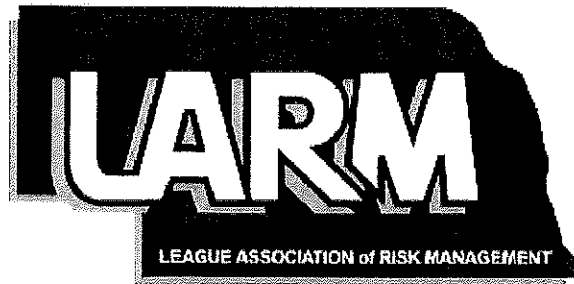
The project involved an electric cost of service study, long-term financial plan, rate design, time of use rate design, and training on the model. UFS developed a long-term financial plan to assist in identifying the amount and timing of future rate adjustments. Also, cost of providing electric service to each class of customer, charges broken down by demand, energy, and season, charges to each customer based on voltage, review rate classes and recommendation, development of time of use rates, and electric line extension policy.

## Project Schedule

Our experience with municipal electric cost of service and rate design studies allows us to conduct a cost effective and efficient study. The following is the tentative project schedule for completion of the electric cost of service and rate design. This schedule will be finalized during the initial project kick-off meeting with management.

<i>Task</i>	<i>Expected Completion – Twelve Weeks</i>
Initial Meeting – Preparation of Information Request	Week One
Completion of Information Request by Client	Week Two
Planning/Set-up Study	Week Three – Five
Review and Development of Revenue Requirements	Week Six – Seven
Fieldwork	Week Eight
Cost of Service Analysis Component/Functional Costs	Week Nine
Cost based Rate Design and alternatives	Week Ten
Report, Recommendations & Presentation of Draft	Week Eleven
Final Report	Week Twelve

**THE COMPLETION OF THE PROJECT ON THE PROPOSED SCHEDULE IS DEPENDENT ON THE COOPERATION OF VARIOUS DEPARTMENTS WITHIN THE UTILITY TO PREPARE THE INFORMATION REQUEST IN A TIMELY MANNER.**



**ANNUAL MEETING OF THE MEMBERS  
OF THE LEAGUE ASSOCIATION OF RISK MANAGEMENT (LARM)  
Wednesday, September 27, 2023, 11:00 a.m. CT/10:00 a.m. MT**

**2022-2023 LARM Board of Directors:**

Lanette Doane, Chair, Village of Ansley, Clerk/Treasurer  
Joey Spellerberg, Vice Chair, City of Fremont, Mayor  
Connie Jo Beck, City of St. Paul, Clerk/Deputy Treasurer  
Pamela Buethe, Sarpy County SID, #29 Board Member  
Raquel Felzien, City of Franklin, Clerk/Treasurer  
Don Groesser, City of Ralston, Mayor  
Melissa Harrell, City of Wahoo, Administrator  
Pat Heath, City of Gering, Administrator  
Josh Moenning, City of Norfolk, Mayor  
Tom Ourada, City of Crete, Administrator  
Tyler Pribbeno, City of Imperial, Administrator/Economic Development Director  
Chris Rector, City of Holdrege, Administrator  
Sandra Schendt, City of Nelson, Clerk/Treasurer  
Deb VanMatre, City of Gibbon, Mayor  
L. Lynn Rex, League of Municipalities, Executive Director, LARM Administrator,  
Ex-Officio Board Member



## **NOTICE**

### **ANNUAL MEMBERS MEETING**

#### **OF THE LEAGUE ASSOCIATION OF RISK MANAGEMENT (LARM)**

**Wednesday, September 27, 2023, 11:00 a.m. CT/10:00 a.m. MT**

PLEASE TAKE NOTICE that on **Wednesday, September 27, 2023, at 11:00 a.m. CT/10:00 a.m. MT**, the League Association of Risk Management (LARM), will hold a LARM Annual Members meeting at the Cornhusker Marriott Hotel, Grand Ballroom, B and C, 333 South 13<sup>th</sup> Street, Lincoln, Nebraska. An agenda of subjects known at this time is included with this notice, and the agenda shall be kept continually current and readily available for public inspection at the principal office of LARM during normal business hours at 1335 L Street, Suite 200, Lincoln, Nebraska. A notice of this meeting with the agenda and other materials are available at this location with a copy of the Open Meetings Act posted. The meeting will also be made available by Zoom via Computer, Smart Device or Telephone:

<https://us06web.zoom.us/j/81124588603?pwd=SjhLTnRxWU9sNHZWwWVMwUpQb1orQT09> or 1-833-548-0282. The Meeting ID is 811 2458 8603 and the passcode is 859274.

On September 20, 2023, a notice of this meeting with the agenda and other materials was sent to all LARM members and the LARM Board. Notice of this meeting with the agenda and other materials also is available for public inspection at 1335 L Street, Suite 200, in Lincoln, Nebraska, and posted with the following links kept continually current: an electronic copy of the agenda, all documents being considered at the meeting, with a link to the current version of the Open Meetings Act on LARM's website- [larmpool.org](http://larmpool.org).



## **AGENDA**

### **ANNUAL MEMBERS MEETING**

**OF THE LEAGUE ASSOCIATION OF RISK MANAGEMENT (LARM)  
Wednesday, September 27, 2023, 11:00 a.m. CT/ 10:00 a.m. MT  
Cornhusker Marriott Hotel - Grand Ballroom, B and C  
333 South 13<sup>th</sup> Street, Lincoln, NE**

In accordance with the Open Meetings Act, Chapter 84, Article 14 of the Reissue Revised Statutes of the State of Nebraska 1943, as amended, one copy of all reproducible written materials to be discussed is available to the public at this meeting and at [larmpool.org](http://larmpool.org) for examination.

You may also join the meeting by Zoom via Computer, Smart Device or Telephone <https://us06web.zoom.us/j/81124588603?pwd=SjhLTnRxWU9sNHZWeWVMeUpQb1orQT09> or 1-833-548-0282. The Meeting ID is 811 2458 8603 and the passcode is 859274.

*Officials of LARM members and members of the public may comment on agenda items or listen to the meeting.*

**1. Call meeting to order:**

- a. 11:00 a.m. CT/ 10:00 a.m. MT – Lanette Doane, Village of Ansley Clerk/Treasurer and Chair of the LARM Board of Directors, will call the meeting to order.
- b. Roll call of members present.
- c. Indicate that on September 20, 2023, notice of this meeting with the agenda and other materials were sent to all LARM members and the LARM Board. Notice of this meeting with the agenda and other materials were available for public inspection at 1335 L Street, in Lincoln, Nebraska, and posted with the following links kept continually current: an electronic copy of the agenda and all documents being considered at the meeting, with a link to the current version of the Open Meetings Act on LARM’s website – [larmpool.org](http://larmpool.org).
- d. Inform the public about the location of the Open Meetings Act which is posted and accessible to members of the public and at [larmpool.org](http://larmpool.org) along with at least one copy of all reproducible written material to be discussed at this meeting.
- e. Pledge of Allegiance to the Flag of the United States of America
- f. Public comment on any agenda item(s): Pursuant to the Open Meetings Act, the LARM Board Chair reserves the right to limit comments on agenda items. In accordance with the Open Meetings Act, there is no time limit on comments made by members of the LARM Board of Directors.

**2. Consider a motion to approve the Minutes of the Annual Members Meeting of the League of Association of Risk Management (LARM) held on September 14, 2022.**

*See pages 1-13*

**3. Consider a motion to accept the recommendations of the Nominating Committee and elect the slate of nominees to the LARM Board of Directors.**

*See pages 14-15*

*· Lynn Rex, LARM Administrator*

- a. Pursuant to Article I, Section 2 of LARM’s Bylaws and Section 8.1.4.1 of LARM’s Interlocal Agreement, the Nominating Committee of the LARM Board of Directors has recommended a slate of five candidates (listed below) to serve a three-year term.

- Raquel Felzien, Clerk/Treasurer of the City of Franklin (appointed at the 2-28-2023 LARM Board meeting to replace Doug Hanson, Mayor Hickman)
- Don Groesser, Mayor of the City of Ralston (appointed at the 10-22-2020 LARM Board meeting to replace Jim Hawks, City of Administrator of North Platte)
- James Bulkley, Mayor of the City of Columbus
- M. Layne Groseth, City Administrator of the City of North Platte
- Danielle (Dana) Klabenes, Clerk/Treasurer of the City of Neligh

**b.** Pursuant to Article I, Section 2.1 of LARM's Bylaws and Section 8.1.4.1 of LARM's Interlocal Agreement, additional nominations shall be requested from participating members at the meeting.

**4. Consider a motion to accept a report on LARM's Annual Audited Financial Statement and Actuarial Opinion.**

*Please see pages 16-38*

- *Jeremy Fox, CPA, Thomas, Kunc and Black*
- *Mark Weaver, Vice-President, Finance, Sedgwick*

**5. Consider a motion to adjourn.**

**MINUTES**  
**ANNUAL MEMBERS' MEETING**  
**OF THE LEAGUE ASSOCIATION OF RISK MANAGEMENT**  
**Cornhusker Marriott Hotel – Grand Ballroom B & C**  
**333 South 13<sup>th</sup> Street, Lincoln NE**  
**Wednesday, September 14, 2022, at 11:00 a.m. CT/10:00 a.m. MT**

The Annual Members' Meeting of LARM was held September 14, 2022 at 11:00 a.m. CT/10:00 a.m. MT at the Cornhusker Marriott Hotel in Lincoln. This meeting was held in conjunction with the League of Nebraska Municipalities Annual Conference.

On September 7, 2022, notice of this meeting with the agenda and other materials were sent to all LARM members and the LARM Board. Notice of this meeting with the agenda and other materials was available for public inspection at 1335 L Street, in Lincoln, Nebraska, and posted with the following links kept continually current: an electronic copy of the agenda, all documents being considered at the meeting, and a link to the current Open Meetings Act on LARM's website- [larmpool.org](http://larmpool.org) and Facebook page- [www.facebook.com/larmne](http://www.facebook.com/larmne).

**(AGENDA ITEM #1) Call meeting to order:** LARM Board Chair Doug Hanson, Mayor of Hickman, called the meeting to order.

Roll call:

**Present (13):**

**Village of Ansley, Lanette Doane**

**City of Blair, Desirae Solomon**

**City of Crete, Tom Ourada**

**City of Fremont, Joey Spellerberg**

**City of Gibbon, Mayor Deb VanMatre**

**City of Hickman, Mayor Doug Hanson**

**City of Imperial, Jo Leyland**

**Loup Central Landfill, Alec Baillie**

**City of North Platte, Layne Groseth**

**City of Oshkosh, LeAnn Brown**

**SID #29 – Sarpy County, Pamela Buethe**

**City of Trenton, Wendy McKain**

**City of Waverly, Stephanie Fisher**

**Not present (179):**

City of Ainsworth	City of David City	Village of Inglewood
Village of Alda	Village of DeWeese	Village of Jansen
Village of Allen	City of Edgar	Village of Johnstown
Village of Anselmo	Village of Edison	Village of Julian
City of Arapahoe	Village of Elba	KBR Solid Waste
Village of Arcadia	Village of Elm Creek	Committee
Village of Arlington	Village of Elyria	Village of Lawrence
Village of Ashton	Village of Emerson	Village of Leigh
City of Atkinson	Village of Eustis	Village of Lewellen
City of Auburn	Fairfield Rural Fire	Village of Litchfield
Auburn Board of Public	Protection District	Village of Lodgepole
Works	Village of Farnam	Village of Long Pine
Village of Bancroft	Village of Firth	City of Louisville
City of Bassett	Village of Funk	Lower Republican NRD
City of Bayard	City of Genoa	Village of Lyman
City of Beaver City	City of Gering	Madison County RTSD
Village of Beaver	Village of Glenvil	Village of Malcolm
Crossing	City of Gothenburg	Village of Malmo
Village of Benedict	Village of Greeley	Village of Marquette
City of Benkelman	Village of Guide Rock	Village of Martinsburg
Village of Berwyn	Guide Rock RFD	Village of Mason City
Village of Broadwater	Village of Gurley	Village of Maxwell
Village of Brock	Village of Haigler	Village of McGrew
Village of Brownville	Village of Halsey	Village of Meadow
Village of Brule	City of Harvard &	Grove
Village of Burr	Harvard RFD	Village of Merna
Village of Butte	Village of Hazard	Village of Miller
Village of Callaway	Village of Hemingford	Village of Monroe
Village of Cedar Bluffs	City of Henderson	Village of Moorefield
Village of Cedar Creek	Village of Hendley	Village of Morrill
Central Rural Fire	Village of Henry	Village of Mullen
Protection District	Village of Herman	Village of Murray
City of Chadron	Village of Hershey	City of Neligh
Village of Chester	Village of Holbrook	City of Nelson
City of Clarkson	City of Holdrege	Nelson Rural Fire
City of Clay Center	Village of Hoskins	District
City of Columbus	Hoskins RFD	Village of Nenzel
Village of Comstock	Village of Howells	Village of Newcastle
Village of Cook	City of Humboldt	City of Norfolk
Village of Cotesfield	Humboldt Fire & RFD	Village of North Loup
City of Curtis	City of Indianola,	North Platte NRD
Village of Dalton	Indianola RFD &	
Village of Dannebrog	VFD	

Northeast Nebraska Economic Development District	SID #79 - Sarpy County	Village of Stamford
Northeast Nebraska Solid Waste Coalition	SID#158 - Sarpy County	Village of Stapleton
City of Oakland	SID #237 - Sarpy County	Village of Steele City
Village of Oconto	SID #299 - Sarpy County	Village of Stratton
Village of Orleans	SID #331 - Sarpy County	Village of Stuart
Village of Otoe	SID #333 - Sarpy County	Village of Sumner
Village of Oxford	SID #341 - Sarpy County	Village of Sutherland
City of Pawnee City	City of Sargent	City of Syracuse
Village of Pilger	Sargent RFD	Village of Table Rock
Village of Platte Center	Village of Scotia	Village of Taylor
City of Ralston	City of Scottsbluff	City of Terrytown
City of Randolph	Sheep Creek & Farmers RFD	Village of Uehling
Village of Roca	Village of Shelton	Village of Union
City of St. Paul	Village of Shickley	Village of Utica
St. Paul Rural Fire District	Village of Silver Creek	City of Valentine
SID #1 - Butler County	Solid Waste Agency of Northwest Nebraska (SWANN)	Victoria Township
SID #6 - Dodge County	Springbank Township	City of Wahoo
SID #7 - Platte County		Village of Walthill
SID #23 - Sarpy County		Village of Wausa
SID #65 - Sarpy County		Village of Wilcox
		Village of Winnebago
		City of Wisner
		Village of Wolbach
		Village of Wood Lake
		City of Wymore

The following also attended the meeting: **LARM Staff** – Dave Bos, Tracy Juranek, James Kelley, Diane Becker, Drew Cook, Kyla Brockevelt, Randy Peters, Fred Wiebelhaus, Nate Fox, Clint Simmons; **Sedgwick** – Chris Cadwell, Mark Weaver **Cline Williams** – Trent Sidders; **LONM Staff** – Shirley Riley and **LARM Administrator** – L. Lynn Rex.

After roll call was taken, Chair Mayor Doug Hanson . Indicate that on September 7, 2022, notice of this meeting with the agenda and other materials were sent to all LARM members and the LARM Board. Notice of this meeting with the agenda and other materials were available for public inspection at 1335 L Street, in Lincoln, Nebraska, and posted with the following links kept continually current: an electronic copy of the agenda and all documents being considered at the meeting, with a link to the current version of the Open Meetings Act on LARM's website – [larmpool.org](http://larmpool.org) and Facebook page – [www.facebook.com/larmne](https://www.facebook.com/larmne). He informed the public about the location of the Open Meetings Act which is posted and accessible to members of the public and at [www.larmpool.org](http://www.larmpool.org) along with at least one copy of all reproducible written material to be discussed at this meeting.

The Pledge of Allegiance to the Flag of the United States of America was recited. Chair Mayor Doug Hanson stated that pursuant to the Open Meetings Act, the LARM Board Chair reserves the right to limit comments on agenda items. In accordance with the Open Meetings Act, there is no time limit on comments made by members of the LARM Board of Directors,

**(AGENDA ITEM #2) Consider a motion to approve the Minutes of the Annual Members Meeting of the League Association of Risk Management (LARM) held on September 22, 2021.** LeAnn Brown of the City of Oshkosh moved, seconded by Lanette Doane of the Village of Ansley to approve the Minutes of the Annual Members Meeting of the League Association of Risk Management (LARM) held on September 22, 2021. Chair Doug Hanson asked if there was any discussion; there was none.

**Roll call vote.**

**Ayes (12):**

Village of Ansley, City of Crete, City of Fremont, City of Gibbon, City of Hickman, City of Imperial, Loup Central Landfill, City of North Platte, City of Oshkosh, SID #29 Sarpy County, Village of Trenton, and City of Waverly.

**Nays (0)**

**Abstentions (1):**

City of Blair

**Not present (179):**

City of Ainsworth		
Village of Alda		
Village of Allen		
Village of Anselmo	Village of Burr	Village of Elm Creek
City of Arapahoe	Village of Butte	Village of Elyria
Village of Arcadia	Village of Callaway	Village of Emerson
Village of Arlington	Village of Cedar Bluffs	Village of Eustis
Village of Ashton	Village of Cedar Creek	Fairfield Rural Fire
City of Atkinson	Central Rural Fire	Protection District
City of Auburn	Protection District	Village of Farnam
Auburn Board of Public Works	City of Chadron	Village of Firth
Village of Bancroft	Village of Chester	Village of Funk
City of Bassett	City of Clarkson	City of Genoa
City of Bayard	City of Clay Center	City of Gering
City of Beaver City	City of Columbus	Village of Glenvil
Village of Beaver Crossing	Village of Comstock	City of Gothenburg
Village of Benedict	Village of Cook	Village of Greeley
City of Benkelman	Village of Cotesfield	Village of Guide Rock
Village of Berwyn	City of Curtis	Guide Rock RFD
Village of Broadwater	Village of Dalton	Village of Gurley
Village of Brock	Village of Dannebrog	Village of Haigler
Village of Brownville	City of David City	Village of Halsey
Village of Brule	Village of DeWeese	City of Harvard & Harvard RFD
	City of Edgar	Village of Hazard
	Village of Edison	Village of Hemingford
	Village of Elba	

City of Henderson  
 Village of Hendley  
 Village of Henry  
 Village of Herman  
 Village of Hershey  
 Village of Holbrook  
 City of Holdrege  
 Village of Hoskins  
 Hoskins RFD  
 Village of Howells  
 City of Humboldt  
 Humboldt Fire & RFD  
 City of Indianola,  
     Indianola RFD &  
     VFD  
 Village of Inglewood  
 Village of Jansen  
 Village of Johnstown  
 Village of Julian  
 KBR Solid Waste  
     Committee  
 Village of Lawrence  
 Village of Leigh  
 Village of Lewellen  
 Village of Litchfield  
 Village of Lodgepole  
 Village of Long Pine  
 City of Louisville  
 Lower Republican NRD  
 Village of Lyman  
 Madison County RTSD  
 Village of Malcolm  
 Village of Malmo  
 Village of Marquette  
 Village of Martinsburg  
 Village of Mason City  
 Village of Maxwell  
 Village of McGrew  
 Village of Meadow  
     Grove  
 Village of Merna  
 Village of Miller  
 Village of Monroe  
 Village of Moorefield

Village of Morrill  
 Village of Mullen  
 Village of Murray  
 City of Neligh  
 City of Nelson  
 Nelson Rural Fire  
     District  
 Village of Nenzel  
 Village of Newcastle  
 City of Norfolk  
 Village of North Loup  
 North Platte NRD  
 Northeast Nebraska  
     Economic  
     Development District  
 Northeast Nebraska  
     Solid Waste  
     Coalition  
 City of Oakland  
 Village of Oconto  
 Village of Orleans  
 Village of Otoe  
 Village of Oxford  
 City of Pawnee City  
 Village of Pilger  
 Village of Platte Center  
 City of Ralston  
 City of Randolph  
 Village of Roca  
 City of St. Paul  
 St. Paul Rural Fire  
     District  
 SID #1 - Butler County  
 SID #6 - Dodge County  
 SID #7 - Platte County  
 SID #23 - Sarpy County  
 SID #65 - Sarpy County  
 SID #79 - Sarpy County  
 SID#158 - Sarpy County  
 SID #237 - Sarpy  
     County  
 SID #299 - Sarpy  
     County

SID #331 - Sarpy  
     County  
 SID #333 - Sarpy  
     County  
 SID #341 - Sarpy  
     County  
 City of Sargent  
 Sargent RFD  
 Village of Scotia  
 City of Scottsbluff  
 Sheep Creek & Farmers  
     RFD  
 Village of Shelton  
 Village of Shickley  
 Village of Silver Creek  
 Solid Waste Agency of  
     Northwest Nebraska  
     (SWANN)  
 Springbank Township  
 Village of Stamford  
 Village of Stapleton  
 Village of Steele City  
 Village of Stratton  
 Village of Stuart  
 Village of Sumner  
 Village of Sutherland  
 City of Syracuse  
 Village of Table Rock  
 Village of Taylor  
 City of Terrytown  
 Village of Uehling  
 Village of Union  
 Village of Utica  
 City of Valentine  
 Victoria Township  
 City of Wahoo  
 Village of Walthill  
 Village of Wausa  
 Village of Wilcox  
 Village of Winnebago  
 City of Wisner  
 Village of Wolbach  
 Village of Wood Lake  
 City of Wymore

**Motion carried: 12 ayes, 0 nays, 1 abstention, and 179 not present**

**(AGENDA ITEM #3) Consider a motion to accept the recommendations of the Nominating Committee and elect the slate of nominees to the LARM Board of Directors.**

a. Pursuant to Article I, Section 2 of LARM's Bylaws and Section 8.1.4.1 of LARM's Interlocal Agreement, the Nominating Committee of the LARM Board of Directors has recommended a slate of five candidates (listed below) to serve a three-year term.

**Josh Moenning**, Mayor of the City of Norfolk

**LeAnn Brown**, Clerk/Treasurer of the City of Oshkosh

**Tony Kaufman**, Mayor of the City of Gering

**Chris Rector**, City Administrator of the City of Holdrege

**Joey Spellerberg**, Mayor of the City of Fremont

Moenning and Brown were elected on March 21, 2018, to a one-year term and then on September 18, 2019, to a three-year term which ends Dec. 31, 2022. At the February 25, 2020, LARM Board meeting, Tony Kaufman was appointed to replace Nathan Johnson, former Mayor of the City of Scottsbluff, who had been elected on March 21, 2018, to a one-year term and then on September 18, 2019, to a three-year term. At the March 21, 2022, LARM Board meeting, Rector was appointed to replace Teresa Youngquist, former Clerk of the Village of Beaver City, who had been elected on March 21, 2018, to a one-year term and then on September 18, 2019, to a three-year term. At the March 26, 2021, LARM Board meeting, Spellerberg was appointed to replace Scott Getzschman, former Mayor of Fremont, who had been elected on March 21, 2018, to a one-year term and then on September 18, 2019, to a three-year term.

b. Pursuant to Article I, Section 2.1 of LARM's Bylaws and Section 8.1.4.1 of LARM's Interlocal Agreement, additional nominations shall be requested from participating members at the meeting.

Chair Doug Hanson asked if there were any additional nominations from participating members; there were none. Tom Ourada of the City of Crete moved, seconded by Mayor Deb VanMatre of the City of Gibbon to elect the slate of nominees recommended by LARM's Nominating Committee.

**Roll call vote.**

**Ayes (13):**

Village of Ansley, City of Blair, City of Crete, City of Fremont, City of Gibbon, City of Hickman, City of Imperial, Loup Central Landfill, City of North Platte, City of Oshkosh, SID #29 Sarpy County, Village of Trenton, and City of Waverly.

**Nays (0)**

**Abstentions (0)**

**Not Present (179):**

City of Ainsworth	City of David City	Village of Inglewood
Village of Alda	Village of DeWeese	Village of Jansen
Village of Allen	City of Edgar	Village of Johnstown
Village of Anselmo	Village of Edison	Village of Julian
City of Arapahoe	Village of Elba	KBR Solid Waste
Village of Arcadia	Village of Elm Creek	Committee
Village of Arlington	Village of Elyria	Village of Lawrence
Village of Ashton	Village of Emerson	Village of Leigh
City of Atkinson	Village of Eustis	Village of Lewellen
City of Auburn	Fairfield Rural Fire	Village of Litchfield
Auburn Board of Public	Protection District	Village of Lodgepole
Works	Village of Farnam	Village of Long Pine
Village of Bancroft	Village of Firth	City of Louisville
City of Bassett	Village of Funk	Lower Republican NRD
City of Bayard	City of Genoa	Village of Lyman
City of Beaver City	City of Gering	Madison County RTSD
Village of Beaver	Village of Glenvil	Village of Malcolm
Crossing	City of Gothenburg	Village of Malmo
Village of Benedict	Village of Greeley	Village of Marquette
City of Benkelman	Village of Guide Rock	Village of Martinsburg
Village of Berwyn	Guide Rock RFD	Village of Mason City
Village of Broadwater	Village of Gurley	Village of Maxwell
Village of Brock	Village of Haigler	Village of McGrew
Village of Brownville	Village of Halsey	Village of Meadow
Village of Brule	City of Harvard &	Grove
Village of Burr	Harvard RFD	Village of Merna
Village of Butte	Village of Hazard	Village of Miller
Village of Callaway	Village of Hemingford	Village of Monroe
Village of Cedar Bluffs	City of Henderson	Village of Moorefield
Village of Cedar Creek	Village of Hendley	Village of Morrill
Central Rural Fire	Village of Henry	Village of Mullen
Protection District	Village of Herman	Village of Murray
City of Chadron	Village of Hershey	City of Neligh
Village of Chester	Village of Holbrook	City of Nelson
City of Clarkson	City of Holdrege	Nelson Rural Fire
City of Clay Center	Village of Hoskins	District
City of Columbus	Hoskins RFD	Village of Nenzel
Village of Comstock	Village of Howells	Village of Newcastle
Village of Cook	City of Humboldt	City of Norfolk
Village of Cotesfield	Humboldt Fire & RFD	Village of North Loup
City of Curtis	City of Indianola,	North Platte NRD
Village of Dalton	Indianola RFD &	
Village of Dannebrog	VFD	

Northeast Nebraska Economic Development District	SID #79 - Sarpy County	Village of Stamford
Northeast Nebraska Solid Waste Coalition	SID#158 - Sarpy County	Village of Stapleton
City of Oakland	SID #237 - Sarpy County	Village of Steele City
Village of Oconto	SID #299 - Sarpy County	Village of Stratton
Village of Orleans	SID #331 - Sarpy County	Village of Stuart
Village of Otoe	SID #333 - Sarpy County	Village of Sumner
Village of Oxford	SID #341 - Sarpy County	Village of Sutherland
City of Pawnee City	City of Sargent	City of Syracuse
Village of Pilger	Sargent RFD	Village of Table Rock
Village of Platte Center	Village of Scotia	Village of Taylor
City of Ralston	City of Scottsbluff	City of Terrytown
City of Randolph	Sheep Creek & Farmers RFD	Village of Uehling
Village of Roca	Village of Shelton	Village of Union
City of St. Paul	Village of Shickley	Village of Utica
St. Paul Rural Fire District	Village of Silver Creek	City of Valentine
SID #1 - Butler County	Solid Waste Agency of Northwest Nebraska (SWANN)	Victoria Township
SID #6 - Dodge County	Springbank Township	City of Wahoo
SID #7 - Platte County		Village of Walthill
SID #23 - Sarpy County		Village of Wausa
SID #65 - Sarpy County		Village of Wilcox
		Village of Winnebago
		City of Wisner
		Village of Wolbach
		Village of Wood Lake
		City of Wymore

**Motion carried: 13 ayes, 0 nays, 0 abstentions and 179 not present**

**(AGENDA ITEM #4) Consider a motion to accept a report on LARM's Annual Audited Financial Statement and Actuarial Opinion.** (The report was presented by Lyndee Black, CPA, Thomas, Kunc and Black, LARM's Auditor.) Mayor Joey Spellerberg of the City of Fremont moved, seconded by Pam Buethe of SID #29 – Sarpy County to accept the report on LARM's Annual Audited Financial Statement and Actuarial Opinion. Chair Doug Hanson asked if there was any discussion, there was none.

**Roll call vote.**

**Ayes (13):** Village of Ansley, City of Blair, City of Crete, City of Fremont, City of Gibbon, City of Hickman, City of Imperial, Loup Central Landfill, City of North Platte, City of Oshkosh, SID #29 Sarpy County, Village of Trenton, and City of Waverly.

**Nays (0)**

**Abstentions (0)**

**Not Present (179):**

City of Ainsworth  
Village of Alda  
Village of Allen  
Village of Anselmo  
City of Arapahoe  
Village of Arcadia  
Village of Arlington  
Village of Ashton  
City of Atkinson  
City of Auburn  
Auburn Board of Public  
Works  
Village of Bancroft  
City of Bassett  
City of Bayard  
City of Beaver City  
Village of Beaver  
Crossing  
Village of Benedict  
City of Benkelman  
Village of Berwyn  
Village of Broadwater  
Village of Brock  
Village of Brownville  
Village of Brule  
Village of Burr  
Village of Butte  
Village of Callaway  
Village of Cedar Bluffs  
Village of Cedar Creek  
Central Rural Fire  
Protection District  
City of Chadron  
Village of Chester  
City of Clarkson  
City of Clay Center  
City of Columbus  
Village of Comstock  
Village of Cook  
Village of Cotesfield  
City of Curtis  
Village of Dalton  
Village of Dannebrog  
City of David City  
Village of DeWeese

City of Edgar  
Village of Edison  
Village of Elba  
Village of Elm Creek  
Village of Elyria  
Village of Emerson  
Village of Eustis  
Fairfield Rural Fire  
Protection District  
Village of Farnam  
Village of Firth  
Village of Funk  
City of Genoa  
City of Gering  
Village of Glenvil  
City of Gothenburg  
Village of Greeley  
Village of Guide Rock  
Guide Rock RFD  
Village of Gurley  
Village of Haigler  
Village of Halsey  
City of Harvard &  
Harvard RFD  
Village of Hazard  
Village of Hemingford  
City of Henderson  
Village of Hendley  
Village of Henry  
Village of Herman  
Village of Hershey  
Village of Holbrook  
City of Holdrege  
Village of Hoskins  
Hoskins RFD  
Village of Howells  
City of Humboldt  
Humboldt Fire & RFD  
City of Indianola,  
Indianola RFD &  
VFD  
Village of Inglewood  
Village of Jansen  
Village of Johnstown  
Village of Julian

KBR Solid Waste  
Committee  
Village of Lawrence  
Village of Leigh  
Village of Lewellen  
Village of Litchfield  
Village of Lodgepole  
Village of Long Pine  
City of Louisville  
Lower Republican NRD  
Village of Lyman  
Madison County RTSD  
Village of Malcolm  
Village of Malmo  
Village of Marquette  
Village of Martinsburg  
Village of Mason City  
Village of Maxwell  
Village of McGrew  
Village of Meadow  
Grove  
Village of Merna  
Village of Miller  
Village of Monroe  
Village of Moorefield  
Village of Morrill  
Village of Mullen  
Village of Murray  
City of Neligh  
City of Nelson  
Nelson Rural Fire  
District  
Village of Nenzel  
Village of Newcastle  
City of Norfolk  
Village of North Loup  
North Platte NRD  
Northeast Nebraska  
Economic  
Development District  
Northeast Nebraska  
Solid Waste  
Coalition  
City of Oakland  
Village of Oconto

Village of Orleans  
 Village of Otoe  
 Village of Oxford  
 City of Pawnee City  
 Village of Pilger  
 Village of Platte Center  
 City of Ralston  
 City of Randolph  
 Village of Roca  
 City of St. Paul  
 St. Paul Rural Fire  
 District  
 SID #1 - Butler County  
 SID #6 - Dodge County  
 SID #7 - Platte County  
 SID #23 - Sarpy County  
 SID #65 - Sarpy County  
 SID #79 - Sarpy County  
 SID#158 - Sarpy County  
 SID #237 - Sarpy  
 County  
 SID #299 - Sarpy  
 County

SID #331 - Sarpy  
 County  
 SID #333 - Sarpy  
 County  
 SID #341 - Sarpy  
 County  
 City of Sargent  
 Sargent RFD  
 Village of Scotia  
 City of Scottsbluff  
 Sheep Creek & Farmers  
 RFD  
 Village of Shelton  
 Village of Shickley  
 Village of Silver Creek  
 Solid Waste Agency of  
 Northwest Nebraska  
 (SWANN)  
 Springbank Township  
 Village of Stamford  
 Village of Stapleton  
 Village of Steele City  
 Village of Stratton

Village of Stuart  
 Village of Sumner  
 Village of Sutherland  
 City of Syracuse  
 Village of Table Rock  
 Village of Taylor  
 City of Terrytown  
 Village of Uehling  
 Village of Union  
 Village of Utica  
 City of Valentine  
 Victoria Township  
 City of Wahoo  
 Village of Walthill  
 Village of Wausa  
 Village of Wilcox  
 Village of Winnebago  
 City of Wisner  
 Village of Wolbach  
 Village of Wood Lake  
 City of Wymore

**(AGENDA ITEM #5) Motion to adjourn.** Mayor Deb VanMatre of City of Gibbon moved, seconded by Lanette Doane of Village of Ansley, to adjourn.

**Roll call vote.**

**Ayes (13):** Village of Ansley, City of Blair, City of Crete, City of Fremont, City of Gibbon, City of Hickman, City of Imperial, Loup Central Landfill, City of North Platte, City of Oshkosh, SID #29 Sarpy County, Village of Trenton, and City of Waverly.

**Nays (0)**

**Abstentions (0)**

**Not present (179):**

City of Ainsworth  
 Village of Alda  
 Village of Allen  
 Village of Anselmo  
 City of Arapahoe  
 Village of Arcadia  
 Village of Arlington  
 Village of Ashton  
 City of Atkinson

City of Auburn  
 Auburn Board of Public  
 Works  
 Village of Bancroft  
 City of Bassett  
 City of Bayard  
 City of Beaver City  
 Village of Beaver  
 Crossing

Village of Benedict  
 City of Benkelman  
 Village of Berwyn  
 Village of Broadwater  
 Village of Brock  
 Village of Brownville  
 Village of Brule  
 Village of Burr  
 Village of Butte

Village of Callaway  
Village of Cedar Bluffs  
Village of Cedar Creek  
Central Rural Fire  
Protection District  
City of Chadron  
Village of Chester  
City of Clarkson  
City of Clay Center  
City of Columbus  
Village of Comstock  
Village of Cook  
Village of Cotesfield  
City of Curtis  
Village of Dalton  
Village of Dannebrog  
City of David City  
Village of DeWeese  
City of Edgar  
Village of Edison  
Village of Elba  
Village of Elm Creek  
Village of Elyria  
Village of Emerson  
Village of Eustis  
Fairfield Rural Fire  
Protection District  
Village of Farnam  
Village of Firth  
Village of Funk  
City of Genoa  
City of Gering  
Village of Glenvil  
City of Gothenburg  
Village of Greeley  
Village of Guide Rock  
Guide Rock RFD  
Village of Gurley  
Village of Haigler  
Village of Halsey  
City of Harvard &  
Harvard RFD  
Village of Hazard  
Village of Hemingford  
City of Henderson  
Village of Hendley

Village of Henry  
Village of Herman  
Village of Hershey  
Village of Holbrook  
City of Holdrege  
Village of Hoskins  
Hoskins RFD  
Village of Howells  
City of Humboldt  
Humboldt Fire & RFD  
City of Indianola,  
Indianola RFD &  
VFD  
Village of Inglewood  
Village of Jansen  
Village of Johnstown  
Village of Julian  
KBR Solid Waste  
Committee  
Village of Lawrence  
Village of Leigh  
Village of Lewellen  
Village of Litchfield  
Village of Lodgepole  
Village of Long Pine  
City of Louisville  
Lower Republican NRD  
Village of Lyman  
Madison County RTSD  
Village of Malcolm  
Village of Malmo  
Village of Marquette  
Village of Martinsburg  
Village of Mason City  
Village of Maxwell  
Village of McGrew  
Village of Meadow  
Grove  
Village of Merna  
Village of Miller  
Village of Monroe  
Village of Moorefield  
Village of Morrill  
Village of Mullen  
Village of Murray  
City of Neligh

City of Nelson  
Nelson Rural Fire  
District  
Village of Nenzel  
Village of Newcastle  
City of Norfolk  
Village of North Loup  
North Platte NRD  
Northeast Nebraska  
Economic  
Development District  
Northeast Nebraska  
Solid Waste  
Coalition  
City of Oakland  
Village of Oconto  
Village of Orleans  
Village of Otoe  
Village of Oxford  
City of Pawnee City  
Village of Pilger  
Village of Platte Center  
City of Ralston  
City of Randolph  
Village of Roca  
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SID #331 - Sarpy  
County  
SID #333 - Sarpy  
County  
SID #341 - Sarpy  
County  
City of Sargent

Sargent RFD  
Village of Scotia  
City of Scottsbluff  
Sheep Creek & Farmers  
RFD  
Village of Shelton  
Village of Shickley  
Village of Silver Creek  
Solid Waste Agency of  
Northwest Nebraska  
(SWANN)  
Springbank Township  
Village of Stamford

Village of Stapleton  
Village of Steele City  
Village of Stratton  
Village of Stuart  
Village of Sumner  
Village of Sutherland  
City of Syracuse  
Village of Table Rock  
Village of Taylor  
City of Terrytown  
Village of Uehling  
Village of Union  
Village of Utica

City of Valentine  
Victoria Township  
City of Wahoo  
Village of Walthill  
Village of Wausa  
Village of Wilcox  
Village of Winnebago  
City of Wisner  
Village of Wolbach  
Village of Wood Lake  
City of Wymore

**Motion carried: 13 ayes, 0 nays, 0 abstentions and 179 not present.**

The meeting was adjourned at 11:32 am.

Chair Doug Hanson thanked all the members for taking the time to participate in the Annual Members' Meeting and vote on these important agenda items.

Approved on:

ATTEST:

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**Diane Becker**  
Communications Director  
League Association of Risk Management

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**L. Lynn Rex**  
Ex-Officio, Non-Voting Board Member and Administrator of LARM  
Executive Director of the League of Nebraska Municipalities

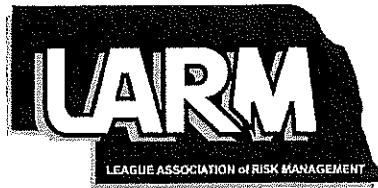


## NOTICE

**MEETING OF THE ANNUAL MEMBERS MEETING  
OF THE LEAGUE ASSOCIATION OF RISK MANAGEMENT (LARM)  
Wednesday, September 14, 2022, 11:00 a.m. CT/10:00 a.m. MT**

PLEASE TAKE NOTICE that on **Wednesday, September 14, 2022, at 11:00 a.m. CT/10:00 a.m. MT**, the League Association of Risk Management (LARM), will hold a LARM Annual Members meeting at the Cornhusker Marriot Hotel, Grand Ballroom, B and C, 333 South 13<sup>th</sup> Street, Lincoln, Nebraska. An agenda of subjects known at this time is included with this notice, and the agenda shall be kept continually current and readily available for public inspection at the principal office of LARM during normal business hours at 1335 L Street, Suite 200, Lincoln, Nebraska. A notice of this meeting with the agenda and other materials are available at this location with a copy of the Open Meetings Act posted. The meeting will also be made available by Zoom via Computer, Smart Device or Telephone  
<https://us06web.zoom.us/j/84514132602?pwd=NkpJSXE2V2lkOTNIY0pVV3hQNzIxQT09> or 1-833-548-0282. The Meeting ID is 845 1413 2602 and the passcode is 297056.

On September 7, 2022, a notice of this meeting with the agenda and other materials was sent to all LARM members and the LARM Board. Notice of this meeting with the agenda and other materials also is available for public inspection at 1335 L Street, Suite 200, in Lincoln, Nebraska, and posted with the following links kept continually current: an electronic copy of the agenda, all documents being considered at the meeting, with a link to the current version of the Open Meetings Act on LARM's website- [larmpool.org](http://larmpool.org) and Facebook page- [www.facebook.com/larmne](http://www.facebook.com/larmne).



## MINUTES

**Nominating Committee  
of the League Association of Risk Management (LARM) Board  
Telephone Conference Call  
September 13, 2023; 10:00 a.m. CT**

(Section 8.1.4.1 of the Interlocal Agreement provides: "A nominating committee shall recommend candidates for the Board to the members. The nominating committee shall consist of the chairperson of the Board, an individual from a participating member selected by the Board and the Administrator. Additional nominations shall be requested from participating members at the meeting.")

Nominating Committee Members Present on Conference Call:

Village of Ansley Clerk/Treasurer Lanette Doane, Chair of the LARM Board  
City of Fremont Mayor Joey Spellerberg, Vice Chair of the LARM Board  
League of Nebraska Municipalities Executive Director L. Lynn Rex, ex-officio member and Administrator of LARM pursuant to the Interlocal Agreement

Others Present on Conference Call:

Dave Bos, LARM Executive Director  
Diane Becker, LARM Communications Director  
Shirley Riley, League of Nebraska Municipalities Membership Services Director

The meeting was called to order at 10:04 a.m. CT to discuss nominations for the FY 23-24 LARM Board.

(AGENDA ITEM #1) Consider a motion for the Nominating Committee to recommend at the LARM Members Meeting on Sept. 27 a slate of five candidates (listed below) to serve a three-year term, effective Jan. 1, 2024.

- Raquel Felzien, Clerk/Treasurer of the City of Franklin (appointed at the 2-28-2023 LARM Board meeting to replace Doug Hanson, Mayor of Hickman)

- Don Groesser, Mayor of the City of Ralston (appointed at the 10-22-2020 LARM Board meeting to replace Jim Hawks, City Administrator of North Platte)
- James Bulkley, Mayor of the City of Columbus
- M. Layne Groseth, City Administrator of the City of North Platte
- Danielle (Dana) Klabenes, Clerk/Treasurer of the City of Neligh

Moved by Spellerberg. Second by Doane. Roll Call Vote. Ayes: Doane, Spellerberg and Rex. Nays: None. Abstentions: None. Absent: None. Motion carried: 3 ayes, 0 nays and 0 abstentions.

(AGENDA ITEM #3) Motion to adjourn.

At 10:09 a.m. CT, Moved by Spellerberg. Second by Doane. Roll Call Vote. Ayes: Doane, Spellerberg and Rex. Nays: None. Abstentions: None. Absent: None. Motion carried: 3 ayes, 0 nays and 0 abstentions.

Approved on: \_\_\_\_\_

ATTEST:

\_\_\_\_\_  
**Dave Bos**  
Executive Director  
League Association of Risk Management

\_\_\_\_\_  
**L. Lynn Rex**  
Ex-Officio, Non-Voting, Board Member and Administrator of LARM  
Executive Director of the League of Nebraska Municipalities

LEAGUE ASSOCIATION OF RISK MANAGEMENT

Independent Auditor's Report

Financial Statements - Statutory Basis

September 30, 2022 and 2021

ANNUAL STATEMENT  
FOR THE YEAR ENDED SEPTEMBER 30, 2022  
FOR  
LEAGUE ASSOCIATION OF RISK MANAGEMENT

Nebraska Company Code: 201675

Employer's ID Number: 47-0791192

Incorporated May 1, 1995 under the Laws of Nebraska

The offices and primary location of books and records are at 1335 "L" Street  
Lincoln, Nebraska 68508

The mailing address is 1335 "L" Street  
Lincoln, Nebraska 68508

Telephone Number 402-742-2600  
Fax Number 402-476-4089  
Contact Person L. Lynn Rex

Officers of the Association:

Chair: Doug Hanson  
Vice-Chair: Lanette Doane  
Secretary: L. Lynn Rex

Directors or Trustees:

Connie Jo Beck  
LeAnn Brown  
Pamela Buethe  
Don Groesser  
Melissa Harrell  
Tony Kaufman  
Jo Leyland  
Josh Moenning  
Tom Ourada  
Chris Rector  
Sandra Schendt  
Joey Spellerberg  
Deb VanMatre  
Paul Lambert – Ex-officio

LEAGUE ASSOCIATION OF RISK MANAGEMENT

Table of Contents

	Page
Independent Auditor's Report.....	1 – 2
Financial Statements:	
Balance Sheets – Statutory Basis .....	3
Statements of Income – Statutory Basis .....	4
Statements of Changes in Surplus – Statutory Basis .....	5
Statements of Cash Flows – Statutory Basis .....	6
Notes to Financial Statements .....	7 – 14
Supplemental Information:	
Independent Auditor's Report on Supplemental Information .....	15
Reconciliation of Unpaid Claim Liabilities .....	16
Loss Development Information .....	17 – 18



**Thomas, Kunc & Black, LLP**

Independent Auditor's Report

To the Board of Directors  
League Association of Risk Management  
Lincoln, Nebraska

**Opinions**

We have audited the accompanying financial statements of League Association of Risk Management, which comprise the balance sheets – statutory basis as of September 30, 2022 and 2021, and the related statutory statements of revenues and expenses, changes in surplus, and cash flows for the years then ended, and the related notes to the statutory financial statements.

*Unmodified Opinion on the Statutory Basis of Accounting*

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the balance sheets – statutory basis of League Association of Risk Management as of September 30, 2022 and 2021, and the related statutory statements of income, changes in surplus and cash flows, for the years then ended, in accordance with the financial reporting practices prescribed or permitted by the Insurance Department of the State of Nebraska as described in Note 2.

*Adverse Opinion on U.S. Generally Accepted Accounting Principles*

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" section of our report, the financial statements referred to in the first paragraph do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of League Association of Risk Management as of September 30, 2022 and 2021, or the changes in its surplus for the years then ended.

**Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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 League Association of Risk Management 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 unmodified audit opinion on the regulatory basis of accounting and our adverse opinion on U.S. generally accepted accounting principles.

*Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles*

As described in Note 2, the financial statements are prepared by League Association of Risk Management in accordance with the financial reporting practices prescribed or permitted by the Insurance Department of the State of Nebraska, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the Insurance Department of the State of Nebraska. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 2 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting practices prescribed or permitted by the Insurance Department of the State of Nebraska. 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 opinion. 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 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, 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 League Association of Risk Management'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 League Association of Risk Management'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.

*Thomas, Kunc and Black, LLP*

Lincoln, Nebraska  
November 30, 2022

LEAGUE ASSOCIATION OF RISK MANAGEMENT

Balance Sheets - Statutory Basis

September 30, 2022 and 2021

		<u>Assets</u>	
		<u>2022</u>	<u>2021</u>
Cash:			
Cash on deposit	\$	1,151,445	1,942,698
Short-term investments		-	-
Total cash		<u>1,151,445</u>	<u>1,942,698</u>
Long-term investments		13,711,558	13,242,300
Accounts receivable		14,547	15,411
Premiums receivable		10,683,529	9,713,737
Interest receivable		21,503	15,485
Reinsurance recoverable on paid losses		<u>1,887,369</u>	<u>780,964</u>
Total assets	\$	<u><u>27,469,951</u></u>	<u><u>25,710,595</u></u>
 <u>Liabilities and Surplus</u>			
Loss reserves	\$	4,621,930	4,693,666
Loss adjustment expenses		2,249,940	2,552,549
Unearned premium		11,662,104	9,328,559
Taxes payable		106,591	97,488
Other liabilities		373,730	143,408
Funds held under reinsurance treaties		<u>25,000</u>	<u>25,000</u>
Total liabilities		<u>19,039,295</u>	<u>16,840,670</u>
Surplus		<u>8,430,656</u>	<u>8,869,925</u>
Total liabilities and surplus	\$	<u><u>27,469,951</u></u>	<u><u>25,710,595</u></u>

X 1.7

See accompanying notes to financial statements and independent auditor's report.

LEAGUE ASSOCIATION OF RISK MANAGEMENT

Statements of Income - Statutory Basis

For the years ended September 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Revenues:		
Premiums earned, direct	\$ 11,552,439	9,889,689
Premiums earned, transferred by excess	<u>(3,923,186)</u>	<u>(2,874,577)</u>
Net premiums	7,629,253	7,015,112
Investment income	1,142	56,947
Miscellaneous income	<u>112,913</u>	<u>106,370</u>
Total revenues	<u>7,743,308</u>	<u>7,178,429</u>
Expenses:		
Losses incurred, direct	7,134,579	3,635,453
Losses incurred, transferred by excess	<u>(2,771,433)</u>	<u>(477,631)</u>
Net losses	4,363,146	3,157,822
Loss expenses incurred	686,598	1,775,726
Other underwriting expenses incurred	<u>3,132,833</u>	<u>2,755,026</u>
Total expenses	<u>8,182,577</u>	<u>7,688,574</u>
Net income/(loss) - statutory basis	<u>\$ (439,269)</u>	<u>(510,145)</u>

See accompanying notes to financial statements and independent auditor's report.

LEAGUE ASSOCIATION OF RISK MANAGEMENT  
 Statements of Changes in Surplus - Statutory Basis  
 For the years ended September 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Surplus, beginning of period	\$ 8,869,925	9,380,070
Net income/(loss) - statutory basis	(439,269)	(510,145)
Unrealized capital gain	410,693	397,674
Change in non-admitted assets	(410,693)	(397,674)
Dividends	<u>-</u>	<u>-</u>
Surplus, end of period	<u>\$ 8,430,656</u>	<u>8,869,925</u>

See accompanying notes to financial statements and independent auditor's report.

LEAGUE ASSOCIATION OF RISK MANAGEMENT

Statements of Cash Flows - Statutory Basis

For the years ended September 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Premiums collected, net of excess insurance	\$ 8,993,812	7,306,272
Loss and loss adjustment expenses paid	(6,530,494)	(2,772,640)
Underwriting expenses paid	<u>(2,893,408)</u>	<u>(2,897,034)</u>
Cash from underwriting	(430,090)	1,636,598
Investment income	405,817	466,317
Miscellaneous income	<u>112,913</u>	<u>106,370</u>
Net cash from operations	88,640	2,209,285
Transfers in:		
Other sources	-	-
Transfers out:		
Other applications	<u>(879,893)</u>	<u>(6,388,797)</u>
Net change in cash and short-term investments	(791,253)	(4,179,512)
Cash and short-term investments, beginning of period	<u>1,942,698</u>	<u>6,122,210</u>
Cash and short-term investments, end of period	<u>\$ 1,151,445</u>	<u>1,942,698</u>

See accompanying notes to financial statements and independent auditor's report.

## LEAGUE ASSOCIATION OF RISK MANAGEMENT

### Notes to Financial Statements

September 30, 2022 and 2021

(1) Summary of significant accounting policies:

(a) Nature of organization:

The League Association of Risk Management (the Pool) is a risk management pool created under the provisions of the Intergovernmental Risk Management Act and the Interlocal Cooperation Act of the State of Nebraska. The Pool was created for the purpose of Nebraska municipalities to act jointly to provide risk management services and insurance coverage in the form of group self-insurance or standard insurance, including any combination of group self-insurance and standard insurance, to protect members against losses arising from general liability, property damage, destruction or loss, errors and omissions liability, and workers' compensation liability. Any county, city, village, school district, public power district, rural fire district, or other political subdivision of the State of Nebraska, the State of Nebraska, the University of Nebraska, and any corporation whose primary function is to act as an instrumentality or agency of the State of Nebraska is eligible to participate as a member of the pool.

The Pool is financed through the annual and supplemental contributions paid by the participating entities, through income earned from the investment of the Pool's funds, and through any other monies, which may be lawfully received by the Pool and made part of the Pool's assets. The Pool provides group self-insurance coverage for automobile physical damage, comprehensive property - all risk, boiler and machinery, basic crime, general liability, automobile liability, law enforcement liability, public officials liability, employment practices liability, non-monetary relief defense expense, reimbursement of criminal defense expense, workers' compensation, employers' liability, cyber liability, and terrorism.

The Pool is operated by a Board of Directors consisting of elected and appointed officials or employees of the Pool members. The Board has the power to establish the coverage document, ensure that all claims covered by the document are paid, take all necessary precautions to safeguard the assets of the Pool, and make and enter into any and all contracts and agreements necessary to carry out any of the powers granted or duties imposed under the Pool formation agreement, the Pool's bylaws, or any applicable law or regulation.

(b) Basis of presentation:

For purposes of this statement, the Pool uses the statutory basis of accounting as prescribed by the Insurance Department of the State of Nebraska, which is a comprehensive basis of accounting other than generally accepted accounting principles. Under the statutory basis of accounting, certain fixed assets and prepaid expenses are not recognized on the balance sheet.

(c) Investment income:

Investment income consists primarily of interest and is recorded as earned.

(d) Contributions:

Contributions are earned over the terms of the related coverage document and reinsurance contracts. All coverage documents coincide with the fiscal year of the Pool. Unearned contribution reserves are established to cover the unexpired portion of contributions written. Such reserves are computed by pro rata methods for direct business and are based on reports received from ceding companies for reinsurance.

(e) Unpaid loss and loss adjustment expenses:

Unpaid loss and loss adjustment expenses include an amount determined from individual case estimates and loss reports and an amount, based on past experience, for losses incurred but not reported. Such liabilities are necessarily based on assumptions and estimates and while management believes the amount is adequate, the ultimate liability may be in excess of or less than the amount provided. The methods for making such estimates and for establishing the resulting liabilities are reviewed and any adjustments are reflected in the period determined.

See independent auditor's report.

LEAGUE ASSOCIATION OF RISK MANAGEMENT

Notes to Financial Statements (Continued)

September 30, 2022 and 2021

(1) Summary of significant accounting policies: (Continued)

(f) Reinsurance:

In the normal course of operation, the Pool seeks to reduce the loss that may arise from events that cause unfavorable underwriting results by reinsuring certain levels of risk in various areas of exposure with other insurance enterprises or reinsurers. Amounts recoverable from reinsurers are estimated in a manner consistent with the reinsurance policy.

(g) Income taxes:

The Pool is exempt under Section 115 of the Internal Revenue Code. Accordingly, no provision for income taxes is required and the Pool is not required to file any returns or reports with the Internal Revenue Service related to income taxes.

(h) Management estimates:

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions may affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from those estimates.

(2) NLC Mutual Insurance Company:

The Pool joined the NLC Mutual Insurance Company (NLC) as of October 1, 2002. NLC is a mutual insurance company, formed with the assistance of the National League of Cities in 1986.

Each entity is charged a capitalization fee based on a percentage of premiums. The Pool contributed a total of \$377,664, which is reflected on NLC's financial statements as member surplus. In addition, NLC allocates a portion of their net income to the member surplus each year. As a mutual company, NLC returns earnings that are not needed to pay claims and the expenses of operations to the members in the form of dividends. NLC paid dividends of \$109,273 (September 30, 2022) and \$106,110 (September 30, 2021). The total member surplus reflected on NLC's financials for LARM were \$3,075,396 (September 30, 2022) and \$2,664,703 (September 30, 2021).

The Nebraska Department of Insurance classifies this investment as non-admitted as it is not easily liquidated into cash.

(3) Cash on deposit and investments:

Cash on deposit, which includes cash in checking accounts, certificates of deposit with original maturities of one year or less, and money market deposit accounts are carried at cost, which approximates market value. The Pool maintains its cash on deposit in financial institutions that are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000.

Long term investments are investments with original maturities of more than one year. Included in long term investments are certificates of deposit and governmental agency bonds. Certificates of deposit are carried at cost, which approximates market value. Statutory accounting principles require that bonds be reported at amortized cost.

Statutes authorize the Pool to invest in bank certificates of deposit, repurchase agreements collateralized by U.S. government and government-guaranteed obligations, or U.S. agency and instrumentality obligations and mutual funds that invest in these investments.

For purposes of this footnote, the cost basis does not include checks issued and outstanding.

See independent auditor's report.

LEAGUE ASSOCIATION OF RISK MANAGEMENT

Notes to Financial Statements (Continued)

September 30, 2022 and 2021

(3) Cash on deposit and investments: (Continued)

The Pool's cash and investment balances were as follows:

		Cost		
		Insured or Direct U.S. Government	Uninsured	Total
At	September 30, 2022			
	Cash on deposit	\$ 250,000	1,447,721	1,697,721
	Short-term investments	-	-	-
	Long-term investments	13,711,558	-	13,711,558
		<u>\$ 13,961,558</u>	<u>1,447,721</u>	<u>15,409,279</u>
At	September 30, 2021			
	Cash on deposit	\$ 250,000	1,821,297	2,071,297
	Short-term investments	-	-	-
	Long-term investments	13,242,300	-	13,242,300
		<u>\$ 13,492,300</u>	<u>1,821,297</u>	<u>15,313,597</u>

The Pool has adopted Statement of Statutory Accounting Principles (SSAP) No. 100, *Fair Value*. This standard defines fair value as the price that would be received from selling an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. When determining the fair value measurements for assets and liabilities required to be recorded at fair value, the Pool considers the primary or most advantageous market in which it would transact and considers assumptions that market participants would use when pricing the asset or liability, such as inherent risk, transfer restrictions and risk of nonperformance.

The Pool classified its investments based upon an established fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. SSAP 100 describes a fair value hierarchy based on three levels of inputs, of which the first two are considered observable and the last unobservable, that may be used to measure fair value, which are the following:

- Level 1 – Quoted prices in active markets for *identical* assets or liabilities.
- Level 2 – Inputs other than Level 1 that are observable, either directly or indirectly; such as quoted prices for *similar* assets or liabilities, quoted prices in markets that are not active; or other inputs that can be corroborated by observable market data for substantially the full term of the assets or liabilities.
- Level 3 – Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value.

*Bonds – Mortgage and Other Asset Backed Bonds:* Valued based on Residential Mortgage Backed Securities modeling file provided by FINRA. The prepayment assumptions used for single class and multi-class mortgage backed/asset backed securities were obtained from broker/dealer survey values. These assumptions are consistent with the current interest rate and economic environment.

See independent auditor's report.

LEAGUE ASSOCIATION OF RISK MANAGEMENT

Notes to Financial Statements (Continued)

September 30, 2022 and 2021

(3) Cash on deposit and investments: (Continued)

		September 30, 2022					
		Less Than 12 Months		Greater Than 12 Months		Total	
		Estimated Fair Value	Unrealized Losses	Estimated Fair Value	Unrealized Losses	Estimated Fair Value	Unrealized Losses
Bonds:							
U.S. Governments	\$	-	-	3,459,518	282,002	3,459,518	282,002
Special revenue and special assessment obligations and all non- guaranteed obligations of agencies and authorities of governments and their political subdivisions		-	-	8,725,148	995,147	8,725,148	995,147
Industrial and miscellaneous unaffiliated		-	-	-	-	-	-
<b>Total bonds</b>		<b>-</b>	<b>-</b>	<b>12,184,666</b>	<b>1,277,149</b>	<b>12,184,666</b>	<b>1,277,149</b>
<b>Total temporarily impaired securities</b>	<b>\$</b>	<b>-</b>	<b>-</b>	<b>12,184,666</b>	<b>1,277,149</b>	<b>12,184,666</b>	<b>1,277,149</b>

The amortized cost and estimated statutory fair value of bonds at September 30, 2022, by contractual maturity, are shown below. Expected maturities may differ from contractual maturities because borrowers may have the right to call or prepay obligations with or without call or prepayment penalties. Bonds not due at a single maturity date have been included in the table below in the year of final maturity.

	<u>Amortized Cost</u>	<u>Estimated Statutory Fair Value</u>
Due in one year or less	\$ -	-
Due after one year through five years	10,462,837	9,533,676
Due after five years through ten years	2,998,978	2,650,990
Due after ten years	-	-
	<u>\$ 13,461,815</u>	<u>12,184,666</u>

See independent auditor's report.

LEAGUE ASSOCIATION OF RISK MANAGEMENT

Notes to Financial Statements (Continued)

September 30, 2022 and 2021

(3) Cash on deposit and investments: (Continued)

		September 30, 2021					
		Less Than 12 Months		Greater Than 12 Months		Total	
		Estimated Fair Value	Unrealized Losses	Estimated Fair Value	Unrealized Losses	Estimated Fair Value	Unrealized Losses
Bonds:							
U.S. Governments	\$	-	-	1,533,288	2,649	1,533,288	2,649
Special revenue and special assessment obligations and all non- guaranteed obligations of agencies and authorities of governments and their political subdivisions		-	-	11,416,055	76,748	11,416,055	76,748
Industrial and miscellaneous unaffiliated		-	-	-	-	-	-
Total bonds		-	-	12,949,343	79,397	12,949,343	79,397
Total temporarily impaired securities	\$	-	-	12,949,343	79,397	12,949,343	79,397

The amortized cost and estimated statutory fair value of bonds at September 30, 2021, by contractual maturity, are shown below. Expected maturities may differ from contractual maturities because borrowers may have the right to call or prepay obligations with or without call or prepayment penalties. Bonds not due at a single maturity date have been included in the table below in the year of final maturity.

	Amortized Cost	Estimated Statutory Fair Value
Due in one year or less	\$ -	-
Due after one year through five years	9,994,027	9,973,825
Due after five years through ten years	2,998,657	2,975,518
Due after ten years	-	-
	\$ <u>12,992,684</u>	<u>12,949,343</u>

The Pool regularly reviews its investment portfolio for factors that may indicate that a decline in fair value of an investment is other than temporary. Based on an evaluation of the prospects of the issuers, including, but not limited to 1) the Pool's intentions and ability to hold the investments; 2) the length of time and the magnitude of the unrealized loss; 3) the credit ratings of the issuers of the investments, and 4) other information specific to the issuer, the Pool has concluded that any declines in the fair values of the Pool's investments in bonds at September 30, 2022 and 2021 are temporary and are presented on the following page.

See independent auditor's report.

LEAGUE ASSOCIATION OF RISK MANAGEMENT

Notes to Financial Statements (Continued)

September 30, 2022 and 2021

(3) Cash on deposit and investments: (Continued)

The cost, gross unrealized gains, gross unrealized losses and estimated fair values are as follows:

<b>September 30, 2022</b>				
	<u>Amortized Cost</u>	<u>Gross Unrealized Gains</u>	<u>Gross Unrealized Losses</u>	<u>Estimated Fair Value</u>
Obligations of U.S. Government sponsored enterprises	\$ 13,461,815	-	1,277,149	12,184,666
Total	\$ 13,461,815	-	1,277,149	12,184,666
<b>September 30, 2021</b>				
	<u>Amortized Cost</u>	<u>Gross Unrealized Gains</u>	<u>Gross Unrealized Losses</u>	<u>Estimated Fair Value</u>
Obligations of U.S. Government sponsored enterprises	\$ 12,992,684	36,056	79,397	12,949,343
Total	\$ 12,992,684	36,056	79,397	12,949,343

The statement value and estimated fair value of financial instruments at September 30, 2022 and 2021 are as follows:

<b>September 30, 2022</b>					
	<u>Statement Value</u>	<u>Estimated Fair Value</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Financial assets:					
Bonds	\$ 13,461,815	12,184,666	-	12,184,666	-
Cash on deposit (including certificates of deposit)	1,401,188	1,381,868	1,151,188	230,680	-
Investment income due and accrued	21,503	21,503	21,503	-	-
Total	\$ 14,884,506	13,588,037	1,172,691	12,415,346	-
<b>September 30, 2021</b>					
	<u>Statement Value</u>	<u>Estimated Fair Value</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Financial assets:					
Bonds	\$ 12,992,683	12,949,343	-	12,949,343	-
Cash on deposit (including certificates of deposit)	2,192,315	2,189,995	1,942,315	247,680	-
Investment income due and accrued	15,485	15,485	15,485	-	-
Total	\$ 15,200,483	15,154,823	1,957,800	13,197,023	-

See independent auditor's report.

LEAGUE ASSOCIATION OF RISK MANAGEMENT

Notes to Financial Statements (Continued)

September 30, 2022 and 2021

- (4) Retirement plan:  
The Pool maintains a 401(a) - retirement savings plan and 457(b) - deferred compensation plan for all employees. The Pool makes contributions into the 401(a) plan up to 10% of compensation. The employee may also make elective deferrals into either/both plans.
- (5) Related party transactions:  
LARM contracted with the League of Nebraska Municipalities for office space and miscellaneous administrative services. The total amount paid to the League of Nebraska Municipalities was \$91,649 (September 30, 2022) and 91,149 (September 30, 2021). The total amount of payables to the League of Nebraska Municipalities was \$1,106 (September 30, 2022) and \$2,541 (September 30, 2021).
- (6) Reinsurance recoverables:  
Amounts recoverable from reinsurers are estimated based upon assumptions consistent with those used in establishing the liabilities related to the underlying reinsured coverage document. The Pool's management believes the recoverables are appropriately established. The Pool had reinsurance recoverable amounts from seven third-party reinsurers.

	<u>2022</u>	<u>2021</u>
Contributions:		
Direct	\$ 11,552,439	9,889,689
Ceded	(3,923,186)	(2,874,577)
Net contributions earned	<u>\$ 7,629,253</u>	<u>7,015,112</u>
Losses:		
Direct	\$ 7,134,579	3,635,453
Ceded	(2,771,433)	(477,631)
Net losses incurred	<u>\$ 4,363,146</u>	<u>3,157,822</u>

The Pool has recorded reinsurance recoverables on paid losses from reinsurance companies of \$1,887,369 (September 30, 2022) and \$780,964 (September 30, 2021).

The Pool has recorded reinsurance recoverables on unpaid loss and loss adjustment expenses payable of \$5,792,125 (September 30, 2022) and \$4,673,899 (September 30, 2021).

The Pool has entered into quota share, stop loss and per occurrence reinsurance agreements. As part of a reinsurance agreement, the Pool has withheld \$25,000 from the balance payable to a reinsurer. At September 30, 2022 and 2021, the Pool had the funds withheld recorded as a liability.

The accompanying financial statements reflect the financial position and results of operations net of related reinsurance. To the extent that any reinsuring companies are unable to meet their obligations under the reinsurance agreements, the Pool would remain liable.

See independent auditor's report.

LEAGUE ASSOCIATION OF RISK MANAGEMENT

Notes to Financial Statements (Continued)

September 30, 2022 and 2021

(7) Self-insured retention:

The Pool retains responsibility for the payment of claims within specified self-insured retention limits prior to the application of coverage provided by the reinsurance contracts and excess insurance contracts.

The per-claim retention limit for the current coverage was as follows:

\$ 300,000	per occurrence	General Liability, Auto Liability, Police, Errors and Omissions
\$ 300,000	per occurrence	Public Official's Liability
\$ 100,000	per loss	Property, Auto Physical Damage
\$ 450,000	per occurrence	Wind and Hail Damage
\$ 750,000	per location and loss	Workers' Compensation
\$ 10,000	per occurrence	Boiler and Machinery
\$ 50,000	per occurrence	Cyber
\$ 10,000	per occurrence	Terrorism

(8) Retrospective assessments and credits:

Nine months following the close of the fiscal year and at annual intervals thereafter, the Pool may recalculate each member's retrospective premium or premium credit for the year.

No dividends were declared for the periods ended September 30, 2022 and 2021.

(9) Surplus:

Assets are reported under statutory accounting on an admitted assets basis. The non-admitted assets are excluded through a charge against surplus.

The portion of surplus represented or reduced by the following items are as follows:

	<u>2022</u>	<u>2021</u>
Non-admitted assets:		
Accounts receivable over 90 days past due	\$ -	-
Agents balances receivable over 90 days past due	-	-
Investment in NLC	3,075,396	2,664,703
	<u>\$ 3,075,396</u>	<u>2,664,703</u>

(10) Commitments and contingencies:

From time to time, the Pool is involved in pending and threatened litigation in the normal course of business in which claims for monetary damages are asserted. In the opinion of management, the ultimate liability, if any, arising from such pending or threatened litigation is not expected to have a material effect on the results of operations, liability, or financial position of the Pool.

(11) Financial statement presentation:

Amounts for September 30, 2021 have been restated in some instances to conform with current statement presentation.

(12) Subsequent events:

The Pool evaluated subsequent events through November 30, 2022. There were no subsequent events that require disclosure and/or adjustments.

See independent auditor's report.

SUPPLEMENTAL INFORMATION



**Thomas, Kunc & Black, LLP**

**Independent Auditor's Report  
on Supplemental Information**

To the Board of Directors  
League Association of Risk Management  
Lincoln, Nebraska

We have audited the basic statutory-basis financial statements of League Association of Risk Management as of and for the years ended September 30, 2022 and 2021 and our report thereon dated November 30, 2022, which contained an unmodified opinion on the basic statutory-basis financial statements prepared in conformity with the financial reporting practices prescribed or permitted by the Insurance Department of the State of Nebraska. Our audit was performed for the purpose of forming an opinion on the basic statutory-basis financial statements taken as a whole. The reconciliation of unpaid claim liabilities and Schedule P information is presented for the purposes of additional analysis and is not a required part of the financial statements. Such information included in the schedules referred to above is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic statutory-basis financial statements taken as a whole.

Lincoln, Nebraska  
November 30, 2022

*Thomas, Kunc and Black, LLP*

LEAGUE ASSOCIATION OF RISK MANAGEMENT  
 Reconciliation of Unpaid Claim Liabilities  
 For the years ended September 30, 2022 and 2021

	2022	2021
Unpaid claims and claims adjustment expenses at beginning of period	\$ 7,246,215	6,203,649
Incurred claims and claims adjustment expenses:		
Provision for insured events of current policy year	6,137,435	5,044,642
Increase/(decrease) in provision in insured events of prior policy years	(1,087,691)	(111,094)
Total incurred claims and claims adjustment expenses	5,049,744	4,933,548
Payments:		
Claims and claims adjustment expenses attributable to insured events of the current policy year	2,555,720	1,313,253
Claims and claims adjustment expenses attributable to insured events of prior policy years	2,868,369	2,577,729
Total payments	5,424,089	3,890,982
Total unpaid claims and claims adjustment expenses at end of period	\$ 6,871,870	7,246,215

See independent auditor's report on supplement information.

LEAGUE ASSOCIATION OF RISK MANAGEMENT

Loss Development Information

September 30, 2022

The following tables illustrate how the Pool's earned revenues (net of reinsurance) and investment income compare to related costs of loss (net of loss assumed by reinsurers) and other expenses assumed by the Pool as of the end of each of the last twelve years. The rows of the tables are defined as follows:

1. Total of each fiscal year's earned contribution revenues and investment revenues.
2. Fiscal year's other operating costs of the Pool including overhead and claims expense not allocable to individual claims.
3. The Pool's fiscal year incurred losses and allocated loss adjustment expenses (both paid and accrued).
4. Cumulative amounts paid (net of reinsurance recoveries received) as of the end of successive years for each plan year.
5. Incurred losses, by plan year, increased or decreased as of the end of successive years. This annual reestimation results from new information received on known claims, reevaluation of existing information on known claims, as well as emergence of new claims not previously known.
6. Comparison of the latest reestimated incurred losses amount to the amount originally established (Line 3) and examines whether the latest estimate of claims cost is greater or less than originally booked.

As data for individual plan years mature, the correlation between original estimates and reestimated amounts is commonly used to evaluate the accuracy of incurred claims currently recognized in less mature plan years. The columns of the tables show data for successive plan years.

See independent auditor's report on supplement information.

LEAGUE ASSOCIATION OF RISK MANAGEMENT

Loss Development Information (Continued)

September 30, 2022

	Fiscal and Plan Year Ended			
	2022	2021	2020	2019
1. Required contribution and investment revenues - fiscal year:				
Written and earned	\$ 11,552,439	9,889,689	8,886,960	8,328,448
Ceded	3,923,186	2,874,577	2,407,442	2,169,795
Net earned	7,629,253	7,015,112	6,479,518	6,158,653
Interest income	88,084	84,550	259,723	278,865
2. Unallocated expenses - fiscal year:				
Operating expenses	3,132,833	2,755,026	2,755,882	3,030,036
3. Incurred losses and loss adjustment expenses - fiscal year:				
Incurred	7,821,177	5,411,179	7,731,417	7,149,445
Ceded	2,771,433	477,631	3,269,162	2,634,394
Net Incurred	5,049,744	4,933,548	4,462,255	4,515,051
4. Cumulative amounts paid as of:				
End of plan year	2,555,719	1,313,254	906,266	1,110,321
One year later	-	2,892,777	1,884,332	2,789,578
Two years later	-	-	2,134,512	3,601,967
Three years later	-	-	-	3,586,917
Four years later	-	-	-	-
Five years later	-	-	-	-
Six years later	-	-	-	-
Seven years later	-	-	-	-
Eight years later	-	-	-	-
Nine years later	-	-	-	-
Ten years later	-	-	-	-
5. Reestimated incurred losses and loss adjustment expenses:				
End of plan year	5,818,085	4,152,253	2,999,762	4,265,659
One year later	-	4,195,041	3,471,618	4,264,115
Two years later	-	-	3,073,419	4,143,738
Three years later	-	-	-	3,994,715
Four years later	-	-	-	-
Five years later	-	-	-	-
Six years later	-	-	-	-
Seven years later	-	-	-	-
Eight years later	-	-	-	-
Nine years later	-	-	-	-
Ten years later	-	-	-	-
6. Increase (decrease) in estimated incurred losses and loss adjustment expenses from end of plan year	5,818,085	42,788	73,657	(270,944)

See independent auditor's report on supplement information.

<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
8,264,076	8,526,373	7,688,166	6,926,492	8,213,781	6,830,821	6,769,582	7,225,912
2,168,798	2,185,673	2,260,774	2,026,062	2,276,721	2,013,347	1,607,784	1,418,610
6,095,278	6,340,700	5,427,392	4,900,430	5,937,060	4,817,474	5,161,798	5,807,302
225,153	163,887	111,568	59,286	68,728	56,360	91,754	133,834
3,049,925	2,551,999	2,443,815	2,419,847	2,479,946	2,403,301	2,187,851	2,426,068
5,553,950	1,595,503	3,345,355	(74,061)	7,867,921	3,305,167	5,859,212	5,869,860
1,867,399	(210,709)	955,861	(156,580)	4,334,998	(882,880)	2,979,727	4,211,222
3,686,551	1,806,212	2,389,494	82,519	3,532,923	4,188,047	2,879,485	1,658,638
2,291,545	1,143,890	921,577	795,609	1,706,079	1,048,881	1,389,248	1,353,918
3,122,284	1,778,779	1,358,090	1,580,076	2,676,826	1,755,657	1,977,865	1,707,898
3,429,481	2,243,856	1,564,121	1,745,523	2,801,904	1,940,919	2,345,151	2,127,938
3,428,793	2,884,726	1,581,574	1,851,741	3,013,831	2,106,487	2,485,185	2,487,37
3,876,425	3,356,764	1,717,666	1,887,545	3,124,621	2,186,653	2,619,590	2,655,195
-	3,333,492	1,806,886	1,908,684	3,269,178	2,299,406	2,874,960	2,862,428
-	-	2,230,601	1,908,684	3,409,044	2,384,787	2,982,354	2,918,258
-	-	-	1,929,457	3,409,453	2,389,626	3,118,093	2,998,845
-	-	-	-	3,413,823	2,422,148	3,144,134	3,034,344
-	-	-	-	-	2,524,909	3,245,148	3,076,307
-	-	-	-	-	-	3,256,755	3,114,901
3,900,160	2,639,834	2,479,490	2,379,269	4,492,832	3,515,009	3,511,465	3,594,938
3,963,779	2,568,626	1,919,104	2,188,723	3,494,212	2,775,472	3,147,845	3,332,643
3,880,697	2,673,308	1,750,286	2,029,208	3,250,628	2,541,586	2,962,289	3,485,696
3,864,996	3,235,014	1,721,670	1,988,621	3,353,043	2,531,140	2,887,596	3,339,530
3,876,425	3,447,598	2,128,559	1,967,292	3,284,009	2,551,752	2,996,381	2,985,782
-	3,397,394	2,167,918	1,913,143	3,587,970	2,510,282	3,084,560	3,134,757
-	-	2,230,609	1,913,143	3,437,724	2,443,204	3,103,599	3,034,244
-	-	-	1,929,457	3,409,454	2,443,204	3,192,726	3,089,464
-	-	-	-	3,413,824	2,591,018	3,230,862	3,124,968
-	-	-	-	-	2,576,488	3,261,712	3,113,807
-	-	-	-	-	-	3,287,091	3,114,901
(23,735)	757,560	(248,881)	(449,812)	(1,079,008)	(938,521)	(224,374)	(480,037)



## **NOTICE**

**Annual Members' Meeting of the  
League Insurance Government Health Team (LIGHT)  
Friday, Sept. 29, 2023, at 9:15 A.M. CT  
Cornhusker Marriott Hotel – ABC Room  
333 S 13<sup>th</sup> Street, Lincoln**

PLEASE TAKE NOTICE that the members of the League Insurance Government Health Team (LIGHT) will hold the **Annual Members' Meeting on Sept. 29, 2023, at 9:15 a.m. CT in ABC Room at the Cornhusker Marriott Hotel, 333 S 13<sup>th</sup> Street, Lincoln, Nebraska.**

An agenda of subjects known at this time is included with this notice, but the agenda shall be kept continually current and readily available for public inspection at the principal office of LIGHT during normal business hours at 1335 L Street, Lincoln, Nebraska. A notice of this meeting with the agenda and other materials are available at this location with a copy of the Open Meetings Act posted.

On Sept. 26, 2023, a notice of this meeting with the agenda and other materials were sent to all LIGHT members and the LIGHT Board of Directors. Notice of this meeting with the agenda and other materials were available for public inspection at 1335 L Street, in Lincoln, Nebraska, and also posted with the following link kept continually current: an electronic copy of the agenda and all documents being considered at the meeting, with a link to the current version of the Open Meetings Act are on the website of the League of Nebraska Municipalities – [www.lonm.org/light/](http://www.lonm.org/light/).



## **AGENDA**

**Annual Members' Meeting of the  
League Insurance Government Health Team (LIGHT)  
Friday, Sept. 29, 2023, at 9:15 A.M. CT  
Cornhusker Marriott Hotel – ABC Room  
333 S 13<sup>th</sup> Street, Lincoln**

In accordance with the Open Meetings Act, Chapter 84, Article 14 of the Reissue Revised Statutes of the State of Nebraska 1943, as amended, one copy of all reproducible written materials to be discussed is available to the public at the meeting and at the link below for examination and copying.

**1. Call meeting to order:**

- a. 9:15 a.m. CT – Plattsmouth Mayor Paul Lambert, Chair of the LIGHT Board, will call the meeting to order.
- b. Roll call.
- c. Indicate that on Sept. 26, 2023, a notice of this meeting with the agenda and other materials were sent to all LIGHT members and the LIGHT Board of Directors. Notice of this meeting with the agenda and other materials were available for public inspection at 1335 L Street, in Lincoln, Nebraska, and also posted with the following link kept continually current: an electronic copy of the agenda and all documents being considered at the meeting, with a link to the current version of the Open Meetings Act are on the website of the League of Nebraska Municipalities – [www.lonm.org/light/](http://www.lonm.org/light/).
- d. Inform the public about the location of the Open Meetings Act which is accessible to members of the public and at [www.lonm.org/light/](http://www.lonm.org/light/) along with a copy of all reproducible written materials to be discussed at this meeting.
- e. Public comment on any agenda item(s): Pursuant to the Open Meetings Act, the LIGHT Board Chair reserves the right to limit comments on agenda items. In accordance with the Open Meetings Act, there is no time limit on comments made by members of the LIGHT Board of Directors.
- f. Pledge of Allegiance to the Flag of the United States of America.

**2. Consider a motion to approve the minutes of the June 16, 2022, Special Members' Meeting of LIGHT.**

***See pages 4-6***

- 3. Consider approval of a motion to accept the Nominating Committee Report and Elect the Board of Directors as nominated.**  
*L. Lynn Rex, Ex-Officio, Non-Voting Board Member; Executive Director of the League of Nebraska Municipalities (LIGHT's Administrator)*  
**See pages 7-10**
- 4. LIGHT Health Plan Update and Employer Membership Report.**  
*Dennis Maggart, President, McInnes Maggart Consulting Group*  
*Sue Warner, Strategic Account Executive, Blue Cross Blue Shield of Nebraska*  
**See page 11**
- 5. Financial Report, including reminder of LIGHT member assessment in the 2024 plan year to cover expenses, e.g. attorneys' fees.**  
*L. Lynn Rex, Ex-Officio, Non-Voting Board Member; Executive Director of the League of Nebraska Municipalities (LIGHT's Administrator)*
- 6. Reminder regarding distribution of "Summary Plan Description" (SPD) and related materials.**  
*Michelle Sitorius, LIGHT's Legal Counsel, Cline Williams*
- 7. Consider a motion to adjourn.**

**MINUTES**  
**SPECIAL MEMBERS' MEETING OF THE**  
**LEAGUE INSURANCE GOVERNMENT HEALTH TEAM (LIGHT)**  
**Friday, Sept. 16, 2022, at 9:15 a.m. CT**  
**Cornhusker Marriott Hotel – Room ABC**  
**333 S 13<sup>th</sup> Street, Lincoln**

A Special Members' Meeting of the League Insurance Government Health Team (LIGHT) was held Sept. 16, 2022, at 9:15 a.m. at the Cornhusker Marriott Hotel – Room ABC at 333 S 13<sup>th</sup> Street, Lincoln, Nebraska.

(AGENDA ITEM #1) **Call to Order.** At 9:15 a.m. CT, Plattsmouth Mayor Paul Lambert, Chair of the LIGHT Board, called the meeting to order.

The roll call was read with the following LIGHT members present: **Alma, Ashland, Blair, Gibbon, Grant, Madison, Ord, Plattsmouth, St. Paul, and West Point.** At the time of roll call, 11 voting members were present and 19 were absent: Ainsworth, Albion, Auburn/Auburn BPW, Bartley, Bassett, Ceresco, Decatur, Edgar, Elm Creek, Fort Calhoun, Genoa, Hershey, Laurel, Osceola, Scribner, Wakefield, Walthill, Wilber and Wisner.

Chair Lambert indicated that on Sept. 9, 2022, a notice of this meeting with the agenda and other materials were sent to all LIGHT members and the LIGHT Board of Directors. Notice of this meeting with the agenda and other materials were available for public inspection at 1335 L Street, in Lincoln, Nebraska, and also posted with the following link kept continually current: an electronic copy of the agenda and all documents being considered at the meeting, with a link to the current version of the Open Meetings Act are on the website of the League of Nebraska Municipalities – [www.lonm.org/light/](http://www.lonm.org/light/).

Chair Lambert asked those present to join him in reciting the Pledge of Allegiance to the Flag of the United States of America.

Chair Lambert stated the following regarding public comment on any agenda item(s): Pursuant to the Open Meetings Act, the LIGHT Board Chair reserves the right to limit comments on agenda items. In accordance with the Open Meetings Act, there is no time limit on comments made by members of the LIGHT Board of Directors.

(AGENDA ITEM #2) **Requirements of an “Association Health Plan (AHP)”:** In June 2022, the Nebraska Department of Insurance recognized LIGHT as an AHP that can purchase insurance as a large group. LIGHT qualifies as an AHP, offering excellent coverages and benefits for municipal employees! *(Presented by Michelle Sitorius, LIGHT's Legal Counsel, Cline Williams Wright Johnson & Oldfather, LLP)*

(AGENDA ITEM #3) **Consider a motion to adjourn.** Connie Jo Beck, Clerk/Deputy Treasurer, City of St.Paul, moved, seconded by Brenda Wheeler, Clerk, City of Blair, to adjourn. Roll call vote. Ayes: Alma, Ashland, Blair, Gibbon, Grant, Ord, Plattsmouth, St.

Paul, and West Point. Nays: None. Abstentions: None. Absent: Ainsworth, Albion, Auburn/Auburn BPW, Bartley, Bassett, Ceresco, Decatur, Edgar, Elm Creek, Fort Calhoun, Genoa, Hershey, Laurel, Madison, Osceola, Scribner, Wakefield, Walthill, Wilber and Wisner. ***Motion carried: 10 ayes, 0 nays, 0 abstentions and 20 absent.***  
The meeting was adjourned at 9:58 a.m.

Approved on:

ATTEST:

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**Brenda Henning**  
Membership Services Assistant  
League of Nebraska Municipalities

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**L. Lynn Rex**  
*Ex-Officio, Non-Voting, LIGHT Board Member*  
Executive Director of the League of Nebraska Municipalities (*LIGHT Administrator*)



## NOTICE

### **SPECIAL MEMBERS' MEETING OF THE LEAGUE INSURANCE GOVERNMENT HEALTH TEAM (LIGHT) ON FRIDAY, SEPT. 16, 2022, AT 9:15 A.M. CT**

PLEASE TAKE NOTICE that the members of the League Insurance Government Health Team (LIGHT) will hold the **Special Members' Meeting on Sept. 16, 2022, at 9:15 a.m. CT in Room ABC at the Cornhusker Marriott Hotel, 333 S 13<sup>th</sup> Street, Lincoln, Nebraska.**

An agenda of subjects known at this time is included with this notice, but the agenda shall be kept continually current and readily available for public inspection at the principal office of LIGHT during normal business hours at 1335 L Street, Lincoln, Nebraska. A notice of this meeting with the agenda and other materials are available at this location with a copy of the Open Meetings Act posted.

On Sept. 9, 2022, notice of this meeting with the agenda and other materials were sent to all LIGHT members and the LIGHT Board of Directors. Notice of this meeting with the agenda and other materials are available for public inspection at 1335 L Street, in Lincoln, Nebraska and posted with the following links kept continually current: an electronic copy of the agenda, all documents being considered at the meeting, with a link to the current version of the Open Meetings Act are on the website of the League of Nebraska Municipalities – [www.lonm.org/light/](http://www.lonm.org/light/).

**MINUTES**  
**Meeting of the Nominating Committee of the**  
**League Insurance Government Health Team (LIGHT)**  
**by telephone conference call**  
**Sept 25, 2023, at 3 p.m. CT/2 p.m. MT**

A Meeting of the Nominating Committee of the League Insurance Government Health Team (LIGHT) by telephone conference call was held Sept. 25, 2023, at 3 p.m. CT/2 p.m. MT.

(AGENDA ITEM #1) **Call to Order.** At 3:04 p.m. CT/2 p.m. MT, Plattsmouth Mayor Paul Lambert, Chair of the LIGHT Board, called the meeting to order.

The roll call was read with the following voting Nominating Committee Members present: **Paul Lambert**, Mayor, City of Plattsmouth; **Joel Bergman**, Mayor, City of St. Paul; and **Jessica Quady**, City Administrator, City of Ashland. At the time of roll call, three voting Board Members were present. Ex-officio (non-voting) Board Member **L. Lynn Rex**, Executive Director of the League of Nebraska Municipalities, also was present; pursuant to the LIGHT Interlocal Agreement, the League of Nebraska Municipalities is the LIGHT Administrator.

Other meeting participants included: Jason Rothermund of **BCBSNE**; and Christy Abraham, Shirley Riley and Brenda Henning of the **League of Nebraska Municipalities**.

On behalf of the Chair, Lynn Rex indicated that on Sept. 21, 2023, a notice of this meeting with the agenda and other materials were sent to all LIGHT members, the LIGHT Nominating Committee, and the LIGHT Board of Directors. Notice of this meeting with the agenda and other materials were available for public inspection at 1335 L Street, in Lincoln, Nebraska, and also posted with the following link kept continually current: an electronic copy of the agenda and all documents being considered at the meeting, with a link to the current version of the Open Meetings Act are on the website of the League of Nebraska Municipalities – [www.lonm.org/light/](http://www.lonm.org/light/). The City of Ashland Council Chambers at 2304 Silver Street, Ashland, Nebraska, 68003, was open for attendance by the public during the meeting. LIGHT Nominating Committee Member Jessica Quady informed the public about the location of the copy of the Open Meetings Act which was accessible to members of the public at the City of Ashland Council Chambers. A notice of this meeting with the agenda and other materials were available at this location with a copy of the Open Meetings Act posted.

Lynn Rex stated pursuant to the Open Meetings Act, the LIGHT Board Chair reserves the right to limit comments on agenda items. In accordance with the Open Meetings Act, there is no time limit on comments made by members of the LIGHT Nominating Committee.

Paul Lambert asked those present to join him in reciting the Pledge of Allegiance to the Flag of the United States of America.

(AGENDA ITEM #2) **Consider a motion to recommend to members of LIGHT at the LIGHT Annual Members' Meeting on Sept. 29, the nomination of the following municipal officials to serve staggered terms on the LIGHT Board of Directors as noted below:**

**\*Jessica Quady, City Administrator, City of Ashland, for one 3-year term of office beginning Jan. 1, 2024, and ending Dec. 31, 2026;**

**\*Brenda Wheeler, Clerk, City of Blair, for one 3-year term of office beginning Jan. 1, 2024, and ending Dec. 31, 2026;**

**\*\*Tom Goulette, City Administrator, City of West Point, for one 2-year term of office beginning Jan. 1, 2024, and ending Dec. 31, 2025;**

**\*\*Paul Lambert, Mayor, City of Plattsmouth, for one 2-year term of office beginning Jan. 1, 2024, and ending Dec. 31, 2025; and**

**\*\*\*Joel Bergman, Mayor, City of St. Paul, for one 1-year term of office beginning Jan. 1, 2024, and ending Dec. 31, 2024.**

**\*Pursuant to LIGHT's Bylaws, Jessica Quady and Brenda Wheeler will be eligible to serve one more full 3-year term of office following their first full 3-year term of office beginning on Jan. 1, 2024, and ending Dec. 31, 2026.**

**\*\* Pursuant to LIGHT's Bylaws, Tom Goulette and Paul Lambert will be eligible to serve two full 3-year terms of office following their 2-year term of office beginning on Jan. 1, 2024, and ending Dec. 31, 2025.**

**\*\*\* Pursuant to LIGHT's Bylaws, Joel Bergman will be eligible to serve two full 3-year terms of office following his 1-year term of office beginning on Jan. 1, 2024, and ending Dec. 31, 2024.**

**Bergman moved, seconded by Quady to recommend to members of LIGHT at the LIGHT Annual Members' Meeting on Sept. 29, the nomination of the following municipal officials to serve staggered terms on the LIGHT Board of Directors as noted below:**

**\*Jessica Quady, City Administrator, City of Ashland, for one 3-year term of office beginning Jan. 1, 2024, and ending Dec. 31, 2026;**

**\*Brenda Wheeler, Clerk, City of Blair, for one 3-year term of office beginning Jan. 1, 2024, and ending Dec. 31, 2026;**

**\*\*Tom Goulette, City Administrator, City of West Point, for one 2-year term of office beginning Jan. 1, 2024, and ending Dec. 31, 2025;**

**\*\*Paul Lambert, Mayor, City of Plattsmouth, for one 2-year term of office beginning Jan. 1, 2024, and ending Dec. 31, 2025; and**

\*\*\* **Joel Bergman**, Mayor, City of St. Paul, for **one 1-year term** of office beginning Jan. 1, 2024, and ending Dec. 31, 2024.

\*Pursuant to LIGHT's Bylaws, **Jessica Quady** and **Brenda Wheeler** will be eligible to serve one more full 3-year term of office following their first full 3-year term of office beginning on Jan. 1, 2024, and ending Dec. 31, 2026.

\*\* Pursuant to LIGHT's Bylaws, **Tom Goulette** and **Paul Lambert** will be eligible to serve two full 3-year terms of office following their 2-year term of office beginning on Jan. 1, 2024, and ending Dec. 31, 2025.

\*\*\* Pursuant to LIGHT's Bylaws, **Joel Bergman** will be eligible to serve two full 3-year terms of office following his 1-year term of office beginning on Jan. 1, 2024, and ending Dec. 31, 2024.

Chair Lambert asked if there was any discussion; there was none. Roll call vote. Ayes: Lambert, Bergman, and Quady. Nays: None. Abstentions: None. Absent: None. **Motion carried: 3 ayes, 0 nays, 0 abstentions and 0 absent.**

(AGENDA ITEM #3) **Consider a motion to adjourn.** Quady moved, seconded by Bergman to adjourn. Roll call vote. Ayes: Lambert, Bergman, and Quady. Nays: None. Abstentions: None. Absent: None. **Motion carried: 3 ayes, 0 nays, 0 abstentions and 0 absent.** The meeting was adjourned at 3:11 p.m. CT.

Approved on:

ATTEST:

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**Brenda Henning**  
Membership Services Assistant  
League of Nebraska Municipalities

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**L. Lynn Rex**  
Ex-Officio, Non-Voting, LIGHT Board Member  
Executive Director of the League of Nebraska Municipalities (LIGHT Administrator)



## **NOTICE**

**Meeting of the Nominating Committee of the  
League Insurance Government Health Team (LIGHT)  
by telephone conference call  
Sept 25, 2023, at 3 p.m. CT/2 p.m. MT**

PLEASE TAKE NOTICE that on **Monday, Sept. 25, 2023, at 3 p.m. CT/2 p.m. MT**, the League Insurance Government Health Team (LIGHT) will hold a Meeting of the LIGHT Nominating Committee by telephone conference call.

An agenda of subjects known at this time is included with this notice, but the agenda shall be kept continually current and readily available for public inspection at the principal office of LIGHT during normal business hours at 1335 L Street, Lincoln, Nebraska.

The City of Ashland Council Chambers at 2304 Silver Street, Ashland, Nebraska, 68003, will be open for attendance by the public during the meeting. LIGHT Nominating Committee Member Jessica Quady, or her designee, will inform the public about the location of the copy of the Open Meetings Act which is accessible to members of the public at the City of Ashland Council Chambers. A notice of this meeting with the agenda and other materials are available at this location with a copy of the Open Meetings Act posted.

You may join the meeting by calling 1-605-472-5216 and entering access code 341924.

On Sept. 21, 2023, notice of this meeting with the agenda and other materials were sent to all LIGHT members, the LIGHT Nominating Committee, and the LIGHT Board of Directors. Notice of this meeting with the agenda and other materials are available for public inspection at 1335 L Street, in Lincoln, Nebraska and posted with the following links kept continually current: an electronic copy of the agenda, all documents being considered at the meeting, with a link to the current version of the Open Meetings Act are on the website of the League of Nebraska Municipalities – [www.lonm.org/light/](http://www.lonm.org/light/).

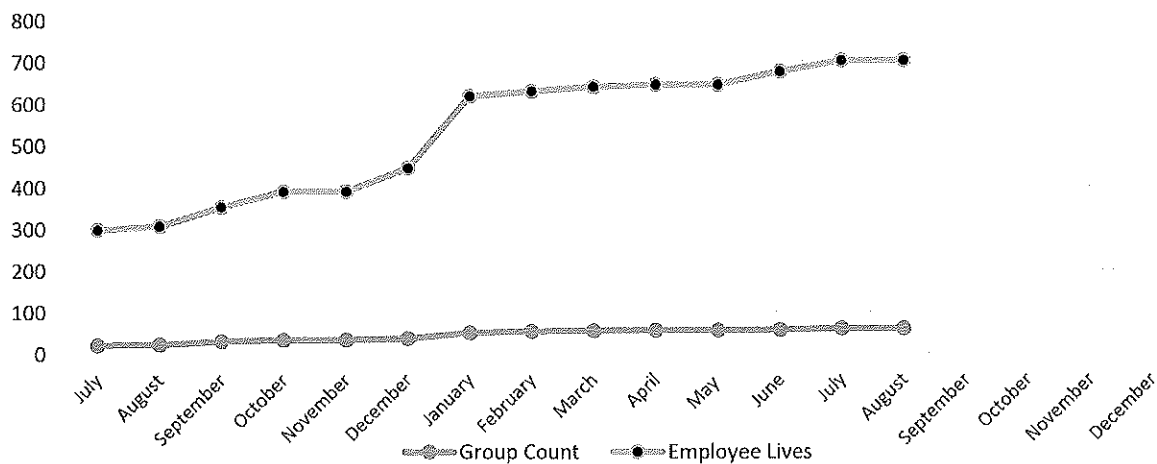
# LIGHT Enrollment Report

June, 2023



<u>Month</u>	<u>Year</u>	<u>Group Count</u>		<u>Employee Lives</u>	
		<u>New</u>	<u>Total</u>	<u>New</u>	<u>Total</u>
July	2022	22	22	294	299
August	2022	2	24	9	308
September	2022	7	31	46	354
October	2022	3	34	37	391
November	2022	0	34	0	391
December	2022	3	37	56	447
January	2023	14	51	172	619
February	2023	3	54	12	631
March	2023	2	56	10	641
April	2023	1	57	5	646
May	2023	0	57	0	646
June	2023	1	58	31	677
July	2023	3	61	27	704
August	2023	0	61	0	704
September	2023				
October	2023				
November	2023				
December	2023				

## LIGHT Enrollment



## Connie Beck

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**From:** Brenda Henning <brendah@lonm.org>  
**Sent:** Tuesday, September 26, 2023 8:32 AM  
**To:** Ashland - Jessica Quady; Blair - Brenda Wheeler; Plattsmouth - Paul Lambert; Joel Bergman; West Point - Tom Goulette; Ainsworth; Albion; Alma; Lanette Doane; Ashland; Auburn; Bartley; Bassett; Teresa Youngquist; Bennington; Blair; Cambridge; Ceresco; Creighton; Crete; Culbertson; Curtis; Decatur; DeWitt; Edgar; Elm Creek; Fairbury; Firth; Fort Calhoun; Friend; Geneva; Genoa; Gibbon; Deb VanMatre; Gothenburg; Grant; Grant; Hemingford; Henderson; Hershey; Holdrege; Indianola; Kimball; Laurel; Lyons; Madison; Marquette; Mitchell; Morrill; Ord; Osceola; Oshkosh; Pender; Plattsmouth; Schuyler; Scribner; City Clerk; Connie Beck; Sutherland; Sutton; Jeff Hofaker; Valley; Wakefeld; Walthill; Wausa; West Point; Wilber; Wisner; Wymore; Brenda Henning; Brett Condie - Mutual of Omaha; Christa Hofferber - BCBSNE; Christy Abraham; Dennis Maggart - McInnes Group; Jane Limbach - McInnes Group; Jason Rothermund - BCBSNE; Jim Daubert - First Concord; L. Lynn Rex; Michelle Sitorius - Cline Williams; Shirley Riley; Sue Warner - BCBSNE  
**Subject:** Annual Members' Meeting of the LIGHT Board of Directors - Friday, Sept. 29, 2023, at 9:15 a.m. CT

[Click here](#) for the notice with agenda and other materials for the **Annual Members' Meeting of LIGHT** scheduled for **Friday, Sept. 29, 2023, at 9:15 a.m. CT in the ABC Room at the Cornhusker Marriott Hotel in Lincoln.**

Thank you for taking time from your busy schedules to attend.

### **Lynn Rex, Shirley Riley and Brenda Henning**

League of Nebraska Municipalities  
1335 L Street  
Lincoln, NE 68508  
Phone: 402-476-2829  
Fax: 402-476-7052

# City of St. Paul's Treasurer's Report:

<i>Account Number</i>	<i>Prev. Mth Total</i>	<i>Current Mth Total</i>	<i>Total</i>	
<b>HOMESTEAD BANK</b>	<b>August 1, 2023</b>	<b>September 1, 2023</b>		<b>Comments</b>
Checking 100-027	\$ (1,370,024.96)	\$ 1,156,550.72	\$ (213,474.24)	Rutjens \$249,031; 3 Pay Periods in Sept 2023
Sales Tax 300-277	\$ (27,031.58)	\$ 67,386.97	\$ 40,355.39	Mtr Veh \$8915; 25% Infrast \$8588; Fire Stat \$17176; Deposit \$75000 from 504420
Civic Center 300-749	\$ (236.95)	\$ 237.14	\$ 0.19	
City REDLG 301-465	\$ (100,864.16)	\$ 108,900.00	\$ 8,035.84	Vogel; Teresa's Fl; Bootlegger; HCMC;
City ARP 303057	\$ (256,302.48)	\$ 256,607.94	\$ 305.46	
Water Trmt 504-189	\$ (7,453.74)	\$ 7,462.62	\$ 8.88	
Keno 504-409	\$ (10,555.79)	\$ 17,753.43	\$ 7,197.64	Keno Rev \$6181; Interest
Sales Tax 504420	\$ (255,615.24)	\$ 243,193.40	\$ (12,421.84)	LB840 Rev; Sales Tax \$60443; SPDC Middle Loup Subdivision \$3154; Withdrawal \$75000 to 300277;
Pool 504-442	\$ (13,988.19)	\$ 14,004.86	\$ 16.67	
General 504-805	\$ (13,356.00)	\$ 13,371.92	\$ 15.92	
Sewer 504-849	\$ (19,359.87)	\$ 19,382.94	\$ 23.07	
Police 504-860	\$ (15,942.54)	\$ 15,961.54	\$ 19.00	
Senior Center 504-882	\$ (8,391.56)	\$ 8,401.56	\$ 10.00	
Brick (Street) 504-915	\$ (2,036.64)	\$ 2,039.07	\$ 2.43	
Library Maint. 504-970	\$ (7,874.43)	\$ 7,883.81	\$ 9.38	
Light Sinking 504-981	\$ (13,308.28)	\$ 13,324.14	\$ 15.86	
Fire Sinking 504-992	\$ (7,528.25)	\$ 7,537.22	\$ 8.97	
EMT Sinking 505-003	\$ (7,945.88)	\$ 7,955.35	\$ 9.47	
Street Sinking 505-014	\$ (11,996.47)	\$ 12,010.77	\$ 14.30	
Park Sinking 505-025	\$ (11,652.38)	\$ 11,666.27	\$ 13.89	
TIF Projects 505-036	\$ (1,183.06)	\$ 1,192.28	\$ 9.22	
Elmwood Cem Found 505168	\$ (16,610.07)	\$ 16,616.01	\$ 5.94	
Civic Center Sink 505179	\$ (1,840.67)	\$ 1,842.86	\$ 2.19	
Walk/Bike 5482-7	\$ (3,444.75)	\$ 3,446.92	\$ 2.17	
<b>CITIZENS BANK &amp; TRUST</b>				
Consumer Dep 102-415	\$ (54,700.71)	\$ 55,200.71	\$ 500.00	
Cafeteria 125 102-407	\$ (16,422.44)	\$ 15,932.35	\$ (490.09)	
Health Ded 102-482	\$ (145,890.79)	\$ 148,595.89	\$ 2,705.10	Regional Care Activity RE Deductible
25% Infrast 102-342	\$ (101,642.47)	\$ 110,466.72	\$ 8,824.25	25% Infrast Deposit
Sales Tax Fire Station Proceeds #103667	\$ (53,252.61)	\$ 70,562.01	\$ 17,309.40	Proceeds \$17,176 + Interest
Cemetery Sav 753-122	\$ (15,336.22)	\$ 16,573.05	\$ 1,236.83	Perpetual Care: Crouch, Kosmicki, Arnett, McCray; Memorial - Lucienne Michalski
Park Aluminum 772682	\$ (6,263.36)	\$ 6,479.00	\$ 215.64	Alum Cans + Interest
<b>General TCD 109366</b>	<b>\$ (64,424.11)</b>	<b>\$ 64,424.11</b>	<b>\$ -</b>	

<b>General TCD 109367</b>	\$ (64,412.50)	\$ 64,412.50	\$ -	
Light ICS 103217	\$ (671,826.44)	\$ 824,266.30	\$ 152,439.86	From Heritage Bank #411025 \$150000
Water ICS 103225	\$ (197,316.36)	\$ 273,074.00	\$ 75,757.64	From Heritage Bank #411025 \$75000
Sewer ICS 103241	\$ (204,907.23)	\$ 280,690.19	\$ 75,782.96	From Heritage Bank #411025 \$75000
General ICS 103209	\$ (666,657.68)	\$ 668,881.30	\$ 2,223.62	
Building ICS 103233	\$ (25,292.33)	\$ 25,376.67	\$ 84.34	
Fire ICS 103268	\$ (19,636.14)	\$ 19,710.67	\$ 74.53	
Ambulance ICS 103276	\$ (41,633.79)	\$ 66,826.95	\$ 25,193.16	Ambulance Grant Reimb \$25000 + Interest
Park ICS 103284	\$ (44,508.81)	\$ 44,657.26	\$ 148.45	
Police ICS 103292	\$ (2,604.82)	\$ 2,613.50	\$ 8.68	
Keno ICS 103314	\$ (68,162.44)	\$ 68,389.79	\$ 227.35	
Street ICS 103349	\$ (72,076.60)	\$ 72,317.00	\$ 240.40	
Library ICS 103365	\$ (36,237.92)	\$ 36,358.79	\$ 120.87	
Senior Center ICS 103373	\$ (21,613.29)	\$ 21,685.38	\$ 72.09	
Redlg ICS 103381	\$ (98,418.07)	\$ 98,746.34	\$ 328.27	
Pool ICS 103438	\$ (17,945.62)	\$ 18,005.47	\$ 59.85	
Cemetery ICS 103446	\$ (26,156.62)	\$ 26,243.86	\$ 87.24	
25% Infrastructure ICS	\$ (200,138.19)	\$ 200,805.73	\$ 667.54	
Sales Tax ICS 103462	\$ (13,694.39)	\$ 13,740.05	\$ 45.66	
Health Ded ICS 102-482	\$ (101,723.23)	\$ 102,062.51	\$ 339.28	
<b>HERITAGE BANK</b>				
UB ACH 411025	\$ (501,297.86)	\$ 318,578.89	\$ (182,718.97)	UB ACH Deposit
<b>NPAIT INVESTMENTS</b>				
Light #23251-101	\$ (468,728.82)	\$ 470,781.72	\$ 2,052.90	ALL INTEREST
Water #23251-102	\$ (155,210.88)	\$ 155,890.66	\$ 679.78	
General #23251-104	\$ (468,728.82)	\$ 470,781.72	\$ 2,052.90	
Sewer #23251-106	\$ (207,070.93)	\$ 207,977.81	\$ 906.88	
Fire #23251-107	\$ (88,509.90)	\$ 88,897.56	\$ 387.66	
Ambulance #23251-108	\$ (156,436.04)	\$ 157,121.20	\$ 685.16	
Park #23251-109	\$ (94,684.98)	\$ 95,099.66	\$ 414.68	
Library #23251-110	\$ (51,459.24)	\$ 51,684.64	\$ 225.40	
Keno #23251-111	\$ (103,947.64)	\$ 104,402.88	\$ 455.24	
Redlg #23251-112	\$ (51,459.24)	\$ 51,684.64	\$ 225.40	
Fire Station #23251-201	\$ (2,067,285.80)	\$ 2,076,339.82	\$ 9,054.02	
<b>NEBRASKA CLASS</b>				
Lights 01-0005-0001	\$ (510,537.36)	\$ 512,861.37	\$ 2,324.01	All Interest
Water 01-0005-0002	\$ (67,661.57)	\$ 67,969.57	\$ 308.00	
Sewer 01-0005-0003	\$ (175,305.00)	\$ 176,103.00	\$ 798.00	
General 01-0005-0004	\$ (675,590.60)	\$ 678,665.94	\$ 3,075.34	
Street 01-0005-0005	\$ (42,032.20)	\$ 42,223.53	\$ 191.33	

Fire 01-0005-0006	\$ (30,755.26)	\$ 30,895.26	\$ 140.00	
Police 01-0005-0007	\$ (15,377.63)	\$ 15,447.63	\$ 70.00	
Fire Station Construction	\$ -	\$ -	\$ -	
01-0005-0008				
Cemetery 01-0005-0009	\$ (26,654.56)	\$ 26,775.89	\$ 121.33	
Ambulance 01-0005-0010	\$ (120,970.69)	\$ 121,521.36	\$ 550.67	
Park 01-0005-0011	\$ (45,107.73)	\$ 45,313.06	\$ 205.33	
Library 01-0005-0012	\$ (39,981.83)	\$ 40,163.83	\$ 182.00	
Keno 01-0005-0013	\$ (37,931.50)	\$ 38,104.17	\$ 172.67	
Sales Tax 01-0005-0014	\$ (124,046.23)	\$ 124,610.90	\$ 564.67	
25% Infrast. 01-0005-0015	\$ -	\$ -	\$ -	
Sales Tax (Fire Station)	\$ -	\$ -	\$ -	
01-0005-0016				
REDLG 01-0005-0017	\$ (17,427.98)	\$ 17,507.31	\$ 79.33	
ARPA 01-0005-0018	\$ -		\$ -	
Building Sinking	\$ (24,604.21)	\$ 24,716.21	\$ 112.00	
01-5000-0019				
Swimming Pool	\$ (15,377.63)	\$ 15,447.63	\$ 70.00	
01-0005-0020				
Senior Center	\$ (20,503.51)	\$ 20,596.84	\$ 93.33	
01-5000-0021				
Health Ded 01-5000-0022	\$ -	\$ -	\$ -	
<b>CITY FUND TOTAL</b>	<b>\$ (11,642,124.76)</b>	<b>\$ 11,679,992.54</b>	<b>\$ 37,867.78</b>	

Deposits and Checks printed for Month (held in statement folder)				
<b>2022-2023</b>				
Month / Year	Deposit Total	Check Total	Grand Total	Comment
October 31, 2022	\$ 464,165.29	\$ (705,572.36)	\$ (241,407.07)	BOKF \$154,699; Larm \$158,712
November 30, 2022	\$ 374,386.71	\$ (418,135.32)	\$ (43,748.61)	BOKF \$65,358, R Switzer \$10,540
December 31, 2022	\$ 1,219,877.23	\$ (1,318,805.33)	\$ (98,928.10)	BOKF \$148,834, Dana Cole \$12,240, Rutjens \$469,534
January 31, 2023	\$ 2,530,276.22	\$ (2,401,987.55)	\$ 128,288.67	More Revenues came in
February 28, 2023	\$ 969,613.97	\$ (1,030,773.92)	\$ (61,159.95)	Hydro Opt \$20,550, Rutjens \$501,508
March 31, 2023	\$ 2,441,548.61	\$ (2,746,378.14)	\$ (304,829.53)	Ckg \$1,941,000 to NE Class
April 30, 2023	\$ 464,137.28	\$ (386,773.18)	\$ 77,364.10	Motorola \$14,596; Olsson WWTF \$12,807; Stryker Maint Agree \$8,132
May 31, 2023	\$ 985,327.40	\$ (1,305,286.94)	\$ (319,959.54)	BOKF \$26,586 (Fire Station); RFD \$29,914; Rutjens \$550,330; All Sinking \$83,200
June 30, 2023	\$ 1,138,808.12	\$ (396,853.26)	\$ 741,954.86	NDEE Reimb \$586,285
July 31, 2023	\$ 924,857.68	\$ (838,477.19)	\$ 86,380.49	Rutjens \$439,810;
August 31, 2023	\$ 862,933.59	\$ (865,641.30)	\$ (2,707.71)	Road Builders #18 Engine Repair \$17,715
September 30, 2023	\$ 789,002.26	\$ (1,185,195.47)	\$ (396,193.21)	Rutjens Pay Req #12 \$249,031; 3 Pay periods
<b>Grand Total</b>	<b>\$ 13,164,934.36</b>	<b>\$ (13,599,879.96)</b>	<b>\$ (434,945.60)</b>	
Deposit & Checks Monthly Total (Shared)				



# City of St. Paul, Nebraska

704 6th Street • St. Paul, NE 68873

Phone (308) 754-4483

As of September 30, 2023

## Homestead Bank

Checking (NOW) 300-100-027.....	\$ 1,156,550.72
City Sales Tax (Checking) 300-300-277.....	\$ 67,386.97
St. Paul Civic Center (MMDA) 300-300-749.....	\$ 237.14
City REDLG (Secure Plus) 300-301-465.....	\$ 108,900.00
American Rescue Plan (ARP) Funds 300-303-057.....	\$ 256,607.94
Water Treatment Plant (Bond Reserve) (MMDA) 300-504-189.....	\$ 7,462.62
Keno (MMDA) 300-504-409.....	\$ 17,753.43
Sales Tax (P.I.) 300-504-420.....	\$ 243,193.40
Pool Construction (MMDA) 300-504-442.....	\$ 14,004.86
Premium Investment (P.I.) 300-504-684.....	0.00
General Equipment Sinking (MMDA) 300-504-805.....	\$ 13,371.92
Sewer Building & Equipment Fund (MMDA) 300-504-849.....	\$ 19,382.94
Police Equipment Fund (MMDA) 300-504-860.....	\$ 15,961.54
Senior Center Fund (MMDA) 300-504-882.....	\$ 8,401.56
Brick Account (MMDA) 300-504-915.....	\$ 2,039.07
Library Maintenance Reserve (MMDA) 300-504-970.....	\$ 7,883.81
Light Sinking Fund (MMDA) 300-504-981.....	\$ 13,324.14
Fire Sinking Fund (MMDA) 300-504-992.....	\$ 7,537.22
EMT Sinking Fund (MMDA) 300-505-003.....	\$ 7,955.35
Street Sinking Fund (MMDA) 300-504-014.....	\$ 12,010.77
Park Equipment Sinking Fund (MMDA) 300-505-025.....	\$ 11,666.27
TIF Projects (MMDA) 300-505-036.....	\$ 1,192.28
St. Paul Elmwood Cemetery Foundation (MMDA) 300-505-168.....	\$ 16,616.01
Civic Center Sinking Fund (MMDA) 300-505-179.....	\$ 1,842.86
Walk/Bike Trail (Savings) 300054827.....	\$ 3,446.92

## Citizens Bank & Trust

Consumer Deposit Fund (Checking) 102415.....	\$ 55,200.71
Cafeteria 125 (NOW) 102407.....	\$ 15,932.35
Health Deductible Account (NOW) 102482.....	\$ 148,595.89
Sales Tax Infrastructure (NOW) 102342.....	\$ 110,466.72
Sales Tax Fire Station Proceeds 103667.....	\$ 70,562.01
Cemetery (Savings) 753122.....	\$ 16,573.05
City Park Aluminum Improvement (Savings) 772682.....	\$ 6,479.00
General (TCD) 109366 mat 11/15/23.....	\$ 64,424.11
General (TCD) 109367 mat 11/15/23.....	\$ 64,412.50
Lights (ICS MMA) 103217.....	\$ 824,266.30
Water (ICS MMA) 103225.....	\$ 273,074.00
Sewer (ICS MMA) 103241.....	\$ 280,690.19



"This institution is an equal opportunity provider, and employer".



General (ICS MMA) 103209.....	\$	668,881.30
Building (ICS MMA) 103233.....	\$	25,376.67
Fire (ICS MMA) 103268.....	\$	19,710.67
Ambulance (ICS MMA) 103276.....	\$	66,826.95
Park (ICS MMA) 103284.....	\$	44,657.26
Police (ICS MMA) 103292.....	\$	2,613.50
Keno (ICS MMA) 103314.....	\$	68,389.79
Streets (ICS MMA) 103349.....	\$	72,317.00
Library (ICS MMA) 103365.....	\$	36,358.79
Senior Center (ICS MMA) 103373.....	\$	21,685.38
Red Leg (ICS MMA) 103381.....	\$	98,746.34
Pool (ICS MMA) 103438.....	\$	18,005.47
Elmwood Cemetery (ICS MMA) 103446.....	\$	26,243.86
25% Sales Tax Infrastructure (ICS MMA) 102342.....	\$	200,805.73
City Sales Tax (ICS Bus. Int.) 103462.....	\$	13,740.05
Health Deductible Account (ICS MMA) 102482.....	\$	102,062.51

**Heritage Bank**

ACH Account (MMDA) 411025.....	\$	318,578.89
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**NPAIT Funds**

Light Funds 23251-101.....	\$	470,781.72
Water Funds 23251-102.....	\$	155,890.66
General Funds 23251-104.....	\$	470,781.72
Sewer Funds 23251-106.....	\$	207,977.81
Fire Funds 23251-107.....	\$	88,897.56
Ambulance Funds 23251-108.....	\$	157,121.20
Park Funds 23251-109.....	\$	95,099.66
Library Funds 23251-110.....	\$	51,684.64
Keno Funds 23251-111.....	\$	104,402.88
REDLG Funds 23251-112.....	\$	51,684.64
New Fire Station 23251-201.....	\$	2,076,339.82

**NEBRASKA CLASS**

Lights 01-0005-0001.....	\$	512,861.37
Water 01-0005-0002.....	\$	67,969.57
Sewer 01-0005-0003.....	\$	176,103.00
General 01-0005-0004.....	\$	678,665.94
Street 01-0005-0005.....	\$	42,223.53
Fire 01-0005-0006.....	\$	30,895.26
Police 01-0005-0007.....	\$	15,447.63
Fire Station Construction 01-0005-0008.....		0.00
Cemetery 01-0005-0009.....	\$	26,775.89
Ambulance 01-0005-0010.....	\$	121,521.36
Park 01-0005-0011.....	\$	45,313.06
Library 01-0005-0012.....	\$	40,163.83
Keno 01-0005-0013.....	\$	38,104.17
Sales Tax 01-0005-0014.....	\$	124,610.90

25% Infrastructure 01-0005-0015.....		0.00
Sales Tax (Fire Station) 01-0005-0016.....		0.00
REDLG 01-0005-0017.....	\$	17,507.31
ARPA 01-0005-0018.....		0.00
Building Sinking Fund 01-0005-0019.....	\$	24,716.21
Swimming Pool 01-0005-0020.....	\$	15,447.63
Senior Center 01-0005-0021.....	\$	20,596.84
Health Deductible 01-0005-0022.....		0.00
Total City Funds.....	\$	11,679,992.54

  
 \_\_\_\_\_  
 City Treasurer

City of St. Paul Regular Meeting  
704 6<sup>th</sup> Street  
St. Paul, NE 68873

**Monday, October 2, 2023**

A meeting of the Mayor and City Council of the City of St. Paul, Nebraska was held at City Hall in said City on Monday, October 2, 2023, at 6:30 p.m. Present were Mayor Joel M. Bergman and Council members Katie Kowalski, Chuck Schmid, and Bill Peters. Absent: Council member Mike Feeken. Notice of the meeting was given in advance thereof by publication in the Phonograph Herald, a legal newspaper published in said City and County. Notice of the meeting was also posted in four (4) public places. Notice of this meeting was communicated in the advance notice. All proceeds thereafter shown were taken while the convened meeting was opened to the attendance of the public.

Mayor Bergman opened the meeting at 6:30 p.m. with the "Pledge of Allegiance" and thanking the public for attending and announcing that the City of St. Paul abides by the Open Meetings Act, which is posted on the west wall as required by Nebraska State Law §84-1407 through §84-1414. Mayor Bergman also stated that the City Council may vote to go into Closed Session on any agenda item as allowed by NE State Law §84-1410.

Individuals who have appropriate agenda items for City Council consideration should complete the "Request for Future Agenda Items" form located at the City Office. If the issue can be handled administratively without Council action, notification will be provided. If the item is scheduled for a meeting or study session, notification of the date will be given. Also, any City patrons that are requesting "Public Records" or have "Questions or Concerns" in regard to the City, they need to be submitted in writing to the City of St. Paul, so that it can be addressed appropriately. These forms are available online, in a file folder on the back wall of the Council Chambers or at the City Office.

There was an opportunity for individuals wishing to provide input on any of tonight's agenda items. Those individuals were asked to reserve time to speak; per Mayor Bergman, there will be a five (5) minute limit per person on speaking.

Council member Schmid moved to approve the Agreement between the City of St. Paul, NE and Fiber Nebraska LLC to furnish telecommunication services to the persons residing in the City and vicinity, and to erect and maintain aerial cables, wires, and associated appliances throughout the area to be served, and will attach such cable, wires and appliances to the poles of the City. The Operator shall pay the City for the attachments made to the City's poles at a rental rate of \$4.00 per pole. City Council also approved the Telecommunication Franchise Agreement. The Franchise Agreement will be for a term of ten (10) years and the Grantee shall pay an occupation tax of three (3) percent on the gross receipts. The payments shall be made quarterly. Council member Peters seconded the motion. Council members Kowalski, Schmid &

Peters voted aye, nays none. Motion carried 3/0. Stuart Gilbertson with Fiber NE was present to answer questions from the Mayor and Council.

Council member Kowalski moved to approve Mayor Bergman appointing Dan Scheer to replace Jerry Woodgate on the St. Paul Planning Commission; Mr. Scheer will be the representative within the City's one-mile extraterritorial jurisdiction. Council member Schmid seconded the motion. Council members Kowalski, Schmid & Peters voted aye, nays none. Motion carried 3/0. Mr. Dan Scheer accepted the position on the St. Paul Planning Commission.

Next on the agenda for discussion is the awareness of cost and time regarding the Light Industrial District rezoning to allow housing in the Middle Loup Subdivision. If the City allows multi-family housing in the Light Industrial zone within the Middle Loup Subdivision, then the City needs to allow it in all Light Industrial zoning districts within the City. This also means that the City will have to notify each property owner within 300 feet of every Light Industrial zone within the City of the potential change. Hearings will move forward as planned.

Council member Schmid moved to approve Electrical Commissioner Jamie Summers bid specs regarding: (1) used Altec 41M or equivalent used unit AND (2) 2-Man End Mounted Platform with 180 degree Platform Rotation; up to 600 lb. (272 kg) capacity. The safety features on this unit must include a platform liner, fall protection system, wheel chocks and outrigger pads. Council member Peters seconded the motion. Council members Kowalski, Schmid & Peters voted aye, nays none. Motion carried 3/0. Electrical Commissioner Jamie Summers was present to answer questions from the Mayor and Council.

In March 2023 the NE Dept. of Economic Development awarded the City of St. Paul \$1 million in funds to remove/rehab dilapidated houses. Program requirements changed the grant to a zero percent (0%) loan that would have to be repaid by the City. If all communities awarded money decline the funds, the NE Legislature may be tasked with re-allocating the funds with more favorable terms, however a new application process will be required.

Council member Kowalski moved to approve declining the ARPA Rural Workforce Land Development (RWLD) funds awarded in March 2023. Council member Schmid seconded the motion. Council members Kowalski, Schmid & Peters voted aye, nays none. Motion carried 3/0.

Prior to the approval of the Consent Agenda Items, Council member Schmid had questioned the St. Paul Police Department uniform cost pertaining to whistles, cap straps, etc. Council member Schmid moved to approve the (1) Council minutes regarding September 18, 2023 (regular); (2) zoning permits for September 25, 2023; and (3) disbursements for October 2, 2023. Council member Kowalski seconded the motion. Council members Kowalski, Schmid & Peters voted aye, nays none. Motion carried 3/0.

**October 2, 2023 Disbursements**

Gross Payroll - September 2023	151506.87
911 Custom (uniforms)	1276.00
Altec Industries (repair)	706.64
Amazon Capital Services (books)	432.07

American Legal Publishing (service)	450.00
AT&T Mobility (service, supplies)	467.78
B.C. Murphy Enterprises: Street 2002 International (Dump Truck - September 2023)	27420.00
Banzhaf, Gary (supplies)	500.00
Blue Cross Blue Shield of NE (insurance)	19449.65
BOK Financial (bond)	159473.75
Bomgaars (supplies)	904.35
Charter Spectrum (service)	239.96
City Health Deductible Savings (insurance)	5445.00
City of St. Paul 125 Plan (insurance)	100.00
Construction Rental (supplies)	900.00
Core & Main (supplies)	1628.46
Cornhusker State Industries (supplies)	872.00
Custer County Recycling (service)	14.30
Dana F Cole & Company (service)	9400.00
Danko Emergency Equip (uniform)	115.00
Dick's Repair (repair)	640.97
Dutton Lainson (supplies)	6530.92
Elan Financial Services (car washes)	31.00
Elmwood Cemetery (service)	100.00
Galls Inc (uniform)	2058.23
Heartland Disposal (service)	119.50
Homestead Bank: Bad Check Fee (T. Drew Lost Checkbook) fee	3.00
Hometown Market (supplies)	10.69
Howard Co. Register of Deeds (fee)	30.00
Howard Co. Treasurer (dispatch fee)	3158.54
John Deere Financial (supplies)	87.12
Klanecky, Jamie (meal, fuel)	60.74
LARM (insurance)	168704.33
Madison Nat'l Life (insurance)	187.34
Menards (supplies)	127.85
Modern Marketing (supplies)	404.82
Motorola Solutions (supplies)	214.92
Municipal Supply (supplies)	267.11
NE Generator (service)	746.42
NE Public Health Environment (lab)	628.00
Olsson (service)	32492.53
Overland Ready Mixed (concrete)	2083.95
Pioneer Door (repair)	728.00
Robinson, Grady (car wash)	13.00
RR Donnelly (supplies)	143.54
SE Smith & Sons (supplies)	80.61

ServiTech (lab)	60.00
SiteOne Landscape Supply (supplies)	1154.29
State of NE Central Svcs (telephone)	38.34
Utilities Section of LONM (dues - Sept)	1625.00
Vander Haag's Inc: Street 2005 International (Dump Truck - September 2023)	33475.00

**October 2, 2023 Non-General**

S Squared Enterprises (TIF Sept. 2023 Proceeds)	6705.39
MAD Development (TIF Sept. 2023 1/2 Share MAD Development Proceeds)	3672.42
City of St. Paul (TIF Sept. 2023 1/2 Share MAD Development Proceeds)	3672.42
City of St. Paul Sales Tax M. Mkt Transfer to Sales Tax Checking Account (Fund Transfer)	75000.00
City of St. Paul Heritage Bank Transfer of Funds to Citizens Bank & Trust Insured Cash Sweep (ICS) Light \$150,000; Water \$75,000; Sewer \$75,000	300000.00
Sales Tax: Street: Mtr Veh Tax: July 2023 Proceeds (Mtr Veh Tax)	8914.66
Sales Tax: Fire Station: July 2023 Proceeds (Fire Station)	17176.09
Sales Tax: 25% Infrastructure: July 2023 Proceeds (25% Infrast)	8588.04
Sales Tax: LARM (Civic Cntr prop ins)	17272.67

A brief discussion ensued regarding pets at the City Elmwood Cemetery. Currently, there is no Municipal Code for pets in the Elmwood Cemetery under Chapter 3, Article 10. Mr. Gene Rice stated that persons continue to bring their pets to the cemetery when there is a "No Pets Allowed" sign posted. An ordinance will be considered on Monday, October 16, 2023 Council meeting to enforce the "No Pets Allowed". Mayor Bergman stated that pets and horses may be utilized in ceremonial events with the permission of the Cemetery Manager.

Mayor Bergman updates include: **(1)** Citizens Bank & Trust increased interest rates on the City's Intrafi Insured Cash Sweep (ICS) accounts from 3.85% to 4.40% effective Wednesday, September 20, 2023; **(2)** Sales Tax revenue; **(3)** St. Paul Library Board minutes of September 20, 2023, and April 13, 2023; **(4)** Chief of Police Dan Howard hired Malik Bearheels as a City part-time City Officer at an hourly rate of \$21; currently, Mr. Bearheels is employed at the Howard County Sheriff's Office full-time; **(5)** see the attached instructions on how City patrons can retrieve the City Agendas and Minutes through the City of St. Paul website; this will be placed in the Phonograph Herald next week; **(6)** The City Property Tax allocation for 2022-2023 was \$837,600; the City collected \$849,686; this is an increase of \$12,086 for Fiscal Year 2022-2023; and **(7)** Council members can review the League Association of Risk Management (LARM) Board of Director's meeting from Wednesday, September 27, 2023 at the City Office.

Mayor Bergman adjourned the City Council meeting at 7:03 p.m.

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Date

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Joel M. Bergman, Mayor

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Connie Jo Beck, City Clerk/Deputy Treasurer

**Disbursements October 16, 2023**

911 Custom (supplies)	394.00
Amazon Capital Services (books)	258.50
AT&T Mobility (service)	325.33
Aurora Cooperative (fuel)	1556.23
Beck, Connie Jo (mileage)	153.27
Black Hills Energy (natural gas)	429.38
Bound Tree (supplies)	542.15
Brehms Drug (supplies)	29.75
BTS Communications (telephone)	888.90
Cengage Learning (books)	33.99
Central District Health Dept (lab)	126.00
Charter Spectrum (service)	127.95
City Lights (utilities)	9340.08
Clearfly (telephone)	195.07
Consolidated Mgmt (meals)	32.75
Consumer Deposit (Rent Deposit: Keller) (rental deposit)	250.00
Consumer Deposit (Rent Deposit: Ellis) (rental deposit)	250.00
Core & Main (supplies)	524.95
Cornhusker Marriott Hotel (lodging)	110.00
Custer County Recycling (service)	45.20
Dick's Repair (service)	51.02
Dutton Lainson (supplies)	2115.75
First Concord (service)	120.00
Flatland Project (education)	300.00
Frederick, Michael (books)	50.00
Hamilton Information Svcs (service)	1538.50
HD Arms (supplies)	64.00
Heartland Disposal (service)	6037.12
Heritage Bank (ACH fee)	25.00
Homestead Bank (ACH fee)	28.60
Homestead Bank Wire Fee Series 2021 Bond (wire fee)	8.00
Homestead Bank: Bad Check \$386.48 Charge Back Fee (fee)	3.00
Hometown Market (supplies)	16.89
Howard County Register of Deeds (fee)	10.00
Howard Greeley RPPD (utilities)	161044.26
J P Cooke (supplies)	76.75
Jacobs Ford (service)	1106.94
Jim's Champlin (fuel)	1977.93
John Deere Financial (supplies)	138.92
LARM (insurance)	909.61
Marlow, Annice (service)	1605.00
Mid-Nebraska Disposal (service)	4435.50
Mutual of Omaha (insurance)	117.72
NE Dept of Agriculture (fee)	92.72
NE Library Commission (fee)	500.00
NE Dept of Revenue (Sales Tax Form 10) (tax submittal)	14655.67

One Call Concepts (service)	28.26
Open Caret (service)	200.00
Overland Ready Mixed (concrete)	1078.84
Parts Bin (supplies)	442.95
Phonograph Herald (publish)	511.12
PSSI/Entech Pest Mgmt (service)	91.80
Quick Med Claims (service)	643.94
Schaper & White (legal)	132.50
Servi-Tech (lab)	416.00
Smith Welding (service)	38.76
St. Paul Public School (service)	2250.00
Triple T Disposal (service)	188.50
US Post Office (postage)	625.00

**Non-General Disbursements**

Sales Tax: Dustin Anderson Property Improve: Demolition of house (property improvement funds)	5000.00
Sales Tax Money Market: Check Order Charge (check charge)	14.42

CITY OF ST PAUL

10/11/23 3:16 PM

Page 1

**\*Check Detail Register©**

Batch: Disb Oct16

Check #	Check Date	Vendor Name	Amount	Invoice	Comment
<b>11100 CHECKING</b>					
<b>70331</b>	<b>10/16/23</b>	<b>911 CUSTOM</b>			
E 32-20-268		Uniforms	\$198.00	53762	Pol - gold badges for hats
E 32-20-268		Uniforms	\$196.00	53762	Pol - silver badges for hats
		Total	\$394.00		
<b>70332</b>	<b>10/16/23</b>	<b>AMAZON CAPITAL SERVICES</b>			
E 44-20-242		BOOKS	\$20.98	19M7-7LQJ-	Lib - books
E 44-20-242		BOOKS	\$89.15	19M7-7LQJ-	Lib - books
E 44-20-242		BOOKS	\$13.69	1F7D-1FGJ-T	Lib - books
E 44-20-242		BOOKS	\$13.49	1LW9-6FMF-	Lib - books
E 44-20-242		BOOKS	\$65.26	1MQQ-R9VY	Lib - books
E 44-20-242		BOOKS	\$22.75	1N9F-WV6H-	Lib - books
E 44-20-242		BOOKS	\$16.19	1QR6-NW4F-	Lib - books
E 44-20-242		BOOKS	\$16.99	1XG9-G7RK-	Lib - books
		Total	\$258.50		
<b>70333</b>	<b>10/16/23</b>	<b>AT&amp;T MOBILITY</b>			
E 32-20-220		COMMUNICATION	\$345.24	09282023	Pol - cell phones and tablets for vehicles
E 03-20-220		COMMUNICATION	\$40.04	09282023	Swr - internet at WWTP
E 03-20-220		COMMUNICATION	(\$59.95)	09282023	Swr - credit for service that did not work at WWTP
		Total	\$325.33		
<b>70334</b>	<b>10/16/23</b>	<b>AURORA CO-OP ELEVATOR CO.</b>			
E 32-20-231		CITY GAS & OIL	\$39.69	102375	Pol - #96 unleaded
E 32-20-231		CITY GAS & OIL	\$23.10	102416	Pol - #94 unleaded
E 32-20-231		CITY GAS & OIL	\$1.81	102501	Pol - #95 unleaded
E 32-20-231		CITY GAS & OIL	\$39.37	102547	Pol - #97 unleaded
E 32-20-231		CITY GAS & OIL	\$32.16	102566	Pol - #94 unleaded
E 32-20-231		CITY GAS & OIL	\$26.00	102627	Pol - #94 unleaded
E 32-20-231		CITY GAS & OIL	\$27.09	102667	Pol - #95 unleaded
E 31-20-231		CITY GAS & OIL	\$44.16	102669	Fire - #56 unleaded
E 32-20-231		CITY GAS & OIL	\$42.03	102675	Pol - #96 unleaded
E 32-20-231		CITY GAS & OIL	\$52.32	102733	Pol - #94 unleaded
E 32-20-231		CITY GAS & OIL	\$39.99	102918	Pol - #96 unleaded
E 32-20-231		CITY GAS & OIL	\$34.31	103982	Pol - #94 unleaded
E 02-20-231		CITY GAS & OIL	\$89.49	103985	Wtr - #1 unleaded
E 01-20-231		CITY GAS & OIL	\$45.24	103988	Lgts - #2 unleaded
E 31-20-231		CITY GAS & OIL	\$52.05	104008	Fire - #55 hwy diesel
E 32-20-231		CITY GAS & OIL	\$41.16	104099	Pol - #96 unleaded
E 32-20-231		CITY GAS & OIL	\$33.88	104100	Pol - #95 unleaded
E 32-20-231		CITY GAS & OIL	\$40.61	104206	Pol - #96 unleaded
E 03-20-231		CITY GAS & OIL	\$18.71	104274	Swr - #2 unleaded
E 32-20-231		CITY GAS & OIL	\$43.53	104361	Pol - #94 unleaded
E 31-20-231		CITY GAS & OIL	\$55.03	104438	Fire - #54 unleaded
E 32-20-231		CITY GAS & OIL	\$24.99	104448	Pol - #94 unleaded
E 32-20-231		CITY GAS & OIL	\$30.50	104456	Pol - #95 unleaded
E 32-20-231		CITY GAS & OIL	\$50.77	104502	Pol - #96 unleaded
E 32-20-231		CITY GAS & OIL	\$38.95	104566	Pol - #95 unleaded

CITY OF ST PAUL

10/11/23 3:16 PM

Page 2

**\*Check Detail Register©**

Batch: Disb Oct16

Check #	Check Date	Vendor Name	Amount	Invoice	Comment
E 03-20-231		CITY GAS & OIL	\$37.35	104683	Swr - #93 unleaded
E 32-20-231		CITY GAS & OIL	\$41.13	104714	Pol - #96 unleaded
E 32-20-231		CITY GAS & OIL	\$32.78	104722	Pol - #94 unleaded
E 03-20-231		CITY GAS & OIL	\$14.08	104739	Swr - #93 unleaded
E 31-20-231		CITY GAS & OIL	\$63.11	104765	Fire - #57 unleaded (NO RECEIPT)
E 32-20-231		CITY GAS & OIL	\$34.71	104825	Pol - #95 unleaded
E 02-20-231		CITY GAS & OIL	\$93.80	104837	Wtr - #1 unleaded
E 32-20-231		CITY GAS & OIL	\$42.48	104862	Pol - #97 unleaded
E 32-20-231		CITY GAS & OIL	\$42.58	104883	Pol - #96 unleaded
E 01-20-231		CITY GAS & OIL	\$25.72	104886	Lgts - #93 unleaded
E 31-20-231		CITY GAS & OIL	\$91.94	104924	Fire - #55 hwy diesel (NO RECEIPT)
E 01-20-231		CITY GAS & OIL	\$29.47	104932	Lgts - #93 unleaded
E 32-20-231		CITY GAS & OIL	\$40.14	104986	Pol - #96 unleaded
		<b>Total</b>	<b>\$1,556.23</b>		
<b>70335</b>	<b>10/16/23</b>	<b>BECK, CONNIE JO</b>			
E 10-20-210		PROF&SCHOOLS	\$153.27		Gen - mileage to Lincoln for LARM Board mtg
		<b>Total</b>	<b>\$153.27</b>		
<b>70336</b>	<b>10/16/23</b>	<b>BLACK HILLS ENERGY</b>			
E 02-20-262		BLACKHILLS GAS	\$43.59		Wtr - well house natural gas
E 02-20-262		BLACKHILLS GAS	\$40.74		Wtr - Well #9 natural gas
E 02-20-262		BLACKHILLS GAS	\$139.15		Wtr - WTP natural gas
E 41-20-262		BLACKHILLS GAS	\$38.62		Pool - natural gas
E 31-20-262		BLACKHILLS GAS	\$52.22		Fire - natural gas
E 21-20-262		BLACKHILLS GAS	\$76.44		Strs - North yards natural gas
E 44-20-262		BLACKHILLS GAS	\$38.62		Lib - natural gas
		<b>Total</b>	<b>\$429.38</b>		
<b>70337</b>	<b>10/16/23</b>	<b>BOUND TREE</b>			
E 36-20-320		MERCH & SUPPLY	\$542.15	85107746	EMS - nitrile gloves
		<b>Total</b>	<b>\$542.15</b>		
<b>70338</b>	<b>10/16/23</b>	<b>BREHM'S DRUG, INC.</b>			
E 32-30-310		OFFICE SUPPLIES	\$29.75	25723	Pol - candy for Homecoming parade
		<b>Total</b>	<b>\$29.75</b>		
<b>70339</b>	<b>10/16/23</b>	<b>BTS Communications</b>			
E 10-20-220		COMMUNICATION	\$444.45	35311	Gen - annual telephone contract
E 32-20-220		COMMUNICATION	\$444.45	35311	Pol - annual telephone contract
		<b>Total</b>	<b>\$888.90</b>		
<b>70340</b>	<b>10/16/23</b>	<b>CENGAGE LEARNING INC / GALE</b>			
E 44-20-242		BOOKS	\$33.99	82719773	Lib - books
		<b>Total</b>	<b>\$33.99</b>		
<b>70341</b>	<b>10/16/23</b>	<b>CENTRAL DISTRICT HEALTH DEPT</b>			
E 02-20-232		LAB SAMPLE	\$126.00	24342	Wtr - coliform testing
		<b>Total</b>	<b>\$126.00</b>		
<b>70342</b>	<b>10/16/23</b>	<b>CHARTER/SPECTRUM</b>			

CITY OF ST PAUL

**\*Check Detail Register©**

Batch: Disb Oct16

Check #	Check Date	Vendor Name	Amount	Invoice	Comment
E 02-20-220		COMMUNICATION	\$127.95	11552110062	Wtr - internet service at WTP
		Total	\$127.95		
<b>70343</b>	10/16/23	<b>CITY OF ST PAUL LIGHT</b>			
E 10-20-261		CITY LIGHTS	\$788.74		Gen - City, Sr Cntr & siren utilities
E 31-20-261		CITY LIGHTS	\$243.48		Fire house utilities
E 42-20-261		CITY LIGHTS	\$557.54		Park - park, batting cage, ball fields, concession stand & well utilities
E 41-20-261		CITY LIGHTS	\$57.19		Pool - utilities
E 03-20-261		CITY LIGHTS	\$1,997.63		Swr - sewer lagoon & WWTP
E 21-20-261		CITY LIGHTS	\$2,643.49		Strs - street lights & yard lights
E 02-20-261		CITY LIGHTS	\$2,513.37		Wtr - treatment plant & city well utilities
E 34-20-261		CITY LIGHTS	\$34.73		Cem - cemetery utilities
E 44-20-261		CITY LIGHTS	\$503.91		Lib - library utilities
		Total	\$9,340.08		
<b>70344</b>	10/16/23	<b>CONSOLIDATED MANAGEMENT CO</b>			
E 32-20-210		PROF&SCHOOLS	\$21.50	225965	Pol - meals for Dan Howard and John Howard at LETC
E 32-20-210		PROF&SCHOOLS	\$11.25	226015	Pol - meal for Matt Sample
		Total	\$32.75		
<b>70345</b>	10/16/23	<b>CORE &amp; MAIN</b>			
E 03-50-550		IMPROVEMENTS	(\$2,229.00)	CM177	Swr - credit for returned DO meter
E 03-50-550		IMPROVEMENTS	\$2,753.95	INV0002658	Swr - scale, DO meter
		Total	\$524.95		
<b>70346</b>	10/16/23	<b>CORNHUSKER MARRIOTT</b>			
E 10-20-210		PROF&SCHOOLS	\$110.00		Gen - hotel room for Connie Jo Beck - LARM Board mtg
		Total	\$110.00		
<b>70347</b>	10/16/23	<b>CUSTER COUNTY RECYCLING</b>			
E 04-20-325		Recycle Delivery	\$23.40	570	Lndff - recycling trailer
E 04-20-325		Recycle Delivery	\$21.80	571	Lndff - recycling trailer
		Total	\$45.20		
<b>70348</b>	10/16/23	<b>DICKS REPAIR</b>			
E 03-20-271		VEHICLE R & M	\$51.02	34546	Swr - #93 oil change
		Total	\$51.02		
<b>70349</b>	10/16/23	<b>DUTTON-LAINSON CO.</b>			
E 01-20-270		UTILITY R & M	\$429.01	884984-3	Lgts - pole top pins
E 01-20-272		TOOLS	\$1,686.74	S34061-1	Lgts - tool compartments for #49
		Total	\$2,115.75		
<b>70350</b>	10/16/23	<b>FIRST CONCORD BENEFITS GROUP LLC</b>			
E 42-10-130		INSURANCE	\$8.00		Park - health reimbursement
E 03-10-130		INSURANCE	\$24.00		Swr - health reimbursement
E 01-10-130		INSURANCE	\$16.00		Lgts - health reimbursement
E 21-10-130		INSURANCE	\$16.00		Strs - health reimbursement
E 02-10-130		INSURANCE	\$24.00		Wtr - health reimbursement

CITY OF ST PAUL

10/11/23 3:16 PM

Page 4

**\*Check Detail Register©**

Batch: Disb Oct16

Check #	Check Date	Vendor Name	Amount	Invoice	Comment
E 10-10-130		INSURANCE	\$16.00		Gen - health reimbursement
E 32-10-130		INSURANCE	\$16.00		Pol - health reimbursement
		Total	\$120.00		
<b>70351</b>	10/16/23	<b>FLATLAND PROJECT LLC</b>			
E 36-20-210		PROF&SCHOOLS	\$300.00	7	EMS - Class for Chris Brown, Fred Benzel, & Jen Mitteis
		Total	\$300.00		
<b>70352</b>	10/16/23	<b>FREDERICK, MICHAEL</b>			
E 44-20-242		BOOKS	\$50.00	954207	Lib - books
		Total	\$50.00		
<b>70353</b>	10/16/23	<b>HD ARMS LLC</b>			
E 32-20-272		TOOLS	\$64.00	20555	Pol - tourniquets
		Total	\$64.00		
<b>70354</b>	10/16/23	<b>HEARTLAND DISPOSAL INC</b>			
E 04-20-324		SANITATION HAULING	\$6,037.12		Lndfl - sanitation hauling
		Total	\$6,037.12		
<b>70355</b>	10/16/23	<b>HOMESTEAD BANK</b>			
E 10-20-209		Pay ACH Fee	\$28.60		Gen - ACH fees
		Total	\$28.60		
<b>70356</b>	10/16/23	<b>HOMETOWN MARKET</b>			
E 42-20-270		UTILITY R & M	\$6.41	2558	Park - paper towels for park restrooms
E 03-20-270		UTILITY R & M	\$5.78	7347	Swr - ice for composite samples
E 03-20-270		UTILITY R & M	\$4.70	7453	Swr - Dawn soap for WWTP
		Total	\$16.89		
<b>70357</b>	10/16/23	<b>HOWARD CO REGISTER OF DEEDS</b>			
E 34-20-216		RECORDING FEE	\$10.00		Cem - recording fee for Meyer certificate
		Total	\$10.00		
<b>70358</b>	10/16/23	<b>HOWARD GREELEY RURAL PUBLIC</b>			
E 34-20-260		PUBLIC UTILITY	\$52.62		Public utilities - cemetery
E 02-20-260		PUBLIC UTILITY	\$325.00		Public utilities at North well
E 02-20-260		PUBLIC UTILITY	\$343.33		Public utilities at East well
E 02-20-260		PUBLIC UTILITY	\$36.61		Public utilities at Cargill
E 02-20-260		PUBLIC UTILITY	\$805.33		Public utilities at West well
E 01-20-260		PUBLIC UTILITY	\$159,481.37		Public utilities - lights
		Total	\$161,044.26		
<b>70359</b>	10/16/23	<b>J P COOKE CO.</b>			
E 10-20-310		OFFICE SUPPLIES	\$76.75	800765	Gen - 2024 pet tags
		Total	\$76.75		
<b>70360</b>	10/16/23	<b>JACOBS FORD</b>			
E 21-20-271		VEHICLE R & M	\$1,106.94	68861	Strs - #6 new tires
		Total	\$1,106.94		

CITY OF ST PAUL

10/11/23 3:16 PM

Page 5

**\*Check Detail Register©**

Batch: Disb Oct16

Check #	Check Date	Vendor Name	Amount	Invoice	Comment
<b>70361</b>	<b>10/16/23</b>	<b>JIMS CHAMPLIN INC</b>			
E 31-20-231		CITY GAS & OIL	(\$9.24)		Fire - hwy diesel credit
E 42-20-231		CITY GAS & OIL	(\$17.73)		Park - unleaded credit
E 01-20-231		CITY GAS & OIL	(\$22.71)		Lgts - unleaded credit
E 03-20-231		CITY GAS & OIL	(\$14.96)		Swr - unleaded credit
E 01-20-231		CITY GAS & OIL	\$90.28	237114	Lgts - #40W unleaded
E 36-20-231		CITY GAS & OIL	\$47.73	237119	EMS - #99-1 hwy diesel
E 21-20-231		CITY GAS & OIL	\$151.22	237173	Strs - #17 off road diesel
E 31-20-231		CITY GAS & OIL	\$78.02	237188	Fire - #51 hwy diesel
E 32-20-231		CITY GAS & OIL	\$35.10	237201	Pol - #95 unleaded
E 34-20-231		CITY GAS & OIL	\$45.19	237209	Cem - #20 off road diesel
E 21-20-231		CITY GAS & OIL	\$123.89	237404	Strs - #7 off road diesel
E 31-20-231		CITY GAS & OIL	\$34.39	237434	Fire - #51 hwy diesel
E 21-20-231		CITY GAS & OIL	\$23.30	237447	Strs - #93 unleaded
E 03-20-231		CITY GAS & OIL	\$110.35	237454	Swr - #8 unleaded
E 31-20-231		CITY GAS & OIL	\$53.25	237472	Fire - #50 unleaded
E 04-20-231		CITY GAS & OIL	\$40.25	237532	Lndfl - #2 unleaded
E 21-20-231		CITY GAS & OIL	\$108.50	237540	Strs - #6 unleaded
E 21-20-231		CITY GAS & OIL	\$25.14	237541	Strs - unleaded for concrete saw & gas can
E 01-20-231		CITY GAS & OIL	\$108.24	237610	Lgts - #16 unleaded
E 21-20-231		CITY GAS & OIL	\$111.50	237669	Strs - #18 off road diesel
E 03-20-231		CITY GAS & OIL	\$90.00	237671	Swr - #8 unleaded
E 42-20-231		CITY GAS & OIL	\$165.98	238290	Park - unleaded for mowers
E 03-20-231		CITY GAS & OIL	\$44.53	238342	Swr - #93 unleaded
E 21-20-231		CITY GAS & OIL	\$105.89	238348	Strs - #18 off road diesel
E 21-20-231		CITY GAS & OIL	\$82.23	238354	Strs - #44 off road diesel
E 01-20-231		CITY GAS & OIL	\$92.61	238388	Lgts - #40W unleaded
E 42-20-231		CITY GAS & OIL	\$132.00	238493	Park - unleaded for mowers
E 42-20-231		CITY GAS & OIL	\$55.53	238493	Park - off road diesel for mowers
E 01-20-231		CITY GAS & OIL	\$87.45	238599	Lgts - #40W unleaded
		<b>Total</b>	<b>\$1,977.93</b>		
<b>70362</b>	<b>10/16/23</b>	<b>JOHN DEERE FINANCIAL</b>			
E 21-20-271		VEHICLE R & M	\$138.92	3636847	Strs - #44 hose and fitting
		<b>Total</b>	<b>\$138.92</b>		
<b>70363</b>	<b>10/16/23</b>	<b>LARM</b>			
E 21-20-250		CITY INSURANCE	\$475.79	108584	Strs - add coverage for 2005 dump truck
E 21-20-250		CITY INSURANCE	\$433.82	108662	Strs - add coverage for 2002 dump truck
		<b>Total</b>	<b>\$909.61</b>		
<b>70364</b>	<b>10/16/23</b>	<b>MARLOW, ANNICE</b>			
E 41-20-210		PROF&SCHOOLS	\$1,605.00		Pool - CPR renewal and lifeguard certification classes
		<b>Total</b>	<b>\$1,605.00</b>		
<b>70365</b>	<b>10/16/23</b>	<b>MID-NEBRASKA DISPOSAL INC</b>			
E 04-20-324		SANITATION HAULING	\$4,435.50		Lndfl - sanitation hauling
		<b>Total</b>	<b>\$4,435.50</b>		

CITY OF ST PAUL

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Batch: Disb Oct16

Check #	Check Date	Vendor Name	Amount	Invoice	Comment
<b>70366</b>	10/16/23	<b>MUTUAL OF OMAHA</b>			
E 42-10-130		INSURANCE	\$7.20	1589004195	Park - life insurance
E 03-10-130		INSURANCE	\$21.60	1589004195	Swr - life insurance
E 01-10-130		INSURANCE	\$9.72	1589004195	Lgts - life insurance
E 21-10-130		INSURANCE	\$14.40	1589004195	Strs - life insurance
E 02-10-130		INSURANCE	\$21.60	1589004195	Wtr - life insurance
E 10-10-130		INSURANCE	\$14.40	1589004195	Gen - life insurance
E 32-10-130		INSURANCE	\$28.80	1589004195	Pol - life insurance
		Total	\$117.72		
<b>70367</b>	10/16/23	<b>NE DEPT OF AGRICULTURE</b>			
E 10-20-211		ADM. & DUES	\$92.72		Gen - pet tag licensing fees
		Total	\$92.72		
<b>70368</b>	10/16/23	<b>NEBRASKA LIBRARY COMMISSION</b>			
E 44-20-242		BOOKS	\$500.00	32136	Lib - OverDrive Participation Fee (10/1/23 to 9/30/24)
		Total	\$500.00		
<b>70369</b>	10/16/23	<b>ONE CALL CONCEPTS, INC</b>			
E 01-20-220		COMMUNICATION	\$9.42	3090196	Lgts - Digger's hotline
E 02-20-220		COMMUNICATION	\$9.42	3090196	Wtr - Digger's hotline
E 03-20-220		COMMUNICATION	\$9.42	3090196	Swr - Digger's hotline
		Total	\$28.26		
<b>70370</b>	10/16/23	<b>OPEN CARET</b>			
E 10-20-211		ADM. & DUES	\$200.00	6006	Gen - website hosting & maintenance
		Total	\$200.00		
<b>70371</b>	10/16/23	<b>OVERLAND READY MIXED</b>			
E 21-20-280		Concrete - Streets	\$692.32	TX111157	Strs - street repairs at Custer & Nelson Streets
E 21-20-280		Concrete - Streets	\$386.52	TX111220	Strs - street repair at Kendall & Taylor Streets
		Total	\$1,078.84		
<b>70372</b>	10/16/23	<b>PARTS BIN, INC.</b>			
E 04-20-271		VEHICLE R & M	\$394.97	997053	Lndfl - #2 NERF bars
E 03-20-271		VEHICLE R & M	\$47.98	997256	Swr - generator charger
		Total	\$442.95		
<b>70373</b>	10/16/23	<b>PHONOGRAPH-HERALD</b>			
E 10-20-240		PUBLISH / CODIF	\$339.82		Gen - publish meeting notices & proceedings
E 44-20-240		PUBLISH / CODIF	\$137.79		Lib - publish 25th anniversary ads
E 03-20-240		PUBLISH / CODIF	\$33.51		Swr - publish Ordinance 1039
		Total	\$511.12		
<b>70374</b>	10/16/23	<b>PSSI PEST / ENTECH PEST MGMT</b>			
E 02-20-520		BLDG/ R & M	\$43.20	264819	Wtr - pest management at WTP
E 10-20-520		BLDG/ R & M	\$48.60	264820	Gen - pest management at City office
		Total	\$91.80		
<b>70375</b>	10/16/23	<b>SCHAPER &amp; WHITE</b>			

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Batch: Disb Oct16

Check #	Check Date	Vendor Name	Amount	Invoice	Comment
E 32-20-212		LEGAL FEES	\$35.00	2054	Pol - call re nuisance
E 01-20-212		LEGAL FEES	\$97.50	2054	Lgts - review surge protection agmt
		Total	\$132.50		
<b>70376</b>	10/16/23	<b>SERVI-TECH INC</b>			
E 03-20-232		LAB SAMPLE	\$275.00	H-988355	Swr - wastewater samples #5656
E 03-20-232		LAB SAMPLE	\$141.00	H-988442	Swr - wastewater samples #102-104
		Total	\$416.00		
<b>70377</b>	10/16/23	<b>SMITH WELDING SHOP, INC</b>			
E 03-20-271		VEHICLE R & M	(\$8.83)		Swr - refund of sales tax on Invoice 25829
E 01-20-271		VEHICLE R & M	\$47.59	27104	Lgts - #49 14 gage round tubing, 11 gage square tubing
		Total	\$38.76		
<b>70378</b>	10/16/23	<b>ST PAUL PUBLIC SCHOOL</b>			
E 44-20-117		JANITOR	\$2,250.00		Lib - custodial services (July-Sept 2023)
		Total	\$2,250.00		
<b>70379</b>	10/16/23	<b>TRIPLE T DISPOSAL</b>			
E 04-20-324		SANITATION HAULING	\$188.50		Lndfl - sanitation hauling
		Total	\$188.50		
<b>70380</b>	10/16/23	<b>U S POSTAL SERVICE</b>			
E 01-20-313		POSTAGE	\$196.67		Lgts - postage
E 02-20-313		POSTAGE	\$196.67		Wtr - postage
E 03-20-313		POSTAGE	\$196.66		Swr - postage
E 04-20-313		POSTAGE	\$35.00		Lndfl - postage
		Total	\$625.00		
		<b>11100</b>	<b>\$201,720.89</b>		

**Fund Summary**

**11100 CHECKING**

01 LIGHTS	\$162,430.32
02 WATER	\$4,979.25
03 SEWER	\$3,604.57
04 LANDFILL	\$11,176.54
10 GENERAL	\$2,313.35
21 STREETS	\$6,716.31
31 FIREMEN	\$758.41
32 POLICE	\$2,321.17
34 CEMETERY	\$142.54
36 AMBULANCE	\$889.88
41 POOL	\$1,700.81
42 PARK	\$914.93
44 LIBRARY	\$3,772.81
	<b>\$201,720.89</b>

# St. Paul Fire Department & Rescue Squad

824 6th. Street  
St. Paul, NE 68873

Phone (308) 754-5254

*EMT*  
*10-16-23 Council*

*Do Insurance Attached*

## MEMBERSHIP APPLICATION

I Lisa Woodgate would like to become a member of the ST. PAUL FIRE DEPARTMENT & RESCUE SQUAD. I have had the duties and responsibilities explained to me, and I willingly accept the responsibility of becoming a member of the ST. PAUL FIRE DEPARTMENT if I am accepted by the ST. PAUL FIRE DEPARTMENT and the ST. PAUL CITY COUNCIL and ST. PAUL RURAL FIRE PROTECTION BOARD.

*Lisa Woodgate*

*9/19/2023*

SIGNATURE OF APPLICANT

DATE

SIGNATURE OF SPFD TRUSTEE

DATE

SIGNATURE OF SPFD TRUSTEE

DATE

SIGNATURE OF SPFD TRUSTEE

DATE

Applicant information: NAME Lisa Woodgate  
ADDRESS 1153 Hwy 92  
St. Paul, NE 68873  
BIRTHDATE 11-30-95  
PHONE 308-391-1773  
EMT LICENSE # 23403  
DRIVERS LICENSE # H23447285  
SOCIAL SECURITY # \_\_\_\_\_  
CELL PHONE CARRIER Viaero

VOTED "YES" by Majority vote at St. Paul Vol. Fire Dept. Meeting on \_\_\_\_\_, \_\_\_\_.

Signature of SPFD Fire Chief - Date

Signature of SPFD Secretary - Date

# St. Paul Fire Department & Rescue Squad

824 6th, Street  
St. Paul, NE 68873

Phone (308) 754-5254

*Driver  
Only  
10-16-23 Council*

*Do  
Insurance  
Attached*

## MEMBERSHIP APPLICATION

I Kyle B. Woodgate would like to become a member of the ST. PAUL FIRE DEPARTMENT & RESCUE SQUAD. I have had the duties and responsibilities explained to me, and I willingly accept the responsibility of becoming a member of the ST. PAUL FIRE DEPARTMENT if I am accepted by the ST. PAUL FIRE DEPARTMENT and the ST. PAUL CITY COUNCIL and ST. PAUL RURAL FIRE PROTECTION BOARD.

*Kyle Woodgate*

9-18-2023

SIGNATURE OF APPLICANT

DATE

SIGNATURE OF SPFD TRUSTEE

DATE

SIGNATURE OF SPFD TRUSTEE

DATE

SIGNATURE OF SPFD TRUSTEE

DATE

Applicant information: NAME Kyle Woodgate  
ADDRESS 1133 Hwy 92  
St. Paul, NE 68873  
BIRTHDATE 2-11-1993  
PHONE 308-571-0163  
EMT LICENSE #             
DRIVERS LICENSE # H13260589  
SOCIAL SECURITY #             
CELL PHONE CARRIER U.S Cellular

VOTED "YES" by Majority vote at St. Paul Vol. Fire Dept. Meeting on \_\_\_\_\_, \_\_\_\_.

Signature of SPFD Fire Chief - Date

Signature of SPFD Secretary - Date

# St. Paul Fire and EMS

	Badge	Rank	Name	Address	City	State	Zip	Phone	E-mail Address
1	501	Fire Chief	Becker, Mike	1109 Baxter Street	St. Paul	NE	68873	308-750-3161	<a href="mailto:mikeb6684@gmail.com">mikeb6684@gmail.com</a>
2	502	Assistant Fire Chief	Haggerty, Leo	364 Carol Avenue	St. Paul	NE	68873	308-750-5395	<a href="mailto:leohag74@gmail.com">leohag74@gmail.com</a>
3	503	Assistant Fire Chief	Augustyn, Chad	821 8th Street	St. Paul	NE	68873	308-754-7899	<a href="mailto:caugustyn@live.com">caugustyn@live.com</a>
4	504	Assistant Fire Chief	Wilson, Mark	123 Grant Street	St. Paul	NE	68873	308-571-0017	<a href="mailto:dei_structurefire@hotmail.com">dei_structurefire@hotmail.com</a>
5	505	FF Training Officer	Becker, Nathan	1109 Baxter Street	St. Paul	NE	68873	308-750-3833	<a href="mailto:nathanbecker98@gmail.com">nathanbecker98@gmail.com</a>
6	5021	FF Training Officer /EMT	Swanson, Joe	908 Paul Street	St. Paul	NE	68873	308-750-6063	<a href="mailto:jps.swanson@gmail.com">jps.swanson@gmail.com</a>
7	5027	FF/Lieutenant	Huneke, Barrett	1518 Jay Street	St. Paul	NE	68873	402-821-5286	<a href="mailto:B_Jimele@hotmail.com">B_Jimele@hotmail.com</a>
8	5120	FF Captain	Koperski, Pat	410 Center Avenue	St. Paul	NE	68873	308-571-0002	<a href="mailto:patkoperski1962@gmail.com">patkoperski1962@gmail.com</a>
9	5151	FF/Rescue Captain/FF Lt.	Meyer, Nate	504 Grant Street	St. Paul	NE	68873	308-750-5918	<a href="mailto:nsmeyer1982@hotmail.com">nsmeyer1982@hotmail.com</a>
10	5024	FF Captain	Mrkvicka, Monte	522 M Street	St. Paul	NE	68873	308-571-0036	<a href="mailto:deertm@gmail.com">deertm@gmail.com</a>
11	5034	FF	Anderson, Trae	1010 7th Street	St. Paul	NE	68873	308-750-3202	
12	5104	FF	Becker, James	506 Baxter Street	St. Paul	NE	68873	308-754-4814	<a href="mailto:jamesbecker72@gmail.com">jamesbecker72@gmail.com</a>
13	5018	FF / Rescue	Benzel, Fred	993 15 <sup>th</sup> Avenue	St. Paul	NE	68873	308-370-6163	<a href="mailto:fredrickbenzel@gmail.com">fredrickbenzel@gmail.com</a>
14	5156	FF	Bonczynski, Scott	811 O Street	St. Paul	NE	68873	308-750-6021	<a href="mailto:s_bonzi@yahoo.com">s_bonzi@yahoo.com</a>
15	5029	FF	Brown, James	1309 6th Street	St. Paul	NE	68873	308-379-4052	<a href="mailto:jtbrohnh414@icloud.com">jtbrohnh414@icloud.com</a>
16	8603	FF	Busse, Brian	1218 Grant Street	St. Paul	NE	68873	402-380-9672	<a href="mailto:btd8603@hotmail.com">btd8603@hotmail.com</a>
17	5107	FF	Koperski, Daniel	416 Center Avenue	St. Paul	NE	68873	308-750-6022	<a href="mailto:dkoperski1283@gmail.com">dkoperski1283@gmail.com</a>
18	5022	FF	Kult, Kyle	1502 Indian Street	St. Paul	NE	68873	402-631-1605	<a href="mailto:bullhauler1976ne@gmail.com">bullhauler1976ne@gmail.com</a>
19	5154	FF	Landers, Bob	508 L Street #8	St. Paul	NE	68873	303-200-0335	<a href="mailto:robertlanders@gmail.com">robertlanders@gmail.com</a>
20	5026	FF	Moslander, Tyler	522 6th Apt. 1	St. Paul	NE	68873	402-335-0645	<a href="mailto:tylermoslander3@gmail.com">tylermoslander3@gmail.com</a>
21	5117	FF	Seward, Shawn	1119 Davis Street	St. Paul	NE	68873	308-750-2556	<a href="mailto:sewardshawn@hotmail.com">sewardshawn@hotmail.com</a>
22	5035	FF	Synowski, Spencer	1320 7th Street	St. Paul	NE	68873	308-750-4864	
23	5051	FF	Treat, Shon	50817 Highway 22	Wolbach	NE	68882	308-390-2767	<a href="mailto:shontreat1968@gmail.com">shontreat1968@gmail.com</a>
24	5033	FF	Wilshusen, Andrew	332 Nelson Street	St. Paul	NE	68873	402-768-1120	<a href="mailto:awilshusen@jeo.com">awilshusen@jeo.com</a>
25	5125	FF/Rescue	Brown, Chris	1309 6th Street	St. Paul	NE	68873	308-379-5750	<a href="mailto:halloweentwinkj@yahoo.com">halloweentwinkj@yahoo.com</a>
26	5137	FF/Rescue	Koperski, Ladonna	410 Center Avenue	St. Paul	NE	68873	308-850-7052	<a href="mailto:lad.36@hotmail.com">lad.36@hotmail.com</a>
27	5128	FF/Rescue	Meyer, Nick	312 Sheridan Street	St. Paul	NE	68873	308-750-0239	<a href="mailto:nicholasmeyer7787@gmail.com">nicholasmeyer7787@gmail.com</a>
28	5122	Rescue / Treasurer	Beck, Connie Jo	901 13th. Avenue	St. Paul	NE	68873	308-754-4269	<a href="mailto:cjbeck@cityofstpaulne.org">cjbeck@cityofstpaulne.org</a>
29	5041	Rescue	Greenwalt, Scott	1108 Grant Street	St. Paul	NE	68873	308-383-2471	<a href="mailto:scottg32@hotmail.com">scottg32@hotmail.com</a>
30	5134	Rescue	Meyer, Deb	504 Grant Street	St. Paul	NE	68873	308-754-5635	<a href="mailto:ladyclipper@hotmail.com">ladyclipper@hotmail.com</a>
31	5126	Rescue	Mitteis, Jen	1013 Grand Street	St. Paul	NE	68873	308-750-4340	<a href="mailto:jennmz28@gmail.com">jennmz28@gmail.com</a>
32	5124	Rescue	Paczosa, Emily	411 Mill Street	Dannebrog	NE	68831	308-750-1776	<a href="mailto:webbea@live.com">webbea@live.com</a>
33	5105	Rescue	Paczosa, Marcus	110 Grant Street	St. Paul	NE	68873	308-754-5560	<a href="mailto:msspsppd@hotmail.com">msspsppd@hotmail.com</a>
34	5123	Rescue	Pierson, Kari	1218 5th. Street	St. Paul	NE	68873	308-754-4161	<a href="mailto:kair68@hotmail.com">kair68@hotmail.com</a>
35	5121	Rescue	Swanson, Stacie	908 Paul Street	St. Paul	NE	68873	402-890-8855	<a href="mailto:s.swanson1012@gmail.com">s.swanson1012@gmail.com</a>
36		Rescue	Valasek, Heather	Howard Co Med Ctr	St Paul	NE	68873		
37	5127	Rescue	Wilkins, Devan	508 N Mill Street	Dannebrog	NE	68831	308-529-3650	<a href="mailto:devilwilkins94@gmail.com">devilwilkins94@gmail.com</a>
38	5098	Rescue	Wroblewski, Barb	919 Grant Street	St. Paul	NE	68873	308-754-4776	<a href="mailto:barbwroblewski@hotmail.com">barbwroblewski@hotmail.com</a>
39		FF 7/17/23	Brumbaugh, Steven	921 Sherman	St. Paul	NE	68873	308-627-8196	
40		FF 7/17/23	Powell, Adam	919 Grant Street	St. Paul	NE	68873	531-229-2565	<a href="mailto:adam.l.powell@outlook.com">adam.l.powell@outlook.com</a>
41		FF 8/07/23	Paczosa, Marcus A	924 Wallace Street	St. Paul	NE	68873	308-571-0248	N/A
42		Rescue 7/5/23	Burk, Kerrigan	420 Jay Apt 3B	St. Paul	NE	68873	308-223-0708	<a href="mailto:kerriganBurk25@gmail.com">kerriganBurk25@gmail.com</a>
43		Rescue 7/5/23	Powell, Brendan	420 Jay Apt 4D	St. Paul	NE	68873	308-750-0940	<a href="mailto:powellbrendan2004@gmail.com">powellbrendan2004@gmail.com</a>
44		Rescue	Howard, Daniel	311 Jackson	St. Paul	NE	68873	402-429-0699	<a href="mailto:dhoward@cityofstpaulne.org">dhoward@cityofstpaulne.org</a>
45		Rescue	BearHeels, Malik	611 6th Street	St. Paul	NE	68873	308-233-1803	
46		Rescue	Woodgate, Lisa M.	1133 Hwy 92	St. Paul	NE	68873	308-391-1773	
47	5146	Driver	Meyer, Rod	504 Grant Street	St. Paul	NE	68873	308-750-1807	<a href="mailto:meyer@auroracoop.com">meyer@auroracoop.com</a>
48	5144	Driver	Wilson, Lisa	123 Grant Street	St. Paul	NE	68873	308-571-0170	<a href="mailto:lisa_strobbe@hotmail.com">lisa_strobbe@hotmail.com</a>
49	110	Driver/NSP	Bergman, Joel	404 3rd Street	St. Paul	NE	68873	402-874-1767	<a href="mailto:Joel.bergman110@gmail.com">Joel.bergman110@gmail.com</a>
50		Driver Only	Woodgate, Kyle	1133 Hwy 92	St. Paul	NE	68873	308-571-0163	
51		Rescue Medical Director	Dr. Jared Kramer	1306 Wallace	St. Paul	NE	68873	308-754-4421	

REVISED 10/16/2023

30 Firefighters  
 16 EMT's  
 1 EMS Medical Director  
 4 Driver's  
 51 Fire / EMS

## July 17, 2023 Library Board Meeting

### I. Call to Order at 7:05 p.m.

Attendance: Tara Sjuts - Jill Paulsen X Steven Neal X Janet Elstermeier X Deb Wells X Phil Thede X  
Also present was Kelli Helton, Acting Library Director. Kelli introduced Trisha Hedman, who has been hired by the School Board as the new Media Specialist, to other Library Board members. A motion was made by Steven Neal to excuse Tara from this meeting, because she is working.

President Steven Neal stated that a current copy of the Nebraska Open Meetings Act is available for review and noted the location of said copy in the room. Proper notice of the meeting had been posted in three places around the community at various locations.

### II. Approval of Minutes of the last meeting, from June 21, 2023

Kelli read the minutes from the June meeting to the Board members.

Motion to approve: 1<sup>st</sup> Phil 2<sup>nd</sup> Jill

Roll Call Vote: Tara - Jill X Steven X Janet X Deb X Phil X

### III. Library Director's Report

- Kelli checked on the cost of replacing the carpet in Library meeting room. To remove old carpet and replace with squares of carpet the cost could be around \$5000. Discussion was held about vinyl planks instead of carpet, for ease in cleaning. Having the room repainted was also suggested. No decisions were made, this would be a budgeted item.
- Summer reading program has been completed and pool party was enjoyed by all.
- Kelli spent the morning, today, working with entire library staff, orienting and explaining the use of all of the equipment in the library, so that all employees can assist those that come to the library to use it. The library is closed for 3 days, for the carpets to be cleaned. Employees are able to come in to do inventory during this time, if they wish.
- Kelli is working on plans for a 25<sup>th</sup> Year Anniversary of the St. Paul Library. She is working on a special guest list and making plans for the celebration. She is thinking of setting the celebration for the last Sunday in September. Board members will assist as needed.
- Kelli reported that she had surveyed many Libraries in towns about the size of St. Paul, to get an idea of salary ranges. She also received information from the State Library Commission.

### IV. New Business

- Kelli has completed the employee evaluations for the city employees. She suggested that the 3 city employees should each receive a 3% raise.

Motion to approve: 1<sup>st</sup> Deb 2<sup>nd</sup> Phil

Roll Call Vote: Tara - Jill X Steven X Janet X Deb X Phil X

These 3 employees are Kathy Herbig, Chelsea Wiese, and Kim Johnson. These raises will be effective on October 1<sup>st</sup>.

- She provided the same evaluation form for the Library Board to use, for her own evaluation, which needs to be completed now. Kelli was excused from the meeting briefly, so that the Board members could complete her evaluation. The Board then reviewed the evaluation with Kelli.

- There are several pieces of equipment that are no longer being used at the Library and Kelli asked what should be done with these things. The school does not need or want these items either. It was suggested that Kelli should check with the City and with the Superintendent to see what should be done with these things.
- The Library Director Transition was discussed. Kelli presented a letter she has written to the Library Board, the City Council and the Mayor, explaining that she would like to continue in her position, moving from Interim Library Director to the Library Director. After reading Kelli's letter and having discussion, the Board endorses the pay structure proposed by Kelli, in her letter of July 17, 2023. Motion to offer the position as Library Director to Kelli Henton: 1<sup>st</sup> Deb 2<sup>nd</sup> Janet Roll Call Vote: Tara - Steven X Jill X Janet X Deb X Phil X
- Kelli will be attending the budget meeting with the City Council on Wednesday, July 19, 2023. A representative of the Library Board will also attend this meeting.

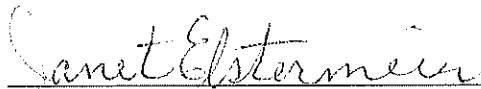
V. Old Business there was none

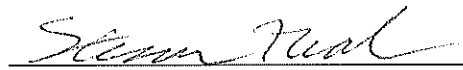
VI. Financial Report: There was no new financial information since our June meeting.

VII. Adjournment at 8:25 p.m.

Motion to approve: 1<sup>st</sup> Phil 2<sup>nd</sup> Jill

Roll Call Vote: Tara - Jill X Steven X Janet X Deb X Phil X

  
 \_\_\_\_\_  
 Janet Elstermeier, Secretary

  
 \_\_\_\_\_  
 Steven Neal, President

\_\_\_\_\_  
 Date Approved

**ORDINANCE NO. 1040**

AN ORDINANCE SETTING THE COMPENSATION OF THE OFFICERS AND EMPLOYEES OF THE CITY OF ST. PAUL, NEBRASKA, AND TO PROVIDE FOR AN EFFECTIVE DATE

BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF SAINT PAUL, HOWARD COUNTY, NEBRASKA that pursuant to Nebraska Revised Statutes § 17-108 (Supp. 2017), the following compensation is set for the officers and employees of the City of St. Paul, Nebraska:

<u>Officer</u>	<u>Amount</u>	<u>Term</u>
Mayor	\$900.00	Quarter
Council Member	\$600.00	Quarter
Treasurer	\$600.00	Quarter

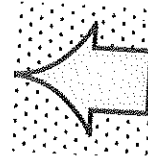
  

<u>Employee</u>	<u>Amount</u>	<u>Term</u>
Assistant Library Director	\$17.39	Hour
City Clerk/Deputy Treasurer	\$39.06	Hour
Chief of Police	\$32.44	Hour
Deputy Clerk	\$27.26	Hour
Equipment Operator	\$26.21	Hour
Housekeeping Worker	\$178.63	Biweekly
Librarian	\$18.58	Hour
Library Aide	\$11.37 to \$13.23	Hour
Lifeguard	\$10.50 to \$12.50	Hour
Light Commissioner	\$39.09	Hour
Lineman	\$24.25	Hour
Parks Manager	\$27.13	Hour
Payroll Clerk	\$23.66	Hour
Police Officer	\$23.80 to \$25.25	Hour
Police Officer (part-time)	\$21.00	Hour
Police Sergeant	\$30.52	Hour
Pool Assistant Manager	\$12.50 to \$13.50	Hour
Pool Manager	\$17.25	Hour
Seasonal Worker	\$13.00 to \$15.50	Hour
Sewer Operator	\$23.11	Hour
Street Commissioner	\$32.01	Hour
Utilities Clerk	\$24.88	Hour
Utilities Superintendent	\$40.42	Hour
Water Commissioner	\$29.70	Hour
Water Operator	\$23.89	Hour

This Ordinance shall take effect and be in full force and effect from and after its passage, approval and publication or posting according to law.

PASSED AND APPROVED this 16<sup>th</sup> day of October, 2023.

CITY OF ST. PAUL, NEBRASKA



By: \_\_\_\_\_  
Joel M. Bergman, Mayor

ATTEST:

\_\_\_\_\_  
Connie Jo Beck, City Clerk/Deputy Treasurer

**Connie Beck**

**From:** Nebraska CLASS <info@nebraskaclass.com>  
**Sent:** Tuesday, September 19, 2023 4:33 PM  
**To:** Connie Beck  
**Subject:** Nebraska CLASS: September Insights for Inve

[View this email in your browser](#)



Citizens Bank  
ICS  
4.40%

## Your September **Nebraska CLASS** Economic Update

August's surprising 0.6% CPI hike, outpacing economists' expectations, hints at potential Federal Reserve rate hikes ahead, despite ruling one out for September. Soaring oil prices, now 25% higher since June, add to inflation worries, while a 3.8% unemployment rate suggests challenges for the Fed's economic goals...Click the button below to read more.

**SEPTEMBER ECONOMIC UPDATE**

Nebraska CLASS

Daily Yield

**5.55%**

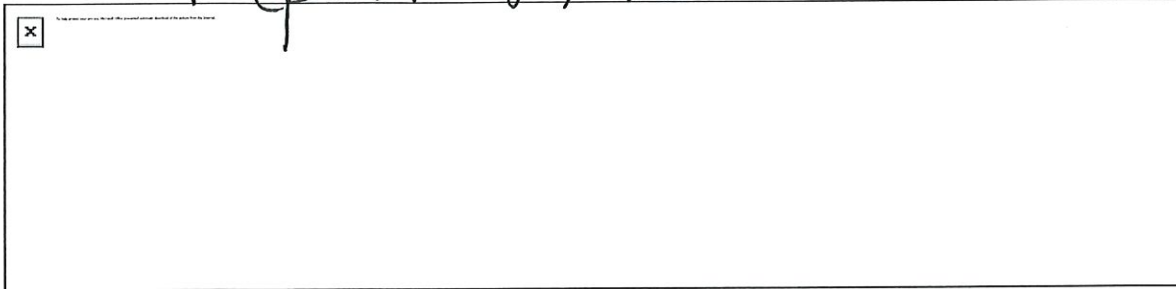
**Connie Beck**

---

**From:** Walker Zulkoski <wzulkoski@pmanetwork.com>  
**Sent:** Tuesday, October 3, 2023 3:26 PM  
**To:** Connie Beck  
**Subject:** NPAIT Market Update & Rates | October 2023

*Npait Rate*

[Click here](#) to view this message in a browser window.



**RATES**

**Daily Rate: 5.335%\***

**7-Day Average Rate: 5.351%\***

\*as of 10/02/23. The Daily Rate refers to income generated over the previous one day period; the income is then annualized. The 7-Day Average Rate refers to income generated over the previous seven day period; the income is then annualized. Past performance does not guarantee future results. The performance data quoted represents past performance and current returns may be lower or higher. An investment in the Fund is not insured or guaranteed by the FDIC or any other government agency. Although the Fund seeks to preserve the value of your investment at \$1.00 per share, it is possible to lose money by investing in the Fund. Any investment products offered are not backed or guaranteed by any bank, nor are they insured by the FDIC, and they may lose value.

**FEATURED MARKET DATA**

### Why are Treasury Yields Rising?

The 5-Year U.S. Treasury yield rose about 0.35% in September. Inflation expectations, as represented by the Break even yield, rose only 0.08%. The difference between these two measures is the Real yield on Treasury Inflation Protected Securities (TIPS). With inflation expectations gradually declining over the past year, there is another reason for the rise in Treasury yields. Higher Real yields may be caused by factors such as stronger economic growth expectations and term premium. Term premium is the extra yield investors demand for buying longer term securities. In the long period of near-zero interest rates, term premium was often negative. With growing expectations the Fed will keep rates higher for longer, we may see a further rise in Treasury yields.

[Read more →](#)

**RESOLUTION 2023- 30**

WHEREAS, budgets for the 2023-2024 fiscal year for subdivisions in Howard County have been approved and adopted by the subdivision and,

WHEREAS, the levies have been certified to the County Clerk upon the subdivisions filing their budgets and resolutions in the office of the County Clerk and,

WHEREAS, the valuations for subdivisions have been set, and the county valuation has been certified at \$1,550,550,789 by the County Assessor.

BE IT, THEREFORE RESOLVED, by the Howard County Board of Equalization to approve the 2023-2024 tax levies for the following subdivisions and certify them as follows:

	Levy
County General	0.159771
<u>Howard County Agricultural Society</u>	
General	0.002671
Sinking	0.000509
<u>Howard County Historical Society</u>	
General	0.00084
School Districts	
<u>No. 1 St. Paul Public School</u>	
General	0.960793
Special Building	0.020051
Bond	0.062660
<u>No. 100 Centura</u>	
General	0.909723
Special Building	0.041631
<u>No. 103 Elba Public School</u>	
General	0.964949
Special Building	0.06377

**Cities and Villages**

**St. Paul**  
**General**  
**Bond**  
**Total**

STATE OF NEBRASKA  
HOWARD COUNTY      SS.  
FILED FOR RECORD

MO October DAY 10 2023  
AT 1:00 O'CLOCK P M. RECORDED  
IN BOOK Resolutions Page 99  
Brenda Klanecky COUNTY CLERK  
BY \_\_\_\_\_

0.435635  
0.080004  
0.515639

*Correct*  
*CB*

Cushing  
General 0.135593

Elba  
General 0.358216

Boelus  
General 0.250684

Cotesfield  
General 0.35

Dannebrog  
General 0.45

Farwell  
General 0.371856

**Rural Fire Protection Districts**

St. Paul Fire District  
General 0.013036  
Sinking 0.002931  
Ambulance 0.000603

Boelus Fire District  
General 0.019333  
Sinking 0.003393  
Bond 0.016517

Dannebrog Fire District  
General 0.027075  
Bond 0.014209

Elba Fire District  
General 0.02522  
Bond 0.026798

Farwell Fire District  
General 0.012219  
Sinking 0.007628

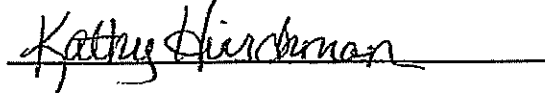
MISCELLANEOUS SUBDIVISION

Loup Basin Reclamation District #1  
General

0.027473

Dated this 10<sup>th</sup> day of October, 2023.

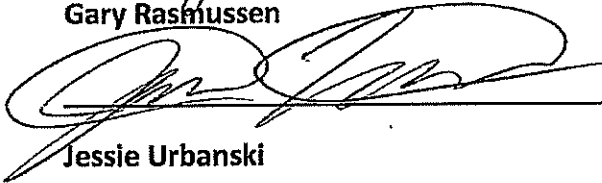
HOWARD COUNTY BOARD OF COMMISSIONERS



Kathy Hirschman, Chairman

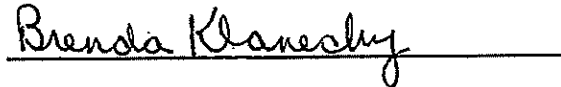


Gary Rasmussen



Jessie Urbanski

ATTEST:



Brenda Klanecky, Howard County Clerk



## Connie Beck

---

**From:** Brenda Klanecky <hcclerk@howardcountyne.gov>  
**Sent:** Tuesday, October 10, 2023 3:50 PM  
**To:** Connie Beck  
**Subject:** RE: Howard County Resolution setting the Levy for the City of St. Paul, NE  
**Attachments:** image4163.pdf

Connie,  
Attached is a copy of the Resolution approving the 2023-2024 tax levies.  
Thanks!  
Brenda

Brenda Klanecky  
Howard County Clerk  
PO Box 25  
St. Paul, NE 68873  
Ph: 308-754-4343  
[hcclerk@howardcountyne.gov](mailto:hcclerk@howardcountyne.gov)

---

**From:** Connie Beck <cjbeck@cityofstpaulne.org>  
**Sent:** Monday, September 18, 2023 12:49 PM  
**To:** Brenda Klanecky <hcclerk@howardcountyne.gov>  
**Subject:** RE: Howard County Resolution setting the Levy for the City of St. Paul, NE

Thanks, Brenda!!!

---

**From:** Brenda Klanecky <[hcclerk@howardcountyne.gov](mailto:hcclerk@howardcountyne.gov)>  
**Sent:** Monday, September 18, 2023 12:47 PM  
**To:** Connie Beck <[cjbeck@cityofstpaulne.org](mailto:cjbeck@cityofstpaulne.org)>  
**Subject:** RE: Howard County Resolution setting the Levy for the City of St. Paul, NE

Connie,  
We haven't set it yet. We will set at the first meeting in October. Which will be on October 10<sup>th</sup>.  
Thanks!  
Brenda

Brenda Klanecky  
Howard County Clerk  
PO Box 25  
St. Paul, NE 68873  
Ph: 308-754-4343  
[hcclerk@howardcountyne.gov](mailto:hcclerk@howardcountyne.gov)

The City of St. Paul, NE is accepting sealed bids on a used bucket truck.

Please contact Connie Jo Beck at The City of St. Paul for full Bid Specs.

[cjbeck@cityofstpaulne.org](mailto:cjbeck@cityofstpaulne.org)

1-308-754-4483, 4484.

Bids must be SEALED and mailed, or hand delivered to the City of St. Paul, NE 704 6<sup>th</sup> Street, St. Paul NE 68873. Attention Connie Jo Beck with SEALED BID ENCLOSED FOR BUCKET TRUCK noted visibly on the front.

All bids must be in by November 14, 2023, by 4:00 p.m. Central time. Bids will be considered at the Monday, November 20<sup>th</sup>, 2023, Council meeting starting at 6:30 p.m. All bids may be rejected for any reason. For Bid Spec questions please call James Summers 1-308-414-1723.

City of St. Paul  
704 6<sup>th</sup> Street  
St. Paul, NE 68873  
308-754-4483

**Publish: Phonograph Herald: Wednesday – October 18, 2023, and  
October 25, 2023.**

Publish: City of St. Paul Website: [www.stpaulnebraska.com](http://www.stpaulnebraska.com)

**City of St. Paul Certificates of Deposits**

**09/30/2023**

<b>BANK</b>	<b>CD #</b>	<b>MATURITY DATE</b>	<b>AMOUNT</b>	<b>TERM</b>	<b>CURRENT RATE</b>	<b>INTEREST</b>
<b>General (Citizens)</b>	109366	11/15/23	<b>\$64,424.11</b>	60 Months	3.20%	Mthly Compound
<b>General (Citizens)</b>	109367	11/15/23	<b>\$64,412.50</b>	60 Months	3.20%	Mthly Compound
		<b>Total</b>	<b>\$128,836.61</b>			
<b>HANGE TO MARCH 2023 INTEREST</b>						

DATE

September 2023

**City of St. Paul  
Receipts**

Date	From	Account	Description & Breakdown	Amount	
9/1/2023	Wisconsin Phy Serv		HCCLAIMPMT	399.09	ACH
9/6/2023	State of NE		NE HHS NFO	50.00	ACH
9/6/2023	City of St Paul-Craig Hamilton	paving	Prin \$32.08 Int \$7.92	40.00	
9/7/2023	State of NE		Payment on Account	75,000.00	ACH
9/8/2023	State of NE		Sept 2023 Hwy allocation	33,460.92	ACH
9/11/2023	State of NE		NE HHS NFO	50.00	ACH
9/11/2023	City of St Paul-Dora Johnson	Paving	Prin \$174.40 Int \$25.60	200.00	
9/12/2023	Quick Med Claims LLC		St Paul Rescue	777.14	ACH
9/12/2023	State of NE		NE HHS NFO	500.00	ACH
9/13/2023	BCBSNE		St Paul Rescue	101.81	ACH
9/13/2022	Howard Co. Treasurer	VP Bond	Collections	44,773.38	
9/13/2023	Howard Co. Treasurer		Collections	194,055.77	
			General \$ 38,051.24		
			Fire 7,578.20		
			Police 75,781.95		
			Cemetery 7,578.20		
			Pool 18,945.49		
			Park 17,050.94		
			Rec 1,894.55		
			Library 20,840.03		
			Senior Center 1,894.55		
			Streets 4,440.62		
9/14/2023	State of NE	payment	956 13th Avenue	200.97	ACH
9/18/2023	State of NE		NE HHS NFO	412.00	ACH
9/18/2023	City of St Paul	VP Bond	Goodenberger	65.00	
		Sewer	Prin \$37.88 Int \$1.12		
		Water	Prin \$25.26 Int \$.74		
9/21/2023	State of NE		City Sales Tax July 2023	60,442.91	ACH
9/25/2023	Wisconsin Phy Serv		HCCLAIMPMT	371.57	ACH
9/25/2023	Quick Med Claims LLC		St Paul Rescue	25.00	ACH
9/25/2023	5/3 Bankcard Sys		USO*St Paul Rescue	368.71	ACH
9/26/2023	5/3 Bankcard Sys		USO*St Paul Rescue	554.15	ACH

DATE

September 2023

City of St. Paul  
Receipts

9/28/2023	Wisconsin Phy Serv		HCCLAIMPMT	440.87	ACH
9/28/2023	State of NE		1sr Dist Muni Equalization	18,738.12	ACH
9/29/2023	Homestead Bank Interest on 300100027			2,071.24	
Other Accounts:					
	City Office - State of Nebraska - to Light 300-504-981 - North Yards Rent				
9/18/2023	City Office - St. Paul Keno to Keno 300-504-409			6,181.07	
	City Office - U-Betcha Auto payment to Sales Tax 300-504-420				
	City Office - Herv's Transmission payment to Sales Tax 300-504-420				
	City Office - L & M Enterprises payment to Sales Tax 300-504-420				
9/14/2023	City Office- Teresa's Floral to REDLG 300-301-465		Prin \$249.88 Int \$21.60	271.48	
9/5/2023	City Office - Vogel payment to REDLG 300-301-465		Prin \$1,197.37 Int \$53.63	1,251.00	
9/5/2023	City Office - Howard County Medical Center payment to REDLG 300-301-465		Prin \$5,000.00	5,000.00	
	City Office - C. Hamilton payment to P.I. 300-504-681				
	City Office - Starkey payment to P.I. 300-504-684				
9/28/2023	City Office - Bed Head Coffee payment to Sales Tax 300-504-420		Prin \$445.94 Int \$204.06	650.00	
	City Office - Alice Osterman payment to P.I. 300-504-684				
	City Office - Northrup's payment to Sales Tax 300-504-420				
	City Office - Creative Hands payment to Sales Tax 300-504-420				
	City Office - Escape Tanning payment to Sales Tax 300-504-420				
	City Office - Secure Storage payment to P.I. 300-504-684				
9/29/2023	City Office - County Cage payment to Sales Tax 300-504-420	penalty \$20.00	Prin \$381.32 Int \$173.68	575.00	
9/11/2023	City Office - Bootlegger payment to REDLG 300-301-465	REDLG	Prin \$1,284.77 Int \$143.85	1,428.62	
9/11/2023	City Office - Bootlegger payment to Sales Tax 300-504-420	LB840	Prin \$802.94 Int \$89.95	892.89	
9/6/2023	City of St Paul-Elmwood Cemetery 753-122		Gary & Kathy McCray	600.00	
9/19/2023	City of St Paul-Elmwood Cemetery 753-122	Perpetual Care	Matt & LaNaya Crouch	600.00	
		\$200.00 each	Sandy Kosmicki		
			Joni Arnett		
9/27/2023	City of St Paul-Cemetery 753-122	anonymous don	memory of Luc Michalski	31.00	
9/20/2023	City of St Paul-Park Improvements 772-682	Aluminum Cans	Kramers	213.30	
9/13/2023	Howard Co. Treasurer-TIF Excess Prairie Falls #8669 300-505-036			1,902.78	
9/13/2023	Howard Co. Treasurer-TIF Excess Prairie Falls #8668 300-505-036			1,702.70	
9/13/2023	Howard Co. Treasurer-TIF Excess Dalton Meadows #8665 300-505-036			2,872.82	

DATE

September 2023

City of St. Paul  
Receipts

9/13/2023	Howard Co. Treasurer-TIF Excess Prairie Falls #8662 300-505-036		3,099.91
9/13/2023	Howard Co. Treasurer-TIF Excess Dalton Meadows #8660 300-505-036		1,999.60
9/13/2023	Howard Co. Treasurer-TIF Excess Dalton Meadows #8654 300-505-036		2,472.42
9/29/2023	Homestead Bank - Interest on City Sales Tax Checking 300-300-277		34.18
9/29/2023	Homestead Bank - Interest on St. Paul Civic Center Checking 300-300-749		0.19
9/29/2023	Homestead Bank - Interest on City REDLG 300-301-465		84.74
9/29/2023	Homestead Bank - Interest on American Rescue Plan (ARP) Funds 300-303-057		305.46
9/29/2023	Homestead Bank - Interest on Water MMDA 300-504-189		8.88
9/29/2023	Homestead Bank - Interest on Keno MMDA 300-504-409		16.57
9/29/2023	Homestead Bank - Interest on Sales Tax P.I. 300-504-420		362.36
9/29/2023	Homestead Bank - Interest on Pool Construction MMDA 300-504-442		16.67
9/29/2023	Homestead Bank - Interest on Premium Investment 300-504-684		0.00
9/29/2023	Homestead Bank - Interest on General Equipment Sinking MMDA 300-504-805		15.92
9/29/2023	Homestead Bank - Interest on Sewer & Building Equipment Fund MMDA 300-504-849		23.07
9/29/2023	Homestead Bank - Interest on Police Equipment Fund MMDA 300-504-860		19.00
9/29/2023	Homestead Bank - Interest on Senior Center Fund MMDA 300-504-882		10.00
9/29/2023	Homestead Bank - Interest on Brick Account MMDA 300-504-915		2.43
9/29/2023	Homestead Bank - Interest on Library Maintenance Reserve MMDA 300-504-970		9.38
9/29/2023	Homestead Bank - Interest on Light Sinking Fund MMDA 300-504-981		15.86
9/29/2023	Homestead Bank - Interest on Fire Sinking Fund MMDA 300-504-992		8.97
9/29/2023	Homestead Bank - Interest on EMT Sinking Fund MMDA 300-505-003		9.47
9/29/2023	Homestead Bank - Interest on Street Sinking Fund MMDA 300-505-014		14.30
9/29/2023	Homestead Bank - Interest on Park Equipment Sinking Fund MMDA 300-505-025		13.89
9/29/2023	Homestead Bank - Interest on TIF Projects MMDA 300-505-036		9.22
9/29/2023	Homestead Bank - Interest on St. Paul Elmwood Cemetery Foundation 300-505-168		5.94
9/29/2023	Homestead Bank - Interest on Civic Center Sinking Fund MMDA 300-505-179		2.19
9/29/2023	Homestead Bank - Walk/Bike Trail Savings 300054827 - quarterly interest		2.17
9/29/2023	Citizens Bank & Trust - Interest on Cafeteria 125 102407		46.40
9/29/2023	Citizens Bank & Trust - Interest on Health Deductible 102482		338.26
9/29/2023	Citizens Bank & Trust - Interest on Cemetery Savings 753122		0.00
9/29/2023	Citizens Bank & Trust - Interest on Sales Tax Infrastructure 102342		236.21
9/29/2023	Citizens Bank & Trust - Interest on Sales Tax Fire Station Proceeds 103667		133.31
9/29/2023	Citizens Bank & Trust - Interest on City Park Aluminum Improvement Savings 772682		0.00
9/29/2023	Citizens Bank & Trust - Interest on General TCD # 109366		0.00

DATE

September 2023

City of St. Paul  
Receipts

9/29/2023	Citizens Bank & Trust - Interest on General TCD # 109367		0.00
9/29/2023	Citizens Bank & Trust - Interest on Light ICS MMA 103217		2,439.86
9/29/2023	Citizens Bank & Trust - Interest on Water ICS MMA 103225		757.64
9/29/2023	Citizens Bank & Trust - Interest on Sewer ICS MMA 103241		782.96
9/29/2023	Citizens Bank & Trust - Interest on General ICS MMA 103209		2,223.62
9/29/2023	Citizens Bank & Trust - Interest on Building Sinking ICS MMA 103233		84.34
9/29/2023	Citizens Bank & Trust - Interest on Firemen ICS MMA 103268		65.52
9/29/2023	Citizens Bank & Trust - Interest on Ambulance ICS MMA 103276		193.16
9/29/2023	Citizens Bank & Trust - Interest on Park ICS MMA 103284		148.45
9/29/2023	Citizens Bank & Trust - Interest on Police ICS MMA 103292		8.68
9/29/2023	Citizens Bank & Trust - Interest on Keno ICS MMA 103314		227.35
9/29/2023	Citizens Bank & Trust - Interest on Streets ICS MMA 103349		240.40
9/29/2023	Citizens Bank & Trust - Interest on Library ICS MMA 103365		120.87
9/29/2023	Citizens Bank & Trust - Interest on Senior Center ICS MMA 103373		72.09
9/29/2023	Citizens Bank & Trust - Interest on Red Leg ICS MMA 103381		328.27
9/29/2023	Citizens Bank & Trust - Interest on Pool ICS MMA 103438		59.85
9/29/2023	Citizens Bank & Trust - Interest on Elmwood Cemetery ICS MMA 103446		87.24
9/29/2023	Citizens Bank & Trust-Int. on 25% Sales Tax Infrastructure ICS 102342		667.54
9/29/2023	Citizens Bank & Trust-Interest on City Sales Tax ICS 103462		45.66
9/29/2023	Citizens Bank & Trust-Interest on Health Deductible Account 10 482		339.28
9/29/2023	Heritage Bank - Interest on MMDA 411025		671.85
9/29/2023	NPAIT-Interest on Light Funds 23251-101		2,052.90
9/29/2023	NPAIT-Interest on Water Funds 23251-102		679.78
9/29/2023	NPAIT-Interest on General Funds 23251-104		2,052.90
9/29/2023	NPAIT-Interest on Sewer Funds 23251-106		906.88
9/29/2023	NPAIT-Interest on Fire Funds 23251-107		387.66
9/29/2023	NPAIT-Interest on Ambulance 23251-108		685.16
9/29/2023	NPAIT-Interest on Park Funds 23251-109		414.67
9/29/2023	NPAIT- Interest on Library Funds 2351-110		225.40
9/29/2023	NPAIT-Interest on Keno Funds 23251-111		455.24
9/29/2023	NPAIT-Interest on REDLG Funds 23251-112		225.40
9/29/2023	NPAIT-Interest on (NEW) Fire Station 23251-201		9,054.02
9/29/2023	NE Class-Interest on Lights 01-0005-0001		2,324.01
9/29/2023	NE Class-Interest on Water 01-0005-0002		308.00

DATE

September 2023

City of St. Paul  
Receipts

9/29/2023	NE Class-Interest on Sewer 01-0005-0003			798.00	
9/29/2023	NE Class-Interest on General 01-0005-0004			3,075.34	
9/29/2023	NE Class-Interest on Street 01-0005-0005			191.33	
9/29/2023	NE Class-Interest on Fire 01-0005-0006			140.00	
9/29/2023	NE Class-Interest on Police 01-0005-0007			70.00	
9/29/2023	NE Class-Interest on Fire Station Construction 01-0005-0008			0.00	
9/29/2023	NE Class-Interest on Cemetery 01-0005-0009			121.33	
9/29/2023	NE Class-Interest on Ambulance 01-0005-0010			550.67	
9/29/2023	NE Class-Interest on Park 01-0005-0011			205.33	
9/29/2023	NE Class-Interest on Library 01-0005-0012			182.00	
9/29/2023	NE Class-Interest on Keno 01-0005-0013			172.67	
9/29/2023	NE Class-Interest on Sales Tax 01-0005-0014			564.67	
9/29/2023	NE Class-Interest on 25% Infrastructure 01-0005-0015			0.00	
9/29/2023	NE Class-Interest on Sales Tax (Fire Station) 01-0005-0016			0.00	
9/29/2023	NE Class-Interest on REDLG 01-0005-0017			79.33	
9/29/2023	NE Class-Interest on ARPA 01-0005-0018			0.00	
9/29/2023	NE Class-Interest on Building Sinking fund 01-0005-0019			112.00	
9/29/2023	NE Class-interest on Swimming Pool 01-0005-0020			70.00	
9/29/2023	NE Class-Interest on Senior Center 01-0005-0021			93.33	
9/29/2023	NE Class-Interest on Health Deductible 01-0005-0022				