

**Crete City Council Regular Meeting**  
**Tuesday, February 6, 2024 6:00 PM**  
**Crete City Hall**  
**243 E 13th Street**  
**Crete, NE 68333**

**1. Open Meeting**

- In accordance with Nebraska law, a copy of the Open Meetings Act can be found in the back of the Council Chambers.
- Items listed on the agenda may be considered in any order.
- Please stand for the Pledge of Allegiance.

**2. Roll Call**

- Attendance of members will be recorded to determine the presence of a quorum for official actions.

**3. Consent Agenda**

- All items listed on the consent agenda will be approved by one motion and vote. No separate discussion of these items will occur unless the Mayor, a Councilmember, or a citizen so requests. If such a request is made, the item will be moved out of the consent agenda and considered separately.

3.A. Approve Meeting Minutes

3.B. January 16, 2024 City Council Minutes

3.C. January 16, 2024 Public Works Committee Minutes

3.D. January 16, 2024 Finance Committee Minutes

3.E. January 16, 2024 Personnel Committee Minutes

3.F. January 16, 2024 Park and Rec Committee Minutes

3.G. Accept the City Treasurer's Report

3.H. Approve the Payment of Claims Against the City

3.I. Mayor's Appointment of Marilyn Schacht as the City's representative on the Blue River Arts Council.

3.J. Approve Matthew Gross as new volunteer member of the Fire Department.

**4. Items of Business**

- Action may be taken to discuss/limit discussion, to hear testimony in favor of or in opposition to, and to approve or disapprove any matter presented under this title.

4.A. Adjourn City Council to a meeting of the Community Development Agency (CDA).

4.A.1. Consider Resolution# CDA 24-01 First Amendment to Redevelopment Agreement Cardinal Ventures Redevelopment Project.

4.A.2. Adjourn the CDA to the City Council meeting.

- 4.B. Public Hearing to hear testimony in favor of and in opposition to and to answer questions in relation to the Final Plat for Butterfly Acres.
- 4.C. Consider the Final Plat for Butterfly Acres.
- 4.D. Consider the Master Services Agreement Between the City of Crete and JEO Consulting Group, Inc for Professional Services.
- 4.E. Consider the Fire Department applying for the Forestry Service grant.
- 4.F. Consider the Fire Station Proposals from JEO Consulting Group.
- 4.G. Consider Ordinance 2193 relating to wages and salaries.
- 4.H. Consider the claim for sewer backup.
- 4.I. Consider Ordinance 2194 Authorizing Execution of Modernized MEAN contract
- 4.J. Consider the Contractor's Application for Payment from Constructors, Inc. for the 2022 Street Improvements in the amount of \$155,076.79.
- 4.K. Consider the Change Order NO.4 from Constructors, Inc. for the 2022 Street Improvements in the amount of \$11,147.26.
- 4.L. Consider the Crete Public Library Annual Report.
- 4.M. Consider accepting the City Audit Report
- 4.N. Consider accepting the KENO Audit.
- 4.O. Consider approving payment of claims to Crete Ace Hardware in the amount of \$117.75.
5. **Petitions - Communications - Citizen Concerns**
- Citizen testimony may be limited to 3 minutes per person.
  - Please do not repeat testimony that has already be heard.
  - No action can be taken on matters presented under this title except to answer any questions or to refer the matter for further action.
- 5.A. Building Permit Log 9-11-2023 through 12-31-2023
6. **Officers' Reports**
- Reports may be given by Officers, Departments, Committees, or Councilmembers concerning the current operations of the City.
  - No action can be taken on matters presented under this title except to answer any questions or to refer the matter for further action.
7. **Adjournment**

#### **Disclaimers & Notices**

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

- The City of Crete assures that no person shall on the grounds of race, color, national origin, age, disability, handicap or sex, be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination under any program or activity of the City receiving Federal financial assistance. To report discrimination, contact the City Clerk's office.
- The complete agenda with attachments is available at [www.crete.ne.gov](http://www.crete.ne.gov).



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## **CITY COUNCIL REGULAR MEETING**

January 16, 2024 at 6:00 PM  
Crete City Hall, 243 East 13<sup>th</sup> Street

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### **MINUTES**

Notice of the meeting was given by posting, the appointed method for giving notice as shown by the attached notice, at the following locations:

City Hall, 243 East 13th Street  
Post Office, 1242 Linden Avenue  
City Bank and Trust, 1135 Main Avenue

Advance notice of the meeting was also given to committee members. Pursuant to Section 84-1412(8) of the Nebraska Open Meetings Act, the City has posted a current copy of the Open meetings Act, Laws of the State of Nebraska, in the back of the council chambers. All proceedings shown were taken while the meeting was open to the attendance of the public.

#### **1. Open Meeting**

#### **2. Roll Call**

Tom Crisman: Present  
Anthony Fitzgerald: Present  
Kyle Frans: Present  
Ashley Newmyer: Present  
Dan Papik: Present  
Dale Strehle: Present

Present: 6.

#### **3. Consent Agenda**

##### **3.A. Approve Meeting Minutes**

##### **3.A.1. January 2, 2024 City Council Minutes**

##### **3.A.2. January 2, 2024 Public Works Committee Minutes**

##### **3.B. Accept the City Treasurer's Report**

##### **3.C. Approve the Payment of Claims Against the City**

January 16<sup>th</sup>, 2024

**3.C.1. Approve Invoices No. 378566-378567 for legal services provided by Cline Williams in the amount of \$1,398.00.**

**3.D. Approve Ethan Cornish, Shane Parker and Hayden Peterson as new volunteer members of the Fire Department.**

**3.E. Approve to apply for the Tree City USA designation.**

Council member Tom Crisman asked what the legal fees from Cline Williams were for and City Administrator Tom Ourada explained they were TIF related.

Approved Consent Agenda Carried with a motion by Dan Papik and a second by Tom Crisman.

Tom Crisman: Aye, Anthony Fitzgerald: Aye, Kyle Frans: Aye, Ashley Newmyer: Aye, Dan

Papik: Aye, Dale Strehle: Aye

Aye: 6, No: 0

#### **4. Items of Business**

**4.A. Consider the Contractor Agreement with Jerry Wilcox.**

City Administrator Tom Ourada explained that this contractual agreement went to the Finance Committee. Council member Kyle Frans stated that the Finance Committee reviewed it and there is an end date, and it is their recommendation to approve the contract agreement with Jerry Wilcox.

Approved the Contractor Agreement with Jerry Wilcox. Carried with a motion by Kyle Frans and a second by Tom Crisman.

Tom Crisman: Aye, Anthony Fitzgerald: Aye, Kyle Frans: Aye, Ashley Newmyer: Aye, Dan

Papik: Aye, Dale Strehle: Aye

Aye: 6, No: 0

**4.B. Approve payment of claims to Crete Ace Hardware in the amount of \$973.68.**

Approved payment of claims to Crete Ace Hardware in the amount of \$973.68. Carried with a motion by Dale Strehle and a second by Kyle Frans.

Dan Papik: Abstain (With Conflict), Tom Crisman: Aye, Anthony Fitzgerald: Aye, Kyle Frans:

Aye, Ashley Newmyer: Aye, Dale Strehle: Aye

Aye: 5, No: 0, Abstain (With Conflict): 1

**4.C. Consider the Amendment to the Sick Leave Policy.**

City Administrator Tom Ourada stated that this went to the Personnel Committee.

Approved the Amendment to the Sick Leave Policy. Carried with a motion by Tom Crisman and a second by Kyle Frans.

Tom Crisman: Aye, Anthony Fitzgerald: Aye, Kyle Frans: Aye, Ashley Newmyer: Aye, Dan

Papik: Aye, Dale Strehle: Aye

Aye: 6, No: 0

**4.D. Consider the Lease Renewal Agreement from ALLO Crete, LLC.**

January 16<sup>th</sup>, 2024

City Administrator Tom Ourada explained this is an extension to the Lease Renewal Agreement from ALLO Crete, LLC. This item went to the Public Works Committee.

Approved the Lease Renewal Agreement from ALLO Crete, LLC. Carried with a motion by Dale Strehle and a second by Tom Crisman.

Tom Crisman: Aye, Anthony Fitzgerald: Aye, Kyle Frans: Aye, Ashley Newmyer: Aye, Dan Papik: Aye, Dale Strehle: Aye

Aye: 6, No: 0

#### **4.E. Consider the Amendment to the Application For Special Exception Permit SEP23-01 from Tillman Infrastructures for a Telecommunications tower.**

City Administrator Tom Ourada explained that this is an amendment to the Application for Special Exception Permit SEP23-01 from Tillman Infrastructures for a Telecommunications tower. In the original application they submitted they wrote 180 ft, and they meant to put 195 ft. All other documents said 195 ft. Ourada explained that they sought out clarification about the crumple zone. The engineered fall zone is included.

Approved the Amendment to the Application For Special Exception Permit SEP23-01 from Tillman Infrastructures for a Telecommunications tower. Carried with a motion by Dale Strehle and a second by Anthony Fitzgerald.

Tom Crisman: Aye, Anthony Fitzgerald: Aye, Kyle Frans: Aye, Ashley Newmyer: Aye, Dan Papik: Aye, Dale Strehle: Aye

Aye: 6, No: 0

#### **4.F. Consider the Airport CIP Data Sheets.**

City Administrator Tom Ourada explained that Airport Capital Improvement Plan Data Sheets are due to the Nebraska Department of Aeronautics by the end of this month. This also went to the Airport Advisory Board for review and the Public Works Committee.

Approved the Airport CIP Data Sheets. Carried with a motion by Dale Strehle and a second by Dan Papik.

Tom Crisman: Aye, Anthony Fitzgerald: Aye, Kyle Frans: Aye, Ashley Newmyer: Aye, Dan Papik: Aye, Dale Strehle: Aye

Aye: 6, No: 0

### **5. Petitions - Communications - Citizen Concerns**

#### **6. Officers' Reports**

- Police Chief, Gary Young stated the following:
  - This is the quiet time after the holiday season. Unfortunately, there have been several cars stolen in Crete, Beatrice and Wymore this past weekend. They are working together to pull their resources.
  - New people starting January 17<sup>th</sup> 2024 and then next week.

January 16<sup>th</sup>, 2024

- Fire Chief, Todd Allen stated the following:
  - The year-end total calls were 908.
  - Introduced Hayden Peterson, Ethan Cornish, and Shane Parker as new volunteer members of the Fire Department.
- Park and Recreation Director, Liz Cody stated the following:
  - In addition to the Tree City application a UNL professor reached out to engage students in a community forestry tool kit.
  - Conversations with students to collaborate state forestry personal with a tree inventory.
- Human Resource Coordinator, Savannah Anderson introduced Maria Rivas Arias as the new Custodian for the City of Crete. Rivas Arias gave thanks for the employment opportunity.
- City Council member Sale Strehle stated that the city has done a good job with the snow removal and appreciates all the work.
- City Council member Dan Papik agreed with Strehle and stated he is grateful of all the people's work.
- City Council member Anthony Fitzgerald stated that he sat through a county commissioner meeting in central Nebraska. He mentioned that he appreciates how as a council they are able to communicate in a professional matter.
- City Administrator Tom Ourada stated the following:
  - With the snow removal all hands-on people working 24 hours 12-hour shifts. The equipment was on at all times.
  - A new street department employee will be starting in a week or two. He was working for the City of Lincoln.
  - We have three letters to write for the Thriving Communities Program. Ourada mentioned this is the program that provides funds to provide technical assistance with writing grants.
  - Received an email from the UNL Rural Communities Economics Department would like to work with Crete for a semester on an economic review of the city. Ourada stated that this could be an equal opportunity to learn from them as well.
  - Three City of Crete employees met with the Grassroots Leadership Development Program high school students. The students are very excited for the possibilities with the purchase of the property to the south. There are a lot of conversations at the schools on what the futures is going to look like.
  - Spoke with the Park and Recreation Committee about some proposals from Confluence and JEO and then will go back to the committee and then the council.
  - Ourada stated that he doesn't know what the end of this month will look like but it is likely that they will not do disconnects for nonpayment if the weather is like it is now. There is a disconnect policy and they will probably waive that between the Mayor and Ourada himself
- Mayor Bauer commented on the street clean up and the workers did a great job. Bauer mentioned that this year has been the cleanest he has seen. There was special effort to

January 16<sup>th</sup>, 2024

cleaning the sidewalks and he is impressed and mentioned the city having good employees.

**7. Adjournment**

6:25 p.m.

\_\_\_\_\_  
Mayor

(SEAL)

\_\_\_\_\_  
City Clerk-Treasurer

I, Jerry Wilcox, City Clerk for the City of Crete, hereby certify that the foregoing is a true and correct copy of the proceedings had and done by the Mayor and Council. I hereby certify that a copy of the Open Meetings Act was posted in the back of the Council Chambers. I certify that all of the subjects included in the foregoing proceedings were contained in the agenda for the meeting, kept continually current and available for public inspection at the office of the City Clerk. I certify that such subjects were contained in said agenda for at least twenty-four hours prior to said meeting and that at least one copy of all reproducible material discussed at the meeting was available at the meeting for examination and copying by members of the public. I certify that the minutes were in written form and available for public inspection within ten working days and prior to the next convened meeting of the City Council. I certify that all news media requesting notification concerning meetings of the City Council were provided with advance notification of the time and place of said meeting and the subjects to be discussed.

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City Clerk-Treasurer (S E A L)

January 16<sup>th</sup>, 2024



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## CITY COUNCIL PUBLIC WORKS COMMITTEE MEETING

January 16<sup>th</sup>, 2024 at 5:00 PM  
Crete City Hall, 243 East 13<sup>th</sup> Street

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### MINUTES

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#### 1. Open Meeting

#### 2. Roll Call

Anthony Fitzgerald: Present

Dan Papik: Present

Dale Strehle: Present

Present: 3.

#### 3. Items of Business

##### 3.A. Discussion of close out of 22nd Street Box Culvert Project.

City Administrator, Tom Ourada, explained to the City Council how there are liquidated damages and how we could negotiate the amount as there were things that we asked that altered the scope of the project. After further discussion, the City Council agreed to have the City Administrator, Tom Ourada, negotiate with the contractor.

##### 3.B. Discussion on the 1 and 6-Year Street Plan.

City Administrator, Tom Ourada, discussed how a 1 and 6-year plan needs to be submitted every year and listed what he has come up with for this year's 1 and 6-year plan. Tom then went on to discuss the 6-year plan. The plan will be taken to the Planning Commission to

have a hearing, and then a hearing at the City Council meeting. It will then be submitted to the NDOT to be put on their surface transportation program.

**3.C. Consider a recommendation to the City Council on the Lease Renewal Agreement from ALLO Crete, LLC.**

City Administrator, Tom Ourada, explained how ALLO has a lease to have space to work and this is a renewal to let ALLO finish what they are working on.

Recommendation was made to the City Council to renew the lease agreement for ALLO Crete, LLC Carried with a motion by Dan Papik and a second by Anthony Fitzgerald.

Anthony Fitzgerald: Aye, Dan Papik: Aye, Dale Strehle: Aye  
Aye: 3, No: 0

**3.D. Consider a recommendation to the City Council on the Amendment to the Application For Special Exception Permit SEP23-01 from Tillman Infrastructures for a Telecommunications tower.**

City Administrator, Tom Ourada, explained how City Council had approved 180 feet and Tillman Infrastructures changed it to 195 feet. The original request was for 195 feet and was submitted for 180 feet.

Recommendation was made to the City Council on the Amendment of the Application For Special Exception Permit SEP23-01 from Tillman Infrastructures for a Telecommunications tower. Carried with a motion by Dan Papik and a second by Anthony Fitzgerald.

Anthony Fitzgerald: Aye, Dan Papik: Aye, Dale Strehle: Aye  
Aye: 3, No: 0

**3.E. Consider a recommendation to the City Council on the Airport CIP Data Sheets.**

City Administrator, Tom Ourada, explained how data sheets have to be submitted to the NDA. There are different projects for the Capital Improvement Plan. Tom stated there is one with two options, which is the placement of a hanger, either a box hanger or a T-hanger.

Recommendation was made to the City Council to approve the Airport CIP Data Sheets. Carried with a motion by Dan Papik and a second by Anthony Fitzgerald.

Anthony Fitzgerald: Aye, Dan Papik: Aye, Dale Strehle: Aye  
Aye: 3, No: 0

**4. Officers' Reports**

**5. Adjournment**



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## **CITY COUNCIL FINANCE COMMITTEE MEETING**

January 16<sup>th</sup>, 2024 at 5:00 PM  
Crete City Hall, 243 East 13<sup>th</sup> Street

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### **MINUTES**

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#### **1. Open Meeting**

#### **2. Roll Call**

Kyle Frans: Present  
Ashley Newmyer: Present  
Dale Strehle: Present

Present: 3.

#### **3. Items of Business**

##### **3.A. Consider a recommendation to the City Council on the Contractor Agreement with Jerry Wilcox.**

City Administrator Tom Ourada explained that there were some things that Wilcox was not able to cover training on and this would be temporary. The pay is more than what the hourly rate was for Wilcox since it covers overhead such as resources, and insurance.

Recommend to the City Council on the Contractor Agreement with Jerry Wilcox. Carried with a motion by Dale Strehle and a second by Ashley Newmyer.

Kyle Frans: Aye, Ashley Newmyer: Aye, Dale Strehle: Aye  
Aye: 3, No: 0

#### **4. Officers' Reports**

#### **5. Adjournment**



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## **CITY COUNCIL PERSONNEL COMMITTEE MEETING**

January 16, 2024 at 5:00 PM  
Crete City Hall, 243 East 13<sup>th</sup> Street

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### **MINUTES**

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#### **1. Open Meeting**

#### **2. Roll Call**

Tom Crisman: Present  
Kyle Frans: Present  
Ashley Newmyer: Present

Present: 3.

Committee member Kyle Frans arrived at 5:25pm.

#### **3. Items of Business**

##### **3.A. Consider a recommendation to the City Council on the Amendment to the Sick Leave Policy.**

City Administrator Tom Ourada explained that there is now an online absence report request that employees need to submit. Committee member Ashley Newmyer stated that it sounds like employees are going to be submitting an absence report request to work online. She asked if there could be clarification in the way that is written.

City Attorney Anna Burge stated that it would be changed to read: Upon return to work, the employee shall submit an Absence Report Request online as provided in these rules.

Recommend to the City Council on the Amendment to the Sick Leave Policy. Carried with a motion by Ashley Newmyer and a second by Kyle Frans.  
Tom Crisman: Aye, Kyle Frans: Aye, Ashley Newmyer: Aye  
Aye: 3, No: 0

#### **4. Officers' Reports**

#### **5. Adjournment**



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## CITY COUNCIL PARKS & RECREATION COMMITTEE MEETING

January 16<sup>th</sup>, 2024 at 5:00 PM  
Crete City Hall, 243 East 13<sup>th</sup> Street

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### MINUTES

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#### 1. Open Meeting

#### 2. Roll Call

Kyle Frans: Present

Ashley Newmyer: Present

Dan Papik: Present

Present: 3.

#### 3. Items of Business

##### 3.A. Consider a recommendation to the City Council on the Tree City USA Designation Application.

Parks and Recreation Director, Liz Cody explained that this is an annual application. There are changes to the application this year as there is an online portal. This is the 33rd application, and it is due at the end of the month pending council approval. A UNL professor reached out to engage students in a community forestry tool kit.

Recommend to the City Council on the Tree City USA Designation Application. Carried with a motion by Kyle Frans and a second by Dan Papik.

Kyle Frans: Aye, Ashley Newmyer: Aye, Dan Papik: Aye

Aye: 3, No: 0

**3.B. Discussion on a Park Master Plan.**

City Administrator Tom Ourada explained that they have received two proposals for a park master plan. One from JEO for \$54,000 and one from Confluence for \$113,000 (more comprehensive and visionary). Ourada stated that the park master plan would be worth doing and would address and engage people in future park initiatives. The plan from JEO for \$54,000 would be a good investment.

**4. Officers' Reports**

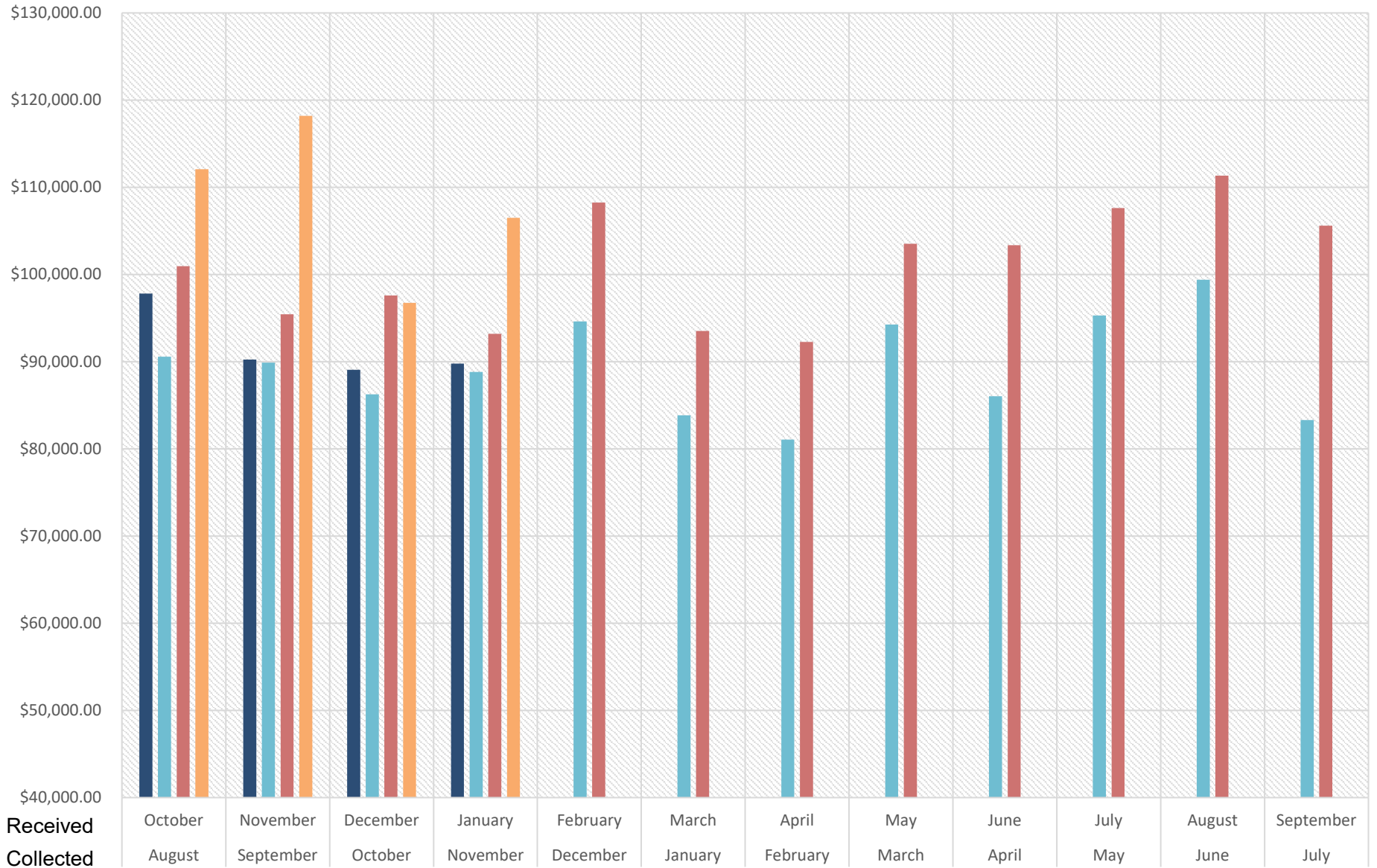
**5. Adjournment**

1/30/2024

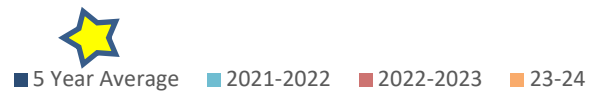
## City of Crete Sales Tax Receipts

Month Collected by Retail	Month Received by City	FY2022 Gen. Fund	Change Gen. Fund	FY2023 Gen. Fund	Change Gen. Fund	FY2024 Gen. Fund	Change Gen. Fund	5 Year Average	LB840 Program	LB 357 Bond	LB 357 Public Safety	LB 357 Reserve	Refunds
August	October	\$90,562.71	-0.50%	\$100,946.22	11.47%	\$112,079.68	11.03%	\$97,824.90	\$56,039.84	\$21,000.00	\$10,500.00	\$24,539.84	(\$2,151.46)
September	November	\$89,891.94	8.99%	\$95,435.14	6.17%	\$118,194.74	23.85%	\$90,235.00	\$59,097.37	\$21,000.00	\$10,500.00	\$27,597.37	(\$3.56)
October	December	\$86,263.66	-1.01%	\$97,592.24	13.13%	\$96,745.35	-0.87%	\$89,070.79	\$48,372.68	\$21,000.00	\$10,500.00	\$16,872.68	(\$9,839.92)
November	January	\$88,837.18	9.59%	\$93,189.55	4.90%	\$106,493.06	14.28%	\$89,784.80	\$53,246.53	\$21,000.00	\$10,500.00	\$21,746.53	(\$78.47)
December	February	\$94,625.07	-3.03%	\$108,244.80	14.39%								
January	March	\$83,860.75	-11.43%	\$93,536.46	11.54%								
February	April	\$81,072.44	6.27%	\$92,271.35	13.81%								
March	May	\$94,261.86	-8.70%	\$103,537.01	9.84%								
April	June	\$86,024.43	-11.09%	\$103,361.32	20.15%								
May	July	\$95,288.64	4.58%	\$107,615.66	12.94%								
June	August	\$99,404.95	4.08%	\$111,328.69	12.00%								
July	September	\$83,299.71	-4.66%	\$105,594.67	26.76%								
Totals		\$1,073,393.32	-0.58%	\$1,212,653.08	13.09%	\$433,512.82	<b>12.07%</b>	\$366,915.48	\$216,756.41	\$84,000.00	\$42,000.00	\$90,756.41	(\$12,073.41)
						\$1,165,000.00	Budgeted Transfer to General Fund						
						Net Receipts	Monthly Transfer to General Fund						
						\$108,378.21	Average Net Receipts						
						\$97,083.33	Required						

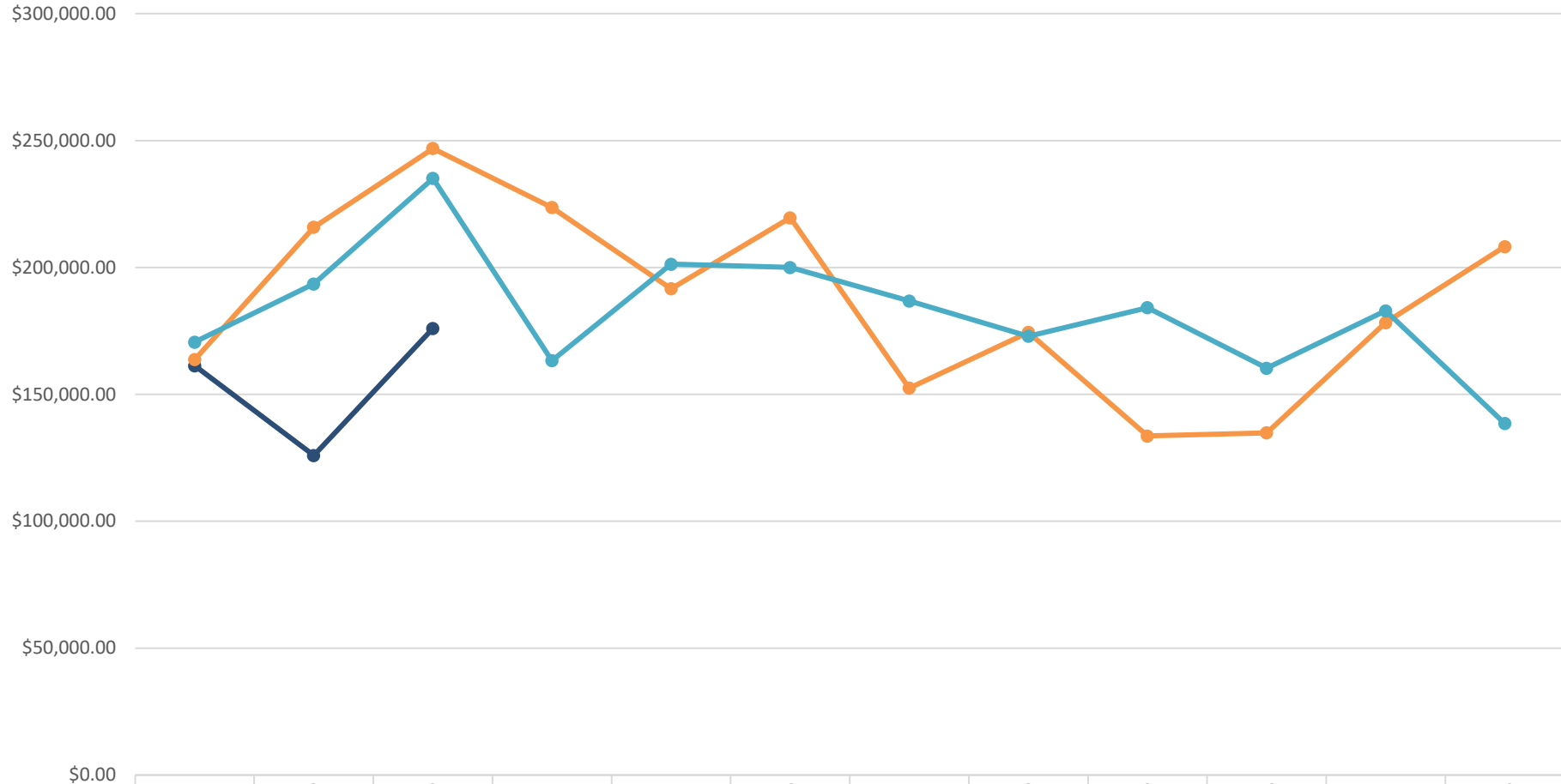
# City of Crete Net 1% Sales Tax Receipts



Received  
Collected

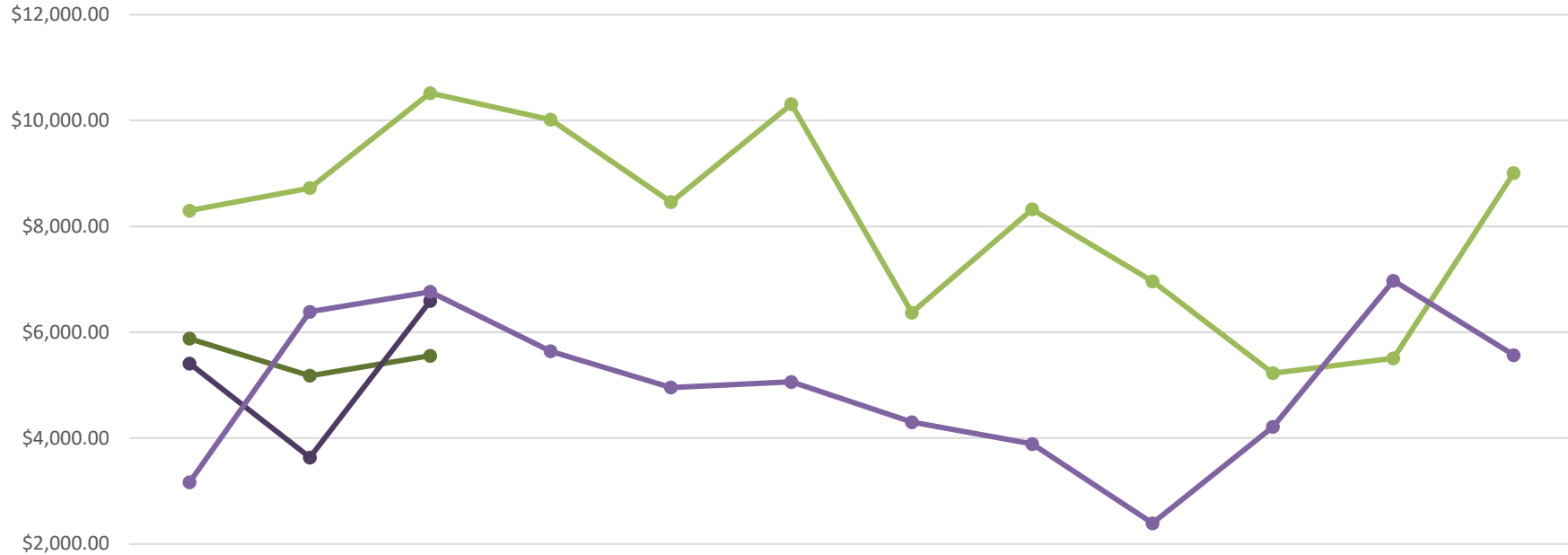


# GROSS SALES



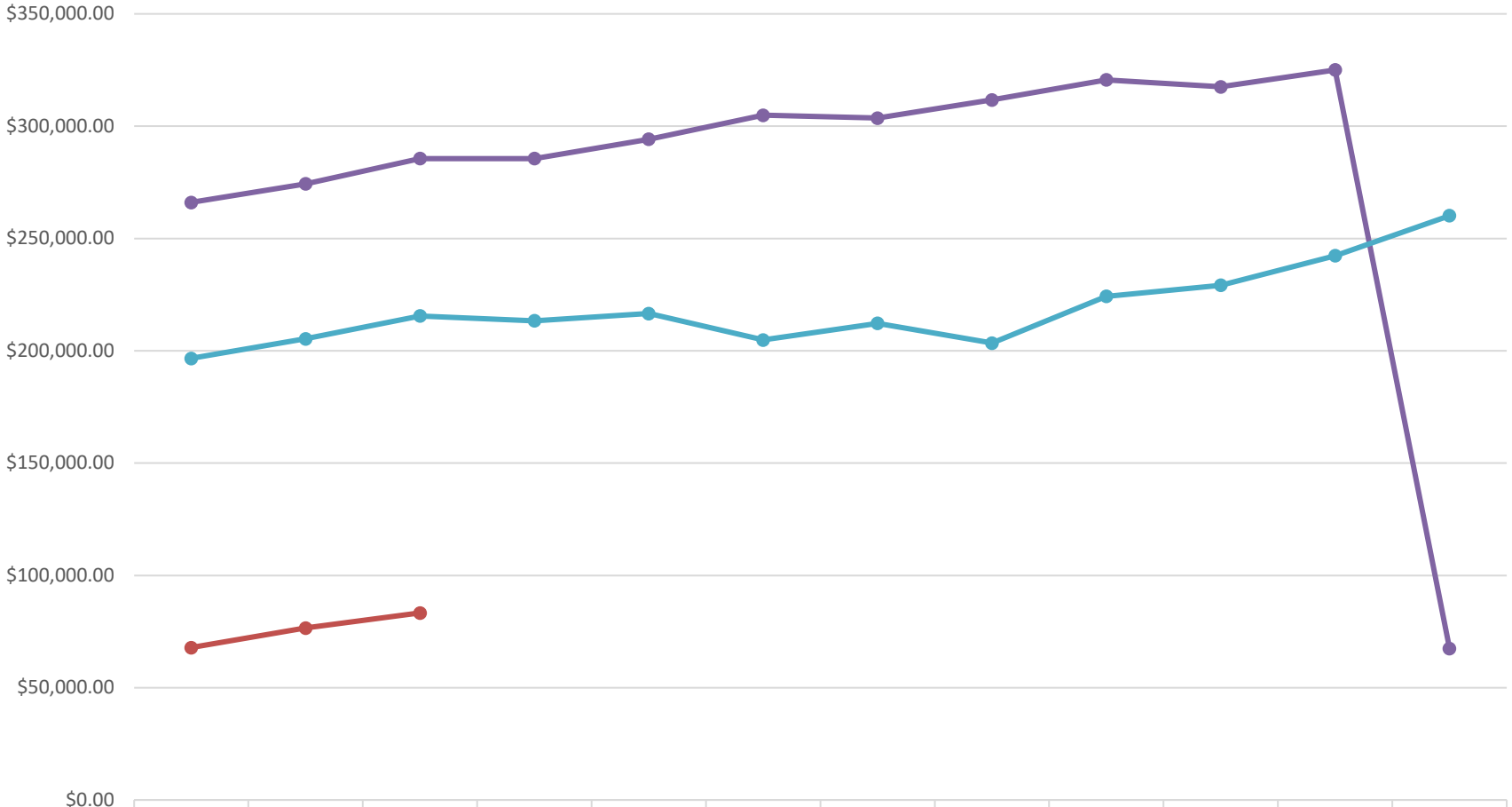
	1	2	3	4	5	6	7	8	9	10	11	12
● Gross Sales 2024	\$161,278.58	\$125,912.15	\$176,004.76									
● Gross Sales 2023	\$163,724.17	\$215,871.22	\$246,916.38	\$223,676.47	\$191,626.58	\$219,588.51	\$152,481.91	\$174,438.02	\$133,601.38	\$134,855.41	\$178,299.44	\$208,247.16
● Gross Sales 2022	\$170,592.50	\$193,507.44	\$235,089.41	\$163,309.23	\$201,296.95	\$199,990.83	\$186,813.28	\$172,939.17	\$184,175.02	\$160,311.80	\$182,941.40	\$138,545.51

# Outlet Commissions



	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP
My Bar 2024	\$5,879.32	\$5,179.04	\$5,556.26									
Eagles 2024	\$5,410.18	\$3,634.81	\$6,590.75									
My Bar 2023	\$8,296.65	\$8,723.74	\$10,520.00	\$10,017.15	\$8,457.20	\$10,309.10	\$6,371.77	\$8,321.46	\$6,962.72	\$5,227.88	\$5,507.88	\$9,009.05
Eagles 2023	\$3,164.04	\$6,387.24	\$6,764.14	\$5,640.20	\$4,956.66	\$5,062.10	\$4,301.97	\$3,889.20	\$2,389.38	\$4,212.00	\$6,973.09	\$5,568.25

# Community Betterment Funds



	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP
Community Betterment 2024	\$67,878.90	\$76,596.59	\$83,312.17									
Community Betterment 2023	\$266,038.25	\$274,357.49	\$285,607.69	\$285,602.74	\$294,226.47	\$304,912.67	\$303,608.61	\$311,690.15	\$320,658.89	\$317,524.50	\$325,084.31	\$67,468.96
Community Betterment 2022	\$196,623.65	\$205,317.57	\$215,500.27	\$213,383.79	\$216,632.12	\$204,846.53	\$212,252.60	\$203,432.27	\$224,257.98	\$229,183.43	\$242,367.49	\$260,181.90

**City of Crete  
Treasurer's Report**

	<b>fy 2023</b>	<b>12/31/2023</b>	Cash	Budget	Year to date	Percent	Budget	Year to date	Percent
	<b>25.00%</b>		Balance	Revenue	Revenue	Revenue	Expense	Expense	Expense
<b>UTILITIES</b>	001-1000	Electric Fund CBT	\$3,189,390.71	\$11,859,820.00	\$2,628,328.37	22%	\$11,859,820.00	\$2,813,809.70	24%
	001-1005	Consumer Deposits PINN	\$156,223.89						
	001-1008	NE Class	\$1,019,109.62						
	001-1006	Consumer Deposit CDs PINN	\$348,000.00						
	001-1009	Revenue ACH PINN	\$4,265.14						
	001-1015	Electric CDs CBT WF	\$3,322,688.10						
	002-1000	Water Fund CBT	-\$81,517.14	\$1,062,750.00	\$270,610.42	25%	\$1,062,750.00	\$248,322.10	23%
	002-1015	Water CDs CBT	\$400,000.00						
	003-1000	Sewer Fund CBT	\$1,028,705.76	\$1,720,750.00	\$489,573.40	28%	\$1,720,750.00	\$650,406.65	38%
	003-1002	Sewer USDA Equipment CE	\$164,444.46						
	003-1003	Sewer USDA Reserve CBT	\$175,434.11						
003-1008	NE Class	\$1,019,109.62							
<b>AIRPORT</b>	050-1010	Airport Purposes PINN	\$201,094.21	\$266,900.00	\$33,099.53	12%	\$265,900.00	\$43,871.46	16%
<b>GENERAL</b>	101-1000	General Fund PINN	\$669,316.31	\$4,262,230.00	\$782,248.92	18%	\$4,262,230.00	\$1,025,943.24	24%
	101-1042	Brick Fund PINN	\$624.17						
	102-1015	City Sales Tax PINN	\$111,625.20	\$2,300,000.00	\$654,123.23	28%	\$2,300,000.00	\$654,039.53	28%
	103-1000	Keno Fund PINN	\$65,052.24	\$120,000.00	\$26,271.21	22%	\$120,000.00	\$10,428.00	9%
	103-1007	Keno Prize Reserve	\$0.00						
	103-1015	Keno Savings PINN	\$43,259.93						
	150-1000	General Obligation Bonds PI	\$114,575.36	\$596,650.00	\$185,772.36	31%	\$596,650.00	\$295,992.50	50%
	150-1015	LB357 Bond Savings (UBT)	\$125,934.17						
	171-1000	Insurance Contingency PINN	\$98,794.70	\$100,000.00	\$0.00	0%	\$100,000.00	\$8,765.41	9%
173-1000	Capital Reserve Checking P	\$1,012,706.47	\$180,950.00	\$7,777.58	4%	\$180,950.00	\$7,350.00	4%	
173-1043	Capital Reserve Savings PINN	\$253,228.20							
<b>POLICE</b>	201-1000	Police Department PINN	\$559,288.90	\$1,912,844.00	\$474,582.44	25%	\$1,912,844.00	\$564,095.65	29%
	202-1000	Communications Center PINN	\$217,624.99	\$341,500.00	\$92,794.06	27%	\$341,500.00	\$76,480.93	22%
	203-1000	Community Service PINN	\$139,302.74	\$81,050.00	\$19,636.30	24%	\$81,050.00	\$17,613.43	22%
	204-1000	Stop Fund PINN	\$2,410.28	\$2,585.28	\$50.00	2%	\$2,585.28	\$0.00	0%
	205-1000	K9 Fund PINN	\$4,586.18	\$6,475.00	-\$274.26	-4%	\$6,475.00	\$568.74	9%

**City of Crete  
Treasurer's Report**

	<b>fy 2023</b>	<b>12/31/2023</b>	<b>Cash</b>		<b>Budget</b>	<b>Year to date</b>	<b>Percent</b>		<b>Budget</b>	<b>Year to date</b>	<b>Percent</b>
	25.00%	Fund	Balance		Revenue	Revenue	Revenue		Expense	Expense	Expense
<b>FIRE &amp; RESCUE</b>	301-1000	Fire Dept. Operations PINN	\$58,125.65		\$156,800.00	\$31,700.01	20%		\$156,300.00	\$46,709.04	30%
	302-1000	Rescue PINN	-\$26,755.38		\$400,000.00	\$81,404.77	20%		\$400,000.00	\$92,376.66	23%
	303-1000	Fire Equipment PINN	\$20,838.56		\$105,000.00	\$7,500.00	7%		\$105,000.00	\$25,157.97	24%
	304-1000	Fire Equipment II PINN	-\$13,678.29		\$3,170,000.00	\$10,814.40	0%		\$3,170,000.00	\$61,768.48	2%
	304-1043	Fire Equipment II Savings PI	\$152,697.67								
	304-1014	Fire Equipment II Invest NP/	\$53,091.38								
	304-1015	Fire Equipment II CDs PINN	\$50,000.00								
<b>STREETS</b>	401-1000	Street & Grade PINN	\$1,366,535.79		\$1,137,800.00	\$358,814.42	32%		\$1,137,800.00	\$239,953.80	21%
	401-1015	Street & Grade PINN	\$236,000.00								
<b>PUBLIC WORKS</b>	501-1000	City Hall PINN	\$66,704.51		\$57,150.00	\$14,287.50	25%		\$57,150.00	\$21,202.76	37%
	502-1000	Community Center PINN	\$12,512.32		\$162,350.00	\$3,097.50	2%		\$162,350.00	\$42,621.13	26%
	503-1000	Community Room/Shelter PI	\$37,487.54		\$28,800.00	\$7,145.01	25%		\$27,800.00	\$9,286.98	33%
	511-1000	Transfer Station PINN	\$112,140.46		\$37,500.00	\$15,076.76	40%		\$37,500.00	\$9,497.14	25%
	512-1000	Landfill Reserve PINN	\$296,557.58		\$16,100.00	\$4,025.01	25%		\$16,100.00	\$0.00	0%
	521-1000	Parks Maintenance PINN	\$177,162.13		\$289,500.00	\$72,524.99	25%		\$289,500.00	\$77,629.18	27%
	522-1000	Swimming Pool Maintenance	\$162,544.40		\$49,800.00	\$12,450.00	25%		\$49,800.00	\$8,411.24	17%
	531-1000	Capitol Outlay PINN	\$194,051.45		\$300,505.00	\$75,770.01	25%		\$300,505.00	\$50,170.08	17%
	531-1015	Capitol Outlay CDs PINN	\$90,000.00								
	532-1000	Capitol Improvements PINN	-\$1,838,739.45		\$3,081,950.00	\$11,456.73	0%		\$3,081,950.00	\$1,353,336.78	44%
	532-1043	Capitol Improvements BANs	\$93,717.00								
	551-1000	FEMA Disaster PINN	\$44.97		\$0.00	\$0.00	0%		\$0.00	\$0.00	0%
561-1000	ARPA PINN	\$271,597.04		\$0.00	\$0.00	0%		\$0.00	\$0.00	0%	
<b>CEMETERY</b>	601-1000	Cemetery Maintenance PINN	\$58,560.65		\$93,650.00	\$21,765.36	23%		\$93,650.00	\$27,317.39	29%
	601-1010	Kuncl Memorial Fund CBT	\$5,197.32								
	601-1014	Maintenance Perpetual CD (	\$22,000.00								
	601-1015	Maintenance CDs CBT	\$10,000.00								
	602-1000	Cemetery Perpetual Care PI	\$21,884.92		\$3,000.00	\$358.42	12%		\$3,000.00	\$0.00	0%
	602-1010	Moser/Chrastil Memorial Fund CBT	\$1,245.90								
	602-1015	Perpetual Care CDs PINN	\$107,000.00								

**City of Crete  
Treasurer's Report**

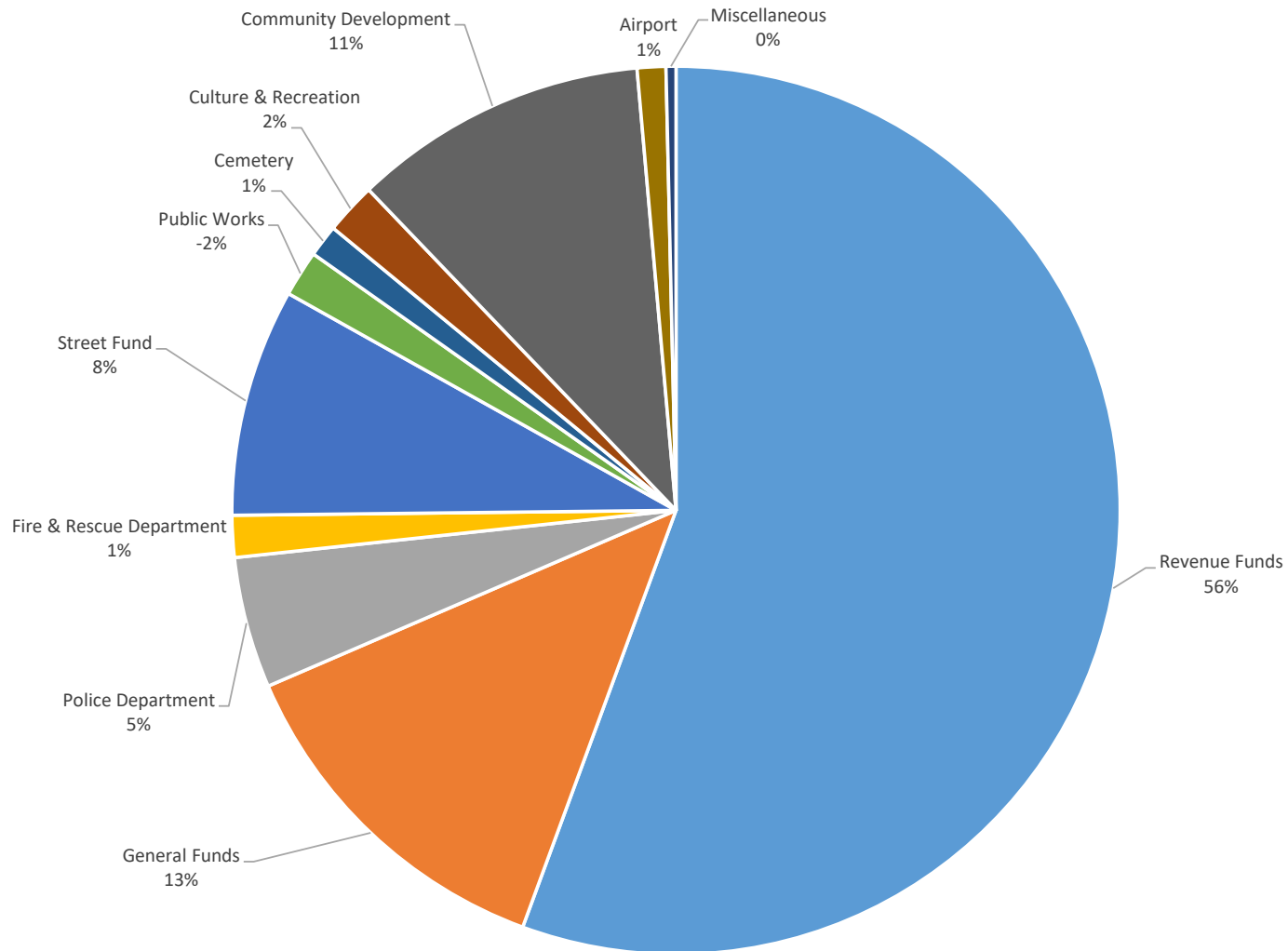
	<b>fy 2023</b>	<b>12/31/2023</b>	<b>Cash</b>		<b>Budget</b>	<b>Year to date</b>	<b>Percent</b>		<b>Budget</b>	<b>Year to date</b>	<b>Percent</b>
	25.00%	Fund	Balance		Revenue	Revenue	Revenue		Expense	Expense	Expense
<b>CULTURE &amp; RECREATION</b>	701-1000	Library Operations PINN	\$109,679.70		\$619,800.00	\$154,723.91	25%		\$619,800.00	\$174,720.08	28%
	702-1000	Library Reserve PINN	\$12,330.09		\$16,200.00	\$180.00	1%		\$16,200.00	\$2,859.59	18%
	702-1014	Daughterty Library Reserve CDs PII	\$0.00								
	702-1015	Library Reserve CDs PINN	\$0.00								
	721-1000	Recreation Programs PINN	\$182,714.75		\$90,000.00	\$17,033.22	19%		\$90,000.00	\$33,208.30	37%
	722-1000	Swimming Pool Programs P	\$57,207.43		\$132,200.00	\$15,624.88	12%		\$132,200.00	\$6,070.02	5%
<b>COMMUNITY DEVELOPMENT</b>	801-1000	Economic Development PIN	-\$75,437.28		\$2,355,000.00	\$165,126.20	7%		\$2,355,000.00	\$542,709.66	23%
	801-1014	ED Loan Guarantee Fund PI	\$525,293.51								
	801-1043	LB840 Savings PINN	\$1,533,401.25								
	802-1000	Tax Increment Financing PI	\$199,649.90		\$180,500.00	\$55,752.85	31%		\$180,500.00	\$62,721.41	35%
	810-1000	CCCCFF Theater PINN	-\$137,375.05		\$0.00	\$0.00	#DIV/0!		\$0.00	\$5,027.44	#DIV/0!
	851-1000	CDBG Housing PINN	-\$3,175.22		\$0.00	\$14.21	#DIV/0!		\$0.00	\$0.00	0%
	851-1043	Housing Savings PINN	\$37,603.06								
	852-1000	CDBG DTR PINN	-\$574.02		\$165,000.00	\$50,337.72	31%		\$165,000.00	\$50,337.72	31%
853-1000	CDBG Streets PINN	\$0.00		\$0.00	\$0.00	0%		\$0.00	\$0.00	0%	
<b>MISC.</b>	951-1000	Payroll PINN	\$61,157.97								
	952-1010	Health Insurance CBT	\$6,662.83		\$45,000.00	\$6,002.82	0%		\$45,000.00	\$5,968.95	0%
	953-1010	Cafeteria Fund CBT	\$2,128.07								
	<b>Totals</b>		\$18,675,069.43		\$37,508,109.28	\$6,857,580.26	18%		\$37,505,609.28	\$9,366,749.14	25%

**City of Crete  
Treasurer's Report**

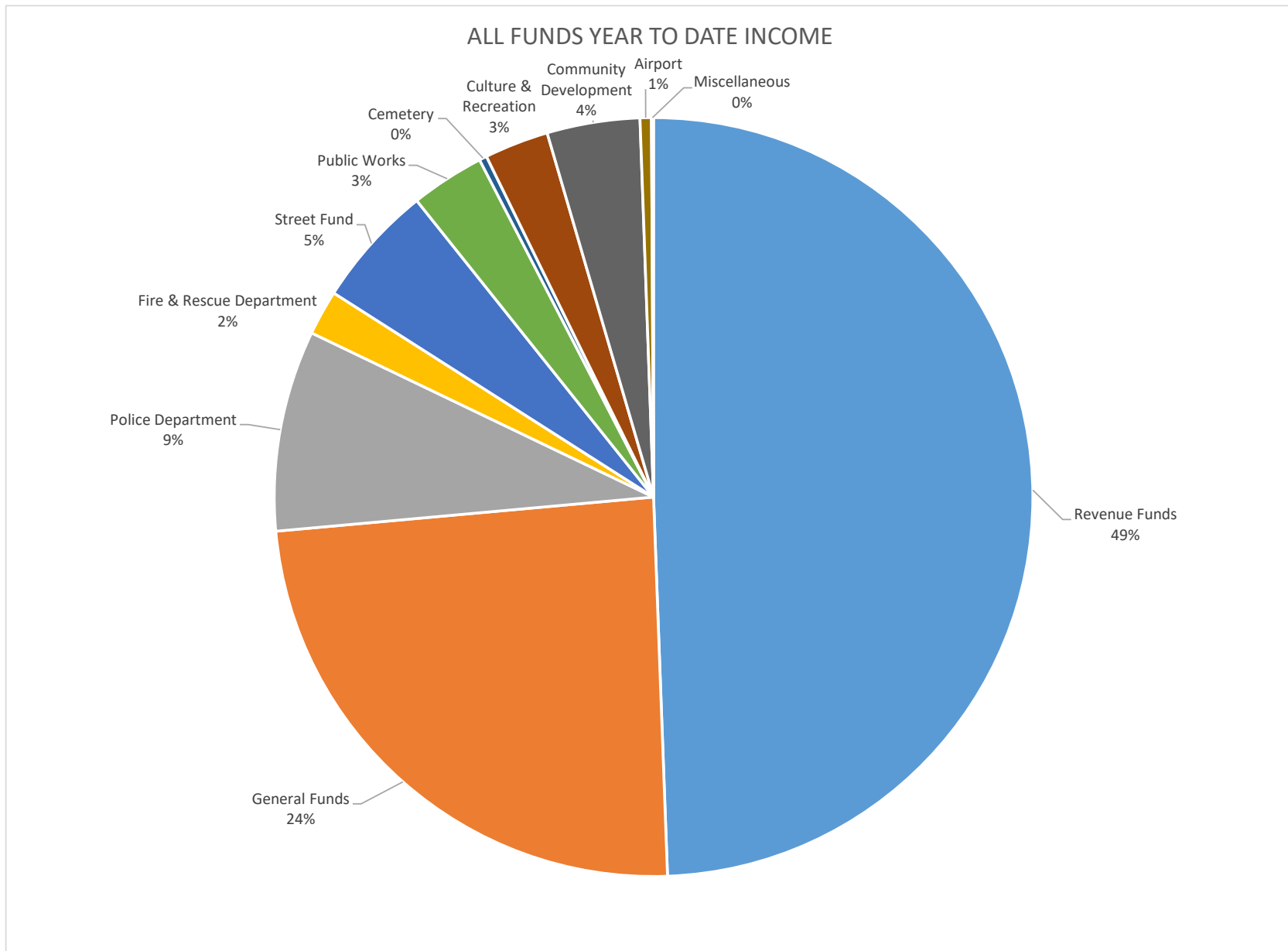
fy 2023 25.00%	12/31/2023 Fund	Cash Balance	Budget Revenue	Year to date Revenue	Percent Revenue	Budget Expense	Year to date Expense	Percent Expense
	<b>Revenue Funds</b>	<b>\$10,745,854.27</b>	<b>\$14,643,320.00</b>	<b>\$3,388,512.19</b>	<b>23%</b>	<b>\$14,643,320.00</b>	<b>\$3,712,538.45</b>	<b>25%</b>
	<b>General Funds</b>	<b>\$2,495,116.75</b>	<b>\$7,559,830.00</b>	<b>\$1,656,193.30</b>	<b>22%</b>	<b>\$7,559,830.00</b>	<b>\$2,002,518.68</b>	<b>26%</b>
	<b>Police Department</b>	<b>\$923,213.09</b>	<b>\$2,344,454.28</b>	<b>\$586,788.54</b>	<b>19%</b>	<b>\$2,344,454.28</b>	<b>\$658,758.75</b>	<b>37%</b>
	<b>Fire &amp; Rescue Department</b>	<b>\$294,319.59</b>	<b>\$3,831,800.00</b>	<b>\$131,419.18</b>	<b>3%</b>	<b>\$3,831,300.00</b>	<b>\$226,012.15</b>	<b>6%</b>
	<b>Street Fund</b>	<b>\$1,602,535.79</b>	<b>\$1,137,800.00</b>	<b>\$358,814.42</b>	<b>32%</b>	<b>\$1,137,800.00</b>	<b>\$239,953.80</b>	<b>21%</b>
	<b>Public Works</b>	<b>-\$324,220.05</b>	<b>\$4,023,655.00</b>	<b>\$215,833.51</b>	<b>5%</b>	<b>\$4,022,655.00</b>	<b>\$1,572,155.29</b>	<b>39%</b>
	<b>Cemetery</b>	<b>\$225,888.79</b>	<b>\$96,650.00</b>	<b>\$22,123.78</b>	<b>23%</b>	<b>\$96,650.00</b>	<b>\$27,317.39</b>	<b>28%</b>
	<b>Culture &amp; Recreation</b>	<b>\$361,931.97</b>	<b>\$858,200.00</b>	<b>\$187,562.01</b>	<b>22%</b>	<b>\$858,200.00</b>	<b>\$216,857.99</b>	<b>25%</b>
	<b>Community Development</b>	<b>\$2,079,386.15</b>	<b>\$2,700,500.00</b>	<b>\$271,230.98</b>	<b>10%</b>	<b>\$2,700,500.00</b>	<b>\$660,796.23</b>	<b>24%</b>
	<b>Airport</b>	<b>\$201,094.21</b>	<b>\$266,900.00</b>	<b>\$33,099.53</b>	<b>12%</b>	<b>\$265,900.00</b>	<b>\$43,871.46</b>	<b>16%</b>
	<b>Miscellaneous</b>	<b>\$69,948.87</b>	<b>\$45,000.00</b>	<b>\$6,002.82</b>	<b>0%</b>	<b>\$45,000.00</b>	<b>\$5,968.95</b>	<b>0%</b>
	<b>Total All Funds</b>	<b>\$18,675,069.43</b>	<b>\$37,508,109.28</b>	<b>\$6,857,580.26</b>	<b>18%</b>	<b>\$37,505,609.28</b>	<b>\$9,366,749.14</b>	<b>25%</b>
			<b>DEBT</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>		<b>Annual</b>
			<b>General Obligation</b>	\$2,475,000.00	\$136,413.75	\$2,611,413.75		\$319,905.00
			<b>Other Tax Funds</b>	\$4,305,000.00	\$1,377,360.01	\$5,682,360.01		\$83,500.00
			<b>Revenue Funds</b>	\$8,932,267.00	\$948,694.67	\$9,880,961.67		\$223,500.00
			<b>Total</b>	\$15,712,267.00	\$2,462,468.43	\$18,174,735.43		\$626,905.00

City of Crete  
Treasurer's Report

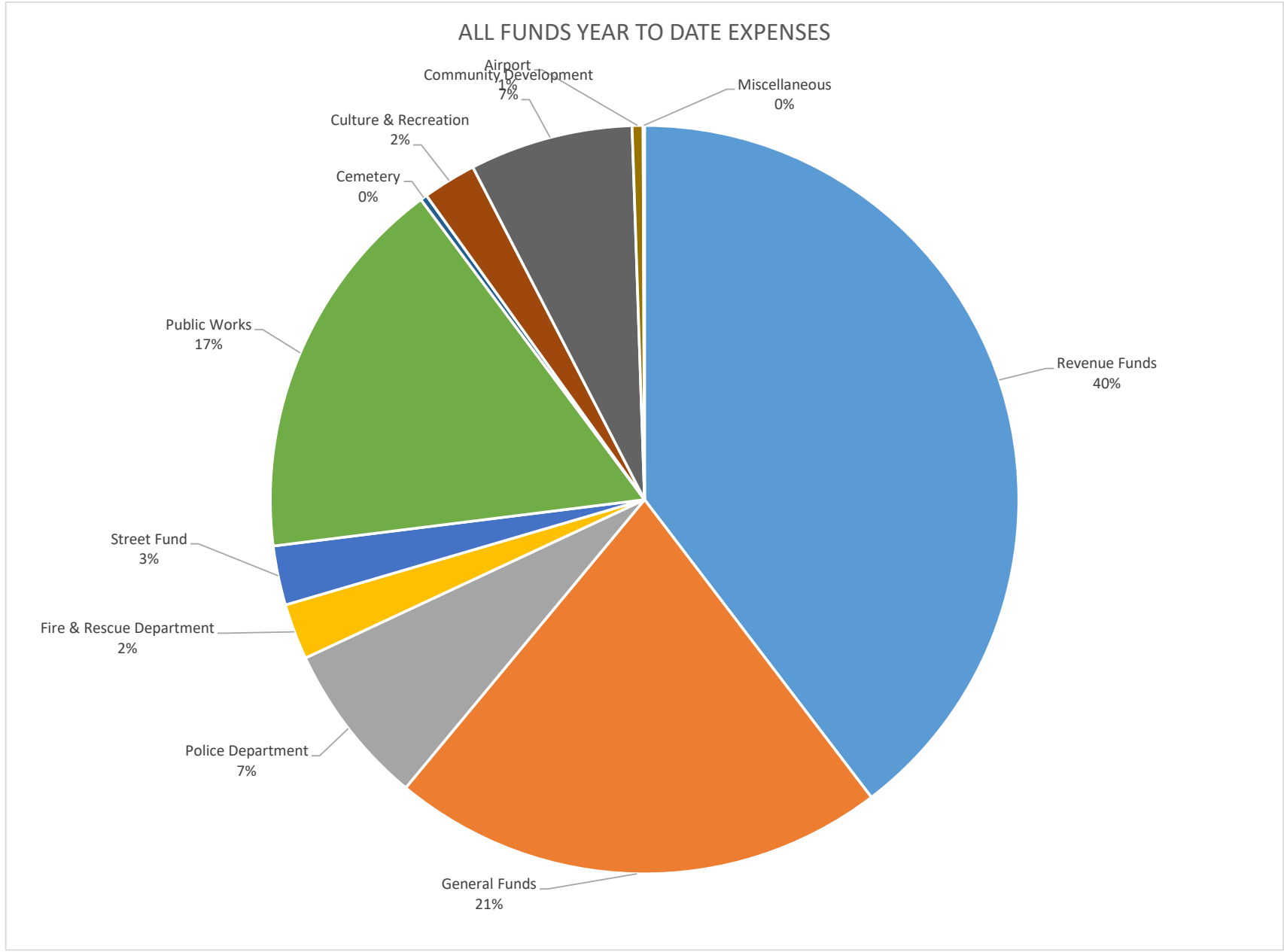
ALL FUNDS CASH



City of Crete  
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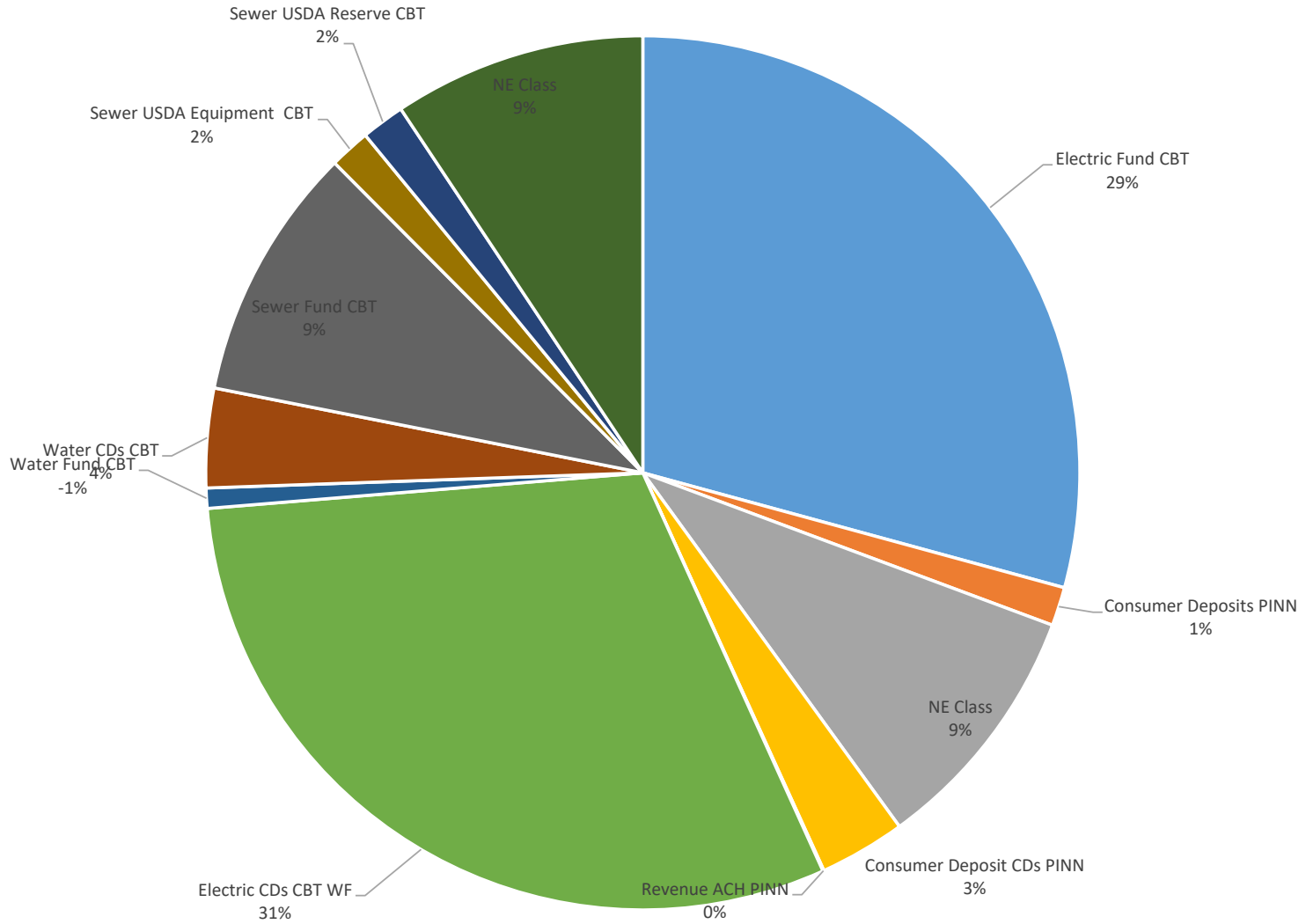


City of Crete  
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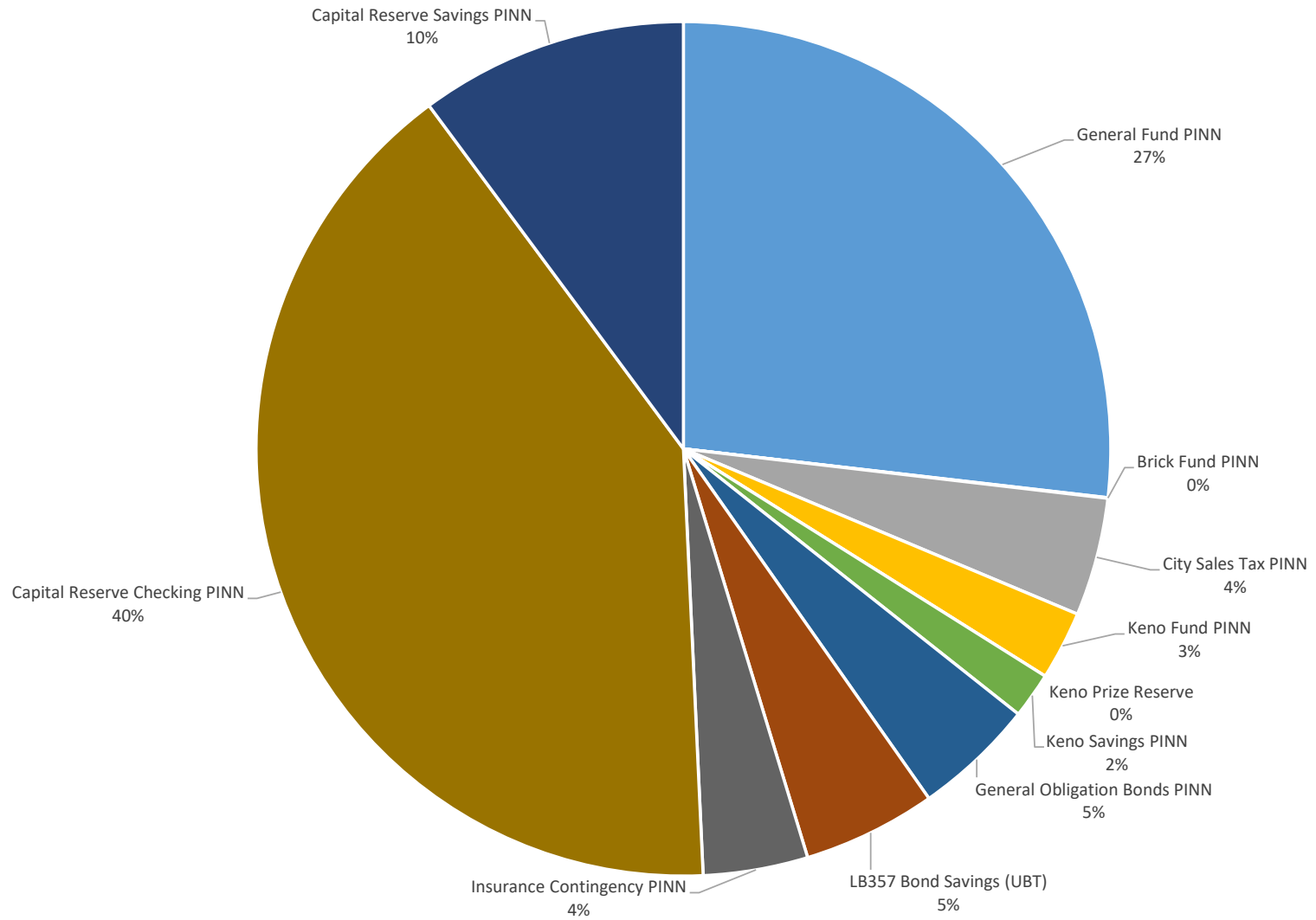
City of Crete  
Treasurer's Report

UTILITY FUNDS CASH

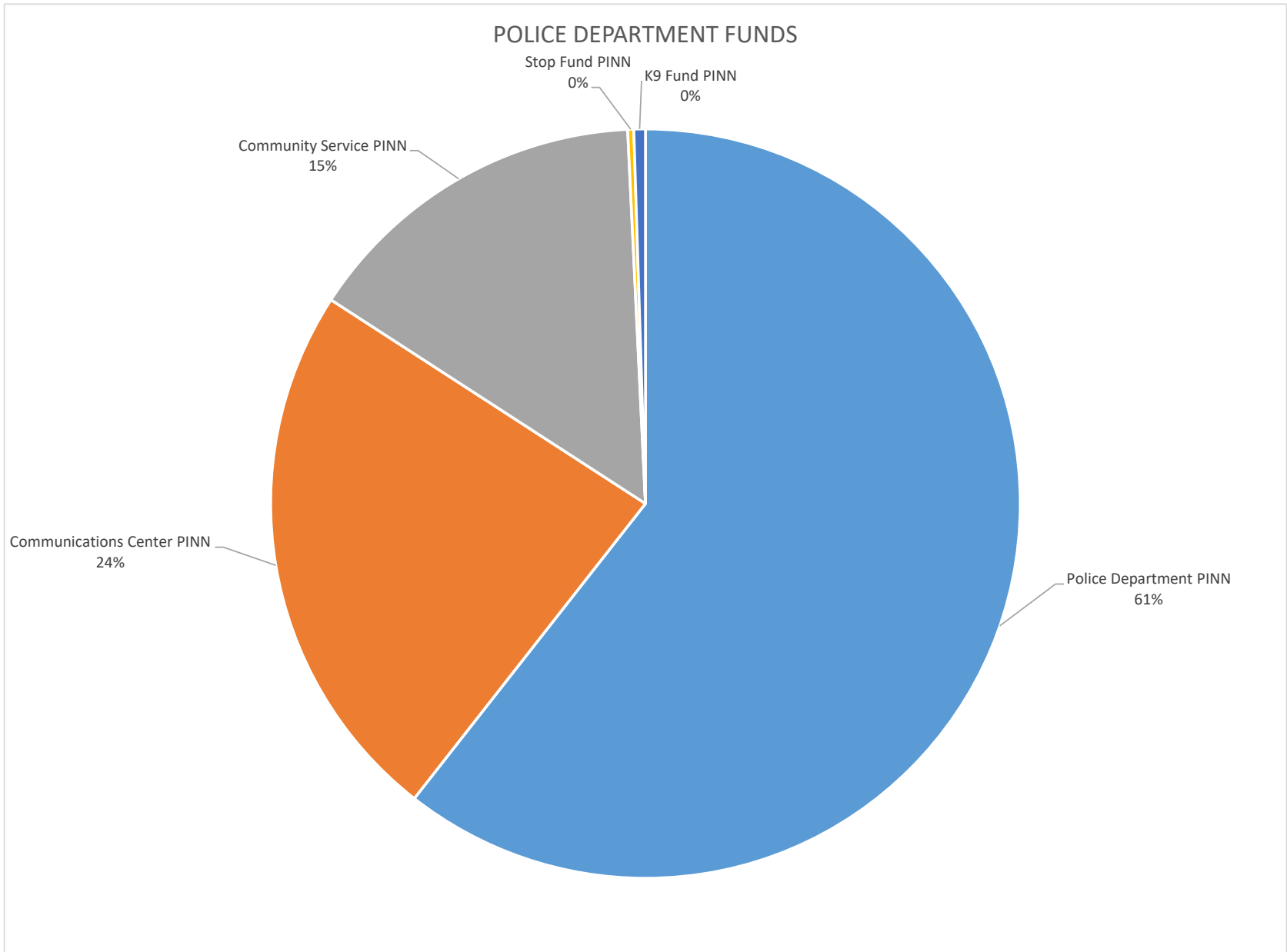


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GENERAL FUND CASH

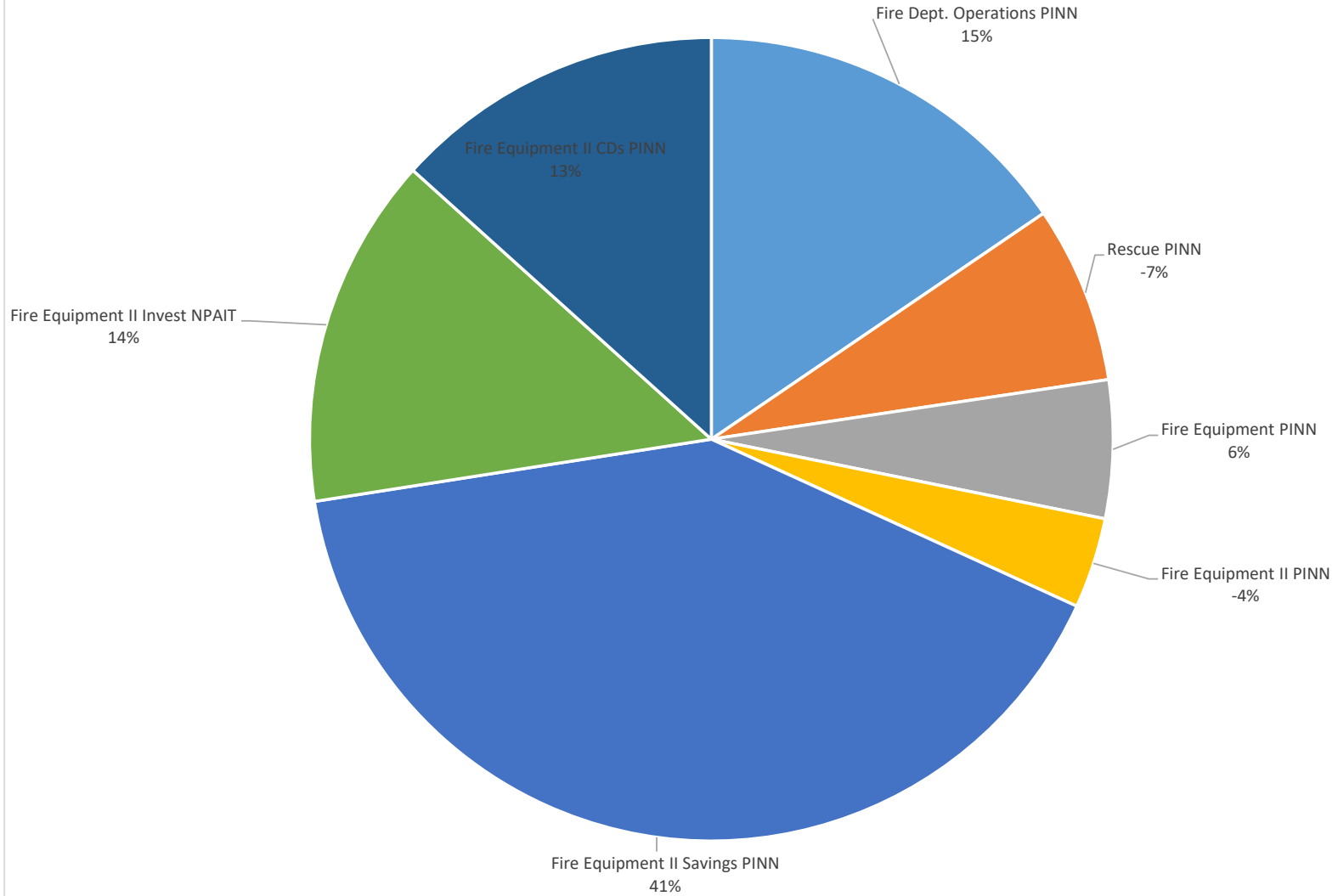


**City of Crete  
Treasurer's Report**



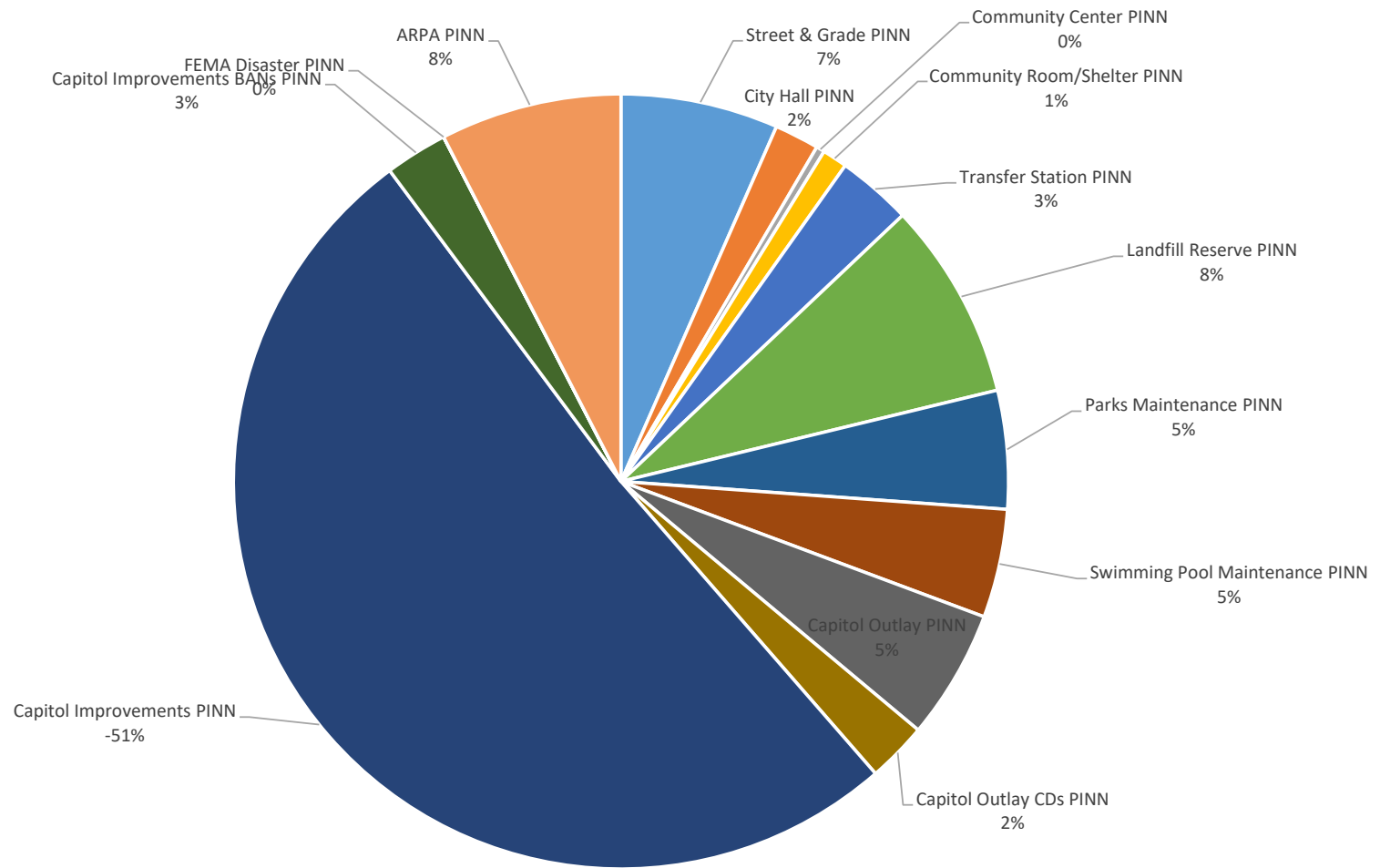
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FIRE & RESCUE FUNDS



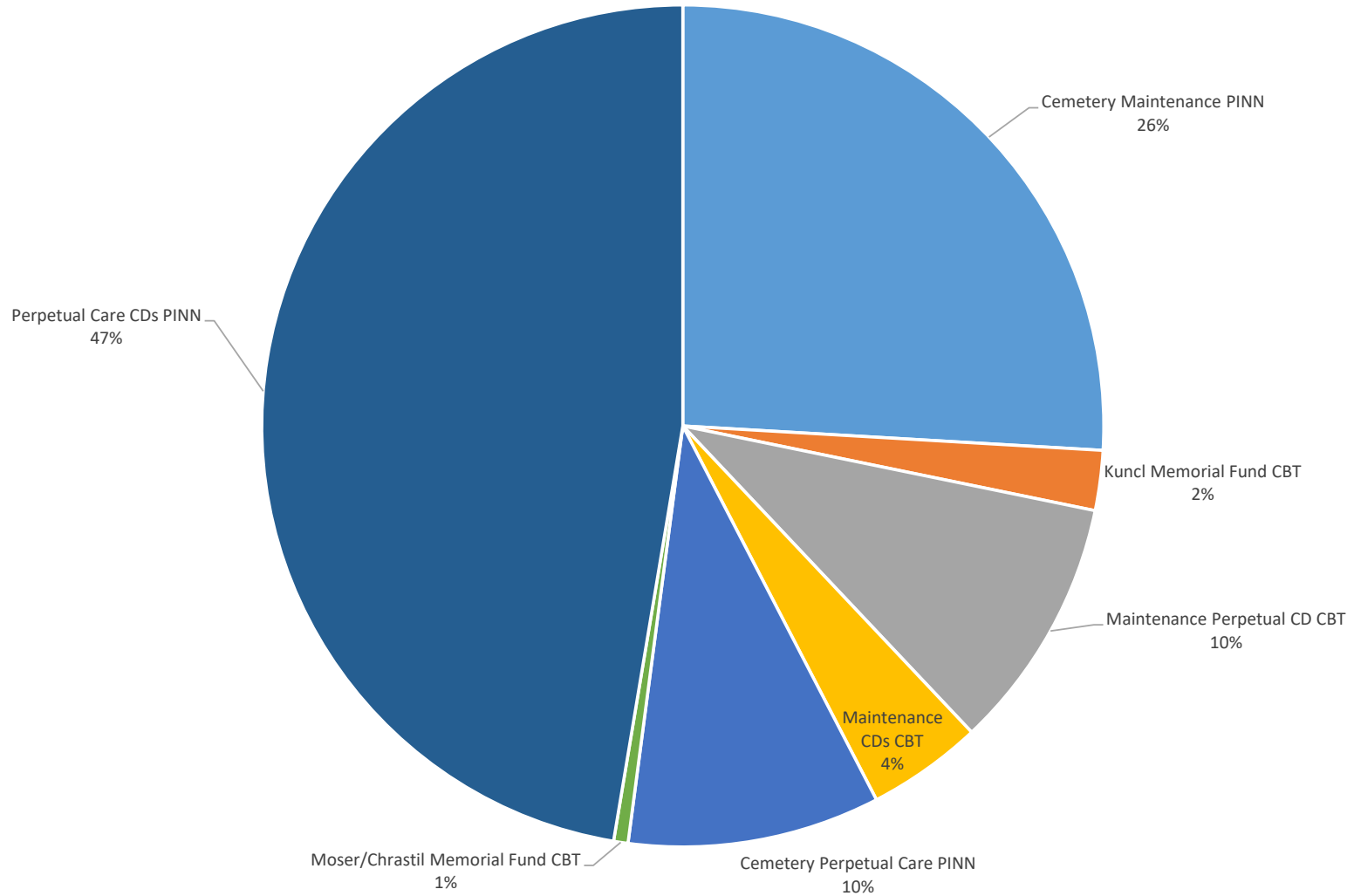
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PUBLIC WORKS FUNDS



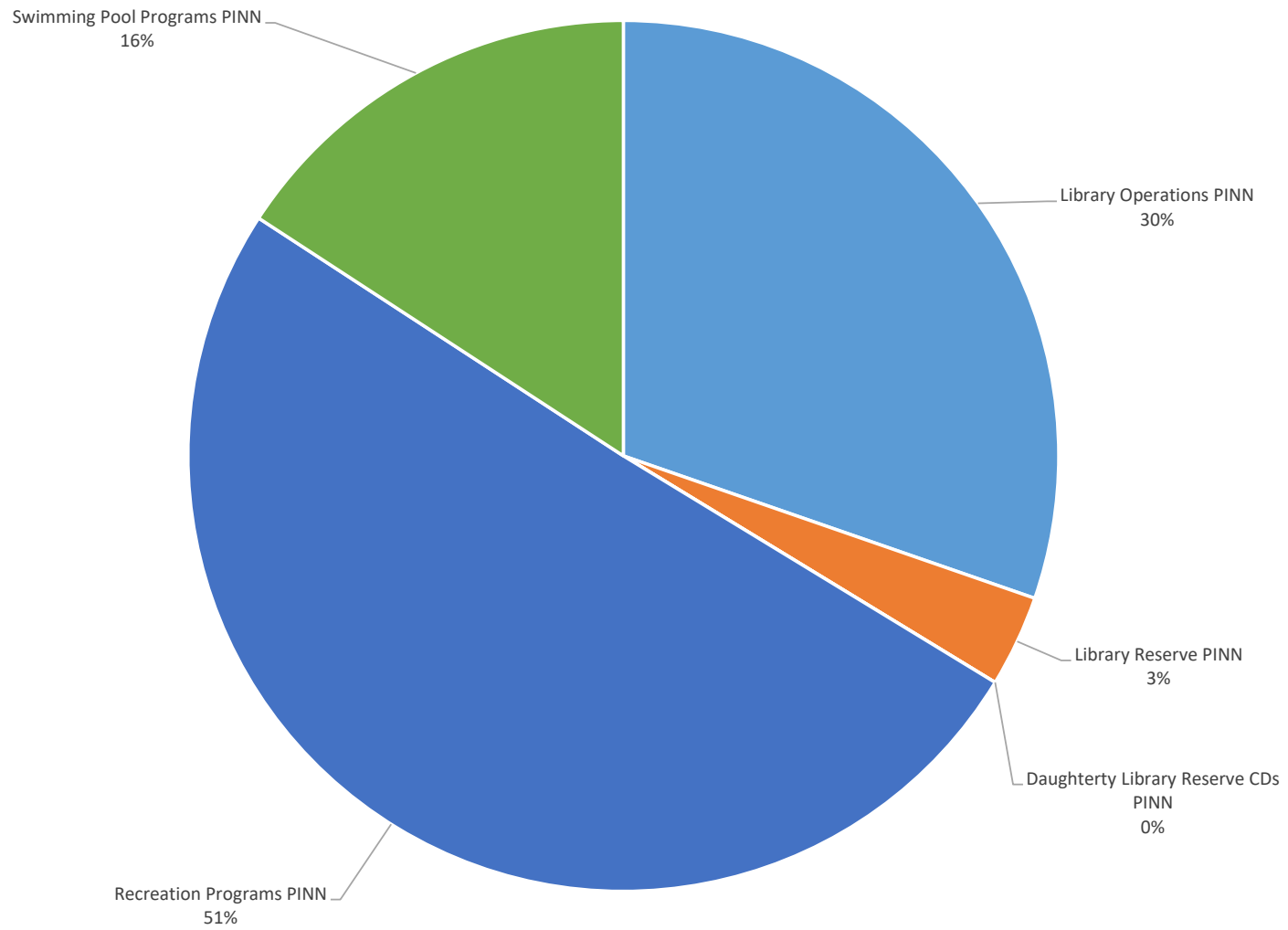
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CEMETERY FUNDS

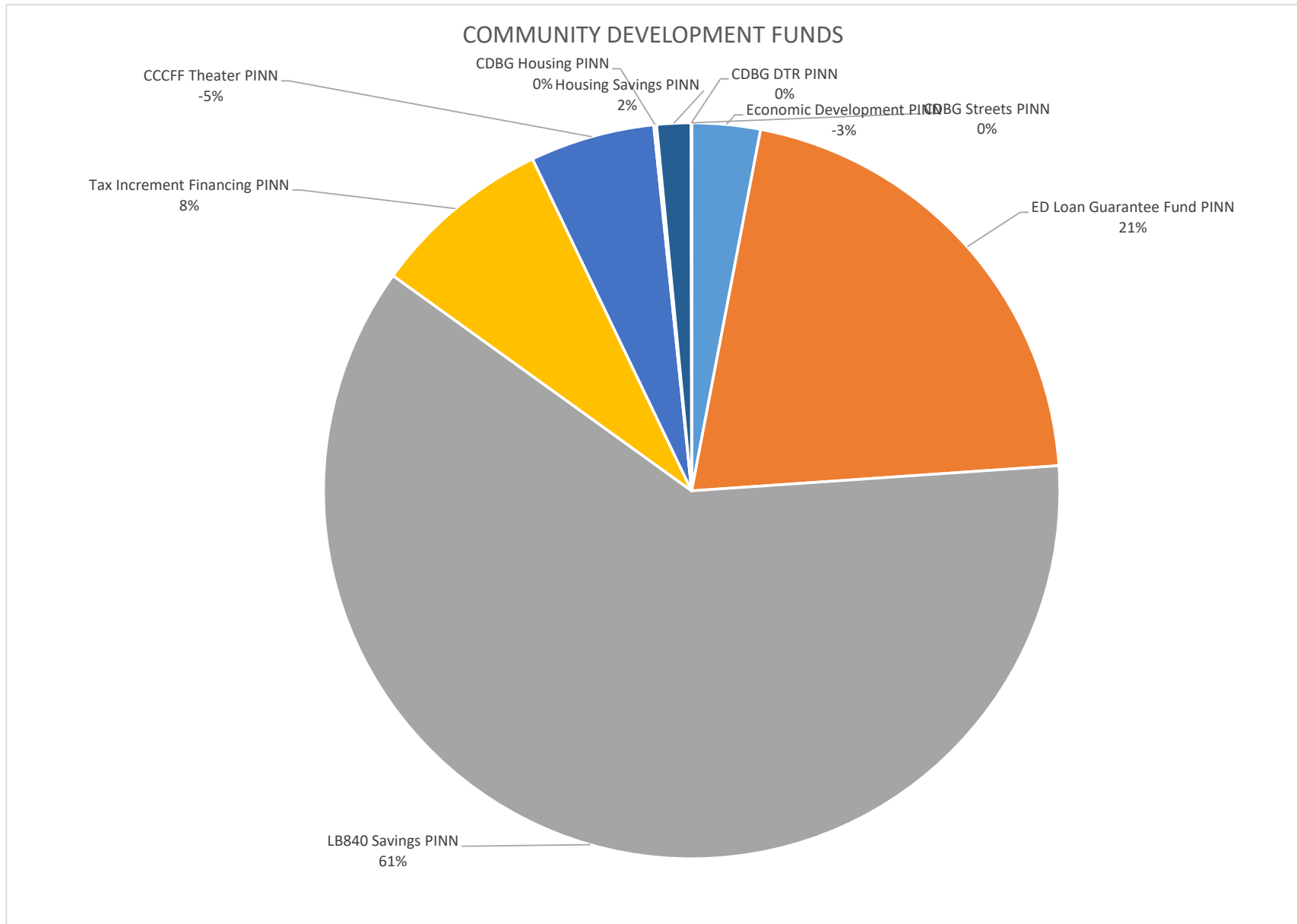


City of Crete  
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CULTURAL AND RECREATION FUNDS

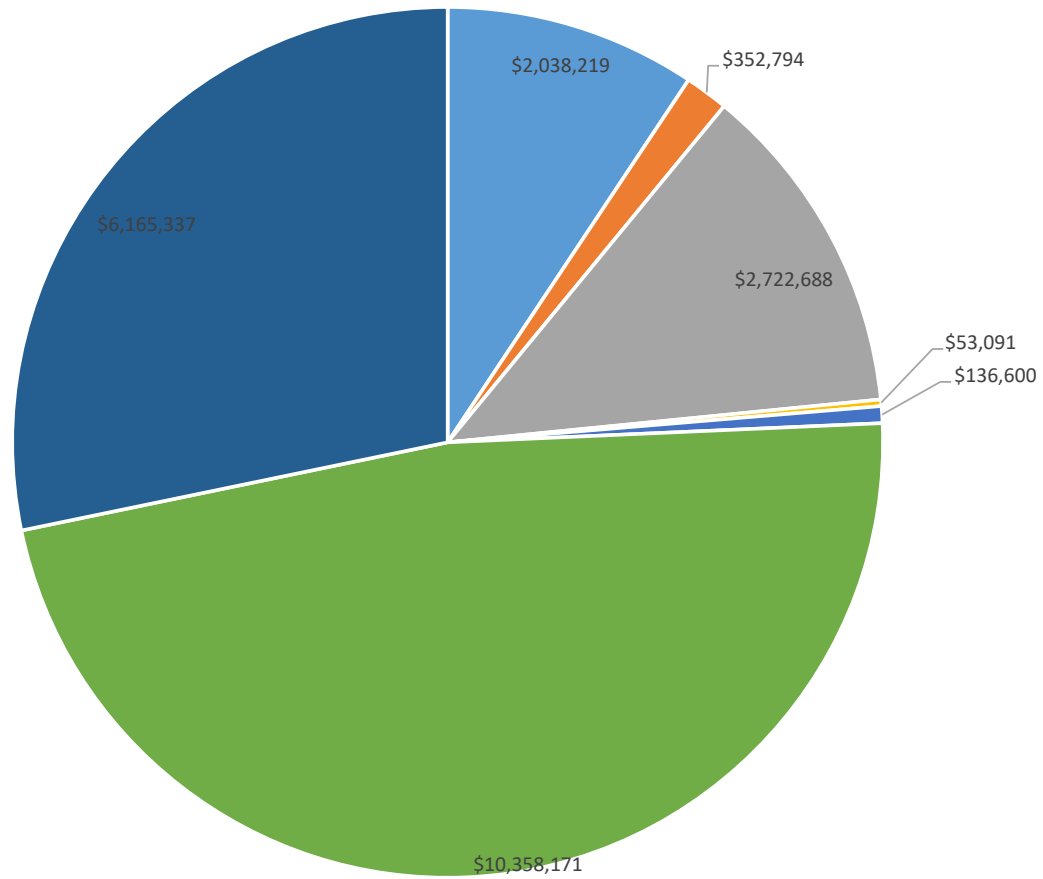


City of Crete  
Treasurer's Report



**City of Crete  
Treasurer's Report**

Financial Institution Distribution



■ Nebraska Class 9.34% ■ XBP Utah 1.62% ■ WELLS FARGO Lincoln 12.47% ■ NPAIT 0.28% ■ UBT Crete 0.63% ■ PINNACLE Crete 47.46% ■ CITY BANK Crete 28.25%

LOCAL	76.33%
NON-LOCAL	23.71%

Report Criteria:

Vendor.Vendor number = 0-1059,1061-99999999

Name	Seq	Type	Description	Invoice Date	Total Cost	PO Number	Period	GL Account
<b>AKRS EQUIPMENT (80)</b>								
AKRS EQUIPMENT	1	Invoice	FILTERS	01/04/2024	84.30		02/24	401-5801
AKRS EQUIPMENT	1	Invoice	CREDIT -SALES TAX REM	07/22/2022	9.00-		02/24	401-5801
Total AKRS EQUIPMENT (80):					75.30			
<b>ALL COPY PRODUCTS INC (100)</b>								
ALL COPY PRODUCTS INC	1	Invoice	KONICA LEASE	01/17/2024	292.68		02/24	701-9740
Total ALL COPY PRODUCTS INC (100):					292.68			
<b>ALLO CRETE LLC (6429)</b>								
ALLO CRETE LLC	1	Invoice	ALLO LB840 GRANT PAY	01/26/2024	45,000.00		01/24	801-5755
Total ALLO CRETE LLC (6429):					45,000.00			
<b>AMAZON BUSINESS (6116)</b>								
AMAZON BUSINESS	1	Invoice	PADLOCK KEYS	01/14/2024	70.93		02/24	531-6480
AMAZON BUSINESS	1	Invoice	CREDIT MEMO	01/16/2024	5.50-		02/24	701-5693
AMAZON BUSINESS	1	Invoice	BOTTLE FILLING STATIO	01/18/2024	1,204.37		02/24	050-5330
AMAZON BUSINESS	1	Invoice	PROGRAM EXPENSE	01/16/2024	123.22		02/24	701-6210
AMAZON BUSINESS	1	Invoice	REPLACEMENTS	01/18/2024	9.00		02/24	701-5693
AMAZON BUSINESS	1	Invoice	BOOKS/MAGAZINES	01/20/2024	14.49		02/24	701-5691
AMAZON BUSINESS	1	Invoice	BOOKS/MAGAZINES	01/20/2024	10.38		02/24	701-5691
AMAZON BUSINESS	1	Invoice	GLOBALSAT BU-353N US	01/22/2024	85.98		02/24	531-6420
AMAZON BUSINESS	1	Invoice	PROGRAM EXPENSE	01/11/2024	30.53		02/24	701-6210
AMAZON BUSINESS	1	Invoice	PROGRAM EXPENSE	01/22/2024	114.95		02/24	701-6210
AMAZON BUSINESS	1	Invoice	BOOKS/MAGAZINES	01/23/2024	37.23		02/24	701-5691
AMAZON BUSINESS	1	Invoice	PROGRAM EXPENSE	01/23/2024	27.18		02/24	701-6210
AMAZON BUSINESS	1	Invoice	BOOKS/MAGAZINES	01/24/2024	29.24		02/24	701-5691
AMAZON BUSINESS	1	Invoice	BOOKS/MAGAZINES	01/24/2024	11.59		02/24	701-5691
AMAZON BUSINESS	1	Invoice	REPLACEMENTS	01/24/2024	13.98		02/24	701-5693
AMAZON BUSINESS	1	Invoice	PROGRAM EXPENSE	01/25/2024	32.20		02/24	701-6210
AMAZON BUSINESS	1	Invoice	YAKTRAX PRO TRACTIO	01/27/2024	118.60		02/24	531-6477
AMAZON BUSINESS	1	Invoice	REPLACEMENTS	01/13/2024	13.13		02/24	701-5693
AMAZON BUSINESS	1	Invoice	BOOKS/MAGAZINES	01/16/2024	33.78		02/24	701-5691
AMAZON BUSINESS	1	Invoice	2TB EXTERNAL HARD DR	01/30/2024	135.98		02/24	531-6477
AMAZON BUSINESS	1	Invoice	RADON DETECTOR	01/29/2024	50.00		02/24	001-9915

Name	Seq	Type	Description	Invoice Date	Total Cost	PO Number	Period	GL Account
AMAZON BUSINESS	2	Invoice	RADON DETECTOR	01/29/2024	49.99		02/24	002-9915
AMAZON BUSINESS	1	Invoice	BOOKS/MAGAZINES	01/29/2024	22.97		02/24	701-5691
AMAZON BUSINESS	1	Invoice	REPLACEMENTS	01/29/2024	16.99		02/24	701-5693
AMAZON BUSINESS	1	Invoice	DONATIONS	01/29/2024	19.39		02/24	702-5692
AMAZON BUSINESS	1	Invoice	CREDIT MEMO	01/30/2024	5.25-		02/24	701-5691
AMAZON BUSINESS	1	Invoice	BOOKS/MAGAZINES	01/31/2024	94.19		02/24	701-5691
AMAZON BUSINESS	1	Invoice	BOOKS/MAGAZINES	02/01/2024	60.06		02/24	701-5691
AMAZON BUSINESS	1	Invoice	BOOKS/MAGAZINES	02/02/2024	10.14		02/24	701-5691
Total AMAZON BUSINESS (6116):					2,429.74			
<b>AMERICAN LEGION POST 147 (142)</b>								
AMERICAN LEGION POST 147	1	Invoice	FLAG FOR CRETE RENE	01/30/2024	1,100.00		02/24	001-9890
Total AMERICAN LEGION POST 147 (142):					1,100.00			
<b>AMERICAN RED CROSS-HEALTH SAFETY (160)</b>								
AMERICAN RED CROSS-HEALTH SAFETY	1	Invoice	LTS FACILITY FEE	01/10/2024	300.00		02/24	722-9860
Total AMERICAN RED CROSS-HEALTH SAFETY (160):					300.00			
<b>AMGL (195)</b>								
AMGL	1	Invoice	KENO AUDIT	01/11/2024	3,400.00		02/24	103-5251
Total AMGL (195):					3,400.00			
<b>BAKER &amp; TAYLOR (370)</b>								
BAKER & TAYLOR	1	Invoice	BOOKS/MAGAZINES	01/08/2024	59.99		02/24	701-5691
BAKER & TAYLOR	1	Invoice	BOOKS/MAGAZINES	01/10/2024	13.48		02/24	701-5691
BAKER & TAYLOR	1	Invoice	BOOKS/MAGAZINES	01/16/2024	137.68		02/24	701-5691
BAKER & TAYLOR	1	Invoice	BOOKS/MAGAZINES	01/19/2024	91.08		02/24	701-5691
Total BAKER & TAYLOR (370):					302.23			
<b>BARNHART (6428)</b>								
BARNHART	1	Invoice	40 TON CRANE USAGE F	01/24/2024	608.40		02/24	001-8063
Total BARNHART (6428):					608.40			
<b>BEATRICE CONCRETE CO (440)</b>								
BEATRICE CONCRETE CO	1	Invoice	CRUSHED CONCRETE	01/10/2024	177.97		02/24	401-5980

Name	Seq	Type	Description	Invoice Date	Total Cost	PO Number	Period	GL Account
BEATRICE CONCRETE CO	2	Invoice	1-1/2 SCRN WEEPING W	01/10/2024	1,441.88		02/24	401-5980
BEATRICE CONCRETE CO	1	Invoice	1-1/2 SCRN WEEPING W	01/10/2024	3,139.84		02/24	401-5980
BEATRICE CONCRETE CO	1	Invoice	CRUSHED CONCRETE	01/10/2024	233.29		02/24	401-5980
BEATRICE CONCRETE CO	1	Invoice	1-1/2 SCRN WEEPING W	01/10/2024	1,892.44		02/24	401-5980
Total BEATRICE CONCRETE CO (440):					6,885.42			
<b>BLACK HILLS ENERGY (495)</b>								
BLACK HILLS ENERGY	1	Invoice	7515-0723-40 210 E 14TH	12/26/2023	79.53		02/24	301-7530
BLACK HILLS ENERGY	1	Invoice	9755-6163-66 239 E 13TH	01/25/2024	111.76		02/24	501-7530
BLACK HILLS ENERGY	1	Invoice	0865-5518-13 1515 FORE	01/25/2024	2,726.44		02/24	701-7530
BLACK HILLS ENERGY	1	Invoice	4432-1028-11 485 S MAIN	01/25/2024	232.56		02/24	003-7530
BLACK HILLS ENERGY	1	Invoice	8736-9394-41 137 W 13T	01/25/2024	538.82		02/24	810-5210
BLACK HILLS ENERGY	1	Invoice	2392-3387-65 1426 MAIN	01/25/2024	41.90		02/24	502-7530
BLACK HILLS ENERGY	1	Invoice	7515-0723-40 210 E 14TH	01/25/2024	102.01		02/24	301-7530
BLACK HILLS ENERGY	1	Invoice	4163-7774-56 1440 LINDE	01/19/2024	135.45		02/24	001-7040
Total BLACK HILLS ENERGY (495):					3,968.47			
<b>BOUND TREE MEDICAL LLC (5598)</b>								
BOUND TREE MEDICAL LLC	1	Invoice	MEDICAL SUPPLIES	01/17/2024	147.85		02/24	302-5341
BOUND TREE MEDICAL LLC	1	Invoice	MEDICAL SUPPLIES	01/18/2024	152.99		02/24	302-5341
Total BOUND TREE MEDICAL LLC (5598):					300.84			
<b>CANON FINANCIAL SERVICES INC (5778)</b>								
CANON FINANCIAL SERVICES INC	1	Invoice	COPIER CONTRACT 8604	02/01/2024	51.00		02/24	101-9740
CANON FINANCIAL SERVICES INC	2	Invoice	COPIER CONTRACT 8604	02/01/2024	51.00		02/24	201-9740
CANON FINANCIAL SERVICES INC	3	Invoice	COPIER CONTRACT 8604	02/01/2024	51.00		02/24	401-9740
CANON FINANCIAL SERVICES INC	4	Invoice	COPIER CONTRACT 8604	02/01/2024	51.00		02/24	701-9740
CANON FINANCIAL SERVICES INC	5	Invoice	COPIER CONTRACT 8604	02/01/2024	51.00		02/24	721-9740
Total CANON FINANCIAL SERVICES INC (5778):					255.00			
<b>CAPITAL BUSINESS SYSTEMS INC (705)</b>								
CAPITAL BUSINESS SYSTEMS INC	1	Invoice	SERVICE CONTRACT	01/01/2024	33.19		02/24	401-9740
CAPITAL BUSINESS SYSTEMS INC	2	Invoice	SERVICE CONTRACT	01/01/2024	251.27		02/24	301-9740
CAPITAL BUSINESS SYSTEMS INC	3	Invoice	SERVICE CONTRACT	01/01/2024	33.20		02/24	001-9740
CAPITAL BUSINESS SYSTEMS INC	4	Invoice	SERVICE CONTRACT	01/01/2024	33.19		02/24	002-9740
CAPITAL BUSINESS SYSTEMS INC	5	Invoice	SERVICE CONTRACT	01/01/2024	33.19		02/24	003-9740

Name	Seq	Type	Description	Invoice Date	Total Cost	PO Number	Period	GL Account
Total CAPITAL BUSINESS SYSTEMS INC (705):					384.04			
<b>CASELLE, INC. (5609)</b>								
CASELLE, INC.	1	Invoice	CONTRACT SUPPORT &	02/01/2024	963.21		02/24	001-9910
CASELLE, INC.	2	Invoice	CONTRACT SUPPORT &	02/01/2024	404.17		02/24	002-9910
CASELLE, INC.	3	Invoice	CONTRACT SUPPORT &	02/01/2024	315.23		02/24	003-9910
CASELLE, INC.	4	Invoice	CONTRACT SUPPORT &	02/01/2024	933.39		02/24	101-6050
Total CASELLE, INC. (5609):					2,616.00			
<b>CASEY STEFFENSMEIER (6430)</b>								
CASEY STEFFENSMEIER	1	Invoice	CONSUMER DEPOSIT RE	02/06/2024	91.92		02/24	001-3500
Total CASEY STEFFENSMEIER (6430):					91.92			
<b>CDW GOVERNMENT INC (750)</b>								
CDW GOVERNMENT INC	1	Invoice	C2G 3FT 3.5MM M/F STE	01/17/2024	5.20		02/24	101-6050
CDW GOVERNMENT INC	1	Invoice	VEC STEREO CONF MIC	01/23/2024	38.95		02/24	101-6050
Total CDW GOVERNMENT INC (750):					44.15			
<b>CENGAGE LEARNING INC/GALE (1890)</b>								
CENGAGE LEARNING INC/GALE	1	Invoice	BOOKS/MAGAZINES	01/09/2024	111.16		02/24	701-5691
CENGAGE LEARNING INC/GALE	1	Invoice	BOOKS/MAGAZINES	01/10/2024	51.18		02/24	701-5691
CENGAGE LEARNING INC/GALE	1	Invoice	BOOKS/MAGAZINES	01/17/2024	55.98		02/24	701-5691
CENGAGE LEARNING INC/GALE	1	Invoice	BOOKS/MAGAZINES	01/24/2024	205.96		02/24	701-5691
CENGAGE LEARNING INC/GALE	1	Invoice	BOOKS/MAGAZINES	01/24/2024	113.68		02/24	701-5691
Total CENGAGE LEARNING INC/GALE (1890):					537.96			
<b>CENTER POINT LARGE PRINT (765)</b>								
CENTER POINT LARGE PRINT	1	Invoice	BOOKS/MAGAZINES	01/24/2024	23.37		02/24	701-5691
Total CENTER POINT LARGE PRINT (765):					23.37			
<b>CHARPEN PROPERTIES LLC (6355)</b>								
CHARPEN PROPERTIES LLC	1	Invoice	CHARPEN PROPERTIES	01/29/2024	2,872.00		02/24	801-5755
Total CHARPEN PROPERTIES LLC (6355):					2,872.00			

Name	Seq	Type	Description	Invoice Date	Total Cost	PO Number	Period	GL Account
<b>CITY HALL FUND (830)</b>								
CITY HALL FUND	1	Invoice	DEPARTMENT OFFICE R	02/01/2024	548.00		02/24	001-9680
CITY HALL FUND	2	Invoice	DEPARTMENT OFFICE R	02/01/2024	412.00		02/24	002-9680
CITY HALL FUND	3	Invoice	DEPARTMENT OFFICE R	02/01/2024	265.00		02/24	003-9680
CITY HALL FUND	4	Invoice	DEPARTMENT OFFICE R	02/01/2024	187.50		02/24	101-9680
CITY HALL FUND	5	Invoice	DEPARTMENT OFFICE R	02/01/2024	150.00		02/24	401-9680
CITY HALL FUND	6	Invoice	DEPARTMENT OFFICE R	02/01/2024	37.50		02/24	721-9680
Total CITY HALL FUND (830):					1,600.00			
<b>CITY HEALTH FUND (835)</b>								
CITY HEALTH FUND	1	Invoice	HEALTH REIMBURSEME	02/01/2024	220.00		02/24	101-9620
CITY HEALTH FUND	2	Invoice	HEALTH REIMBURSEME	02/01/2024	260.00		02/24	201-9620
CITY HEALTH FUND	3	Invoice	HEALTH REIMBURSEME	02/01/2024	40.00		02/24	203-9620
CITY HEALTH FUND	4	Invoice	HEALTH REIMBURSEME	02/01/2024	220.00		02/24	401-9620
CITY HEALTH FUND	5	Invoice	HEALTH REIMBURSEME	02/01/2024	80.00		02/24	601-9620
CITY HEALTH FUND	6	Invoice	HEALTH REIMBURSEME	02/01/2024	320.00		02/24	701-9620
CITY HEALTH FUND	7	Invoice	HEALTH REIMBURSEME	02/01/2024	500.00		02/24	001-9620
CITY HEALTH FUND	8	Invoice	HEALTH REIMBURSEME	02/01/2024	220.00		02/24	002-9620
CITY HEALTH FUND	9	Invoice	HEALTH REIMBURSEME	02/01/2024	140.00		02/24	003-9620
Total CITY HEALTH FUND (835):					2,000.00			
<b>CITY REVENUE FUND (860)</b>								
CITY REVENUE FUND	1	Invoice	POLICE	01/01/2024	2,225.89		02/24	201-5800
CITY REVENUE FUND	2	Invoice	POLICE	01/01/2024	88.28		02/24	203-5800
CITY REVENUE FUND	3	Invoice	STREET	01/01/2024	1,977.88		02/24	401-5800
CITY REVENUE FUND	4	Invoice	FIRE	01/01/2024	332.13		02/24	301-5800
CITY REVENUE FUND	5	Invoice	CEMETERY	01/01/2024	.00		00/00	601-5800
CITY REVENUE FUND	6	Invoice	PARK&REC	01/01/2024	373.82		02/24	521-5800
CITY REVENUE FUND	7	Invoice	AIRPORT	01/01/2024	.00		00/00	050-5800
CITY REVENUE FUND	1	Invoice	FUEL OIL RECOVERY	02/01/2024	61.65		02/24	001-7090
CITY REVENUE FUND	2	Invoice	GAS PUMPS	02/01/2024	72.21		02/24	001-9670
CITY REVENUE FUND	3	Invoice	WATER (4)	02/01/2024	8,564.50		02/24	002-7100
CITY REVENUE FUND	4	Invoice	SEWER	02/01/2024	2,443.29		02/24	003-7530
CITY REVENUE FUND	5	Invoice	GENERAL (POLICE 1)	02/01/2024	1,325.11		02/24	201-5215
CITY REVENUE FUND	6	Invoice	GENERAL (POLICE 8)	02/01/2024	33.00		02/24	201-5610
CITY REVENUE FUND	7	Invoice	CITY HALL	02/01/2024	1,322.73		02/24	501-7530
CITY REVENUE FUND	8	Invoice	STREET & GRADE (6)	02/01/2024	6,280.07		02/24	401-7530
CITY REVENUE FUND	9	Invoice	STREET & GRADE (7)	02/01/2024	159.74		02/24	401-5890
CITY REVENUE FUND	10	Invoice	FIRE MAINT.	02/01/2024	2,846.53		02/24	301-7530

Name	Seq	Type	Description	Invoice Date	Total Cost	PO Number	Period	GL Account
CITY REVENUE FUND	11	Invoice	CEMETERY	02/01/2024	181.20		02/24	601-7530
CITY REVENUE FUND	12	Invoice	SAN. LANDFILL	02/01/2024	83.42		02/24	511-7530
CITY REVENUE FUND	13	Invoice	LIBRARY	02/01/2024	841.57		02/24	701-7530
CITY REVENUE FUND	14	Invoice	PARK & REC	02/01/2024	1,832.90		02/24	521-7530
CITY REVENUE FUND	15	Invoice	THEATRE	02/01/2024	276.29		02/24	810-5210
CITY REVENUE FUND	16	Invoice	SWIMMING POOL	02/01/2024	80.27		02/24	522-7530
CITY REVENUE FUND	17	Invoice	COMM. DEVELOP.	02/01/2024	155.25		02/24	101-6201
CITY REVENUE FUND	18	Invoice	CHARGING STATION	02/01/2024	.00		00/00	001-9890
CITY REVENUE FUND	19	Invoice	COMMUNITY ROOM	02/01/2024	280.53		02/24	503-7530
CITY REVENUE FUND	1	Invoice	ELECTRIC	02/01/2024	68.39		02/24	001-7060
CITY REVENUE FUND	2	Invoice	POLICE	02/01/2024	41.17		02/24	201-5215
CITY REVENUE FUND	3	Invoice	CITY HALL	02/01/2024	35.91		02/24	501-7530
CITY REVENUE FUND	4	Invoice	STREET & GRADE	02/01/2024	36.78		02/24	401-7530
CITY REVENUE FUND	5	Invoice	FIRE MAINT.	02/01/2024	34.15		02/24	301-7530
CITY REVENUE FUND	6	Invoice	LIBRARY	02/01/2024	24.76		02/24	701-7530
CITY REVENUE FUND	7	Invoice	PARK BLDG	02/01/2024	.00		00/00	721-7530
CITY REVENUE FUND	8	Invoice	SWIMMING POOL	02/01/2024	.00		00/00	522-7530
CITY REVENUE FUND	9	Invoice	THEATRE	02/01/2024	.00		00/00	810-5210
CITY REVENUE FUND	10	Invoice	PARK & REC	02/01/2024	68.05		02/24	521-7530
CITY REVENUE FUND	11	Invoice	COMMUNITY ROOM	02/01/2024	8.25		02/24	503-7530
CITY REVENUE FUND	1	Invoice	ELECTRIC	02/01/2024	127.00		02/24	001-7060
CITY REVENUE FUND	2	Invoice	SEWER REV	02/01/2024	577.21		02/24	003-7530
CITY REVENUE FUND	3	Invoice	POLICE	02/01/2024	40.89		02/24	201-5215
CITY REVENUE FUND	4	Invoice	CITY HALL	02/01/2024	41.89		02/24	501-7530
CITY REVENUE FUND	5	Invoice	STREET & GRADE	02/01/2024	62.46		02/24	401-7530
CITY REVENUE FUND	6	Invoice	FIRE MAINT.	02/01/2024	75.73		02/24	301-7530
CITY REVENUE FUND	7	Invoice	CEMETERY	02/01/2024	22.57		02/24	601-7530
CITY REVENUE FUND	8	Invoice	LANDFILL	02/01/2024	.00		00/00	511-7530
CITY REVENUE FUND	9	Invoice	LIBRARY	02/01/2024	167.67		02/24	701-7530
CITY REVENUE FUND	10	Invoice	PARKS & REC	02/01/2024	70.21		02/24	521-7530
CITY REVENUE FUND	11	Invoice	THEATRE	02/01/2024	36.89		02/24	810-5210
CITY REVENUE FUND	12	Invoice	SWIMMING POOL	02/01/2024	.00		00/00	522-7530
CITY REVENUE FUND	13	Invoice	PARK BLDG	02/01/2024	.00		00/00	721-7530
CITY REVENUE FUND	14	Invoice	AIRPORT	02/01/2024	26.57		02/24	050-7530
CITY REVENUE FUND	15	Invoice	COMMUNITY ROOM	02/01/2024	55.89		02/24	503-7530
CITY REVENUE FUND	1	Invoice	SALES TAX	01/18/2024	9.56		02/24	050-4107
CITY REVENUE FUND	1	Invoice	SALES TAX	01/18/2024	3.48		02/24	401-4911
CITY REVENUE FUND	2	Invoice	SALES TAX	01/18/2024	11.39		02/24	201-4074
CITY REVENUE FUND	3	Invoice	SALES TAX	01/18/2024	34.19		02/24	701-4074
CITY REVENUE FUND	1	Invoice	CASE OF PAPER TOWEL	01/29/2024	130.87		02/24	401-5541
CITY REVENUE FUND	1	Invoice	PAPER TOWELS	02/02/2024	65.14		02/24	003-7230

Name	Seq	Type	Description	Invoice Date	Total Cost	PO Number	Period	GL Account
CITY REVENUE FUND	1	Invoice	CONSUMER DEPOSIT AP	02/06/2024	3,448.05		02/24	001-3500
Total CITY REVENUE FUND (860):					37,163.38			
<b>CITY TAX FUND (865)</b>								
CITY TAX FUND	1	Invoice	ELECTRIC SURPLUS & F	02/01/2024	29,167.00		02/24	001-9960
CITY TAX FUND	2	Invoice	ELECTRIC SURPLUS & F	02/01/2024	10,000.00		02/24	001-9965
CITY TAX FUND	1	Invoice	LIBRARY BOND PAYMEN	02/01/2024	21,000.00		02/24	150-1015
Total CITY TAX FUND (865):					60,167.00			
<b>CORE &amp; MAIN LP (1005)</b>								
CORE & MAIN LP	1	Invoice	OMNI+ 2 R2 100CF 17LL 5	01/19/2024	968.98	1543	02/24	002-8090
CORE & MAIN LP	1	Invoice	CAST IRON FLANGE KIT	01/25/2024	84.20		02/24	002-8090
Total CORE & MAIN LP (1005):					1,053.18			
<b>CRETE AREA MEDICAL CENTER (1070)</b>								
CRETE AREA MEDICAL CENTER	1	Invoice	AMBULANCE LAUNDRY	02/01/2024	35.00		02/24	302-8500
Total CRETE AREA MEDICAL CENTER (1070):					35.00			
<b>CRETE FOODMART (GEN) (1095)</b>								
CRETE FOODMART (GEN)	1	Invoice	JANITORIAL SUPPLIES	01/22/2024	15.32		02/24	701-5541
Total CRETE FOODMART (GEN) (1095):					15.32			
<b>CRETE GLASS (1100)</b>								
CRETE GLASS	1	Invoice	WINDSHIELD FORD F-25	01/31/2024	320.00		02/24	521-5332
Total CRETE GLASS (1100):					320.00			
<b>CRETE LUMBER &amp; FARM SUPPLY CO (1110)</b>								
CRETE LUMBER & FARM SUPPLY CO	1	Invoice	BOOTS	01/08/2024	246.81		02/24	002-9640
CRETE LUMBER & FARM SUPPLY CO	1	Invoice	KEYS	01/05/2024	3.98		02/24	502-6020
CRETE LUMBER & FARM SUPPLY CO	2	Invoice	KEYS	01/05/2024	11.94		02/24	101-6020
CRETE LUMBER & FARM SUPPLY CO	1	Invoice	POLYMER PUMP REPAIR	02/01/2024	27.45		02/24	003-7201
CRETE LUMBER & FARM SUPPLY CO	1	Invoice	WATER LINE REPAIR	02/01/2024	15.45		02/24	003-7201
CRETE LUMBER & FARM SUPPLY CO	1	Invoice	SANDBAGS FOR BACK O	01/11/2024	23.96		02/24	201-5329
CRETE LUMBER & FARM SUPPLY CO	1	Invoice	WATER METER/SERVICE	01/31/2024	176.16		02/24	002-8031

Name	Seq	Type	Description	Invoice Date	Total Cost	PO Number	Period	GL Account
Total CRETE LUMBER & FARM SUPPLY CO (1110):					505.75			
<b>CRETE POSTMASTER (1120)</b>								
CRETE POSTMASTER	1	Invoice	UTILITY POSTAGE	01/31/2024	405.90		01/24	003-9650
CRETE POSTMASTER	2	Invoice	UTILITY POSTAGE	01/31/2024	405.90		01/24	002-9650
CRETE POSTMASTER	3	Invoice	UTILITY POSTAGE	01/31/2024	405.91		01/24	001-9650
Total CRETE POSTMASTER (1120):					1,217.71			
<b>CULLIGAN WATER SERVICE (1160)</b>								
CULLIGAN WATER SERVICE	1	Invoice	AIRPORT WATER	12/31/2023	93.75		02/24	050-7530
CULLIGAN WATER SERVICE	1	Invoice	WATER COOLER RENTAL	01/31/2024	49.00		02/24	701-9900
Total CULLIGAN WATER SERVICE (1160):					142.75			
<b>DANKO EMERGENCY EQUIPMENT CO (1200)</b>								
DANKO EMERGENCY EQUIPMENT CO	1	Invoice	2022 RAM 5500 CHASSIS	10/29/2023	201,956.35		02/24	304-6135
Total DANKO EMERGENCY EQUIPMENT CO (1200):					201,956.35			
<b>DAVID HOCHSTETLER JR (6432)</b>								
DAVID HOCHSTETLER JR	1	Invoice	CONSUMER DEPOSIT RE	02/06/2024	66.41		02/24	001-3500
Total DAVID HOCHSTETLER JR (6432):					66.41			
<b>DLT SOLUTIONS INC (1335)</b>								
DLT SOLUTIONS INC	1	Invoice	AUTO-CAD W/GOV SINGL	01/02/2024	1,748.49	1546	02/24	001-9910
DLT SOLUTIONS INC	2	Invoice	AUTO-CAD SWITCHED F	01/02/2024	707.26	1546	02/24	001-9910
DLT SOLUTIONS INC	3	Invoice	IMAGINIT PRIORITY SUP	01/02/2024	395.00	1546	02/24	001-9910
Total DLT SOLUTIONS INC (1335):					2,850.75			
<b>EAKES OFFICE SOLUTIONS (1475)</b>								
EAKES OFFICE SOLUTIONS	1	Invoice	OFFICE SUPPLIES	01/19/2024	70.89		02/24	001-9900
EAKES OFFICE SOLUTIONS	2	Invoice	OFFICE SUPPLIES	01/19/2024	70.89		02/24	002-9900
EAKES OFFICE SOLUTIONS	3	Invoice	OFFICE SUPPLIES	01/19/2024	61.64		02/24	003-9900
EAKES OFFICE SOLUTIONS	4	Invoice	OFFICE SUPPLIES	01/19/2024	61.64		02/24	401-9900
EAKES OFFICE SOLUTIONS	1	Invoice	OFFICE SUPPLIES	01/19/2024	118.22		02/24	101-9900
EAKES OFFICE SOLUTIONS	1	Invoice	OFFICE SUPPLIES	01/26/2024	45.00		02/24	101-9900
EAKES OFFICE SOLUTIONS	1	Invoice	ENVELOPES	01/26/2024	395.76		02/24	101-9900

Name	Seq	Type	Description	Invoice Date	Total Cost	PO Number	Period	GL Account
EAKES OFFICE SOLUTIONS	1	Invoice	GEN MAINT & REPAIR	01/12/2024	158.28		02/24	201-5329
EAKES OFFICE SOLUTIONS	1	Invoice	OFFICE SUPPLIES	02/02/2024	26.98		02/24	701-9900
EAKES OFFICE SOLUTIONS	1	Invoice	ENVELOPES	02/02/2024	395.76		02/24	101-9900
EAKES OFFICE SOLUTIONS	1	Invoice	OFFICE SUPPLIES	02/02/2024	83.94		02/24	001-9900
EAKES OFFICE SOLUTIONS	2	Invoice	OFFICE SUPPLIES	02/02/2024	83.94		02/24	002-9900
EAKES OFFICE SOLUTIONS	3	Invoice	OFFICE SUPPLIES	02/02/2024	72.99		02/24	003-9900
EAKES OFFICE SOLUTIONS	4	Invoice	OFFICE SUPPLIES	02/02/2024	72.98		02/24	401-9900
EAKES OFFICE SOLUTIONS	1	Invoice	OFFICE SUPPLIES	02/02/2024	8.37		02/24	001-9900
EAKES OFFICE SOLUTIONS	2	Invoice	OFFICE SUPPLIES	02/02/2024	8.37		02/24	002-9900
EAKES OFFICE SOLUTIONS	3	Invoice	OFFICE SUPPLIES	02/02/2024	7.27		02/24	003-9900
EAKES OFFICE SOLUTIONS	4	Invoice	OFFICE SUPPLIES	02/02/2024	7.27		02/24	401-9900
EAKES OFFICE SOLUTIONS	1	Invoice	OFFICE SUPPLIES	02/02/2024	450.03		02/24	101-9900
Total EAKES OFFICE SOLUTIONS (1475):					2,200.22			
<b>EMERGENCY MEDICAL PRODUCTS (1570)</b>								
EMERGENCY MEDICAL PRODUCTS	1	Invoice	MEDICAL SUPPLIES	01/17/2024	906.95		02/24	302-5341
EMERGENCY MEDICAL PRODUCTS	1	Invoice	MEDICAL SUPPLIES	01/17/2024	26.55		02/24	302-5341
EMERGENCY MEDICAL PRODUCTS	1	Invoice	MEDICAL SUPPLIES	12/07/2023	4.56		02/24	302-5341
EMERGENCY MEDICAL PRODUCTS	1	Invoice	MEDICAL SUPPLIES	12/18/2023	327.63		02/24	302-5341
EMERGENCY MEDICAL PRODUCTS	1	Invoice	MEDICAL SUPPLIES	01/12/2024	5.11		02/24	302-5341
EMERGENCY MEDICAL PRODUCTS	1	Invoice	MEDICAL SUPPLIES	10/18/2023	32.22		02/24	302-5341
Total EMERGENCY MEDICAL PRODUCTS (1570):					1,303.02			
<b>ENVIRO-TECH PEST SERVICES (1640)</b>								
ENVIRO-TECH PEST SERVICES	1	Invoice	PEST CONTROL-210 E 14	01/11/2024	50.00		02/24	301-5330
ENVIRO-TECH PEST SERVICES	1	Invoice	PEST CONTROL-649 SO	01/18/2024	40.00		02/24	301-5330
Total ENVIRO-TECH PEST SERVICES (1640):					90.00			
<b>FAIRFIELD INN &amp; SUITES (1685)</b>								
FAIRFIELD INN & SUITES	1	Invoice	MEETING/TRAINING	01/24/2024	259.90		02/24	001-9760
FAIRFIELD INN & SUITES	2	Invoice	MEETING/TRAINING	01/24/2024	129.95		02/24	001-7180
Total FAIRFIELD INN & SUITES (1685):					389.85			
<b>FARMERS COOPERATIVE (1695)</b>								
FARMERS COOPERATIVE	1	Invoice	7000 GAL DYED DIESEL	01/11/2024	19,120.92	1533	02/24	001-1510

Name	Seq	Type	Description	Invoice Date	Total Cost	PO Number	Period	GL Account
Total FARMERS COOPERATIVE (1695):					19,120.92			
<b>FIRST NATIONAL BANK OF OMAHA (1770)</b>								
FIRST NATIONAL BANK OF OMAHA	1	Invoice	CHAD CC, WALMART 056	01/26/2024	82.57		02/24	201-5660
FIRST NATIONAL BANK OF OMAHA	2	Invoice	CHAD CC, PROTON 2069	01/26/2024	71.88		02/24	201-5660
FIRST NATIONAL BANK OF OMAHA	3	Invoice	CHAD CC, 5.11 INC 20072	01/26/2024	249.40		02/24	531-6477
FIRST NATIONAL BANK OF OMAHA	4	Invoice	CHAD CC, TRACTOR SU	01/26/2024	49.99		02/24	203-5345
FIRST NATIONAL BANK OF OMAHA	5	Invoice	CHAD CC, USPS 149771	01/26/2024	10.50		02/24	201-9650
FIRST NATIONAL BANK OF OMAHA	6	Invoice	CHAD CC, USPS 114856 1	01/26/2024	2.11		02/24	201-9650
Total FIRST NATIONAL BANK OF OMAHA (1770):					466.45			
<b>HAMILTON EQUIPMENT CO (2085)</b>								
HAMILTON EQUIPMENT CO	1	Invoice	COUPLER	01/25/2024	85.58		02/24	401-5771
HAMILTON EQUIPMENT CO	1	Invoice	CREDIT MEMO	01/31/2024	12.50-		02/24	401-5771
Total HAMILTON EQUIPMENT CO (2085):					73.08			
<b>HEARTLAND NATURAL GAS (2175)</b>								
HEARTLAND NATURAL GAS	1	Invoice	UTILITY-485 S MAIN AVE	01/25/2024	520.40		02/24	003-7530
HEARTLAND NATURAL GAS	1	Invoice	UTILITY-239 E 13TH ST	01/25/2024	162.42		02/24	501-7530
HEARTLAND NATURAL GAS	1	Invoice	UTILITY-210 E 14TH	01/25/2024	131.15		02/24	301-7530
Total HEARTLAND NATURAL GAS (2175):					813.97			
<b>HEATH SPORTS (2180)</b>								
HEATH SPORTS	1	Invoice	FLAME RESISTANT LON	01/30/2024	304.40		02/24	001-9640
Total HEATH SPORTS (2180):					304.40			
<b>HEIMAN INC (5629)</b>								
HEIMAN INC	1	Invoice	FIRE EQUIP - BOOTS	11/01/2023	334.13		02/24	303-5261
Total HEIMAN INC (5629):					334.13			
<b>HENRY JAIMES (6433)</b>								
HENRY JAIMES	1	Invoice	CONSUMER DEPOSIT RE	02/06/2024	92.71		02/24	001-3500
Total HENRY JAIMES (6433):					92.71			

Name	Seq	Type	Description	Invoice Date	Total Cost	PO Number	Period	GL Account
<b>HUSKER ELECTRIC SUPPLY CO (2285)</b>								
HUSKER ELECTRIC SUPPLY CO	1	Invoice	3 POLES CONTACTOR 40	01/22/2024	87.00	1535	02/24	003-7091
Total HUSKER ELECTRIC SUPPLY CO (2285):					87.00			
<b>JAY'S OIL CO (2405)</b>								
JAY'S OIL CO	1	Invoice	PROPANE- EAST TANK AI	01/24/2024	753.27		02/24	050-7530
JAY'S OIL CO	1	Invoice	100LB PROPANE CYLIND	01/19/2024	70.95		02/24	003-7530
Total JAY'S OIL CO (2405):					824.22			
<b>JEO CONSULTING GROUP INC. (2425)</b>								
JEO CONSULTING GROUP INC.	1	Invoice	R222218.00 SOLAR FARM	01/19/2024	755.00		02/24	001-2000
Total JEO CONSULTING GROUP INC. (2425):					755.00			
<b>JONES AUTOMOTIVE (2475)</b>								
JONES AUTOMOTIVE	1	Invoice	REMOVE DATA 911/INSTA	01/17/2024	1,061.17		02/24	531-6420
JONES AUTOMOTIVE	1	Invoice	REMOVE DATA 911/INSTA	01/17/2024	1,059.53		02/24	531-6420
JONES AUTOMOTIVE	1	Invoice	REMOVE DATA 911/INSTA	01/17/2024	840.39		02/24	531-6420
Total JONES AUTOMOTIVE (2475):					2,961.09			
<b>KELLY SUPPLY COMPANY (5646)</b>								
KELLY SUPPLY COMPANY	1	Invoice	1/2 PVC SCH 80 PLASTIC	01/19/2024	15.18	1536	02/24	003-7201
KELLY SUPPLY COMPANY	2	Invoice	1-1/4 PVC SCH 80 PLASTI	01/19/2024	34.08	1536	02/24	003-7201
KELLY SUPPLY COMPANY	3	Invoice	1-1/2 PVC SCH 80 PLASTI	01/19/2024	44.92	1536	02/24	003-7201
KELLY SUPPLY COMPANY	4	Invoice	2 PVC SCH 80 PLASTIC P	01/19/2024	58.56	1536	02/24	003-7201
KELLY SUPPLY COMPANY	5	Invoice	2-1/2 PVC SCH 80 PLASTI	01/19/2024	178.68	1536	02/24	003-7201
KELLY SUPPLY COMPANY	6	Invoice	1/2 PVC SCH 80 MALE AD	01/19/2024	3.83	1536	02/24	003-7201
KELLY SUPPLY COMPANY	7	Invoice	3/4 PVC SCH 80 COUP S	01/19/2024	8.86	1536	02/24	003-7201
KELLY SUPPLY COMPANY	8	Invoice	3/4 PVC-EPDM TRUE UNI	01/19/2024	56.41	1536	02/24	003-7201
KELLY SUPPLY COMPANY	9	Invoice	3/4 PVC-80 90 ELL S X S	01/19/2024	2.31	1536	02/24	003-7201
KELLY SUPPLY COMPANY	10	Invoice	1-1/4 PVC SCH 80 COUP	01/19/2024	13.89	1536	02/24	003-7201
KELLY SUPPLY COMPANY	11	Invoice	1-1/4 PVC80 TEE S X S X	01/19/2024	36.78	1536	02/24	003-7201
KELLY SUPPLY COMPANY	12	Invoice	1-1/2 PVC UNION SOCXF	01/19/2024	35.96	1536	02/24	003-7201
KELLY SUPPLY COMPANY	13	Invoice	1-1/2 PVC-80 90 ELL S X	01/19/2024	10.68	1536	02/24	003-7201
KELLY SUPPLY COMPANY	14	Invoice	1-1/2 PVC SCH 80 COUP	01/19/2024	7.49	1536	02/24	003-7201
KELLY SUPPLY COMPANY	15	Invoice	1-1/2 PVC SCH 80 MALE	01/19/2024	12.27	1536	02/24	003-7201
KELLY SUPPLY COMPANY	16	Invoice	2 PVC SCH 80 FEM ADPT	01/19/2024	23.27	1536	02/24	003-7201
KELLY SUPPLY COMPANY	17	Invoice	2-1/2 PVC SCH 80 COUP	01/19/2024	19.84	1536	02/24	003-7201

Name	Seq	Type	Description	Invoice Date	Total Cost	PO Number	Period	GL Account
KELLY SUPPLY COMPANY	18	Invoice	2-1/2 PVC-80 90 ELL S X	01/19/2024	45.32	1536	02/24	003-7201
KELLY SUPPLY COMPANY	19	Invoice	2-1/2 PVC80 TEE S X S X	01/19/2024	24.99	1536	02/24	003-7201
KELLY SUPPLY COMPANY	20	Invoice	1-1/4X1/2 PVC 80 BUSHIN	01/19/2024	4.74	1536	02/24	003-7201
KELLY SUPPLY COMPANY	21	Invoice	1-1/4X3/4 PVC 80 BUSHIN	01/19/2024	4.74	1536	02/24	003-7201
KELLY SUPPLY COMPANY	22	Invoice	3/4X1/2 PVC RED BUSH S	01/19/2024	1.91	1536	02/24	003-7201
KELLY SUPPLY COMPANY	23	Invoice	1-1/2X1 PVC80 TEE S X S	01/19/2024	18.39	1536	02/24	003-7201
KELLY SUPPLY COMPANY	24	Invoice	1 X 1/2 PVC80 BUSHING	01/19/2024	3.03	1536	02/24	003-7201
KELLY SUPPLY COMPANY	25	Invoice	1/2 X 3/8 PVC80 BUSHIN	01/19/2024	6.60	1536	02/24	003-7201
KELLY SUPPLY COMPANY	26	Invoice	2-1/2 X 2 PVC80 BUSHIN	01/19/2024	31.97	1536	02/24	003-7201
KELLY SUPPLY COMPANY	27	Invoice	2 X 1-1/2 PVC80 BUSHIN	01/19/2024	9.21	1536	02/24	003-7201
KELLY SUPPLY COMPANY	28	Invoice	1-1/2 X 1 PVC80 BUSH SX	01/19/2024	6.45	1536	02/24	003-7201
KELLY SUPPLY COMPANY	1	Invoice	3/4 PVC-80 90 ELL S X S	01/31/2024	4.62	1537	02/24	003-7201
KELLY SUPPLY COMPANY	2	Invoice	1 PVC SCH 80 PLASTIC P	01/31/2024	274.32	1537	02/24	003-7201
KELLY SUPPLY COMPANY	3	Invoice	1 PVC-80 90 ELL S X S	01/31/2024	18.64	1537	02/24	003-7201
KELLY SUPPLY COMPANY	4	Invoice	1 PVC SCH 80 COUP S X	01/31/2024	27.38	1537	02/24	003-7201
KELLY SUPPLY COMPANY	5	Invoice	1 PVC-EPDM TRUE UNIO	01/31/2024	67.15	1537	02/24	003-7201
KELLY SUPPLY COMPANY	6	Invoice	1 PVC SCH 80 TEE S X S	01/31/2024	6.69	1537	02/24	003-7201
KELLY SUPPLY COMPANY	7	Invoice	1-1/4 PVC SCH 80 COUP	01/31/2024	6.94	1537	02/24	003-7201
KELLY SUPPLY COMPANY	8	Invoice	1-1/4 PVC80 TEE S X S X	01/31/2024	18.39	1537	02/24	003-7201
KELLY SUPPLY COMPANY	9	Invoice	1-1/4 X 1 PVC80 BUSHIN	01/31/2024	9.48	1537	02/24	003-7201
KELLY SUPPLY COMPANY	10	Invoice	1 X 3/4 PVC80 BUSHING	01/31/2024	3.03	1537	02/24	003-7201
KELLY SUPPLY COMPANY	11	Invoice	3/4X1/2 PVC RED BUSH S	01/31/2024	1.91	1537	02/24	003-7201
KELLY SUPPLY COMPANY	12	Invoice	3/4 PVC SCH 80 PLASTIC	01/31/2024	20.64		02/24	003-7201
Total KELLY SUPPLY COMPANY (5646):					1,179.55			
<b>KEN'S USAVE PHARMACY (2570)</b>								
KEN'S USAVE PHARMACY	1	Invoice	RX1215003-01 MEDICAL	12/15/2023	7.89		02/24	302-5341
KEN'S USAVE PHARMACY	1	Invoice	RX1215002-01 MEDICAL	12/15/2023	130.00		02/24	302-5341
Total KEN'S USAVE PHARMACY (2570):					137.89			
<b>KIDWELL (2580)</b>								
KIDWELL	1	Invoice	SERVICE AGREEMENT	01/01/2024	22.50		02/24	101-6050
KIDWELL	2	Invoice	SERVICE AGREEMENT	01/01/2024	55.00		02/24	201-6050
KIDWELL	3	Invoice	SERVICE AGREEMENT	01/01/2024	17.50		02/24	401-6050
KIDWELL	4	Invoice	SERVICE AGREEMENT	01/01/2024	5.00		02/24	601-6050
KIDWELL	5	Invoice	SERVICE AGREEMENT	01/01/2024	22.50		02/24	301-6050
KIDWELL	6	Invoice	SERVICE AGREEMENT	01/01/2024	55.00		02/24	701-6050
KIDWELL	7	Invoice	SERVICE AGREEMENT	01/01/2024	12.50		02/24	721-6050
KIDWELL	8	Invoice	SERVICE AGREEMENT	01/01/2024	35.00		02/24	001-9910

Name	Seq	Type	Description	Invoice Date	Total Cost	PO Number	Period	GL Account
KIDWELL	9	Invoice	SERVICE AGREEMENT	01/01/2024	12.50		02/24	002-9910
KIDWELL	10	Invoice	SERVICE AGREEMENT	01/01/2024	12.50		02/24	003-9910
KIDWELL	1	Invoice	SERVICE AGMT	01/01/2024	594.00		02/24	101-6050
KIDWELL	2	Invoice	SERVICE AGMT	01/01/2024	1,452.00		02/24	201-6050
KIDWELL	3	Invoice	SERVICE AGMT	01/01/2024	462.00		02/24	401-6050
KIDWELL	4	Invoice	SERVICE AGMT	01/01/2024	132.00		02/24	601-6050
KIDWELL	5	Invoice	SERVICE AGMT	01/01/2024	594.00		02/24	301-6050
KIDWELL	6	Invoice	SERVICE AGMT	01/01/2024	1,452.00		02/24	701-6050
KIDWELL	7	Invoice	SERVICE AGMT	01/01/2024	330.00		02/24	721-6050
KIDWELL	8	Invoice	SERVICE AGMT	01/01/2024	924.00		02/24	001-9910
KIDWELL	9	Invoice	SERVICE AGMT	01/01/2024	330.00		02/24	002-9910
KIDWELL	10	Invoice	SERVICE AGMT	01/01/2024	330.00		02/24	003-9910
Total KIDWELL (2580):					6,850.00			
<b>LANCASTER COUNTY MUTUAL AID (6185)</b>								
LANCASTER COUNTY MUTUAL AID	1	Invoice	2024 MEMBERSHIP DUE	01/18/2024	100.00		02/24	301-5400
Total LANCASTER COUNTY MUTUAL AID (6185):					100.00			
<b>LEAGUE ASSOC OF RISK MANAGEMENT (2705)</b>								
LEAGUE ASSOC OF RISK MANAGEMENT	1	Invoice	AMBULANCE INSURANC	02/06/2024	1,819.71		02/24	302-9720
Total LEAGUE ASSOC OF RISK MANAGEMENT (2705):					1,819.71			
<b>LINCOLN WINWATER WORKS (2810)</b>								
LINCOLN WINWATER WORKS	1	Invoice	74MKEY METER BOX KE	01/15/2024	38.53	1526	02/24	002-8500
LINCOLN WINWATER WORKS	1	Invoice	BACKFLOW REPAIR KIT	01/23/2024	266.60		02/24	003-8101
Total LINCOLN WINWATER WORKS (2810):					305.13			
<b>MACQUEEN EQUIPMENT LLC (2930)</b>								
MACQUEEN EQUIPMENT LLC	1	Invoice	PELICAN SWEEPER REP	01/29/2024	1,700.35		02/24	401-5968
Total MACQUEEN EQUIPMENT LLC (2930):					1,700.35			
<b>MATHESON TRI-GAS INC (3020)</b>								
MATHESON TRI-GAS INC	1	Invoice	OXYGEN	01/31/2024	152.06		02/24	302-5265
Total MATHESON TRI-GAS INC (3020):					152.06			

Name	Seq	Type	Description	Invoice Date	Total Cost	PO Number	Period	GL Account
<b>MAX I WALKER UNIFORM &amp; APPAREL (3035)</b>								
MAX I WALKER UNIFORM & APPAREL	1	Invoice	UNIFORMS	01/17/2024	93.86		02/24	003-9640
MAX I WALKER UNIFORM & APPAREL	1	Invoice	UNIFORMS	01/24/2024	134.86		02/24	003-9640
MAX I WALKER UNIFORM & APPAREL	1	Invoice	UNIFORMS	01/31/2024	87.11		02/24	003-9640
Total MAX I WALKER UNIFORM & APPAREL (3035):					315.83			
<b>MENARDS - LINCOLN SOUTH (3115)</b>								
MENARDS - LINCOLN SOUTH	1	Invoice	AIR FILTERS	01/22/2024	87.14		02/24	701-5330
Total MENARDS - LINCOLN SOUTH (3115):					87.14			
<b>MICHELLE SLEZAK (6435)</b>								
MICHELLE SLEZAK	1	Invoice	CONSUMER DEPOSIT RE	02/06/2024	9.22		02/24	001-3500
Total MICHELLE SLEZAK (6435):					9.22			
<b>MID-STATES ORGANIZED CRIME (3170)</b>								
MID-STATES ORGANIZED CRIME	1	Invoice	2024 ANNUAL MEMBERS	01/07/2024	150.00		02/24	201-5400
Total MID-STATES ORGANIZED CRIME (3170):					150.00			
<b>MIDWEST LABORATORIES INC (3195)</b>								
MIDWEST LABORATORIES INC	1	Invoice	LABS	02/02/2024	3,306.27		02/24	003-7282
Total MIDWEST LABORATORIES INC (3195):					3,306.27			
<b>MIDWEST PETROLEUM EQUIPMENT (3205)</b>								
MIDWEST PETROLEUM EQUIPMENT	1	Invoice	DIESEL PUMP HOSE	01/16/2024	109.45		02/24	001-7210
Total MIDWEST PETROLEUM EQUIPMENT (3205):					109.45			
<b>MIDWEST SERVICE &amp; SALES CO (3215)</b>								
MIDWEST SERVICE & SALES CO	1	Invoice	SNOW BLOWER PARTS	01/24/2024	1,420.75		02/24	401-5771
Total MIDWEST SERVICE & SALES CO (3215):					1,420.75			
<b>MUNICIPAL ENERGY AGENCY OF NEBRASKA (3310)</b>								
MUNICIPAL ENERGY AGENCY OF NEBRASKA	1	Invoice	PURCHASED POWER-NM	01/15/2024	572,127.65		02/24	001-7260
MUNICIPAL ENERGY AGENCY OF NEBRASKA	2	Invoice	PURCHASED POWER-OT	01/15/2024	6.33		02/24	001-7270
MUNICIPAL ENERGY AGENCY OF NEBRASKA	3	Invoice	WHEELING EXPENSE	01/15/2024	85,537.39		02/24	001-7820

Name	Seq	Type	Description	Invoice Date	Total Cost	PO Number	Period	GL Account
Total MUNICIPAL ENERGY AGENCY OF NEBRASKA (3310):					657,671.37			
<b>NAPA AUTO PARTS (3345)</b>								
NAPA AUTO PARTS	1	Invoice	VEHICLE REPAIR	12/02/2023	37.47		02/24	301-5791
NAPA AUTO PARTS	1	Invoice	OIL FILTER/BLUE DEF	01/02/2024	189.94		02/24	401-5801
NAPA AUTO PARTS	1	Invoice	ROUND MIRROR	01/08/2024	25.99		02/24	401-5968
NAPA AUTO PARTS	1	Invoice	CARB-CHOKE CLEANER	01/30/2024	8.98		02/24	050-5791
NAPA AUTO PARTS	1	Invoice	FUEL & AIR FILTERS - SW	01/04/2024	208.97		02/24	401-5801
NAPA AUTO PARTS	2	Invoice	LOCK & LINCH PINS	01/04/2024	10.87		02/24	401-5968
NAPA AUTO PARTS	1	Invoice	DOOR HANDLE - '94 F150	01/11/2024	10.99		02/24	003-8460
NAPA AUTO PARTS	1	Invoice	SOCKETS, ADAPTER FO	01/11/2024	56.47		02/24	401-6020
NAPA AUTO PARTS	2	Invoice	BLISTER LAMP / EXACTFI	01/11/2024	100.72		02/24	401-5771
NAPA AUTO PARTS	3	Invoice	SHOP TOWELS	01/11/2024	3.99		02/24	401-5541
NAPA AUTO PARTS	1	Invoice	EXACTFITBLADE	01/12/2024	49.96		02/24	401-5771
NAPA AUTO PARTS	1	Invoice	50% ETHER STARTING F	01/17/2024	14.98		02/24	401-5968
NAPA AUTO PARTS	1	Invoice	HYDRAULIC FLUID/WIND	01/19/2024	93.38		02/24	401-5968
NAPA AUTO PARTS	2	Invoice	BUCKET, HANDLE, META	01/19/2024	21.87		02/24	401-6020
NAPA AUTO PARTS	1	Invoice	WD40 SPRAY	01/19/2024	18.98		02/24	003-7220
NAPA AUTO PARTS	1	Invoice	HALOGEN SEALED BEA	01/30/2024	27.98		02/24	401-5968
NAPA AUTO PARTS	1	Invoice	SPARE LAMPS - UNITS 2,	02/01/2024	79.74		02/24	201-5791
NAPA AUTO PARTS	1	Invoice	STARTER '97 F-250 UNIT	02/01/2024	189.19		02/24	001-8460
Total NAPA AUTO PARTS (3345):					1,150.47			
<b>NE DEPT OF ENVIRONMENT &amp; ENERGY (5675)</b>								
NE DEPT OF ENVIRONMENT & ENERGY	1	Invoice	RICK PIEPER-APPL WAT	01/19/2024	115.00		02/24	002-9690
Total NE DEPT OF ENVIRONMENT & ENERGY (5675):					115.00			
<b>NE DEPT OF REVENUE (3415)</b>								
NE DEPT OF REVENUE	1	Invoice	LODGING TAX	01/19/2024	421.62		02/24	521-4080
NE DEPT OF REVENUE	1	Invoice	SALES TAX	01/18/2024	33,666.85		02/24	001-3150
NE DEPT OF REVENUE	2	Invoice	SALES TAX (AIRPORT)	01/18/2024	9.56		02/24	001-1280
NE DEPT OF REVENUE	3	Invoice	SALES TAX (TAX FUND)	01/18/2024	49.06		02/24	001-1280
NE DEPT OF REVENUE	4	Invoice	SALES TAX	01/18/2024	150.00-		02/24	001-4904
NE DEPT OF REVENUE	5	Invoice	SALES TAX	01/18/2024	2.21		02/24	001-8000
NE DEPT OF REVENUE	6	Invoice	SALES TAX	01/18/2024	11.44		02/24	001-8230
NE DEPT OF REVENUE	7	Invoice	SALES TAX	01/18/2024	9.75		02/24	001-7180
NE DEPT OF REVENUE	8	Invoice	SALES TAX	01/18/2024	19.62		02/24	001-7230
NE DEPT OF REVENUE	9	Invoice	SALES TAX	01/18/2024	29.95		02/24	001-8040

Name	Seq	Type	Description	Invoice Date	Total Cost	PO Number	Period	GL Account
NE DEPT OF REVENUE	10	Invoice	SALES TAX	01/18/2024	165.00		02/24	001-8011
NE DEPT OF REVENUE	11	Invoice	SALES TAX	01/18/2024	1.54		02/24	001-9740
NE DEPT OF REVENUE	12	Invoice	SALES TAX	01/18/2024	54.04		02/24	001-8460
NE DEPT OF REVENUE	13	Invoice	SALES TAX	01/18/2024	282.46		02/24	001-9910
NE DEPT OF REVENUE	14	Invoice	SALES TAX	01/18/2024	9.12		02/24	001-9915
NE DEPT OF REVENUE	15	Invoice	SALES TAX	01/18/2024	20.99		02/24	001-9926
NE DEPT OF REVENUE	16	Invoice	SALES TAX	01/18/2024	4.02		02/24	001-9980
NE DEPT OF REVENUE	17	Invoice	SALES TAX	01/18/2024	6.92		02/24	001-9730
NE DEPT OF REVENUE	18	Invoice	SALES TAX	01/18/2024	9.75		02/24	001-9760
NE DEPT OF REVENUE	19	Invoice	SALES TAX	01/18/2024	1.53		02/24	001-9660
NE DEPT OF REVENUE	20	Invoice	SALES TAX	01/18/2024	8.00		02/24	001-9900
NE DEPT OF REVENUE	21	Invoice	SALES TAX	01/18/2024	45.00		02/24	001-9623
NE DEPT OF REVENUE	22	Invoice	SALES TAX	01/18/2024	11.44		02/24	002-8230
NE DEPT OF REVENUE	23	Invoice	SALES TAX	01/18/2024	2.21		02/24	002-8000
NE DEPT OF REVENUE	24	Invoice	SALES TAX	01/18/2024	28.69		02/24	002-9623
NE DEPT OF REVENUE	25	Invoice	SALES TAX	01/18/2024	6.92		02/24	002-9730
NE DEPT OF REVENUE	26	Invoice	SALES TAX	01/18/2024	81.38		02/24	002-8460
NE DEPT OF REVENUE	27	Invoice	SALES TAX	01/18/2024	177.81		02/24	002-9910
NE DEPT OF REVENUE	28	Invoice	SALES TAX	01/18/2024	1.54		02/24	002-9740
NE DEPT OF REVENUE	29	Invoice	SALES TAX	01/18/2024	8.00		02/24	002-9900
NE DEPT OF REVENUE	30	Invoice	SALES TAX	01/18/2024	9.00		02/24	002-9915
NE DEPT OF REVENUE	31	Invoice	SALES TAX	01/18/2024	20.99		02/24	002-9926
NE DEPT OF REVENUE	32	Invoice	SALES TAX	01/18/2024	1.02		02/24	002-9980
NE DEPT OF REVENUE	1	Invoice	GAMING TAX	01/30/2024	9,264.00		02/24	103-5251
Total NE DEPT OF REVENUE (3415):					44,291.43			
<b>NE PUBLIC HEALTH ENVIRONMENTAL LAB (3480)</b>								
NE PUBLIC HEALTH ENVIRONMENTAL LAB	1	Invoice	LAB	01/17/2024	120.00		02/24	002-7281
Total NE PUBLIC HEALTH ENVIRONMENTAL LAB (3480):					120.00			
<b>NEBRASKALAND TIRE INC (5636)</b>								
NEBRASKALAND TIRE INC	1	Invoice	TIRE REPAIR - '03 INT'L D	01/16/2024	46.13		02/24	401-5810
Total NEBRASKALAND TIRE INC (5636):					46.13			
<b>ODORISIO, TONY (5842)</b>								
ODORISIO, TONY	1	Invoice	2024 YOUTH SOCCER RE	01/30/2024	160.00		02/24	721-5901

Name	Seq	Type	Description	Invoice Date	Total Cost	PO Number	Period	GL Account
Total ODORISIO, TONY (5842):					160.00			
<b>OLSSON (3775)</b>								
OLSSON	1	Invoice	#023-04638 SCADA ON C	01/12/2024	164.60		02/24	001-9910
OLSSON	2	Invoice	#023-04638 SCADA ON C	01/12/2024	164.59		02/24	002-9910
OLSSON	3	Invoice	#023-04638 SCADA ON C	01/12/2024	164.59		02/24	003-9910
Total OLSSON (3775):					493.78			
<b>ONE CALL CONCEPTS INC (3810)</b>								
ONE CALL CONCEPTS INC	1	Invoice	LOCATING SERVICE FEE	01/31/2024	43.39		02/24	002-9730
ONE CALL CONCEPTS INC	2	Invoice	LOCATING SERVICE FEE	01/31/2024	43.39		02/24	001-9730
Total ONE CALL CONCEPTS INC (3810):					86.78			
<b>ONE SOURCE THE BACKGROUND CHECK (3815)</b>								
ONE SOURCE THE BACKGROUND CHECK	1	Invoice	BACKGROUND CHECK	02/01/2024	19.00		02/24	401-5163
ONE SOURCE THE BACKGROUND CHECK	2	Invoice	BACKGROUND CHECK	02/01/2024	19.00		02/24	001-9623
ONE SOURCE THE BACKGROUND CHECK	3	Invoice	BACKGROUND CHECK	02/01/2024	9.68		02/24	501-5163
ONE SOURCE THE BACKGROUND CHECK	4	Invoice	BACKGROUND CHECK	02/01/2024	9.66		02/24	201-5163
ONE SOURCE THE BACKGROUND CHECK	5	Invoice	BACKGROUND CHECK	02/01/2024	9.66		02/24	701-5163
Total ONE SOURCE THE BACKGROUND CHECK (3815):					67.00			
<b>OURADA, TOM (3860)</b>								
OURADA, TOM	1	Invoice	MEAN BOARD & COMMIT	01/19/2024	217.74		02/24	001-9760
Total OURADA, TOM (3860):					217.74			
<b>PAPER TIGER SHREDDING (3905)</b>								
PAPER TIGER SHREDDING	1	Invoice	PAPER SHREDDING	01/31/2024	158.15		02/24	201-5329
Total PAPER TIGER SHREDDING (3905):					158.15			
<b>PITNEY BOWES (3995)</b>								
PITNEY BOWES	1	Invoice	POSTAGE METER LEASE	12/30/2023	95.37		02/24	201-9650
Total PITNEY BOWES (3995):					95.37			

Name	Seq	Type	Description	Invoice Date	Total Cost	PO Number	Period	GL Account
<b>PRESTO-X (4050)</b>								
PRESTO-X	1	Invoice	PEST CONTROL-1945 FO	01/18/2024	76.89		02/24	201-5329
Total PRESTO-X (4050):					76.89			
<b>QUADIENT FINANCE USA INC (5591)</b>								
QUADIENT FINANCE USA INC	1	Invoice	POSTAGE #7900 0440 80	01/09/2024	100.00		02/24	701-9650
Total QUADIENT FINANCE USA INC (5591):					100.00			
<b>QUADIENT LEASING USA INC (4100)</b>								
QUADIENT LEASING USA INC	1	Invoice	POSTAGE LEASE PMT	01/15/2024	164.71		02/24	001-9650
QUADIENT LEASING USA INC	2	Invoice	POSTAGE LEASE PMT	01/15/2024	82.36		02/24	002-9650
QUADIENT LEASING USA INC	3	Invoice	POSTAGE LEASE PMT	01/15/2024	82.36		02/24	003-9650
Total QUADIENT LEASING USA INC (4100):					329.43			
<b>RENKER, LAURA (4270)</b>								
RENKER, LAURA	1	Invoice	MEETING/TRAINING	01/20/2024	19.39		02/24	701-9760
Total RENKER, LAURA (4270):					19.39			
<b>RESCO (4280)</b>								
RESCO	1	Invoice	ERMCO 1500KVA, 3 PHA	01/11/2024	61,637.14	1332	02/24	001-2500
RESCO	2	Invoice	ERMCO1500KVA, 3 PHAS	01/11/2024	33,595.57		02/24	001-2500
Total RESCO (4280):					95,232.71			
<b>SALINE COUNTY REGISTER OF DEEDS (4445)</b>								
SALINE COUNTY REGISTER OF DEEDS	1	Invoice	FILING FEES	02/01/2024	32.00		02/24	101-5390
Total SALINE COUNTY REGISTER OF DEEDS (4445):					32.00			
<b>SAPP BROS PETROLEUM (4505)</b>								
SAPP BROS PETROLEUM	1	Invoice	FUEL-ACCT #742498	12/31/2023	384.13		02/24	302-5800
SAPP BROS PETROLEUM	2	Invoice	FUEL - ACCT #742498	12/31/2023	247.37		02/24	301-5800
SAPP BROS PETROLEUM	1	Invoice	PROPANE	01/03/2024	94.78		02/24	050-7530
SAPP BROS PETROLEUM	1	Invoice	#720850 AIRPORT PROP	01/03/2024	305.46		02/24	050-4215
SAPP BROS PETROLEUM	2	Invoice	#720850 AIRPORT PROP	01/03/2024	16.80		02/24	050-4904
SAPP BROS PETROLEUM	1	Invoice	7000 GAL. 87 OCTANE U	01/25/2024	18,127.41	1538	02/24	001-1510
SAPP BROS PETROLEUM	1	Invoice	DIESEL FUEL	01/11/2024	1,320.00		02/24	050-5800

Name	Seq	Type	Description	Invoice Date	Total Cost	PO Number	Period	GL Account
SAPP BROS PETROLEUM	1	Invoice	PROPANE FOR GENERA	01/17/2024	923.95		02/24	003-7530
SAPP BROS PETROLEUM	1	Invoice	FUEL	01/31/2024	178.73		02/24	401-5800
Total SAPP BROS PETROLEUM (4505):					21,598.63			
<b>SAYDALI FUENTES LUNA (6436)</b>								
SAYDALI FUENTES LUNA	1	Invoice	CONSUMER DEPOSIT RE	02/06/2024	23.74		02/24	001-3500
Total SAYDALI FUENTES LUNA (6436):					23.74			
<b>SCHINDLER ELEVATOR CORP (4530)</b>								
SCHINDLER ELEVATOR CORP	1	Invoice	INSPECTION SERVICE-24	02/01/2024	188.31		02/24	501-5330
SCHINDLER ELEVATOR CORP	1	Invoice	INSPECTION SERVICE - 1	02/01/2024	188.31		02/24	201-5329
Total SCHINDLER ELEVATOR CORP (4530):					376.62			
<b>SEWARD COUNTY INDEPENDENT (4590)</b>								
SEWARD COUNTY INDEPENDENT	1	Invoice	FIRE	01/03/2024	11.82		02/24	301-5390
SEWARD COUNTY INDEPENDENT	1	Invoice	PROCEEDINGS	01/10/2024	67.84		02/24	101-5390
SEWARD COUNTY INDEPENDENT	1	Invoice	LIBRARY	01/10/2024	10.91		02/24	701-5390
SEWARD COUNTY INDEPENDENT	1	Invoice	CITY COUNCIL	01/10/2024	11.82		02/24	101-5390
SEWARD COUNTY INDEPENDENT	1	Invoice	PLANNING COMM	01/10/2024	6.36		02/24	101-5480
SEWARD COUNTY INDEPENDENT	1	Invoice	AIRPORT	01/10/2024	11.36		02/24	050-5390
SEWARD COUNTY INDEPENDENT	1	Invoice	HEARING	01/17/2024	6.36		02/24	101-5390
SEWARD COUNTY INDEPENDENT	1	Invoice	PLANNING COMM	01/17/2024	11.82		02/24	101-5480
SEWARD COUNTY INDEPENDENT	1	Invoice	LIQUOR LICENSE - THE 1	01/17/2024	11.82		02/24	101-4904
SEWARD COUNTY INDEPENDENT	1	Invoice	LIQUOR LICENSE - THE	01/17/2024	11.82		02/24	101-4904
SEWARD COUNTY INDEPENDENT	1	Invoice	LIQUOR LICENSE - FISC	01/17/2024	11.82		02/24	101-4904
SEWARD COUNTY INDEPENDENT	1	Invoice	LIQUOR LICENSE - PIZZA	01/17/2024	11.82		02/24	101-4904
SEWARD COUNTY INDEPENDENT	1	Invoice	LIQUOR LICENSE - CHRI	01/17/2024	11.82		02/24	101-4904
SEWARD COUNTY INDEPENDENT	1	Invoice	LIQUOR LICENSE - STOP	01/17/2024	10.91		02/24	101-4904
SEWARD COUNTY INDEPENDENT	1	Invoice	LIQUOR LICENSE - CASE	01/17/2024	11.36		02/24	101-4904
SEWARD COUNTY INDEPENDENT	1	Invoice	LIQUOR LICENSE - CRY5	01/17/2024	11.36		02/24	101-4904
SEWARD COUNTY INDEPENDENT	1	Invoice	LIQUOR LICENSE - ELLE	01/17/2024	11.36		02/24	101-4904
SEWARD COUNTY INDEPENDENT	1	Invoice	LIQUOR LICENSE - WAL	01/17/2024	11.36		02/24	101-4904
SEWARD COUNTY INDEPENDENT	1	Invoice	LIQUOR LICENSE - FOOD	01/17/2024	11.82		02/24	101-4904
SEWARD COUNTY INDEPENDENT	1	Invoice	PROCEEDINGS	01/24/2024	122.72		02/24	101-5390
Total SEWARD COUNTY INDEPENDENT (4590):					388.28			

Name	Seq	Type	Description	Invoice Date	Total Cost	PO Number	Period	GL Account
<b>SHELBY MOOCK (6434)</b>								
SHELBY MOOCK	1	Invoice	CONSUMER DEPOSIT RE	02/06/2024	85.90		02/24	001-3500
Total SHELBY MOOCK (6434):					85.90			
<b>SID DILLON FORD (4635)</b>								
SID DILLON FORD	1	Invoice	OIL CHANGE/FILTER UNI	02/02/2024	61.14		02/24	201-5810
Total SID DILLON FORD (4635):					61.14			
<b>SIEDHOFF BODY SHOP (4640)</b>								
SIEDHOFF BODY SHOP	1	Invoice	#2024-546 TOWING	02/01/2024	85.00		02/24	201-5812
Total SIEDHOFF BODY SHOP (4640):					85.00			
<b>STRYKER SALES LLC (4870)</b>								
STRYKER SALES LLC	1	Invoice	OUTSIDE SERVICES	12/14/2023	7,900.20		02/24	302-5340
STRYKER SALES LLC	1	Invoice	OUTSIDE SERVICES	01/23/2024	2,922.30		02/24	302-5340
Total STRYKER SALES LLC (4870):					10,822.50			
<b>TERRA SMITH (6431)</b>								
TERRA SMITH	1	Invoice	CONSUMER DEPOSIT RE	02/06/2024	37.05		02/24	001-3500
Total TERRA SMITH (6431):					37.05			
<b>TRANSUNION RISK &amp; ALTERNATIVE (6152)</b>								
TRANSUNION RISK & ALTERNATIVE	1	Invoice	TLO MONTHLY CHARGE	02/01/2024	170.00		02/24	201-5660
Total TRANSUNION RISK & ALTERNATIVE (6152):					170.00			
<b>TY'S OUTDOOR POWER &amp; SERVICE (6426)</b>								
TY'S OUTDOOR POWER & SERVICE	1	Invoice	SPRINGS FOR SNOW PL	01/13/2024	47.76		02/24	521-5791
Total TY'S OUTDOOR POWER & SERVICE (6426):					47.76			
<b>U.S. BANK (5170)</b>								
U.S. BANK	1	Invoice	JERRY CC, UNO CREDIT	01/24/2024	323.00-		02/24	101-9760
U.S. BANK	2	Invoice	JERRY CC, RUNZA 104 1	01/24/2024	50.00		02/24	101-8500
U.S. BANK	3	Invoice	JERRY CC, UNO, 2024 CL	01/24/2024	766.00		02/24	101-9760
U.S. BANK	4	Invoice	JERRY CC, CAVA 04027-4	01/24/2024	14.99		02/24	101-6050

Name	Seq	Type	Description	Invoice Date	Total Cost	PO Number	Period	GL Account
U.S. BANK	5	Invoice	JERRY CC, LATE CHARG	01/24/2024	49.40		02/24	101-8500
U.S. BANK	1	Invoice	JOY CC, INTEREST CHA	01/24/2024	5.37		02/24	701-5691
U.S. BANK	2	Invoice	JOY CC, HYVEE 12-28-23	01/24/2024	18.00		02/24	702-5692
U.S. BANK	3	Invoice	JOY CC, WALMART 04549	01/24/2024	39.02		02/24	702-5692
U.S. BANK	4	Invoice	JOY CC, RUNZA 638 12/2	01/24/2024	20.00		02/24	702-5692
U.S. BANK	5	Invoice	JOY CC, USPS 12/29/23	01/24/2024	6.56		02/24	701-9650
U.S. BANK	6	Invoice	JOY CC, NEBRASKLAND	01/24/2024	33.00		02/24	701-5691
U.S. BANK	7	Invoice	JOY CC, MAGAZINES.CO	01/24/2024	55.90		02/24	701-5691
U.S. BANK	8	Invoice	JOY CC, SURVEYMONKE	01/24/2024	26.00		02/24	701-6210
U.S. BANK	9	Invoice	JOY CC, NE LIBR ASSN 0	01/24/2024	105.00		02/24	702-5692
U.S. BANK	1	Invoice	LAURA CC, BARNES & N	01/24/2024	2.84-		02/24	701-5691
U.S. BANK	2	Invoice	LAURA CC, HYVEE 91223	01/24/2024	9.34		02/24	701-6210
U.S. BANK	3	Invoice	LAURA CC, BARNES & N	01/24/2024	37.32		02/24	701-5691
U.S. BANK	4	Invoice	LAURA CC, INTEREST RE	01/24/2024	.99-		02/24	701-5691
U.S. BANK	1	Invoice	TOM CC, VISTAPRINT 12/	01/24/2024	28.00		02/24	001-9880
U.S. BANK	2	Invoice	TOM CC, VISTAPRINT 12/	01/24/2024	28.00		02/24	002-9880
U.S. BANK	3	Invoice	TOM CC, VISTAPRINT 12/	01/24/2024	16.00		02/24	003-9880
U.S. BANK	4	Invoice	TOM CC, VISTAPRINT 12/	01/24/2024	31.00		02/24	101-5390
U.S. BANK	5	Invoice	TOM CC, BANKSUPPLIES	01/24/2024	388.21		02/24	001-9900
U.S. BANK	6	Invoice	TOM CC, BANKSUPPLIES	01/24/2024	388.21		02/24	002-9900
U.S. BANK	7	Invoice	TOM CC, BANKSUPPLIES	01/24/2024	337.57		02/24	003-9900
U.S. BANK	8	Invoice	TOM CC, BANKSUPPLIES	01/24/2024	337.57		02/24	401-9900
U.S. BANK	9	Invoice	TOM CC, WATER OP TRA	01/24/2024	70.00		02/24	002-9760
U.S. BANK	10	Invoice	TOM CC, WATER OP TRA	01/24/2024	70.00		02/24	002-9760
U.S. BANK	11	Invoice	TOM CC, LATE CHARGE	01/24/2024	53.20		02/24	001-8500
Total U.S. BANK (5170):					2,656.83			
<b>UNITE PRIVATE NETWORKS LLC (5210)</b>								
UNITE PRIVATE NETWORKS LLC	1	Invoice	ETHERNET INTERNET A	02/01/2024	88.00		02/24	101-7530
UNITE PRIVATE NETWORKS LLC	2	Invoice	ETHERNET INTERNET A	02/01/2024	99.00		02/24	201-5790
UNITE PRIVATE NETWORKS LLC	3	Invoice	ETHERNET INTERNET A	02/01/2024	88.00		02/24	301-7530
UNITE PRIVATE NETWORKS LLC	4	Invoice	ETHERNET INTERNET A	02/01/2024	99.00		02/24	701-7530
UNITE PRIVATE NETWORKS LLC	5	Invoice	ETHERNET INTERNET A	02/01/2024	550.00		02/24	001-9910
UNITE PRIVATE NETWORKS LLC	6	Invoice	ETHERNET INTERNET A	02/01/2024	88.00		02/24	002-9910
UNITE PRIVATE NETWORKS LLC	7	Invoice	ETHERNET INTERNET A	02/01/2024	88.00		02/24	003-9910
Total UNITE PRIVATE NETWORKS LLC (5210):					1,100.00			
<b>UPS (5240)</b>								
UPS	1	Invoice	POSTAGE	01/20/2024	19.62		02/24	003-9650

Name	Seq	Type	Description	Invoice Date	Total Cost	PO Number	Period	GL Account
UPS	1	Invoice	POSTAGE	01/27/2024	11.51		02/24	003-9650
Total UPS (5240):					31.13			
<b>WASTE CONNECTIONS OF NEBRASKA (5360)</b>								
WASTE CONNECTIONS OF NEBRASKA	1	Invoice	1945 FOREST AVE	02/01/2024	98.96		02/24	201-5329
WASTE CONNECTIONS OF NEBRASKA	2	Invoice	243 E 13TH ST	02/01/2024	204.54		02/24	501-7530
WASTE CONNECTIONS OF NEBRASKA	3	Invoice	1420 MAIN AVE	02/01/2024	21.07		02/24	502-7530
WASTE CONNECTIONS OF NEBRASKA	4	Invoice	320 W 9TH ST	02/01/2024	29.48		02/24	001-8000
WASTE CONNECTIONS OF NEBRASKA	5	Invoice	320 W 9TH ST	02/01/2024	29.48		02/24	002-8000
WASTE CONNECTIONS OF NEBRASKA	6	Invoice	100 S MAIN AVE	02/01/2024	154.33		02/24	003-7530
WASTE CONNECTIONS OF NEBRASKA	7	Invoice	212 E 15TH ST	02/01/2024	77.15		02/24	401-5330
WASTE CONNECTIONS OF NEBRASKA	8	Invoice	5TH FOREST AVE	02/01/2024	.00		00/00	522-7530
WASTE CONNECTIONS OF NEBRASKA	1	Invoice	2429 CO RD F	02/01/2024	77.53		02/24	050-7530
WASTE CONNECTIONS OF NEBRASKA	1	Invoice	TUXEDO PARK	02/01/2024	233.14		02/24	521-7530
WASTE CONNECTIONS OF NEBRASKA	1	Invoice	1515 FOREST	02/01/2024	92.97		02/24	701-5330
Total WASTE CONNECTIONS OF NEBRASKA (5360):					1,018.65			
<b>WILBER PLUMBING, HEATING &amp; AIR (5589)</b>								
WILBER PLUMBING, HEATING & AIR	1	Invoice	HVAC REPAIR	01/02/2024	773.48		02/24	003-7220
Total WILBER PLUMBING, HEATING & AIR (5589):					773.48			
<b>WINDSTREAM (5465)</b>								
WINDSTREAM	1	Invoice	091746362 PD C911	01/18/2024	584.79		02/24	202-5220
WINDSTREAM	1	Invoice	091728893 - SC E911	01/08/2024	476.18		02/24	202-5220
WINDSTREAM	1	Invoice	091958220 - LIBRARY	01/22/2024	272.50		02/24	701-7530
Total WINDSTREAM (5465):					1,333.47			
<b>XPRESS BILL PAY (ACH) (5606)</b>								
XPRESS BILL PAY (ACH)	1	Invoice	ONLINE PMT FEE	01/31/2024	299.24		02/24	003-9926
XPRESS BILL PAY (ACH)	2	Invoice	ONLINE PMT FEE	01/31/2024	299.25		02/24	002-9926
XPRESS BILL PAY (ACH)	3	Invoice	ONLINE PMT FEE	01/31/2024	299.25		02/24	001-9926
Total XPRESS BILL PAY (ACH) (5606):					897.74			
Grand Totals:					1,270,012.09			

GL Period	Amount
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GL Period	Amount
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01/24	46,217.71
00/00	.00
02/24	1,223,794.38

Grand Totals:	<u>1,270,012.09</u>
---------------	---------------------

Vendor number hash: 822904  
 Vendor number hash - split: 1600949  
 Total number of invoices: 242  
 Total number of transactions: 484

Terms Description	Invoice Amount	Discount Amount	Net Invoice Amount
Open Terms	<u>1,270,012.09</u>	<u>.00</u>	<u>1,270,012.09</u>
Grand Totals:	<u>1,270,012.09</u>	<u>.00</u>	<u>1,270,012.09</u>

Report Criteria:  
 Vendor.Vendor number = 0-1059,1061-99999999

**COMMUNITY DEVELOPMENT AGENCY  
OF THE CITY OF CRETE, NEBRASKA**

**RESOLUTION # CDA 24-01**  
(First Amendment to Redevelopment Agreement –  
Cardinal Ventures Redevelopment Project)

**A RESOLUTION OF THE COMMUNITY DEVELOPMENT AGENCY OF THE  
CITY OF CRETE, NEBRASKA, APPROVING THE FIRST AMENDMENT TO  
REDEVELOPMENT AGREEMENT FOR THE CARDINAL VENTURES  
REDEVELOPMENT PROJECT.**

RECITALS

A. On June 6, 2023, the Community Development Agency of the City of Crete, Nebraska (“CDA”) and Cardinal Ventures, LLC, a Nebraska limited liability company (“Redeveloper”), entered into that certain Redevelopment Agreement (the “Redevelopment Agreement”) to implement the Cardinal Ventures Redevelopment Project (the “Project”).

B. Section 4.07 of Redevelopment Agreement provides that, following the subdivision of the Project Site, and prior to the sale of any lot in the Project Site from Redeveloper to any third party, the CDA and Redeveloper shall amend the Redevelopment Agreement to: (1) assign a Minimum Lot Valuation to each lot in the Project Site which in the aggregate shall be equal to or greater than the Minimum Project Valuation; and (2) assign an Anticipated Tax Increment to each lot in the Project Site which in the aggregate shall be equal to or greater than \$212,443 annually.

C. The Project Site has been subdivided and, accordingly, the CDA has prepared a First Amendment to Redevelopment Agreement for the Project to assign a Minimum Lot Valuation and Anticipated Tax Increment to each lot in the Project Site, a copy of which is attached hereto as Exhibit “A” and incorporated by this reference (the “First Amendment”).

NOW THEREFORE, BE IT RESOLVED, by the CDA, that the First Amendment to Redevelopment Agreement is hereby approved.

BE IT FURTHER RESOLVED, the CDA authorizes the Chairperson of the CDA to execute and enter into the First Amendment.

BE IT FURTHER RESOLVED, the CDA authorizes the Chairperson of the CDA to take all such actions that are required to fulfill the terms of the First Amendment and to consummate the agreement set forth therein.

BE IT FURTHER RESOLVED, the CDA hereby rescinds any other resolutions or actions that are contradictory or incompatible with this Resolution.

Dated this \_\_\_\_ day of \_\_\_\_\_, 2024.

COMMUNITY DEVELOPMENT AGENCY  
OF THE CITY OF CRETE, NEBRASKA

By: \_\_\_\_\_  
Chairperson

ATTEST:

\_\_\_\_\_  
Secretary

**EXHIBIT "A"**  
**First Amendment to Redevelopment Agreement**

[Attached]

4894-4140-6366, v. 1

Exhibit "A"

**FIRST AMENDMENT TO REDEVELOPMENT AGREEMENT  
(Cardinal Ventures Redevelopment Project)**

This First Amendment to Redevelopment Agreement (“First Amendment”) dated this \_\_\_\_ day of \_\_\_\_\_, 2024 is entered into by and between the Community Development Agency of the City of Crete, Nebraska (“CDA”) and Cardinal Ventures, LLC, a Nebraska limited liability company (“Redeveloper”).

**RECITALS**

A. The CDA and Redeveloper entered into that certain Redevelopment Agreement dated June 6, 2023 (the “Redevelopment Agreement”) to implement the Cardinal Ventures Redevelopment Agreement (the “Project”).

B. Section 4.07 of Redevelopment Agreement provides that, following the subdivision of the Project Site, and prior to the sale of any lot in the Project Site from Redeveloper to any third party, the CDA and Redeveloper shall amend the Redevelopment Agreement to: (1) assign a Minimum Lot Valuation to each lot in the Project Site which in the aggregate shall be equal to or greater than the Minimum Project Valuation; and (2) assign an Anticipated Tax Increment to each lot in the Project Site which in the aggregate shall be equal to or greater than \$212,443 annually.

C. The Project Site was subdivided pursuant to the Final Plat of Burlington Estates, which was recorded with the Saline County Register of Deeds on December 21, 2023, as Instrument No. 2023-01886.

D. Accordingly, the CDA and Redeveloper desire to amend the Redevelopment Agreement to assign a Minimum Lot Valuation and Anticipated Tax Increment to each lot in the Project Site.

NOW THEREFORE, in consideration of mutual promises contained herein and in the Redevelopment Agreement, the parties agree to amend the Redevelopment Agreement as follows:

1. Legal Description. The legal description of the Project Site is hereby replaced and superseded as follows:

Lots 1–13, Block 1, Lots 1–22, Block 2, Outlot A, and Outlot B,  
Burlington Estates, Crete, Saline County, Nebraska.

2. Minimum Lot Valuation and Anticipated Tax Increment. For purposes of the Redevelopment Agreement, the Minimum Lot Valuation and Anticipated Tax Increment of each lot in the Project Site are as follows:

Lot	Block	Minimum Lot Valuation	Anticipated Tax Increment
1	1	\$300,000	\$5,626
2	1	\$300,000	\$5,626
3	1	\$300,000	\$5,626
4	1	\$300,000	\$5,626
5	1	\$350,000	\$6,564
6	1	\$300,000	\$5,626
7	1	\$300,000	\$5,626
8	1	\$300,000	\$5,626
9	1	\$300,000	\$5,626
10	1	\$300,000	\$5,626
11	1	\$300,000	\$5,626
12	1	\$300,000	\$5,626
13	1	\$300,000	\$5,626
1	2	\$275,000	\$5,210
2	2	\$275,000	\$5,210
3	2	\$275,000	\$5,210
4	2	\$275,000	\$5,210
5	2	\$300,000	\$5,626
6	2	\$300,000	\$5,626
7	2	\$300,000	\$5,626
8	2	\$300,000	\$5,626
9	2	\$300,000	\$5,626
10	2	\$300,000	\$5,626
11	2	\$350,000	\$6,564
12	2	\$350,000	\$6,564
13	2	\$350,000	\$6,564
14	2	\$350,000	\$6,564
15	2	\$350,000	\$6,564
16	2	\$350,000	\$6,564
17	2	\$350,000	\$6,564
18	2	\$350,000	\$6,564
19	2	\$350,000	\$6,564
20	2	\$350,000	\$6,564
21	2	\$500,000	\$9,586
22	2	\$450,000	\$8,545
		<b>\$11,300,000</b>	<b>\$212,443</b>

3. Reconfirm other Terms. The CDA and Redeveloper hereby reconfirm all other terms and conditions of the Redevelopment Agreement, except as expressly modified by the terms of this First Amendment.

**[Signature Page Follows]**

This First Amendment to Redevelopment Agreement is effective as of the date reflected in the first paragraph above.

**“CDA”**  
COMMUNITY DEVELOPMENT AGENCY  
OF THE CITY OF CRETE, NEBRASKA

ATTEST:

By: \_\_\_\_\_  
Secretary

By: \_\_\_\_\_  
Chairperson

**“REDEVELOPER”**  
CARDINAL VENTURES, LLC,  
a Nebraska limited liability company

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_

**LEGAL DESCRIPTION:**

I HEREBY CERTIFY THAT I HAVE CAUSED TO BE SURVEYED THE SUBDIVISION, TO BE KNOWN AS "BUTTERFLY ACRES", A SUBDIVISION COMPOSED OF LOT 12 IRREGULAR TRACTS, LOCATED IN THE SOUTHWEST QUARTER OF SECTION 31, TOWNSHIP 8 NORTH, RANGE 5 EAST OF THE 6TH P.M., LANCASTER COUNTY, NEBRASKA, AND MORE PARTICULARLY DESCRIBED AS FOLLOWS:

**BEGINNING** AT THE SOUTHWEST CORNER OF SOUTHWEST QUARTER OF SAID SECTION 31, SAID POINT ALSO BEING THE SOUTHWEST CORNER OF LOT 12 IRREGULAR TRACTS; THENCE NORTH, ON THE WEST LINE OF THE SOUTHWEST QUARTER AND ON THE WEST LINE OF LOT 12 IRREGULAR TRACTS, ON AN ASSUMED BEARING OF N00°24'38"E, FOR A DISTANCE OF 1083.69 FEET TO THE SOUTHWEST CORNER OF LOT 16 IRREGULAR TRACTS; THENCE S89°35'22"E ON THE SOUTH LINE OF LOT 16 IRREGULAR TRACTS, FOR A DISTANCE OF 985.53 FEET TO THE SOUTHWEST CORNER OF LOT 16 IRREGULAR TRACTS; THENCE N00°21'31"E ON THE EAST LINE OF LOT 16 IRREGULAR TRACTS, FOR A DISTANCE OF 161.09 FEET TO A POINT ON THE SOUTH LINE OF LOT 17 IRREGULAR TRACTS; THENCE S89°34'36"E ON THE SOUTH LINE OF LOT 17 IRREGULAR TRACTS, FOR A DISTANCE OF 1524.61 FEET TO THE SOUTHWEST CORNER OF SAID LOT 17, SAID POINT ALSO BEING ON THE EAST LINE OF THE SOUTHWEST QUARTER; THENCE S00°29'37"W ON THE EAST LINE OF THE SOUTHWEST QUARTER, AND ON THE EAST LINE OF LOT 12 IRREGULAR TRACTS, FOR A DISTANCE OF 1256.87 FEET TO THE SOUTHWEST CORNER OF THE SOUTHWEST QUARTER, SAID POINT ALSO BEING THE SOUTHWEST CORNER OF LOT 12 IRREGULAR TRACTS; THENCE N89°18'20"W ON THE SOUTH LINE OF THE SOUTHWEST QUARTER, AND ON THE SOUTH LINE OF LOT 12 IRREGULAR TRACTS, FOR A DISTANCE OF 2508.20 FEET TO THE POINT OF BEGINNING AND CONTAINING A CALCULATED AREA OF 68.41 ACRES, MORE OR LESS. SUBJECT TO ANY AND ALL EASEMENTS AND RESTRICTIONS OF RECORD.

**SURVEYOR'S CERTIFICATE:**

I, Marc J. Raphael, Nebraska Registered Land Surveyor No. 695, duly registered under the Land Surveyor's Regulation Act, do hereby state that I have performed a survey of the land depicted on the accompanying plat; that said plat is a true delineation of said survey performed personally or under my direct supervision; that said survey was made with reference to known and recorded monuments marked as shown, and to the best of my knowledge and belief is true, correct and in accordance with the Land Surveyors Regulation Act in effect at the time of this survey.

Marc J. Raphael #695  
Allied Surveying & Mapping  
8535 Executive Woods Drive, Suite 200  
Lincoln, NE 68512  
Ph. (402)434-2686

Date \_\_\_\_\_

**DEDICATION**

KNOW ALL MEN BY THESE PRESENTS: THAT WE, DENTON STORAGE, LLC, OWNERS OF THE LAND DESCRIBED WITHIN THE SURVEYOR'S CERTIFICATE AND EMBRACED WITHIN THIS PLAT HAVE CAUSED SAID LAND TO BE SUBDIVIDED INTO LOTS AND STREETS, TO BE NUMBERED AND NAMED AS SHOWN. SAID SUBDIVISION TO BE HEREAFTER KNOWN AS BUTTERFLY ACRES ADDITION, AND WE DO HEREBY DEDICATE TO THE PUBLIC, FOR USE, THE STREETS AS SHOWN ON THIS PLAT. WE DO FURTHER DEDICATE THE EASEMENTS SHOWN THEREON FOR THE LOCATION CONSTRUCTION, RECONSTRUCTION, REPLACEMENT, REPAIR, OPERATION AND MAINTENANCE OF PUBLIC SERVICE UTILITIES, OVER UPON OR UNDER THE EASEMENTS AS SHOWN ON THE FOREGOING PLAT. THE CONSTRUCTION OR LOCATION OF ANY BUILDINGS OR TREES SHALL BE PROHIBITED IN SAID EASEMENTS, BUT THE SAME MAY BE USED FOR GARDENS, SHRUBS LANDSCAPING, AND OTHER PURPOSES THAT DO NOT THEN OR LATER INTERFERE WITH THE AFORESAID USES OR RIGHT HEREIN GRANTED.

WITNESS MY HAND THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2023.

BRUCE D. PESTER, MANAGING MEMBER  
DENTON STORAGE, LLC

**ACKNOWLEDGMENT**

STATE OF NEBRASKA )  
                                  ) SS  
                                  ) COUNTY )

On this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, before me, the undersigned, a notary public, duly commissioned, qualified for and residing in said county, personally came Bruce Pester, Managing Member, Denton Storage, LLC, to me personally known to be the identical person whose name is affixed to the dedication of the foregoing plat and he acknowledged the same to be his voluntary act and deed and the voluntary act and deed of said company.

NOTARY PUBLIC

My commission expires the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

**APPROVAL OF CRETE CITY COUNCIL**

THIS PLAT OF BUTTERFLY ACRES ADDITION WAS APPROVED BY THE CRETE CITY COUNCIL ON THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2023.

ATTEST: \_\_\_\_\_  
MAYOR

**APPROVAL OF CRETE PLANNING BOARD**

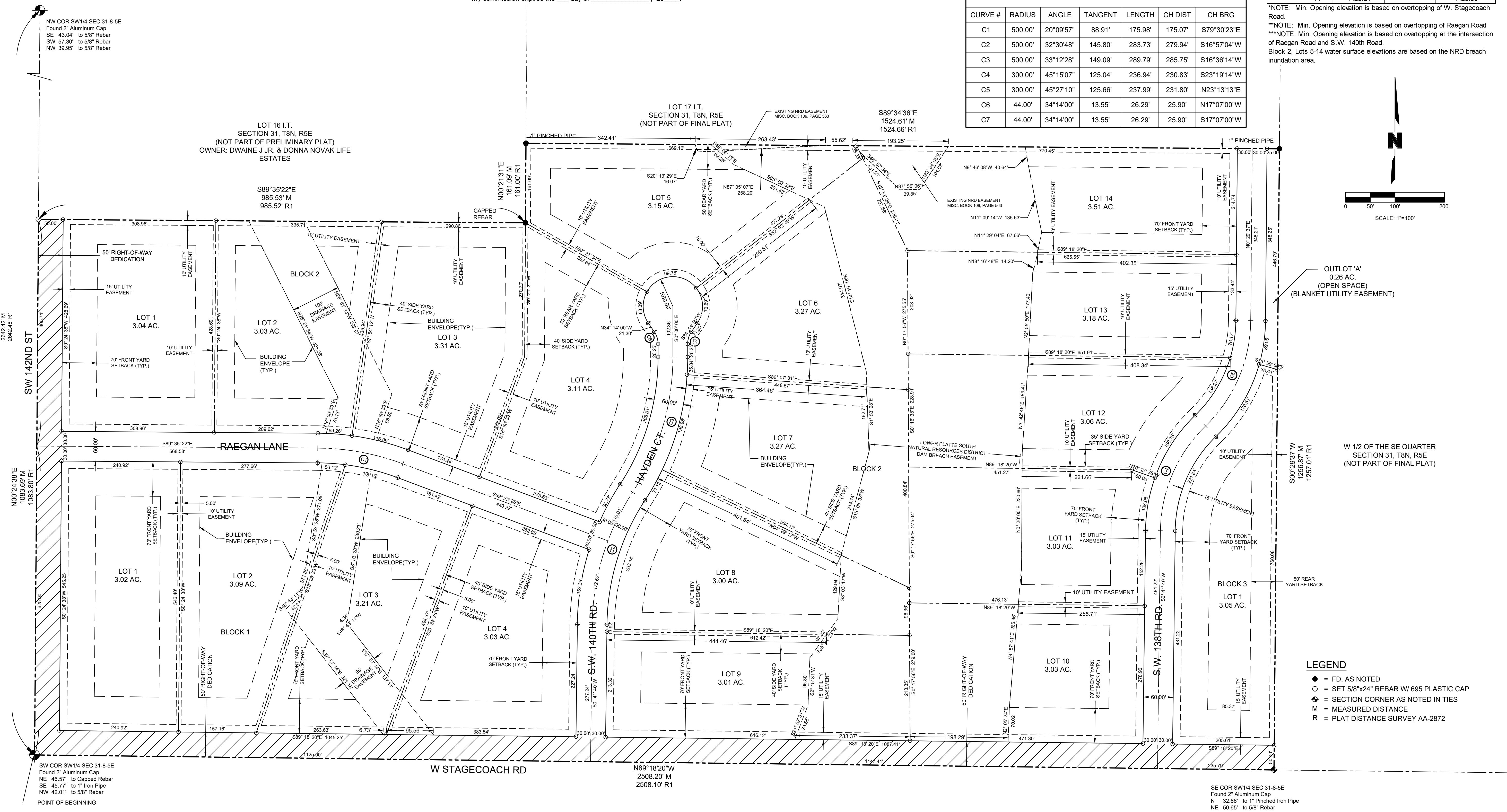
THIS PLAT OF BUTTERFLY ACRES ADDITION WAS APPROVED BY THE CRETE PLANNING BOARD ON THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2023.

ATTEST: \_\_\_\_\_  
MAYOR

MINIMUM OPENING/FLOOR ELEVATION SUMMARY				
BLOCK	LOT	100 YEAR WATER SURFACE	LOWEST FLOOR ELEVATION	MINIMUM OPENING ELEVATION
1	2*	-	-	1433.00
	3*	-	-	1433.00
	4*	-	-	1433.00
2	2**	1446.94	-	1451.25
	3**	1446.94	-	1451.25
	4**	1447.72	-	1451.50
	5	1436.23	-	1438.50
	6	1422.31	-	1424.50
	7	1417.24	-	1419.50
	8	1415.00	-	1417.50
	9	1413.52	-	1416.00
	10	1415.76	-	1418.00
	11	1417.46	-	1419.50
	12	1417.87	-	1420.00
	13	1419.23	-	1421.50
	14	1423.21	-	1425.50

\*NOTE: Min. Opening elevation is based on overtopping of W. Stagecoach Road.  
\*\*NOTE: Min. Opening elevation is based on overtopping of Raegen Road  
\*\*\*NOTE: Min. Opening elevation is based on overtopping at the intersection of Raegen Road and S.W. 140th Road.  
Block 2, Lots 5-14 water surface elevations are based on the NRD breach inundation area.

CURVE DATA						
CURVE #	RADIUS	ANGLE	TANGENT	LENGTH	CH DIST	CH BRG
C1	500.00'	20°09'57"	88.91'	175.98'	175.07'	S79°30'23"E
C2	500.00'	32°30'48"	145.80'	283.73'	279.94'	S16°57'04"W
C3	500.00'	33°12'28"	149.09'	289.79'	285.75'	S16°36'14"W
C4	300.00'	45°15'07"	125.04'	236.94'	230.83'	S23°19'14"W
C5	300.00'	45°27'10"	125.66'	237.99'	231.80'	N23°13'13"E
C6	44.00'	34°14'00"	13.55'	26.29'	25.90'	N17°07'00"W
C7	44.00'	34°14'00"	13.55'	26.29'	25.90'	S17°07'00"W



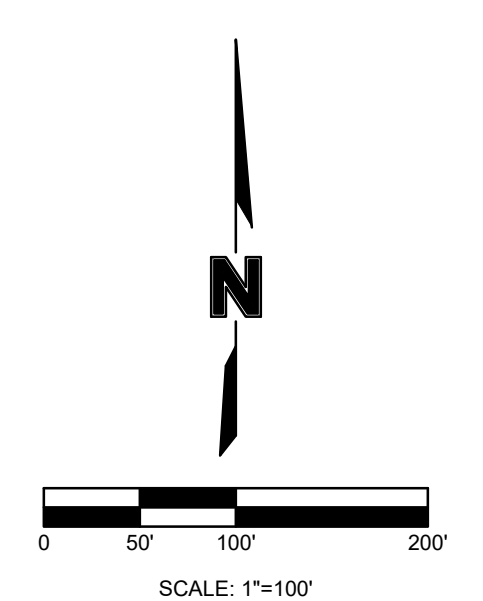
NW COR SW1/4 SEC 31-8-5E  
Found 2" Aluminum Cap  
SE 43.04' to 5/8" Rebar  
SW 57.30' to 5/8" Rebar  
NW 39.95' to 5/8" Rebar

N00°24'38"E  
1083.69' M  
2642.42' M  
2642.48' R1

N00°24'38"E  
1083.69' M  
1083.80' R1

SW COR SW1/4 SEC 31-8-5E  
Found 2" Aluminum Cap  
NE 46.57' to Capped Rebar  
SE 45.77' to 1" Iron Pipe  
NW 42.01' to 5/8" Rebar

POINT OF BEGINNING



**LEGEND**  
● = FD. AS NOTED  
○ = SET 5/8"x24" REBAR W/ 695 PLASTIC CAP  
⊕ = SECTION CORNER AS NOTED IN TIES  
M = MEASURED DISTANCE  
R = PLAT DISTANCE SURVEY AA-2872

Civil Design Group, Inc.  
8535 EXECUTIVE WOODS DR., SUITE 200  
LINCOLN, NEBRASKA 68512  
Ph. 402-434-8494 Fax 866-215-8747  
www.civildg.com

CONSULTING ENGINEERS • LAND USE PLANNERS  
CIVIL DESIGN • SITE DEVELOPMENT • PLANNING AND ZONING

NO.	DATE	DESCRIPTION

2023

FINAL PLAT  
BUTTERFLY ACRES  
CRETE, NEBRASKA

drawn by: ####  
checked by: ####  
approved by: ####  
project no.: 2022-0237  
date: 7/26/2023

SHEET  
1 OF 1

**MASTER SERVICES AGREEMENT  
BETWEEN CLIENT AND JEO  
FOR  
PROFESSIONAL SERVICES**

THIS IS AN AGREEMENT between the City of Crete "Client") and JEO Consulting Group, Inc. ("JEO").

From time to time Client intends to engage JEO to provide professional services. This Agreement and identified Exhibits sets forth the general terms and conditions which shall govern the relationships and performance of Client and JEO, if and only if one or more Task Orders are agreed to under this Agreement. Each engagement will be documented by a Task Order.

**ARTICLE 1 - SERVICES OF JEO**

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**1.01 Scope**

- A. Services for each Specific Project will be detailed in a duly executed Task Order. Each Task Order will indicate the specific tasks and functions to be performed and deliverables to be provided.
- B. The general format of a Task Order is shown in Exhibit B.
- C. This Agreement is not a commitment by Client to JEO to issue any Task Orders.
- D. JEO shall not be obligated to perform any prospective Task Order unless and until Client and JEO agree as to the particulars of the Specific Project, JEO's services, JEO's compensation, and all other appropriate matters.

**1.02 Task Order Procedure**

- A. Client and JEO shall agree on the scope, time for performance, and basis of compensation for each Task Order.
- B. JEO will commence performance as set forth in each Task Order.

**ARTICLE 2 - CLIENT'S RESPONSIBILITIES**

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**2.01 Client Responsibilities**

- A. Client responsibilities are outlined in Section 3 of Exhibit A and in each Task Order.

## **ARTICLE 3 - TERM**

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### **3.01 Term**

- A. This Agreement shall be effective and applicable to Task Orders issued from the Effective Date of the Agreement.

## **ARTICLE 4 - Compensation**

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### **4.01 Compensation**

- A. Client shall pay JEO as set forth in Exhibit A and each Task Order.
- B. The Standard Hourly Rates Schedule shall be adjusted annually (as of approximately January 1st) to reflect equitable changes in the compensation payable to JEO.

## **ARTICLE 5 - EXHIBITS AND SPECIAL PROVISIONS**

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### **5.01 Exhibits**

Exhibit A – General Conditions  
Exhibit B – Sample Task Order

### **5.02 Total Agreement**

- A. This Agreement (consisting of pages 1 to 3 inclusive, together with the Exhibits identified as included above) constitutes the entire agreement between Client and JEO and supersedes all prior written or oral understandings. This Agreement may only be amended, supplemented, modified, or canceled by a duly executed written instrument.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement.

This Agreement will be effective on December 15, 2023 (which is the Effective Date of the Agreement).

Client: City of Crete

JEO Consulting Group, Inc.

\_\_\_\_\_

Michael S. Malone

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

By: Michael S. Malone

Title: \_\_\_\_\_

Title: Trans. Dept. Mgr.

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

Date Signed: 1-30-24

Address for giving notices:

Address for giving notices:

243 E. 13<sup>th</sup> Street, PO Box 86

2000 Q Street, Suite 500

Crete, NE 68333-0086

Lincoln, NE 68503

# JEO CONSULTING GROUP INC ■ JEO ARCHITECTURE INC

## GENERAL CONDITIONS

**1. SCOPE OF SERVICES:** JEO Consulting Group, Inc. ("JEO") shall perform the services described in an executed task order(s). JEO shall invoice the Client for these services at the fee stated in the scope of services of executed task order(s).

**2. ADDITIONAL SERVICES:** JEO can perform work beyond the scope of services, as additional services, for a negotiated fee or at fee schedule rates.

**3. CLIENT RESPONSIBILITIES:** The Client shall provide all criteria and full information as to the Client's requirements for the project; designate and identify in writing a person to act with authority on the Client's behalf in respect to all aspects of the project; examine and respond promptly to JEO's submissions; and give prompt written notice to JEO whenever the Client observes or otherwise becomes aware of any defect in work.

Unless otherwise agreed, the Client shall furnish JEO with right-of-access to the site in order to conduct the scope of services. Unless otherwise agreed, the Client shall also secure all necessary permits, approvals, licenses, consents, and property descriptions necessary to the performance of the services hereunder. While JEO shall take reasonable precautions to minimize damage to the property, it is understood by the Client that in the normal course of work some damage may occur, the restoration of which is not a part of this agreement.

**4. TIMES FOR RENDERING SERVICES:** JEO's services and compensation under this agreement have been agreed to in anticipation of the orderly and continuous progress of the project through completion. Unless specific periods of time or specific dates for providing services are specified in the scope of services, JEO's obligation to render services hereunder shall be for a period which may reasonably be required for the completion of said services.

If specific periods of time for rendering services are set forth or specific dates by which services are to be completed are provided, and if such periods of time or date are changed through no fault of JEO, the rates and amounts of compensation provided for herein shall be subject to equitable adjustment. If the Client has requested changes in the scope, extent, or character of the project, the time of performance of JEO's services shall be adjusted equitably.

**5. INVOICES:** JEO shall submit invoices to the Client monthly for services provided to date and a final bill upon completion of services. Invoices are due and payable within 30 days of receipt. Invoices are considered past due after 30 days. Client agrees to pay a finance charge on past due

invoices at the rate of 1.0% per month, or the maximum rate of interest permitted by law.

If the Client fails to make any payment due to JEO for services and expenses within 30 days after receipt of JEO's statement, JEO may, after giving 7 days' written notice to the Client, suspend services to the Client under this agreement until JEO has been paid in full all amounts due for services, expenses, and charges.

**6. STANDARD OF CARE:** The standard of care for all services performed or furnished by JEO under the agreement shall be the care and skill ordinarily used by members of JEO's profession practicing under similar circumstances at the same time and in the same locality. JEO makes no warranties, express or implied, under this agreement or otherwise, in connection with JEO's services.

JEO shall be responsible for the technical accuracy of its services and documents resulting therefrom, and the Client shall not be responsible for discovering deficiencies therein. JEO shall correct such deficiencies without additional compensation except to the extent such action is directly attributable to deficiencies in Client furnished information.

**7. REUSE OF DOCUMENTS:** Reuse of any materials (including in part plans, specifications, drawings, reports, designs, computations, computer programs, data, estimates, surveys, other work items, etc.) by the Client on a future extension of this project, or any other project without JEO's written authorization shall be at the Client's risk and the Client agrees to indemnify and hold harmless JEO from all claims, damages, and expenses including attorney's fees arising out of such unauthorized use.

**8. ELECTRONIC FILES:** Copies of Documents that may be relied upon by the Client are limited to the printed copies (also known as hard copies) that are signed or sealed by JEO. Files in electronic media format of text, data, graphics, or of other types that are furnished by JEO to the Client are only for convenience of the Client. Any conclusion or information obtained or derived from such electronic files shall be at the user's sole risk.

a. Because data stored in electronic media format can deteriorate or be modified inadvertently or otherwise without authorization of the data's creator, the party receiving electronic files agrees that it shall perform acceptance tests or procedures within 30 days, after which the receiving party shall be deemed to have accepted the data thus transferred. Any errors detected within the 30 day acceptance period shall be corrected by the party delivering the electronic files. JEO shall not be responsible

# JEO CONSULTING GROUP INC ■ JEO ARCHITECTURE INC

## GENERAL CONDITIONS

to maintain documents stored in electronic media format after acceptance by the Client.

b. When transferring documents in electronic media format, JEO makes no representations as to long term compatibility, usability, or readability of documents resulting from the use of software application packages, operating systems, or computer hardware differing from those used by JEO at the beginning of the project.

c. The Client may make and retain copies of documents for information and reference in connection with use on the project by the Client.

d. If there is a discrepancy between the electronic files and the hard copies, the hard copies govern.

e. Any verification or adaptation of the documents by JEO for extensions of the project or for any other project shall entitle JEO to further compensation at rates to be agreed upon by the Client and JEO.

**9. SUBCONSULTANTS:** JEO may employ consultants as JEO deems necessary to assist in the performance of the services. JEO shall not be required to employ any consultant unacceptable to JEO.

**10. INDEMNIFICATION:** To the fullest extent permitted by law, JEO and the Client shall indemnify and hold each other harmless and their respective officers, directors, partners, employees, and consultants from and against any and all claims, losses, damages, and expenses (including but not limited to all fees and charges of engineers, architects, attorneys, and other professionals, and all court or arbitration or other dispute resolution costs) to the extent such claims, losses, damages, or expenses are caused by the indemnifying parties' negligent acts, errors, or omissions. In the event claims, losses, damages, or expenses are caused by the joint or concurrent negligence of JEO and the Client, they shall be borne by each party in proportion to its negligence.

**11. INSURANCE:** JEO shall procure and maintain the following insurance with limits not less than shown during the performance of services under this agreement:

- a. Workers' Compensation: Statutory
- b. Employer's Liability
  - i. Each Accident: \$500,000
  - ii. Disease, Policy Limit: \$500,000
  - iii. Disease, Each Employee: \$500,000
- c. General Liability
  - i. Each Occurrence (Bodily Injury and Property Damage): \$1,000,000
  - ii. General Aggregate: \$2,000,000
- d. Auto Liability
  - i. Combined Single: \$1,000,000

e. Excess or Umbrella Liability

- i. Each Occurrence: \$1,000,000

- ii. General Aggregate: \$1,000,000

f. Professional Liability:

- i. Each Occurrence: \$1,000,000

- ii. General Aggregate: \$2,000,000

g. All policies of property insurance shall contain provisions to the effect that JEO and JEO's consultants' interests are covered and that in the event of payment of any loss or damage the insurers shall have no rights of recovery against any of the insureds or additional insureds thereunder.

h. The Client shall require the contractor to purchase and maintain general liability and other insurance as specified in the Contract Documents and to cause JEO and JEO's consultants to be listed as additional insured with respect to such liability and other insurance purchased and maintained by the contractor for the project.

i. The Client shall reimburse JEO for any additional limits or coverages that the Client requires for the project.

**12. TERMINATION:** This agreement may be terminated by either party upon 7 days prior written notice. In the event of termination, JEO shall be compensated by Client for all services performed up to and including the termination date. The effective date of termination may be set up to thirty (30) days later than otherwise provided to allow JEO to demobilize personnel and equipment from the site, to complete tasks whose value would otherwise be lost, to prepare notes as to the status of completed and uncompleted tasks, and to assemble project materials in orderly files.

**13. GOVERNING LAW:** This agreement is to be governed by the law of the state in which the project is located.

**14. SUCCESSORS, ASSIGNS, AND BENEFICIARIES:** The Client and JEO each is hereby bound and the partners, successors, executors, administrators and legal representatives of the Client and JEO are hereby bound to the other party to this agreement and to the partners, successors, executors, administrators and legal representatives (and said assigns) of such other party, with respect to all covenants, agreements and obligations of this agreement.

a. Neither the Client nor JEO may assign, sublet, or transfer any rights under or interest (including, but without limitation, monies that are due or may become due) in this agreement without the written consent of the other, except to the extent that any assignment, subletting, or transfer is mandated or restricted by law. Unless specifically stated to the contrary in any written consent to an assignment, no assignment shall release or

**JEO CONSULTING GROUP INC ■ JEO ARCHITECTURE INC****GENERAL CONDITIONS**

discharge the assignor from any duty or responsibility under this agreement.

**b.** Unless expressly provided otherwise in this agreement: Nothing in this agreement shall be construed to create, impose, or give rise to any duty owed by the Client or JEO to any contractor, contractor's subcontractor, supplier, other individual or entity, or to any surety for or employee of any of them.

**c.** All duties and responsibilities undertaken pursuant to this agreement shall be for the sole and exclusive benefit of the Client and JEO and not for the benefit of any other party.

**15. PRECEDENCE:** These standards, terms, and conditions shall take precedence over any inconsistent or contradictory language contained in any proposal, contract, purchase order, requisition, notice to proceed, or like document regarding JEO's services.

**16. SEVERABILITY:** Any provision or part of the agreement held to be void or unenforceable shall be deemed stricken, and all remaining provisions shall continue to be valid and binding upon the Client and JEO, who agree that the agreement shall be reformed to replace such stricken provision or part thereof with a valid and enforceable provision that comes as close as possible to expressing the intention of the stricken provision.

**17. NON-DISCRIMINATION CLAUSE:** Pursuant to Neb. Rev. Stat. § 73-102, the parties declare, promise, and warrant that they have and will continue to comply fully with Title VI of the Civil Rights Act of 1964, as amended (42 U.S.C.A § 1985, et seq.) and the Nebraska Fair Employment Practice Act, Neb. Rev. Stat. § 48-1101, et seq., in that there shall be no discrimination against any employee who is employed in the performance of this agreement, or against any applicant for such employment, because of age, color, national origin, race, religion, creed, disability or sex.

**18. E-VERIFY:** JEO shall register with and use the E-Verify Program, or an equivalent federal program designated by the United States Department of Homeland Security or other federal agency authorized to verify the work eligibility status of a newly hired employee pursuant to the Immigration Reform and Control Act of 1986, to determine the work eligibility status of new employees physically performing services within the state where the work shall be performed. Engineer shall require the same of each consultant.

This is Task Order No. \_\_\_\_\_,

Consisting of \_\_\_\_\_ pages

**Task Order**

In accordance with the Master Services Agreement Between Client and JEO for Professional Services dated \_\_\_\_\_ (“Agreement”), Client and JEO agree as follows:

**Specific Project Data**

A. Title:

B. Description:

**1. Services of JEO**

See Attachment “A”.

**2. Client’s Responsibilities**

Exhibit “A” from the Master Agreement Between Client and JEO for Professional Services as referenced above is modified as follows:

**3. Times for Rendering Services**

Phase	Completion Date
Study and Report	
Preliminary Design	
Final Design	
Bidding or Negotiating	
Construction	
Post-Construction	
TOTAL	

**4. Payments to JEO**

**A. For Lump Sum Method of Payment A**

1. The total compensation for services identified under paragraph 1 of the Task Order is estimated to be \$\_\_\_\_\_ based on the following assumed distribution.
2. JEO may alter the distribution of compensation between individual phases noted herein to be consistent with services actually rendered, but shall not exceed the total Lump Sum amount unless approved in by the Client.

Phase	Compensation
Study and Report	
Preliminary Design	
Final Design	
Bidding or Negotiating	
Construction	
Post-Construction	
TOTAL	

**B. For Standard Hourly Rates Method of Payment:**

1. Current hourly rate schedule is attached and subject to adjustment approximately February 1<sup>st</sup> of each year.
2. The total compensation for services identified under paragraph 1 of the Task Order is estimated to be \$\_\_\_\_\_ based on the following assumed distribution.
3. JEO’s estimate of the amounts that will become payable are only estimates for planning purposes, are not binding on the parties, and are not the minimum or maximum amounts payable to JEO under the Agreement.
4. When estimated compensation amounts have been stated herein and it subsequently becomes apparent to JEO that a compensation amount thus estimated will be exceeded, JEO shall give Client written notice thereof. Promptly thereafter Client and JEO shall review the matter of services remaining to be performed and compensation for such services. Client shall either agree to such compensation exceeding said estimated amount or Client and JEO shall agree to a reduction in the remaining services to be rendered by JEO, so that total compensation for such services will not exceed said estimated amount when such services are completed. If JEO exceeds the estimated amount before Client and JEO have agreed to an increase in the compensation due JEO or a reduction in the remaining services, the JEO shall be paid for all services rendered hereunder.

Phase	Estimated Compensation
Study and Report	
Preliminary Design	
Final Design	
Bidding or Negotiating	
Construction	
Post-Construction	
TOTAL	

**5. Other Modifications to Master Agreement:**

Approval and Acceptance: Approval and Acceptance of this Task Order, including the attachments listed

above, shall incorporate this document as part of the Agreement. JEO is authorized to begin performance upon its receipt of a copy of this Task Order signed by Client.

The Effective Date of this Task Order is \_\_\_\_\_, \_\_\_\_\_.

JEO

Client

\_\_\_\_\_  
Signature Date

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Name

\_\_\_\_\_  
Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Title

DESIGNATED REPRESENTATIVE FOR TASK ORDER:

DESIGNATED REPRESENTATIVE FOR TASK ORDER:

\_\_\_\_\_  
Name

\_\_\_\_\_  
Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Title

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E-Mail Address

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Phone

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Fax

**AGREEMENT  
BETWEEN OWNER AND ARCHITECT  
FOR  
PROFESSIONAL SERVICES**

THIS IS AN AGREEMENT effective as of \_\_\_\_\_ (“Effective Date”) between the City of Crete, NE (“Owner”) and JEO Architecture, Inc. (“Architect”).

Owner’s project, of which Architect’s services under this Agreement are a part, is generally identified as follows:

Crete Fire Station – Architectural Preliminary Design Services (“Project”).

Architect’s services under this Agreement are generally identified as follows: JEO will provide Architectural Preliminary Design Services for the Crete Fire Station project as described in the Architect’s scope of services - Exhibit A.

Owner and Architect further agree as follows:

**ARTICLE 1 - SERVICES OF ARCHITECT**

---

**1.01 Scope**

- A. Architect shall provide, or cause to be provided, the services set forth herein and in Exhibit A.

**ARTICLE 2 - OWNER’S RESPONSIBILITIES**

---

**2.01 Owner Responsibilities**

- A. Owner responsibilities are outlined in Section 3 of Exhibit B.

**ARTICLE 3 - Compensation**

---

**3.01 Compensation**

- A. Owner shall pay Architect as set forth in Exhibit A and per the terms in Exhibit B.
- B. The Standard Hourly Rates Schedule shall be adjusted annually (as of approximately January 1st) to reflect equitable changes in the compensation payable to Architect. The current Standard Hourly Rate Schedule is available upon request.

**ARTICLE 4 - EXHIBITS AND SPECIAL PROVISIONS**

---

**4.01 Exhibits**

Exhibit A – Scope of Services  
Exhibit B – General Conditions

**ARTICLE 5 – TOTAL AGREEMENT**

---

**5.01 Total Agreement**

- A. This Agreement (consisting of pages 1 to 2 inclusive, together with the Exhibits identified as included above) constitutes the entire agreement between Owner and Architect and supersedes all prior written or oral understandings. This Agreement may only be amended, supplemented, modified, or canceled by a duly executed written instrument.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement.

This Agreement will be effective on \_\_\_\_\_, 2024 (which is the Effective Date of the Agreement).

Owner:

\_\_\_\_\_

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

Title: \_\_\_\_\_

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

Address for giving notices:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Architect: JEO Architecture, Inc.

  
\_\_\_\_\_

By: Corey E. Brodersen \_\_\_\_\_

Title: Architecture Department Manager \_\_\_\_\_

Date Signed: January 08, 2024 \_\_\_\_\_

Address for giving notices:

JEO Architecture, Inc. \_\_\_\_\_

2000 Q Street, Suite 500 \_\_\_\_\_

Lincoln, NE 68503 \_\_\_\_\_



**SCOPE OF SERVICES  
CRETE FIRE STATION  
ARCHITECTURAL PRELIMINARY DESIGN SERVICES**

ENGINEERING ■ ARCHITECTURE ■ SURVEYING ■ PLANNING

**YOUR PROJECT:**

The scope of services for the Crete Fire Station – Architectural Preliminary Design services is limited initially to efforts that surround programming of the building spaces and architectural preliminary design. Following this initial project phase there will be a need for additional project phases. The additional project phases include finalizing the Architectural Schematic Design with the Design Development, Construction Documents, Bidding and Construction Administration phases to follow. Services for these project phases (scope and fee) will be negotiated after completion of the Preliminary Design Services and approval of the project to move forward.

Your project consists of the initial preliminary design services for a fire station addition and renovation to the existing Crete Fire Station. While the final building addition and renovation scope has not been fully determined, it is expected that the new addition will be located east of the existing station. Along with providing preliminary design services, JEO will assist by developing an opinion of probable construction cost which will be a requirement for the United States Department of Agriculture (USDA) Rural Development (RD) - Preliminary Architectural Report (PAR).

What follows is a basic scope of services for the initial Architectural Preliminary Design Phase:

**SCOPE OF SERVICES:**

1. Architectural Preliminary Design:
  - a. JEO shall assist the City of Crete / Crete Fire Department in confirming the programming spaces for the addition and existing fire station facility.
  - b. JEO shall provide Preliminary Design Documents based on the established program.
  - c. The Preliminary Design Documents shall illustrate and describe the design of the project by establishing the scope, relationships, forms, size, and appearance by means of conceptual plans and elevations.
  - d. Upon completion of the initial Preliminary Design Documents, JEO shall also provide a preliminary opinion of probable construction cost based on the overall size of the building and current square foot cost for construction of similar projects.
2. Deliverables (Preliminary Design Documents)
  - a. Preliminary architectural site layout plan
  - b. Preliminary architectural floor plan
  - c. Preliminary exterior 3D building rendering
  - d. Preliminary opinion of probable construction cost
3. Travel expectations
  - a. For this initial phase of your project, we have included two site visit/meetings with the design committee to review the project requirements and to share a design solution. Additional meetings for the building design will be held virtually with the design committee as needed.

**TERMS AND CONDITIONS:**

1. Compensation – JEO proposes to provide the services for lump-sum fees as follows:
  - a. Architectural Preliminary Design: \$24,000.00
2. Reimbursable Expenses
  - a. Typical reimbursable expenses are included in the lump-sum fee.
3. Additional Services
  - a. For Additional Services, whether requested in writing or verbally by the Owner, work shall be completed at standard hourly rates or based on a negotiated lump sum fee.
4. Contract Time
  - a. If the Basic Services covered by this Agreement have not been completed by August 1, 2024, through no fault of JEO, extension of JEO's services beyond that time shall be compensated as additional services.

**1. SCOPE OF SERVICES:** JEO Architecture, Inc. (JEO) shall perform the services described in Exhibit A. JEO shall invoice the owner for these services at the fee stated in Exhibit A.

**2. ADDITIONAL SERVICES:** JEO can perform work beyond the scope of services, as additional services, for a negotiated fee or at fee schedule rates.

**3. OWNER RESPONSIBILITIES:** The owner shall provide all criteria and full information as to the owner's requirements for the project; designate and identify in writing a person to act with authority on the owner's behalf in respect to all aspects of the project; examine and respond promptly to JEO's submissions; and give prompt written notice to JEO whenever the owner observes or otherwise becomes aware of any defect in work.

Unless otherwise agreed, the owner shall furnish JEO with right-of-access to the site in order to conduct the scope of services. Unless otherwise agreed, the owner shall also secure all necessary permits, approvals, licenses, consents, and property descriptions necessary to the performance of the services hereunder. While JEO shall take reasonable precautions to minimize damage to the property, it is understood by the owner that in the normal course of work some damage may occur, the restoration of which is not a part of this agreement.

**4. TIMES FOR RENDERING SERVICES:** JEO's services and compensation under this agreement have been agreed to in anticipation of the orderly and continuous progress of the project through completion. Unless specific periods of time or specific dates for providing services are specified in the scope of services, JEO's obligation to render services hereunder shall be for a period which may reasonably be required for the completion of said services.

If specific periods of time for rendering services are set forth or specific dates by which services are to be completed are provided, and if such periods of time or date are changed through no fault of JEO, the rates and amounts of compensation provided for herein shall be subject to equitable adjustment. If the owner has requested changes in the scope, extent, or character of the project, the time of performance of JEO's services shall be adjusted equitably.

**5. INVOICES:** JEO shall submit invoices to the owner monthly for services provided to date and a final bill upon completion of services. Invoices are due and payable within 30 days of receipt. Invoices are considered past due after 30 days. Owner agrees to pay a finance charge on past due invoices at the rate of 1.0% per month, or the maximum rate of interest permitted by law.

If the owner fails to make any payment due to JEO for services and expenses within 30 days after receipt of JEO's statement, JEO may, after giving 7 days' written notice to the owner, suspend services to the owner under this agreement until JEO has been paid in full all amounts due for services, expenses, and charges.

**6. STANDARD OF CARE:** The standard of care for all services performed or furnished by JEO under the agreement shall be the care and skill ordinarily used by members of JEO's profession

practicing under similar circumstances at the same time and in the same locality. JEO makes no warranties, express or implied, under this agreement or otherwise, in connection with JEO's services.

JEO shall be responsible for the technical accuracy of its services and documents resulting therefrom, and the owner shall not be responsible for discovering deficiencies therein. JEO shall correct such deficiencies without additional compensation except to the extent such action is directly attributable to deficiencies in owner furnished information.

**7. REUSE OF DOCUMENTS:** Reuse of any materials (including in part plans, specifications, drawings, reports, designs, computations, computer programs, data, estimates, surveys, other work items, etc.) by the owner on a future extension of this project, or any other project without JEO's written authorization shall be at the owner's risk and the owner agrees to indemnify and hold harmless JEO from all claims, damages, and expenses including attorney's fees arising out of such unauthorized use.

**8. ELECTRONIC FILES:** Copies of Documents that may be relied upon by the owner are limited to the printed copies (also known as hard copies) that are signed or sealed by JEO. Files in electronic media format of text, data, graphics, or of other types that are furnished by JEO to the owner are only for convenience of the owner. Any conclusion or information obtained or derived from such electronic files shall be at the user's sole risk.

a. Because data stored in electronic media format can deteriorate or be modified inadvertently or otherwise without authorization of the data's creator, the party receiving electronic files agrees that it shall perform acceptance tests or procedures within 30 days, after which the receiving party shall be deemed to have accepted the data thus transferred. Any errors detected within the 30 day acceptance period shall be corrected by the party delivering the electronic files. JEO shall not be responsible to maintain documents stored in electronic media format after acceptance by the owner.

b. When transferring documents in electronic media format, JEO makes no representations as to long term compatibility, usability, or readability of documents resulting from the use of software application packages, operating systems, or computer hardware differing from those used by JEO at the beginning of the project.

c. The owner may make and retain copies of documents for information and reference in connection with use on the project by the owner.

d. If there is a discrepancy between the electronic files and the hard copies, the hard copies govern.

e. Any verification or adaptation of the documents by JEO for extensions of the project or for any other project shall entitle JEO to further compensation at rates to be agreed upon by the owner and JEO.

**9. SUBCONSULTANTS:** JEO may employ consultants as JEO deems necessary to assist in the performance of the services. JEO shall not be required to employ any consultant unacceptable to JEO.

**10. INDEMNIFICATION:** To the fullest extent permitted by law, JEO and the owner shall indemnify and hold each other



harmless and their respective officers, directors, partners, employees, and consultants from and against any and all claims, losses, damages, and expenses (including but not limited to all fees and charges of engineers, architects, attorneys, and other professionals, and all court or arbitration or other dispute resolution costs) to the extent such claims, losses, damages, or expenses are caused by the indemnifying parties' negligent acts, errors, or omissions. In the event claims, losses, damages, or expenses are caused by the joint or concurrent negligence of JEO and the owner, they shall be borne by each party in proportion to its negligence.

**11. INSURANCE:** JEO shall procure and maintain the following insurance during the performance of services under this agreement:

- a. Workers' Compensation: Statutory
- b. Employer's Liability
  - i. Each Accident: \$500,000
  - ii. Disease, Policy Limit: \$500,000
  - iii. Disease, Each Employee: \$500,000
- c. General Liability
  - i. Each Occurrence (Bodily Injury and Property Damage): \$1,000,000
  - ii. General Aggregate: \$2,000,000
- d. Auto Liability
  - i. Combined Single: \$1,000,000
- e. Excess or Umbrella Liability
  - i. Each Occurrence: \$1,000,000
  - ii. General Aggregate: \$1,000,000
- f. Professional Liability:
  - i. Each Occurrence: \$1,000,000
  - ii. General Aggregate: \$2,000,000
- g. All policies of property insurance shall contain provisions to the effect that JEO and JEO's consultants' interests are covered and that in the event of payment of any loss or damage the insurers shall have no rights of recovery against any of the insureds or additional insureds thereunder.
- h. The owner shall require the contractor to purchase and maintain general liability and other insurance as specified in the Contract Documents and to cause JEO and JEO's consultants to be listed as additional insured with respect to such liability and other insurance purchased and maintained by the contractor for the project.
- i. The owner shall reimburse JEO for any additional limits or coverages that the owner requires for the project.

**12. TERMINATION:** This agreement may be terminated by either party upon 7 days prior written notice. In the event of termination, JEO shall be compensated by owner for all services performed up to and including the termination date. The effective date of termination may be set up to thirty (30) days later than otherwise provided to allow JEO to demobilize personnel and equipment from the site, to complete tasks whose value would otherwise be lost, to prepare notes as to the status of completed and uncompleted tasks, and to assemble project materials in orderly files.

**13. GOVERNING LAW:** This agreement is to be governed by the law of the state in which the project is located.

**14. SUCCESSORS, ASSIGNS, AND BENEFICIARIES:** The owner and JEO each is hereby bound and the partners, successors, executors, administrators and legal representatives of the owner and JEO are hereby bound to the other party to this agreement and to the partners, successors, executors, administrators and legal representatives (and said assigns) of such other party, with respect to all covenants, agreements and obligations of this agreement.

a. Neither the owner nor JEO may assign, sublet, or transfer any rights under or interest (including, but without limitation, monies that are due or may become due) in this agreement without the written consent of the other, except to the extent that any assignment, subletting, or transfer is mandated or restricted by law. Unless specifically stated to the contrary in any written consent to an assignment, no assignment shall release or discharge the assignor from any duty or responsibility under this agreement.

b. Unless expressly provided otherwise in this agreement: Nothing in this agreement shall be construed to create, impose, or give rise to any duty owed by the owner or JEO to any contractor, contractor's subcontractor, supplier, other individual or entity, or to any surety for or employee of any of them.

c. All duties and responsibilities undertaken pursuant to this agreement shall be for the sole and exclusive benefit of the owner and JEO and not for the benefit of any other party.

**15. PRECEDENCE:** These standards, terms, and conditions shall take precedence over any inconsistent or contradictory language contained in any proposal, contract, purchase order, requisition, notice to proceed, or like document regarding JEO's services.

**16. SEVERABILITY:** Any provision or part of the agreement held to be void or unenforceable shall be deemed stricken, and all remaining provisions shall continue to be valid and binding upon the owner and JEO, who agree that the agreement shall be reformed to replace such stricken provision or part thereof with a valid and enforceable provision that comes as close as possible to expressing the intention of the stricken provision.

**17. NON-DISCRIMINATION CLAUSE:** Pursuant to Neb. Rev. Stat. § 73-102, the parties declare, promise, and warrant that they have and will continue to comply fully with Title VI of the Civil Rights Act of 1964, as amended (42 U.S.C.A § 1985, et seq.) and the Nebraska Fair Employment Practice Act, Neb. Rev. Stat. § 48-1101, et seq., in that there shall be no discrimination against any employee who is employed in the performance of this agreement, or against any applicant for such employment, because of age, color, national origin, race, religion, creed, disability or sex.

**18. E-VERIFY:** JEO shall register with and use the E-Verify Program, or an equivalent federal program designated by the United States Department of Homeland Security or other federal agency authorized to verify the work eligibility status of a newly hired employee pursuant to the Immigration Reform and Control Act of 1986, to determine the work eligibility status of new employees physically performing services within the state where the work shall be performed. Architect shall require the same of each consultant.



**AGREEMENT  
BETWEEN OWNER AND ARCHITECT  
FOR  
PROFESSIONAL SERVICES**

THIS IS AN AGREEMENT effective as of \_\_\_\_\_ (“Effective Date”) between the City of Crete, NE (“Owner”) and JEO Architecture, Inc. (“Architect”).

Owner’s project, of which Architect’s services under this Agreement are a part, is generally identified as follows:

Crete Fire Station – National Environmental Policy Act (NEPA) Services (“Project”).

Architect’s services under this Agreement are generally identified as follows: JEO will provide National Environmental Policy Act (NEPA) review services for the Crete Fire Station project as described in the Architect’s scope of services - Exhibit A.

Owner and Architect further agree as follows:

**ARTICLE 1 - SERVICES OF ARCHITECT**

---

**1.01 Scope**

- A. Architect shall provide, or cause to be provided, the services set forth herein and in Exhibit A.

**ARTICLE 2 - OWNER’S RESPONSIBILITIES**

---

**2.01 Owner Responsibilities**

- A. Owner responsibilities are outlined in Section 3 of Exhibit B.

**ARTICLE 3 - Compensation**

---

**3.01 Compensation**

- A. Owner shall pay Architect as set forth in Exhibit A and per the terms in Exhibit B.
- B. The Standard Hourly Rates Schedule shall be adjusted annually (as of approximately January 1st) to reflect equitable changes in the compensation payable to Architect. The current Standard Hourly Rate Schedule is available upon request.

**ARTICLE 4 - EXHIBITS AND SPECIAL PROVISIONS**

---

**4.01 Exhibits**

Exhibit A – Scope of Services  
Exhibit B – General Conditions

**ARTICLE 5 – TOTAL AGREEMENT**

---

**5.01 Total Agreement**

- A. This Agreement (consisting of pages 1 to 2 inclusive, together with the Exhibits identified as included above) constitutes the entire agreement between Owner and Architect and supersedes all prior written or oral understandings. This Agreement may only be amended, supplemented, modified, or canceled by a duly executed written instrument.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement.

This Agreement will be effective on \_\_\_\_\_, 2024 (which is the Effective Date of the Agreement).

Owner:

\_\_\_\_\_

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

Title: \_\_\_\_\_

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

Address for giving notices:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Architect: JEO Architecture, Inc.

  
\_\_\_\_\_

By: Corey E. Brodersen \_\_\_\_\_

Title: Architecture Department Manager \_\_\_\_\_

Date Signed: January 08, 2024 \_\_\_\_\_

Address for giving notices:

JEO Architecture, Inc. \_\_\_\_\_

2000 Q Street, Suite 500 \_\_\_\_\_

Lincoln, NE 68503 \_\_\_\_\_



## SCOPE OF SERVICES CRETE FIRE STATION - NEPA SERVICES

### YOUR PROJECT:

The City of Crete, Nebraska is proposing the expansion of the existing Fire Hall as they have outgrown the existing facility. The City of Crete has asked JEO Consulting Group, Inc. (JEO) to complete an environmental review for the project that meets the requirements of the United States Department of Agriculture (USDA) Rural Development (RD) environmental review standards.

Based on a preliminary assessment of the project scope and area, this project is anticipated to require a Categorical Exclusion in accordance with the National Environmental Policy Act (NEPA). JEO's environmental team will develop a comprehensive environmental review that meets the USDA RD's standards for a Categorical Exclusion as required under 7 CFR 1970.54 a(3).

The Categorical Exclusion requires 2 primary tasks to be completed:

1. Literature and desktop/dataset review of environmental resources within the study area.
2. Environmental Review Report.

JEO will provide services as outlined below to support the development of a general environmental review for the project area and its adjacent areas.

### SCOPE OF SERVICES:

1. National Environmental Policy Act (NEPA) Review: JEO will complete an environmental review for the project that meets the requirements of the USDA RD environmental review standards. Based on a preliminary assessment of the project scope and area, this project is anticipated to require a Categorical Exclusion in accordance with the NEPA. JEO's environmental team will develop a comprehensive environmental review that meets the USDA RD's standards for a Categorical Exclusion as required under 7 CFR 1970.54 a(3).
  - a. Task 1 - Literature, Desktop and Dataset Review
    - Initiate correspondences with the following agencies and non-government organizations (NGOs) - Nebraska State Historical Preservation Officer (NeSHPO) and all Tribal Historic Preservation Officers (THPOs)/Tribal Nations with a potential interest in the project area.
    - Complete a Conservation and Environmental Review Tool (CERT) review through the Nebraska Game and parks Commission (NGPC) and generate an Information for Planning and Consultation (IPaC) species list through the U.S. Fish and Wildlife Service (USFWS)
    - Conduct a desktop and dataset review of Water Resources, including Waters of the U.S, wetlands, and floodplains.
  - b. Task 2 – Environmental Review Report - The USDA RD Environmental Checklist for Categorical Exclusions will be completed, and will be accompanied by a technical report that provides details for the following categories:

- Project Description and Location
  - Land Ownership and Land Use
  - Historic Preservation
  - Threatened and Endangered Species / Biological resources
  - Wetlands
  - Floodplains
  - Coastal Areas
  - Important Farmland
  - Environmental Risk Management
  - Other Resources: Key Water Resources, Transportation/Traffic, Air Quality, and Noise Pollution
- c. Services not included in the NEPA Review: (If necessary, a fee for these services can be negotiated as needed.)
- On site meetings.
  - Field visits / on-site reconnaissance.
  - T&E Species-specific surveys, sampling, trapping, or handling of plants/wildlife.
  - Permitting related to water resources (CWA, NPDES, Floodplain).
  - Additional services not outlined in the above task descriptions.
2. Deliverables (Preliminary Design Documents)
- a. National Environmental Policy Act report
3. Travel expectations
- a. There are no planned site visit meetings needed for the NEPA review thus they have been excluded from this scope of services and fee.

**TERMS AND CONDITIONS:**

1. Compensation – JEO proposes to provide the services for lump-sum fees as follows:
  - a. National Environmental Policy Act (NEPA) Review: \$16,000.00
2. Reimbursable Expenses
  - a. Typical reimbursable expenses are included in the lump-sum fee.
3. Additional Services
  - a. For Additional Services, whether requested in writing or verbally by the Owner, work shall be completed at standard hourly rates or based on a negotiated lump sum fee.
4. Contract Time
  - a. If the Basic Services covered by this Agreement have not been completed by August 1, 2024, through no fault of JEO, extension of JEO's services beyond that time shall be compensated as additional services.

**1. SCOPE OF SERVICES:** JEO Architecture, Inc. (JEO) shall perform the services described in Exhibit A. JEO shall invoice the owner for these services at the fee stated in Exhibit A.

**2. ADDITIONAL SERVICES:** JEO can perform work beyond the scope of services, as additional services, for a negotiated fee or at fee schedule rates.

**3. OWNER RESPONSIBILITIES:** The owner shall provide all criteria and full information as to the owner's requirements for the project; designate and identify in writing a person to act with authority on the owner's behalf in respect to all aspects of the project; examine and respond promptly to JEO's submissions; and give prompt written notice to JEO whenever the owner observes or otherwise becomes aware of any defect in work.

Unless otherwise agreed, the owner shall furnish JEO with right-of-access to the site in order to conduct the scope of services. Unless otherwise agreed, the owner shall also secure all necessary permits, approvals, licenses, consents, and property descriptions necessary to the performance of the services hereunder. While JEO shall take reasonable precautions to minimize damage to the property, it is understood by the owner that in the normal course of work some damage may occur, the restoration of which is not a part of this agreement.

**4. TIMES FOR RENDERING SERVICES:** JEO's services and compensation under this agreement have been agreed to in anticipation of the orderly and continuous progress of the project through completion. Unless specific periods of time or specific dates for providing services are specified in the scope of services, JEO's obligation to render services hereunder shall be for a period which may reasonably be required for the completion of said services.

If specific periods of time for rendering services are set forth or specific dates by which services are to be completed are provided, and if such periods of time or date are changed through no fault of JEO, the rates and amounts of compensation provided for herein shall be subject to equitable adjustment. If the owner has requested changes in the scope, extent, or character of the project, the time of performance of JEO's services shall be adjusted equitably.

**5. INVOICES:** JEO shall submit invoices to the owner monthly for services provided to date and a final bill upon completion of services. Invoices are due and payable within 30 days of receipt. Invoices are considered past due after 30 days. Owner agrees to pay a finance charge on past due invoices at the rate of 1.0% per month, or the maximum rate of interest permitted by law.

If the owner fails to make any payment due to JEO for services and expenses within 30 days after receipt of JEO's statement, JEO may, after giving 7 days' written notice to the owner, suspend services to the owner under this agreement until JEO has been paid in full all amounts due for services, expenses, and charges.

**6. STANDARD OF CARE:** The standard of care for all services performed or furnished by JEO under the agreement shall be the care and skill ordinarily used by members of JEO's profession

practicing under similar circumstances at the same time and in the same locality. JEO makes no warranties, express or implied, under this agreement or otherwise, in connection with JEO's services.

JEO shall be responsible for the technical accuracy of its services and documents resulting therefrom, and the owner shall not be responsible for discovering deficiencies therein. JEO shall correct such deficiencies without additional compensation except to the extent such action is directly attributable to deficiencies in owner furnished information.

**7. REUSE OF DOCUMENTS:** Reuse of any materials (including in part plans, specifications, drawings, reports, designs, computations, computer programs, data, estimates, surveys, other work items, etc.) by the owner on a future extension of this project, or any other project without JEO's written authorization shall be at the owner's risk and the owner agrees to indemnify and hold harmless JEO from all claims, damages, and expenses including attorney's fees arising out of such unauthorized use.

**8. ELECTRONIC FILES:** Copies of Documents that may be relied upon by the owner are limited to the printed copies (also known as hard copies) that are signed or sealed by JEO. Files in electronic media format of text, data, graphics, or of other types that are furnished by JEO to the owner are only for convenience of the owner. Any conclusion or information obtained or derived from such electronic files shall be at the user's sole risk.

a. Because data stored in electronic media format can deteriorate or be modified inadvertently or otherwise without authorization of the data's creator, the party receiving electronic files agrees that it shall perform acceptance tests or procedures within 30 days, after which the receiving party shall be deemed to have accepted the data thus transferred. Any errors detected within the 30 day acceptance period shall be corrected by the party delivering the electronic files. JEO shall not be responsible to maintain documents stored in electronic media format after acceptance by the owner.

b. When transferring documents in electronic media format, JEO makes no representations as to long term compatibility, usability, or readability of documents resulting from the use of software application packages, operating systems, or computer hardware differing from those used by JEO at the beginning of the project.

c. The owner may make and retain copies of documents for information and reference in connection with use on the project by the owner.

d. If there is a discrepancy between the electronic files and the hard copies, the hard copies govern.

e. Any verification or adaptation of the documents by JEO for extensions of the project or for any other project shall entitle JEO to further compensation at rates to be agreed upon by the owner and JEO.

**9. SUBCONSULTANTS:** JEO may employ consultants as JEO deems necessary to assist in the performance of the services. JEO shall not be required to employ any consultant unacceptable to JEO.

**10. INDEMNIFICATION:** To the fullest extent permitted by law, JEO and the owner shall indemnify and hold each other



harmless and their respective officers, directors, partners, employees, and consultants from and against any and all claims, losses, damages, and expenses (including but not limited to all fees and charges of engineers, architects, attorneys, and other professionals, and all court or arbitration or other dispute resolution costs) to the extent such claims, losses, damages, or expenses are caused by the indemnifying parties' negligent acts, errors, or omissions. In the event claims, losses, damages, or expenses are caused by the joint or concurrent negligence of JEO and the owner, they shall be borne by each party in proportion to its negligence.

**11. INSURANCE:** JEO shall procure and maintain the following insurance during the performance of services under this agreement:

- a. Workers' Compensation: Statutory
- b. Employer's Liability
  - i. Each Accident: \$500,000
  - ii. Disease, Policy Limit: \$500,000
  - iii. Disease, Each Employee: \$500,000
- c. General Liability
  - i. Each Occurrence (Bodily Injury and Property Damage): \$1,000,000
  - ii. General Aggregate: \$2,000,000
- d. Auto Liability
  - i. Combined Single: \$1,000,000
- e. Excess or Umbrella Liability
  - i. Each Occurrence: \$1,000,000
  - ii. General Aggregate: \$1,000,000
- f. Professional Liability:
  - i. Each Occurrence: \$1,000,000
  - ii. General Aggregate: \$2,000,000
- g. All policies of property insurance shall contain provisions to the effect that JEO and JEO's consultants' interests are covered and that in the event of payment of any loss or damage the insurers shall have no rights of recovery against any of the insureds or additional insureds thereunder.
- h. The owner shall require the contractor to purchase and maintain general liability and other insurance as specified in the Contract Documents and to cause JEO and JEO's consultants to be listed as additional insured with respect to such liability and other insurance purchased and maintained by the contractor for the project.
- i. The owner shall reimburse JEO for any additional limits or coverages that the owner requires for the project.

**12. TERMINATION:** This agreement may be terminated by either party upon 7 days prior written notice. In the event of termination, JEO shall be compensated by owner for all services performed up to and including the termination date. The effective date of termination may be set up to thirty (30) days later than otherwise provided to allow JEO to demobilize personnel and equipment from the site, to complete tasks whose value would otherwise be lost, to prepare notes as to the status of completed and uncompleted tasks, and to assemble project materials in orderly files.

**13. GOVERNING LAW:** This agreement is to be governed by the law of the state in which the project is located.

**14. SUCCESSORS, ASSIGNS, AND BENEFICIARIES:** The owner and JEO each is hereby bound and the partners, successors, executors, administrators and legal representatives of the owner and JEO are hereby bound to the other party to this agreement and to the partners, successors, executors, administrators and legal representatives (and said assigns) of such other party, with respect to all covenants, agreements and obligations of this agreement.

a. Neither the owner nor JEO may assign, sublet, or transfer any rights under or interest (including, but without limitation, monies that are due or may become due) in this agreement without the written consent of the other, except to the extent that any assignment, subletting, or transfer is mandated or restricted by law. Unless specifically stated to the contrary in any written consent to an assignment, no assignment shall release or discharge the assignor from any duty or responsibility under this agreement.

b. Unless expressly provided otherwise in this agreement: Nothing in this agreement shall be construed to create, impose, or give rise to any duty owed by the owner or JEO to any contractor, contractor's subcontractor, supplier, other individual or entity, or to any surety for or employee of any of them.

c. All duties and responsibilities undertaken pursuant to this agreement shall be for the sole and exclusive benefit of the owner and JEO and not for the benefit of any other party.

**15. PRECEDENCE:** These standards, terms, and conditions shall take precedence over any inconsistent or contradictory language contained in any proposal, contract, purchase order, requisition, notice to proceed, or like document regarding JEO's services.

**16. SEVERABILITY:** Any provision or part of the agreement held to be void or unenforceable shall be deemed stricken, and all remaining provisions shall continue to be valid and binding upon the owner and JEO, who agree that the agreement shall be reformed to replace such stricken provision or part thereof with a valid and enforceable provision that comes as close as possible to expressing the intention of the stricken provision.

**17. NON-DISCRIMINATION CLAUSE:** Pursuant to Neb. Rev. Stat. § 73-102, the parties declare, promise, and warrant that they have and will continue to comply fully with Title VI of the Civil Rights Act of 1964, as amended (42 U.S.C.A § 1985, et seq.) and the Nebraska Fair Employment Practice Act, Neb. Rev. Stat. § 48-1101, et seq., in that there shall be no discrimination against any employee who is employed in the performance of this agreement, or against any applicant for such employment, because of age, color, national origin, race, religion, creed, disability or sex.

**18. E-VERIFY:** JEO shall register with and use the E-Verify Program, or an equivalent federal program designated by the United States Department of Homeland Security or other federal agency authorized to verify the work eligibility status of a newly hired employee pursuant to the Immigration Reform and Control Act of 1986, to determine the work eligibility status of new employees physically performing services within the state where the work shall be performed. Architect shall require the same of each consultant.



**AGREEMENT  
BETWEEN OWNER AND ARCHITECT  
FOR  
PROFESSIONAL SERVICES**

THIS IS AN AGREEMENT effective as of \_\_\_\_\_ (“Effective Date”) between the City of Crete, NE (“Owner”) and JEO Architecture, Inc. (“Architect”).

Owner’s project, of which Architect’s services under this Agreement are a part, is generally identified as follows:

Crete Fire Station –Phase I Environmental Site Assessment (ESA) Services (“Project”).

Architect’s services under this Agreement are generally identified as follows: JEO will provide Architectural Phase I ESA services for the Crete Fire Station project as described in the Architect’s scope of services - Exhibit A.

Owner and Architect further agree as follows:

**ARTICLE 1 - SERVICES OF ARCHITECT**

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**1.01 Scope**

- A. Architect shall provide, or cause to be provided, the services set forth herein and in Exhibit A.

**ARTICLE 2 - OWNER’S RESPONSIBILITIES**

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**2.01 Owner Responsibilities**

- A. Owner responsibilities are outlined in Section 3 of Exhibit B.

**ARTICLE 3 - Compensation**

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**3.01 Compensation**

- A. Owner shall pay Architect as set forth in Exhibit A and per the terms in Exhibit B.
- B. The Standard Hourly Rates Schedule shall be adjusted annually (as of approximately January 1st) to reflect equitable changes in the compensation payable to Architect. The current Standard Hourly Rate Schedule is available upon request.

**ARTICLE 4 - EXHIBITS AND SPECIAL PROVISIONS**

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**4.01 Exhibits**

Exhibit A – Scope of Services  
Exhibit B – General Conditions

**ARTICLE 5 – TOTAL AGREEMENT**

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**5.01 Total Agreement**

- A. This Agreement (consisting of pages 1 to 2 inclusive, together with the Exhibits identified as included above) constitutes the entire agreement between Owner and Architect and supersedes all prior written or oral understandings. This Agreement may only be amended, supplemented, modified, or canceled by a duly executed written instrument.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement.

This Agreement will be effective on \_\_\_\_\_, 2024 (which is the Effective Date of the Agreement).

Owner:

\_\_\_\_\_

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

Title: \_\_\_\_\_

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

Address for giving notices:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Architect: JEO Architecture, Inc.

  
\_\_\_\_\_

By: Corey E. Brodersen

Title: Architecture Department Manager

Date Signed: January 08, 2024

Address for giving notices:

JEO Architecture, Inc.

2000 Q Street, Suite 500

Lincoln, NE 68503



**SCOPE OF SERVICES**  
**CRETE FIRE STATION - PHASE I ESA SERVICES**

**YOUR PROJECT/SCOPE OF SERVICES:**

The scope of services for the Crete Fire Station –Phase I Environmental Site Assessment (ESA)

1. JEO Consulting Group will use standard methods to research the environmental condition of properties east of the Crete Fire Station to Kingwood Drive, Crete, Nebraska.
2. The scope will include writing project narrative, site visit, reviewing maps of project area, interviews of neighbors and managers. The review will also determine compliance with state and federal permitting agencies.
3. Where available, interviews will be conducted with the Fire Marshall, City and/or county health department officials, and property owners to compile information regarding past and current environmental conditions. A visit will be made to the subject properties to investigate any or all the following:
  - Location of any known above ground or underground fuel or bulk chemical storage tanks.
  - On-site waste disposal practices.
  - Evidence of unreported or unpermitted activities that are presently covered under local, state, or federal regulations.
  - Location and description of existing structures.
  - Photographs of selected areas.
  - Use and management of hazardous materials and petroleum products.
  - On-site presence of PCB-containing equipment.
  - Location of buried septic systems, cesspool, evaporation pond, or other waste treatment units.
  - Location of existing monitoring wells, drinking water wells, stock wells, and irrigation wells.
  - Evidence of vegetative distress, soil discoloration, surface subsidence, or other environmental damage, if seasonal conditions permit such observations.
  - Conduct an inspection of surrounding area.
  - Asbestos observations
4. Services not included in the Phase I ESA Review:
  - Soil testing
  - Asbestos Testing
  - Obtaining right-of-entry to study area properties.
  - Additional revisions and resubmittals beyond those mentioned above.
5. Travel expectations
  - For this initial phase of your project, we have included site visits needed to complete the Phase I ESA.

**TERMS AND CONDITIONS:**

1. Compensation – JEO proposes to provide the services for lump-sum fees as follows:
  - a. Phase I Environmental Site Assessment (ESA): \$6,000.00
2. Reimbursable Expenses
  - a. Typical reimbursable expenses are included in the lump-sum fee.
3. Additional Services
  - a. For Additional Services, whether requested in writing or verbally by the Owner, work shall be completed at standard hourly rates or based on a negotiated lump sum fee.
4. Contract Time
  - a. The phase I ESA report would be anticipated for completion within 30 days from receipt of notice to proceed.

**1. SCOPE OF SERVICES:** JEO Architecture, Inc. (JEO) shall perform the services described in Exhibit A. JEO shall invoice the owner for these services at the fee stated in Exhibit A.

**2. ADDITIONAL SERVICES:** JEO can perform work beyond the scope of services, as additional services, for a negotiated fee or at fee schedule rates.

**3. OWNER RESPONSIBILITIES:** The owner shall provide all criteria and full information as to the owner's requirements for the project; designate and identify in writing a person to act with authority on the owner's behalf in respect to all aspects of the project; examine and respond promptly to JEO's submissions; and give prompt written notice to JEO whenever the owner observes or otherwise becomes aware of any defect in work.

Unless otherwise agreed, the owner shall furnish JEO with right-of-access to the site in order to conduct the scope of services. Unless otherwise agreed, the owner shall also secure all necessary permits, approvals, licenses, consents, and property descriptions necessary to the performance of the services hereunder. While JEO shall take reasonable precautions to minimize damage to the property, it is understood by the owner that in the normal course of work some damage may occur, the restoration of which is not a part of this agreement.

**4. TIMES FOR RENDERING SERVICES:** JEO's services and compensation under this agreement have been agreed to in anticipation of the orderly and continuous progress of the project through completion. Unless specific periods of time or specific dates for providing services are specified in the scope of services, JEO's obligation to render services hereunder shall be for a period which may reasonably be required for the completion of said services.

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practicing under similar circumstances at the same time and in the same locality. JEO makes no warranties, express or implied, under this agreement or otherwise, in connection with JEO's services.

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a. Because data stored in electronic media format can deteriorate or be modified inadvertently or otherwise without authorization of the data's creator, the party receiving electronic files agrees that it shall perform acceptance tests or procedures within 30 days, after which the receiving party shall be deemed to have accepted the data thus transferred. Any errors detected within the 30 day acceptance period shall be corrected by the party delivering the electronic files. JEO shall not be responsible to maintain documents stored in electronic media format after acceptance by the owner.

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**10. INDEMNIFICATION:** To the fullest extent permitted by law, JEO and the owner shall indemnify and hold each other



harmless and their respective officers, directors, partners, employees, and consultants from and against any and all claims, losses, damages, and expenses (including but not limited to all fees and charges of engineers, architects, attorneys, and other professionals, and all court or arbitration or other dispute resolution costs) to the extent such claims, losses, damages, or expenses are caused by the indemnifying parties' negligent acts, errors, or omissions. In the event claims, losses, damages, or expenses are caused by the joint or concurrent negligence of JEO and the owner, they shall be borne by each party in proportion to its negligence.

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- c. General Liability
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  - ii. General Aggregate: \$2,000,000
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  - i. Combined Single: \$1,000,000
- e. Excess or Umbrella Liability
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- f. Professional Liability:
  - i. Each Occurrence: \$1,000,000
  - ii. General Aggregate: \$2,000,000
- g. All policies of property insurance shall contain provisions to the effect that JEO and JEO's consultants' interests are covered and that in the event of payment of any loss or damage the insurers shall have no rights of recovery against any of the insureds or additional insureds thereunder.
- h. The owner shall require the contractor to purchase and maintain general liability and other insurance as specified in the Contract Documents and to cause JEO and JEO's consultants to be listed as additional insured with respect to such liability and other insurance purchased and maintained by the contractor for the project.
- i. The owner shall reimburse JEO for any additional limits or coverages that the owner requires for the project.

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**14. SUCCESSORS, ASSIGNS, AND BENEFICIARIES:** The owner and JEO each is hereby bound and the partners, successors, executors, administrators and legal representatives of the owner and JEO are hereby bound to the other party to this agreement and to the partners, successors, executors, administrators and legal representatives (and said assigns) of such other party, with respect to all covenants, agreements and obligations of this agreement.

a. Neither the owner nor JEO may assign, sublet, or transfer any rights under or interest (including, but without limitation, monies that are due or may become due) in this agreement without the written consent of the other, except to the extent that any assignment, subletting, or transfer is mandated or restricted by law. Unless specifically stated to the contrary in any written consent to an assignment, no assignment shall release or discharge the assignor from any duty or responsibility under this agreement.

b. Unless expressly provided otherwise in this agreement: Nothing in this agreement shall be construed to create, impose, or give rise to any duty owed by the owner or JEO to any contractor, contractor's subcontractor, supplier, other individual or entity, or to any surety for or employee of any of them.

c. All duties and responsibilities undertaken pursuant to this agreement shall be for the sole and exclusive benefit of the owner and JEO and not for the benefit of any other party.

**15. PRECEDENCE:** These standards, terms, and conditions shall take precedence over any inconsistent or contradictory language contained in any proposal, contract, purchase order, requisition, notice to proceed, or like document regarding JEO's services.

**16. SEVERABILITY:** Any provision or part of the agreement held to be void or unenforceable shall be deemed stricken, and all remaining provisions shall continue to be valid and binding upon the owner and JEO, who agree that the agreement shall be reformed to replace such stricken provision or part thereof with a valid and enforceable provision that comes as close as possible to expressing the intention of the stricken provision.

**17. NON-DISCRIMINATION CLAUSE:** Pursuant to Neb. Rev. Stat. § 73-102, the parties declare, promise, and warrant that they have and will continue to comply fully with Title VI of the Civil Rights Act of 1964, as amended (42 U.S.C.A § 1985, et seq.) and the Nebraska Fair Employment Practice Act, Neb. Rev. Stat. § 48-1101, et seq., in that there shall be no discrimination against any employee who is employed in the performance of this agreement, or against any applicant for such employment, because of age, color, national origin, race, religion, creed, disability or sex.

**18. E-VERIFY:** JEO shall register with and use the E-Verify Program, or an equivalent federal program designated by the United States Department of Homeland Security or other federal agency authorized to verify the work eligibility status of a newly hired employee pursuant to the Immigration Reform and Control Act of 1986, to determine the work eligibility status of new employees physically performing services within the state where the work shall be performed. Architect shall require the same of each consultant.



**ORDINANCE 2193 - EXHIBIT A**

**Amending Ordinance 2189**

**NON-BARGAINING UNIT OFFICER AND EMPLOYEE SALARIES & WAGES**

**SALARIED POSITIONS**

<b>APPOINTED POSITIONS</b>	Maximum Salary Per Biweekly Pay Period
City Administrator	\$6,679.50
City Attorney	\$5,572.32
City Clerk	\$3,498.45
City Treasurer/Finance Director	\$3,910.15
Fire Chief	\$460.98

<b>NON-APPOINTED POSITIONS</b>	Maximum Salary Per Biweekly Pay Period
Airport Manager	\$2,307.69
Ambulance Administrator	\$352.77
Assistant Fire Chief	\$276.57
Building Inspector	\$2,946.21
Community Assistance Director	\$2,587.36
Deputy City Clerk	\$2,425.21
Economic Development Coordinator	\$2,425.63
Economic Development Director	\$3,553.73
Electric Superintendent	\$4,095.61
GIS Technician & Technical Support Specialist	\$2,589.24
Grant Writer	\$2,343.20
Human Resource Coordinator	\$2,589.68
Human Resources Director	\$3,254.00
IT Director	\$3,423.15
Library Director	\$3,211.15
Media Specialist	\$2,130.73
Office Manager	\$2,611.34
Parks and Recreation Director	\$3,706.34
Police Chief	\$4,366.08
Police Captain	\$3,470.41
Public Works Director	\$4,524.14
SSAR Report Preparation	1/4 Annual State Incentive Payment
Street Superintendent	3/4 Annual State Incentive Payment
Street Supervisor	\$2,860.62

**HOURLY POSITIONS**

<b>CITY ADMINISTRATION</b>	1	2	3	4	5	6	7	8
Administrative Assistant	\$15.43	\$16.37	\$17.32	\$18.24	\$19.18	\$20.12	\$21.05	\$21.98
Purchasing Clerk	\$20.77	\$21.82	\$22.87	\$23.92	\$24.97	\$26.02	\$27.07	\$28.14
<b>FIRE &amp; RESCUE</b>	1							
Ambulance Attendant	\$24.04							
Ambulance Maintenance	\$17.07							
Firefighter Call Response	\$8.00	per call						

**ORDINANCE 2193 - EXHIBIT A**  
**Amending Ordinance 2189**

Officer Call Response	\$10.00		per call					
<b>LIBRARY</b>	1	2	3	4	5	6	7	8
Assistant Director	\$21.84	\$22.96	\$24.08	\$25.20	\$26.32	\$27.44	\$28.56	\$29.69
Children's Librarian	\$19.81	\$20.80	\$21.79	\$22.78	\$23.77	\$24.76	\$25.75	\$26.71
Librarian	\$19.81	\$20.80	\$21.79	\$22.78	\$23.77	\$24.76	\$25.75	\$26.71
Library Clerk	\$16.05	\$16.82	\$17.59	\$18.36	\$19.13	\$19.90	\$20.67	\$21.41
Library Aide	\$14.00							
<b>PARKS &amp; RECREATION</b>	1	2	3	4	5	6	7	8
Parks Groundskeeper I	\$18.17	\$19.09	\$20.01	\$20.93	\$21.85	\$22.77	\$23.69	\$24.62
Parks Groundskeeper II	\$21.31	\$22.35	\$23.39	\$24.43	\$25.47	\$26.51	\$27.55	\$28.60
Parks Seasonal Laborer	\$13.29	\$13.65	\$14.01	\$14.37	\$14.74			
Pool Cashiers	\$12.00	\$12.35	\$12.65	\$12.96				
Pool Lifeguards	\$12.77	\$13.43	\$14.09	\$14.74				
Pool Manager/Swim Coach	\$14.61	\$15.22	\$15.83	\$16.44	\$17.05	\$17.66		
Pool Manager - Assistant	\$12.78	\$13.14	\$13.50	\$13.87				
Recreation Coordinator	\$21.31	\$22.35	\$23.39	\$24.43	\$25.47	\$26.51	\$27.55	\$28.60
Referees/Coaches	\$12.00							
<b>POLICE</b>	1	2	3	4	5	6	7	8
Administrative Assistant (PD)	\$17.59	\$18.66	\$19.73	\$20.80	\$21.87	\$22.94	\$24.01	\$25.05
Code Enforcement Officer	\$19.46	\$20.49	\$21.52	\$22.55	\$23.58	\$24.61	\$25.64	\$26.67
Noncertified Conditional Officer	\$22.40							
<b>PUBLIC WORKS</b>	1	2	3	4	5	6	7	8
<b>ADMINISTRATION</b>								
Admin Asst/Asst Office Manager	\$20.54	\$21.60	\$22.66	\$23.72	\$24.78	\$25.84	\$26.90	\$27.98
Bookkeeper	\$17.65	\$18.72	\$19.79	\$20.86	\$21.93	\$23.00	\$24.07	\$25.14
Customer Service Rep.	\$22.00	\$23.43	\$24.86	\$26.29	\$27.72	\$29.15	\$30.58	\$32.01
Janitor/Custodian	\$15.84	\$16.49	\$17.14	\$17.79	\$18.44	\$19.09	\$19.74	\$20.37
Transfer Station Attendant	\$13.29	\$13.65	\$14.01	\$14.37	\$14.74			
Additional Duty	\$0.63	\$0.99	\$1.35	\$1.70	\$2.05	\$2.41	\$2.76	\$3.12
Meter Reader	\$0.39							
<b>CEMETERY</b>								
Cemetery Sexton	\$22.00	\$23.43	\$24.86	\$26.29	\$27.72	\$29.15	\$30.58	\$32.01
Seasonal/Laborer	\$13.29	\$13.65	\$14.01	\$14.37	\$14.74			
<b>ELECTRIC</b>								
Electric Foreman	\$33.81	\$35.28	\$36.75	\$38.22	\$39.69	\$41.16	\$42.63	\$44.11
Electric Groundperson	\$22.21	\$23.48	\$24.77	\$26.05	\$27.33	\$28.61	\$29.89	\$31.18
Electric Lineman I	\$32.14	\$33.51	\$34.88	\$36.25	\$37.62	\$38.99	\$40.36	\$41.74
Electric Lineman II	\$26.52	\$27.81	\$29.10	\$30.39	\$31.68	\$32.97	\$34.26	\$35.54
Power Plant Operator	\$24.78	\$25.68	\$26.59	\$27.48	\$28.39	\$29.29	\$30.20	\$31.11
Power Plant Superintendent	\$31.29	\$32.51	\$33.73	\$34.95	\$36.17	\$37.39	\$38.61	\$39.84

**ORDINANCE 2193 - EXHIBIT A**  
**Amending Ordinance 2189**

	STREET								
Street Foreman		\$24.93	\$26.15	\$27.37	\$28.59	\$29.81	\$31.03	\$32.25	\$33.50
Street Operator		\$22.00	\$23.43	\$24.86	\$26.29	\$27.72	\$29.15	\$30.58	\$32.01
	WASTEWATER								
Wastewater Lead Operator		\$27.38	\$28.77	\$30.16	\$31.55	\$32.94	\$34.33	\$35.72	\$37.13
Wastewater Operator		\$22.00	\$23.43	\$24.86	\$26.29	\$27.72	\$29.15	\$30.58	\$32.01
Wastewater Superintendent		\$33.64	\$35.26	\$36.88	\$38.50	\$40.12	\$41.74	\$43.36	\$44.95
	WATER								
Water Foreman		\$26.80	\$28.17	\$29.54	\$30.91	\$32.28	\$33.65	\$35.02	\$36.36
Water Operator		\$22.00	\$23.43	\$24.86	\$26.29	\$27.72	\$29.15	\$30.58	\$32.01
Water Superintendent		\$28.20	\$29.68	\$31.16	\$32.64	\$34.12	\$35.60	\$37.08	\$38.59

## ORDINANCE NO. 2193

**AN ORDINANCE OF THE CITY OF CRETE, NEBRASKA RELATING TO WAGES AND SALARIES; TO AMEND ORDINANCE NO. 2177 AND 2189 TO ADJUST THE WAGES AND SALARIES OF CITY OFFICERS AND NON-BARGAINING UNIT EMPLOYEES OF THE CITY OF CRETE.**

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

**Section 1.** That the wages and salaries of city officers and non-bargaining unit employees specified in Exhibit A of Ordinance No. 2177 and 2189 shall be amended and replaced by the new Exhibit A attached hereto. Said Exhibit shall be incorporated herein and in Ordinance No. 2177 and 2189 as though set out in full.

**Section 2.** That all other sections, provisions, or parts of Ordinance No. 2177 and 2189 that are not amended by this ordinance shall remain in full force and effect.

**Section 3.** That all ordinances or parts of ordinances in conflict herewith shall be repealed and that any partial repeal shall not affect the other parts of ordinances that can be given effect without the repealed parts.

**Section 4.** That if any section, part, or provision of this ordinance is for any reason held invalid, the invalidity thereof shall not affect the validity of any other section, part, or provision of this ordinance.

**Section 5.** That this ordinance shall be published in pamphlet or book form and shall take effect and be in full force and effect from and after its passage, approval, and publication, as provided by law.

PASSED AND ENACTED the 6th day of February, 2024.

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Mayor

ATTEST:

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City Clerk

Seal

CHECKLIST  
EXECUTION OF AMENDED AND RESTATED TOTAL POWER REQUIREMENTS  
POWER PURCHASE AGREEMENT

1. Please provide a certified copy of the minutes or a certified excerpt of the minutes of the meeting. (certified by City Clerk)
2. Service Schedule M Participant Questionnaire. Please complete and return to MEAN at your earliest convenience.
3. Ordinance to sign Service Schedule M. Sample enclosed. Please adopt, sign, seal, date and return to MEAN with your signed Service Schedule M agreement.
4. Service Schedule M:  
  
Page 22 - Sign by authorized official on behalf of City, attest by City Clerk, and affix the City's seal.  
Exhibit A - No additional information required.  
Exhibit B - No additional information required. (Note: This is the Schedule of Rates and Charges)  
Exhibit C - No additional information required.  
Exhibit D - No additional information required.
5. City Attorney Opinion Letter regarding enforceability of Service Schedule M agreement. Sample enclosed. Please return your Attorney Opinion Letter with your signed Service Schedule M agreement.
6. Please provide Affidavit of Publication from the newspaper showing proof of publication of all ordinances passed.

AFTER EXECUTION PLEASE RETURN ALL DOCUMENTS LISTED ON THIS CHECKLIST  
TO:

Attn: Videll Sabio  
Municipal Energy Agency of Nebraska  
8377 Glynoaks Drive  
Lincoln, NE 68516

Email: [legal@nmpenergy.org](mailto:legal@nmpenergy.org)

Please complete and return to MEAN at your earliest convenience via e-mail: [Legal@nmppenergy.org](mailto:Legal@nmppenergy.org)

**MUNICIPAL ENERGY AGENCY OF NEBRASKA  
SERVICE SCHEDULE M PARTICIPANT QUESTIONNAIRE**

1. (a) Are all electric utility system properties municipally owned?  
 Yes       No  
(b) If the answer to 1(a) is “No,” provide a brief description of the owner, the properties it owns and the ownership arrangement.
  
2. (a) Are any utility system properties leased to or under the control of another entity?  
 Yes       No  
(b) If the answer to 2(a) is “Yes,” provide a brief description of the lease or other agreement that transfers control of utility properties.
  
3. (a) Has the geographic size of the utility’s service area increased within the last ten years?  
 Yes       No  
(b) If the answer to 3(a) is “Yes,” provide a brief description of the annexation or other action that caused an increase in size of the utility’s service area.
  
4. (a) Does any retail customer receive electric service under any arrangement other than a general rate schedule or tariff?  
 Yes       No  
(b) Are any retail customers of the utility served under a separate contract that provides for priority or preferential service or rates?  
 Yes       No  
(c) If the answer to 4(a) or 4(b) is “Yes,” provide a brief description of the customer, the service it receives, the terms of any contract between the utility and the customer and the rate(s) the customer pays.
  
5. (a) Does the utility sell, exchange or pool power at wholesale with any utilities other than MEAN?  
 Yes       No  
(b) If the answer to 5(a) is “Yes,” provide a brief description of the other utility and the power sales, exchange or pooling agreement.
  
6. (a) Have you entered into a contract with another utility or person for the management or operation of your utility?  
 Yes       No  
(b) If the answer to 6(a) is “Yes,” provide a brief description of the utility or person that provides management or operation services and the terms of the contract.

Completed by the City/Village of \_\_\_\_\_ . Date: \_\_\_\_\_

Name/Title: \_\_\_\_\_

## Benefits of MEAN's Modernized SSM Contract

MEAN's modernized Service Schedule M (SSM) power supply contract maintains the same benefits as the original SSM contract with additional enhancements. The modernized SSM retains the same scope of service, quantity, parties and most material terms as the original SSM contract. Here is a list of benefits included in the Modernized SSM contract:

### The modernized version of MEAN's SSM contract is member-driven

The modernized SSM contract is a member-driven initiative for the benefit of MEAN's members. The MEAN Board of Directors oversaw the three-year initiative as it progressed through numerous Subcommittee and Board discussions and ultimately earned strong approval by the MEAN Board. MEAN also held workshops for city attorneys to review and provide input regarding the contract before the final version was presented to the Board.

### The modernized SSM offers a finite term

The modernized SSM includes an option for MEAN members to exit the contract if they choose. This was one of the primary drivers for MEAN members to develop a modernized SSM contract. It transitions the contract from a project-based contract to a term-based contract.

### The modernized SSM will be consistent for all MEAN members

Each MEAN member community will sign the same form of agreement. Member changes with majority support were incorporated into the final form for the benefit of all.

### Supports long-term, cost effective resource planning with flexibility

The modernized SSM continues its purpose of providing long-term, cost effective power supply with the benefit of offering a defined minimum term matching the industry standard with other joint action agencies like MEAN. This allows MEAN to provide the most cost-competitive power supply for each community.

### Updates the contract to today's industry standards

The modernized SSM updates terms and policies to match today's electric utility standards. The original SSM contract is more than 40 years old. The industry has undergone significant changes over the past four decades, including new rules and regulations, development of regional transmission organizations and energy markets and new diverse sources of power generation.

### Honors existing arrangements with local generation

Existing local generation is honored in the modernized SSM and remains a valued component going forward within MEAN, including capacity lease options and customer-owned generation.

### MEAN's renewable energy policies remain intact

MEAN's renewable energy policies, including its 2050 carbon neutral vision, local renewable distributed generation policy and green energy program remain intact.

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For more information on MEAN's modernized Service Schedule M contract or for assistance in presenting to your local city council, please contact Carol Brehm (cbrehm@nmppenergy.org) or Nicole Kubik (nkubik@nmppenergy.org).

SERVICE SCHEDULE M

Amended and Restated Total Power Requirements Power Purchase Agreement

This agreement, dated December 1, 2023, is made by and between the Municipal Energy Agency of Nebraska (MEAN) and the City of Crete, Nebraska (Participant) to be effective as of the Effective Date provided below. With regard to participants that have executed an Original Agreement: This agreement was made originally as of May 29, 1986, and is hereby amended and restated effective as of the Effective Date provided below, by and between MEAN and the Participant.

WITNESSETH:

WHEREAS, MEAN is authorized and empowered under the Act to purchase or lease any plant, works, system, facilities and real and personal property of any nature whatsoever, together with all parts thereof and appurtenances thereto, used or useful in the generation, production, transmission, conservation, transformation, distribution, purchase, sale, exchange or interchange of electric power and energy, or any interest therein or right to capacity thereof, and to purchase electric power and energy from any source located within or without the State of Nebraska; and

WHEREAS, the Participant owns and operates certain electric distribution systems, and may own and operate electric generating facilities or a transmission system, or both, and may have a contract for the direct purchase of firm power and energy from WAPA; and

WHEREAS, MEAN is willing to sell to the Participant all of the Participant's electric power and energy requirements, in excess of existing WAPA allocations and certain limited resources as set forth herein, on a wholesale basis; and

WHEREAS, the Participant has determined that it is desirable to enter into this Agreement to purchase electric power and energy from MEAN; and

WHEREAS, MEAN has issued or intends to issue notes, bonds or other evidences of indebtedness to enable it to accomplish the efficient supplying of electric power and energy to the Participant and other contracting entities, public or private, and in order to issue such notes, bonds or other evidences of indebtedness it is necessary for MEAN to have binding contracts with the Purchasers and to pledge the payments to be received pursuant to such contracts as security for the payment of such notes, bonds or other evidences of indebtedness, all as may be required by the bond resolution or other document pursuant to which such obligations shall be issued; and

WHEREAS, to the extent MEAN and the Participant have previously entered into a Service Schedule M, Total Power Requirements Power Purchase Agreement (referred to herein as the "Original Agreement"), MEAN and the Participant desire to amend and restate the Original Agreement in its entirety, effective as of the date set forth below, on the terms set forth below.

NOW, THEREFORE, in consideration of the covenants and agreements herein contained, it is mutually agreed as follows:

SECTION I  
Definitions

- 1.01 Capitalized terms used in this Agreement and the Exhibits but not otherwise defined shall have the meaning set forth in Exhibit A.

SECTION II  
Service to be Provided

- 2.01 MEAN shall sell and deliver to the Participant and the Participant shall take from MEAN and pay MEAN for all electric power and energy required by the Participant for the operation of its electric system, less power and energy allocated and delivered to the Participant from WAPA (WAPA Allocation). Such power shall include required operating reserves. If the Participant's WAPA Allocation is terminated or modified, then, pursuant to this paragraph, the Participant's power and energy requirements not supplied by WAPA shall be supplied by MEAN, provided, however, that unless otherwise agreed by MEAN in writing, power and energy requirements related to any increase in the WAPA Allocation shall continue to be supplied by MEAN and the increase in WAPA Allocation will be treated as if it were a MEAN generation resource for billing purposes.

i. Environmental Attributes.

- a. Participant acknowledges that MEAN may from time to time offer specified levels of renewable energy by contract to its participants and that participants executing renewable energy agreements with MEAN are entitled to certain environmental attributes associated with the power and energy sold under such renewable agreements. Accordingly, the power and energy sold to Participant under this Agreement shall exclude any environmental attributes associated with energy sold under such renewable agreements.
- b. Participant shall not resell environmental attributes associated with WAPA firm electric service.

ii. PURPA: MEAN's administration and implementation of PURPA shall be as provided in the applicable Policies and Procedures (currently the Renewable Distributed Generation Policy).

- 2.02 MEAN shall serve as Participant's exclusive agent for transmission of firm power and energy on the transmission system of the applicable transmission provider (Transmission Provider), which shall be Southwest Power Pool, Inc. or any RTO, ISO, or market operator to which such party transfers functional control of its transmission facilities. As part of this service, to the extent applicable in a market, MEAN will be responsible for determining the appropriate methodology for congestion hedging related to service to Participant as provided in Section 5.10.

- 2.03 If at any time Participant receives firm electric service from WAPA, MEAN shall serve as Participant's exclusive agent for scheduling and transmission of firm power and energy from WAPA, including without limitation WAPA's Loveland Area Projects (LAP), Salt Lake City Integrated Projects (SLC) and Upper Great Plains (UGP). As scheduling agent for Participant's firm power and energy from WAPA, MEAN will use reasonable efforts to ensure WAPA power is scheduled to comply with contractual requirements currently required under the Participant's contract with WAPA, and will use reasonable efforts to schedule WAPA power to the maximum advantage of the Participant. MEAN will manage all

market activities related to the firm power and energy from WAPA, including without limitation retaining all benefits and expenses in the markets. The Participant shall advise WAPA, in writing, that MEAN is designated by the Participant, pursuant to this Agreement, as the scheduling and transmission agent for the Participant's allocation(s) of WAPA capacity and energy, and that the Participant requests that all communications to Participant pertaining to the Participant's WAPA power allocation(s) or transmission service arrangements shall also be copied to MEAN, and that all communications to MEAN pertaining to the Participant's WAPA power allocation(s) or transmission service arrangements shall also be copied to Participant.

- 2.04 Integrated Resource Planning: During and for the term of this Agreement, MEAN will include Participant in MEAN's integrated resource planning.
- 2.05 NERC Responsibilities: MEAN's NERC standards obligations shall be limited to the MEAN duties regarding NERC compliance described in the applicable Policies and Procedures (currently Article II of the AMPP).
- 2.06 Other Services: MEAN may from time to time offer other rate-based services to Participant, which services will be subject to the terms and conditions issued by MEAN. The terms and conditions for such rate-based services may be modified at any time by MEAN and will apply to Participant upon issuance. MEAN may also from time to time offer non-rate based services to Participant by separate written agreement.
- 2.07 Notwithstanding anything to the contrary in this Agreement, Participant consents and agrees that MEAN may perform any and all of its duties and exercise its rights and powers under this Agreement by or through agents, subcontractors or employees appointed by MEAN. In addition, MEAN may delegate any or all of its duties under this Agreement to agents, employees or third parties appointed by MEAN.

### SECTION III

#### Term

- 3.01 If the Effective Date set forth in Exhibit A is April 1, 2024, the Term is as follows: The initial term of this Agreement shall begin as of the Effective Date and shall continue for thirty (30) years. Commencing on April 1, 2029 and on each fifth anniversary of April 1 thereafter (each an "Extension Date"), the term of this Agreement will extend automatically for five additional years, so that the term will be thirty (30) years from such Extension Date, unless and until terminated as provided below, provided, however, that Participant will remain responsible for the amount equal to its Share, as defined below in Section 3.03.vi., multiplied by the Unfunded Resource Obligations, as defined below in Section 3.03.v.
- 3.02 If the Effective Date set forth in Exhibit A is later than April 1, 2024, the Term is as follows: The initial term of this Agreement shall begin as of the Effective Date and shall continue through March 31, 20\_\_\_\_. Commencing on April 1, 20\_\_\_\_ and on each fifth anniversary of April 1 thereafter (each an "Extension Date"), the term of this Agreement will extend automatically for five additional years, so that the term will be thirty (30) years from such Extension Date, unless and until terminated as provided below, provided, however, that Participant will remain responsible for the amount equal to its Share multiplied by the Unfunded Resource Obligations.

3.03 Termination:

- i. Either the Participant or MEAN may terminate the Agreement effective at the end of the then-current term by providing written notice to the other party within the applicable Notice Window, as defined below. Notice of termination may not be withdrawn unilaterally.
- ii. Notice Window shall mean the one (1) year period corresponding to MEAN’s Fiscal Year which ends twenty-five (25) years prior to the desired date of termination, which Notice Window will occur every five (5) years beginning the first day of MEAN’s Fiscal Year in 2028.
- iii. Examples of the Notice Window and Termination Date concepts are set forth below:

Notice Window (MEAN Fiscal Year)	Termination Date (if termination notice is provided during the applicable Notice Window)	Extension Term (if neither party provides termination notice during the applicable Notice Window)
2028-2029	March 31, 2054	Through March 31, 2059
2033-2034	March 31, 2059	Through March 31, 2064
2038-2039	March 31, 2064	Through March 31, 2069
2043-2044	March 31, 2069	Through March 31, 2074
2048-2049	March 31, 2074	Through March 31, 2079
2053-2054	March 31, 2079	Through March 31, 2084

- iv. MEAN shall have an estimate prepared of Agency Resource Obligations. This estimate shall be prepared on or before the January 1 immediately preceding the start of each Notice Window. MEAN may use a third-party to prepare all or some portion of each estimate. Each estimate shall be provided to a Participant upon request. If requested by MEAN, a Participant shall keep each estimate confidential. Each estimate is non-binding. Each estimate is provided only for informational purposes. Each estimate is only applicable to this subsection, and is not applicable to subsection vii below. The invoiced amount, under subsection vii below, is expected to vary from each estimate under this subsection, and the invoiced amount may be substantially higher than the estimate. The reasons for any such variation include, but are not limited to, the following:

- 1. This is an estimate;
- 2. The estimate of costs and expenses paid or incurred or to be paid or incurred by MEAN associated with or resulting from the termination, retirement from service and decommissioning of, Related Projects, which is one component of the Agency Resource Obligations, may be from third-party sources, and not from the owners or operators of the Related Projects; and
- 3. The estimate is made as of the applicable Notice Window, yet the invoiced cost will not be determined until the corresponding Termination Date (which is approximately 25 years after the applicable Notice Window).

MEAN has no obligation to update any estimate provided per this subsection.

- v. Unfunded Resource Obligations shall mean an amount determined by MEAN to be the portion of the following that remains unfunded as of the Termination Date: (i) an estimate of any and all costs and expenses paid or incurred or to be paid or incurred by MEAN associated with or resulting from the termination, retirement from service and decommissioning of, Related Projects; (ii) any and all notes, bonds or other evidences of indebtedness issued by MEAN or by the Public Power Generation Agency or its successor, outstanding as of April 1, 2024 and associated with one or more Related Project; and (iii) any and all notes, bonds or other evidences of indebtedness issued to refund the notes, bonds or other evidences of indebtedness described in (ii).
- vi. Share shall mean a ratio equal to that utilized by MEAN, in the Fiscal Year in which termination of this Agreement occurs, to calculate Participant's share of fixed costs. The method for determining such ratio shall be the same as the method used to calculate Participant's share of fixed costs under the then-current Schedule of Rates and Charges under Section IV.
- vii. On or before the December 1 immediately preceding the scheduled expiration or termination of this Agreement, MEAN shall prepare an invoice calculating the amount equal to Participant's Share multiplied by the Unfunded Resource Obligations. Participant shall pay MEAN the invoiced amount in accordance with the terms noted on the invoice. Payment in full of such amount shall be received by MEAN no later than the scheduled expiration or termination of this Agreement.
- viii. The provisions of this Section 3.03 shall survive expiration or termination of this Agreement.

3.04 Transition of Market Registration upon Expiration or Termination: This Section 3.04 is applicable to Participants whose load or resources are registered in a market at the time of scheduled expiration or termination of this Agreement. Participant agrees to make the necessary arrangements pursuant to the applicable Rules for (i) or (ii) below to facilitate a timely transition upon expiration or termination of this Agreement: (i) for Participant to become a market participant of the applicable market and meter agent for the loads and resource(s) which are the subject of this Agreement and manage settlements, transmission services, participate in the transmission congestion rights process, and perform capacity and resource adequacy reporting and requirements, or (ii) to transfer responsibility to a third-party market participant for market participation, meter agent submittals and settlements for such loads and resource(s) and for management of settlements, transmission services, participation in the transmission congestion rights process, and performance of capacity and resource adequacy reporting and requirements. Participant will meet the applicable Authority deadlines for a timely transition.

- i. If Participant does not timely transition upon expiration or termination of this Agreement as described above, the time period, if any, between the expiration or termination of the Term and the date of timely transition shall be referred to herein as the Late Transition Period. Unless and until MEAN and its third-party market participant are relieved of all responsibility for market participation, meter agent submittals, settlements, management of transmission services, participation in the transmission congestion rights process, and performance of capacity and resource adequacy reporting and requirements, on Participant's behalf to and by the market operator, services may continue as provided in this Agreement or MEAN, in its sole discretion, at any time:
  - a. may elect to cease providing services to Participant, or

- b. may elect to cease marketing Participant's load and resources but continue providing some or all of the other services to Participant, or
- c. may elect to continue marketing Participant's load and resources but cease providing some or all of the other services to Participant.

During the Late Transition Period, MEAN in its sole discretion may pass through any third party charges/credits incurred for Participant's load and resources in lieu of the standard charges for power and energy under the Schedule of Rates and Charges described in Section 4.02. For services provided during any time period in which the standard charges for power and energy under the Schedule of Rates and Charges are not applied to Participant, the Late Transition Rate described in Section 4.03.ii. shall apply, except with regard to the following: the pass-through function for resettlements and back charges, which shall be charged as set forth in Section 4.09. Regardless of MEAN's election under this paragraph, during the Late Transition Period MEAN will continue to pass-through third-party charges related to transmission, subtransmission, distribution, losses, ancillary services, the WAPA Allocation and other charges as provided in this Agreement.

If MEAN elects to continue providing any services during the Late Transition Period, the terms and conditions of this Agreement shall continue to apply but may be modified by MEAN at any time upon fifteen (15) days' advance written notice to Participant. If MEAN elects to discontinue providing some or all of the services during the Late Transition Period, the terms and conditions of this Agreement requiring MEAN to perform such services shall no longer be applicable, but all other terms and conditions of this Agreement shall remain in effect through the Late Transition Period.

- ii. Participant acknowledges and agrees that in the event of a termination of services as permitted by this Section 3.04, MEAN shall not be responsible for any penalties or charges incurred by the Participant arising out of or in connection with the termination of services, including, without limitation, market charges (such as day ahead, real-time, imbalance charges), fees and charges for transmission, ancillary services, applicable Authority fees and charges, taxes, and any applicable surcharges, and MEAN shall pass through to Participant, and Participant shall pay, any and all such penalties or charges incurred by MEAN or its third-party contractor related to market participation or performance of the duties of a meter agent.
- iii. The provisions of Section 3.04 shall survive expiration or termination of this Agreement.

#### SECTION IV Rates; Charges; Payments

- 4.01 Operating Expenses: Payments made by the Participant under this Agreement shall be made as an operating expense of the Participant's electric utility system, or other integrated utility system of the Participant of which the Participant's electric utility system may be a part, and from other funds of such system legally available therefor.
- 4.02 Modification of Schedule of Rates and Charges: The provisions of the Schedule of Rates and Charges may be modified or adjusted by the following procedures:

- i. Rate Review. The Schedule of Rates and Charges for service hereunder shall be contained in Exhibit B, as such Exhibit may be amended from time to time. MEAN shall design the Schedule of Rates and Charges for Total Requirements Service in accordance with this Agreement, which rates shall be nondiscriminatory, fair and reasonable (based primarily upon the cost of providing the electric power and energy or the service to which the rate or charge relates) and designed to be sufficient, but only sufficient, along with all other revenues of MEAN, to pay all Project Costs. The ratemaking methods used to develop these rates and charges shall be consistent with prudent utility wholesale rate-making procedures with the objective of recovering all Project Costs. These rates shall be determined by the Board of Directors of MEAN.

At such intervals as it shall determine appropriate, but in any event at least once each calendar year, the Board of Directors of MEAN shall review and, if necessary, revise the Schedule of Rates and Charges to insure that the rates thereunder continue to cover its estimate of the revenue requirements. Notice of such rate revisions shall be given to the Participant in accordance with the applicable Policies and Procedures for such notice, which Policies and Procedures shall provide that notice shall be given at least fifteen (15) days prior to the date the revised rate becomes effective.

The rates and charges established pursuant to this Agreement may contain various components including without limitation the following: fixed cost recovery charge, energy charge, green energy charge, renewable energy credit purchase charge, customer charge, automatic adjustment clauses including but not limited to a pooled energy adjustment, and a demand charge.

MEAN agrees that it will not charge any Purchaser rates more favorable than the rates charged Requirements Purchasers other than sales of surplus electric power and energy and sales to Contract Purchasers.

- ii. Records and Accounting: MEAN shall keep, or cause to be kept, accurate records and accounts in accordance with accounting principles generally accepted in the United States of America for regulated utilities. Participant shall have the right at any reasonable time to examine such accounts. MEAN shall cause such accounts to be audited annually by a firm of independent public accountants and shall make such audits available to Participant.
- iii. The Participant hereby recognizes that the Schedule of Rates and Charges in effect from time to time shall at all times be designed to ensure compliance by MEAN with the provisions of any Board Resolution with respect to Bonds outstanding.

4.03 The Schedule of Rates and Charges, as it may be modified from time to time, shall apply to Participant unless MEAN elects to pass through third party charges/credits for Participant's load and resources as described in Section 3.04. In addition, the following provisions shall apply:

- i. Termination Fee: The following termination fee shall apply if Participant's load or resources are registered in a market at the time of expiration or termination of this Agreement, due to the need for market registration arrangements to be changed with the market operator when the Participant transitions to a new market participant: Participant shall pay MEAN an administrative fee for any MEAN time required to unwind or change the market registration arrangements that were set up for the Participant pursuant to this Agreement. The

administrative fee shall be charged at MEAN's then-current hourly rate (subject to change from time to time as provided in the Schedule of Rates and Charges or upon written notice from MEAN to Participant) (Administrative Fee) plus any costs incurred from MEAN's third-party market participant and any costs assessed by the RTO/ISO or market operator. The provisions of this Section 4.03.i. shall survive expiration or termination of this Agreement.

- ii. Late Transition Rate: The rate for any services MEAN elects to provide during any time period in which the standard charges for power and energy under the Schedule of Rates and Charges are not applied to Participant, excluding the pass-through function for resettlements and back charges which shall be charged as set forth in Section 4.09, shall be two hundred percent (200%) of MEAN's then-current hourly rate, per month, plus any costs incurred from MEAN's third-party contractor related to market participation (collectively referred to as the Late Transition Rate). The provisions of this Section 4.03.ii. shall survive expiration or termination of this Agreement.

4.04 Invoices shall be rendered, and payment shall be made, in accordance with the General Terms and Conditions of Service. Except as provided in Section 12.02, the provisions of the General Terms and Conditions of Service govern any dispute by Participant of all or any part of the charges submitted by MEAN.

4.05 Governmental Imposition: The rates charged under this Agreement will be adjusted to reflect the impact of any Governmental Imposition. In addition, any Governmental Imposition assessed to MEAN after expiration or termination of this Agreement and relating to or arising out of service under this Agreement shall be passed through by MEAN to Participant and shall be paid by Participant.

4.06 If and to the extent MEAN is billed therefor, MEAN shall invoice Participant on a cost pass-through basis for firm capacity and energy allocations from WAPA and the cost of transmission, subtransmission, distribution, applicable losses as described in Section 5.08, and associated ancillary services. The provisions of this Section 4.06 shall survive expiration or termination of this Agreement.

4.07 Power Factor: If the Participant's power factor at any Point of Delivery is less than the percentage required by the Transmission Provider or any intervening carrier agency, the rates may be adjusted to reflect the required power factor and any third party charges, fines or penalties will be passed through to Participant.

4.08 Adjustments to Rates and Charges: In the event revenue collected through the applicable rates and charges in a Fiscal Year is not sufficient to cover actual costs and actual costs include costs applicable to service during the term of this Agreement, the MEAN Board of Directors may at its discretion assess a charge to Participant to recover Participant's share of such undercollection, and Participant will pay such charge regardless of whether it is assessed during or after the term of this Agreement. Similarly, in the event revenue collected through the applicable rates and charges in a Fiscal Year exceeds actual costs for such Fiscal Year and actual costs included costs applicable to service during the term of this Agreement, the MEAN Board of Directors may at its discretion issue a credit to Participant equal to Participant's share of such overcollection, regardless of whether the credit is issued during or after the term of this Agreement. MEAN will invoice and/or remit payment to Participant, as applicable, for amounts due under this Section 4.08. The provisions of this Section 4.08 shall survive expiration or termination of this Agreement.

- 4.09 Prior Period Adjustments and Resettlements: Back charges and credits assessed by a third party relating to or arising out of transmission service or market resettlements shall be paid as follows regardless of whether such amounts are assessed during or after the term of this Agreement: (i) MEAN will accumulate such charges and credits and periodically invoice and/or remit payment to the Participant for the net accumulated total during the eighteen (18) month period after expiration or termination of this Agreement; (ii) Participant will pay or reimburse MEAN for any such accumulated net charges invoiced; and (iii) Participant will receive any such accumulated net credits remitted. After the initial eighteen (18) month period after expiration or termination of this Agreement, MEAN will monitor such charges and credits and may invoice and/or remit payment to the Participant for the net accumulated total if the amount is deemed material in MEAN's sole discretion. This Section 4.09 shall include without limitation prior period adjustments and resettlements by an Authority, but shall not apply to charges and credits associated with congestion hedging activity which are addressed in Section 5.10. In addition, MEAN will charge the Administrative Fee for this pass-through function. The provisions of this Section 4.09 shall survive expiration or termination of this Agreement.

#### SECTION V

##### Service Characteristics; Point of Delivery; Transmission; Point of Measurement; Facilities; Interruption of Service

- 5.01 MEAN, at all times, will exercise reasonable care and diligence in scheduling its energy so as to furnish the Participant, as nearly as practicable, a continuous supply of electric power and energy. The electric power and energy supplied hereunder shall be delivered at the Point of Delivery. The Participant agrees that any anticipated material changes in, or additions to, its total connected load, other than changes or additions resulting from normal load growth, shall be reported to MEAN in writing sufficiently in advance of any such changes to enable MEAN to accommodate such changes.
- 5.02 The Participant and MEAN acknowledge and agree that MEAN will use reasonable efforts to procure, if necessary, and to utilize, network integration transmission service or other firm transmission service as may be available from the Transmission Provider, from which transmission service is required to deliver power and energy from MEAN's generation resources or suppliers. The Participant acknowledges that transfers of functional control by the Transmission Provider of its transmission facilities to another RTO, ISO, market operator or other third party, or any corresponding change in configuration for delivery of electric power and energy for Participant, are outside the control of MEAN.
- 5.03 In the event MEAN agrees to utilize Participant's service agreement for network integration transmission service, if any, with the Transmission Provider in lieu of MEAN procuring or utilizing network integration transmission service in MEAN's name, Participant shall designate MEAN as its transmission agent on the Transmission Provider's system for delivery of firm power and energy from MEAN and Transmission Provider. Participant shall also designate WAPA resources and this Agreement as network resources on the Transmission Provider's system. For purposes of clarity, Participant will notify Transmission Provider in writing that a copy of all transmission notifications shall be sent to MEAN, along with the original copy to Participant for its records. Participant will consult MEAN and obtain MEAN's consent prior to modifying its service agreement for network integration transmission service with Transmission Provider, including without limitation any changes to the designated network resources, network loads, delivery points, points of receipt, or voltages.
- 5.04 Participant's Network Service Delivery Point: The Parties further agree that if Participant desires to modify its service agreement for network integration transmission service with the Transmission

Provider to specify a new delivery point for network service to Participant, MEAN and Participant will coordinate efforts to determine the impact of the new or multiple delivery points. Any and all costs associated with the new delivery point(s), including but not limited to transmission facilities charges, transmission interconnection charges and charges for ancillary services, shall be borne by Participant.

- 5.05 In no event shall the Point of Delivery be interpreted to require the use of a specific transmission, subtransmission or distribution service path. Participant acknowledges and agrees that MEAN does not own or operate the transmission subtransmission or distribution service systems used to serve the Participant, and therefore, Participant will hold MEAN harmless from and will reimburse MEAN for all costs incurred by MEAN in connection with transmission service to the Participant due to changes in the Point of Delivery, Transmission Provider, or the transmission, subtransmission or distribution service.
- 5.06 If the Participant requires any service across an intervening system to deliver power and energy from the Point of Delivery to the Participant's system, such service and the charges therefor, shall be the responsibility of Participant. MEAN may agree to procure such service for the Participant. MEAN will pass through to Participant, and Participant will reimburse MEAN for, all costs of such service, in addition to any other transmission charges payable by the Participant to MEAN under this Agreement.
- 5.07 The Point of Measurement, which is the point(s) where electric power and energy are metered for the purpose of billing, shall be as set forth in Exhibit D. Metered quantities may be adjusted for losses to the Point of Delivery.
- 5.08 The Participant is responsible for all costs associated with transmission, subtransmission and distribution for delivery of firm power and energy to Participant, including without limitation impact studies or transmission facilities necessary for the procurement or for maintaining the Network Integration Transmission Service Agreement. In addition, MEAN may pass through to Participant, or may adjust billings to Participant to account for, any applicable losses related to delivery of firm power and energy to Participant under this Agreement. MEAN will not be responsible for facility upgrade costs. The provisions of this Section 5.08 shall survive expiration or termination of this Agreement.
- 5.09 Participant is responsible to pay for ancillary service schedules for scheduling, system control and dispatch service, reactive supply and voltage control, and regulation frequency response service, FERC assessment charge and other schedules that may be charged under the applicable Rules. MEAN in its sole discretion may from time to time elect to rate-base all or a portion of any such charges.
- 5.10 MEAN in its sole discretion will determine the appropriate methodology for congestion hedging related to service to Participant, including without limitation auction revenue rights, transmission congestion rights and financial transmission rights. MEAN will receive and retain all charges and credits associated with such congestion hedging activity.
- 5.11 Participant's Lines and Equipment: Participant agrees to install the necessary equipment at each Point of Delivery based on requirements of the Transmission Provider or any intervening carrier agency, including without limitation the following:
- i. such protective equipment at any Point of Delivery as the Transmission Provider or intervening carrier agency in its discretion may deem necessary,

- ii. such equipment as the Transmission Provider or intervening carrier agency in its discretion may deem necessary to address power factor or voltage regulation, and
- iii. such equipment as the Transmission Provider or intervening carrier agency in its discretion may deem necessary to reasonably limit fluctuations and disturbances determined by MEAN, the Transmission Provider, or intervening carrier agency to be objectionable. Power shall be used in such a manner as will not cause objectionable voltage fluctuations or other electric disturbances on the interconnected transmission system. The Participant shall notify MEAN immediately of any defect, trouble or accident which may, in any way, affect the delivery of power by MEAN to the Participant.

Any third party charges, fines or penalties assessed to MEAN relating to requirements of the Transmission Provider or any intervening carrier agency as described in this Section 5.11 will be passed through to Participant.

- 5.12 All lines, substations and other electrical facilities (except metering equipment installed by MEAN) located on the Participant's side of the Point of Delivery shall be furnished, installed and maintained by the Participant.
- 5.13 Interruption of Service: In events that could precede the declaration of an emergency on the system of Transmission Provider, intervening carrier agency or balancing authority, the Participant agrees to institute the same system of scheduling, limiting or curtailing service to its customers as requested by the balancing authority.

## SECTION VI RTO/ISO

- 6.01 The Parties agree to work together in good faith to make necessary or desired changes to the terms and conditions of this Agreement to honor the intent of this Agreement in the event the Transmission Provider transfers functional control of its transmission system to an RTO, ISO, or market operator or otherwise transfers functional control to another entity.

## SECTION VII Metering and Telemetry

- 7.01 Participant shall provide or cause to be provided telemetry data access to MEAN, or access to MEAN to access the data recorder (or successor recorders which must be compatible with the then-current MEAN equipment) located at the Point of Measurement, for scheduling and billing purposes. Any and all costs associated with replacing and maintaining the data recorders in order to stay compatible with MEAN's system shall be borne by the Participant.
- 7.02 The Participant and applicable Transmission Provider will determine the appropriate revenue metering equipment. MEAN has installed or will install a data recorder from which to schedule the load and/or generation or has arranged alternate methods to collect and record metering data for Participant to ensure accurate billing or to schedule the load and generation. Any costs of MEAN equipment, maintenance and communication with MEAN's telemetry will be borne by MEAN. Any cost charged by the applicable Transmission Provider as part of its transmission services, including metering and communication costs, will be paid for by the Participant.

- 7.03 The Participant shall permit the use of its available housing and other facilities for MEAN's metering equipment, and MEAN shall grant to the Participant space, if available, for check metering installations.
- 7.04 Right of Access: MEAN, the Transmission Provider and any intervening carrier agency shall have access to the Participant's premises at all reasonable times for the purpose of reading meters and for installing, testing, repairing, renewing, exchanging or removing any or all equipment installed by MEAN or third parties.
- 7.05 Participant's Responsibility for MEAN's Property: All meters and other facilities furnished by MEAN and installed on the Participant's property shall be and remain MEAN's property, and the right to remove, replace or repair such meters and other facilities is expressly reserved to MEAN. The Participant shall exercise due care to protect MEAN's property located on the Participant's premises, and MEAN shall exercise due care to protect the Participant's property located on MEAN's premises.

## SECTION VIII Commitment of Capacity

- 8.01 If Participant owns generating facilities receiving or approved to receive capacity compensation from MEAN as of April 1, 2024, Participant hereby, by free and willful action of its responsible authorities, contractually commits to MEAN the energy output of all such existing generating facilities, subject to Section 8.03. This Section 8.01 shall not apply to the following generating facilities: (i) Participant's owned generating facilities which were subject to a separate marketing agreement between MEAN and Participant as of April 1, 2024 under which MEAN markets such generating facilities on behalf of Participant, or (ii) Participant's owned generating facilities which were subject to a separate supplemental agreement between MEAN and Participant as of April 1, 2024 under which certain facilities are committed to MEAN or are utilized to reduce Participant's purchases of electricity from MEAN.
- 8.02 For any existing or new generating facilities of Participant not qualifying under Section 8.01, Participant hereby grants MEAN an Option to enter a capacity compensation arrangement with Participant subject to the terms of this Agreement. MEAN has the right, but not the obligation, to exercise the Option at MEAN's sole discretion within one hundred twenty (120) days of the occurrence of (i) or (ii) below or within one hundred fifty (150) days of (iii) below (each a "Condition" and collectively the "Conditions"), which Conditions and exercises may arise from time to time during the Term of this Agreement: (i) upon execution of this Agreement, (ii) upon Participant's acquisition of the facility(ies), and (iii) upon MEAN's receipt of Participant's offer under Section 8.04 or upon actual or constructive notice to MEAN of Participant's offer to sell the capacity or energy to a third party or acceptance of an offer from a third party to purchase such capacity or energy. The failure of MEAN to exercise the Option within one hundred twenty (120) days of the occurrence of (i) or (ii) above or within one hundred fifty (150) days of (iii) above, or if MEAN actually exercises the Option with regard to any of the Conditions, will not preclude or foreclose the ability of MEAN to exercise the Option at a later date in response to any future occurrence of any of the Conditions, consistent with the timelines set forth in this Section 8.02. The Option shall not expire until this Agreement is terminated.

With regard to (i) above, Participant shall, at least thirty (30) days prior to execution of this Agreement, notify MEAN in writing in accordance with Section 17.07, of the existence of any and all existing Participant generating facilities not committed to MEAN and of the opportunity to exercise the Option.

With regard to (ii) above, Participant shall, at least thirty (30) days prior to Participant's acquisition, notify MEAN in writing in accordance with Section 17.07, of the opportunity to exercise the Option.

Failure of Participant to properly and timely notify MEAN as set forth above will result in MEAN's right to exercise the Option within a period of one hundred fifty (150) days after the Executive Director of MEAN receives actual notice of the occurrence of the Condition.

- i. Upon the occurrence of any of the Conditions, the following shall occur: The Option may be exercised at the sole discretion of MEAN upon approval by the MEAN Board of Directors. A decision to exercise the Option by the MEAN Board of Directors shall give the terms of the Option immediate effect.
- ii. The terms of the Option, applicable immediately when the Option is exercised, are as follows:
  - a. MEAN shall notify Participant of the decision to exercise the Option in writing, in accordance with Section 17.07, within ten (10) days of the vote to exercise the Option by the MEAN Board of Directors.
  - b. Participant hereby, by free and willful action of its responsible authorities, contractually commits to MEAN the energy output of all such generating facilities for which MEAN exercises the Option, in exchange for a capacity compensation payment, subject to Section 8.03.

The capacity compensation payment shall be paid to Participant at the rate established by, and as may be modified from time to time by, the MEAN Board of Directors. In determining the amount of Participant's capacity compensation payment, MEAN shall classify Participant's facilities based on size, fuel type, and any other characteristics that may be established by the MEAN Board of Directors from time to time. The MEAN Board of Directors shall create and maintain standardized facility classifications, and all Participants with the same classification shall be paid the same capacity compensation amount as other Participants with the same classification.

This Section 8.02 shall not apply to the following generating facilities: (i) Participant's owned generating facilities which were subject to a separate marketing agreement between MEAN and Participant as of April 1, 2024 under which MEAN markets such generating facilities on behalf of Participant, (ii) Participant's owned generating facilities which were subject to a separate supplemental agreement between MEAN and Participant as of April 1, 2024 under which certain facilities are committed to MEAN or are utilized to reduce Participant's purchases of electricity from MEAN, or (iii) generating facilities approved by the MEAN Board of Directors to reduce Participant's purchases of electricity from MEAN.

- 8.03 The rules and regulations for determining accredited capacity shall be those rules established by the MEAN Board of Directors. Compensation for generating facilities committed to MEAN will be paid at the rate established by, and as may be modified from time to time by, the MEAN Board of Directors.
- 8.04 Participant shall not offer to sell to a third party or accept an offer for a third party to purchase, the capacity or energy from Participant's electric generating facilities, without first offering MEAN the

right to purchase rights to the capacity and associated energy. This offer will serve as a Condition under Section 8.02.

- 8.05 **Limitation on Private Business Use:** It is the intent of the Parties to preserve the tax-exempt status of any outstanding and future financing (including bonds, notes, or otherwise) used by Participant for or in relation to the generating units committed to MEAN under this Section VIII, including any improvements thereto, or which may be secured in any way by such generating units or any revenues generated therefrom (all of which shall be collectively referred to herein as the "Participant Financings"). Notwithstanding any other terms in this Agreement, MEAN represents and agrees that it has not entered into, nor will it enter into, any contract or other agreement that would jeopardize the tax exempt status of the Participant Financings (whether currently outstanding or thereafter to be issued), and it will not take any action, or fail to take any required action, that would jeopardize the tax exempt status of those bonds (whether currently outstanding or thereafter to be issued). Notwithstanding any other terms in this Agreement (including but not limited to Section XIII (regarding limitation of liability) of this Agreement), if MEAN markets, transfers or sells any capacity or energy from such generating units committed to MEAN to a third party and the use, transfer, or sale of the capacity and/or energy creates or constitutes "private business use" under the Internal Revenue Code or regulations promulgated thereunder in an amount that would affect the eligibility of interest on the Participant Financings (whether then outstanding or thereafter to be issued) for Federal tax-exempt status, MEAN agrees to indemnify and hold harmless Participant from and against any and all losses, costs, liabilities, damages and expenses (including without limitation attorneys' fees and expenses and the marginal costs of the Participant Financings being declared taxable) of any kind incurred or suffered by Participant, as a result of or in connection with any use, transfer, sale, or resale of the capacity and/or energy.

SECTION IX  
Right of Way

- 9.01 The Participant hereby grants the right, privilege and easement of a right of way to construct, operate and maintain, together with rights of ingress and egress, electric lines and facilities for delivery of electric power and energy hereunder over and across land owned by the Participant or land over which it may grant such permission.

SECTION X  
Covenants of the Participant

- 10.01 Covenant as to Rates: Participant covenants and agrees that it will fix rates and charges for the services of its municipal electric utility system, and revise the same from time to time, and collect and account for the revenues therefrom, so that such rates and charges will produce revenues and receipts which will at all times be sufficient to enable Participant to pay the amounts payable by it hereunder when and as the same become due, to carry out its other obligations hereunder and to pay all other amounts which are payable from or a charge upon the revenue derived from the operation of its municipal electric utility system as and when the same become due.
- 10.02 The Participant agrees that it shall at all times operate or cause to be operated its municipal electric utility properly and in an efficient and economical manner, consistent with good business and Prudent Utility Practice.
- 10.03 Any payments for electric power and energy provided under this Agreement shall be payable as

operating expenses of the Participant's electric system. The Participant shall not after the date of execution and delivery of this Agreement execute or adopt any instrument securing bonds, notes or other indebtedness payable from and secured by a lien on the revenues derived from the ownership or operation of its electric system unless such instrument recognizes the status of the payments referred to in the preceding sentence. This Section 10.03 shall not apply to any instrument securing bonds, notes or other evidences of indebtedness outstanding on the date of this Agreement except instruments executed or adopted during the term of the Original Agreement.

- 10.04 The Participant agrees to advise MEAN at least once each year of its estimated power supply requirements for the next fifteen (15) years.

SECTION XI  
Collateral

- 11.01 MEAN may require security to ensure its risks associated with this Agreement are mitigated. If from time to time MEAN has reasonable grounds for insecurity regarding the performance of any obligation under this Agreement by the Participant, MEAN may demand Adequate Assurance of Performance. Participant hereby grants to MEAN a continuing first priority security interest in, lien on, and right of setoff against all Adequate Assurance of Performance in the form of a cash deposit made by Participant pursuant to this Section. Such cash deposit will be held in a segregated interest-bearing account, controlled by MEAN with interest accruing to Participant. Upon the return by MEAN to Participant of such Adequate Assurance of Performance, the security interest and lien granted hereunder on that Adequate Assurance of Performance shall be released automatically and, to the extent possible, without any further action by either party.
- 11.02 In addition to the Adequate Assurance of Performance requirements above, Participant agrees to provide additional security as may be required by an Authority from time to time for MEAN to perform services under this Agreement. MEAN will pass through the costs of such credit requirements to Participant, and Participant agrees to promptly pay MEAN for such costs incurred. The provisions above regarding security interests and rights of setoff shall apply to such additional credit.

SECTION XII  
Default by Participant; Default by Other Purchasers

- 12.01 The provisions of Section XII shall apply in lieu of the provisions of the General Terms and Conditions of Service addressing Remedies Upon Breach (currently Section 12.03).
- 12.02 Default by Participant.
- i. MEAN and the Participant hereby agree that any default by the Participant with respect to the payment of any billing because of any dispute shall be handled accordingly to the provisions of Article 13 of Chapter 70 of the Nebraska Revised Statutes and the provisions of the General Terms and Conditions of Service applicable to payment disputes (currently Section 8.02) to the extent that such provisions of the General Terms and Conditions of Service supplement or are not inconsistent with Article 13.
  - ii. If the Participant fails to comply with any of the terms, conditions and covenants of this Agreement (other than a failure to make a payment for which provision is made in subsection i of this Section or an Event of Default as defined in Section 12.04) and such failure continues

for a period of fifteen (15) days, MEAN shall give notice to the Participant. If such failure is not cured within thirty (30) days from the date of the mailing of such notice, it shall constitute a default on the part of the Participant. MEAN shall give copies of each of the foregoing notices to the other Purchasers. In the event of such a default by the Participant, MEAN shall have all of the rights and remedies provided at law or in equity, including mandamus, injunction and action for specific performance, as may be necessary or appropriate to enforce against the Participant any of such terms, conditions and covenants with which the Participant has failed to comply.

- 12.03 Default by Other Purchaser: The Participant understands that default by any other Purchasers in making payments to MEAN could occur. In the event of such a default the Participant agrees that MEAN may be forced to revise the Schedule of Rates and Charges in accordance with the procedure outlined in Section 4.02.i. hereof, in order to maintain revenues sufficient to pay the Project Costs. MEAN shall commence legal action immediately against any such defaulting Purchaser; recoveries resulting from judgments rendered against any such defaulting Purchaser shall be distributed among other Purchasers from MEAN in proportion to the amounts paid to MEAN for purposes of covering deficits caused by the defaulting Purchaser. The Participant agrees that it will not have any direct cause of action against any such defaulting Purchasers; all defaults arising under any contract with MEAN shall impose an obligation upon MEAN to use its best efforts to recover against any such defaulting Purchasers.
- 12.04 In addition, the following events shall constitute an event of default (Event of Default) hereunder: Participant is unable to pay its debts as they fall due; Participant fails to perform any obligation to MEAN with respect to any collateral relating to this Agreement; or Participant fails to give Adequate Assurance of Performance within fourteen (14) business days of a written request by MEAN. In the event of an Event of Default under this Agreement, MEAN is entitled to a funding of the letter of credit or use of the cash deposit and shall have the right, at its sole election, to immediately withhold and/or suspend services, deliveries or payments upon written notice, to net payments due by MEAN against amounts outstanding from Participant, and/or to terminate this Agreement in the manner provided below, in addition to any and all other remedies available hereunder or at law or in equity. If an Event of Default has occurred and is continuing, the non-defaulting party shall have the right, by written notice to the defaulting party, to designate a day, no earlier than the day such notice is given and no later than 15 days after such notice is given, as an early termination date for this Agreement and all services and deliveries hereunder, provided, however, that Participant will remain responsible for the amount equal to its Share multiplied by the Unfunded Resource Obligations. Participant acknowledges and agrees that in the event of a suspension or termination of services as permitted by this Section, MEAN shall not be responsible for any penalties or charges incurred by the Participant arising out of or in connection with the suspension or termination of services including without limitation market charges such as imbalance/Real Time charges, fees and charges for transmission, ancillary services, applicable Authority fees and charges, taxes, and any applicable surcharges.

### SECTION XIII

#### Limitation of Liability; Consequential Damages

- 13.01 Participant has evaluated the benefits and risks associated with this Agreement. Participant acknowledges that of the amount paid by Participant under this Agreement (i) a substantial portion is paid by MEAN to third parties (examples include without limitation pass-through costs and costs associated with capacity and energy), and (ii) a very minor portion is retained by MEAN for its services under this Agreement. Subject to the specific limitation of liability in Section 13.02 for services

provided under Section 2.06, MEAN's total liability to Participant for any loss or damage arising out of or in connection with the performance of services or any other cause, whether based on contract, tort or any other legal theory, excluding loss or damage caused by MEAN's gross negligence or MEAN's willful and wanton misconduct, shall not exceed the higher of the amount of a covered insurance claim that is accepted and ultimately paid out by the insurance carrier for Participant's damages, net of defense costs, or the portion of the amount paid by Participant in the twelve (12) months preceding the claim that is for MEAN's administrative and general operating expenses, as set forth in the applicable MEAN budget(s), which amount is intended to be a reasonable approximation of the amount paid by Participant to MEAN for services under this Agreement (excluding pass-through costs and costs associated with capacity and energy, including without limitation fees and charges for transmission, ancillary services, auction revenue rights, transmission congestion rights, financial transmission rights, applicable Transmission Provider, intervening carrier agency and Authority fees and charges, taxes, any applicable surcharges or penalties, capital projects, and debt service). The provisions of this Section 13.01 shall survive expiration or termination of this Agreement.

- 13.02 Notwithstanding any other provision of this Agreement, MEAN's total liability to Participant for any loss or damage arising out of or in connection with the performance of services under Section 2.06, whether based on contract, tort or any other legal theory, excluding loss or damage caused by MEAN's gross negligence or MEAN's willful and wanton misconduct, shall not exceed the cost for MEAN to provide such services to Participant under Section 2.06 in the twelve (12) months preceding the claim, based on MEAN's then-current hourly rate for services. The provisions of this Section 13.02 shall survive expiration or termination of this Agreement.
- 13.03 IN NO EVENT SHALL MEAN BE LIABLE UNDER ANY PROVISION OF THIS AGREEMENT FOR SPECIAL, INCIDENTAL, OR CONSEQUENTIAL DAMAGES, INCLUDING BUT NOT LIMITED TO, LOST PROFITS, LOST REVENUE, OR CLAIMS OF PARTICIPANT FOR SUCH DAMAGES, EVEN IF MEAN IS EXPRESSLY INFORMED OF THE SAME. THE PROVISIONS OF THIS SECTION 13.03 SHALL SURVIVE EXPIRATION OR TERMINATION OF THIS AGREEMENT.

SECTION XIV  
Use of Power and Energy

- 14.01 Participant shall not sell at wholesale any of the electric energy and power delivered to it hereunder to any purchaser from the Participant for resale by that purchaser, unless such resale is specifically approved in writing by MEAN. The Participant agrees that it will not use or permit to be used any power purchased from MEAN in any manner or for any purpose which would adversely affect the tax exempt or tax advantaged status of interest on any bonds for federal income tax purposes; this prohibition shall include contracts between the Participant and certain nonexempt persons or corporate bodies for the sale of power and energy. The Participant agrees to provide such information as MEAN may request from time to time to confirm the Participant's compliance with the provisions of this Section.
- 14.02 Participant covenants and agrees that it will use the power and energy delivered to it under this Agreement to provide electric service to retail electric customers located within its established electric service area under generally applicable and uniformly applied rate schedules or tariffs. Any other resale of the power and energy delivered to the Participant under this Agreement shall require the prior written approval of MEAN.

SECTION XV  
Force Majeure

15.01 MEAN shall not be considered to be in default with respect to any obligation hereunder if prevented from fulfilling such obligation by reason of uncontrollable forces, nor shall a cause of action for damages against MEAN accrue to the Participant, or any of its inhabitants, and the Participant shall save MEAN harmless from any and all such claims. The term “uncontrollable forces” shall be deemed, for the purposes hereof, to mean storm, flood, lightning, earthquake, fire, explosion, civil disturbance, labor disturbance, sabotage, terrorism, cyberattack, civil disturbance, war or the consequences thereof, insurrection, riot, acts of God or the public enemy, pandemic, national or regional emergency, breakage or accident to machinery or equipment, failure of or threat of failure of facilities, material shortage, restraint by court or public authority, directive, curtailment, order, regulation, restriction or other act or omission by an Authority, or other causes or acts beyond the control of MEAN. In the event MEAN is unable to fulfill any obligation by reason of uncontrollable forces MEAN will exercise due diligence to remove such disability with reasonable dispatch, but such obligation shall not require the settlement of a labor dispute except in the sole discretion of MEAN.

SECTION XVI  
General Terms and Conditions of Service

16.01 Except as otherwise provided in this Agreement, the General Terms and Conditions of Service, attached hereto, are made part of this Agreement the same as if they had been expressly set forth herein.

SECTION XVII  
Miscellaneous

17.01 It is mutually agreed and understood that the obligations imposed by the provisions of this Agreement are only such as are consistent with applicable state and federal law. The parties further agree that if any provision of this Agreement becomes in its performance inconsistent with state or federal law or is declared invalid, the Parties will in good faith negotiate to modify the agreement accordingly.

17.02 Independent Contractor: MEAN shall perform the services under this Agreement as an independent contractor and shall not be treated as an employee of Participant for federal, state or local tax purposes, workers’ compensation purposes, or any other purpose. Nothing contained in this Agreement shall be deemed to create or constitute an employer-employee relationship, a partnership or joint venture between the Parties.

17.03 No Third-Party Beneficiaries: The Parties do not intend to confer and this Agreement shall not be construed to confer any rights or benefits to any person, firm, group, corporation or entity other than the Parties.

17.04 No Legal Services: MEAN’s services under this Agreement shall not constitute the rendering of legal advice, or the providing of legal services, to the Participant.

17.05 Compliance with Rules, Policies and Procedures: The Parties understand and agree that this Agreement and the services and obligations hereunder are subject to all applicable Rules, and the terms and conditions stated herein are subject to modifications resulting from changes in any such Rules. In addition, Participant agrees to comply with Policies and Procedures.



- 17.10 Severability: The parties hereto agree that if any of the provisions of this Agreement shall for any reason be held to be illegal or invalid by a court of competent jurisdiction, such illegality or invalidity shall not affect any other provision hereof, but this Agreement shall be construed and enforced as if such illegal or invalid provision had not been contained herein, and the rights and obligations of the parties shall be construed and enforced accordingly.
- 17.11 Amendments: This Agreement may be amended only by a written instrument signed by duly authorized representatives of each of the parties.
- 17.12 Counterparts: This Agreement may be executed in any number of counterparts, each of which shall be an original and all of which shall constitute one and the same instrument.
- 17.13 The delivery of this Agreement by electronic mail or other means of electronic transmission with an electronic signature in PDF or other mutually acceptable digital format by an authorized representative of each party shall be deemed an original for execution and enforcement of this Agreement.
- 17.14 This Agreement, the General Terms and Conditions of Service, and the Policies and Procedures issued by MEAN from time to time constitute the complete agreement of the parties relating to the matter specified in this Agreement and supersede all prior representations or agreements, whether oral or written, with respect to such matters. No modification of this Agreement shall be binding upon either party unless agreed to in writing and signed by both parties.

SECTION XVIII  
Representations and Warranties

- 18.01 Section XVIII applies only if Participant is a political subdivision of the State of Colorado.
- 18.02 Participant has established by ordinance a Utility Enterprise (Enterprise) having all the authority to act and operate in all respects as an Enterprise under Colorado law, Colorado Constitution Article X, Section 20 (commonly known as the Taxpayer's Bill of Rights or "TABOR"). The parties agree that, if the Enterprise loses its enterprise status as a result of the Enterprise receiving ten (10) percent or more of its annual revenue in grants from all Colorado state and local governments combined, that will not constitute a breach of this Agreement. However, the loss of enterprise status, for any reason, does not permit or allow the Enterprise or the Participant to fail to pay any amounts owed under this Agreement or excuse performance under any other term. In addition, if the Enterprise loses its Enterprise status, for any reason, the Participant and the Enterprise are required to regain Enterprise status in the next fiscal year. MEAN recognizes that if a court of competent jurisdiction issues a final non-appealable decision that determines that (a) the Participant has lost its status as an "Enterprise" within the meaning of TABOR, and (b) the payments required to be made by the Participant under this Agreement must be subject to annual appropriation in order to comply with TABOR, then the Participant's payment obligations hereunder will be contingent upon the annual appropriation of funds sufficient to pay all amounts due hereunder. In the event of a decision described in the preceding sentence, the Participant's budget staff shall take all actions required in accordance with law to (i) include an item for expenditure in the final annual budget (or an amendment thereto) that is submitted to the Participant's governing body for approval that is sufficient to pay all amounts due under this Agreement and (ii) complete all procedural steps up to a formal appropriation.

- 18.03 Participant and Enterprise represent and warrant that this Agreement has been executed in compliance with or is otherwise not subject to TABOR.
- 18.04 Participant shall provide an opinion of Participant's legal counsel that this Agreement has been duly authorized, executed and delivered by Participant and/or Enterprise and that all financial obligations undertaken or assumed by the Participant and/or Enterprise in connection herewith are valid and enforceable against the Participant and/or Enterprise in accordance with the terms of this Agreement.

[SIGNATURE PAGE FOLLOWING]

IN WITNESS WHEREOF, the Participant and MEAN have caused this Service Schedule M, Amended and Restated Total Power Requirements Power Purchase Agreement to be executed by these duly authorized officers, the day and year shown below.

MUNICIPAL ENERGY AGENCY OF NEBRASKA

PARTICIPANT: CITY OF CRETE, NEBRASKA

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

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

Printed  
Name: \_\_\_\_\_

Printed  
Name: \_\_\_\_\_

Title: \_\_\_\_\_

Title: \_\_\_\_\_

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

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

ATTEST:

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

(SEAL)

*SSMAmendedAndRestated20231116*

**Service Schedule M**  
**Amended and Restated Total Power Requirements Power Purchase Agreement**

**Exhibit A**

DEFINITIONS

"Act" means the Municipal Cooperative Financing Act of Nebraska and all acts supplemental thereto or amendatory thereof.

"Adequate Assurance of Performance" means sufficient security in the form, amount, for a term, and from an issuer, all as reasonably acceptable to MEAN, including, but not limited to a cash deposit, an irrevocable standby letter of credit, or a prepayment.

"Administrative Fee" shall have the meaning set forth in Section 4.03.i.

"Agency Resource Obligations" means an amount determined by MEAN to be the estimated portion of the following that remains outstanding as of the end of the then-current term: (i) an estimate of any and all costs and expenses paid or incurred or to be paid or incurred by MEAN associated with or resulting from the termination, retirement from service and decommissioning of, Related Projects; (ii) any and all notes, bonds or other evidences of indebtedness issued by MEAN or by the Public Power Generation Agency or its successor, outstanding as of April 1, 2024 and associated with one or more Related Project; and (iii) an estimate of any and all notes, bonds or other evidences of indebtedness issued to refund the notes, bonds or other evidences of indebtedness described in (ii).

"Agreement" means the Amended and Restated Total Power Requirements Power Purchase Agreement executed by and between MEAN and the Participant.

"AMPP" means the Asset Management Policies and Procedures approved by the MEAN Board of Directors, as such may be modified, supplemented, renamed or superseded from time to time by the MEAN Board of Directors, including any successor documents or policies adopted by the MEAN Board of Directors.

"Authority" means any governmental entity or regulatory body having or asserting jurisdiction, market operators, and entities owning and/or operating the interconnected transmission system applicable to service to Participant and any intervening system. Authority shall include without limitation FERC, NERC, RTO, ISO, market operators, regional reliability entities, the transmission providers, intervening carrier agencies, and balancing authorities.

"Bond Resolution" means the resolution or indenture or agreement pursuant to which Bonds are issued.

"Bonds" means any notes, bonds or other evidences of indebtedness issued by MEAN, or in the event that MEAN enters into a specific contractual arrangement for a specific Project, the unconditional payment obligations associated with such arrangements.

"Condition" shall have the meaning set forth in Section 8.02.

"Contract Purchaser" means an entity which has elected pursuant to Section 3.01(c) of its original Service Schedule M agreement not to participate in a Project proposed pursuant to such Section 3.01(c) and which

has not executed an amended and restated Service Schedule M agreement effectively eliminating the entity's election of Contract Purchaser status.

"Data" shall have the meaning set forth in Section 17.06.

"Effective Date" means April 1, 2024.

"Event of Default" shall have the meaning set forth in Section 12.04.

"Extension Date" shall have the meaning set forth in Section III.

"FERC" means the Federal Energy Regulatory Commission or any successor federal agency having comparable regulatory authority and responsibilities over electric utilities.

"Fiscal Year" means MEAN's fiscal year, which shall initially be April 1 through March 31 and which may be changed from time to time as determined by the MEAN Board of Directors.

"General Terms and Conditions of Service" means the MEAN General Terms and Conditions of Service dated effective January 23, 2020 approved by the MEAN Board of Directors.

"Governmental Imposition" means changes in or additions to costs or expenses caused by any environmental or other regulation, or any sales tax, property tax, energy use tax, energy carbon tax, surcharge or other governmental or regulatory fees or penalties (including without limitation emissions allowances, renewable portfolio standards, charges, fines or expenses), any ISO, RTO, imbalance market or integrated market fees or costs, or penalties, or any Authority fees or penalties, which are imposed, adopted, implemented or enforced after the execution of this Agreement or which occur as a result of a change after the execution of this Agreement in the interpretation or enforcement by the governmental or regulatory body of an existing governmental imposition, and any changes to expenditures for MEAN's owned, purchased or leased power supply resources caused by or resulting from any change in law, rule or regulation.

"ISO" means an independent system operator approved by FERC.

"Late Transition Period" shall have the meaning set forth in Section 3.04.i.

"NERC" means the North American Electric Reliability Corporation or any successor organization authorized to ensure the reliability of the bulk power system for North America.

"Notice Window" shall have the meaning set forth in Section 3.03.

"Option" means the right of MEAN to elect to require Participant to commit certain capacity to MEAN as set forth in Section 8.02.

"Original Agreement" means the predecessor Service Schedule M, Total Power Requirements Power Purchase Agreement executed by and between MEAN and Participant, if any.

"Point of Delivery" shall have the meaning set forth in Exhibit D.

"Point of Measurement" shall have the meaning set forth in Exhibit D.

"Policies and Procedures" means policies and procedures established or modified from time to time by the MEAN Board of Directors, including without limitation the AMPP, Renewable Distributed Generation Policy, the MEAN Financial and Administrative Policies and Guidelines, and the MEAN Operational Policies and Guidelines, as such may be modified, supplemented, renamed or superseded from time to time by the MEAN Board of Directors, including any successor documents or policies adopted by the MEAN Board of Directors.

"Project" means any "power project", as defined by the Act, (i) which is designed to provide a power supply resource to MEAN which has an expected usable life in excess of fifteen (15) years or access to a power supply resource to MEAN for a period of fifteen (15) years, or (ii) which is designated by the Board of Directors of MEAN to be a "Project" for purposes of this Agreement.

"Project Costs" means all costs and expenses paid or incurred or to be paid or incurred by MEAN resulting from the ownership, operation, maintenance, termination, retirement from service and decommissioning of, and repair, renewals, replacements, additions, improvements, betterments and modifications to Projects, or otherwise relating to the acquisition and sale of electric power and energy and transmission services and performance by MEAN of its obligations under this Agreement, agreements with other Purchasers or relating to any other activity authorized by the Board of Directors of MEAN, including, without limitation, the following items of cost:

- (1) payments of principal, of premium, if any, and interest on all Bonds issued by MEAN or amounts required under any Bond Resolution to be paid or deposited into a debt service fund or account established for the purpose of making such payments and payments which MEAN is required to make into any debt service reserve fund or account under the terms of any Bond Resolution or other contract with holders of Bonds;
- (2) amounts required under any Bond Resolution to be paid or deposited into any fund or account established by such Bond Resolution (other than funds and accounts referred to in clause (1) above), including any amounts required to be paid or deposited by reason of the transfer of moneys from such funds or accounts to the funds or accounts referred to in clause (1) above;
- (3) amounts which MEAN may be required to pay for the prevention or correction of any loss or damage or for renewals, replacements, repairs, additions, improvements, betterments and modifications which are necessary to keep any Project and other property owned by MEAN in good operating condition or to prevent a loss of revenues therefrom;
- (4) costs of operating and maintaining the Projects and of producing and delivering electric power and energy therefrom (including fuel costs, administrative and general expenses and working capital, for fuel or otherwise, and taxes or payments in lieu thereof) not included in the costs specified in the other items of this definition and costs of power supply planning and implementation associated with meeting MEAN's power supply obligations;
- (5) the cost of any electric power and energy purchased for resale by MEAN and the cost of transmission service for delivery of electric power and energy;
- (6) all costs incurred or associated with the salvage, discontinuance, decommissioning and disposition of sale of any Project;

(7) all costs and expenses relating to injury and damage claims required to be paid by MEAN;

(8) costs of fire and casualty insurance policy premiums relating to the Project and any other property owned by MEAN; and

(9) additional amounts which must be realized by MEAN in order to meet the requirement of any rate covenant with respect to coverage of principal of and interest on Bonds contained in any Bond Resolution or contract with holders of Bonds or which MEAN deems advisable in the marketing of its Bonds.

"Prudent Utility Practice" means at a particular time any of the practices, methods and acts, which, in the exercise of reasonable judgment in the light of the facts (including but not limited to the practices, methods and acts engaged in or approved by a significant portion of the electrical utility industry prior thereto) known at the time the decision was made, would have been expected to accomplish the desired result at the lowest reasonable cost consistent with reliability, safety and expedition. Prudent Utility Practice is not intended to be limited to the optimum practice, method or act, to the exclusion of all others, but rather to be a spectrum of possible practices, methods or acts. In evaluating whether any manner conforms to Prudent Utility Practice, the parties shall take into account (i) the nature of the parties hereto under the laws of the State of Nebraska and the statutory duties and responsibilities thereof, (ii) the applicable provisions of applicable Policies and Procedures, if any, and (iii) in the case of any facility jointly owned, the applicable ownership agreement among the owners of the facility.

"Purchaser" means any entity, public or private, which enters into a contract with MEAN for the purchase of electric power and energy.

"PURPA" means the Public Utilities Regulatory Policies Act of 1978, as amended, and FERC's implementing regulations.

"Related Bonds" means any Bonds, including Bonds issued to refund such Bonds, issued to provide funds for the Related Projects.

"Related Project" and "Related Projects" shall mean the projects set forth in Exhibit C.

"Renewable Distributed Generation Policy" means the Renewable Distributed Generation Policy approved by the MEAN Board of Directors, as such may be modified, supplemented, renamed or superseded from time to time by the MEAN Board of Directors, including any successor documents or policies adopted by the MEAN Board of Directors

"Requirements Purchaser" means a Purchaser that is purchasing its load requirements, including load growth, from MEAN, in excess of Participant's WAPA Allocation, pursuant to a Service Schedule M, Total Power Requirements Power Purchase Agreement or any successor thereto; Requirements Purchaser excludes a Contract Purchaser.

"RTO" means a regional transmission organization approved by FERC.

"Rules" means laws, ordinances, orders, rules, regulations, tariffs, business practices and protocols of any Authority.

"Share" shall have the meaning set forth in Section 3.03.

"Termination Date" means the effective date of termination of this Agreement.

"Total Requirements Service" means service to a Requirements Purchaser.

"Transmission Provider" shall have the meaning set forth in Section 2.02.

"Unfunded Resource Obligations" shall have the meaning set forth in Section 3.03.

"WAPA" means the Western Area Power Administration, its successors and their assigns.

"WAPA Allocation" shall have the meaning set forth in Section 2.01.

**Service Schedule M**  
**Amended and Restated Total Power Requirements Power Purchase Agreement**

**Exhibit C**

RELATED PROJECTS

Dated: April 1, 2024

Not to exceed 1.70% of the output of Laramie River Station (approximately 28 MW) through Lincoln Electric System

Not to exceed 10 MW of Whelan Energy Center Unit 1 (formerly Hastings Energy Center #1)

6.92% joint ownership interest in Walter Scott, Jr. Energy Center Unit 4 (approximately 56 MW)

Participation Agreement, dated September 1, 2005, with the Public Power Generation Agency (PPGA) for 36.36% entitlement share (approximately 80 MW) in Whelan Energy Center Unit 2 (WEC 2) until such time as any evidences of indebtedness issued by PPGA with respect to WEC 2 are no longer outstanding.

23.5% undivided ownership interest in Wygen I (approximately 20 MW)

Amended and Restated Supplemental Agreement for Partial Assignment of Ownership Interest in Walter Scott, Jr. Energy Center Unit 4 (formerly known as Council Bluffs Energy Center Unit 4), dated March 4, 2014, with the Waverly Light & Power, a municipal utility of the City of Waverly, Iowa, for the partial assignment to MEAN of Waverly's interest currently equal to 0.4% (approximately 3 MW) of the energy generating capability and energy associated therewith, of Walter Scott, Jr. Energy Center Unit 4, until termination of Waverly's Service Schedule M Agreement with MEAN

Power Sales Agreement Regarding Louisa Generating Station, dated December 4, 2012, with the Waverly Light & Power, a municipal utility of the City of Waverly, Iowa, for the partial assignment to MEAN of Waverly's interest currently equal to 1.1% (approximately 7 MW) of the energy generating capability and energy associated therewith, of the Louisa Generating Station, until termination of Waverly's Service Schedule M Agreement with MEAN

**Service Schedule M**  
**Amended and Restated Total Power Requirements Power Purchase Agreement**

**Exhibit D**

POINT OF DELIVERY AND POINT OF MEASUREMENT

Dated: April 1, 2024

Point of Delivery: The Point of Delivery shall be the point(s) at the outlet of the interconnected transmission system where electric power and energy are delivered by or on the account of MEAN to the Participant or to an intervening carrier agency for delivery to the Participant, which point(s) are as determined by the applicable Transmission Provider. Unless otherwise specified, the Point of Delivery refers to the point(s) at which the applicable Transmission Provider's transmission facilities interconnect with the Participant's distribution or transmission facilities or intervening carrier agency, if any. Notwithstanding the foregoing, to the extent the energy generated by behind the meter generation interconnected with a Participant's distribution system and leased to or purchased by MEAN is used by MEAN to serve such Participant, the energy may be delivered at the generator's point of interconnection with the Participant or alternate point at which MEAN acquires the energy as agreed in writing between MEAN and the Participant or Participant's customer.

Point of Measurement: The Point of Measurement shall be the point(s) as determined by the applicable Transmission Provider for measuring the Participant's load, and any alternate point(s) for measuring the Participant's load due to emergencies or other temporary conditions.

**Municipal Energy Agency of Nebraska**  
**Total Power Requirements Service Schedule M Exhibit B**  
**Schedule of Rates and Charges**

This Schedule of Rates and Charges supplied to the City by MEAN, including without limitation the General Terms and Conditions of Service attached hereto, is a part of the Total Power Requirements Power Purchase Agreement (“Agreement”) or the Amended and Restated Total Power Requirements Power Purchase Agreement (“Amended and Restated Agreement”), as applicable, between MEAN and the City.

**SECTION 1. SERVICES TO BE PROVIDED**

- 1.01 This schedule applies to the Total Requirements Service provided to the City, including without limitation any subscription to the MEAN Green Energy Program (“Green Energy Program”). Additional Green Energy Program terms and conditions are attached hereto and made part of this schedule.

**SECTION 2. BILLING ENERGY**

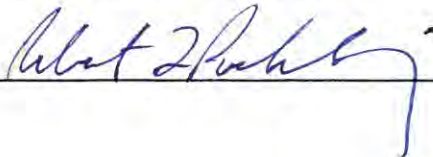
- 2.01 The Total Metered Energy shall be equal to the measured energy at the Point of Measurement, plus energy measured at other points necessary to accurately capture and bill City’s load, adjusted for losses to the Point of Delivery. The Point of Measurement and Point of Delivery are defined in Exhibit A to the Agreement and in Exhibit D to the Amended and Restated Agreement.
- 2.02 Monthly Western Area Power Administration Energy Allocation
- a. If City has a Western Area Power Administration (“WAPA”) Energy Allocation(s), Monthly WAPA Energy Allocation is equal to the firm energy allocation supplied by WAPA to the City through any of the following regions: WAPA Pick-Sloan Missouri Basin Project (“WAPA UGP”), WAPA Loveland Area Projects (“WAPA LAP”), or WAPA Salt Lake City Area Integrated Projects (“WAPA SLCA”), for that month.
  - b. In the event the Monthly WAPA Energy Allocation exceeds the Total Metered Energy, the Monthly WAPA Energy Allocation shall be equal to the Total Metered Energy for MEAN billing purposes.
- 2.03 Monthly MEAN Energy is equal to Total Metered Energy, less Monthly WAPA Energy Allocation, less any energy delivered pursuant to a Green Energy Program subscription confirmation (“Green Energy”).

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Date Approved: January 18, 2024

Effective date of this Schedule of Rates and Charges: April 1, 2024

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



Supersedes Schedule of Rates and Charges dated Effective April 1, 2023

**Municipal Energy Agency of Nebraska  
Total Power Requirements Service Schedule M Exhibit B  
Schedule of Rates and Charges**

**SECTION 3. SCHEDULE OF RATES AND CHARGES**

**3.01 Fixed Cost Recovery Charge**

- a. The Fixed Cost Recovery Charge consists of costs related primarily to MEAN's ownership of generation, contracted purchase of generating capacity and the operation of MEAN. The total Fixed Cost Recovery Charge is evaluated annually as part of the fiscal year budget process. The Fixed Cost Recovery Charge shall be allocated based on a three-year historical average non-coincident monthly peak demand (supplied by MEAN, including without limitation any demand served under the Green Energy Program), adjusted in accordance with the Renewable Distributed Generation Policy and the Asset Management Policies and Procedures, by Participant. The Annual Period used for historical average non-coincident peak demand in the calculation is October – September. A differential of plus five percent (5%) for Schedule K Participants and Schedule K-1 Participants compared to Schedule M Participants is maintained within the fixed cost recovery structure. The calculated allocation may be adjusted at the discretion of the MEAN Board of Directors. The Fixed Cost Recovery Charge shall be billed to City in an amount as follows:


Fixed charge per City as shown on Attachment 1 to this Exhibit.

**3.02 Energy Charge**

- a. The Energy Charge per kilowatt-hour shall apply to MEAN Energy, adjusted in accordance with the Renewable Distributed Generation Policy and the Asset Management Policies and Procedures, and shall be billed at the following rate:
- \$0.04360
- b. The Energy Charge for MEAN Energy is also subject to Section 3.06, Pooled Energy Adjustment (PEA) of this Schedule of Rates and Charges.

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Date Approved: January 18, 2024

By: 

Effective date of this Schedule of Rates and Charges: April 1, 2024

Supersedes Schedule of Rates and Charges dated Effective April 1, 2023

**Municipal Energy Agency of Nebraska**  
**Total Power Requirements Service Schedule M Exhibit B**  
**Schedule of Rates and Charges**

3.03 Green Energy Charge

- a. The Green Energy Charge rate shall be equal to the Energy Charge rate in Section 3.02 plus five percent (5%) and applicable rounding. The Green Energy Charge per kilowatt-hour shall apply to Green Energy and shall be billed at the following rate:

\$0.04578

- b. The Green Energy Charge for Green Energy is also subject to Section 3.06, Pooled Energy Adjustment (PEA), of this Schedule of Rates and Charges.

3.04 Renewable Energy Credit (REC) Purchase Charge. The purpose of the REC Purchase Charge is to allow MEAN the ability to recover the costs of the incremental purchase of RECs when necessary under the Green Energy Program. If the City participates in the Green Energy Program, City will be billed for its share of any incremental costs incurred by MEAN to purchase RECs.

3.05 Customer Charge (applicable directly to City as customer)      \$0.00 per month

3.06 Pooled Energy Adjustment ("PEA"). The purpose of the PEA is to allow MEAN the ability to recover the costs on a monthly basis for energy purchased and generated whenever the actual monthly energy costs to MEAN exceed the budgeted monthly energy costs. The positive difference ("PEA Amount") for the month will be applied to the Monthly MEAN Energy as defined in Section 2.03 for that month and any Green Energy for that month and may be billed during the succeeding billing period.

3.07 Power Factor. If the City's power factor at any Point of Delivery is less than 95%, the City's Fixed Cost Recovery Charge allocation may be adjusted to reflect a 95% power factor and any third-party charges, fines or penalties will be passed through to City.

3.08 Administrative Fee. The administrative fee shall apply to certain services provided from time to time by contract and shall be billed at the following rate: \$175.00 per hour.


3.09 The rates and charges established in this Exhibit B may be modified from time to time by MEAN pursuant to the terms of the Agreement and the Amended and Restated Agreement and shall become effective pursuant to such terms.

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Date Approved: January 18, 2024

Effective date of this Schedule of Rates and Charges: April 1, 2024

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



Supersedes Schedule of Rates and Charges dated Effective April 1, 2023

**Municipal Energy Agency of Nebraska  
Total Power Requirements Service Schedule M Exhibit B  
Schedule of Rates and Charges**

**SECTION 4. CAPACITY COMMITMENT COMPENSATION**

- 4.01 The City shall be reimbursed for the commitment of its accredited generation facilities as follows:
- a. Demand Rate for each kilowatt of Contract Capacity, as that term is defined in the Asset Management Policies and Procedures, \$2.00 per month.
  - b. Energy Rate shall be determined by, and may be modified from time to time by, the MEAN Board of Directors. The Energy Rate is currently set forth in the Asset Management Policies and Procedures.

**SECTION 5. TRANSMISSION AND SUBTRANSMISSION CHARGES**

- 5.01 Transmission service charges, including applicable ancillary service charges other than operating reserves, for delivery of demand and Total Metered Energy, adjusted in accordance with the Renewable Distributed Generation Policy and the Asset Management Policies and Procedures, shall be billed at the transmission service provider's then-current transmission rates.
- 5.02 In the event that delivery voltages lower than 115 KV or additional transformation or sub-transmission facilities are required to make deliveries to the City, the City shall be required to pay such additional amounts equal to those incurred by MEAN to make such deliveries at that voltage.
- 5.03 City shall reimburse MEAN for any other expenses incurred by MEAN in accordance with specific agreements between the City and MEAN.

**SECTION 6. INTEREST ON LATE PAYMENTS**

- 6.01 Unpaid balances on billings shall accrue interest from the due date until paid at the rate of 12% per annum.

**SECTION 7. GENERAL TERMS AND CONDITIONS OF SERVICE**

- 7.01 The provisions of the General Terms and Conditions of Service, as revised from time to time, are hereby made part of this Schedule of Rates and Charges.

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Date Approved: January 18, 2024

By: 

Effective date of this Schedule of Rates and Charges: April 1, 2024

Supersedes Schedule of Rates and Charges dated Effective April 1, 2023

Municipal Energy Agency of Nebraska  
Fixed Cost Recovery Charge  
Schedule M Exhibit B  
Attachment 1

	April	May	June	July	August	September	October	November	December	January	February	March	Total
<b>Schedule M</b>													
Alliance, NE	\$ 223,647.00	\$ 223,647.00	\$ 223,647.00	\$ 223,647.00	\$ 223,647.00	\$ 223,647.00	\$ 223,647.00	\$ 223,647.00	\$ 223,647.00	\$ 223,647.00	\$ 223,647.00	\$ 223,647.00	\$ 2,683,763.00
Ansley, NE	9,766.00	9,766.00	9,766.00	9,766.00	9,766.00	9,766.00	9,766.00	9,766.00	9,766.00	9,766.00	9,766.00	9,766.00	117,192.00
Arnold, NE	5,460.00	5,460.00	5,460.00	5,460.00	5,460.00	5,460.00	5,460.00	5,460.00	5,460.00	5,460.00	5,460.00	5,460.00	65,520.00
Aspen, CO	100,650.00	100,650.00	100,650.00	100,650.00	100,650.00	100,650.00	100,650.00	100,650.00	100,650.00	100,650.00	100,650.00	100,649.00	1,207,799.00
Basin, WY	25,880.00	25,880.00	25,880.00	25,880.00	25,880.00	25,880.00	25,880.00	25,880.00	25,880.00	25,880.00	25,880.00	25,880.00	310,560.00
Bayard, NE	1,762.00	1,762.00	1,762.00	1,762.00	1,762.00	1,762.00	1,762.00	1,762.00	1,762.00	1,762.00	1,762.00	1,762.00	21,144.00
Beaver City, NE	12,442.00	12,442.00	12,442.00	12,442.00	12,442.00	12,442.00	12,442.00	12,442.00	12,442.00	12,442.00	12,442.00	12,442.00	149,304.00
Benkelman, NE	26,374.00	26,374.00	26,374.00	26,374.00	26,374.00	26,374.00	26,374.00	26,374.00	26,374.00	26,374.00	26,374.00	26,374.00	316,488.00
Blue Hill, NE	8,920.00	8,920.00	8,920.00	8,920.00	8,920.00	8,920.00	8,920.00	8,920.00	8,920.00	8,920.00	8,920.00	8,920.00	107,040.00
Breda, IA	4,340.00	4,340.00	4,340.00	4,340.00	4,340.00	4,340.00	4,340.00	4,340.00	4,340.00	4,340.00	4,340.00	4,340.00	52,080.00
Bridgeport, NE	26,983.00	26,983.00	26,983.00	26,983.00	26,983.00	26,983.00	26,983.00	26,983.00	26,983.00	26,983.00	26,983.00	26,983.00	323,796.00
Broken Bow, NE	185,244.00	185,244.00	185,244.00	185,244.00	185,244.00	185,244.00	185,244.00	185,244.00	185,244.00	185,244.00	185,244.00	185,243.00	2,222,927.00
Burwell, NE	28,943.00	28,943.00	28,943.00	28,943.00	28,943.00	28,943.00	28,943.00	28,943.00	28,943.00	28,943.00	28,943.00	28,943.00	347,316.00
Callaway, NE	10,977.00	10,977.00	10,977.00	10,977.00	10,977.00	10,977.00	10,977.00	10,977.00	10,977.00	10,977.00	10,977.00	10,977.00	131,724.00
Carlisle, IA	50,467.00	50,467.00	50,467.00	50,467.00	50,467.00	50,467.00	50,467.00	50,467.00	50,467.00	50,467.00	50,467.00	50,466.00	605,603.00
Chappell, NE	5,711.00	5,711.00	5,711.00	5,711.00	5,711.00	5,711.00	5,711.00	5,711.00	5,711.00	5,711.00	5,711.00	5,711.00	68,532.00
Crete, NE	226,619.00	226,619.00	226,619.00	226,619.00	226,619.00	226,619.00	226,619.00	226,619.00	226,619.00	226,619.00	226,619.00	226,618.00	2,719,427.00
Curtis, NE	32,589.00	32,589.00	32,589.00	32,589.00	32,589.00	32,589.00	32,589.00	32,589.00	32,589.00	32,589.00	32,589.00	32,589.00	391,068.00
Delta, CO	111,973.00	111,973.00	111,973.00	111,973.00	111,973.00	111,973.00	111,973.00	111,973.00	111,973.00	111,973.00	111,973.00	111,972.00	1,343,675.00
Denver, IA	35,914.00	35,914.00	35,914.00	35,914.00	35,914.00	35,914.00	35,914.00	35,914.00	35,914.00	35,914.00	35,914.00	35,913.00	430,967.00
Fairbury, NE	184,149.00	184,149.00	184,149.00	184,149.00	184,149.00	184,149.00	184,149.00	184,149.00	184,149.00	184,149.00	184,149.00	184,148.00	2,209,787.00
Fleming, CO	3,131.00	3,131.00	3,131.00	3,131.00	3,131.00	3,131.00	3,131.00	3,131.00	3,131.00	3,131.00	3,131.00	3,131.00	37,572.00
Fonda, IA	7,499.00	7,499.00	7,499.00	7,499.00	7,499.00	7,499.00	7,499.00	7,499.00	7,499.00	7,499.00	7,499.00	7,499.00	89,988.00
Fort Morgan, CO	291,891.00	291,891.00	291,891.00	291,891.00	291,891.00	291,891.00	291,891.00	291,891.00	291,891.00	291,891.00	291,891.00	291,890.00	3,502,691.00
Gering, NE	55,792.00	55,792.00	55,792.00	55,792.00	55,792.00	55,792.00	55,792.00	55,792.00	55,792.00	55,792.00	55,792.00	55,791.00	669,503.00
Grant, NE	36,717.00	36,717.00	36,717.00	36,717.00	36,717.00	36,717.00	36,717.00	36,717.00	36,717.00	36,717.00	36,717.00	36,716.00	440,603.00
Gunnison, CO	74,119.00	74,119.00	74,119.00	74,119.00	74,119.00	74,119.00	74,119.00	74,119.00	74,119.00	74,119.00	74,119.00	74,118.00	889,427.00
Haxtun, CO	9,528.00	9,528.00	9,528.00	9,528.00	9,528.00	9,528.00	9,528.00	9,528.00	9,528.00	9,528.00	9,528.00	9,528.00	114,336.00
Holyoke, CO	9,559.00	9,559.00	9,559.00	9,559.00	9,559.00	9,559.00	9,559.00	9,559.00	9,559.00	9,559.00	9,559.00	9,559.00	114,708.00
Imperial PPD, NE	47,379.00	47,379.00	47,379.00	47,379.00	47,379.00	47,379.00	47,379.00	47,379.00	47,379.00	47,379.00	47,379.00	47,378.00	568,547.00
Indianola, IA	303,796.00	303,796.00	303,796.00	303,796.00	303,796.00	303,796.00	303,796.00	303,796.00	303,796.00	303,796.00	303,796.00	303,795.00	3,645,551.00
Julesburg, CO	21,904.00	21,904.00	21,904.00	21,904.00	21,904.00	21,904.00	21,904.00	21,904.00	21,904.00	21,904.00	21,904.00	21,904.00	262,848.00
Kimball, NE	32,851.00	32,851.00	32,851.00	32,851.00	32,851.00	32,851.00	32,851.00	32,851.00	32,851.00	32,851.00	32,851.00	32,850.00	394,211.00
Lyman, NE	5,154.00	5,154.00	5,154.00	5,154.00	5,154.00	5,154.00	5,154.00	5,154.00	5,154.00	5,154.00	5,154.00	5,154.00	61,848.00
Lyons, CO	30,311.00	30,311.00	30,311.00	30,311.00	30,311.00	30,311.00	30,311.00	30,311.00	30,311.00	30,311.00	30,311.00	30,311.00	363,732.00
Mitchell, NE	9,819.00	9,819.00	9,819.00	9,819.00	9,819.00	9,819.00	9,819.00	9,819.00	9,819.00	9,819.00	9,819.00	9,819.00	117,828.00
Morrill, NE	12,080.00	12,080.00	12,080.00	12,080.00	12,080.00	12,080.00	12,080.00	12,080.00	12,080.00	12,080.00	12,080.00	12,080.00	144,960.00
Oak Creek, CO	19,823.00	19,823.00	19,823.00	19,823.00	19,823.00	19,823.00	19,823.00	19,823.00	19,823.00	19,823.00	19,823.00	19,823.00	237,876.00
Oxford, NE	11,854.00	11,854.00	11,854.00	11,854.00	11,854.00	11,854.00	11,854.00	11,854.00	11,854.00	11,854.00	11,854.00	11,854.00	142,248.00
Pender, NE	33,356.00	33,356.00	33,356.00	33,356.00	33,356.00	33,356.00	33,356.00	33,356.00	33,356.00	33,356.00	33,356.00	33,355.00	400,271.00
Pierce, NE	48,930.00	48,930.00	48,930.00	48,930.00	48,930.00	48,930.00	48,930.00	48,930.00	48,930.00	48,930.00	48,930.00	48,929.00	587,159.00
Plainview, NE	24,213.00	24,213.00	24,213.00	24,213.00	24,213.00	24,213.00	24,213.00	24,213.00	24,213.00	24,213.00	24,213.00	24,213.00	290,556.00
Red Cloud, NE	26,608.00	26,608.00	26,608.00	26,608.00	26,608.00	26,608.00	26,608.00	26,608.00	26,608.00	26,608.00	26,608.00	26,608.00	319,296.00
Rockford, IA	15,675.00	15,675.00	15,675.00	15,675.00	15,675.00	15,675.00	15,675.00	15,675.00	15,675.00	15,675.00	15,675.00	15,675.00	188,100.00
Sergeant Bluff, IA	69,600.00	69,600.00	69,600.00	69,600.00	69,600.00	69,600.00	69,600.00	69,600.00	69,600.00	69,600.00	69,600.00	69,599.00	835,199.00
Shickley, NE	8,753.00	8,753.00	8,753.00	8,753.00	8,753.00	8,753.00	8,753.00	8,753.00	8,753.00	8,753.00	8,753.00	8,753.00	105,036.00
Sidney, NE	145,540.00	145,540.00	145,540.00	145,540.00	145,540.00	145,540.00	145,540.00	145,540.00	145,540.00	145,540.00	145,540.00	145,539.00	1,746,479.00
Spencer, NE	15,122.00	15,122.00	15,122.00	15,122.00	15,122.00	15,122.00	15,122.00	15,122.00	15,122.00	15,122.00	15,122.00	15,122.00	181,464.00
Stuart, NE	12,159.00	12,159.00	12,159.00	12,159.00	12,159.00	12,159.00	12,159.00	12,159.00	12,159.00	12,159.00	12,159.00	12,159.00	145,908.00
Torrington, WY	116,634.00	116,634.00	116,634.00	116,634.00	116,634.00	116,634.00	116,634.00	116,634.00	116,634.00	116,634.00	116,634.00	116,633.00	1,399,607.00
Wall Lake, IA	4,415.00	4,415.00	4,415.00	4,415.00	4,415.00	4,415.00	4,415.00	4,415.00	4,415.00	4,415.00	4,415.00	4,415.00	52,980.00
Waverly, IA	312,496.00	312,496.00	312,496.00	312,496.00	312,496.00	312,496.00	312,496.00	312,496.00	312,496.00	312,496.00	312,496.00	312,495.00	3,749,951.00
West Point, NE	110,611.00	110,611.00	110,611.00	110,611.00	110,611.00	110,611.00	110,611.00	110,611.00	110,611.00	110,611.00	110,611.00	110,610.00	1,327,331.00
Wisner, NE	14,023.00	14,023.00	14,023.00	14,023.00	14,023.00	14,023.00	14,023.00	14,023.00	14,023.00	14,023.00	14,023.00	14,023.00	168,276.00
Yuma, CO	32,812.00	32,812.00	32,812.00	32,812.00	32,812.00	32,812.00	32,812.00	32,812.00	32,812.00	32,812.00	32,812.00	32,811.00	393,743.00
<b>Total Schedule M</b>	<b>\$ 3,292,964.00</b>	<b>\$ 3,292,964.00</b>	<b>\$ 3,292,964.00</b>	<b>\$ 3,292,964.00</b>	<b>\$ 3,292,964.00</b>	<b>\$ 3,292,964.00</b>	<b>\$ 3,292,964.00</b>	<b>\$ 3,292,964.00</b>	<b>\$ 3,292,964.00</b>	<b>\$ 3,292,964.00</b>	<b>\$ 3,292,964.00</b>	<b>\$ 3,292,964.00</b>	<b>\$ 39,515,545.00</b>

**Municipal Energy Agency of Nebraska  
Total Power Requirements Service Schedule M Exhibit B  
Schedule of Rates and Charges**

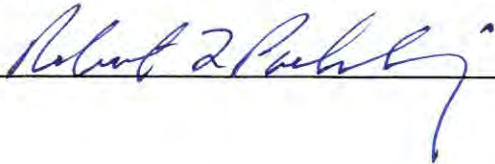
[Copy of General Terms and Conditions of Service attached.]

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Date Approved: January 18, 2024

Effective date of this Schedule of Rates and  
Charges: April 1, 2024

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



Supersedes Schedule of Rates and Charges dated  
Effective April 1, 2023

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I. APPLICABILITY

These General Terms and Conditions of Service are approved by and may be modified from time to time by the Municipal Energy Agency of Nebraska (MEAN) Board of Directors and shall apply to all services provided by MEAN to its Participants, as defined below, under a Participation Agreement, as defined below, including without limitation those participating under Service Schedules M, K/K-1 or J, and those who are not total requirements purchasers from MEAN but receive marketing agent, transmission agent, or other utility-related services under a qualifying written agreement with MEAN. These General Terms and Conditions shall serve as part of the “policies and procedures” and “rules and regulations” authorized by, and to be made pursuant to, the Participation Agreement between MEAN and the Participant. For Service Schedules M and K/K-1, these General Terms and Conditions shall be incorporated into and attached to the Schedule of Rates and Charges which is a part of the applicable Participation Agreement. In the event of a conflict between the provisions in this document and the provisions of the Participation Agreement, the provisions of the Participation Agreement shall prevail.

II. DEFINITIONS

For the purposes of these General Terms and Conditions and of the Participation Agreements which Participant may execute, the following definitions shall apply:

2.01 Contract Capacity shall have the meaning ascribed thereto in the then-current rules, regulations, policies and procedures established by MEAN regarding Participant generation contractually committed to MEAN.

2.02 Force Majeure: An event of Force Majeure means any act of God, labor disturbance, act of the public enemy, war, terrorism, insurrection, riot, fire, storm, lightning, flood, earthquake, explosion, breakage or accident to machinery or equipment, material shortage, sabotage, any curtailment, order, regulation or restriction imposed by governmental, military, or lawfully established civilian authorities, failure of or threat of failure of facilities, action or non-action by, or failure to obtain the necessary authorizations or approvals from, any governmental agency or authority, or any other cause beyond MEAN’s or a Participant’s control, which by exercise of due diligence such party could not reasonably have been expected to avoid and which by exercise of due diligence it shall be unable to overcome. A Force Majeure event does not include an act of negligence or intentional wrongdoing.

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2.03 General Terms and Conditions shall mean these General Terms and Conditions of Service issued by MEAN, as they may be modified or superseded from time to time including without limitation any successor document.

2.04 Participant (Party) shall mean any of the following that enter into a Participation Agreement with MEAN: a municipal corporation, autonomous utility board acting for or on behalf of a municipality, or other political subdivision or legal entity established by municipalities. Certain entities entering into agreements with MEAN for the sale or purchase of capacity or energy at wholesale may be excluded by MEAN from the definition of Participant.

2.05 Participation Agreement shall mean a written agreement executed between MEAN and the Participant under which MEAN provides energy, capacity, marketing agent, transmission agent or other products or services to Participant. Participation Agreement shall include but not be limited to the following: Service Schedule M, Service Schedules K and K-1, Supplemental Agreement for Firm Power Interchange Service, Supplemental Agreement for Wind-Generated Energy Purchase, Supplemental Agreement for Purchase of Landfill Gas Energy Environmental Attributes, Agreement for Firm Power Interchange Service, marketing agent agreement, transmission agent agreement, or other utility-related service agreement. Participation Agreement shall not include certain agreements designated by MEAN as wholesale power sales to or purchases from third parties.

2.06 Total Requirements Participant shall mean a Participant that has executed Service Schedule M, Service Schedule K or K-1, Supplemental Agreement for Firm Power Interchange Service, or an Agreement for Firm Power Interchange Service, with MEAN.

2.07 WAPA shall mean the Western Area Power Administration or its successor.

III. PARTICIPATION PREREQUISITES

Total Requirements Participants of MEAN are and shall remain voting members in good standing of the Nebraska Municipal Power Pool as defined in the Articles of Incorporation and the By-Laws of the Nebraska Municipal Power Pool, or its successor entities.

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IV. DUTIES OF MEAN

4.01 The duties of MEAN include but are not limited to those set forth below. MEAN may perform any and all of its duties and exercise its rights and powers by or through agents, subcontractors or employees appointed by MEAN. In addition, MEAN may delegate all or a portion of its duties to agents, employees or third parties from time to time. The Board of Directors shall at all times adhere to sound engineering principles and prudent utility practice.

- a. Establish rates and charges for products and services provided by MEAN to Participants.
- b. MEAN shall prepare a load and capability report when requested by the Board of Directors or required by regulation or law, which shall include long range plans, size and type of generating units, transmission requirement and installation of facilities.
- c. Review plans and procedures relating to the coordination of the bulk power production and transmission facilities and operations with adjoining systems, pools and regional power coordinating groups.
- d. Establish and revise policies and procedures relating to the effect of abnormal system conditions and related operating conditions.
- e. Coordinate the scheduling and operation of the following assets in the most efficient and economical way consistent with good utility practice: Participant-owned electrical assets leased or marketed by MEAN, Participant-owned behind-the-meter-generation that modifies load that MEAN markets or serves, and MEAN assets that are necessary to effect the delivery and sale of bulk power supply to the Total Requirements Participants.
- f. For Participants’ generating units committed to MEAN, the Board of Directors shall determine the Participants’ Contract Capacity amount to be compensated by MEAN. Determinations of Contract Capacity shall be reviewed by the Board of Directors from time to time, and any appropriate changes resulting from such review shall be made. The Board of Directors will establish the rules and regulations for determining Contract Capacity in order to secure consistency and continuity in such determination.

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- g. MEAN will assist and make recommendations for planning, negotiating, designing, contracting for and administering all generation and transmission arrangements and facilities necessary to effect the delivery and sale of such bulk power supply to the Total Requirements Participants.
- h. MEAN may in its sole discretion enter into interconnection agreements and wheeling agreements if necessary or desirable for delivery of power and energy to Participants.

V. DUTIES OF PARTICIPANT

- 5.01 Each Participant shall retain the sole responsibility for the operation of its system in accordance with the General Terms and Conditions, the then-current policies and procedures approved by MEAN, and any Participation Agreement or other agreement entered into with MEAN, and for the utilization of the information which may be provided from MEAN.
- 5.02 Participant shall comply with the then-current policies and procedures approved by MEAN governing Participant generation.
- 5.03 Any Participant from whom MEAN leases generation, shall upon request by MEAN, supply to MEAN energy up to the full amount of its Contract Capacity as determined by MEAN net of any derated amount communicated to MEAN.
- 5.04 The systems of the Participants shall be interconnected continuously under normal system conditions. The Participants shall cooperate in keeping the frequency of the interconnected systems of the Parties as closely to 60 Hz as is practicable, in keeping the interchange of power and energy between the systems of the Participants as closely as is practicable to the scheduled amounts or as determined by economic dispatch, and in maintaining mutually satisfactory voltage levels. Each Participant shall be responsible for the reactive volt-ampere requirements of its system. Reactive volt-amperes may be interchanged between systems from time to time, subject to agreement between the Participants involved, when benefit to one system may be gained by the interchange without causing hardship to another system.
- 5.05 The systems of the Participants shall normally be maintained and operated in accordance with good utility practice so as to minimize the likelihood of a

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disturbance originating in the system of one Participant causing impairment to the service of the system of any other Participant, or any other system with which the systems of the Participants are interconnected.

5.06 All Participants will be required to prepare and submit all such reports concerning schedules, loads, capabilities and generating facilities as may be reasonably requested by MEAN.

5.07 Participant shall maintain one telephone number continuously available and manned for contact by MEAN and response by the Participant.

5.08 In the event power is supplied to Participant through the system of an intervening agency other than service already included in the rates, Participant shall fully reimburse MEAN for any wheeling/transmission costs incurred in the delivery of such power and energy. In all cases, wheeling/transmission costs shall include payment for losses. Such payment may be in either the form of energy or money, in the sole discretion of MEAN.

**VI. SERVICES TO BE RENDERED**

6.01 The agreements to be utilized by MEAN for total power requirements power purchase agreements with Participants are listed as follows and may include provisions for transmission agent, marketing agent and associated utility-related services to such Participants:

- a. Firm Power Interchange Service
- b. Bulk Power Supply – Service Schedules K and K-1
- c. Total Power Requirements Power Purchase Agreement – Service Schedule M

Other schedules and agreements may be established from time to time at the discretion of the Board of Directors.

6.02 MEAN offers marketing agent, transmission agent and other utility-related services to non-Total Requirements Participants from time to time by written agreement.

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VII. METERING AND RECORDS

7.01 Metering, telemetry and recordkeeping requirements are set forth in the Asset Management Policies and Procedures.


VIII. BILLINGS AND PAYMENTS

8.01 All bills for services supplied by MEAN shall be rendered monthly by MEAN to the Participant not later than thirty (30) days after the end of the period to which such bills are applicable. Unless otherwise agreed upon by the Board of Directors such periods shall be from 12:01 A.M. of the first day of the month to 12:01 A.M. of the first day of the succeeding month. Bills shall be due and payable on or before the due date specified on the bill, and payment shall be made when due and without deduction. Interest on any unpaid amount from the date due until the date upon which payment is made shall accrue at the rate specified on the bill.

8.02 In the event a Participant desires to dispute all or any part of the charges submitted by MEAN, it shall nevertheless pay the full amount of the charges when due and give notification to MEAN in writing within sixty (60) days from the date of the bill stating the specific grounds on which the charges are disputed and the amount in dispute. The complaining Participant will not be entitled to any adjustment on account of any disputed charges which are not brought to the attention of MEAN within the time and in the manner herein specified. If settlement of the dispute results in a refund to the Participant, interest at one percent (1%) per month or fraction thereof shall be added to the refund.

IX. UNCONTROLLABLE FORCES

9.01 Neither MEAN nor Participant will be considered in default as to any obligation under these General Terms and Conditions or a Participation Agreement, if prevented from fulfilling the obligation due to an event of Force Majeure. However, MEAN and Participants whose performance is hindered by an event of Force Majeure shall make all reasonable efforts to perform their obligations under these General Terms and Conditions and the applicable Participation Agreement(s). This Section 9.01 shall not apply to obligations under a Participation Agreement that provides an alternative definition of Force Majeure or uncontrollable forces.

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X. NOTICES

10.01 Any notice provided pursuant to, required by or authorized by the agreement may be addressed to the Participant’s MEAN Board of Directors member representative, or the Participant’s governing body Mayor/Board Chair or the city/village clerk at the address of such Participant.

10.02 Any written notice or request of a routine character in connection with delivery of power and energy or in connection with operation of facilities shall be given in such a manner as the Board of Directors from time to time shall establish.

XI. RELATION TO OTHER AGREEMENTS AND OBLIGATIONS


11.01 Each Participant represents that there are no conditions in such Participant's existing agreements, including financing agreements, which will preclude such Participant from performance of all obligations under a Participation Agreement; and, further, each Participant agrees not to enter into an agreement which will preclude performance under the Participation Agreement. The failure by any Participant to get approval under any financing agreement for entering into a contract, or amending or terminating any existing agreement, shall not excuse performance under the Participation Agreement.

11.02 The expiration or termination of the Electrical Resources Pooling Agreement (ERPA) shall not impair, amend or change any previous contracts or agreements, and such contracts and agreements shall continue until the expiration of such contracts and agreements, including all rates, terms, obligations and conditions.

XII. MISCELLANEOUS

12.01 Resale of Firm Electric Service from WAPA: Participant shall not sell any firm electric power or energy from WAPA, or from MEAN sourced from WAPA, to any electric utility customer of the Participant for resale by that utility customer.

12.02 Benefits of Firm Electric Service from WAPA: Participant agrees that the benefits of firm electric power or energy supplied by WAPA, or by MEAN sourced from WAPA, shall be made available to its consumers at rates that are established at the lowest possible level consistent with sound business principles, and that these rates will be established in an open and public manner. Participant further agrees

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that it will identify the costs of firm electric power or energy supplied under the contract and power from other sources to its consumers upon request.

12.03 Remedies Upon Breach: Upon the failure by MEAN or a Participant to perform any obligation on its part under these General Terms and Conditions or the Participation Agreement, including the obligation to make payment for services provided when said payment is due, the other party to such Participation Agreement may, following such failure, make a written demand upon the non-performing party. If such non-performance is not cured within thirty (30) days from the date of transmittal of said demand, such non-performance shall, at the expiration of the 30-day period, constitute a default under the agreement. If the default involves a failure to make payment when due and if the defaulting party disputes in writing the existence or extent of the default prior to the end of the 30-day period, the party shall nevertheless make the payment prior to the end of the 30-day period under written protest. Upon any such default described in this Section 12.03, the party claiming default may at any time thereafter take any action in law or equity to enforce the agreement, including but not limited to cessation of deliveries, termination of the agreement, or action for specific performance, and to recover for any loss or damage directly resulting from the default under the Participation Agreement. Termination for default due to non-payment shall not affect the obligation to pay any unpaid amounts.

12.04 Governing Law and Venue: These General Terms and Conditions and the Participation Agreement shall be governed by the laws of the State of Nebraska, without regard to principles of conflicts of law that would require the application of the laws of another jurisdiction. Any action or proceeding to enforce or arising out of the Participation Agreement shall be commenced in the state courts, or in the United States District Court, of Nebraska. MEAN and Participant consent to such jurisdiction, agree that venue will be proper in such courts and waive any objections based upon Forum Non Conveniens.

12.05 Assignment of Agreements: No party shall assign a Participation Agreement without the consent in writing of the other parties except in connection with the sale and merger of a substantial portion of its properties. The provisions of these General Terms and Conditions and the Participation Agreement are not intended to and shall not create rights of any character whatsoever in favor of any persons, corporations, or associations other than the Participants executing the written agreement with MEAN, and the obligations herein assumed are solely for the use and benefit of such Participants.

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<b>General Terms and Conditions of Service</b>		<b>Distribution Restriction: Public Document</b>

Revision History

Version	Effective Date	Description of Revision
1.0	January 23, 2020	Adoption of General Terms and Conditions of Service

**Municipal Energy Agency of Nebraska  
Total Power Requirements Service Schedule M Exhibit B  
Schedule of Rates and Charges**

[Copy of Green Energy Program Terms and Conditions attached.]


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Date Approved: January 18, 2024

Effective date of this Schedule of Rates and  
Charges: April 1, 2024

By: Robert A. Polak

Supersedes Schedule of Rates and Charges dated  
Effective April 1, 2023


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**MEAN Green Energy Program Terms and Conditions**


These MEAN Green Energy Program Terms and Conditions shall apply to Service Schedule M and Service Schedule K/K-1 participants with an effective Subscription Confirmation with MEAN. The provisions of these Terms and Conditions are subject to change from time to time upon action by the MEAN Board of Directors. Service under the Program is subject to availability on a first come, first serve basis after the Initial Enrollment Period.

**1. Definitions.**

- A. "Annual Allocation" means the Green Energy, in total kilowatt hours, to be sold by MEAN to City under the Program each Fiscal Year as set forth in the Subscription Confirmation.
- B. "Environmental Attribute" means with respect to a specified quantity of electricity, the right of a purchaser of such Environmental Attributes to claim, under applicable energy generation disclosure and tracking laws and regulations, all of the non-energy attributes and value associated with the generation of such renewable power, including: any green tags, tradable renewable certificates or similar renewable energy certificates, credits, values or premiums associated with such renewable energy generation; any output-based incentive, allocation, credit, value, set-aside allowance or non-energy attribute relating to or arising out of the production of renewable generation, and emission and greenhouse gas reductions; whether any of the foregoing arises pursuant to existing or future energy generation disclosure and tracking laws and regulations, or existing or future certification, certification program, trading market or exchange; provided, however, that for purposes of the Program, Environmental Attributes shall specifically exclude any and all state and federal production tax credits, investment tax credits and any other tax credits which are or will be generated by the facilities from which the Environmental Attributes provided hereunder are generated. Environmental Attributes include, without limitation, those associated with energy produced by MEAN renewable generation facilities and those purchased by MEAN on the secondary market by MEAN from other utilities.
- C. "Fiscal Year" means MEAN's fiscal year, which shall be April 1 through March 31 unless otherwise determined by MEAN, or, for the purpose of Section 2.A.i., "Fiscal Year" shall mean January 1, 2023 through March 31, 2024 due to the period of transition to the Green Energy Program.
- D. "Green Energy" means the portion of Program Energy purchased by Participant under a Subscription Confirmation.
- E. "Green Rate" means the applicable rates and charges for Green Energy as described in Section 3.
- F. "Initial Enrollment Period" means the period of time during which MEAN accepts Program subscriptions from Service Schedule M and Service Schedule K/K-1 participants with pre-existing agreements for the purchase of renewable energy or environmental attributes from MEAN.
- G. "MEAN" means the Municipal Energy Agency of Nebraska.


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- H. “Monthly Allocation” means for any calendar month, the portion of the Annual Allocation to be sold by MEAN to Participant for such month, as determined by MEAN in its sole discretion.
- I. “Participant” means a party that has entered into a Power Contract and Subscription Confirmation with MEAN. Participant is also referred to as “City” in the Schedule of Rates and Charges.
- J. “Point of Delivery” means the point or points, selected by MEAN in its sole discretion, at which MEAN receives output from one or more generating resources in MEAN’s power supply resource portfolio.
- K. “Power Contract” means the agreement which sets forth the terms and conditions under which Participant purchases from MEAN and MEAN sells to Participant the Participant’s total electrical requirements in excess of energy allocated and delivered by the Western Area Power Administration and certain other resources.
- L. “Program” means the program under which MEAN sells Green Energy at the Green Rate to Participant and other MEAN participants, subject to the Program Rules.
- M. “Program Energy” means electrical energy generated by one or more of the Program Resources and sold under the Program at the Green Rate, and any “Replacement Energy” sold under the Program at the Green Rate.
- N. “Program Resources” means the resources providing Program Energy at the Green Rate; to qualify as a Program Resource, the resource must be a renewable generation facility for which the energy produced includes Environmental Attributes in the form of renewable energy certificates.
- O. “Program Rules” means these Terms and Conditions, the Schedule of Rates and Charges, the MEAN General Terms and Conditions of Service, and the policies and procedures approved by the MEAN Board of Directors from time to time governing the Program, all as such documents may be modified from time to time by MEAN upon action by the MEAN Board of Directors.
- P. “Replacement Energy” shall have the meaning ascribed thereto in Section 2.A.
- Q. “Schedule of Rates and Charges” means the Schedule of Rates and Charges to the Participant’s Power Contract, as such schedule may be modified from time to time upon action by the MEAN Board of Directors.
- R. “Subscription” means participation by Participant in the Program.
- S. “Subscription Confirmation” means the written agreement executed by MEAN and the Participant which sets forth the Participant’s commitment to participate in the Program, the Annual Allocation, the effective date of the Participant’s Subscription, and certain other relevant terms and conditions.
- T. “Terms and Conditions” means these MEAN Green Energy Program Terms and Conditions, as they may be modified from time to time by MEAN upon action by the MEAN Board of Directors.

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**2. Obligations of MEAN and the Participant.**

- A. Each Fiscal Year, MEAN shall generate or cause to be generated Green Energy, or as permitted by this paragraph MEAN shall generate or cause to be generated electrical energy from other resources (“Replacement Energy”) and shall acquire equivalent amounts of Environmental Attributes, in an amount equal to the Annual Allocation and shall cause to be delivered to the Point of Delivery equivalent amounts of electrical energy each Fiscal Year. Each month MEAN in its sole discretion will determine the Monthly Allocation for such month to be billed to Participant, with the total for any Fiscal Year not to exceed the Annual Allocation. MEAN may from time to time exclude from the Program all or a portion of the electrical generation from Program Resources.
  - i. In the event that in any Fiscal Year the electrical energy generated by the Program Resources (excluding energy excluded as described in this paragraph) is not sufficient to allow MEAN to fulfill its Program obligations to all participants for such Fiscal Year from Program Resources, for reasons including but not limited to events of force majeure, MEAN shall acquire Environmental Attributes to fulfill its Program obligations for such Fiscal Year as described above; the Environmental Attributes acquired may be from either vintage calendar year within MEAN’s Fiscal Year. MEAN will not permit additional Green Rate subscriptions with the sole intention of fulfilling the Green Rate subscription by purchasing Environmental Attributes. For any Fiscal Year in which MEAN purchases Environmental Attributes to fulfill its obligations under the Program, MEAN shall provide Participant with written notification of such purchase. Such notification shall state the amount of energy generated by the Program Resources for the applicable period of time, the amount of Environmental Attributes purchased to fulfill all Program obligations for the applicable time period, and the cause for such purchase.
  - ii. Participant may request to reduce its Annual Allocation effective upon any April 1 by providing MEAN with written notice at least eighteen (18) months prior to April 1 of the year the reduction is requested to take effect. Such reduction shall be subject to the execution by the Participant and MEAN of a revised Subscription Confirmation.
- B. All or a portion of the energy and Environmental Attributes produced by a Program Resource but not subscribed by the Participant or any other MEAN participant under the Program or other under a separate written agreement for the purchase of the energy and environmental attributes may be deemed part of MEAN’s overall power supply portfolio.
- C. MEAN will use commercially reasonable efforts to register the Environmental Attributes in the applicable renewable energy tracking system selected by MEAN in its sole discretion, such as the Midwest Renewable Energy Tracking System, Western Renewable Energy Generation Information System, or the North American Renewables Registry. MEAN represents that the amount of Environmental Attributes which MEAN enters into

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subscriptions to sell under the Green Rate in each Fiscal Year shall not exceed the sum of (i) the Environmental Attributes associated with MEAN’s share of actual energy production by the Program Resources in such Fiscal Year, plus (ii) Environmental Attributes procured by MEAN in such Fiscal Year in accordance with these Terms and Conditions.

Participant shall own the Environmental Attributes of the Green Energy actually generated and sold to Participant under the Program.


- D. Participant shall pay the charges described in Section 3.
- E. MEAN will, upon written request from Participant, provide a form of resource authentication that MEAN has acquired Environmental Attributes for resale to Participant in an amount equal to the amount per Fiscal Year as shown in Participant’s Subscription Confirmation. MEAN will not sell the same Environmental Attributes to any other party.

**3. Charges.**

- A. The applicable rates and charges are as set forth in the Schedule of Rates and Charges and below in this Section 3. The Schedule of Rates and Charges is subject to change from time to time upon action by the MEAN Board of Directors. Written notice of changes to the Schedule of Rates and Charges shall be provided to Participant in accordance with the Power Contract.
- B. Governmental Impositions: The rates and charges shall be adjusted to reflect the impact of any governmental imposition, such as changes in or additions to sales tax, property tax, energy use tax or other governmental or regulatory fees, which are adopted, implemented or enforced after the execution of the Subscription Confirmation or which occur as a result of a change after the execution of the Subscription Confirmation in the interpretation or enforcement by the governmental or regulatory body of an existing governmental imposition.

**4. Billing and Payment.**


- A. Each month, MEAN will include on Participant’s monthly power and energy bills under the Power Contract, and Participant shall pay, the amount due for the Monthly Allocation applicable to the month for which such bill is applicable.
- B. Payments are due from Participant to MEAN in accordance with Article VIII of the MEAN General Terms and Conditions of Service. Bills are considered paid when payment is received in full by MEAN. MEAN may, to the extent permitted by law and Section 15, at any time after a bill is past due and after fifteen (15) days' advance notice in writing has been given, discontinue service until all past due bills, with interest and penalties thereon, if any, are paid. Discontinuance of service, as herein provided, shall not relieve the Participant of liability for the payment of all service actually rendered.

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- C. The Monthly Allocation will be subtracted from the Participant’s monthly energy requirement to be supplied by MEAN before any other energy rate calculations are performed under Participant’s Power Contract for firm power service.

**5. Term of Program Subscription.**

- A. The Participant’s Subscription shall become effective on, and purchase of Green Energy by Participant hereunder shall begin on the date specified in the Participant’s Subscription Confirmation.
- B. The Participant’s Subscription, and purchase of Green Energy by Participant under the Program, shall continue so long as Participant has an effective Power Contract for firm power service with MEAN, unless sooner terminated in accordance with the terms below in this Section 5.
- C. Participant may terminate its Subscription early effective upon any April 1 by providing MEAN with written notice at least eighteen (18) months prior to April 1 of the year of termination.
- D. In the event Participant converts its participation from one firm power service agreement to another firm power service agreement, the Participant’s obligations under the Subscription Confirmation shall continue and become supplemental to the subsequent firm power service agreement. If at any time, through Participant’s termination of its Power Contract or otherwise, Participant ceases to purchase firm power from MEAN, the Participant’s Subscription shall terminate.
- E. In addition to the right of early termination as provided in Section 5.F., MEAN may terminate Participant’s Subscription early by providing Participant with sixty (60) days prior written notice of termination.
- F. MEAN shall also have the right but not the obligation, upon thirty (30) days advance written notice to Participant, to terminate Participant’s Subscription or reduce the Annual Allocation on a temporary or permanent basis and issue a revised Subscription Confirmation, in the event that one or more of the following occurs:
  - i. One or more of the Program Resources permanently ceases commercial operation or available energy output is expected to be reduced on a temporary or permanent basis, as determined by MEAN; or
  - ii. The agreement by which MEAN participates in a Program Resource or by which MEAN purchases output from a Program Resource, expires, is reduced or is expected to be reduced in available energy output on a temporary or permanent basis, as determined by MEAN, or is terminated; or
  - iii. The MEAN Board of Directors elects to discontinue the Program.

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6. **General Terms and Conditions of Service.** The Participant’s Subscription is subject to the MEAN General Terms and Conditions of Service, as such document may be issued, modified, supplemented or superseded from time to time by the MEAN Board of Directors, including any successor documents or policies adopted by the MEAN Board of Directors.
7. **Relationship to Other Agreements.** Termination or expiration of Participant’s Subscription shall not impair, amend, or change any other agreement, including without limitation Participant’s then-current Power Contract, and nothing in these Program Rules or the Subscription Confirmation shall limit the rights of MEAN to enforce such agreements.
8. **Severability.** If any provision of the Program Rules or the Subscription Confirmation is determined by any court or regulatory body having jurisdiction over the Program Rules or the Subscription Confirmation to be invalid or unenforceable, then it is the intention of the parties that in lieu of each such invalid or unenforceable provision, there be added as part of the Program Rules or Subscription Confirmation a provision as similar in terms as possible to such invalid or unenforceable provision. The remaining portions of the Program Rules and Subscription Confirmation shall not be affected thereby and shall remain in full force and effect.
9. **Integration Clause.** The Program Rules and the Subscription Confirmation constitute the complete agreement of the Parties relating to the Program and supersede all prior representations or agreements, whether oral or written, with respect to such matter.
10. **Waiver.** Any waiver at any time by MEAN or Participant of its rights with respect to a default or any other matter arising under or in connection with the Program Rules or the Subscription Confirmation shall not be deemed a waiver with respect to any subsequent default or matter arising under or in connection with the Program Rules or the Subscription Confirmation.
11. **Force Majeure.** MEAN shall not be considered to be in default with respect to any obligation under the Program if prevented from fulfilling such obligation by reason of uncontrollable forces. The term "uncontrollable forces" shall be deemed, for the purposes hereof, to mean storm, flood, lightning, earthquake, fire, explosion, act of God, failure of facilities not due to lack of proper care or maintenance, civil disturbance, labor disturbance, sabotage, terrorism, war, insurrection, riot, act of the public enemy, pandemic, national emergency, breakage or accident to machinery or equipment, failure of or threat of failure of facilities not due to lack of proper care or maintenance, material shortage, restraint by court or public authority, directive, curtailment, order, regulation, restriction or other act or omission by a regional transmission organization, regional reliability entity, balancing authority, transmission provider or other regulatory authority, or other causes beyond the control of MEAN. In the event MEAN is unable to fulfill any obligation by reason of uncontrollable forces MEAN will exercise due diligence to remove such disability with reasonable dispatch, but such obligation shall not require the settlement of a labor dispute except in the sole discretion of MEAN.
12. **Changes in Regulations.** Should changes in legislation or regulation, either state or federal, make performance by MEAN or the Participant under the Program Rules or the Subscription

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Confirmation commercially impracticable or impossible, MEAN and the Participant will renegotiate the terms of the Subscription Confirmation as they have been affected by such change in regulation or legislation.


13. **Notices.** All notices required or permitted to be given with respect to these Terms and Conditions shall be given by (a) mailing the same postage prepaid or (b) given by courier, to Participant as described in the MEAN General Terms and Conditions of Service, and to MEAN at the address as set forth below. Either party may change its address for the purpose of notice hereunder by giving the other party no less than five (5) days prior written notice of such new address in accordance with the preceding provisions.

To MEAN:       **Municipal Energy Agency of Nebraska**  
 ATTN: Executive Director  
 8377 Glynoaks Drive  
 Lincoln, Nebraska 68516  
 Telephone: (402) 474-4759

14. **Limitation of Liability and Indemnification.** In no event shall MEAN or Participant be liable to the other for indirect, special, incidental, or consequential damages, including but not limited to the loss of revenues or profits, cost of substitute services, loss of opportunity, loss of goodwill, loss of data, governmental sanctions or penalties or claims of third parties, whether such liabilities arise as a result of breach of contract, warranty, indemnity, tort, negligence, strict liability or otherwise; and MEAN and Participant hereby release each other from any such liabilities. Further, in no event shall MEAN be liable to Participant for any public claims or marketing efforts made by a person or entity not a party to the Subscription Confirmation, including without limitation the political subdivisions participating in MEAN, regarding the purchase or ownership of the Green Energy or Environmental Attributes. Notwithstanding any other provision of the Program Rules or the Subscription Confirmation, in no event shall MEAN be liable to Participant, its personnel, employees, or any third party for a monetary amount greater than the amount paid by Participant to MEAN pursuant to the Subscription Confirmation for the twelve (12) months preceding the claim, regardless of the form of action, whether based on contract, tort, negligence, strict liability, products liability or otherwise. To the extent allowed by law, Participant shall indemnify, defend and hold harmless MEAN, its officers, directors, employees, and agents, from and against all claims, including claims for personal injury, death, or damages to property, arising out of or related to MEAN’s performance under the Program.

15. **Default by Participant.**

- A. Any default by the Participant with respect to the payment of any billing because of any dispute shall be handled accordingly to the provisions of Article 13 of Chapter 70 of the Nebraska Revised Statutes.
- B. If the Participant fails to comply with any of the terms, conditions and covenants of the Program Rules or the Subscription Confirmation (other than a failure to make a payment

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for which provision is made in subsection A. of this Section) and such failure continues for a period of fifteen (15) days, MEAN shall give notice to the Participant. If such failure is not cured within thirty (30) days from the date of the mailing of such notice, it shall constitute a default on the part of the Participant. In the event of such a default by the Participant, MEAN shall have all of the rights and remedies provided at law or in equity, including mandamus, injunction and action for specific performance, as may be necessary or appropriate to enforce against the Participant any of such terms, conditions and covenants with which the Participant has failed to comply.

MUNICIPAL ENERGY AGENCY OF NEBRASKA  
GREEN ENERGY PROGRAM  
SUBSCRIPTION CONFIRMATION

The Participant hereby agrees to participate in the Green Energy Program of the Municipal Energy Agency of Nebraska (MEAN) under the following terms and conditions:

**Annual Allocation**

Annual Total kWh per Fiscal Year

**Effective Date**

Participant's Subscription shall be effective on the later of the first day of the month following execution of this Subscription Confirmation by MEAN and the Participant, or the following date: April 1, 2023.

**Additional Terms**

This Subscription Confirmation is being provided pursuant to and in accordance with the Program Rules, and is subject to the terms and provisions of the Program Rules (including without limitation the limitation of liability and indemnification provisions in the MEAN Green Energy Program Terms and Conditions, and the governing law and venue provisions in the MEAN General Terms and Conditions of Service), which are subject to change from time to time upon action by the MEAN Board of Directors. This Subscription Confirmation shall supersede, terminate and replace, effective as of April 1, 2023, that certain [insert Participant's applicable agreement for wind-generated energy and/or landfill gas energy environmental attributes purchase] executed as of \_\_\_\_\_, 20\_\_\_\_ between MEAN and Participant.

Capitalized terms used in this Subscription Confirmation shall have the meaning ascribed to them in the MEAN Green Energy Program Terms and Conditions.

**MUNICIPAL ENERGY AGENCY  
OF NEBRASKA**

**PARTICIPANT:** \_\_\_\_\_  
\_\_\_\_\_

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

**INFORMATION ONLY**

Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

ORDINANCE NO. 2194

**AN ORDINANCE AUTHORIZING AND DIRECTING EXECUTION OF THE AMENDED AND RESTATED TOTAL POWER REQUIREMENTS POWER PURCHASE AGREEMENT BY THE CITY OF CRETE, NEBRASKA, WITH THE MUNICIPAL ENERGY AGENCY OF NEBRASKA; TO ACKNOWLEDGE AND PROVIDE FOR LIMITATIONS ON USE OF THE ELECTRICITY; TO PRESCRIBE THE TIME WHEN THIS ORDINANCE SHALL BE IN FULL FORCE AND EFFECT.**

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

**Section 1.** The City Council hereby finds and declares it to be in the public interest and in the interest of the customers of the City's electric utility that the City adopt and execute Service Schedule M, Amended and Restated Total Power Requirements Power Purchase Agreement, with the Municipal Energy Agency of Nebraska (“*MEAN*”).

**Section 2.** It is hereby ordered and directed that the City of Crete, Nebraska, acting through its Mayor and City Clerk, execute Service Schedule M, Amended and Restated Total Power Requirements Power Purchase Agreement, a copy of the schedule being attached hereto and made a part hereof.

**Section 3.** The City of Crete, Nebraska, does hereby adopt and approve each of the objectives, terms and conditions set forth in Service Schedule M.

**Section 4.** This ordinance shall be in full force and take effect after its passage, approval and publication as provided by law.

**Section 5.** The City acknowledges that certain of the generating facilities used by MEAN to provide electricity to the City have been financed with tax-exempt bonds and the use of the electric output of such generating facilities is restricted by federal tax regulations. In order to permit MEAN to comply with such federal tax regulations, the City agrees to use all of the electricity delivered to it by MEAN solely to serve customers in its long-term service area pursuant to generally applicable and uniformly applied rates and charges. “Long-term service area” means any area that the City has provided electric service to for at least ten years. Any other use, resale or remarketing of the electricity delivered by MEAN to the City must be approved in writing by MEAN.

Passed and approved on the 6th day of February, 2024.

\_\_\_\_\_  
Mayor

ATTEST:

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

(S E A L)

**Contractor's Application for Payment**

<b>Owner:</b> <u>City of Crete, Nebraska</u>	<b>Owner's Project No.:</b> _____
<b>Engineer:</b> <u>JEO Consulting Group, Inc.</u>	<b>Engineer's Project No.:</b> <u>220169.00</u>
<b>Contractor:</b> <u>Constructors, Inc.</u>	<b>Contractor's Project No.:</b> <u>23-015</u>
<b>Project:</b> <u>2022 Street Improvements (Street Improvement Districts 2022-01 to 2022-07)</u>	
<b>Contract:</b> <u>2022 Street Improvements (Street Improvement Districts 2022-01 to 2022-07)</u>	
<b>Application No.:</b> <u>6</u>	<b>Application Date:</b> <u>11/9/2023</u>
<b>Application Period:</b> <b>From</b> <u>11/1/2023</u> <b>to</b> <u>12/31/2023</u>	

1. Original Contract Price	\$	1,905,856.85
2. Net change by Change Orders	\$	51,886.64
3. Current Contract Price (Line 1 + Line 2)	\$	1,957,743.49
4. Total Work completed and materials stored to date (Sum of Column G Lump Sum Total and Column J Unit Price Total)	\$	1,957,743.49
5. Retainage		
a. <u>0%</u> X \$ <u>1,957,743.49</u> Work Completed =	\$	-
b. <u>5%</u> X \$ <u>-</u> Stored Materials =	\$	-
c. Total Retainage (Line 5.a + Line 5.b)	\$	-
6. Amount eligible to date (Line 4 - Line 5.c)	\$	1,957,743.49
7. Less previous payments (Line 6 from prior application)	\$	2,112,820.28
8. Amount due this application	\$	(155,076.79)
9. Balance to finish, including retainage (Line 3 - Line 4 + Line 5.c)	\$	-


**Contractor's Certification**

The undersigned Contractor certifies, to the best of its knowledge, the following:

- (1) All previous progress payments received from Owner on account of Work done under the Contract have been applied on account to discharge Contractor's legitimate obligations incurred in connection with the Work covered by prior Applications for Payment;
- (2) Title to all Work, materials and equipment incorporated in said Work, or otherwise listed in or covered by this Application for Payment, will pass to Owner at time of payment free and clear of all liens, security interests, and encumbrances (except such as are covered by a bond acceptable to Owner indemnifying Owner against any such liens, security interest, or encumbrances); and
- (3) All the Work covered by this Application for Payment is in accordance with the Contract Documents and is not defective.

**Contractor:** Shawn Roll - Constructors

**Signature:**  **Date:** 1/23/24

<b>Recommended by Engineer</b>		<b>Approved by Owner</b>	
<b>By:</b> 		<b>By:</b> _____	
<b>Title:</b> <u>Project Manager</u>		<b>Title:</b> _____	
<b>Date:</b> <u>1/4/24</u>		<b>Date:</b> _____	
<b>Approved by Funding Agency</b>			
<b>By:</b> _____		<b>By:</b> _____	
<b>Title:</b> _____		<b>Title:</b> _____	
<b>Date:</b> _____		<b>Date:</b> _____	

**Progress Estimate - Unit Price Work**

**Contractor's Application for Payment**

Owner:	City of Crete, Nebraska	Owner's Project No.:	
Engineer:	JEO Consulting Group, Inc.	Engineer's Project No.:	220169.00
Contractor:	Constructors, Inc.	Contractor's Project No.:	23-015
Project:	2022 Street Improvements (Street Improvement Districts 2022-01 to 2022-07)		
Contract:	2022 Street Improvements (Street Improvement Districts 2022-01 to 2022-07)		

Application No.: 6 Application Period: From 11/01/23 to 12/31/23 Application Date: 11/09/23

A Bid Item No.	B Description	C Item Quantity	D Units	E Unit Price (\$)	F Value of Bid Item (C X E) (\$)	G Work Completed		I Materials Currently Stored (not in G) (\$)	J Work Completed and Materials Stored to Date (H + I) (\$)	K % of Value of Item (J / F) (%)	L Balance to Finish (F - J) (\$)
						Estimated Quantity Incorporated in the Work	Value of Work Completed to Date (E X G) (\$)				
<b>Original Contract</b>											
<b>GROUP A – OAK AVENUE (SOUTH) &amp; 18TH STREET (WEST) (SID 2022-06)</b>											
1	Mobilization	1	LS	\$44,479.57	44,479.57	1.00	44,479.57		44,479.57	100%	-
2	Bonding and Insurance	1	LS	\$481.85	481.85	1.00	481.85		481.85	100%	-
3	Clearing and Grubbing	1	LS	\$1,385.32	1,385.32	1.00	1,385.32		1,385.32	100%	-
4	Remove Tree	10	EA	\$3,922.27	39,222.70	10.00	39,222.70		39,222.70	100%	-
5	Remove Pavement	170	SY	\$10.84	1,842.80	170.00	1,842.80		1,842.80	100%	-
6	Remove Concrete Sidewalk	663	SF	\$3.01	1,995.63	663.00	1,995.63		1,995.63	100%	-
7	Remove Storm Sewer Structure (< 6' deep)	1	EA	\$1,806.94	1,806.94	1.00	1,806.94		1,806.94	100%	-
8	Remove Storm Sewer Pipe	173	LF	\$13.49	2,333.77	173.00	2,333.77		2,333.77	100%	-
9	Adjust Valve Box to Grade	4	EA	\$1,927.40	7,709.60	4.00	7,709.60		7,709.60	100%	-
10	Replace Curb Stop Box	1	EA	\$2,770.65	2,770.65	1.00	2,770.65		2,770.65	100%	-
11	Earthwork Measured in Embankment (Established Quantity)	750	CY	\$21.68	16,260.00	750.00	16,260.00		16,260.00	100%	-
12	7" Concrete Pavement	2,350	SY	\$66.87	157,144.50	2,350.00	157,144.50		157,144.50	100%	-
13	6" Concrete Driveway	119	SY	\$78.62	9,355.78	119.00	9,355.78		9,355.78	100%	-
14	4" Concrete Sidewalk	4,751	SF	\$8.49	40,335.99	4,751.00	40,335.99		40,335.99	100%	-
15	Detectable Warning Panels	56	SF	\$26.77	1,499.12	56.00	1,499.12		1,499.12	100%	-
16	Subgrade Preparation	2,350	SY	\$5.59	13,136.50	2,350.00	13,136.50		13,136.50	100%	-
17	Gravel Surface Course	2	TONS	\$68.97	137.94	2.00	137.94		137.94	100%	-
18	Concrete Header	2	EA	\$736.78	1,473.56	2.00	1,473.56		1,473.56	100%	-
19	Concrete Collar	1	EA	\$655.91	655.91	1.00	655.91		655.91	100%	-
20	Curb Inlet	3	EA	\$7,690.03	23,070.09	3.00	23,070.09		23,070.09	100%	-
21	Curb Inlet w/ Manhole	2	EA	\$8,819.32	17,638.64	2.00	17,638.64		17,638.64	100%	-
22	Storm Sewer Junction Box (4'x4')	1	EA	\$7,724.34	7,724.34	1.00	7,724.34		7,724.34	100%	-
23	18" RCP Flared End Section	1	EA	\$993.10	993.10	1.00	993.10		993.10	100%	-
24	15" PVC Pipe, SDR 35"	68	LF	\$59.11	4,019.48	68.00	4,019.48		4,019.48	100%	-
25	18" RCP, Class III	204	LF	\$62.15	12,678.60	204.00	12,678.60		12,678.60	100%	-
26	24" Round Equivalent (RE) RCP, Class III	6	LF	\$95.47	572.82	6.00	572.82		572.82	100%	-
27	Temporary Traffic Control Measures	1	LS	\$4,259.36	4,259.36	1.00	4,259.36		4,259.36	100%	-
28	Reset Sign and Post	2	EA	\$144.88	289.76	2.00	289.76		289.76	100%	-
29	6" Topsoil	2,350	SY	\$6.02	14,147.00	2,350.00	14,147.00		14,147.00	100%	-
30	Silt Fence, High Porosity	100	LF	\$7.36	736.00	100.00	736.00		736.00	100%	-
31	Curb Inlet Sediment Filter	1	EA	\$175.72	175.72	1.00	175.72		175.72	100%	-
32	Hydro-Seeding, Fertilizer and Mulch	0.5	ACRE	\$27,801.96	13,900.98	0.50	13,900.98		13,900.98	100%	-
<b>GROUP B – 18<sup>TH</sup> STREET (EAST) (SID 2022-02)</b>											
1	Mobilization	1	LS	\$29,810.75	29,810.75	1.00	29,810.75		29,810.75	100%	-
2	Bonding and Insurance	1	LS	\$481.85	481.85	1.00	481.85		481.85	100%	-
3	Clearing and Grubbing	1	LS	\$1,385.32	1,385.32	1.00	1,385.32		1,385.32	100%	-
4	Remove Tree	6	EA	\$3,922.27	23,533.62	6.00	23,533.62		23,533.62	100%	-
5	Remove Pavement	100	SY	\$10.84	1,084.00	100.00	1,084.00		1,084.00	100%	-
6	Remove Concrete Sidewalk	372	SF	\$3.01	1,119.72	372.00	1,119.72		1,119.72	100%	-
7	Remove Storm Sewer Pipe	55	LF	\$16.23	892.65	55.00	892.65		892.65	100%	-
8	Adjust Valve Box to Grade	3	EA	\$1,927.41	5,782.23	3.00	5,782.23		5,782.23	100%	-
9	Earthwork Measured in Embankment (Established Quantity)	250	CY	\$21.68	5,420.00	250.00	5,420.00		5,420.00	100%	-
10	7" Concrete Pavement	1,535	SY	\$67.44	103,520.40	1,535.00	103,520.40		103,520.40	100%	-
11	6" Concrete Driveway	188	SY	\$78.63	14,782.44	188.00	14,782.44		14,782.44	100%	-
12	4" Concrete Sidewalk	2,448	SF	\$8.81	21,566.88	2,448.00	21,566.88		21,566.88	100%	-
13	Modular Block Retaining Wall	55	SF	\$101.11	5,561.05	55.00	5,561.05		5,561.05	100%	-

**Progress Estimate - Unit Price Work**

**Contractor's Application for Payment**

Owner:	City of Crete, Nebraska	Owner's Project No.:	
Engineer:	JEO Consulting Group, Inc.	Engineer's Project No.:	220169.00
Contractor:	Constructors, Inc.	Contractor's Project No.:	23-015
Project:	2022 Street Improvements (Street Improvement Districts 2022-01 to 2022-07)		
Contract:	2022 Street Improvements (Street Improvement Districts 2022-01 to 2022-07)		

Application No.: 6 Application Period: From 11/01/23 to 12/31/23 Application Date: 11/09/23

A	B	C	D	E	F	G	H	I	J	K	L
Bid Item No.	Description	Contract Information				Work Completed		Materials Currently Stored (not in G) (\$)	Work Completed and Materials Stored to Date (H + I) (\$)	% of Value of Item (J / F) (%)	Balance to Finish (F - J) (\$)
		Item Quantity	Units	Unit Price (\$)	Value of Bid Item (C X E) (\$)	Estimated Quantity Incorporated in the Work	Value of Work Completed to Date (E X G) (\$)				
14	Detectable Warning Panels	48	SF	\$36.49	1,751.52	48.00	1,751.52		1,751.52	100%	-
15	Subgrade Preparation	1,535	SY	\$5.59	8,580.65	1,535.00	8,580.65		8,580.65	100%	-
16	Gravel Surface Course	2	TONS	\$68.97	137.94	2.00	137.94		137.94	100%	-
17	Concrete Header	4	EA	\$429.79	1,719.16	4.00	1,719.16		1,719.16	100%	-
18	Temporary Traffic Control Measures	1	LS	\$3,093.88	3,093.88	1.00	3,093.88		3,093.88	100%	-
19	Reset Sign and Post	5	EA	\$145.02	725.10	5.00	725.10		725.10	100%	-
20	6" Topsoil	1,535	SY	\$6.02	9,240.70	1,535.00	9,240.70		9,240.70	100%	-
21	Silt Fence, High Porosity	100	LF	\$7.36	736.00	100.00	736.00		736.00	100%	-
22	Curb Inlet Sediment Filter	1	EA	\$175.72	175.72	1.00	175.72		175.72	100%	-
23	Hydro-Seeding, Fertilizer and Mulch	0.25	ACRE	\$27,803.44	6,950.86	0.25	6,950.86		6,950.86	100%	-
<b>GROUP C - LINDEN AVENUE (SID 2022-03)</b>											
1	Mobilization	1	LS	\$29,340.47	29,340.47	1.00	29,340.47		29,340.47	100%	-
2	Bonding and Insurance	1	LS	\$481.85	481.85	1.00	481.85		481.85	100%	-
3	Clearing and Grubbing	1	LS	\$1,385.32	1,385.32	1.00	1,385.32		1,385.32	100%	-
4	Remove Tree	4	EA	\$3,922.27	15,689.08	4.00	15,689.08		15,689.08	100%	-
5	Remove Pavement	18	SY	\$10.84	195.12	18.00	195.12		195.12	100%	-
6	Remove Storm Sewer Structure (< 6' deep)	1	EA	\$1,806.94	1,806.94	1.00	1,806.94		1,806.94	100%	-
7	Remove Storm Sewer Pipe	5	LF	\$27.58	137.90	5.00	137.90		137.90	100%	-
8	Earthwork Measured in Embankment (Established Quantity)	121	CY	\$31.23	3,778.83	121.00	3,778.83		3,778.83	100%	-
9	7" Concrete Pavement	939	SY	\$66.68	62,612.52	939.00	62,612.52		62,612.52	100%	-
10	4" Concrete Sidewalk	1,335	SF	\$7.26	9,692.10	1,335.00	9,692.10		9,692.10	100%	-
11	Modular Block Retaining Wall	10	SF	\$101.09	1,010.90	10.00	1,010.90		1,010.90	100%	-
12	Subgrade Preparation	939	SY	\$5.59	5,249.01	939.00	5,249.01		5,249.01	100%	-
13	Temporary Traffic Control Measures	1	LS	\$3,093.88	3,093.88	1.00	3,093.88		3,093.88	100%	-
14	6" Topsoil	939	SY	\$6.02	5,652.78	939.00	5,652.78		5,652.78	100%	-
15	Silt Fence, High Porosity	100	LF	\$7.36	736.00	100.00	736.00		736.00	100%	-
16	Curb Inlet Sediment Filter	1	EA	\$174.90	174.90	1.00	174.90		174.90	100%	-
17	Hydro-Seeding, Fertilizer and Mulch	0.25	ACRE	\$27,803.44	6,950.86	0.25	6,950.86		6,950.86	100%	-
<b>GROUP D - 21ST STREET (SID 2022-05)</b>											
1	Mobilization	1	LS	\$29,202.59	29,202.59	1.00	29,202.59		29,202.59	100%	-
2	Bonding and Insurance	1	LS	\$481.85	481.85	1.00	481.85		481.85	100%	-
3	Clearing and Grubbing	1	LS	\$1,385.32	1,385.32	1.00	1,385.32		1,385.32	100%	-
4	Remove Tree	4	EA	\$3,922.27	15,689.08	4.00	15,689.08		15,689.08	100%	-
5	Remove Pavement	373	SY	\$10.84	4,043.32	373.00	4,043.32		4,043.32	100%	-
6	Remove Concrete Sidewalk	2,317	SF	\$3.01	6,974.17	2,317.00	6,974.17		6,974.17	100%	-
7	Adjust Valve Box to Grade	4	EA	\$1,927.40	7,709.60	4.00	7,709.60		7,709.60	100%	-
8	Earthwork Measured in Embankment (Established Quantity)	69	CY	\$21.68	1,495.92	69.00	1,495.92		1,495.92	100%	-
9	7" Concrete Pavement	1,341	SY	\$69.01	92,542.41	1,341.00	92,542.41		92,542.41	100%	-
10	6" Concrete Driveway	50	SY	\$78.61	3,930.50	50.00	3,930.50		3,930.50	100%	-
11	4" Concrete Sidewalk	3,318	SF	\$10.42	34,573.56	3,318.00	34,573.56		34,573.56	100%	-
12	Detectable Warning Panels	112	SF	\$36.49	4,086.88	112.00	4,086.88		4,086.88	100%	-
13	Subgrade Preparation	1,341	SY	\$5.58	7,482.78	1,341.00	7,482.78		7,482.78	100%	-
14	Gravel Surface Course	2	TONS	\$68.97	137.94	2.00	137.94		137.94	100%	-
15	Concrete Header	2	EA	\$532.11	1,064.22	2.00	1,064.22		1,064.22	100%	-
16	Trench Drain	1	EA	\$4,336.00	4,336.00	1.00	4,336.00		4,336.00	100%	-
17	Temporary Traffic Control Measures	1	LS	\$3,093.88	3,093.88	1.00	3,093.88		3,093.88	100%	-
18	Reset Sign and Post	1	EA	\$145.65	145.65	1.00	145.65		145.65	100%	-
19	6" Topsoil	1,110	SY	\$6.02	6,682.20	1,110.00	6,682.20		6,682.20	100%	-

Progress Estimate - Unit Price Work

Contractor's Application for Payment

Owner:	City of Crete, Nebraska	Owner's Project No.:	
Engineer:	JEO Consulting Group, Inc.	Engineer's Project No.:	220169.00
Contractor:	Constructors, Inc.	Contractor's Project No.:	23-015
Project:	2022 Street Improvements (Street Improvement Districts 2022-01 to 2022-07)		
Contract:	2022 Street Improvements (Street Improvement Districts 2022-01 to 2022-07)		

Application No.: 6 Application Period: From 11/01/23 to 12/31/23 Application Date: 11/09/23

A	B	C	D	E	F	G	H	I	J	K	L
Bid Item No.	Description	Contract Information				Work Completed		Materials Currently Stored (not in G) (\$)	Work Completed and Materials Stored to Date (H + I) (\$)	% of Value of Item (J / F) (%)	Balance to Finish (F - J) (\$)
		Item Quantity	Units	Unit Price (\$)	Value of Bid Item (C X E) (\$)	Estimated Quantity Incorporated in the Work	Value of Work Completed to Date (E X G) (\$)				
20	Silt Fence, High Porosity	100	LF	\$7.36	736.00	100.00	736.00		736.00	100%	-
21	Hydro-Seeding, Fertilizer and Mulch	0.25	ACRE	\$27,803.44	6,950.86	0.25	6,950.86		6,950.86	100%	-
<b>GROUP E – KINGWOOD AVENUE (2022-04)</b>											
1	Mobilization	1	LS	\$28,884.99	28,884.99	1.00	28,884.99		28,884.99	100%	-
2	Bonding and Insurance	1	LS	\$481.85	481.85	1.00	481.85		481.85	100%	-
3	Clearing and Grubbing	1	LS	\$1,385.32	1,385.32	1.00	1,385.32		1,385.32	100%	-
4	Remove Tree	1	EA	\$3,922.27	3,922.27	1.00	3,922.27		3,922.27	100%	-
5	Remove Concrete Sidewalk	23	SF	\$6.02	138.46	23.00	138.46		138.46	100%	-
6	Adjust Valve Box to Grade	2	EA	\$1,927.41	3,854.82	2.00	3,854.82		3,854.82	100%	-
7	Replace Curb Stop Box	1	EA	\$2,770.65	2,770.65	1.00	2,770.65		2,770.65	100%	-
8	Earthwork Measured in Embankment (Established Quantity)	42	CY	\$21.68	910.56	42.00	910.56		910.56	100%	-
9	7" Concrete Pavement	924	SY	\$65.41	60,438.84	924.00	60,438.84		60,438.84	100%	-
10	4" Concrete Sidewalk	1,745	SF	\$9.76	17,031.20	1,745.00	17,031.20		17,031.20	100%	-
11	Detectable Warning Panels	40	SF	\$36.49	1,459.60	40.00	1,459.60		1,459.60	100%	-
12	Subgrade Preparation	924	SY	\$5.58	5,155.92	924.00	5,155.92		5,155.92	100%	-
13	Temporary Traffic Control Measures	1	LS	\$3,093.88	3,093.88	1.00	3,093.88		3,093.88	100%	-
14	6" Topsoil	924	SY	\$6.02	5,562.48	924.00	5,562.48		5,562.48	100%	-
15	Silt Fence, High Porosity	300	LF	\$7.36	2,208.00	300.00	2,208.00		2,208.00	100%	-
16	Curb Inlet Sediment Filter	2	EA	\$174.98	349.96	2.00	349.96		349.96	100%	-
17	Hydro-Seeding, Fertilizer and Mulch	0.25	ACRE	\$27,803.44	6,950.86	0.25	6,950.86		6,950.86	100%	-
<b>GROUP F – OAK AVENUE (NORTH) (SID 2022-07)</b>											
1	Mobilization	1	LS	\$29,880.87	29,880.87	1.00	29,880.87		29,880.87	100%	-
2	Bonding and Insurance	1	LS	\$481.85	481.85	1.00	481.85		481.85	100%	-
3	Clearing and Grubbing	1	LS	\$1,385.32	1,385.32	1.00	1,385.32		1,385.32	100%	-
4	Remove Tree	4	EA	\$3,922.27	15,689.08	4.00	15,689.08		15,689.08	100%	-
5	Adjust Valve Box to Grade	3	EA	\$1,927.41	5,782.23	3.00	5,782.23		5,782.23	100%	-
6	Earthwork Measured in Embankment (Established Quantity)	97	CY	\$21.68	2,102.96	97.00	2,102.96		2,102.96	100%	-
7	7" Concrete Pavement	1,265	SY	\$68.14	86,197.10	1,265.00	86,197.10		86,197.10	100%	-
8	6" Concrete Driveway	42	SY	\$78.59	3,300.78	42.00	3,300.78		3,300.78	100%	-
9	4" Concrete Sidewalk	4,161	SF	\$9.28	38,614.08	4,161.00	38,614.08		38,614.08	100%	-
10	Detectable Warning Panels	80	SF	\$36.49	2,919.20	80.00	2,919.20		2,919.20	100%	-
11	Subgrade Preparation	1,265	SY	\$5.59	7,071.35	1,265.00	7,071.35		7,071.35	100%	-
12	Gravel Surface Course	1	TONS	\$69.95	69.95	1.00	69.95		69.95	100%	-
13	Concrete Header	1	EA	\$327.45	327.45	1.00	327.45		327.45	100%	-
14	Adjust Hydrant to Grade	1	EA	\$2,891.10	2,891.10	1.00	2,891.10		2,891.10	100%	-
15	Temporary Traffic Control Measures	1	LS	\$3,093.88	3,093.88	1.00	3,093.88		3,093.88	100%	-
16	Reset Sign and Post	2	EA	\$144.88	289.76	2.00	289.76		289.76	100%	-
17	6" Topsoil	1,265	SY	\$6.02	7,615.30	1,265.00	7,615.30		7,615.30	100%	-
18	Silt Fence, High Porosity	400	LF	\$7.36	2,944.00	400.00	2,944.00		2,944.00	100%	-
19	Curb Inlet Sediment Filter	3	EA	\$175.22	525.66	3.00	525.66		525.66	100%	-
20	Hydro-Seeding, Fertilizer and Mulch	0.25	ACRE	\$27,803.44	6,950.86	0.25	6,950.86		6,950.86	100%	-
<b>GROUP G – 23RD STREET (WEST) (SID 2022-07)</b>											
1	Mobilization	1	LS	\$41,531.98	41,531.98	1.00	41,531.98		41,531.98	100%	-
2	Bonding and Insurance	1	LS	\$481.85	481.85	1.00	481.85		481.85	100%	-
3	Clearing and Grubbing	1	LS	\$1,385.32	1,385.32	1.00	1,385.32		1,385.32	100%	-
4	Remove Tree	3	EA	\$3,922.27	11,766.81	3.00	11,766.81		11,766.81	100%	-
5	Remove Storm Sewer Structure (< 6' deep)	1	EA	\$1,806.94	1,806.94	1.00	1,806.94		1,806.94	100%	-
6	Remove Storm Sewer Pipe	15	LF	\$12.47	187.05	15.00	187.05		187.05	100%	-



**Progress Estimate - Unit Price Work**

**Contractor's Application for Payment**

<b>Owner:</b> City of Crete, Nebraska	<b>Owner's Project No.:</b> _____
<b>Engineer:</b> JEO Consulting Group, Inc.	<b>Engineer's Project No.:</b> 220169.00
<b>Contractor:</b> Constructors, Inc.	<b>Contractor's Project No.:</b> 23-015
<b>Project:</b> 2022 Street Improvements (Street Improvement Districts 2022-01 to 2022-07)	
<b>Contract:</b> 2022 Street Improvements (Street Improvement Districts 2022-01 to 2022-07)	

<b>Application No.:</b> 6	<b>Application Period:</b> From 11/01/23 to 12/31/23	<b>Application Date:</b> 11/09/23									
A	B	C	D	E	F	G	H	I	J	K	L
Bid Item No.	Description	Contract Information				Work Completed		Materials Currently Stored (not in G) (\$)	Work Completed and Materials Stored to Date (H + I) (\$)	% of Value of Item (J / F) (%)	Balance to Finish (F - J) (\$)
		Item Quantity	Units	Unit Price (\$)	Value of Bid Item (C X E) (\$)	Estimated Quantity Incorporated in the Work	Value of Work Completed to Date (E X G) (\$)				





**CHANGE ORDER NO.: 4**

Owner: **City of Crete, Nebraska**      Owner's Project No.:  
 Engineer: **JEO Consulting Group, Inc.**      Engineer's Project No.: **220169.00**  
 Contractor: **Constructors, Inc.**      Contractor's Project No.:  
 Project: **2022 Street Improvements (Street Improvement Districts 2022-01 to 2022-07)**  
 Contract Name: **2022 Street Improvements (Street Improvement Districts 2022-01 to 2022-07)**  
 Date Issued: **12/30/2023**      Effective Date of Change Order: **12/30/2023**

The Contract is modified as follows upon execution of this Change Order:

Description:

**Handrail at Church on 21st and Final Quantity Adjustments**

Attachments:

**Change Order #4 Item Breakdown**

Change in Contract Price	Change in Contract Times <small>[State Contract Times as either a specific date or a number of days]</small>
Original Contract Price:  \$ <u>1,905,856.85</u>	Original Contract Times: Substantial Completion: <u>September 15, 2023</u> Ready for final payment: <u>November 15, 2023</u>
<b>Net change</b> from previously approved Change Orders No. 1 to No. 3:  \$ <u>63,033.90</u>	<b>Net change</b> from previously approved Change Orders 1 to No. 3:  Substantial Completion: <u>NA</u> Ready for final payment: <u>NA</u>
Contract Price prior to this Change Order:  \$ <u>1,968,890.75</u>	Contract Times prior to this Change Order: Substantial Completion: <u>September 15, 2023</u> Ready for final payment: <u>November 15, 2023</u>
<b>Net change</b> for this Change Order:  \$ <u>(11,147.26)</u>	<b>Net change</b> for this Change Order:  Substantial Completion: <u>NA</u> Ready for final payment: <u>NA</u>
Contract Price incorporating this Change Order:  \$ <u>1,957,743.49</u>	Contract Times with all approved Change Orders: Substantial Completion: <u>September 15, 2023</u> Ready for final payment: <u>November 15, 2023</u>

Recommended by Engineer (if required)

Authorized by Owner

By: 

Title: Project Manager

Date: 1/4/24

Accepted by Contractor

Approved by Funding Agency (if applicable)

By: 

Title: Project Manager

Date: 1/23/24

## Change Order Estimate - Unit Price Work

JEO Project Name:	<b>2022 Street Improvements (Street Improvement Districts 2022-01 to 2022-07)</b>	JEO Project Number:	<b>220169.00</b>
Owner:	<b>City of Crete, Nebraska</b>	Change Order Number:	<b>4</b>
Contractor:	<b>Constructors, Inc.</b>	Effective Date:	<b>December 30, 2023</b>

Item		Change Order Information			
Bid Item No.	Description	Item Quantity	Units	Unit Price	Total Value of Item (\$)
A9	Adjust Valve Box to Grade	2	EA	\$1,927.40	\$3,854.80
A16	Subgrade Preparation	324	SY	\$5.59	\$1,811.16
A30	Silt Fence, High Porosity	-100	LF	\$7.36	(\$736.00)
B21	Silt Fence, High Porosity	-100	LF	\$7.36	(\$736.00)
C11	Modular Block Retaining Wall	-10	SF	\$101.09	(\$1,010.90)
C15	Silt Fence, High Porosity	-100	LF	\$7.36	(\$736.00)
C_CO4_1	New Manhole Frame and Cover	1	EA	\$1,352.78	\$1,352.78
D11	4" Concrete Sidewalk	466	SF	\$10.42	\$4,855.72
D20	Silt Fence, High Porosity	-100	LF	\$7.36	(\$736.00)
D_CO4_1	Handrail for stairs at church	1	LS	\$450.00	\$450.00
E15	Silt Fence, High Porosity	-300	LF	\$7.36	(\$2,208.00)
F14	Adjust Hydrant to Grade	-1	EA	\$2,891.10	(\$2,891.10)
F18	Silt Fence, High Porosity	-400	LF	\$7.36	(\$2,944.00)
G10	4" Concrete Sidewalk	91	SF	\$8.26	\$751.66
G22	Silt Fence, High Porosity	-100	LF	\$6.03	(\$603.00)
G_CO4_1	Remove Fence	245	LF	\$12.09	\$2,962.05
H6	Remove Concrete Sidewalk	-6	SF	\$3.01	(\$18.06)
H8	Remove and Reset Existing Hydrant Assembly	-1	EA	\$5,420.83	(\$5,420.83)
H9	6" DIP Water Main, Class 350	-14	LF	\$548.11	(\$7,673.54)
H25	Silt Fence, High Porosity	-200	LF	\$7.36	(\$1,472.00)
					\$0.00
					\$0.00
<b>Total:</b>					<b>(\$11,147.26)</b>





- Public Service Hours Per Year – 2,756 – up 6%
- Revenue from city – \$575,000
- Other revenue – \$16,671
- Patrons saved \$558,279 by borrowing materials instead of purchasing – up 5%
- Circulation of all materials – up 13%
  - Adult – up 12%
  - Youth – up 14%
- Library visits – up 14%
- Number of registered borrowers – up 10%
- Computer use – up 22%
- Change in collections – down 5%
- Reference questions – up 2%
- Meeting room use – used 718 times – up 18%
- Total number of programs – 259 – up 36%
  - Number of adult programs – 98
  - Number of youth programs – 153
  - Number of programs for all ages - 8
- Total attendance of programs – 6982 – up 38%
  - Attendance of adult programs – 1,211
  - Attendance of youth programs – 3,762
  - Attendance of programs for all ages – 2,009
- Attendance of Summer Reading Programs – 1,173 – down 15%
- Number of Summer Reading registrations – 333 – up 5%
- Percentage of returned reading logs – 39% - down 4%

**CITY OF CRETE, NEBRASKA**

**FINANCIAL STATEMENTS AND  
SUPPLEMENTARY INFORMATION**

**September 30, 2023**

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## INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and Members of the City Council  
City of Crete, Nebraska

### Report on the Audit of the Financial Statements

#### Opinions

We have audited the accompanying financial statements of the governmental activities - modified cash basis, the business-type activities - accrual basis, the aggregate discretely presented component units - accrual basis, each major fund - modified cash basis for the governmental funds and accrual basis for the proprietary funds, and the aggregate remaining fund information - modified cash basis for the governmental funds of the City of Crete, Nebraska, as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the City's financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities - modified cash basis, the business-type activities - accrual basis, the aggregate discretely presented component units - accrual basis, each major fund - modified cash basis for the governmental funds and accrual basis for the proprietary funds, and the aggregate remaining fund information - modified cash basis for the governmental funds of the City of Crete, Nebraska as of September 30, 2023, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in accordance with the basis of accounting described in Note A.

#### Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Crete, Nebraska and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### Emphasis of Matter—Basis of Accounting

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

#### SHAREHOLDERS:

Robert D. Almqvist  
Phillip D. Maltzahn  
Marcy J. Luth  
Heidi A. Ashby  
Christine R. Shenk  
Michael E. Hoback  
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## **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash and accrual basis of accounting described in Note A, and for determining that the modified cash and accrual basis of accounting are acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Crete, Nebraska's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

## **Auditor's Responsibilities for the Audit of the Financial Statements**

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

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

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

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

### Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Crete, Nebraska's financial statements. The combining nonmajor governmental fund statements and the combining component unit financial statements are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of 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 supplementary information described in the second sentence of this paragraph is fairly stated, in all material respects, in relation to the financial statements as a whole.

### Other Information

Management is responsible for the other information included in the financial statements. The other information comprises the management's discussion and analysis and budgetary comparison schedules, but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated January 5, 2024, on our consideration of the City of Crete, Nebraska's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Crete's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Crete, Nebraska's internal control over financial reporting and compliance.

AMGL, PC.

Grand Island, Nebraska  
January 5, 2024

**CITY OF CRETE, NEBRASKA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**For The Year Ended September 30, 2023**

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As management of the City of Crete, we offer readers of the City of Crete financial statements this narrative overview and analysis of the financial activities of the City of Crete for the fiscal year ended September 30, 2023.

**Financial Highlights**

- The assets of the City of Crete exceeded its liabilities at the close of the most recent fiscal year by \$37,748,711 (*net position*). Of this amount, \$16,191,958 (*unrestricted net position*) may be used to meet the government's ongoing obligations to citizens and creditors.
- As of the close of the current fiscal year, the City of Crete's governmental funds reported combined ending net position of \$10,101,641. Approximately 53.6 percent of this total amount, \$5,412,267, is *unrestricted net position*.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$5,336,333, or 117.9 percent of total General Fund expenditures.

**Overview of the Financial Statements**

This discussion and analysis is intended to serve as an introduction to the City of Crete's financial statements. The City of Crete's financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains supplementary and other information in addition to the financial statements themselves.

**Government-wide financial statements.** The *government-wide financial statements* are designed to provide readers with a broad overview of the City of Crete's finances in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the City of Crete's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City of Crete is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

**CITY OF CRETE, NEBRASKA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued**  
**For The Year Ended September 30, 2023**

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Both of the government-wide financial statements distinguish functions of the City of Crete that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City of Crete include general government, public safety, highways and streets, community development, and culture and recreation. The business-type activities of the City of Crete include the Electric, Water, and Sewer Funds.

The government-wide financial statements include not only the City of Crete itself (known as the *primary government*), but also the two discretely presented component units (Community Development Agency and Friends of the Crete Public Library) for which the City of Crete is financially accountable. Financial information for these *component units* is reported separately from the financial information presented for the primary government itself.

The government-wide financial statements can be found on pages 14 and 15 of this report.

**Fund financial statements.** A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of Crete, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City of Crete can be divided into two categories: governmental funds and proprietary funds.

**Governmental funds.** *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The City of Crete maintains twelve individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Street Fund, Debt Service Fund, and Capital Projects Fund, all of which are considered to be major funds. Data from the other eight governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements* elsewhere in this report.

**CITY OF CRETE, NEBRASKA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued**  
**For The Year Ended September 30, 2023**

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The City of Crete adopts an annual appropriated budget for its governmental funds. A budgetary comparison statement has been provided for the General, Street, Debt Service, and Capital Projects Funds to demonstrate compliance with this budget.

The governmental fund financial statements can be found on pages 16-19 of this report.

**Proprietary funds.** The City of Crete maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City of Crete uses enterprise funds to account for its Electric, Water, and Sewer Funds. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the City of Crete's various functions. The City of Crete uses internal service funds to account for its self-insurance for employee health insurance. Because this service predominantly benefits governmental rather than business-type functions, it has been included within *governmental activities* in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Electric, Water, and Sewer Funds, all of which are considered to be major funds of the City of Crete.

The proprietary fund financial statements can be found on pages 20-23 of this report.

**Notes to the financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 24-60 of this report.

**Other information.** In addition to the financial statements and accompanying notes, this report also presents certain *supplementary and other information* concerning the City of Crete's budgetary comparison schedules, and combining statements for nonmajor governmental funds and for the component units. Supplementary and other information can be found on pages 61-68 of this report.

### **Government-wide Financial Analysis**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City of Crete, assets exceeded liabilities by \$37,748,711 at the close of the most recent fiscal year.

**CITY OF CRETE, NEBRASKA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued**  
**For The Year Ended September 30, 2023**

**Government-wide Financial Analysis, continued**

**Summary Statements of Net Position**

	Year Ended September 30, 2023			Year Ended September 30, 2022		
	Governmental Activities (Modified Cash Basis)	Business-type Activities (Accrual Basis)	Total	Governmental Activities (Modified Cash Basis)	Business-type Activities (Accrual Basis)	Total
Current and Other Assets	\$ 10,101,641	\$ 13,284,957	\$ 23,386,598	\$ 7,736,178	\$ 12,061,485	\$ 19,797,663
Capital Assets	-	24,725,539	24,725,539	-	25,625,670	25,625,670
Total Assets	10,101,641	38,010,496	48,112,137	7,736,178	37,687,155	45,423,333
Long-term Liabilities	-	8,232,548	8,232,548	-	8,932,267	8,932,267
Other Liabilities	-	2,130,878	2,130,878	-	2,040,329	2,040,329
Total Liabilities	-	10,363,426	10,363,426	-	10,972,596	10,972,596
Net Position						
Net Investment in Capital						
Assets	-	15,793,272	15,793,272	-	15,996,732	15,996,732
Restricted	4,689,374	1,074,107	5,763,481	4,352,499	1,019,545	5,372,044
Unrestricted	5,412,267	10,779,691	16,191,958	3,383,679	9,698,282	13,081,961
Total Net Position	<u>\$ 10,101,641</u>	<u>\$ 27,647,070</u>	<u>\$ 37,748,711</u>	<u>\$ 7,736,178</u>	<u>\$ 26,714,559</u>	<u>\$ 34,450,737</u>

A large portion of the City of Crete's net position (41.8 percent) reflects its investment in capital assets (land, infrastructure, buildings, distribution systems, vehicles, and equipment), net of any related debt used to acquire those assets that is still outstanding. The City of Crete uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the City of Crete's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City of Crete's net position (15.3 percent) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position* (\$16,191,958) may be used to meet the government's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the City of Crete is able to report positive balances in all three categories of net position, for the government as a whole as well as for its separate governmental and business-type activities.

**Changes in Net Position**

The following table presents a summary of revenues and expenses of the governmental and business-type activities:

**CITY OF CRETE, NEBRASKA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued**  
**For The Year Ended September 30, 2023**

	September 30, 2023			September 30, 2022		
	Governmental Activities	Business-type Activities	Total	Governmental Activities	Business-type Activities	Total
<b>Revenues</b>						
Program Revenues:						
Charges for Services	\$ 828,551	\$ 14,197,347	\$ 15,025,898	\$ 600,914	\$ 14,197,940	\$ 14,798,854
Operating Grants and Contributions	873,283	-	873,283	166,063	-	166,063
Capital Grants and Contributions	2,385,808	-	2,385,808	843,990	-	843,990
General Revenues:						
Property Taxes	1,449,784	-	1,449,784	1,384,746	-	1,384,746
Sales and Use Taxes	2,425,307	-	2,425,307	2,146,787	-	2,146,787
Other Taxes and Fees	583,206	-	583,206	580,437	-	580,437
State Allocation	1,735,004	-	1,735,004	1,718,683	-	1,718,683
Interest Income	76,234	81,609	157,843	4,784	41,808	46,592
Other	145,401	6,877	152,278	131,735	(198,180)	(66,445)
Total Revenues	10,502,578	14,285,833	24,788,411	7,578,139	14,041,568	21,619,707
<b>Expenses</b>						
General Government	1,251,126	-	1,251,126	979,577	-	979,577
Public Safety	2,584,493	-	2,584,493	2,469,868	-	2,469,868
Public Works	3,215,889	-	3,215,889	2,937,030	-	2,937,030
Environmental and Leisure	1,263,652	-	1,263,652	1,475,466	-	1,475,466
Economic Development	69,189	-	69,189	97,257	-	97,257
Debt Service	628,486	-	628,486	465,562	-	465,562
Electric	-	9,982,868	9,982,868	-	10,707,799	10,707,799
Water	-	1,111,252	1,111,252	-	1,082,235	1,082,235
Sewer	-	1,618,399	1,618,399	-	1,662,810	1,662,810
Total Expenses	9,012,835	12,712,519	21,725,354	8,424,760	13,452,844	21,877,604
Increase (Decrease) in Net Position Before Transfers	1,489,743	1,573,314	3,063,057	(846,621)	588,724	(257,897)
Net Transfers	640,803	(640,803)	-	(581,901)	581,901	-
Increase (Decrease) in Net Position	\$ 2,130,546	\$ 932,511	\$ 3,063,057	\$ (1,428,522)	\$ 1,170,625	\$ (257,897)

**Financial Analysis of the Government's Funds**

As noted earlier, the City of Crete used fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental Funds.** The focus of the City of Crete's *governmental* funds is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the City of Crete's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

**CITY OF CRETE, NEBRASKA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued**  
**For The Year Ended September 30, 2023**

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As of the end of the current fiscal year, the City of Crete's governmental funds reported combined ending fund balances of \$10,032,388. Approximately 47.4 percent of this total amount (\$4,756,459) constitutes *unassigned fund balance*, which is available for spending at the government's discretion. The remainder of fund balances is not available for new spending because it has already been 1) restricted for street projects (\$1,494,390), 2) restricted to pay debt service (\$464,874), 3) endowed as nonspendable to fund perpetual care (\$129,889), 4) restricted for community betterment (\$92,469), 5) restricted for Federal programs (\$305,482), 6) restricted to fund economic development projects (\$2,175,073), 7) restricted for cemetery maintenance (\$27,197), 8) assigned for capital outlay (\$258,452), 9) assigned for cemetery projects (\$10,000), 10) assigned for fire equipment (\$50,000), or 11) assigned for airport operations (\$268,103).

The General Fund is the chief operating fund of the City of Crete. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$5,336,333, while total fund balance reached \$5,553,419. As a measure of the General Fund's liquidity, it may be useful to compare unassigned and total fund balance to total fund expenditures. Unassigned fund balance represents 117.9 percent of General Fund total expenditures, while total fund balance represents 122.7 percent of General Fund total expenditures.

The fund balance of the City of Crete's General Fund increased by \$637,769 during the current fiscal year. Also the fund balance of the Capital Projects Fund increased by \$426,327 during the current year.

***Proprietary funds.*** The City of Crete's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net position of the proprietary funds at the end of the year were as follows: Electric Fund - \$7,941,179, Water Fund - \$391,857, and Sewer Fund - \$2,446,655. The growth (decrease) in net position for the proprietary funds was as follows: Electric Fund - \$684,506, Water Fund - \$(5,640), and Sewer Fund - \$253,645. Other factors concerning the finances of these three funds have already been addressed in the discussion of the City of Crete's business-type activities.

### **Budgetary Highlights**

There was no difference between the original budget and the final adopted budget for the General Fund.

**CITY OF CRETE, NEBRASKA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued**  
**For The Year Ended September 30, 2023**

**Capital Asset and Debt Administration**

**Capital Assets.** The City of Crete's investment in capital assets for its business-type activities as of September 30, 2023, amounts to \$24,725,539 (net of accumulated depreciation). This investment in capital assets includes land, distribution systems, buildings and improvements, machinery and equipment, office furniture and equipment, and vehicles.

Major capital asset events during the current fiscal year included the following:

- Construction costs on sewer lift station project - \$23,701
- Sewer membrane replacement - \$26,641
- Construction in progress on electric substation improvements - \$145,369
- Construction in progress on solar farm - \$56,009
- Transformer replacements - \$63,778

**City of Crete's Capital Assets**  
**(net of depreciation)**

	<u>Year Ended September 30, 2023</u>			<u>Year Ended September 30, 2022</u>		
	<u>Governmental</u> <u>Activities</u>	<u>Business-type</u> <u>Activities</u>	<u>Total</u>	<u>Governmental</u> <u>Activities</u>	<u>Business-type</u> <u>Activities</u>	<u>Total</u>
Land	\$ -	\$ 844,785	\$ 844,785	\$ -	\$ 844,785	\$ 844,785
Construction in Progress	-	259,870	259,870	-	331,762	331,762
Distribution Systems	-	21,304,985	21,304,985	-	21,872,323	21,872,323
Buildings and Improvements	-	1,918,849	1,918,849	-	2,076,896	2,076,896
Equipment	-	360,539	360,539	-	422,052	422,052
Vehicles	-	36,511	36,511	-	77,852	77,852
<b>Total</b>	<b>\$ -</b>	<b>\$ 24,725,539</b>	<b>\$ 24,725,539</b>	<b>\$ -</b>	<b>\$ 25,625,670</b>	<b>\$ 25,625,670</b>

Additional information on the City of Crete's capital assets can be found in Note C4 on pages 44-45 of this report.

**Long-term Debt**

**Outstanding Long-term Debt**

	<u>Year Ended September 30, 2023</u>			<u>Year Ended September 30, 2022</u>		
	<u>Governmental</u> <u>Activities</u>	<u>Business-type</u> <u>Activities</u>	<u>Total</u>	<u>Governmental</u> <u>Activities</u>	<u>Business-type</u> <u>Activities</u>	<u>Total</u>
Revenue Bonds	\$ -	\$ 8,932,267	\$ 8,932,267	\$ -	\$ 9,628,938	\$ 9,628,938

The City's long-term debt decreased \$696,671 (7.2 percent) during the year ended September 30, 2023, due to scheduled principal payments.

**CITY OF CRETE, NEBRASKA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued**  
**For The Year Ended September 30, 2023**

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Additional information on the City of Crete's long-term debt can be found in Note C5 on pages 45-49 of this report.

**Economic Factors and Next Year's Budgets and Rates**

- Property tax asking for the year ending September 30, 2024 is \$1,499,880, which is \$49,880 (3.4 percent) more than the prior year.
- The City had remaining contractual commitments of \$773,271 as of September 30, 2023, for engineering and construction costs on the 2022 street improvements. This project is expected to be completed by Spring 2024.
- At September 30, 2023, the City had remaining contractual commitments of \$296,930 on the 22<sup>nd</sup> Street culvert project. This project is expected to be completed by Spring 2024.
- The City had a contractual commitment of \$188,949 on the City office South drive paving project expected to be completed by November 2023.
- As of September 30, 2023, the City had a \$250,970 contractual commitment for an ambulance which is expected to be received during Spring 2024.
- At September 30, 2023, the City had a remaining contractual commitment of \$130,639 for engineering on the Doane substation and electrical improvements project. This project is expected to be completed by Fall 2025.

All of these factors were considered in preparing the City of Crete's budget for the 2024 fiscal year.

**Financial Contact**

This financial report is designed to provide the citizens, taxpayers, customers, investors, and creditors with a general overview of the City of Crete's finances and to demonstrate the City's accountability for the money with which the City is entrusted. If you have questions concerning any of the information presented in this report or requests for additional information, contact the City Treasurer, City of Crete, PO Box 86, Crete, NE 68333.

**CITY OF CRETE, NEBRASKA**  
**STATEMENT OF NET POSITION**  
**September 30, 2023**

	Primary Government		Total	Component Units (Accrual Basis)
	Governmental Activities (Modified Cash Basis)	Business-type Activities (Accrual Basis)		
<b>ASSETS</b>				
Current assets:				
Cash and cash equivalents	\$ 5,181,504	\$ 6,779,958	\$ 11,961,462	\$ 370,941
Investments	150,000	3,313,053	3,463,053	1,062,728
County treasurer cash	63,169	-	63,169	55,753
Accounts receivable	-	1,247,657	1,247,657	-
Unbilled revenue	-	226,627	226,627	-
Accrued interest receivable	-	19,331	19,331	-
Current portion of TIF receivables	-	-	-	183,000
Due (to) from other funds	13,046	(13,046)	-	-
Inventory	-	394,284	394,284	-
Total current assets	<u>5,407,719</u>	<u>11,967,864</u>	<u>17,375,583</u>	<u>1,672,422</u>
Noncurrent assets:				
Restricted cash and cash equivalents	4,328,922	633,832	4,962,754	-
Restricted investments	365,000	683,261	1,048,261	129,716
Noncurrent portion of TIF receivables	-	-	-	2,003,900
Capital assets:				
Land	-	844,785	844,785	-
Construction in progress	-	259,870	259,870	-
Other capital assets, net of depreciation	-	23,620,884	23,620,884	-
Net capital assets	<u>-</u>	<u>24,725,539</u>	<u>24,725,539</u>	<u>-</u>
Total noncurrent assets	<u>4,693,922</u>	<u>26,042,632</u>	<u>30,736,554</u>	<u>2,133,616</u>
<b>Total assets</b>	<u>10,101,641</u>	<u>38,010,496</u>	<u>48,112,137</u>	<u>3,806,038</u>
<b>LIABILITIES</b>				
Current liabilities:				
Accounts payable	-	849,410	849,410	-
Accrued expenses	-	276,929	276,929	-
Customer deposits	-	242,986	242,986	-
Accrued interest	-	61,834	61,834	-
Current portion of long-term obligations	-	699,719	699,719	216,267
Total current liabilities	<u>-</u>	<u>2,130,878</u>	<u>2,130,878</u>	<u>216,267</u>
Noncurrent liabilities:				
Noncurrent portion of long-term obligations	-	8,232,548	8,232,548	1,790,968
<b>Total liabilities</b>	<u>-</u>	<u>10,363,426</u>	<u>10,363,426</u>	<u>2,007,235</u>
<b>NET POSITION</b>				
Net investment in capital assets	-	15,793,272	15,793,272	-
Restricted for:				
Cemetery perpetual care	129,889	-	129,889	-
Street improvements	1,494,390	-	1,494,390	-
Debt service	464,874	1,074,107	1,538,981	-
Economic development	2,175,073	-	2,175,073	-
Federal projects	305,482	-	305,482	-
Community betterment	92,469	-	92,469	-
Cemetery maintenance	27,197	-	27,197	-
Library renovations	-	-	-	129,716
Unrestricted	<u>5,412,267</u>	<u>10,779,691</u>	<u>16,191,958</u>	<u>1,669,087</u>
<b>Total net position</b>	<u>\$ 10,101,641</u>	<u>\$ 27,647,070</u>	<u>\$ 37,748,711</u>	<u>\$ 1,798,803</u>

See notes to financial statements.

**CITY OF CRETE, NEBRASKA**

**STATEMENT OF ACTIVITIES**

**For the year ended September 30, 2023**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Charges for Services</u>	<u>Program Revenues Operating Grants and Contributions</u>
<b>Primary government:</b>			
<b>Governmental activities</b>			
<b>(modified cash basis):</b>			
General government	\$ 1,251,126	\$ 61,093	\$ 288,339
Public safety	2,584,493	431,854	178,984
Public works	3,215,889	61,453	389,656
Environment and leisure	1,263,652	271,651	16,304
Economic development	69,189	2,500	
Principal payments	450,000	-	
Interest and fees on long-term debt	178,486	-	
Total governmental activities	9,012,835	828,551	873,283
<b>Business-type activities</b>			
<b>(accrual basis):</b>			
Electric	9,982,868	11,250,187	-
Water	1,111,252	1,104,153	-
Sewer	1,618,399	1,843,007	-
Total business-type activities	12,712,519	14,197,347	-
<b>Total primary government</b>	\$ 21,725,354	\$ 15,025,898	\$ 873,283
<b>Component units (accrual basis):</b>			
Friends of Crete Public Library	\$ 18,947	\$ -	\$ -
Community Development Agency	50,017	38,694	-
<b>Total component units</b>	\$ 68,964	\$ 38,694	\$ -

See notes to financial statements.

	Net (Expenses) Revenues and Changes in Net Position			
	Primary Government			Component Units (Accrual Basis)
	Governmental Activities (Modified Cash Basis)	Business-type Activities (Accrual Basis)	Total	
Capital Grants and Contributions				
\$ -	\$ (901,694)		\$ (901,694)	
40,982	(1,932,673)		(1,932,673)	
2,311,529	(453,251)		(453,251)	
33,297	(942,400)		(942,400)	
	(66,689)		(66,689)	
	(450,000)		(450,000)	
	(178,486)		(178,486)	
<u>2,385,808</u>	<u>(4,925,193)</u>	<u>\$ -</u>	<u>(4,925,193)</u>	
-	-	1,267,319	1,267,319	
-	-	(7,099)	(7,099)	
-	-	224,608	224,608	
<u>-</u>	<u>-</u>	<u>1,484,828</u>	<u>1,484,828</u>	
<u>\$ 2,385,808</u>	<u>(4,925,193)</u>	<u>1,484,828</u>	<u>(3,440,365)</u>	
\$ 11,275				\$ (7,672)
-				(11,323)
<u>\$ 11,275</u>				<u>(18,995)</u>
General revenues:				
Taxes:				
Property	1,449,784	-	1,449,784	-
Motor vehicle	118,650	-	118,650	-
Occupation	255,785	-	255,785	-
Sales tax	2,425,307	-	2,425,307	-
Franchise	198,489	-	198,489	-
Special assessments	10,282	-	10,282	-
State allocation	1,735,004	-	1,735,004	-
Keno proceeds	112,599	-	112,599	-
Miscellaneous	32,802	-	32,802	-
Interest income	76,234	81,609	157,843	27,909
Gain on investments	-	6,877	6,877	48,484
Net transfers	640,803	(640,803)	-	-
Total general revenues	<u>7,055,739</u>	<u>(552,317)</u>	<u>6,503,422</u>	<u>76,393</u>
Change in net position	2,130,546	932,511	3,063,057	57,398
Net position - September 30, 2022				
As previously presented	7,736,178	26,714,559	34,450,737	5,264,742
Restatement	234,917	-	234,917	(3,523,337)
As restated	<u>7,971,095</u>	<u>26,714,559</u>	<u>34,685,654</u>	<u>1,741,405</u>
Net position - September 30, 2023	<u>\$ 10,101,641</u>	<u>\$ 27,647,070</u>	<u>\$ 37,748,711</u>	<u>\$ 1,798,803</u>

**CITY OF CRETE, NEBRASKA**  
**BALANCE SHEET - MODIFIED CASH BASIS -**  
**GOVERNMENTAL FUNDS**

**September 30, 2023**

	<u>General</u> <u>Fund</u>	<u>Street</u> <u>Fund</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 5,326,539	\$ 1,271,750
Investments	189,000	236,000
County treasurer cash	54,357	-
	<u>5,569,896</u>	<u>-</u>
<b>Total assets</b>	<b>\$ 5,569,896</b>	<b>\$ 1,507,750</b>
<b>LIABILITIES AND FUND BALANCES</b>		
Liabilities:		
Due to other funds	\$ 16,477	13,360
Fund balances:		
Nonspendable:		
Perpetual care	129,889	-
Restricted for:		
Street improvements	-	1,494,390
Debt service	-	-
Federal projects	-	-
Community betterment	-	-
Economic development	-	-
Cemetery maintenance	27,197	-
Assigned for:		
Capital outlay	-	-
Airport operations	-	-
Cemetery projects	10,000	-
Fire equipment	50,000	-
Unassigned	5,336,333	-
	<u>5,553,419</u>	<u>1,494,390</u>
<b>Total fund balances</b>	<b>5,553,419</b>	<b>1,494,390</b>
<b>Total liabilities and fund balances</b>	<b>\$ 5,569,896</b>	<b>\$ 1,507,750</b>

See notes to financial statements.

Debt Service <u>Fund</u>	Capital Projects <u>Fund</u>	Other Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
\$ 456,062	\$ (403,143)	\$ 2,877,231	\$ 9,528,439
-	-	90,000	515,000
8,812	-	-	63,169
<u>\$ 464,874</u>	<u>\$ (403,143)</u>	<u>\$ 2,967,231</u>	<u>\$ 10,106,608</u>
\$ -	\$ 44,383	\$ -	\$ 74,220
-	-	-	129,889
-	-	-	1,494,390
464,874	-	-	464,874
-	-	305,482	305,482
-	-	92,469	92,469
-	-	2,175,073	2,175,073
-	-	-	27,197
-	-	258,452	258,452
-	-	268,103	268,103
-	-	-	10,000
-	-	-	50,000
-	(447,526)	(132,348)	4,756,459
<u>464,874</u>	<u>(447,526)</u>	<u>2,967,231</u>	<u>10,032,388</u>
<u>\$ 464,874</u>	<u>\$ (403,143)</u>	<u>\$ 2,967,231</u>	<u>\$ 10,106,608</u>

**CITY OF CRETE, NEBRASKA**

**RECONCILIATION OF THE BALANCE SHEET - MODIFIED  
CASH BASIS - GOVERNMENTAL FUNDS  
TO THE STATEMENT OF NET POSITION**

**September 30, 2023**

<b>Total fund balances - governmental funds</b>	\$ 10,032,388
Amounts reported for <i>governmental activities</i> in the statement of net position are different because:	
The Internal Service Fund is included as a governmental activity in the statement of net position.	<u>69,253</u>
<b>Total net position - governmental activities</b>	<u><u>\$ 10,101,641</u></u>

See notes to financial statements.

**CITY OF CRETE, NEBRASKA**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - MODIFIED CASH BASIS - GOVERNMENTAL FUNDS**

**For the year ended September 30, 2023**

	<u>General</u> <u>Fund</u>	<u>Street</u> <u>Fund</u>	<u>Debt</u> <u>Service</u> <u>Fund</u>
<b>REVENUES</b>			
Taxes:			
Property	\$ 1,249,174	\$ -	\$ 199,708
Motor vehicle	118,650	-	-
Occupation	255,785	-	-
Sales tax	1,338,653	-	480,327
Franchise	198,489	-	-
Special assessments	-	-	10,282
Intergovernmental	916,087	967,355	-
Grants	33,378	-	-
Keno proceeds	-	-	-
Charges for services	646,822	37,774	-
Loan collections	-	-	-
Contributions	46,394	-	-
Interest income	69,435	826	639
Bond/loan proceeds	-	-	-
Other revenue	31,180	637	-
Total revenues	<u>4,904,047</u>	<u>1,006,592</u>	<u>690,956</u>
<b>EXPENDITURES</b>			
General government	888,505	-	-
Public safety	2,304,345	-	-
Public works	97,309	857,932	-
Environment and leisure	1,115,484	-	-
Economic development	-	-	-
Capital outlay	121,964	13,903	-
Principal payments on debt	-	-	390,000
Interest on long-term debt	-	-	135,399
Bond/loan fees	-	-	1,239
Total expenditures	<u>4,527,607</u>	<u>871,835</u>	<u>526,638</u>
<b>Excess of revenues     over expenditures</b>	376,440	134,757	164,318
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	4,240,124	104,004	-
Transfers out	(3,978,795)	(84,492)	(296,382)
Net transfers	<u>261,329</u>	<u>19,512</u>	<u>(296,382)</u>
<b>Net change in fund balances</b>	637,769	154,269	(132,064)
Fund balances - September 30, 2022			
As previously reported	4,915,650	1,340,121	596,938
Restatement	-	-	-
As restated	<u>4,915,650</u>	<u>1,340,121</u>	<u>596,938</u>
Fund balances - September 30, 2023	<u>\$ 5,553,419</u>	<u>\$ 1,494,390</u>	<u>\$ 464,874</u>

See notes to financial statements.

Capital Projects <u>Fund</u>	Other Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
\$ -	\$ 902	\$ 1,449,784
-	-	118,650
-	-	255,785
-	606,327	2,425,307
-	-	198,489
-	-	10,282
-	-	1,883,442
181,529	703,756	918,663
-	112,599	112,599
-	141,455	826,051
-	2,500	2,500
-	15,596	61,990
296	4,842	76,038
2,130,000	-	2,130,000
-	985	32,802
<u>2,311,825</u>	<u>1,588,962</u>	<u>10,502,382</u>
-	348,232	1,236,737
-	33,091	2,337,436
11,881	107,659	1,074,781
3,016	110,589	1,229,089
-	69,189	69,189
2,127,205	174,523	2,437,595
60,000	-	450,000
25,234	-	160,633
16,614	-	17,853
<u>2,243,950</u>	<u>843,283</u>	<u>9,013,313</u>
67,875	745,679	1,489,069
358,452	588,159	5,290,739
-	(290,267)	(4,649,936)
<u>358,452</u>	<u>297,892</u>	<u>640,803</u>
426,327	1,043,571	2,129,872
(873,853)	1,688,743	7,667,599
-	234,917	234,917
<u>(873,853)</u>	<u>1,923,660</u>	<u>7,902,516</u>
<u>\$ (447,526)</u>	<u>\$ 2,967,231</u>	<u>\$ 10,032,388</u>

**CITY OF CRETE, NEBRASKA**

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS -  
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**

**For the year ended September 30, 2023**

<b>Total net change in fund balances - governmental funds</b>	\$ 2,129,872
Amounts reported for <i>governmental activities</i> in the statement of activities are different because:	
The increase in net position of the Internal Service Fund is included as a governmental activity in the government wide statements.	<u>674</u>
<b>Change in net position of governmental activities</b>	<u><u>\$ 2,130,546</u></u>

See notes to financial statements.

**CITY OF CRETE, NEBRASKA**  
**STATEMENT OF FUND NET POSITION - PROPRIETARY FUNDS**  
**September 30, 2023**

	Business-type Activities - Enterprise Funds	
	Electric Fund	Water Fund
<b>ASSETS</b>		
Current assets:		
Cash and cash equivalents	\$ 4,439,271	\$ (75,291)
Investments	2,913,053	400,000
Accounts receivable	1,003,914	98,721
Unbilled revenue	178,008	19,033
Accrued interest receivable	18,466	422
Due from other funds	27,696	-
Inventory	359,846	34,438
Total current assets	8,940,254	477,323
Noncurrent assets:		
Restricted cash and cash equivalents	157,019	-
Restricted investments	617,335	-
Capital assets:		
Land	265,958	-
Construction in progress	259,870	-
Distribution systems	9,453,574	6,969,349
Buildings and improvements	4,196,896	1,502,819
Equipment	881,530	356,827
Vehicles	1,162,338	67,970
Accumulated depreciation	(11,259,295)	(4,969,796)
Net capital assets	4,960,871	3,927,169
Total noncurrent assets	5,735,225	3,927,169
<b>Total assets</b>	14,675,479	4,404,492
<b>LIABILITIES</b>		
Current liabilities:		
Accounts payable	814,908	15,878
Sales tax payable	47,701	-
Accrued payroll	31,181	14,141
Accrued vacation	101,279	36,044
Customer deposits	242,986	-
Accrued interest	4,006	-
Due to other funds	-	19,403
Current portion of long-term obligations	125,000	-
Total current liabilities	1,367,061	85,466
Noncurrent liabilities:		
Noncurrent portion of long-term obligations	395,000	-
<b>Total liabilities</b>	1,762,061	85,466
<b>NET POSITION</b>		
Net investment in capital assets	4,440,871	3,927,169
Restricted for:		
Debt service	531,368	-
Unrestricted	7,941,179	391,857
<b>Total net position</b>	\$ 12,913,418	\$ 4,319,026

See notes to financial statements.

<u>Sewer Fund</u>	<u>Total</u>	Governmental Activities - Internal Service <u>Fund</u>
\$ 2,415,978	\$ 6,779,958	\$ (18,013)
-	3,313,053	-
145,022	1,247,657	-
29,586	226,627	-
443	19,331	-
-	27,696	87,266
-	394,284	-
<u>2,591,029</u>	<u>12,008,606</u>	<u>69,253</u>
476,813	633,832	-
65,926	683,261	-
578,827	844,785	-
-	259,870	-
20,184,185	36,607,108	-
1,101,798	6,801,513	-
816,837	2,055,194	-
29,405	1,259,713	-
<u>(6,873,553)</u>	<u>(23,102,644)</u>	<u>-</u>
<u>15,837,499</u>	<u>24,725,539</u>	<u>-</u>
<u>16,380,238</u>	<u>26,042,632</u>	<u>-</u>
18,971,267	38,051,238	69,253
18,624	849,410	-
-	47,701	-
17,003	62,325	-
29,580	166,903	-
-	242,986	-
57,828	61,834	-
21,339	40,742	-
574,719	699,719	-
<u>719,093</u>	<u>2,171,620</u>	<u>-</u>
7,837,548	8,232,548	-
<u>8,556,641</u>	<u>10,404,168</u>	<u>-</u>
7,425,232	15,793,272	-
542,739	1,074,107	-
2,446,655	10,779,691	69,253
<u>\$ 10,414,626</u>	<u>\$ 27,647,070</u>	<u>\$ 69,253</u>

**CITY OF CRETE, NEBRASKA**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES**  
**IN NET POSITION - PROPRIETARY FUNDS**

**For the year ended September 30, 2023**

	Business-type Activities - Enterprise Funds	
	Electric Fund	Water Fund
<b>Operating revenues:</b>		
Charges for services	\$ 10,825,669	\$ 1,075,757
Municipal sales	262,346	19,106
MEAN lease	148,593	-
Sale of materials	772	7,468
Miscellaneous revenues	12,807	1,822
Total operating revenues	11,250,187	1,104,153
<b>Operating expenses:</b>		
Cost of power	7,811,836	-
Salaries and benefits	1,152,356	552,595
Insurance and bonds	64,237	29,524
Utilities and telephone	12,999	110,827
Repairs and maintenance	96,517	58,668
Contracted services	11,722	15,305
Supplies	55,716	42,726
Vehicle expense	20,170	13,068
Fuel and oil	74,060	-
Professional fees	59,800	14,062
Rent expense	6,576	4,944
Dues, memberships and training	13,777	11,916
Bad debts	2,470	-
Miscellaneous	21,289	13,723
Depreciation	445,022	243,894
Franchise fees	120,000	-
Insurance claims and health premiums	-	-
Total operating expenses	9,968,547	1,111,252
Operating income (loss)	1,281,640	(7,099)
<b>Nonoperating revenues (expenses):</b>		
Interest income	74,814	1,459
Gain on investments	6,877	-
Interest expense	(14,321)	-
Bond fees	-	-
Total nonoperating revenues (expenses)	67,370	1,459
Income (loss) before transfers	1,349,010	(5,640)
<b>Interfund transfers:</b>		
Transfers in (out)	(664,504)	-
<b>Change in net position</b>	684,506	(5,640)
Net position - September 30, 2022	12,228,912	4,324,666
Net position - September 30, 2023	\$ 12,913,418	\$ 4,319,026

See notes to financial statements.

<u>Sewer Fund</u>	<u>Total</u>	Governmental Activities - Internal Service <u>Fund</u>
\$ 1,830,833	\$ 13,732,259	\$ 36,644
4,138	285,590	-
-	148,593	-
386	8,626	-
7,650	22,279	-
<u>1,843,007</u>	<u>14,197,347</u>	<u>36,644</u>
-	7,811,836	-
538,612	2,243,563	-
50,800	144,561	-
150,283	274,109	-
42,002	197,187	-
71,128	98,155	-
28,540	126,982	-
3,224	36,462	-
-	74,060	-
14,176	88,038	-
3,180	14,700	-
6,672	32,365	-
-	2,470	-
26,708	61,720	-
564,982	1,253,898	-
-	120,000	-
-	-	36,166
<u>1,500,307</u>	<u>12,580,106</u>	<u>36,166</u>
342,700	1,617,241	478
5,336	81,609	196
-	6,877	-
(118,092)	(132,413)	-
-	-	-
<u>(112,756)</u>	<u>(43,927)</u>	<u>196</u>
229,944	1,573,314	674
23,701	(640,803)	-
253,645	932,511	674
10,160,981	26,714,559	68,579
<u>\$ 10,414,626</u>	<u>\$ 27,647,070</u>	<u>\$ 69,253</u>

**CITY OF CRETE, NEBRASKA**  
**STATEMENT OF CASH FLOWS -**  
**PROPRIETARY FUNDS**  
**For the year ended September 30, 2023**

	<u>Electric Fund</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>	
Receipts from customers	\$ 11,343,761
Receipts from other funds	-
Payments to suppliers	(8,328,896)
Payments to employees	(1,115,911)
Net cash provided by operating activities	1,898,954
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>	
Transfers (to) from other funds	(664,504)
Change in due from/to other funds	60,136
Net cash provided (used) by noncapital financing activities	(604,368)
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>	
Purchase of property and equipment	(289,355)
Principal payments on capital debt	(125,000)
Interest paid on capital debt	(15,141)
Net cash used by capital and related financing activities	(429,496)
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>	
Increase in investments	(43,747)
Decrease in restricted investments	(2,296)
Interest received	67,917
Net cash provided by investing activities	21,874
Increase (decrease) in cash and cash equivalents	886,964
Cash and cash equivalents - beginning of the year	3,709,326
Cash and cash equivalents - end of the year	\$ 4,596,290
<b>Composition of cash and cash equivalents:</b>	
Cash and cash equivalents	\$ 4,439,271
Restricted cash and cash equivalents	157,019
Total cash and cash equivalents	\$ 4,596,290

See notes to financial statements.

<u>Business-type Activities - Enterprise Funds</u>			<u>Governmental</u>
<u>Water</u>	<u>Sewer</u>	<u>Total</u>	<u>Activities -</u>
<u>Fund</u>	<u>Fund</u>		<u>Internal Service</u>
			<u>Fund</u>
\$ 1,078,901	\$ 1,844,734	\$ 14,267,396	\$ -
-	-	-	36,644
(329,640)	(392,214)	(9,050,750)	(36,166)
(552,597)	(531,781)	(2,200,289)	-
<u>196,664</u>	<u>920,739</u>	<u>3,016,357</u>	<u>478</u>
-	23,701	(640,803)	-
19,403	21,339	100,878	(87,266)
<u>19,403</u>	<u>45,040</u>	<u>(539,925)</u>	<u>(87,266)</u>
(14,070)	(50,342)	(353,767)	-
-	(571,671)	(696,671)	-
-	(120,964)	(136,105)	-
<u>(14,070)</u>	<u>(742,977)</u>	<u>(1,186,543)</u>	<u>-</u>
-	-	(43,747)	-
-	-	(2,296)	-
1,261	5,184	74,362	196
<u>1,261</u>	<u>5,184</u>	<u>28,319</u>	<u>196</u>
203,258	227,986	1,318,208	(86,592)
(278,549)	2,664,805	6,095,582	68,579
<u>\$ (75,291)</u>	<u>\$ 2,892,791</u>	<u>\$ 7,413,790</u>	<u>\$ (18,013)</u>
\$ (75,291)	\$ 2,415,978	\$ 6,779,958	\$ (18,013)
-	476,813	633,832	-
<u>\$ (75,291)</u>	<u>\$ 2,892,791</u>	<u>\$ 7,413,790</u>	<u>\$ (18,013)</u>

**CITY OF CRETE, NEBRASKA**

**STATEMENT OF CASH FLOWS -  
PROPRIETARY FUNDS, Continued**

**For the year ended September 30, 2023**

	<u>Electric Fund</u>
<b>Reconciliation of operating income (loss) to net cash provided by operating activities:</b>	
Operating income (loss)	\$ 1,281,640
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:	
Depreciation expense	445,022
Change in assets and liabilities:	
Accounts receivable	82,282
Inventories	11,643
Customer deposits	7,679
Accounts payable	30,630
Sales tax payable	3,613
Accrued expenses	36,445
Net cash provided by operating activities	<u>\$ 1,898,954</u>

See notes to financial statements.

<u>Business-type Activities - Enterprise Funds</u>			<u>Governmental</u>
<u>Water</u>	<u>Sewer</u>	<u>Total</u>	<u>Activities -</u>
<u>Fund</u>	<u>Fund</u>		<u>Internal Service</u>
			<u>Fund</u>
\$ (7,099)	\$ 342,700	\$ 1,617,241	\$ 478
243,894	564,982	1,253,898	-
(25,252)	1,727	58,757	-
(16,375)	-	(4,732)	-
-	-	7,679	-
1,498	4,499	36,627	-
-	-	3,613	-
(2)	6,831	43,274	-
<u>\$ 196,664</u>	<u>\$ 920,739</u>	<u>\$ 3,016,357</u>	<u>\$ 478</u>

**CITY OF CRETE, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS**

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**CITY OF CRETE, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS**

**September 30, 2023**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the City of Crete, Nebraska (City) are prepared in accordance with the modified cash basis of accounting for governmental funds and the accrual basis for the proprietary funds and discretely presented component units. The City’s reporting entity applies all relevant Governmental Accounting Standards Board (GASB) pronouncements.

The accounting and reporting framework and the more significant accounting principles and practices are discussed in subsequent sections of this Note.

**1. Financial Reporting Entity**

The City of Crete, Nebraska, was incorporated in 1872 and became a City of the first class in 1997. The City operates under a Mayor-Council form of government with an elected chief executive, Mayor, and an elected legislative body, Council, composed of six members. The Mayor is elected at large for a four-year term, and the six members of the City Council are elected on four-year terms. The administration of the City government is performed under the direction of the Mayor by the City Administrator. Services provided to residents include public safety, highways and streets, parks, recreation, electric, water and sanitary sewer systems, garbage collection, and general administrative services.

The City’s financial reporting entity comprises the following:

Primary Government:	City of Crete
Discretely Presented Component Units:	Community Development Agency Friends of Crete Public Library

In determining the financial reporting entity, the City complies with the provisions of GASB Statement No. 61, and has addressed all potential component units (traditionally separate reporting entities) for which the City may be financially accountable, and, as such, should be included within the City’s financial statements. The City (the primary government) is financially accountable if it appoints a voting majority of the organization’s governing board and (1) it is able to impose its will on the organization or (2) there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on the City. Additionally, the primary government is required to consider other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity’s financial statements to be misleading.

**CITY OF CRETE, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS, Continued**  
**September 30, 2023**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued**

**1. Financial Reporting Entity, continued**

**Blended Component Units**

Blended component units are separate legal entities that meet the component unit criteria described above and whose governing body is the same or substantially the same as the City Council or the component unit provides services entirely to the City. These component units' funds are blended into those of the City by appropriate activity type to compose the primary government presentation. Currently, the City has no blended component units.

**Discretely Presented Component Units**

Discretely presented component units are separate legal entities that meet the component unit criteria described above but do not meet the criteria for blending. The following are the discretely presented component units:

	<u>Brief Description of Activities and Relationship to the City</u>
Community Development Agency	Established to enhance economic development activities in the City using tax increment financing.
Friends of Crete Public Library	Established to provide support for the operations of the Crete Public Library. Information included in this financial statement is from the entity's fiscal year ended August 31, 2023.

The Crete Airport Authority was presented as a discretely presented component unit through September 30, 2022. As of October 1, 2022, the airport was changed to a special revenue fund of the City.

**2. Basis of Presentation**

**Government-wide Financial Statements**

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

**CITY OF CRETE, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS, Continued**  
**September 30, 2023**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued**

**2. Basis of Presentation, continued**

**Fund Financial Statements**

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

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

The funds of the financial reporting entity are described below:

**Governmental Funds**

*General Fund*

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

*Special Revenue Funds*

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for certain purposes.

*Capital Projects Funds*

Capital Projects Funds are used to account for resources restricted for the acquisition or construction of specific capital projects.

**CITY OF CRETE, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS, Continued**  
**September 30, 2023**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued**

**2. Basis of Presentation, continued**

**Governmental Funds, continued**

*Debt Service Fund*

The Debt Service Fund accounts for the accumulation of financial resources for the payment of interest and principal on the general long-term debt of the City other than debt-service payments made by enterprise funds. Ad valorem taxes are used for the payment of principal and interest on the City’s general obligation bonds.

**Proprietary Funds**

*Enterprise Funds*

Enterprise funds are used to account for business-like activities provided to the general public. These activities are financed primarily by user charges and the measurement of financial activity focuses on net income measurement similar to the private sector.

*Internal Service Fund*

The Internal Service Fund accounts for activities that provide goods and services to other funds, departments or agencies of the primary government and its component units on a cost-reimbursement basis.

**Major and Nonmajor Funds**

The funds are further classified as major or nonmajor as follows:

<b><u>Fund</u></b>	<b><u>Brief Description</u></b>
<i>Major:</i>	
Governmental:	
General Fund	See page 27 for description.
Street Fund	The Street Fund is a Special Revenue Fund that accounts for the City’s share of highway allocation from the State of Nebraska.
Debt Service Fund	See above for description.
Capital Projects Fund	See page 27 for description.

CITY OF CRETE, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2023

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

2. **Basis of Presentation, continued**

**Major and Nonmajor Funds, continued**

*Major, continued:*

Proprietary:

Enterprise:

Electric, Water, and  
Sewer

See page 28 for description.

*Nonmajor:*

Governmental:

CDBG Fund

The CDBG Fund is a Special Revenue Fund that accounts for the City’s share of the Community Development Block Grant (CDBG) Program.

Owner Occupied Rehab Fund

The Owner Occupied Rehab Fund is a Special Revenue Fund that accounts for CDBG housing grants.

Keno Fund

The Keno Fund is a Special Revenue Fund that accounts for Keno proceeds and community betterment expenditures.

Capital Outlay Fund

The Capital Outlay Fund is a Special Revenue Fund that accounts for equipment sinking funds.

Economic Development Fund

The Economic Development Fund is a Special Revenue Fund that accounts for sales tax proceeds to be used for LB840 economic development.

FEMA Disaster Fund

The FEMA Disaster Fund is a Special Revenue Fund that accounts for emergency disaster recovery funding/expenditures.

ARPA Fund

The ARPA Fund is a Special Revenue Fund that accounts for Federal ARPA grants.

Airport Fund

The Airport Fund is a Special Revenue Fund that accounts for the operations of the airport.

3. **Measurement Focus and Basis of Accounting**

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

**Measurement Focus**

On the government-wide Statement of Net Position and the Statement of Activities, both governmental and business-type activities are presented using the economic resources measurement focus as defined in item b, below.

**CITY OF CRETE, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**September 30, 2023**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued**

**3. Measurement Focus and Basis of Accounting, continued**

**Measurement Focus, continued**

In the fund financial statements, the “current financial resources” measurement focus or the “economic resources” measurement focus is used as appropriate:

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

**Basis of Accounting**

In the government-wide Statement of Net Position and Statement of Activities, governmental activities are presented using the modified cash basis of accounting. This basis recognizes assets, liabilities, net position, revenues, and expenses when they result from cash transactions. This basis is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

As a result of the use of this modified cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities) *are not recorded* in these financial statements. Under the modified cash basis of accounting, investments and county treasurer cash are reported as assets. Proceeds from issuance of long-term debt are recognized as revenue when received and payment of long-term debt principal is reported as an expenditure when paid. Capital asset purchases are recorded as expenditures and depreciation is not recognized. Right of use assets and related lease liabilities, as defined by GASB 87 and 96, are not reflected in the accompanying modified cash basis financial statements.

**CITY OF CRETE, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS, Continued**  
**September 30, 2023**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued**

**3. Measurement Focus and Basis of Accounting, continued**

**Basis of Accounting, continued**

Business-type activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, governmental funds are presented on the modified cash basis of accounting using a flow of current financial resources measurement focus. Proceeds from issuance of long-term debt are recognized as revenue when received and payment of long-term debt principal is reported as an expenditure when paid. Capital asset purchases are recorded as expenditures and depreciation is not recognized.

All proprietary funds and the discretely presented component unit utilize the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or the economic asset is used.

**4. Assets, Liabilities, and Equity**

**Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America and the modified cash basis of accounting requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Cash and Investments**

For the purpose of the Statement of Net Position, “cash and cash equivalents” include all demand accounts and savings accounts. For the purpose of the proprietary fund Statement of Cash Flows, “cash and cash equivalents” include all cash on hand, demand accounts, savings accounts, and equity in pooled cash which has an original maturity of three months or less. The County Treasurer’s cash represents revenues collected not yet remitted to the City.

**CITY OF CRETE, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**September 30, 2023**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued**

**4. Assets, Liabilities, and Equity, continued**

**Cash and Investments, continued**

Investments are carried at fair value. Fair value is based on quoted market price. Additional cash and investment disclosures are presented in Notes B2, C1, and D2.

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

**Receivables**

In the government-wide statements, receivables consist of all revenues earned at year end and not yet received. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable. Business-type activities report utility billings and grants receivable as their major receivables.

In the fund financial statements, proprietary fund receivables consist of all revenues earned at year end and not yet received. Utility accounts receivable compose the majority of proprietary fund receivables. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable.

**Inventory**

All inventories are valued at cost using the first-in/first-out (FIFO) method.

**Restricted Assets**

Restricted assets include cash and investments that are legally restricted as to their use. The primary restricted assets are related to debt service and proceeds of specific revenue sources that are legally restricted to expenditures for certain purposes.

**Capital Assets**

The accounting treatment over property, plant, and equipment (capital assets) depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

**CITY OF CRETE, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS, Continued**  
**September 30, 2023**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued**

**4. Assets, Liabilities, and Equity, continued**

**Capital Assets, continued**

*Government-wide Statements*

In the government-wide financial statements, property and equipment for business-type activities are accounted for as capital assets. For governmental activities, capital assets used in governmental operations are accounted for as capital outlay expenditures of the governmental activities upon acquisition. The City has a \$5,000 capitalization threshold. All capital assets are valued at historical cost or estimated historical cost if actual is unavailable, except for donated capital assets, which are recorded at their estimated fair value at the date of donation.

Depreciation for capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The ranges of estimated useful lives by type of asset are as follows:

Utility System	25-40 years
Buildings and Improvements	25-40 years
Machinery and Equipment	5-10 years
Vehicles	5 years

*Fund Financial Statements*

In the fund financial statements, capital assets used in governmental fund operations are accounted for the same as the government-wide statements. Capital assets used in proprietary fund operations are also accounted for the same as in the government-wide statements.

**Compensated Absences**

The City's policies regarding vacation time and sick leave permit employees to accumulate earned but unused leave. In the event of termination, an employee is paid for all unused accumulated vacation time. Accumulated leave is accrued in the accompanying proprietary funds financial statement but not in the governmental funds.

**CITY OF CRETE, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**September 30, 2023**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued**

**4. Assets, Liabilities, and Equity, continued**

**Long-term Debt**

The accounting treatment of long-term debt depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

*Government-wide Statements*

All long-term debt to be repaid from business-type resources is reported as liabilities in the government-wide statements. The long-term debt consists primarily of bonds payable. Long-term debt for governmental activities is not reported as liabilities in the government-wide financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as expenditures.

*Fund Financial Statements*

The accounting for governmental funds is the same in the fund financial statements as it is in the government-wide statements. The accounting for proprietary funds is also the same in the fund financial statements as it is in the government-wide statements.

**Equity Classifications**

*Government-wide Statements*

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

- a. Net investment in capital assets – Consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position – Consists of net position with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

CITY OF CRETE, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2023

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

4. Assets, Liabilities, and Equity, continued

Equity Classifications, continued

*Government-wide Statements, continued*

- c. Unrestricted net position – All other net position that does not meet the definition of “restricted” or “net investment in capital assets.”

*Fund Financial Statements*

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

Effective October 1, 2010, the City adopted GASB Statement No. 54, which redefined how fund balances of the governmental funds are presented in the financial statements. Fund balances are classified as follows:

**Nonspendable**—Amounts that cannot be spent either because they are not in a spendable form or because they are legally or contractually required to be maintained intact.

**Restricted**—Amounts that can be spent only for specific purposes because of the City Charter, City Code, state or federal laws or externally imposed conditions by grantors or creditors.

**Committed**—Amounts that can be used only for specific purposes determined by a formal action by City Council ordinance or resolution.

**Assigned**—Amounts that are designated by the Mayor for a specific purpose but are not spendable until a budget ordinance is passed by the City Council.

**Unassigned**—All amounts not included in other spendable classifications.

The details of the fund balances are included in the Governmental Funds Balance Sheet (page 16). Restricted funds are used first as appropriate. Assigned Funds are reduced to the extent that expenditure authority has been budgeted by the City Council or the Assignment has been changed by the Mayor. Decreases to fund balance first reduce Unassigned Fund balance; in the event that Unassigned Fund Balance becomes zero, then Assigned and Committed Fund Balances are used in that order.

**CITY OF CRETE, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS, Continued**  
**September 30, 2023**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued**

**4. Assets, Liabilities, and Equity, continued**

**Equity Restatements**

The Crete Airport Authority ended September 30, 2022, and the airport operations are now reported as a special revenue fund of the City. As a result, September 30, 2022 components unit net position was decreased \$3,523,337. The September 30, 2022 governmental activities net position and Airport fund balance were increased \$234,917. The difference between the restatement amounts reflect conversion of the Airport Fund to the modified cash basis used by the City’s governmental activities and governmental funds.

**5. Revenues, Expenditures, and Expenses**

**Sales and Use Tax**

The City presently levies a two cent sales tax on taxable sales within the City. The sales tax is collected by the Nebraska Department of Revenue and remitted to the City in the month following receipt. The Nebraska Department of Revenue receives the sales tax approximately one month after collection by vendors. One cent of the sales tax is recorded in the General Fund and used for budgeted General Fund appropriations, 0.5 cents recorded in the Debt Service Fund to pay for the library bonds and public safety equipment, and 0.5 cents is recorded in the Economic Development Fund. Half of the Economic Development Fund sales tax is to be used to pay for the pool and the other half is to be used for economic development grants. Sales tax collected on the sale of motor vehicles is restricted for street improvements as required by LB904.

**Property Taxes**

The City has the power to levy taxes each year sufficient to pay any judgment existing against the City, the interest on bonded debt, and the principal on bonded debt maturing during the fiscal year or within six months thereafter, as well as taxes authorized by state law.

The tax levies for all political subdivisions in Saline County are certified by the County Board on or before October 20. Real estate taxes are due on December 31 and attach as an enforceable lien and become delinquent in two equal installments on May 1 and September 1. Personal property taxes are due in the same manner as real estate taxes. Delinquent taxes bear 14 percent interest.

Property taxes levied for 2022-2023 are recorded as revenue when received by the County.

**CITY OF CRETE, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**September 30, 2023**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued**

**5. Revenues, Expenditures, and Expenses, continued**

**Operating Revenues and Expenses**

Operating revenues and expenses for proprietary funds are those that result from providing services and producing and delivering goods and/or services. It also includes all revenue and expenses not related to capital and related financing, noncapital financing, or investing activities.

**Expenditures/Expenses**

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

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

Governmental Funds – by Character and Function

Proprietary Funds – by Operating and Nonoperating

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

**Interfund Transfers**

Permanent reallocation of resources between funds of the reporting entity is classified as transfers. For the purposes of the Statement of Activities, all interfund transfers between individual governmental funds have been eliminated.

**CITY OF CRETE, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**September 30, 2023**

**NOTE B – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

By its nature as a local government unit, the City and its component units are subject to various federal, state, and local laws and contractual regulations. An analysis of the City's compliance with significant laws and regulations and demonstration of its stewardship over City resources follows:

**1. Fund Accounting Requirements**

The City complies with all state and local laws and regulations requiring the use of separate funds. The legally required funds used by the City include: Special Revenue, Debt Service, and Capital Projects Funds.

**2. Deposit Laws and Regulations**

Custodial credit risk is the risk that, in the event of a bank failure, a government's deposits may not be returned to it. The City's deposit policy for custodial credit risk requires compliance with the provisions of state law.

State law requires collateralization of all deposits with federal depository insurance or with U.S. Treasury and U.S. agency securities having an aggregate value at least equal to the amount of the deposits. The City's demand deposits are insured up to \$250,000 and certificates of deposit/savings accounts are insured up to \$250,000 by the Federal Deposit Insurance Corporation (FDIC). Any cash deposits or certificates of deposit in excess of the FDIC limits are insured by collateral held by the pledging institution in the City's name.

**3. Revenue Restrictions**

The City has various restrictions placed over certain revenue sources from state or local requirements. The primary restricted revenue sources are described in Note A2 for the various funds.

**4. Debt Restrictions and Covenants**

*Bonds Payable*

The various bond ordinances relating to the bonds payable contain some restrictions or covenants that are financial-related. These include covenants such as debt-service coverage requirements and required reserve account balances. The City is in compliance with the bond restrictions and covenants.

**CITY OF CRETE, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**September 30, 2023**

**NOTE B – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY, continued**

**5. Budgetary Data**

The City is required by state laws to adopt annual budgets for all fund types. Each budget is presented on the cash basis of accounting, which is consistent with the requirements of the state budget act.

The Nebraska Budget Act provides the prescribed budget practices and procedures that governing bodies are required to follow. The amounts that may be budgeted for certain specific funds are subject to various expenditure and/or tax levy limitations.

The City follows these procedures in establishing the budgetary data reflected in the accompanying financial statements.

- a. On or before August 1, the City prepares a budget for the fiscal year commencing October 1. The budget includes proposed expenditures and resources available.
- b. The budget is published with subsequent public hearings to obtain taxpayer comments.
- c. Prior to September 30, the City Council adopts the budget, which is then filed with the appropriate state and county officials.
- d. Total expenditures may not legally exceed total appropriations. Appropriations lapse at year end and any revisions require board approval.
- e. Appropriations lapse at the end of the fiscal year, except for capital improvement appropriations and certain encumbrances against operating budgets.
- f. The County Clerk certifies a preliminary property tax levy for each fund of the City which levied property taxes in the county the previous year based on the combined valuation and amount required for the City the prior year. The preliminary levy becomes the final levy unless the governing board passes, by a majority vote, a resolution setting the levy at a different amount.

**CITY OF CRETE, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**September 30, 2023**

**NOTE B – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY, continued**

**5. Budgetary Data, continued**

- g. The property tax requirements resulting from the budget process are utilized by the County Assessor to establish the tax levy. Taxes are levied annually on or before October 20. Real property taxes and personal property taxes are due December 31 with the first half delinquent May 1 and the second half delinquent September 1.
- h. The City of Crete adopts a budget by ordinance for all funds.

**NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS**

The following notes present detail information to support the amounts reported in the financial statements for the City’s various assets, liabilities, equity, revenues, and expenditures/expenses.

**1. Cash and Investments**

**Cash**

The City’s policies regarding deposits of cash are discussed in Note A4. The table presented below is designed to disclose how its deposits were insured or secured with collateral at September 30, 2023. The categories of collateral are defined as follows:

Category 1 – Insured by FDIC or collateralized with securities held by the City (or public trust) or by its agent in its name.

Category 2 – Uninsured but collateralized with securities held by the pledging financial institution’s trust department or agent in the City’s name.

Category 3 – Uninsured and uncollateralized; or collateralized with securities held by the pledging financial institution, or by its trust department or agent, but not in the City’s name; or collateralized with no written or approved collateral agreement.

**CITY OF CRETE, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS, Continued**  
**September 30, 2023**

**NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued**

**1. Cash and Investments, continued**

**Cash, continued**

<u>Types of Deposits</u>	<u>Total Bank Balance</u>	<u>Category 1</u>	<u>Category 2</u>	<u>Category 3</u>	<u>Total Carrying Value</u>
Demand deposits	\$ 17,359,908	\$ 919,495	\$ 16,440,413	\$ -	\$ <u>17,295,157</u>

Reconciliation to Government-wide Statement of Net Position:

Primary Government –	
Unrestricted cash and cash equivalents	\$ 11,961,462
Restricted cash and cash equivalents	4,962,754
Component Unit –	
Unrestricted cash and cash equivalents	<u>370,941</u>
	<u>\$ 17,295,157</u>

**Investments**

The City’s policies and applicable laws regarding investments are discussed in Notes A4 and B2. The table presented below is designed to disclose whether the investments are insured or registered and who holds the security at September 30, 2023. The categories of investments are defined as follows:

Category 1 – Insured or registered with securities held by the entity or its agent in the entity’s name.

Category 2 – Uninsured and unregistered with securities held by the counterparty’s trust department or agent in the entity’s name.

Category 3 – Uninsured and unregistered with securities held by the counterparty or by its trust department or agent but not in the City’s name.

<u>Type of Investment</u>	<u>Category 1</u>	<u>Category 2</u>	<u>Category 3</u>	<u>Carrying Amount</u>	<u>Fair Value</u>
Money Market	\$ 614	\$ -	\$ -	\$ 614	\$ 614
Time Deposits	4,499,353	-	-	4,499,353	4,499,353
Mutual Funds	1,203,791	-	-	<u>1,203,791</u>	<u>1,203,791</u>
				<u>\$ 5,703,758</u>	<u>\$ 5,703,758</u>

**CITY OF CRETE, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**September 30, 2023**

**NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued**

**1. Cash and Investments, continued**

**Investments, continued**

Reconciliation to Government-wide Statement of Net Position:

Primary Government –		
Unrestricted investments	\$ 3,463,053	
Restricted investments	1,048,261	
Component Units –		
Unrestricted investments	1,062,728	
Restricted investments	<u>129,716</u>	
	<u>\$ 5,703,758</u>	

**2. Restricted Assets**

The restricted assets as of September 30, 2023, are as follows:

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>	<u>Component Units</u>
Type of Restricted Assets:				
Cash and cash equivalents	\$ 4,328,922	\$ 633,832	\$ 4,962,754	\$ -
Investments	<u>365,000</u>	<u>683,261</u>	<u>1,048,261</u>	<u>129,716</u>
Total Restricted Assets	<u>\$ 4,693,922</u>	<u>\$ 1,317,093</u>	<u>\$ 6,011,015</u>	<u>\$ 129,716</u>

Restricted cash and investments for the governmental activities consists of \$129,889 of General Fund assets restricted for cemetery perpetual care, \$27,197 of General Fund assets restricted for cemetery maintenance, \$1,507,750 of Street Fund assets restricted for street improvements, \$456,062 of Debt Service cash restricted for debt service, \$33,840 of Owner Occupied Rehab Fund cash restricted for Federal programs, \$92,469 of Keno Fund cash restricted for community betterment, \$271,597 of ARPA Fund cash restricted for Federal programs, \$45 of FEMA Disaster Fund cash restricted for federal projects, and \$2,175,073 of Economic Development Fund cash restricted for economic development.

The Electric Fund restricted assets consist of \$531,368 restricted for debt service and \$242,986 restricted for customer deposits. The Sewer Fund has \$542,739 restricted for debt service.

The Friends of Crete Public Library component unit restricted investments consist of \$129,716 restricted for library capital projects.

**CITY OF CRETE, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**September 30, 2023**

**NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued**

**3. Accounts and Notes Receivable**

Accounts receivable of the business-type activities consist of utilities receivables. Receivables detail at September 30, 2023, is as follows:

	<u>Business-type Activities</u>
Accounts receivable	\$ 1,427,057
Allowance for uncollectible accounts	( <u>179,400</u> )
Total accounts receivable	\$ <u>1,247,657</u>

The Community Development Agency has five tax increment financing (TIF) agreements with the following estimated TIF receivables and payables to redevelopers as of September 30, 2023:

<u>Project/ Redeveloper</u>	<u>TIF Receivable</u>	<u>TIF Payable</u>
Dairy Queen	\$ 25,600	\$ 25,556
Crete Lodging	1,295,200	1,256,874
Orscheln	543,400	505,400
Belohlavy Estates	231,500	219,405
Union Bank	<u>91,200</u>	<u>-</u>
	<u>\$ 2,186,900</u>	<u>\$ 2,007,235</u>
Current portion	\$ 183,000	\$ 216,267
Noncurrent portion	<u>2,003,900</u>	<u>1,790,968</u>
Total	<u>\$ 2,186,900</u>	<u>\$ 2,007,235</u>

**CITY OF CRETE, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**September 30, 2023**

**NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued**

**4. Capital Assets**

	Balance at October 1, <u>2022</u>	<u>Additions</u>	<u>Disposals</u>	Balance at September 30, <u>2023</u>
<u>Business-type Activities:</u>				
Capital assets not being depreciated:				
Land	\$ 844,785	\$ -	\$ -	\$ 844,785
Construction in progress	331,762	225,079	(296,971)	259,870
Total capital assets not being depreciated	1,176,547	225,079	(296,971)	1,104,655
Other capital assets being depreciated:				
Distribution systems	36,218,166	91,971	296,971	36,607,108
Buildings and improvements	6,791,437	10,076	-	6,801,513
Equipment	2,028,553	26,641	-	2,055,194
Vehicles	1,259,713	-	-	1,259,713
Total other capital assets at historical cost	46,297,869	128,688	296,971	46,723,528
Less accumulated depreciation for:				
Distribution systems	(14,345,843)	(956,280)	-	(15,302,123)
Buildings and improvements	(4,714,541)	(168,123)	-	(4,882,664)
Equipment	(1,606,501)	(88,154)	-	(1,694,655)
Vehicles	(1,181,861)	(41,341)	-	(1,223,202)
Total accumulated depreciation	(21,848,746)	(1,253,898) *	-	(23,102,644)
Other capital assets, net	24,449,123	(1,125,210)	296,971	23,620,884
Business-type capital assets, net	<u>\$ 25,625,670</u>	<u>\$ (900,131)</u>	<u>\$ -</u>	<u>\$ 24,725,539</u>

\* Depreciation expense was charged to functions as follows:

Electric	\$ 445,022
Water	243,894
Sewer	<u>564,982</u>
Total Business-type Activities depreciation expense	<u>\$ 1,253,898</u>

**CITY OF CRETE, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**September 30, 2023**

**NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued**

**4. Capital Assets, continued**

Construction in progress at September 30, 2023 consists of \$203,861 of costs incurred on the electrical substation improvement project and \$56,009 of costs incurred on the solar farm project. See note D3 for details on contractual commitments on these projects.

**5. Long-term Debt**

**Changes in Long-term Debt**

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

<u>Type of Debt</u>	Balance October 1, <u>2022</u>	<u>Additions</u>	<u>Deductions</u>	Balance September 30, <u>2023</u>	Amounts Due Within <u>One Year</u>
Business-type Activities:					
Bonds payable	<u>\$ 9,628,938</u>	<u>\$ -</u>	<u>\$ (696,671)</u>	<u>\$ 8,932,267</u>	<u>\$ 699,719</u>
Component unit:					
Community Development Agency TIF payables	<u>\$ 2,275,821</u>	<u>\$ -</u>	<u>\$ (268,586)</u>	<u>\$ 2,007,235</u>	<u>\$ 216,267</u>

**CITY OF CRETE, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**September 30, 2023**

**NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued**

**5. Long-term Debt, continued**

**Business-type Activities**

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

Bonds payable:

During December 2016, the City issued \$1,230,000 of Series 2016 Electric Certificates of Participation to finance electric capital asset projects. Interest ranging from 1.15 to 2.85 percent is due semi-annually on June 15 and December 15, commencing June 15, 2017. The final principal payment is due December 15, 2026. \$ 520,000

On February 10, 2022, the City issued \$5,320,000 of Series 2022 Sewer Revenue Refunding Bonds to refinance the Series 2016A USDA Bonds. Interest ranging from 0.45 to 2.00 percent is due semi-annually on June 15 and December 15, commencing June 15, 2022. The final principal payment is due December 15, 2036. 4,970,000

**CITY OF CRETE, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS, Continued**  
**September 30, 2023**

**NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued**

**5. Long-term Debt, continued**

**Business-type Activities, continued**

On December 15, 2016, the Sewer Fund issued \$4,011,000 of Series 2016B USDA Bonds to refinance the bond anticipation note issued during the wastewater treatment plant project. The bonds bear interest of 1.375%. Annual principal and interest payments of \$230,793 are due commencing December 15, 2017 through December 15, 2036. 2,920,252

On December 15, 2016, the Sewer Fund issued \$717,000 of Series 2016C USDA Bonds to refinance the bond anticipation note issued during the wastewater treatment plant project. The bonds bear interest of 1.375%. Annual principal and interest payments of \$41,257 are due commencing December 15, 2017 through December 15, 2036. 522,015

Total business-type activity long-term debt \$ 8,932,267

Current portion	\$ 699,719
Noncurrent portion	<u>8,232,548</u>
Total	\$ <u>8,932,267</u>

**CITY OF CRETE, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS, Continued**

**September 30, 2023**

**NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued**

**5. Long-term Debt, continued**

**Component Units**

Community Development Agency:

See Note C3 for details on the \$2,007,235 of TIF payables due to redevelopers.

\$ 2,007,235

Current portion

\$ 216,267

Noncurrent portion

1,790,968

Total long-term debt

\$ 2,007,235

Annual debt service requirements to maturity, including principal and interest, for long-term debt as of September 30, 2023, are as follows:

Year Ending <u>September 30,</u>	<u>Business-type Activities</u>	
	<u>Principal</u>	<u>Interest</u>
2024	\$ 699,719	\$ 128,282
2025	712,809	119,534
2026	715,941	109,883
2027	729,116	99,362
2028	602,336	90,049
2029-2033	3,121,535	323,340
2034-2037	<u>2,350,811</u>	<u>78,245</u>
	<u>\$ 8,932,267</u>	<u>\$ 948,695</u>

**CITY OF CRETE, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS, Continued**

**September 30, 2023**

**NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued**

**5. Long-term Debt, continued**

Year Ending <u>September 30,</u>	<u>Component Units</u>	
	<u>Other Debt Issues</u>	
	<u>Principal</u>	<u>Interest</u>
2024	\$ 216,267	\$ -
2025	158,032	-
2026	158,032	-
2027	158,032	-
2028	158,032	-
2029-2033	779,963	-
2034-2037	378,877	-
	<u>\$ 2,007,235</u>	<u>\$ -</u>

**6. Interfund Transactions and Balances**

Operating transfers:

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund:		
Electric	\$ 350,004	\$ -
Street	84,492	( 104,004)
Intrafund General	3,539,062	(3,539,062)
Capital Projects	-	( 62,070)
Nonmajor Governmental Fund	<u>266,566</u>	<u>( 273,659)</u>
Total General Fund	4,240,124	(3,978,795)
Street Fund:		
General	104,004	( 84,492)
Debt Service Fund:		
Capital Projects	-	( 296,382)
Capital Projects Fund:		
General	62,070	-
Debt Service	<u>296,382</u>	<u>-</u>
Total Capital Projects Fund	358,452	-
Nonmajor Governmental Funds:	588,159	( 290,267)
Electric Fund:		
General	-	( 350,004)
Nonmajor Governmental Fund	<u>-</u>	<u>( 314,500)</u>
Total Electric Fund	-	( 664,504)
Sewer Fund:		
ARPA Fund	<u>23,701</u>	<u>-</u>
Total Operating Transfers	<u>\$ 5,314,440</u>	<u>\$ (5,314,440)</u>

**CITY OF CRETE, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS, Continued**  
**September 30, 2023**

**NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued**

**6. Interfund Transactions and Balances, continued**

**Interfund Balances**

At September 30, 2023, the Capital Projects Fund owed \$44,383 to the Electric Fund. This interfund loan bears 2.39 percent interest and is due in 10 annual principal and interest payments of \$45,444 through July 2, 2024.

Also, at September 30, 2023, a total of \$87,266 was due to the Internal Service Fund from the following: \$16,477 – General Fund, \$13,360 – Street Fund, \$16,687 – Electric Fund, \$19,403 – Water Fund, and \$21,339 – Sewer Fund. This interfund loan is expected to be repaid during the next fiscal year.

**7. Deficit Fund Balances**

The deficit fund balance of \$(477,526) for the Capital Projects Fund is expected to be eliminated with the receipt of grant proceeds and transfers from other funds during the fiscal year ending September 30, 2024.

The deficit fund balance of \$(132,348) for the CDBG Fund is expected to be eliminated by interfund transfers in the next fiscal year.

**NOTE D – OTHER NOTES**

**1. Employee Pension and Other Benefit Plans**

The City sponsors a defined contribution plan with Union Bank and Trust. It covers all full-time non-bargaining unit employees who have reached age 19 and who have put in one year of service except fire department personnel. Bargaining unit employees of the police department who have reached the age of 19 are covered immediately. The plan was established and is amended by Board resolution. Enrollment in the plan is mandatory. Each participant shall have seven percent of all earnings deferred. In addition, employees over age 50 are eligible to make catch-up contributions. The City matches 100 percent of the deferred contribution, excluding the over 50 catch-up contributions. Employer contributions vest at a rate of 20 percent per year. These requirements were established and may be amended by Board Resolution.

**CITY OF CRETE, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**September 30, 2023**

**NOTE D – OTHER NOTES, continued**

**1. Employee Pension and Other Benefit Plans, continued**

The City's regular employer contribution amounted to \$175,793 for the year ended September 30, 2023, and the employee contributions also totaled \$175,793 for the year ended September 30, 2023, on \$2,511,332 of covered payroll (with total payroll of \$3,394,526).

The City's police contribution amounted to \$63,787 for the year ended September 30, 2023, and the police employee contributions also totaled \$63,787 for the year ended September 30, 2023, on \$911,241 of covered payroll.

The City also sponsors a non-qualified deferred compensation 457 plan with Principal and Hartford. The plan was established and is amended by Board Resolution. Enrollment in the plan is voluntary and no participation is required. The City does not match any portion of this plan. These requirements were established and may be amended by Board Resolution.

**2. Risk Management**

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City purchases commercial insurance to minimize the effect of possible exposure to these risks. There have been no significant reductions in insurance coverage from coverage in the prior year. During the past three fiscal years, there have been no settlements exceeding the amount of the City's insurance coverage.

**Deposits and Investments**

***Custodial Credit Risk.*** For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investment or collateral securities that are in the possession of an outside party. All of the underlying securities for the City's investments at September 30, 2023, are held by the banks in the name of the City. The City's investments consist of certificates of deposit.

***Interest Rate Risk.*** As a means of limiting its exposure to fair value losses arising from rising interest rates, the City's investment policy requires that market conditions and investment securities be analyzed to determine the maximum yield to be obtained and to minimize the impact of rising interest rates. The investment maturities are as follows:

**CITY OF CRETE, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS, Continued**

**September 30, 2023**

**NOTE D – OTHER NOTES, continued**

**2. Risk Management, continued**

**Deposits and Investments, continued**

*Interest Rate Risk, continued*

<u>Maturities by Month</u>	<u>Amount</u>
October 2023	\$ 432,538
November 2023	10,000
February 2024	815,000
March 2024	210,783
April 2024	286,774
May 2024	60,000
July 2024	223,830
August 2024	85,000
September 2024	312,175
October 2024	77,037
November 2024	1,000
April 2025	111,115
May 2025	92,900
June 2025	245,337
September 2025	100,569
October 2025	117,866
April 2026	95,200
September 2026	233,539
October 2026	213,421
December 2026	1,000
March 2027	90,290
April 2027	212,366
September 2027	223,345
October 2027	122,264
August 2030	92,365
September 2030	<u>33,639</u>
	<b>\$ <u>4,499,353</u></b>

CITY OF CRETE, NEBRASKA

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2023

NOTE D – OTHER NOTES, continued

2. Risk Management, continued

Deposits and Investments, continued

*Credit Risk.* Credit risk is the risk that the issuer or other counterparty to an investment will not fulfill its obligations. The City’s investments consist of certificates of deposit, money market funds, and other securities backed by U.S. Government obligations, minimizing credit risk associated with the City’s investment portfolio.

*Concentration of Credit Risk.* The City’s investment policy places no limit on the amount that may be invested in any one issuer. At September 30, 2023, the City’s certificates of deposit consisted of the following:

<u>Financial Institution</u>	<u>Amount</u>
Pinnacle Bank	\$ 836,094
City Bank & Trust	1,037,062
Wells Fargo Advisors	<u>2,626,197</u>
	\$ <u>4,499,353</u>

*Foreign Currency Risk.* This risk relates to adverse effects on the fair value of an investment from changes in exchange rates. The City’s investments had no exposure to foreign currency risk and the City held no investments denominated in foreign currency at September 30, 2023.

3. Commitments

Claims and Lawsuits

The City is subject to claims and other actions arising in the ordinary course of business. Some of these claims and actions have resulted in lawsuits where the City is a defendant. In the opinion of City management, the potential loss on all claims and lawsuits as of September 30, 2023, will not be significant to the City’s financial statements.

**CITY OF CRETE, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS, Continued**

**September 30, 2023**

**NOTE D – OTHER NOTES, continued**

**3. Commitments, continued**

**Construction and Contractual Commitments**

As of September 30, 2023, the City had the following construction and contractual obligations:

<u>Project</u>	<u>Contract Amount</u>	<u>Paid Through 9/30/23</u>	<u>Remaining Commitment</u>	<u>Expected Date of Completion</u>
2022 Street improvement project:				
Design/engineering	\$ 203,430	\$ 174,799	\$ 28,631	Spring 2024
Construction	1,958,837	1,214,197	744,640	Spring 2024
Ambulance	250,970	-	250,970	Spring 2024
HVAC for City office	14,943	-	14,943	December 2023
Body cameras & Rocket communication system	125,000	50,404	74,596	Spring 2024
Blight study	7,700	4,620	3,080	December 2023
22 <sup>nd</sup> Street culvert project:				
Engineering	48,500	-	48,500	Spring 2024
Contractor	883,668	635,238	248,430	Spring 2024
City office drive paving	188,949	-	188,949	November 2023
Electric substation project	334,500	203,861	130,639	Fall 2025
SCADA on-call consulting	12,000	7,619	4,381	December 2023

**Self-Insurance Fund**

The City provided medical insurance for eligible employees using a self-insurance fund prior to the 2015 calendar year. The fund was reported in the Internal Service Fund and was financed by operating transfers from the Proprietary and General Funds of an average amount per employee, which is based on management’s previous experience. The City no longer self-insures for health insurance.

**CITY OF CRETE, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS, Continued**  
**September 30, 2023**

**NOTE D – OTHER NOTES, continued**

**3. Commitments, continued**

**Purchase Power Contract**

On May 29, 1986 the City entered into a contract with Municipal Energy Agency of Nebraska (MEAN) for total power requirement. This agreement states that the City will purchase its power needs in excess of the power supplied by the United States Department of Energy, Western Area Power Administration directly from MEAN. To ensure that MEAN had adequate power to supply their municipal customers, MEAN participated in the building of certain power plants. The City committed to purchase power directly from MEAN for the longer of ten years or when the bonds to build the power plant had been paid in full. The power plant bonds are scheduled to be paid in full in the year 2041. The dollar amount of power purchased from MEAN was \$6,516,614 for the year ended September 30, 2023. As part of this agreement, the City has agreed to maintain its facility in working order so that if additional power is needed by MEAN it can use the City's facility to generate such power. MEAN has agreed to pay the City a fee for maintaining its power plant in working condition. The amount paid to the City was \$148,593 for the year ended September 30, 2023. The City has the option to assign its rights and commitments in this contract if the entity to which it is assigning such rights and commitments is acceptable to MEAN. The capacity compensation rate is scheduled to decrease over the next four fiscal years.

**Other Commitments**

The City has contractual commitments requiring payments \$255 per month for five copiers through May 2026 and \$110 per month for a postage machine through October 2027.

**CITY OF CRETE, NEBRASKA**  
**NOTES TO FINANCIAL STATEMENTS, Continued**  
**September 30, 2023**

**NOTE D – OTHER NOTES, continued**

**4. Governmental Long-Term Debt**

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

<u>Type of Debt</u>	<u>Balance October 1, 2022</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance September 30, 2023</u>	<u>Amounts Due Within One Year</u>
Governmental Activities:					
Bonds payable	\$ 6,265,000	\$ -	\$ (450,000)	\$ 5,815,000	\$ 450,000
Bond anticipation notes	<u>955,000</u>	<u>2,130,000</u>	<u>-</u>	<u>3,085,000</u>	<u>955,000</u>
Total Governmental-type Activities	<u>\$ 7,220,000</u>	<u>\$ 2,130,000</u>	<u>\$ (450,000)</u>	<u>\$ 8,900,000</u>	<u>\$ 1,405,000</u>

**Governmental Activities:**

The Debt Service Fund and Street Fund make the bond payments. As of September 30, 2023, the governmental long-term liabilities consisted of the following:

Bonds payable:

During August 2021, the City issued General Obligation Refunding Bonds totaling \$1,150,000 to refinance the Series 2014 GO Refunding Bonds and the Series 2018 Bond Anticipation Notes. The bonds bear interest at rates ranging from 0.25 percent to 0.80 percent with annual principal payments beginning November 15, 2011, through November 15, 2027. \$ 900,000

During February 2018, the City issued General Obligation Various Purpose Bonds totaling \$870,000 to refinance the Series 2014 and 2015 bond anticipation notes. The bonds bear interest at rates ranging from 1.50 percent to 3.20 percent with annual principal payments beginning December 15, 2018, through December 15, 2042. 610,000

During October 2017, the City issued Tax Supported Community Facility Bonds totaling \$4,335,000 for the library construction project. The bonds bear interest at rates ranging from 1.15 percent to 3.375 percent with annual principal payments beginning June 15, 2018, through June 15, 2042. 3,485,000

During April 2019, the City issued Highway Allocation Fund Pledge Bonds totaling \$975,000 for the street projects. The bonds bear interest at rates ranging from 1.80 percent to 3.35 percent with annual principal payments beginning December 15, 2020, through December 15, 2034. 820,000

**CITY OF CRETE, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**September 30, 2023**

**NOTE D – OTHER NOTES, continued**

**4. Governmental Long-Term Debt, continued**

**Governmental Activities, continued:**

Bond anticipation notes:

During May 2023, the City issued Series 2023 Bond Anticipation Notes (BAN's) totaling \$2,130,000 to provide interim financing for capital projects. The BAN's bear interest of 3.70 percent and mature May 1, 2026. 2,130,000

During August 2021, the City issued Series 2021 Bond Anticipation Notes (BAN's) totaling \$955,000 to provide interim financing for capital projects. The BAN's bear interest of 0.45 percent and mature August 15, 2024. 955,000

Total long-term debt \$ 8,900,000

Current portion \$ 1,405,000

Noncurrent portion 7,495,000

Total long-term debt \$ 8,900,000

Annual debt service requirements to maturity, including principal and interest, for governmental long-term debt as of September 30, 2023, are as follows:

<u>Year Ending</u> <u>September 30,</u>	Governmental Activities	
	Other Debt Issues	
	<u>Principal</u>	<u>Interest</u>
2024	\$ 1,405,000	\$ 226,615
2025	455,000	221,580
2026	2,590,000	214,822
2027	470,000	128,354
2028	400,000	120,246
2029-2033	1,530,000	474,474
2034-2038	1,140,000	258,264
2039-2042	910,000	78,131
	<u>\$ 8,900,000</u>	<u>\$ 1,722,486</u>

**CITY OF CRETE, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**September 30, 2023**

**NOTE D – OTHER NOTES, continued**

**5. Interlocal Agreements**

The City has the following interlocal agreements in effect as of September 30, 2023:

<u>Parties to Agreement</u>	<u>Term</u>	<u>Description</u>
Seward/Saline County Waste Area Management Agency	7/1/93 to indefinite	Solid waste disposal site
Saline County Mutual Finance Organization	7/1/16 to indefinite	Fire and rescue equipment
Saline County Rural Fire District	7/1/16 to indefinite	Fire and rescue services
Southeast Nebraska Development District	7/1/24 to 6/30/25	Economic and community development services
League Association of Risk Management	10/1/22 to 9/30/23	Risk management services and coverage
NMPP Energy MEAN	4/1/81 to 3/31/38	Wholesale electricity and related services
Southeast Nebraska E911 City of Beatrice	6/21/21 to 9/30/23	Emergency dispatch
Crete Public Schools	2/1/23 to 1/31/28	School resource officer
League Insurance Government Health	7/1/23 to 6/30/24	Employee health insurance

**6. LB840 Loan**

On November 1, 2016, the City issued a \$4,400 LB840 loan to Veterans and Friends for start up funding. The loan is non-interest bearing and is forgivable if the business remains open and operating for a period of seven years.

On July 29, 2019, the City issued a \$28,000 LB840 loan to Artisan Mark for start up funding. The loan is non-interest bearing and is forgivable if the business remains open and operating for a period of seven years and if the business creates and maintains the required employees for the seven year period.

**CITY OF CRETE, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**September 30, 2023**

**NOTE D – OTHER NOTES, continued**

**6. LB840 Loan, continued**

On July 31, 2019, the City issued a \$20,000 LB840 loan to Saline County Medical Specialties for start up funding. The loan is non-interest bearing and is forgivable if the business remains open and operating for a period of seven years and if the business creates and maintains the required employees for the seven year period.

On September 30, 2020, the City issued a \$28,000 LB840 loan to Elle’s on Main. The loan is non-interest bearing and is forgivable if the business remains open and operating for a period of seven years and if the business creates and maintains the required employees for the seven year period.

On October 16, 2020, the City issued a \$100,000 LB840 loan to Saline Medical Plaza, LLC. The loan is non-interest bearing and is forgivable if the business remains open and operating for a period of seven years and if the business creates and maintains the required employees for the seven year period.

On November 17, 2020, the City issued a \$40,000 LB840 loan to Woods-Jones Enterprises, LLC. The loan is non-interest bearing and is forgivable if the business remains open and operating for a period of seven years and if the business creates and maintains the required employees for the seven year period.

On March 2, 2021, the City issued a \$24,500 LB840 loan to The 1206, LLC. The loan is non-interest bearing and is forgivable if the business remains open and operating for a period of seven years and if the business creates and maintains the required employees for the seven year period.

On February 10, 2022, the City issued a \$75,869 LB840 loan to Becker Industries, LLC. The loan is non-interest bearing and is forgivable if the business remains open and operating for a period of seven years.

On May 1, 2023, the City issued a \$24,130 LB840 loan to The 1206, LLC. The loan is non-interest bearing and is forgivable if the business remains open and operating for a period of five years.

On July 5, 2023, the City issued a \$7,275 LB840 loan to PWR & DWD Rental Properties, LLC., dba Old Main Bar and Grill. The loan is non-interest bearing and is forgivable if the business remains open and operating for a period of seven years.

On September 25, 2023, the City advanced \$28,288 on a committed \$351,159 LB840 loan to Blue River Arts Council. The loan is non-interest bearing and is forgivable if the business remains open and operating for a period of seven years.

**CITY OF CRETE, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, Continued**

**September 30, 2023**

**NOTE D – OTHER NOTES, continued**

**7. Tax Abatements**

The Community Development Agency (CDA), who is authorized by Nebraska statutes to enter into property tax abatement agreements for the purpose of developing properties in blighted areas, has entered into tax increment financing (TIF) agreements with various redevelopers. The TIF program has the stated purpose of increasing valuation, business activity and employment in the community.

Under the TIF program, redevelopers can apply for TIF financing whereby the property tax they pay on the increased valuation of property under a TIF agreement is returned to the redeveloper by the CDA to finance the project for a period of up to 15 years.

Information relevant to the abatements granted by the CDA for the year ended September 30, 2023 is as follows:

<u>TIF Project:</u>	<u>Years Remaining on TIF Agreements</u>	<u>2023 TIF Valuation</u>	<u>TIF Proceeds Received during the year 9-30-2023</u>
Dairy Queen	7	\$ 192,885	\$ 3,979
Crete Lodging	12	5,696,535	117,517
Orscheln	13	2,206,180	45,512
Belohlavy Estates	14	872,580	9,303
Union Bank	8	687,405	<u>20,959</u>
			<u>\$ 197,270</u>

**8. Subsequent Events**

Management has evaluated subsequent events through January 5, 2024, the date on which the financial statements were available for issue.

On November 7, 2023, Council approved a \$88,974 LB840 loan for PWR & DWD Rental Properties, LLC, dba Old Main Bar & Grill.

On November 21, 2023, Council approved a loan agreement with Nebraska Department of Environment and Energy for project D311654. The \$3.7 million of funding is expected to be comprised of a \$1.3 million grant and a \$2.4 million 30-year loan at 0.6 percent interest.

On December 5, 2023, Council approved the purchase of \$146,485 of fire apparatus equipment for the new grass rig.

**SUPPLEMENTARY AND OTHER INFORMATION**

**CITY OF CRETE, NEBRASKA**  
**BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS -**  
**GENERAL FUND**

**Year ended September 30, 2023**

	Budget (Original and <u>Final</u> )	<u>Actual</u>	Variances - Actual Over (Under) Final <u>Budget</u>
<b>RESOURCES (INFLOWS)</b>			
Taxes:			
Property	\$ 1,294,350	\$ 1,249,174	\$ (45,176)
Motor vehicle	120,000	118,650	(1,350)
Occupation	125,000	255,785	130,785
Franchise	310,000	198,489	(111,511)
Sales	1,105,000	1,338,653	233,653
Intergovernmental	881,975	916,087	34,112
Grants	16,500	33,378	16,878
Charges for services	579,140	646,822	67,682
Interest income	1,975	69,435	67,460
Contributions	25,150	46,394	21,244
Sale of equipment	20,000	-	(20,000)
Other	1,800	31,180	29,380
Total resources	4,480,890	4,904,047	423,157
<b>CHARGES TO APPROPRIATIONS (OUTFLOWS)</b>			
General government	895,938	888,505	(7,433)
Public safety	2,563,530	2,304,345	(259,185)
Public works	115,570	97,309	(18,261)
Environment and leisure	1,168,400	1,115,484	(52,916)
Capital outlay	451,660	121,964	(329,696)
Total charges to appropriations	5,195,098	4,527,607	(667,491)
Resources over (under) charges to appropriations	(714,208)	376,440	1,090,648
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	4,594,513	4,240,124	(354,389)
Transfers out	(3,880,305)	(3,978,795)	(98,490)
Net transfers	714,208	261,329	(452,879)
<b>RESOURCES AND OTHER FINANCING SOURCES (USES) OVER CHARGES TO APPROPRIATIONS</b>			
	\$ -	\$ 637,769	\$ 637,769

**CITY OF CRETE, NEBRASKA**

**BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS -  
STREET FUND**

**Year ended September 30, 2023**

	Budget (Original and Final)	<u>Actual</u>	Variances - Actual Over (Under) Final <u>Budget</u>
<b>RESOURCES (INFLOWS)</b>			
Intergovernmental	\$ 925,790	\$ 967,355	\$ 41,565
Charges for services	30,100	37,774	7,674
Interest income	-	826	826
Other revenue	500	637	137
	<hr/>	<hr/>	<hr/>
Total resources	956,390	1,006,592	50,202
<b>CHARGES TO APPROPRIATIONS (OUTFLOWS)</b>			
Public works	1,010,390	857,932	(152,458)
Capital assets	50,000	13,903	(36,097)
	<hr/>	<hr/>	<hr/>
Total charges to appropriations	1,060,390	871,835	(188,555)
Resources over (under) charges to appropriations	(104,000)	134,757	238,757
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	104,000	104,004	4
Transfers out	-	(84,492)	(84,492)
Net transfers	104,000	19,512	(84,488)
	<hr/>	<hr/>	<hr/>
<b>RESOURCES AND OTHER FINANCING SOURCES (USES) OVER CHARGES TO APPROPRIATIONS</b>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	\$ -	\$ 154,269	\$ 154,269

**CITY OF CRETE, NEBRASKA**

**BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS -  
DEBT SERVICE FUND**

**Year ended September 30, 2023**

	Budget (Original and <u>Final</u> )	<u>Actual</u>	Variances - Actual Over (Under) Final <u>Budget</u>
<b>RESOURCES (INFLOWS)</b>			
Property tax	\$ 206,300	\$ 199,708	\$ (6,592)
Sales tax	252,000	480,327	228,327
Special assessments	20,150	10,282	(9,868)
Interest income	50	639	589
Total resources	<u>478,500</u>	<u>690,956</u>	<u>212,456</u>
<b>CHARGES TO APPROPRIATIONS (OUTFLOWS)</b>			
Principal payments	390,000	390,000	-
Interest expense	138,500	135,399	(3,101)
Bond fees	-	1,239	1,239
Total charges to appropriations	<u>528,500</u>	<u>526,638</u>	<u>(1,862)</u>
Resources over (under) charges to appropriations	(50,000)	164,318	214,318
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	50,000	-	(50,000)
Transfers out	-	(296,382)	(296,382)
Net transfers	<u>50,000</u>	<u>(296,382)</u>	<u>(346,382)</u>
<b>RESOURCES AND OTHER FINANCING SOURCES (USES) UNDER CHARGES TO APPROPRIATIONS</b>			
	<u>\$ -</u>	<u>\$ (132,064)</u>	<u>\$ (132,064)</u>

**CITY OF CRETE, NEBRASKA**

**BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS -  
CAPITAL PROJECTS FUND**

**Year ended September 30, 2023**

	Budget (Original and <u>(Final)</u> )	<u>Actual</u>	Variances - Actual Over (Under) Final <u>Budget</u>
<b>RESOURCES (INFLOWS)</b>			
Grants	\$ 145,000	\$ 181,529	\$ 36,529
Interest income	-	296	296
Bond proceeds	3,800,000	2,130,000	(1,670,000)
Total resources	<u>3,945,000</u>	<u>2,311,825</u>	<u>(1,633,175)</u>
<b>CHARGES TO APPROPRIATIONS (OUTFLOWS)</b>			
Public works	-	11,881	11,881
Environment and leisure	-	3,016	3,016
Capital outlay	3,907,350	2,127,205	(1,780,145)
Principal payments	60,000	60,000	-
Interest expense	23,150	25,234	2,084
Bond fees	-	16,614	16,614
Total charges to appropriations	<u>3,990,500</u>	<u>2,243,950</u>	<u>(1,746,550)</u>
Resources over (under) charges to appropriations	(45,500)	67,875	113,375
<b>OTHER FINANCING SOURCES</b>			
Transfers in	<u>45,500</u>	<u>358,452</u>	<u>312,952</u>
<b>RESOURCES AND OTHER FINANCING SOURCES OVER CHARGES TO APPROPRIATIONS</b>	<u>\$ -</u>	<u>\$ 426,327</u>	<u>\$ 426,327</u>

**CITY OF CRETE, NEBRASKA**

**COMBINING BALANCE SHEET - MODIFIED CASH BASIS  
NONMAJOR GOVERNMENTAL FUNDS**

**September 30, 2023**

	Special Revenue Funds		
		Owner	
	CDBG	Occupied Rehab	Keno
	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ (132,348)	\$ 33,840	\$ 92,469
Investments	-	-	-
Total assets	<u>\$ (132,348)</u>	<u>\$ 33,840</u>	<u>\$ 92,469</u>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:	\$ -	\$ -	\$ -
Fund balances:			
Restricted for:			
Federal programs	-	33,840	-
Community betterment	-	-	92,469
Economic development	-	-	-
Assigned for:			
Capital outlay	-	-	-
Airport operations	-	-	-
Unassigned	(132,348)	-	-
Total fund balances	<u>(132,348)</u>	<u>33,840</u>	<u>92,469</u>
Total liabilities and fund balances	<u>\$ (132,348)</u>	<u>\$ 33,840</u>	<u>\$ 92,469</u>

Special Revenue Funds					Total Other Governmental Funds
ARPA Fund	Airport Fund	Capital Outlay Fund	FEMA Disaster Fund	Economic Development Fund	
\$ 271,597	268,103	\$ 168,452	\$ 45	\$ 2,175,073	\$ 2,877,231
-	-	90,000	-	-	90,000
<u>\$ 271,597</u>	<u>\$ 268,103</u>	<u>\$ 258,452</u>	<u>\$ 45</u>	<u>\$ 2,175,073</u>	<u>\$ 2,967,231</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
271,597	-	-	45	-	305,482
-	-	-	-	-	92,469
-	-	-	-	2,175,073	2,175,073
-	-	258,452	-	-	258,452
-	268,103	-	-	-	268,103
-	-	-	-	-	(132,348)
<u>271,597</u>	<u>268,103</u>	<u>258,452</u>	<u>45</u>	<u>2,175,073</u>	<u>2,967,231</u>
<u>\$ 271,597</u>	<u>\$ 268,103</u>	<u>\$ 258,452</u>	<u>\$ 45</u>	<u>\$ 2,175,073</u>	<u>\$ 2,967,231</u>

**CITY OF CRETE, NEBRASKA**

**COMBINING STATEMENT OF REVENUES AND EXPENDITURES, AND CHANGES  
IN FUND BALANCES - MODIFIED CASH BASIS -  
NONMAJOR GOVERNMENTAL FUNDS**

**Year ended September 30, 2023**

	Special Revenue Funds		
	CDBG	Owner Occupied Rehab	Keno
	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>
<b>REVENUES</b>			
Property tax	\$ -	\$ -	\$ -
Sales tax	-	-	-
Keno proceeds	-	-	112,599
Charges for services	-	-	-
Grant income	34,212	254,127	-
Loan collections	-	-	-
Contributions	-	-	-
Interest income	-	53	60
Other income	-	-	-
Total revenues	34,212	254,180	112,659
<b>EXPENDITURES</b>			
General government	37,314	261,627	47,174
Public safety	-	-	-
Public works	-	-	-
Environment and leisure	-	-	-
Economic development	-	-	-
Capital outlay	-	-	-
Total expenditures	37,314	261,627	47,174
Excess (deficiency) of revenues over expenditures before transfers	(3,102)	(7,447)	65,485
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in (out)	-	-	(266,566)
Net change in fund balances	(3,102)	(7,447)	(201,081)
Fund balances - September 30, 2022			
As previously reported	(129,246)	41,287	293,550
Restatement	-	-	-
As restated	(129,246)	41,287	293,550
Fund balances - September 30, 2023	\$ (132,348)	\$ 33,840	\$ 92,469

Special Revenue Funds

ARPA Fund	Airport Fund	Capital Outlay Fund	FEMA Disaster Fund	Economic Development Fund	Total Other Governmental Funds
\$ -	\$ 902	\$ -	\$ -	\$ -	\$ 902
-	-	-	-	606,327	606,327
-	-	-	-	-	112,599
-	136,933	-	4,522	-	141,455
-	15,069	10,692	389,656	-	703,756
-	-	-	-	2,500	2,500
-	-	15,596	-	-	15,596
-	-	-	-	4,729	4,842
-	985	-	-	-	985
<u>-</u>	<u>153,889</u>	<u>26,288</u>	<u>394,178</u>	<u>613,556</u>	<u>1,588,962</u>
-	-	2,117	-	-	348,232
-	-	33,091	-	-	33,091
-	-	762	106,897	-	107,659
-	103,003	7,586	-	-	110,589
-	-	-	-	69,189	69,189
<u>-</u>	<u>17,700</u>	<u>156,823</u>	<u>-</u>	<u>-</u>	<u>174,523</u>
<u>-</u>	<u>120,703</u>	<u>200,379</u>	<u>106,897</u>	<u>69,189</u>	<u>843,283</u>
-	33,186	(174,091)	287,281	544,367	745,679
<u>(23,701)</u>	<u>-</u>	<u>273,659</u>	<u>314,500</u>	<u>-</u>	<u>297,892</u>
<u>(23,701)</u>	<u>33,186</u>	<u>99,568</u>	<u>601,781</u>	<u>544,367</u>	<u>1,043,571</u>
295,298	-	158,884	(601,736)	1,630,706	1,688,743
-	234,917	-	-	-	234,917
<u>295,298</u>	<u>234,917</u>	<u>158,884</u>	<u>(601,736)</u>	<u>1,630,706</u>	<u>1,923,660</u>
<u>\$ 271,597</u>	<u>\$ 268,103</u>	<u>\$ 258,452</u>	<u>\$ 45</u>	<u>\$ 2,175,073</u>	<u>\$ 2,967,231</u>

**CITY OF CRETE, NEBRASKA**

**COMBINING STATEMENT OF NET POSITION -  
COMPONENT UNITS**

**August 31 and September 30, 2023**

	Friends of Crete Public Library <u>(August 31, 2023)</u>	Community Development Agency <u>(September 30, 2023)</u>	<u>Total</u>
<b>ASSETS</b>			
Current assets:			
Cash and cash equivalents	\$ 164,323	\$ 206,618	\$ 370,941
Investments	1,062,728	-	1,062,728
County treasurer cash	-	55,753	55,753
Current portion of TIF receivables	-	183,000	183,000
Total current assets	<u>1,227,051</u>	<u>445,371</u>	<u>1,672,422</u>
Noncurrent assets:			
Restricted investments	129,716	-	129,716
Noncurrent portion of TIF receivables	-	2,003,900	2,003,900
Total noncurrent assets	<u>129,716</u>	<u>2,003,900</u>	<u>2,133,616</u>
<b>Total assets</b>	<b>1,356,767</b>	<b>2,449,271</b>	<b>3,806,038</b>
<b>LIABILITIES</b>			
Current liabilities:			
Current portion of long-term obligation	-	216,267	216,267
Noncurrent liabilities:			
Noncurrent portion of long-term obligations	-	1,790,968	1,790,968
<b>Total liabilities</b>	<u>-</u>	<u>2,007,235</u>	<u>2,007,235</u>
<b>NET POSITION</b>			
Restricted for library capital projects	129,716	-	129,716
Unrestricted	1,227,051	442,036	1,669,087
<b>Total net position</b>	<u>\$ 1,356,767</u>	<u>\$ 442,036</u>	<u>\$ 1,798,803</u>

See notes to financial statements.

**CITY OF CRETE, NEBRASKA**

**COMBINING STATEMENT OF ACTIVITIES -  
COMPONENT UNITS**

**For the period ended August 31 and September 30, 2023**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Charges for Services</u>	<u>Program Revenues Operating Grants and Contributions</u>
<b>Component units:</b>			
Crete Airport Authority (no longer a component unit)	\$ -	\$ -	\$ -
Friends of Crete Public Library (8/31/23)	18,947	-	-
Community Development Agency (9/30/23)	50,017	38,694	-
<b>Total component units</b>	<u>\$ 68,964</u>	<u>\$ 38,694</u>	<u>\$ -</u>

See notes to financial statements.

	Net (Expenses) Revenues and Changes in Net Position			
	Primary Government			
<u>Capital Grants and Contributions</u>	<u>Crete Airport Authority</u>	<u>Friends of Crete Public Library</u>	<u>Community Development Agency</u>	<u>Total</u>
\$ -	\$ -	\$ -	\$ -	\$ -
11,275	-	(7,672)	-	(7,672)
-	-	-	(11,323)	(11,323)
<u>\$ 11,275</u>	<u>-</u>	<u>(7,672)</u>	<u>(11,323)</u>	<u>(18,995)</u>
General revenues:				
Interest and dividend income	-	27,909	-	27,909
Gain on investments	-	48,484	-	48,484
Total general revenues	-	76,393	-	76,393
Change in net position	-	68,721	(11,323)	57,398
Net position - September 30, 2022				
As previously reported	3,523,337	1,288,046	453,359	5,264,742
Restatement	(3,523,337)	-	-	(3,523,337)
As restated	<u>-</u>	<u>1,288,046</u>	<u>453,359</u>	<u>1,741,405</u>
Net position - September 30, 2023	<u>\$ -</u>	<u>\$ 1,356,767</u>	<u>\$ 442,036</u>	<u>\$ 1,798,803</u>



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING AND ON COMPLIANCE  
AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

To the Honorable Mayor and Members of the City Council  
City of Crete, Nebraska

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities - modified cash basis, the business-type activities - accrual basis, the aggregate discretely presented component units - accrual basis, each major fund - modified cash basis for the governmental funds and accrual basis for the proprietary funds, and the aggregate remaining fund information - modified cash basis for the governmental funds of the City of Crete, Nebraska, as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the City's financial statements, and have issued our report thereon dated January 5, 2024. Our report on the financial statements disclosed that, as described in Note A to the financial statements, the City of Crete, Nebraska, prepares its financial statements for the governmental funds on the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City of Crete's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

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

**SHAREHOLDERS:**

Robert D. Almquist  
Phillip D. Maltzahn  
Marcy J. Luth  
Heidi A. Ashby  
Christine R. Shenk  
Michael E. Hoback  
Joseph P. Stump  
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Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described below, that we consider to be significant deficiencies.

#### Segregation of Duties

Due to limited number of personnel, there is not adequate segregation of duties to ensure internal control over cash receipts, disbursements, and recording of transactions.

#### Bank Reconciliations

The September 30, 2023 bank reconciliations had several erroneous outstanding items and transfers between bank accounts were misposted in multiple instances throughout the year. Bank reconciliations should be reviewed for accuracy each month.

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the City of Crete's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **City of Crete's Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the City of Crete's response to the findings identified in our audit and described above. The City of Crete's response to the findings identified in our audit is that due to the small size of the City, it is impractical to further segregate duties. Also, a review process will be implemented to ensure bank reconciliations are prepared accurately in the future. The City's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

**Purpose of this Report**

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

AMGL, INC.

Grand Island, Nebraska  
January 5, 2024

**CITY OF CRETE KENO LOTTERY  
CRETE, NEBRASKA**

**REPORTS ON AGREED-UPON PROCEDURES  
AND ANNUAL EXAMINATION**

**For the Year Ended September 30, 2023**

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**SHAREHOLDERS:**

Robert D. Almquist  
Phillip D. Maltzahn  
Marcy J. Luth  
Heidi A. Ashby  
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Tracy A. Cannon  
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**INDEPENDENT ACCOUNTANT'S REPORT ON AGREED-UPON  
PROCEDURES**

City of Crete Keno Lottery  
Crete, Nebraska

To the Honorable Mayor and City Council  
City of Crete, Nebraska

We have performed the procedures enumerated below on Revenue Ruling 35-10-3 published by the Nebraska Department of Revenue, Charitable Gaming Division (Division), solely to assist the specified users in evaluating management's assertions about the City of Crete Keno Lottery's compliance with the specifically cited provisions of the Nebraska County and City Lottery Act and County and City Lottery Regulations of the City of Crete Keno Lottery for the year ended September 30, 2023, included in its representation letter dated December 28, 2023. The City of Crete Keno Lottery is responsible for the compliance with the specifically cited provisions of the regulations.

The City of Crete has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of evaluating the City of Crete Keno Lottery's compliance with the specifically cited provisions of the regulations. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

**PROCEDURES PERFORMED IN CONNECTION WITH KENO LOTTERY  
OPERATION**

The procedures and associated findings are as follows:

**1. Compliance Requirement (Manual Draw Method):** An unannounced observation of the keno activity must be made at least annually for all sponsors who use a manual ball draw method for selection of winning numbers during the conduct of a keno lottery.

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**Findings:**

The City of Crete does not use a manual draw method; therefore, this compliance procedure was not applicable.

**2. Compliance Requirement (Manual Draw Method):** During the unannounced visit, observe five keno games and verify that the keno operator has a minimum of three lottery workers involved during the drawing of the 20 keno numbers when a manual ball draw method of winning number selection is used. Three lottery workers must be involved on every game using a manual ball draw system without exception. A keno lottery using an automated ball draw system may be conducted with less than three lottery workers as prescribed in Regulation 35-621.06B.

Sponsor's Representative should observe that:

- a. The number of the game being drawn is recorded on a blank keno draw ticket.
- b. One lottery worker must call the ball numbers as they enter the rabbit ears.
- c. A different lottery worker must enter the numbers on the draw ticket on which the number of the game is recorded.
- d. The keno manager must verify the numbers drawn comparing the rabbit ears to the draw ticket and to the numbers entered into the keno system prior to computing the game.
- e. Determine at the time of the unannounced visit that the Lottery Operator is utilizing the method of winning number selection which agrees with the designated selection method on file with the Sponsor and the Department of Revenue.

**Findings:**

The City of Crete does not use a manual draw method; therefore, this compliance procedure was not applicable.

**3. Compliance Requirement (Automated Ball Draw Method):** Verify that keno management personnel have performed on a next day basis a review of all "no read" and duplicate number occurrences. Sponsors must also verify that keno management personnel have performed on a next day basis a review of the game draw for a minimum of ten percent of the games run for the previous day. A written log of such reviews must be maintained by the Lottery Operator or Sales Outlet Location where the automated ball draw equipment is in use.

**Findings:**

The City of Crete does not use an automated ball draw method; therefore, this compliance procedure was not applicable.

**4. Compliance Requirement (Manual and Automated Ball Draw):** View the videotape or digital recording for a minimum of five games for each month (from at least two different weeks within each month) to determine that the following items are in compliance with the regulations:

- a. The videotape or digital recording must have a clear image to show the empty rabbit ears or wheel, date and time, and full rabbit ears or wheel. The videotape or digital recording must also show the game number or the time and date which will relate to the game number.
- b. The winning numbers drawn per the videotape or digital recording must agree to the draw ticket prepared by a lottery worker, in the case of a manual ball draw, and the winning numbers recorded on the transaction log. Verify that all discrepancies were reported to the Nebraska Department of Revenue, Charitable Gaming Division, by the Lottery Operator, Sales Outlet Location, or Sponsor. Report all discrepancies not previously reported directly to the Nebraska Department of Revenue, Charitable Gaming Division. Compare the time of the videotape or digital recording to the transaction log; also examine any procedures which would allow the Lottery Operator or Sales Outlet Location the opportunity to affect the outcome of the keno game.
- c. The videotapes must be retained and may not be reused until the Sponsor has performed the compliance procedures on the tapes and has released the tapes.

**Findings:**

The City of Crete does not use any ball draw method; therefore, this compliance procedure was not applicable.

**5. Compliance Requirement:** Verify the accuracy of monthly game summary information provided by the Lottery Operator, by reconciling the gross proceeds with prize payouts from the keno system's transaction log, to the monthly summary information.

**Findings:**

Core CPAs, P.C. performed this procedure as noted in the attached letter at page 9, item 1. The monthly summary information agreed with the totals recorded on the keno system transaction logs.

**6. Compliance Requirement:** Determine that the gross proceeds of the keno lottery, less prizes paid in cash, are deposited into a separate bank account of the Sponsor or Lottery Operator. Trace the deposits monthly per the daily cash summary and the transaction log to the keno operations bank account to determine that the proper amount has been deposited within a commercially reasonable time frame and report any discrepancies.

**Findings:**

Core CPAs, P.C. performed these procedures as noted in the attached letter at page 9, items 2 and 3.

**7. Compliance Requirement:** Examine any cash overage or shortage in excess of \$25 per keno writer per shift/day and report unexplained and unresolved discrepancies and irregularities.

**Findings:**

Core CPAs, P.C. performed this procedure and disclosed any discrepancies to Michael Nevriy who reported the findings to the state department, as noted in the attached letter at page 9, item 4.

**8. Compliance Requirement:** The computer-generated prize pay tables for all types of wagers must agree with the published prize pay tables. Verify that the Lottery Operator has a procedure to maintain a log of all updates and changes to the prize pay tables and that the active prize pay tables on the keno system agree with the published prize pay tables.

**Findings:**

The active prize pay tables on the keno system were examined on December 15, 2023, and agreed with the published prize pay tables. The Lottery Operator maintains a log of all updates and changes to the prize pay tables.

**9. Compliance Requirement:** Examine the financial security provided for prize payments to verify that the funds are guaranteed and in compliance with the regulations.

**Findings:**

The financial security provided for prize payouts was examined on December 5, 2023, and is in the form of an irrevocable letter of credit in the amount of \$25,000. The beneficiary of the letter of credit is the City of Crete and the expiration date on the letter of credit is January 10, 2024. The previous letter of credit, in the amount of \$25,000, expired January 10, 2023. The value of the financial security is equal to the top prize offered.

**10. Compliance Requirement:** Ensure that all lottery records are maintained as prescribed in Schedule 59 - County/City Lottery Records approved by the Records Management Division of the Secretary of State's office and Regulation 35-622.

**Findings:**

Lottery records are maintained as prescribed in Schedule 59 - County/City Lottery Records since the lottery records are being stored as an electronic copy for both locations. All lottery records for the Eagle's Club are backed up nightly to an external hard drive that is stored in a fireproof safe in the office at the bar, 132 W 12<sup>th</sup> St, Crete, NE 68333. All lottery records for My Bar are backed up nightly to an external hard drive that is stored in a fireproof safe in the office at the bar, 915 Main Ave, Crete, NE 68333.

**11. Compliance Requirement:** Sponsor must file a Nebraska County/City Lottery Report, Form 35K, for the annual period corresponding to the Sponsor's fiscal year. The report must be filed with the Charitable Gaming Division by December 31, 2023.

**Findings:**

The Nebraska County/City Lottery Annual Report, Form 35K, covering the period ending September 30, 2023 is attached.

During the performance of the required procedures, no findings were noted.

We were engaged by the City of Crete to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on management's assertions. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the City of Crete Keno Lottery and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of management and the Division, and is not intended to be and should not be used by anyone other than those specified parties.

AMGL, P.C.

Grand Island, Nebraska  
December 28, 2023



**INDEPENDENT ACCOUNTANT'S REPORT ON THE ANNUAL  
EXAMINATION**

City of Crete Keno Lottery  
Crete, Nebraska

To the Honorable Mayor and City Council  
City of Crete, Nebraska

We have examined management's assertions, included in its representation letter dated December 28, 2023, that:

1. The Lottery Operator and the Sponsor are in compliance, for the year ended September 30, 2023, with applicable provisions of the Nebraska County and City Lottery Act and Regulations issued thereunder.
2. The Lottery Operator and the Sponsor are in compliance with the terms and conditions of the Lottery Operator contract for the year ended September 30, 2023.
3. The attached Nebraska County/City Lottery Report, Form 35K, of keno lottery activity for the year ended September 30, 2023, complies with the minimum requirements of Revenue Ruling 35-10-3.

Management is responsible for the City of Crete Keno Lottery's compliance with the requirements outlined in those assertions. Our responsibility is to express an opinion on management's assertions about compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether management's assertions about compliance with the specified requirements are fairly stated, in all material respects. An examination involves performing procedures to obtain evidence about whether management's assertions are fairly stated, in all material respects. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of management's assertions, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

**SHAREHOLDERS:**

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Phillip D. Maltzahn  
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We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the City of Crete Keno Lottery's compliance with the specified requirements.

In our opinion, management's assertions that the City of Crete Keno Lottery complied with Revenue Ruling 35-10-3 and the Nebraska County and City Lottery Act and Regulations are referred to above and are fairly stated, in all material respects.

This report is intended solely for the information and use of management and the Nebraska Department of Revenue, Charitable Gaming Division and is not intended to be and should not be used by anyone other than these specified parties.

AMGL, PC.

Grand Island, Nebraska  
December 28, 2023

December 11, 2023

Mr. Grant Harden  
AMGL  
P.O. Box 1407  
Grand Island, NE 68802

Dear Grant:

Please let this letter serve as confirmation of the procedures our firm performs on a monthly basis for Crete Keno, LLC, which would have included the period October 1, 2022 through September 31, 2023.

On a monthly basis, our firm performs the following:

1. The gross proceeds and prize payouts generated from the keno systems transactions logs are traced to the monthly proceeds and payout summary, as provided to the City.
2. The daily cash activity as shown per the keno systems transactions logs, which is comprised of the daily gross proceeds less prize payouts, is traced to the deposits per the bank statements of the separately maintained Keno Operations bank account.
3. The Keno Operations bank account is then reconciled to the monthly proceeds and payout summary.
4. Any large discrepancies in the daily deposits are documented and reported to the state department by Michael Nevriy.

I believe that this should cover the compliance requirements for which you are relying on the procedures performed by our office.

Please let me know if additional information is required.

Respectfully,



Tara Schneider

c: Crete Keno, LLC

---

**CORE CPAs, PC**

747 N Burlington Ave, Suite 401 | PO Box 1317 | Hastings, NE 68902 | (402) 462-4154 | corecpas.us



# Nebraska County/City Lottery Annual Report

FORM 35K Page 1

beginning 10/1/2022 and ending 9/30/2023

PLEASE DO NOT WRITE IN THIS SPACE

Name of County/City/Village (Sponsor) <b>City of Crete</b>		Nebraska Identification Number <b>35—331899</b>
Name of Lottery Operator <b>Crete Keno, LLC</b>		Lottery Operator's E-Mail Address <b>nev33222@yahoo.com</b>
Method of Accounting <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other _____		

## PART A — INCOME, EXPENSES/DISBURSEMENTS, PROFIT AND INTEREST

### Income:

1	Gross proceeds	\$ 2,243,326.65
2	Prizes paid	1,830,611.85
3	Net proceeds (line 1 minus line 2)	412,714.80
4	Overage or (Shortage)	0.00
5	Adjusted net proceeds	412,714.80

### Expenses/Disbursements:

6	Lottery operator commissions	\$ 314,065.72
7	State lottery taxes	44,074.00
8	License fees	0.00
9	Audit and legal fees	3,100.00
10	Other expenses/disbursements (attach itemized list)	199.20
11	Total expenses/disbursements (total of lines 6 through 10)	361,438.92

### Net Profit:

12	Total available for distribution (line 5 minus line 11)	\$ 51,275.88
13	Total interest earned (total of line 3, page 2)	60.15
14	Total available for community betterment (line 12 plus line 13)	51,336.03

## PART B — MISCELLANEOUS INFORMATION

15	Amount owed to the sponsor at the end of the period	\$ 10,832.43
16	Amount owed to the lottery operator at the end of the period	\$ 102,345.20

Under penalties of law, I declare that as a governing official of the county/city/village of Crete I have examined this report, including accompanying schedules and statements, and to the best of my knowledge and belief, it is complete, true and accurate.

This report will be/was made available to the residents of the county/city/village of Crete on 12/28/23 Date

sign here

Signature of Preparer <i>Kyle Overturf</i> <b>Kyle Overturf, CPA</b>	Date <u>12/28/23</u>	Daytime Telephone Number <b>(308) 381-1810</b>
Print Name of Preparer <b>koverturf@gicpas.com</b>	Address <b>1203 West 2nd St, PO Box 1407 Grand Island, NE 68802</b>	City/State Zip Code <b>Crete, NE 68802</b>
Signature of Governing Official <i>Tom Ourada</i>	Title <b>City Administrator</b>	Daytime Telephone Number <b>(402) 826-4313</b>
Print Name of Governing Official <b>tom.ourada@crete.ne.gov</b>	Address <b>243 East 13th Street</b>	City/State Zip Code <b>Crete, NE 68333</b>
E-Mail Address		

This report and statements are due within 90 days of the end of the reporting period.  
Mail to: NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 94855, LINCOLN, NE 68509-4855



**NEBRASKA SCHEDULE I — Bank Account Information**

• Attach this page to Form 35K (page 1)

Nebraska Identification Number  
35—331899

Name of County/City/Village (Sponsor) as Shown on Form 35K  
City of Crete

- Enter information from bank statements for each account maintained for revenues and disbursements from county/city lottery (keno)
- Attach additional sheet(s) if necessary

Bank account name	KENO OPERATIONS BANK ACCOUNT	PRIZE RESERVE BANK ACCOUNT	PROGRESSIVE JACKPOT ACCOUNT	BIG WINS BANK ACCOUNT	COMMUNITY BETTERMENT ACCOUNT	OTHER BANK ACCOUNT
Bank account number (last four digits)	9958	3164			0025	5800 (Operating)
ACCOUNT ACTIVITY FOR THE PERIOD COVERED BY THIS REPORT						
1 Balance at fiscal year or short period beginning date 10/1/2022	\$ 12,075,03	\$ 43,183,43	\$ 0,00	\$ 0,00	\$ 250,366,60	\$ 24,862,32
2 Deposits	252,798,40	0,00	0,00	0,00	96,883,36	368,464,50
3 Interest earned	0,00	60,15	0,00	0,00	0,00	0,00
4 Subtotal (total of lines 1 through 3)	\$ 264,873,43	\$ 43,243,58	\$ 0,00	\$ 0,00	\$ 347,249,96	\$ 393,326,82
5 Disbursements (checks and withdrawals)	242,094,03	0,00	0,00	0,00	298,024,58	372,507,85
6 Balance at fiscal year or short period ending date 9/30/2023 (line 4 minus line 5)	\$ 22,779,40	\$ 43,243,58	\$ 0,00	\$ 0,00	\$ 49,225,38	\$ 20,818,97
7 Amount of lottery (keno) cash on hand or outstanding deposits as of the start of fiscal year or the short period starting 10/1/2022 (see instructions)						\$ 1,470,06
8 Amount of lottery (keno) cash on hand or outstanding deposits as of the end of fiscal year or the short period ending 9/30/2023 (see instructions)						2,704,47
9 Prizes paid by check and withdrawals for keno cash (i.e. fills) during the reporting period						182,716,96
10 Deposits into the keno operations account other than daily keno receipts (i.e. transfers from prize reserve, operator, community betterment or any other accounts, etc.) Attach itemized schedule						57,715,60
11 Other disbursements from the keno operations account (Attach itemized schedule)						40,054,00
12 Total community betterment expenditures paid from the community betterment bank/fund						\$ 0,00

Use the space below to highlight these expenditures:

See attached.

Page, Line	Amount Reported	Explanation
	126.00	Purchased Checks
	73.20	Service Charge
Page 1, Line 10	<u>199.20</u>	Total
Page 2, Line 10	<u>57,715.60</u>	Loan from Operator
Page 2, Line 11	<u>40,054.00</u>	Loan Repayment to Operator

Report Criteria:

Vendor.Vendor number = 1060

Name	Seq	Type	Description	Invoice Date	Total Cost	PO Number	Period	GL Account
<b>CRETE ACE HARDWARE (1060)</b>								
CRETE ACE HARDWARE	1	Invoice	BLDG/GRND MAINT	12/04/2023	11.85		00/00	301-5330
CRETE ACE HARDWARE	1	Invoice	BLDG/GRND MAINT	12/11/2023	28.58		00/00	301-5330
CRETE ACE HARDWARE	1	Invoice	BLDG/GRND MAINT	12/12/2023	13.49		00/00	301-5330
CRETE ACE HARDWARE	1	Invoice	BLDG/GRND MAINT	12/19/2023	35.07		00/00	301-5330
CRETE ACE HARDWARE	1	Invoice	BLDG/GRND MAINT	12/27/2023	28.76		00/00	301-5330
Total CRETE ACE HARDWARE (1060):					117.75			
Grand Totals:					117.75			

Report GL Period Summary

GL Period	Amount
00/00	117.75
Grand Totals:	117.75

Vendor number hash: 5300  
 Vendor number hash - split: 5300  
 Total number of invoices: 5  
 Total number of transactions: 5

Terms Description	Invoice Amount	Discount Amount	Net Invoice Amount
Open Terms	117.75	.00	117.75
Grand Totals:	117.75	.00	117.75

Crete Nebraska Permit Log

Permit No.	Owner	Category	Amount	Start Date	Amount	Description	Address
B23- 84	Rosibel Reyes Hurreros	Artificial Power Const.		Void		New Addition	218 Ivy
B23- 85	Crete Lumber	Crete Lumber	\$ 572.58	5/3/2023	\$ 154,945	New Townhouse	1100 Iris
B23- 86	Crete Lumber	Crete Lumber	\$ 570.48	5/3/2023	\$ 153,968	New Townhouse	1110 Iris
B23- 87	Crete Lumber	Crete Lumber	\$ 572.58	5/3/2023	\$ 154,945	New Townhouse	1120 Iris
B23- 88	Crete Lumber	Crete Lumber	\$ 570.48	5/3/2023	\$ 153,968	New Townhouse	1130 Iris
B23- 89	Cesar Lopez Adame	Owner	\$ 27.00	9/15/2023	\$ 1,902.15	Pergola	835 Summit Ct
B23- 90	Jose Reyes	Owner	\$ 48.00	9/18/2023	\$ 3,026.00	Covered Deck	680 St. Johns Ct
B23- 91	Daniel Rodriquez	Owner	\$ 58.69	9/20/2023	\$ 7,500.00	Driveway	1140 Crestline
B23- 92	Eloida Perez Garcia	Owner	\$ 60.83	9/20/2023	\$ 8,000.00	Remodel Roof/siding/Windows	2341 Ivy #11
B23- 93	Elfa Miranda	Eddy Cordon	\$ 27.00	9/25/2023	\$ 765.00	Garden Shed	747 W. 12th
B23- 94	Clarixa Cerrano	Miquel Alvarez	\$ 27.00	9/25/2023	\$ 2,000.00	5x8 deck	2200 Hawthorne #28
B23- 95	Alden Cihal	Owner	\$ 176.39	9/26/2023	\$ 35,000.00	Ag Building	16860 SW142nd
B23- 96	Victor Sierra	Owner	\$ 48.00	10/1/2023	\$ 5,000.00	Install new concrete	1605 Cherrywood Dr
B23- 97	Chris Masters	Thrasher	\$ 87.02	10/13/2023	\$ 14,118.45	Water Proofing	405 Westridge
B23- 98	Dimas Adame	Dimas Construction	\$ 48.00	10/16/2023	\$ 5,000.00	Egress Window, Windows, Doors	1329 Juniper
B23- 99	Jose Castro	Rafa Roofing	\$ 76.65	10/18/2023	\$ 11,695.00	Repair Roof	360 Main
B23- 100	Maria Terrazas	Salud Tapia	\$ 27.00	10/20/2023	\$ 2,000.00	Covered Patio	1870 Juniper
B23- 101	Edwin Espinoza	Miquel Alvarez	\$ 60.86	10/24/2023	\$ 8,000.00	New Roof/Mobile Home	1940 Kingwood
B23- 102	Dana Walsh	Owner	\$ 52.34	10/27/2023	\$ 6,017.00	Back Deck/Steps	1422 Boswell
B23- 103	Victor Eleida Cabrera	Mendez Brothers	\$ 236.98	10/30/2023	\$ 49,517.00	House Remodel	1611 Main
B23- 104	Crete Lumber	Crete Lumber	\$ 223.84	10/31/2023	\$ 46,085.00	Apartment Garages	924-930 Pine
B23- 105	Julian Diaz	Owner	\$ 48.00	10/31/2023	\$ 3,062.00	Garden Shed	420 Juniper
B23- 106	Janet Bridger	Miquel Alvarez	\$ 318.98	11/9/2023	\$ 68,314.00	Remodel House	1920 Ivy
B23- 107	William & Nicole Zalesky	Owner	\$ 141.23	12/7/2023	\$ 26,785.00	Remodel House	1025 Forest
B23- 108	Darcie and Troy Ross	Owner	\$ 478.00	12/7/2023	\$ 110,761.00	Move House in on empty lot	140 Grove Ave
B23- 109	Vertical Horizons	Vertical Horizons	\$ 562.00	12/11/2023	\$ 150,000.00	Cell Tower	674 CR 1900
B23- 110	Carlos Martinez	Owner	\$ 65.91	12/11/2023	\$ 9,187.00	Detached Garage	629 CR 2400
B23- 111	Hawks P & H	Hawks P & H	\$ 524.68	12/27/2023	\$ 132,562.00	Single Family Townhouse	2425 Fairway Dr
B23- 112	Hawks P & H	Hawks P & H	\$ 524.68	12/27/2023	\$ 132,562.00	Single Family Townhouse	2415 Fairway Dr